

MEMPERKUAT SINERGI DAN INOVASI UNTUK PERTUMBUHAN YANG OPTIMAL

*STRENGTHENING SYNERGY AND INNOVATIONS FOR
OPTIMAL GROWTH*



Memperkuat Sinergi dan Inovasi untuk Pertumbuhan yang Optimal

*Strengthening Synergy and Innovations for
Optimal Growth*

2023

LAPORAN TAHUNAN
ANNUAL REPORT

Sanggahan dan Batasan Tanggung Jawab

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Laporan Tahunan Perusahaan Umum (Perum) BULOG tahun 2023 disusun berdasarkan Surat Edaran Otoritas Jasa Keuangan (SEOJK) Nomor 16/SEOJK.04/2021 tentang Bentuk dan Isi Laporan Tahun Emiten atau Perusahaan Publik, yang merupakan parameter kriteria Annual Report Award (ARA). Laporan ini juga mengacu pada Peraturan Menteri Badan Usaha Milik Negara Republik Indonesia Nomor PER-2/MBU/03/2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara.

Laporan tahunan ini memuat pernyataan kondisi keuangan, hasil operasi, kebijakan, proyeksi, rencana, strategi, serta tujuan Perum BULOG. Pernyataan-pernyataan prospektif dalam laporan tahunan ini dibuat berdasarkan berbagai asumsi mengenai kondisi terkini dan kondisi mendatang serta lingkungan di mana Perum BULOG menjalankan kegiatan usaha. Pernyataan-pernyataan tersebut memiliki prospek risiko, ketidakpastian, serta dapat mengakibatkan perkembangan aktual yang secara material berbeda dari yang dilaporkan.

Laporan tahunan ini memuat kata “Perusahaan” yang didefinisikan sebagai Perum BULOG. Adakalanya kata “Kami” juga digunakan atas dasar kemudahan untuk menyebut Perum BULOG secara umum. Laporan ini disajikan dalam dua Bahasa yaitu Bahasa Indonesia dan Bahasa Inggris, yang dapat dilihat dan diunduh di situs web resmi Perusahaan yaitu www.bulog.co.id.

The 2023 Annual Report of BULOG Public Company (Perum) was prepared based on the Financial Services Authority (SEOJK) Circular Letter No. 16/SEOJK.04/2021 on the Form and Content of the Annual Report of an Issuer or Public Company, which becomes the criteria parameter for the Annual Report Award (ARA). This report also refers to the Minister of State-owned Enterprises Regulation of Republic of Indonesia No. PER-2/MBU/03/2023 concerning Guidelines for Governance and Significant Corporate Actions of State-owned Enterprises.

This annual report contains statements of financial condition, results of operations, policies, projections, plans, strategies, and objectives of Perum BULOG. The prospective statements in this annual report are assumptions about current and future conditions and the environment in which Perum BULOG runs its business operations. These statements have the prospect of risk and uncertainty. Therefore, the actual results may differ.

This annual report uses the word “Company” which refers to Perum BULOG. Occasionally the word “we” is also used to refer to Perum BULOG in general due to its convenience. This report is bilingual, namely Indonesian and English, which can be accessed and downloaded on the company’s official website, www.bulog.co.id.



Tema Sampul

Cover Theme

Memperkuat Sinergi dan Inovasi untuk Pertumbuhan yang Optimal

Strengthening Synergy and Innovations for Optimal Growth

Menghadapi tantangan tahun 2023, Perum BULOG memperkuat sinergi dan inovasi sebagai fokus strategi. Sinergi mencerminkan upaya Perum BULOG dalam menjalin kerjasama yang lebih kuat dengan berbagai pemangku kepentingan dan meningkatkan koordinasi internal untuk efisiensi operasional. Sedangkan inovasi Perum BULOG difokuskan pada upaya pengembangan teknologi pengelolaan stok, pemantauan harga, dan diversifikasi pangan untuk menjaga stabilitas harga dan distribusi yang efektif. Melalui penguatan sinergi dan adopsi inovasi, Perum BULOG berhasil menjaga ketahanan pangan nasional dan mencapai pertumbuhan yang optimal, menjadikannya lebih tangguh dan adaptif di tengah dinamika pasar yang menantang.

To face challenges in 2023, Perum BULOG strengthened its synergy and enhanced its innovation as its strategic focus. The synergy reflected Perum BULOG's efforts to establish stronger cooperation with various stakeholders and improve internal coordination for operational efficiency. Meanwhile, Perum BULOG's innovation focused on efforts to develop stock management technology, price monitoring, and food diversification to maintain price stability and effective distribution. Through strengthening synergy and adopting innovation, Perum BULOG successfully maintained national food security and achieved optimal growth, making it more resilient and adaptive amidst challenging market dynamics.



Kesinambungan Tema

Theme Continuity



◀ 2022

Perluasan Jaringan untuk Ekspansi yang Berkelanjutan

Expanding Networks for Sustainable Expansion

Melanjutkan keberhasilan strategi di tahun sebelumnya, di tahun 2022 Perum BULOG terus berupaya maksimal untuk melakukan ekspansi yang berkelanjutan melalui pengembangan dan perluasan jaringan yang dimiliki. Hal ini tentu tak lepas dari upaya menciptakan nilai tambah pada seluruh proses bisnis dan rantai nilai yang ada, yang pada akhirnya akan memberikan kemampuan kapasitas Perum BULOG dalam melaksanakan penugasannya.

Following the success of the previous year's strategy, Perum BULOG kept maximizing its efforts for sustainable expansion through the development and expansion of its network in 2022. This was inseparable from efforts to create added value in all existing business processes and value chains, ultimately giving Perum BULOG the capacity to carry out its assignments.



◀ 2021

Reorientasi Fokus Bisnis untuk Kinerja Unggul

Business Focus Reorientation for Excellent Performance

Di tengah tantangan pandemi COVID-19 yang masih terus berlangsung, Perum BULOG berupaya melakukan reorientasi fokus bisnis dari fokus bisnis pada segmen PSO kepada segmen komersial, yang dilakukan melalui high capital investment pada infrastruktur penyimpanan, pengolahan, ERP dan digitalisasi sistem warehousing. Hal ini dilakukan dalam rangka mewujudkan kontrol dan sinergi pada seluruh rantai nilai serta memperkuat fungsi perencanaan dan market intelligence yang dimiliki Perum BULOG.

During the ongoing challenges of the COVID-19 pandemic, Perum BULOG shifted its business focus from the PSO segment to the commercial segment through high capital investment in storage infrastructure, processing, ERP, and digitalization of warehousing systems. This ensured control and synergy, achieved throughout the value chain, and strengthened the planning and market intelligence functions of Perum BULOG.



◀ 2020

Memperkuat Ketahanan Pangan di Masa Penuh Tantangan *Strengthening Food Security in Challenging Times*

Tahun 2020 menjadi tahun penuh tantangan bagi perekonomian global dan nasional. Kebijakan pembatasan mobilitas masyarakat sebagai bagian dari pengendalian pandemi COVID-19 berdampak pada perekonomian secara keseluruhan, yang tentunya berimbas pada berbagai dimensi kehidupan masyarakat. Di tengah kondisi tersebut, Perum BULOG tentu berupaya untuk memenuhi aspirasi Pemerintah Indonesia untuk tetap berupaya mengedepankan berbagai sektor primer, terutama pemenuhan kebutuhan pangan bagi seluruh masyarakat Indonesia. Hal ini terlihat dari jumlah penyaluran yang mengalami peningkatan yang cukup signifikan, khususnya pada kegiatan Ketersediaan Pasokan dan Stabilisasi Harga (KPSH) atau yang biasa dikenal dengan operasi pasar. Hal ini sesuai penugasan Pemerintah Indonesia kepada Perum BULOG dalam mengelola Cadangan Beras Pemerintah (CBP) untuk dijaga ketersediaannya.

The year 2020 has been a year full of challenges for the global and national economies. Government policy to restrict people's mobility as part of measures to control the Corona Virus Disease 2019 (COVID-19) pandemic impacted the overall pace of the economy, including various dimensions of people's lives. Amid these conditions, Perum BULOG strived to fulfill the Indonesian Government's aspirations to continuously prioritize various primary sectors, especially meeting the food needs of all Indonesian people. This can be seen from the significant increase in the number of distributions, especially in the Availability of Supply and Price Stabilization (Ketersediaan Pasokan dan Stabilisasi Harga/KPSH), commonly known as market operations. This followed the assignment by the Government of Indonesia to Perum BULOG to manage the Government's Rice Reserves (Cadangan Beras Pemerintah/CBP) to maintain its availability.



◀ 2019

Komitmen Kinerja Prima Demi Investasi dan Inovasi Produk yang "Creating Value"

The Commitment Of Excellent Performance for Investment and Product Innovation That "Creating Value"

Kata kunci untuk tetap mencapai keunggulan daya saing yang berkelanjutan adalah kemampuan insan BULOG dalam menyediakan nilai yang sesuai atau bahkan melebihi ekspektasi "Shareholder" dan "Stakeholder". Karenanya Manajemen dan seluruh insan BULOG berkomitmen dan berinisiatif untuk memastikan bawa Perum BULOG selalu berada di jalur prima untuk menghadirkan kinerja operasional dan keuangan yang sehat dan kokoh yang mendukung terciptanya "Creating Value" melalui serangkaian aktivitas investasi dan inovasi untuk melahirkan beragam produk inovatif sesuai dengan tuntutan jaman.

The key word for achieving a sustainable competitive advantage is BULOG personnel's ability to give value that matches or even exceeds the expectations of "Shareholder" and "Stakeholders". Therefore, the Management and all BULOG personnel are voluntarily committed to ensuring that BULOG is always on the prime track to deliver sound and solid operational and financial performance that supports the creation of "Creating Value" through a series of investment and innovations to produce a variety of innovative products according to the demands of the times.

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1967

BULOG pertama kali dibentuk dengan nama Lembaga Pemerintah Non Departemen (LPND) BULOG.

BULOG was established and named the Non-Departmental Government Institution (Lembaga Pemerintah Non-Departemen/LPND) of BULOG.

1969

Tugas BULOG diubah dari mengamankan penyediaan pangan dalam rangka menegakkan eksistensi Pemerintahan baru, menjadi melakukan stabilisasi harga beras nasional.

The task of BULOG shifted from securing food supply in upholding the new government's existence to stabilizing national rice prices.

1987

Tugas BULOG mengalami perubahan kembali, dikhususkan untuk mendukung pembangunan komoditas pangan nasional yang multi komoditas.

BULOG's task changed to support the development of multi-commodity national food commodities specifically.

1998

Pemerintah mengembalikan tugas BULOG. Lingkup komoditas yang ditangani BULOG kembali dipersempit seiring dengan kesepakatan yang diambil oleh Pemerintah dengan pihak IMF yang tertuang dalam Letter of Intent (LoI). Tugas pokok BULOG dibatasi hanya untuk menangani komoditas beras. Sedangkan komoditas pangan pokok lainnya dilepaskan ke mekanisme pasar.

The government returned the task of BULOG. The scope of commodities handled by BULOG was limited based on the Letter of Intent (LoI) between the Government and the IMF. BULOG's commodity management was limited to rice. Meanwhile, other staple food commodities follow the market mechanism.

2000

Cikal bakal terbentuknya badan usaha BULOG. Tugas pokok BULOG adalah melaksanakan tugas Pemerintah di bidang manajemen logistik melalui pengelolaan persediaan, distribusi dan pengendalian harga beras (mempertahankan Harga Pembelian Pemerintah – HPP), serta usaha jasa logistik sesuai dengan peraturan perundang undangan yang berlaku.

The year 2000 was the forerunner to the formation BULOG as a business entity. The main task of BULOG was to perform the Government's duties in logistics management through inventory management, distribution, and price control of rice (maintaining the Government Purchase Price – Harga Pembelian Pemerintah/HPP) as well as logistics service business by applicable laws and regulations.

2016

- Terbitnya Peraturan Pemerintah No. 13 Tahun 2016 tanggal 17 Mei 2016 tentang Perusahaan Umum (PERUM) BULOG. Pemerintah Indonesia melanjutkan penugasan kepada PERUM BULOG untuk melaksanakan tugas dan tanggung jawab dalam rangka ketahanan pangan nasional berupa:
 - » Pengamanan harga pangan pokok beras di tingkat produsen dan konsumen;
 - » Pengelolaan cadangan pangan pokok beras Pemerintah;
 - » Penyediaan dan pendistribusian pangan pokok beras kepada golongan masyarakat tertentu; dan
 - » Pelaksanaan impor beras sesuai dengan ketentuan peraturan perundang-undangan.
- Terbitnya Peraturan Presiden No. 48 Tahun 2016 tanggal 31 Mei 2016 tentang Penugasan Kepada Perum BULOG dalam Rangka Ketahanan Pangan Nasional. Perpres ini menegaskan penugasan Perum BULOG untuk menjaga ketersediaan pangan dan stabilisasi harga pangan pada tingkat konsumen dan produsen.
- Pendirian entitas anak, PT Gendhis Multi Manis.
- *The issuance of Government Regulation No. 13 of 2016, dated May 17, 2016, on Public Corporation (PERUM) BULOG. The Indonesian government transfers the assignment of its duties and responsibilities in national food security to PERUM BULOG. They are:*
 - » *Safeguarding the rice price at the producer and consumer levels;*
 - » *Management of the government's rice reserves;*
 - » *Provision and distribution of rice as a staple food to certain community groups; and*
 - » *Rice imports under the provisions of laws and regulations*
- *The issuance of Presidential Regulation No. 48 of 2016, dated May 31, 2016, concerning Assignments of National Food Security to Perum BULOG. This Presidential Regulation confirms the assignment of food security and food price stabilization at the consumer and producer level to Perum BULOG.*
- *Establishment of a subsidiary, named PT Gendhis Multi Manis.*



With the mandate to maintain price stability of staple foods following Government Regulation No. 13 of 2016 concerning Public Corporation (Perum) BULOG and Presidential Regulation No. 48 of 2016 concerning Assignments of National Food Security to Public Corporation (Perum) BULOG, the company seeks to realize the aspirations of the Government of Indonesia in strengthening food security for the Indonesian people”.

1993

Tugas BULOG diperluas mencakup koordinasi pembangunan pangan dan meningkatkan mutu gizi pangan nasional. Kepala BULOG dirangkap oleh Menteri Negara Urusan Pangan.

BULOG's task expanded to coordinate food development and improve the quality of national food nutrition. The Head of BULOG was the concurrent Minister of Food Affairs.

1995

Tanggung jawab BULOG lebih difokuskan pada peningkatan stabilisasi dan pengelolaan persediaan bahan pokok dan pangan nasional.

BULOG's responsibility was more focused on improving the stabilization and management of the national staple and food supply.

1997

Tugas BULOG dipersempit, di mana komoditas yang dikelola BULOG dikurangi dan tinggal beras dan gula.

BULOG's task was narrowed down to rice and sugar as its commodities to manage.

2001-2002

Sebagai LPND, BULOG berada di bawah dan bertanggung jawab langsung kepada Presiden Republik Indonesia. Masa ini juga menjadi masa transisi, di mana nomenklatur BULOG disesuaikan ke arah badan usaha.

As an LPND, BULOG was under and directly responsible to the President of the Republic of Indonesia. This was also a transition period, in which BULOG's nomenclature was adjusted toward business entities.

2003

20 Januari 2003, LPND BULOG berubah statusnya menjadi Perusahaan Umum (Perum) BULOG.

January 20, 2003, LPND BULOG changed its status to Public Corporation (Perum) BULOG.

2013

Pendirian entitas anak, PT Jasa Prima Logistik BULOG.

Establishment of a subsidiary, named PT Jasa Prima Logistik BULOG.

2017

Pendirian Perusahaan Asosiasi PT Mitra BUMDes Nusantara.

Establishment of a subsidiary, PT Mitra BUMDes Nusantara.

2020

Penguatan rantai pasok sektor hulu dan hilir untuk menjangkau bisnis dan pangsa pasar pangan di bidang komersial.

Strengthening the supply chain of the upstream and downstream sectors to reach business and food market share in the commercial sector.

2021

Pengembangan umbrella *brand* Befood untuk komoditi komersial produk dan non beras seperti tepung, bihun dan daging ayam.

Creating Befood, an umbrella brand for commercial and non-rice commodities, such as flour, vermicelli, and chicken.

2022

Penguatan Posisi Perum BULOG sebagai Perusahaan Operator Pangan Pemerintah di bawah koordinasi Badan Pangan Nasional (Bapanas) untuk mengelola penyelenggaraan Cadangan Pangan Pemerintah (CPP) berdasarkan Peraturan Presiden (Perpres) Nomor 125 Tahun 2022, utamanya untuk komoditas beras, jagung, dan kedelai.

The empowerment of Perum BULOG's position as the Government Food Operator Company under the coordination of the National Food Agency (Badan Pangan Nasional/ Bapanas) to manage the Government's Food Reserve (Cadangan Pangan Pemerintah/CPP) based on Presidential Regulation (Perpres) No. 125 of 2022, mainly for rice, corn, and soybean.

2023

Pembentukan Direktorat Transformasi dan Hubungan Kelembagaan guna melakukan transformasi pada seluruh elemen perusahaan dalam menghadapi tantangan pangan dan mengoptimalkan potensi terbaik Perum BULOG.

Establishment of the Directorate of Transformation and Institutional Relations to perform transformation on all elements of the company in facing food challenges and optimize the best potential of Perum BULOG.

Pencapaian 2023

2023 Achievement

112,64%

Peningkatan jumlah penyaluran cadangan beras pemerintah (CBP) dari 1.265.938 Ton di tahun 2022 menjadi **2.691.877 Ton** di tahun 2023.

*Increase in the distribution of the government's rice reserve (CBP) from 1,265,938 tonnes in 2022 to **2,691,877 tonnes** in 2023.*

44,30%

Peningkatan jumlah penjualan Segmen Komersial dari Rp 10,18 triliun di tahun 2022 menjadi **Rp14,69 triliun** di tahun 2023.

*Increase in the sales of Commercial Segment from IDR10.18 trillion in 2022 to **IDR14.69 trillion** in 2023.*

810.526 ton

Ketahanan stok beras Perum BULOG hingga akhir tahun 2023.

Perum BULOG's rice security by the end of 2023.

74,25%

Kenaikan Jumlah Pendapatan dari Rp26,44 triliun di tahun 2022 menjadi **Rp46,07 triliun** di tahun 2023

*Increase in Total Revenue from IDR26.44 trillion in 2022 to **IDR46.07 trillion** in 2023.*



146,17%

Pertumbuhan Laba Bersih dari Rp333,18 miliar di tahun 2022 menjadi **Rp820,19 miliar** di tahun 2023.

*Net Profit growth from IDR333.18 billion in 2022 to **IDR820.19 billion** in 2023.*

131,15%

Pertumbuhan Laba Bersih yang Dapat Diatribusikan Kepada Pemilik Entitas Induk dari Rp370,47 miliar di tahun 2022. Menjadi **Rp856,33 miliar** di tahun 2023.

*Growth of Attributable Profit to Shareholder from IDR370.47 billion in 2022 to **IDR856,33 billion** in 2023.*

29,14%

Rasio Kas tahun 2023 sebesar **29,14%**, turun 33,42 poin dibandingkan tahun 2022 sebesar 62,56%. Penurunan ini terutama disebabkan oleh kenaikan utang bank jangka pendek.

*The Cash Ratio for 2023 is **29.14%**, a decrease of 33.42 point from 62.56% in 2022. This decline is mainly due to an increase in short-term bank debt.*

8,47%

Imbal Hasil Ekuitas tahun 2023 tumbuh 4,72 poin dari tahun sebelumnya sebesar **3,75%**. Hampir seluruh rasio profitabilitas Perum BULOG mengalami kenaikan yang terutama didorong oleh kinerja pendapatan dan laba tahun 2023 yang tumbuh cukup baik.

*Return on Equity in 2023 grew from the previous year by **4.72 points from the previous year by 3.75%**. Almost all of Perum BULOG's profitability ratios have increased, mainly driven by the performance of revenues and profits in 2023 which grew quite well.*





Performa 2023
2023 Performance

Ikhtisar Data Keuangan Penting

Highlights of Important Financial Data

Laba (Rugi) dan Penghasilan Komprehensif Lain Konsolidasian

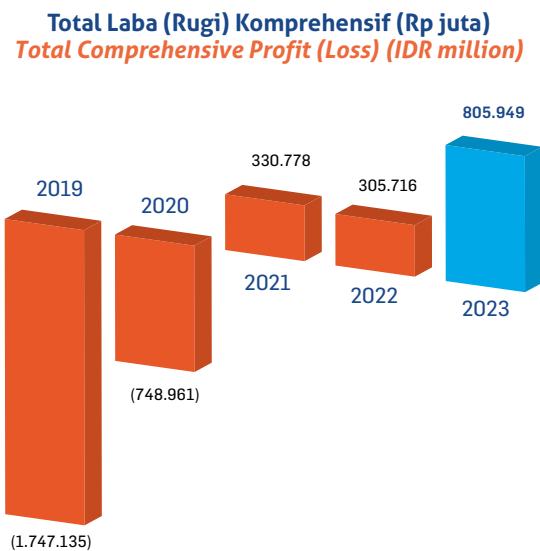
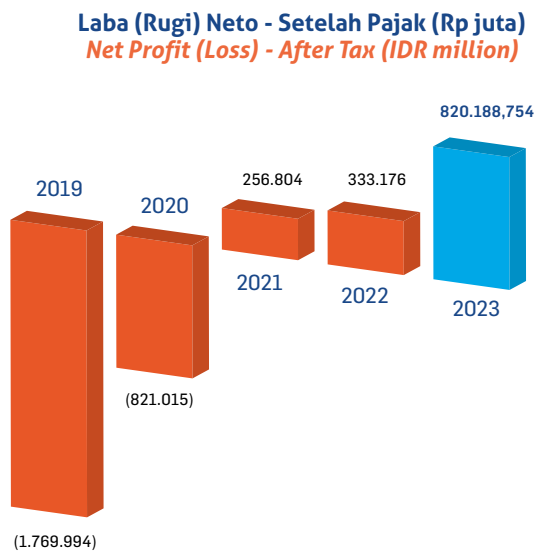
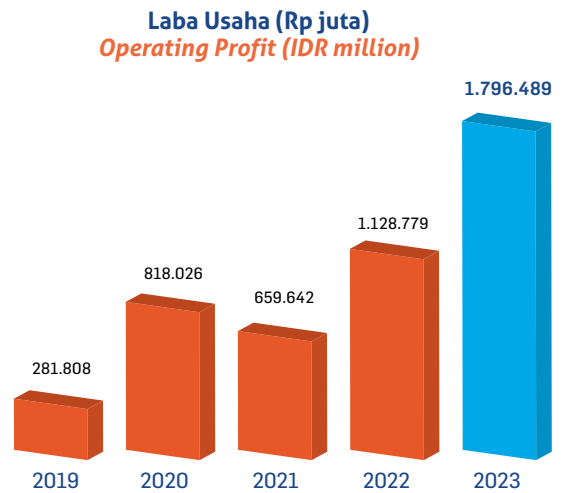
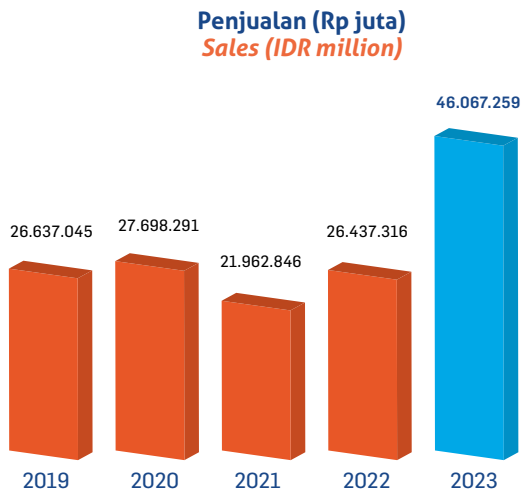
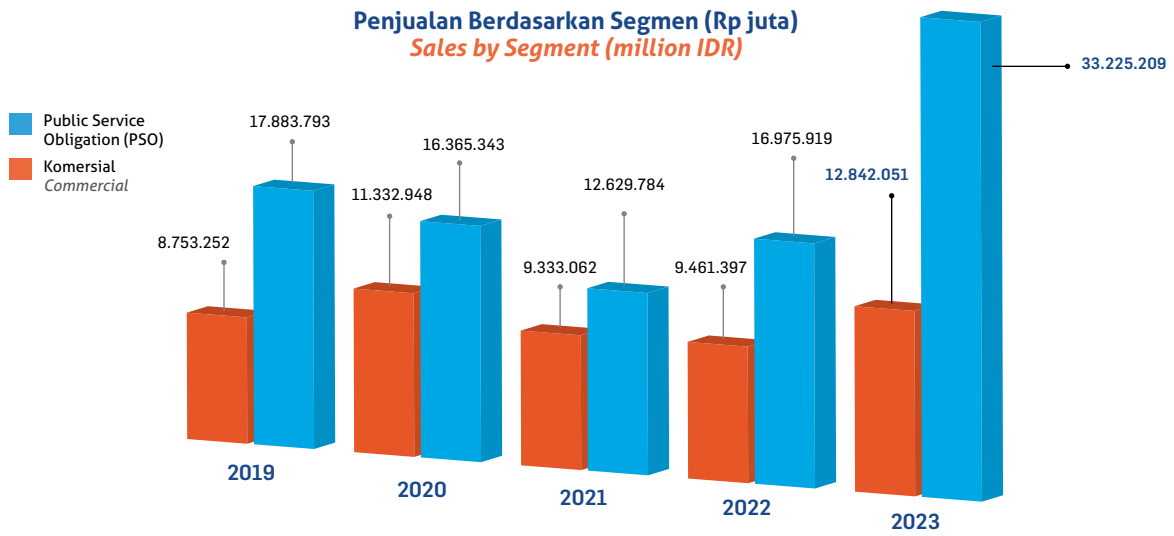
Consolidated Profit (Loss) and Other Comprehensive Income

(dalam Jutaan Rupiah) (in million IDR)	2023	2022	2021	2020	2019	YoY 2022 - 2023 (%)	CAGR 2019 - 2023 (%)
Pendapatan Revenue							
Public Service Obligation (PSO)	33.225.209	16.975.919	12.629.784	16.365.343	17.883.793	95,72	13,19
Komersial Commercial	12.842.051	9.461.397	9.333.062	11.332.948	8.753.252	386,90	39,39
Jumlah Pendapatan Total Revenue	46.067.259	26.437.316	21.962.846	27.698.291	26.637.045	74,25	11,58
Beban Pokok Pendapatan Cost of Goods Sold	40.706.870	22.272.966	18.534.226	23.903.613	23.319.697	82,76	11,79
Laba Bruto Gross Profit	5.360.90	4.164.350	3.428.620	3.794.677	3.317.348	(99,87)	(72,35)
Beban Usaha Operating Expenses	3.563.900	3.035.571	2.768.978	2.976.651	3.035.540	17,40	3,26
Laba Usaha Operating Profit	1.796.489	1.128.779	659.642	818.026	281.808	59,15	44,84
Pendapatan (Beban) Lain-lain Other Income (Expenses)	(490.039)	(493.371)	28.009	(1.291.547)	(1.989.003)	(0,68)	(24,44)
Beban lain-lain Other Expenses	(193.026)	(166.156)	(474.651)	(303.188)	(435.731)	16,17	(15,03)
Laba (Rugi) Sebelum Pajak Profit (Loss) Before Tax	1.113.425	469.252	213.001	(776.710)	(2.142.926)	137,28	(187,73)
Manfaat (Beban) Pajak Penghasilan - neto Income Tax Benefit (Expenses) - net	(293.235)	(136.076)	43.804	(44.306)	372.931	115,49	(195,31)
Laba (Rugi) Neto - Setelah Pajak Net Profit (Loss) - After Tax	820.189	333.176	256.804	(821.015)	(1.769.994)	146,17	(185,74)
Penghasilan Komprehensif Lain - Setelah Pajak Other Comprehensive Income - After Tax	(14.239)	(27.461)	73.973	72.055	22.860	(48,15)	(190,97)
Total Laba (Rugi) Komprehensif Total Comprehensive Income (Loss)	805.949	305.716	330.778	(748.961)	(1.747.135)	163,63	(185,66)
Total Laba (Rugi) Neto yang Dapat Diatribusikan Kepada: Total Attributable Profit (Loss) to:							
Pemilik Entitas Induk Shareholder	856.334	370.472	274.392	(822.852)	(1.756.640)	131,15	(186,61)
Kepentingan Non Pengendali Non-controlling Interest	(36.145)	(37.295)	(17.588)	1.837	(13.354)	(3,08)	22,04
Total Laba (Rugi) Komprehensif yang Dapat Diatribusikan Kepada Total Attributable Comprehensive Profit (Loss) to:							
Pemilik Entitas Induk Shareholder	842.116	342.903	348.203	(750.684)	(1.733.912)	145,58	(186,55)
Kepentingan Non Pengendali Non-controlling Interest	(36.167)	(37.188)	(17.425)	1.723	(13.222)	(2,75)	22,29

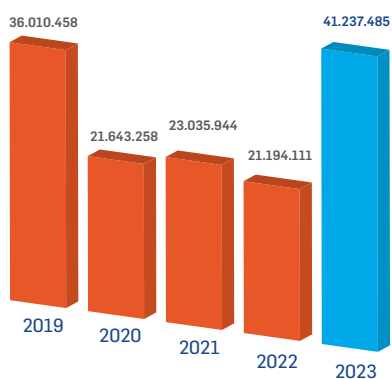
*) Disajikan kembali | Restated

Keterangan: Perum BULOG merupakan Perusahaan Umum (Perum). Seluruh modal Perusahaan dimiliki negara berupa kekayaan negara yang dipisahkan dan tidak terbagi atas saham. Dengan demikian, Perum BULOG tidak menyajikan informasi tentang laba per saham.

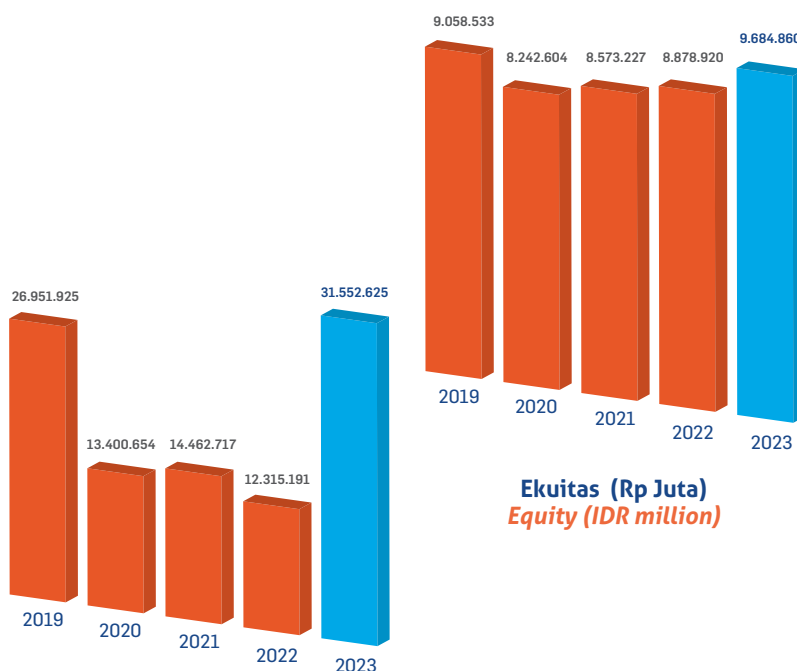
Note: Perum BULOG is a Public Corporation (Perum). The state owns the entire company's capital as reserve assets and not divided into shares. Thus, Perum BULOG does not provide information on earnings per share.



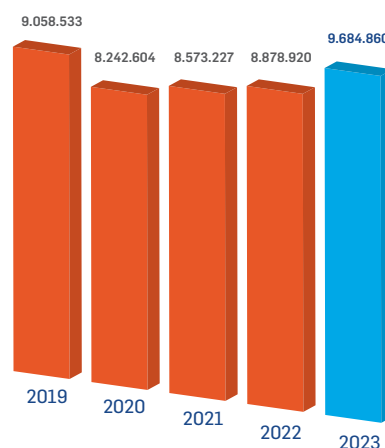
(dalam Jutaan Rupiah) (In million IDR)	2023	2022	2021	2020	2019	YoY 2022-2023 (%)	CAGR 2019-2023 (%)
Aset <i>Assets</i>							
Persediaan – neto <i>Net Inventory</i>	12.202.302	3.341.975	7.099.236	9.693.601	17.550.108	265,12	(7,01)
Aset Tetap <i>Fixed Assets</i>	4.472.356	4.455.795	3.981.796	3.799.103	3.628.970	0,37	4,27
Investasi pada Entitas Asosiasi <i>Investment in Associated Entities</i>	14.738	22.924	25.816	28.029	29.903	(35,71)	(13,19)
Jumlah Aset Lancar <i>Total Current Assets</i>	33.844.822	14.275.545	16.474.166	15.104.050	28.918.894	137,08	3,20
Jumlah Aset Tidak Lancar <i>Total Non-Current Assets</i>	7.392.663	6.918.566	6.561.779	6.539.207	7.091.564	6,85	0,84
Jumlah Aset <i>Total Assets</i>	41.237.485	21.194.111	23.035.944	21.643.258	36.010.458	94,57	2,75
Liabilitas dan Ekuitas <i>Liabilities and Equity</i>							
Liabilitas Jangka Pendek <i>Current liabilities</i>	30.786.151	11.746.119	13.650.113	12.485.721	25.956.829	162,10	3,47
Liabilitas Jangka Panjang <i>Non-Current liabilities</i>	766.473	569.072	812.604	914.933	995.096	34,69	-5,09
Jumlah Liabilitas <i>Total Liabilities</i>	31.552.625	12.315.191	14.462.717	13.400.654	26.951.925	156,21	3,20
Jumlah Ekuitas <i>Total Equity</i>	9.684.860	8.878.920	8.573.227	8.242.604	9.058.533	9,08	1,35
Jumlah Liabilitas dan Ekuitas <i>Total Liabilities and Equity</i>	41.237.485	21.194.111	23.035.944	21.643.258	36.010.458	94,57	2,75



Aset (Rp Juta)
Assets (IDR million)



Liabilitas (Rp Juta)
Liabilities (IDR million)



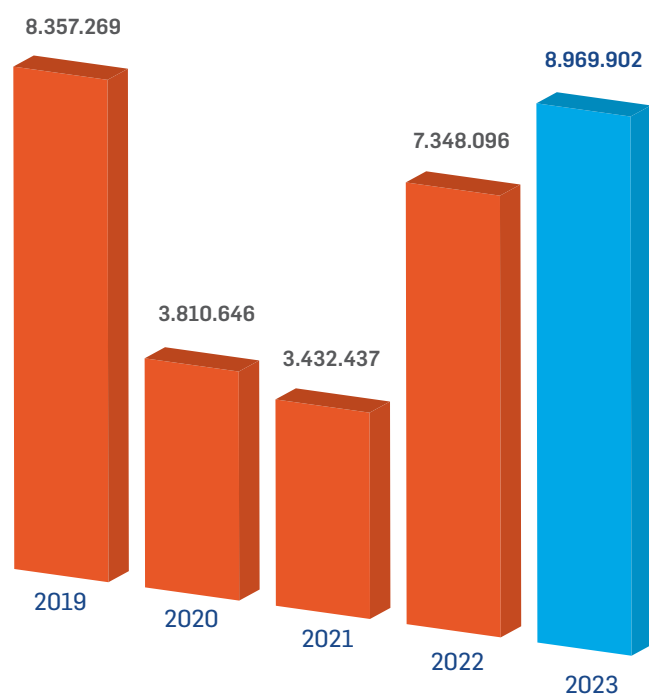
Ekuitas (Rp Juta)
Equity (IDR million)



Arus Kas Konsolidasian

Consolidated Cash Flow

(dalam Jutaan Rupiah) (In million IDR)	2023	2022	2021	2020	2019	YoY 2022- 2023 (%)	CAGR 2019- 2023 (%)
Arus Kas dari Aktivitas Operasi <i>Cash flows from Operating Activities</i>	(16.067.057)	6.651.719	(1.105.791)	9.015.967	5.612.142	(341,55)	(223,41)
Arus Kas dari Aktivitas Investasi <i>Cash flows from Investment</i>	(254.103)	(640.707)	(363.522)	(372.982)	(157.774)	(60,34)	10,00
Arus Kas dari Aktivitas Pendanaan <i>Cash flows from Financing</i>	(17.935.149)	(2.053.959)	1.087.048	(13.509.932)	(4.657.413)	773,20	30,95
Kenaikan (Penurunan) Neto Kas dan Setara Kas Net <i>Increase (Decrease) in Cash and Cash Equivalents</i>	1.613.988	3.957.053	(382.264)	(4.866.947)	796.955	(59,21)	15,16
Pengaruh Perubahan Kurs Mata Uang Asing Terhadap Kas dan Setara Kas <i>Effect of foreign exchange on cash and cash equivalents</i>	7.818	(41.393)	4.055	6.882	(14.747)	(118,89)	(188,08)
Kas dan Setara Kas Awal Tahun <i>Cash and Cash Equivalents at the Beginning of the Year</i>	7.348.096	3.432.437	3.810.646	8.357.269	7.575.060	114,08	(0,61)
Kas dan Setara Kas Akhir Tahun <i>Cash and Cash Equivalents at End of the Year</i>	8.969.902	7.348.096	3.432.437	3.810.646	8.357.269	22,07	1,42



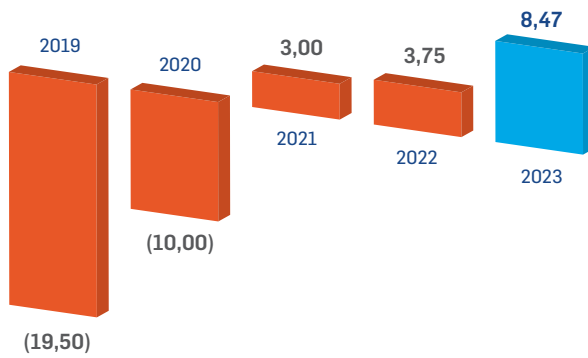
Kas dan Setara Kas Akhir Tahun (Rp juta)
Cash and Cash Equivalents by the End of the Year (IDR million)



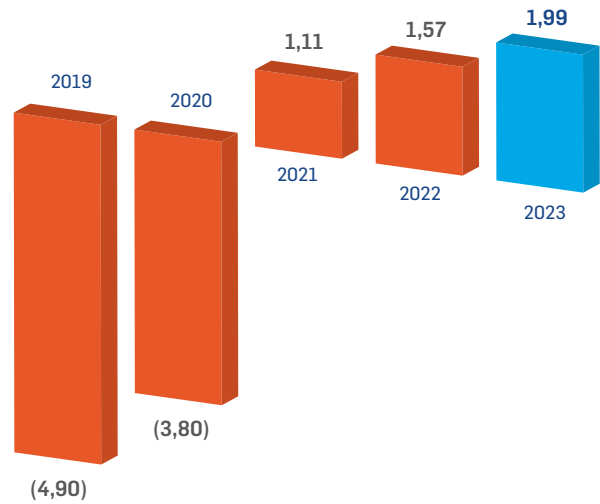
	2023	2022	2021	2020	2019	Kenaikan (Penurunan) (poin) Increase (Decrease) (points)
Operasi <i>Operation</i>						
Days Receivable (hari) <i>Days Receivable (days)</i>	3,00	7,00	12,00	15,88	33,13	(4,00)
Days Inventory (hari) <i>Days Inventory (days)</i>	109,00	55,00	140,00	148,33	275,40	54,00
Profitabilitas dan Rentabilitas <i>Profitability and Rentability</i>						
Imbal Hasil Ekuitas, atau Return On Equity (ROE) (%) <i>Return on Equity (ROE) (%)</i>	8,47	3,75	3,00	(10,00)	(19,50)	4,72
Imbal Hasil Ekuitas, atau Return On Asset (ROA) (%) <i>Return on Asset (ROA) (%)</i>	1,99	1,57	1,11	(3,80)	(4,90)	0,42
Laba (Rugi) Komprehensif Terhadap Aset (%) <i>Comprehensive Profit (Loss) to Assets (%)</i>	1,95	1,44	1,44	(3,70)	(4,85)	0,51
Laba Usaha Terhadap Pendapatan (%) <i>Operating Profit to Revenue (%)</i>	3,90	4,27	3,00	2,68	1,06	(0,37)
Likuiditas <i>Liquidity</i>						
Rasio Kas (%) <i>Cash Ratio (%)</i>	29,14	62,56	23,26	27,94	32,20	(33,42)
Rasio Cepat (%) <i>Quick Ratio (%)</i>	70,10	93,08	66,80	43,23	43,80	(22,98)
Rasio Lancar (%) <i>Current Ratio (%)</i>	110,90	121,53	118,81	120,69	111,41	(10,63)
Solvabilitas <i>Solvency</i>						
Liabilitas Terhadap Aset (%) <i>Liabilities to Assets (%)</i>	74,66	55,42	59,26	57,96	72,08	19,24
Liabilitas terhadap Modal (%) <i>Liabilities to Capital (%)</i>	317,88	132,29	159,22	152,74	286,55	185,59
Liabilitas terhadap Aset Tetap (%) <i>Liabilities to Fixed Assets (%)</i>	688,37	263,61	343,99	329,41	715,27	424,76
Pertumbuhan <i>Growth</i>						
Pendapatan (%) <i>Revenue (%)</i>	74,25	20,37	(20,71)	3,98	(6,33)	53,88
Beban Pokok Pendapatan (%) <i>Cost of Goods Sold (%)</i>	82,76	20,17	(22,46)	2,50	(4,29)	62,59
Laba (Rugi) Neto - Setelah Pajak (%) <i>Net Profit (Loss) - After Tax (%)</i>	146,17	29,25	(131,28)	(53,61)	84,03	116,92
Laba (Rugi) Komprehensif (%) <i>Comprehensive Profit (Loss) (%)</i>	163,3	(7,94)	(144,16)	(57,13)	109,11	171,24
Aset (%) <i>Assets (%)</i>	94,57	(8,00)	6,43	(39,90)	(17,11)	102,57
Liabilitas (%) <i>Liabilities (%)</i>	156,21	(14,85)	7,93	(50,28)	(17,42)	171,06
Ekuitas (%) <i>Equity (%)</i>	9,08	3,57	4,01	(9,01)	(16,17)	5,51



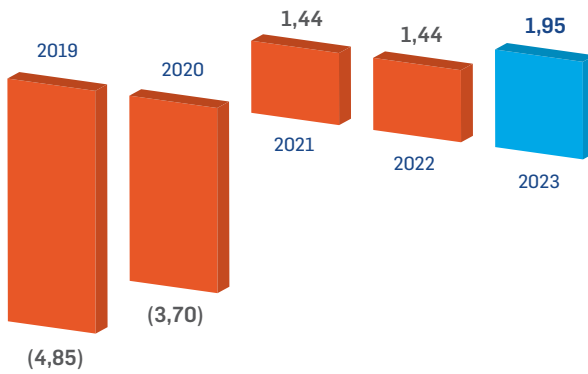
Imbal Hasil Ekuitas (%)
Return on Equity (ROE) (%)



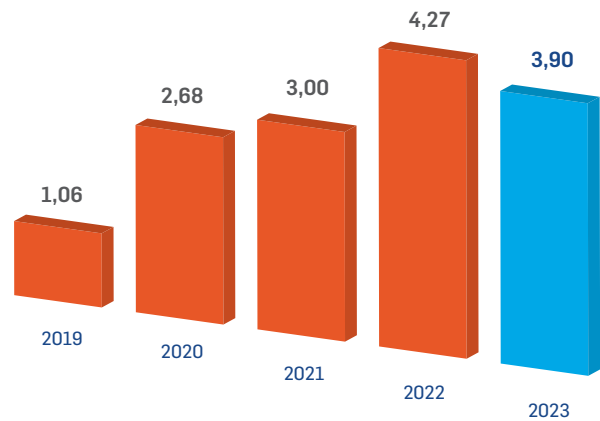
Imbal Hasil Aset (%)
Return on Assets (ROA) (%)



Laba (Rugi) Komprehensif Terhadap Aset (%)
Comprehensive Profit (Loss) to Assets (%)



Laba (Rugi) Usaha Terhadap Pendapatan (%)
Operating Profit (Loss) to Revenue (%)



Ikhtisar Operasi dan Organisasi

Highlights of the Operations and Organization

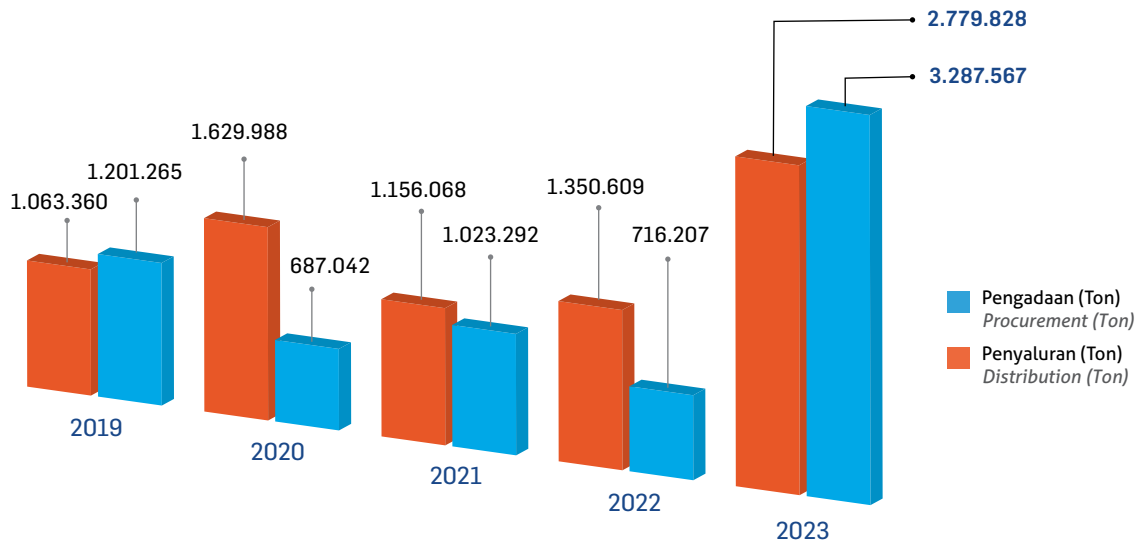
Ikhtisar Operasi

Operational Highlights

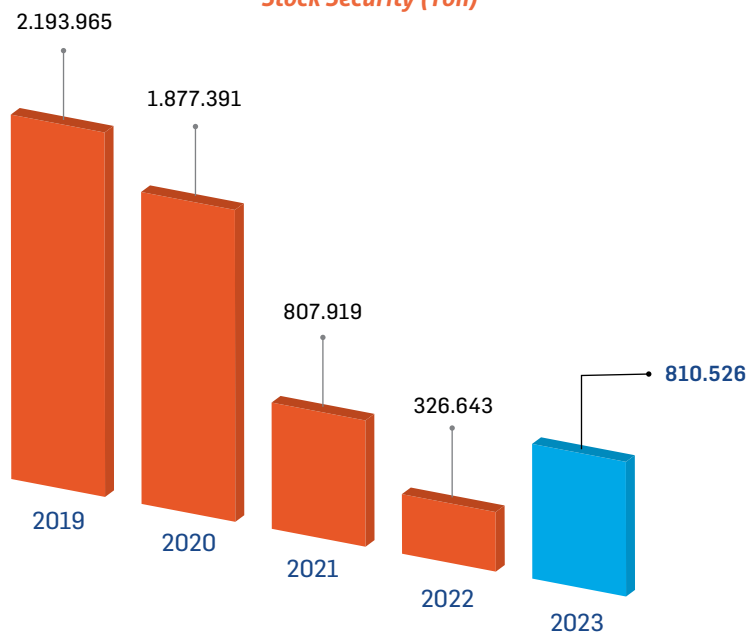
(dalam Jutaan Rupiah) (In million IDR)	2023	2022	2021	2020	2019	YoY 2022- 2023 (%)	CAGR 2019- 2023 (%)
Segmen PSO/Pelayanan Publik <i>Public Service Obligation (PSO) Segment Operation</i>							
Pengadaan <i>Procurement</i>							
Gabah (setara beras) (Ton) <i>Grain (rice equivalent) (Ton)</i>	41.871	46.876	158.165	112.558	98.655	(10,68)	(15,75)
Beras DN (Ton) <i>Domestic Rice (Ton)</i>	564.494	611.914	865.127	574.484	1.102.610	(7,75)	(12,53)
Beras LN (Ton) <i>Overseas Rice (Ton)</i>	2.681.202	57.417	-	-	-	4569,70	N/A
Jumlah Pengadaan (Ton) <i>Total Procurement (Ton)</i>	3.287.567	716.207	1.023.292	687.042	1.201.265	359,02	22,31
Penyaluran <i>Distribution</i>							
Rastra (Ton) <i>Prosperous Rice (Rastra) (Ton)</i>	-	-	2.080	450.000	351.848	0,00	(100,00)
Golongan Anggaran (Ton) <i>Budget Group (Ton)</i>	87.961	84.671	89.405	141.173	89.132	3,89	-0,26
CBP (Ton) <i>Government's Rice Reserves</i>	2.691.877	1.265.938	1.064.583	1.038.815	622.380	112,64	34,03
Lain-lain (Ton) <i>Others (Ton)</i>							
Jumlah Penyaluran (Ton) <i>Total Distribution (Ton)</i>	2.779.828	1.350.609	1.156.068	1.629.988	1.063.360	105,82	21,19
Ketahanan Stok (Ton) <i>Stock Security (Ton)</i>	810.526	326.643	807.919	1.877.391	2.193.965	148,14	(18,06)
Segmen Komersial <i>Commercial Segment</i>							
Penjualan Segmen Komersial <i>Commercial Segment Sales</i>							
Perdagangan Komoditas (Rp-miliar) <i>Commodity Trading (IDR billion)</i>	11.601	8.545	8.377	10.493	8.248	35,76	7,06
Unit Bisnis (Rp-miliar) <i>Business Unit (IDR billion)</i>	895	232	145	153	324	285,78	22,53
Jasa/Anak Perusahaan (Rp-miliar) <i>Services/Subsidiaries (IDR billion)</i>	2.189	1.407	1.460	1.834	1.677	55,58	5,47
Jumlah Penjualan Segmen Komersial (Rp-miliar) <i>Total Commercial Segment Sales (IDR billion)</i>	14.686	10.184	9.982	12.480	10.249	44,21	7,46



Pengadaan dan Penyaluran Pelayanan Publik (Ton) Procurement and Distribution of PSO (Ton)



Ketahanan Stok (Ton) Stock Security (Ton)



Ikhtisar Organisasi

Organizational Highlights

KPI dan Tingkat Kesehatan Perusahaan ^{*)} KPI and Organizational Health Index ^{*)}	2023	2022	2021	2020 Manajerial Managerial	2020	2019 Manajerial Managerial	2019
Skor KPI KPI Score	86,17	81,00	81,01	86,08	69,66	80,10	69,92
Tingkat Kesehatan Perusahaan ^{**)} Organizational Health Index ^{**)}	idAAA Stable	72,76	72,04	73,56 "A"	64,88 "BBB"	70,27 "A"	56,79 "BBB"

Tata Kelola Perusahaan yang Baik Good Corporate Governance	2023	2022	2021	2020	2019
Skor Assessment Penerapan GCG ^{***)} GCG Implementation Assessment Score ^{***)}	92,47 "Sangat baik" "Excellent"	91,08 "Sangat Baik" "Excellent"	89,85 "Sangat Baik" "Excellent"	89,72 "Sangat Baik" "Excellent"	89,92 "Sangat Baik" "Excellent"

Kontribusi atas Aspek Sosial Kemasyarakatan Contribution to Social Development Aspect	2023	2022	2021	2020	2019	YoY 2022-2023 (%)
Penyaluran Dana Tanggung Jawab Sosial dan Lingkungan (Rp-Juta) Disbursement of Corporate Social Responsibility Funds (IDR Million)	15.812,92	5.193,74	4.823,12	5.087,99	12.936,39	204,46

*) Secara manajerial, komponen penyumbang rugi di luar kendali manajemen, selayaknya tidak dimasukkan di dalam perhitungan KPI dan Tingkat Kesehatan Perusahaan, angka ini juga dijelaskan pada Laporan Hasil Kinerja yang diterbitkan oleh Auditor Eksternal.

*) From a managerial perspective, components that contribute to losses beyond management's control should not be included in the assessment of the KPI and the Organizational Health Index. This figure is also explained in the Performance Results Report issued by the External Auditor.

**) Penilaian Tingkat Kesehatan Perusahaan berdasarkan Peraturan Menteri Badan Usaha Milik Negara Nomor PER-2/MBU/03/2023 Tahun 2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara

**) Assessment of the Organizational Health Index based on Minister of State-owned Enterprise Regulation No. PER-2/MBU/03/2023 on Guidelines for Governance and Significant Corporate Actions of State-owned Enterprises

***) Asesment penerapan GCG menggunakan metode berdasarkan Salinan Keputusan Sekretaris Kementerian BUMN No. SK-16/S.MBU/2012 tanggal 6 Juni 2012 tentang Indikator/Parameter Penilaian dan Evaluasi atas Penerapan Tata Kelola Perusahaan yang Baik (Good Corporate Governance) pada BUMN.

***) GCG Assessment applies a method following the Copy of the Secretary to Ministry of State-owned Enterprises Decision No. SK-16/S.MBU/2012, dated June 6, 2012, on Indicators/Parameters for Assessment and Evaluation of Good Corporate Governance Implementation in State-owned Enterprises.

****) Pelaksanaan Program TJSL berdasarkan Peraturan Menteri BUMN RI No. PER-6/MBU/09/2022 tentang Perubahan atas Peraturan Menteri BUMN No. PER-05/MBU/04/2021 tentang Program Tanggung Jawab Sosial dan Lingkungan Badan Usaha Milik Negara, serta Peraturan Direksi No. PD04/DU100/03/2020 tanggal 23 Maret 2020 tentang Pedoman Program Kemitraan dan Program Bina Lingkungan Badan Usaha Milik Negara.

****) The implementation of the CSR Programs is based on Minister of State-owned Enterprises Regulation No. PER-6/MBU/09/2022 on Amendment to the Minister of State-owned Enterprises Regulation No. PER-05/MBU/04/2021 on Corporate Social Responsibility Programs of State-Owned Enterprises and the Board of Directors Regulation No. PD-04/DU100/03/2020, dated March 23, 2020, on Guidelines on the Partnership and Corporate Social Responsibility Programs of State-owned Enterprises.



Ikhtisar Saham atau Modal

Stock or Capital Highlights

INFORMASI TENTANG SAHAM ATAU MODAL

Perum BULOG merupakan Badan Usaha Milik Negara (BUMN) berbentuk badan hukum Perusahaan Umum (Perum). Seluruh modal Perum BULOG dimiliki Negara Republik Indonesia berupa kekayaan negara yang dipisahkan dan tidak terbagi atas saham sesuai dengan Undang-undang No. 19 Tahun 2003 tentang Badan Usaha Milik Negara, Peraturan Pemerintah Republik Indonesia No. 13 Tahun 1998 tentang Perusahaan Umum (PERUM), dan Peraturan Pemerintah Republik Indonesia No. 13 Tahun 2016 tentang Perusahaan Umum (Perum) BULOG.

INFORMASI TENTANG PENGGUNAAN LABA DAN PEMBAGIAN DIVIDEN KEPADA PEMILIK MODAL

Mengacu kepada Peraturan Pemerintah No. 13 Tahun 2016 tentang Perusahaan Umum (Perum) BULOG, Menteri selaku kuasa Pemilik Modal dapat menetapkan sebagian atau seluruh laba bersih Perum BULOG digunakan untuk pembagian dividen dan/atau pembagian lain, atau penempatan laba bersih dalam dana cadangan yang dapat diperuntukan bagi perluasan usaha Perum BULOG. Tidak terdapat pembagian dividen Perusahaan kepada Pemilik Modal. Berdasarkan Surat Keputusan Menteri BUMN No. S-345/MBU/06/2023 tentang Persetujuan Laporan Tahunan dan Pengesahan Laporan Keuangan Perum BULOG Tahun Buku 2022, Menteri BUMN selaku kuasa Pemilik Modal Menetapkan penggunaan laba bersih konsolidasian yang dapat diatribusikan kepada pemilik entitas induk tahun buku 2023 sebesar Rp820.188.753.837 yang digunakan sebagai cadangan saldo laba termasuk untuk menutup akumulasi kerugian.

INFORMATION ON STOCKS OR CAPITAL

Perum BULOG is a State-Owned Enterprise (SOE), which takes the form of a Public Corporation (Perum). The Republic of Indonesia owns the entire capital of Perum BULOG in reserve assets, which are not divided into shares per Law No. 19 of 2003 concerning State-Owned Enterprises, Government Regulation of the Republic of Indonesia No. 13 of 1998 concerning Public Corporation (PERUM), and Government Regulation of the Republic of Indonesia No. 13 of 2016 concerning Public Corporation (Perum) of BULOG.

INFORMATION ON THE USE OF PROFITS AND DISTRIBUTION OF DIVIDENDS TO CAPITAL OWNER

Referring to Government Regulation No. 13 of 2016 concerning the Public Corporation (Perum) of BULOG, the Minister as the representative of the Shareholder may determine that part or all of Perum BULOG's net profit is used for dividend and /or other allocation or placement of net profit in a reserve fund that can be designated for Perum BULOG business expansion. There was no distribution of the company's dividends to the Shareholder. Based on the Minister of State-owned Enterprise Decision No. S-345/MBU/06/2023 concerning the Approval of the Annual Report and Ratification of the Financial Statements of Perum BULOG for the Financial Year 2022, the Minister of SOEs as the authorized Shareholder determined that consolidated attributable profit to the Shareholder for the financial year 2023 of IDR820,188,753,837 was used as retained earnings reserves including to cover accumulated losses.

Informasi tentang Penerbitan Obligasi, Sukuk atau Obligasi Konversi, serta Pendanaan Lainnya

Information on the Issuance of Bonds, Sukuk or Convertible Bonds, and other Funding

Hingga akhir tahun 2023, Perum BULOG tidak menerbitkan obligasi, sukuk, obligasi konversi, maupun efek lainnya, serta bentuk pendanaan lainnya. Dengan demikian, tidak terdapat informasi terkait obligasi/sukuk/obligasi konversi yang beredar, maupun pendanaan lainnya.

By the end of 2023, Perum BULOG did not issue bonds, sukuk, convertible bonds, or other securities, and other forms of funding. Thus, there is no information regarding outstanding bonds/sukuk/convertible bonds, or other funding.

Penghargaan Tahun 2023 Berskala Nasional

National 2023 Awards

Piagam Apresiasi BKKN BKKN Appreciation Charter



Perum BULOG menerima apresiasi atas Dukungan dan Komitmen terhadap Program Pembangunan Keluarga, Kependudukan dan Keluarga Berencana serta Percepatan Penurunan Stunting.

Pemberi Penghargaan: Badan Kependudukan dan Keluarga Berencana Nasional (BKKN)

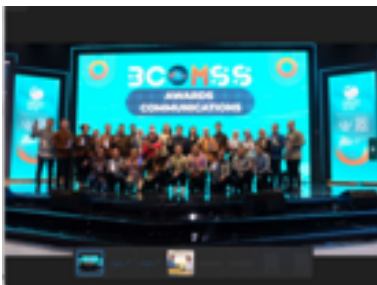
Acara/Kegiatan: Apresiasi atas Dukungan dan Komitmen terhadap Program Pembangunan Keluarga, Kependudukan dan Keluarga Berencana serta Percepatan Penurunan Stunting, 7 Maret 2023.

Perum BULOG received Appreciation for Support and Commitment to the Family Development, Population, and Family Planning Programs as well as the Acceleration of Stunting Prevention.

Issuer Institute: The National Population and Family Planning Board (BKKN)

Event/Activity: Appreciation for Support and Commitment to Family Development, Population, and Family Planning Programs and the Acceleration of Stunting Prevention, March 7, 2023.

Best Social Media Rangers (SMR) Best Social Media Rangers (SMR)



Perum BULOG meraih Juara 2 Best Social Media Rangers (SMR) Kategori Perusahaan BUMN dan Juara 1 Best Social Media Rangers (SMR) Kategori Individu.

Pemberi Penghargaan: Kementerian BUMN

Acara/Kegiatan: BUMN Corporate Communications and Sustainability Summit (BCOMSS) merupakan ajang kompetisi tahunan antar BUMN di bidang komunikasi korporat dan program keberlanjutan, 9 Maret 2023.

Perum BULOG won 2nd place in the Best Social Media Rangers (SMR) category for SOE and 1st place in the Best Social Media Rangers (SMR) category for Individuals.

Issuer Institute: Kementerian BUMN Ministry of SOEs

Event/Activity: BUMN Corporate Communications and Sustainability Summit (BCOMSS) is an annual competition among SOEs in the corporate communications sector and sustainability programs, March 9, 2023.

PR Indonesia Awards 2023 PR Indonesia Awards 2023



PR Indonesia Awards 2023 Kategori Perusahaan BUMN Non TBK Terpopuler dan Bronze Winner Kategori Perusahaan BUMN Terbaik di Media Sosial Instagram.

Pemberi Penghargaan: PR Indonesia

Acara/Kegiatan: PR Indonesia Awards 2023, ajang kompetisi PR paling komprehensif di Indonesia. Bertujuan untuk mengapresiasi upaya dan kinerja kehumasan/PR yang unggul di setiap korporasi/instansi, 17 Maret 2023.

The 2023 PR Indonesia Awards in the State-Owned Enterprises (Non-Public Listed) Category, and Bronze Winner of the Best SOE on Instagram.

Issuer Institute: PR Indonesia

Event/Activity: The 2023 PR Indonesia Awards, the most comprehensive PR competition in Indonesia, which aims to appreciate excellent public relations/PR efforts and performance in each corporation/agency, March 17, 2023.



BUMN Entrepreneurial Marketing Award 2023 2023 BUMN Entrepreneurial Marketing Awards



The Most Promising Company In Strategic Marketing dan Dewi BUMN dalam BUMN Entrepreneurial Marketing Award 2023.

Pemberi Penghargaan: MarkPlus Corp

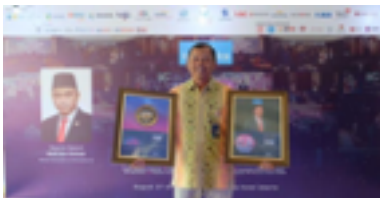
Acara/Kegiatan: The 11th Annual Jakarta Marketing Week bertajuk “*Innovation for Happiness*” adalah ajang untuk menyatukan para penggemar pemasaran dari berbagai latar belakang, termasuk artis, pelaku bisnis, dan perwakilan pemerintah, 14 Juni 2023.

The Most Promising Company in Strategic Marketing and Dewi BUMN in BUMN Entrepreneurial Marketing Award 2023.

Issuer Institute: MarkPlus Corp

Event/Activity: The 11th Annual Jakarta Marketing Week entitled “*Innovation for Happiness*” was an event to bring together marketing enthusiasts from various backgrounds, including artists, business people, and government representatives, June 14, 2023.

PR Persons Awards 2023 2023 PR Persons Awards



4th PR Persons Awards 2023 dan 4th Corporate Reputation Awards 2023 dari The Iconomics .

Pemberi Penghargaan: The Iconomics

Acara/Kegiatan: PR Persons Awards 2023, sebuah penghargaan yang diberikan kepada pelaku PR, kehumasan, dan komunikasi korporat berdasarkan pilihan redaksi dan The Iconomics Research, dengan melibatkan pengamat kehumasan, 9 Agustus 2023.

The 4th PR Persons Awards 2023 dan 4th Corporate Reputation Awards 2023 from The Iconomics.

Issuer Institute: The Iconomics

Event/Activity: The 2023 PR Persons Awards were awards given to practitioners in PR, public relations and corporate communications based on editors’ choice of The Iconomics Research, involving public relations observers, August 9, 2023.



Human Capital on Resilience Excellence Award (HCREA) 2023 *The 2023 Human Capital on Resilience Excellence Awards (HCREA)*



1. The Best Change Management HR Human Capital 2023
2. The Best Innovative HR Human Capital 2023
3. The Most Resilience Company 2023 Human Capital 2023
4. The Best Leadership Development Focus on HC Human Capital 2023.

Pemberi Penghargaan: First Indonesia Magazine

Acara/Kegiatan: HCREA 2023, 5 Juli 2023. HCREA merupakan kegiatan penilaian atau corporate rating (award) tahunan, yang bertujuan memetakan persoalan dan tantangan yang dihadapi departemen human capital di perusahaan dengan transformasi digital yang sangat cepat saat ini.

1. *The Best Change Management HR Human Capital 2023*
2. *The Best Innovative HR Human Capital 2023*
3. *The Most Resilience Company 2023 Human Capital 2023*
4. *The Best Leadership Development Focus on HC Human Capital 2023*

Issuer Institute: First Indonesia Magazine

Event/Activity: The 2023 HCREA, July 5, 2023. HCREA was an annual assessment or corporate rating (award), which aims to map the problems and challenges faced by human capital departments in companies with today's rapid digital transformation.

Human Capital & Performance Award 2023 *The 2023 Human Capital & Performance Awards*



1. The Best Learning and Development Strategy 2023 (Food Distribution & Logistic Services)
2. The Best Human Capital Director of The Year (Food Distribution & Logistic Services)
3. The Best Human Capital Women Leader of The Year (Food Distribution & Logistic Services)

Pemberi Penghargaan: Business News Magazine

Acara/Kegiatan: Human Capital & Performance Award 2023, 29 November 2023. Ajang ini bertujuan untuk mengidentifikasi faktor-faktor kesuksesan transformasi *human capital*.

1. *The Best Learning and Development Strategy 2023 (Food Distribution & Logistic Services)*
2. *The Best Human Capital Director of The Year (Food Distribution & Logistic Services)*
3. *The Best Human Capital Women Leader of The Year (Food Distribution & Logistic Services).*

Issuer Institute: Business News Magazine

Event/Activity: Human Capital & Performance Award 2023, November 29, 2023. This event aims to identify the success factors of human capital transformation.



SERTIFIKASI YANG MASIH BERLAKU DI TAHUN 2023

CERTIFICATION VALID IN 2023



Sertifikat ISO 9001:2015 tentang Sistem Manajemen Mutu *ISO 9001:2015 Certificate in Quality Management System*

Deskripsi Sertifikasi: Sertifikasi ISO 9001: 2015 untuk Sistem Manajemen Mutu pada “Warehousing and Storage of Rice, Raw Rice, and Repackaging of White Crystal Sugar”. Lembaga yang Mengeluarkan Sertifikasi: Intertek dengan akreditasi Nasional dari KAN (Komite Akreditasi Nasional).
Masa Berlaku: 24 Juli 2021 s.d. 23 Juli 2024

Description: ISO 9001: 2015 Certification in Quality Management System on “Warehousing and Storage of Agricultural Rice, Raw Rice, and Repackaging of White Crystal Sugar.”

Issuing Institute: Intertek with National accreditation from the National Accreditation Committee (KAN)

Validity Period: July 24, 2021 to July 23, 2024



Sertifikat ISO 37001:2016 tentang Sistem Manajemen Anti Penyuapan (SMAP) *ISO 37001:2016 Certificate on Anti-Bribery Management System (SMAP)*

Deskripsi Sertifikasi: Procurement of Rice & On Farm, Other Food, and Goods & Services carried out by the Head Office and Regional Offices of DKI Jakarta & Banten. Lembaga yang Mengeluarkan Sertifikasi: Komite Akreditasi Nasional (KAN).
Masa Berlaku: 9 November 2020 s.d. 9 November 2023

Description: Procurement of Rice & On Farm, Other Food, and Goods & Services administered by the Head Office and Regional Offices of DKI Jakarta & Banten.

Issuing Institute: National Accreditation Committee (KAN)

Validity Period: November 9, 2020 to November 9, 2023



Sertifikat Izin Edar Badan Pengawas Obat dan Makanan (BPOM) **Food and Drug Administration (BPOM) Certificate of Distribution**

Deskripsi Sertifikasi: Sertifikat Izin Edar BPOM untuk komoditi Gula dengan Merek Gula ManisKiTA di seluruh Kanwil

Lembaga yang Mengeluarkan Sertifikasi: Badan Pengawas Obat dan Makanan (BPOM)
Masa Berlaku: 3 Agustus 2022 - 23 Maret 2027

Description: BPOM Certificate of Distribution for Sugar under ManisKiTA brand throughout the Regional Offices

Issuing Institute: Food and Drug Administration (BPOM)

Validity Period: August 3, 2022 to March 23, 2027



Sertifikat Standar Nasional Indonesia (SNI) **Indonesian National Standard (SNI) Certificate**

Deskripsi Sertifikasi: Sertifikat SNI untuk komoditi Gula dengan Merek Gula ManisKiTA di seluruh Kanwil

Lembaga yang Mengeluarkan Sertifikasi: Penilai Standar Nasional dengan Akreditasi Nasional dari KAN (Komite Akreditasi Nasional)
Masa Berlaku: 25 Februari 2022 - 24 Februari 2026

Description: SNI Certificate for Sugar under ManisKiTA Brand in all Regional Offices

Issuing Institute: National Standard Assessor with National Accreditation from KAN (National Accreditation Committee)

Validity Period: February 25, 2022 to February 24, 2026



Sertifikat Halal Badan Penyelenggara Jaminan Produk Halal (BPJPH) Halal Certificate from Halal Product Guarantee Agency (BPJPH)

Deskripsi Sertifikasi: Sertifikasi ISO 9001: Sertifikat Halal BPJPH untuk komoditi Gula dengan Merek Gula ManisKiTA di seluruh Kanwil

Lembaga yang Mengeluarkan Sertifikasi: Badan Penyelenggara Jaminan Produk Halal (BPJPH)

Masa Berlaku: 2 September 2021 - 2 September 2025

Description: ISO 9001: BPJPH Halal Certificate for Sugar under ManisKiTA brand in all Regional Offices

Issuing Institute: Halal Product Guarantee Agency (BPJPH)

Validity Period: September 2, 2021 to September 2, 2025



Sertifikat Merek Ditjen HAKI Trademark Certificate from Ditjen HAKI

Deskripsi Sertifikasi: Sertifikat Halal BPJPH untuk komoditi Gula dengan Merek Gula ManisKiTA di seluruh Kanwil

Lembaga yang Mengeluarkan Sertifikasi: Direktorat Jenderal Kekayaan Intelektual

Masa Berlaku: 20 Oktober 2016 - 20 Oktober 2026

Description: BPJPH Halal Certificate for Sugar under ManisKiTA brand in all Regional Offices

Issuing Institute: Directorate General of Intellectual Property

Validity Period: October 20, 2016 to October 20, 2026

Kilas Peristiwa 2023

2023 Event Highlights

Januari January

Tanggal: 16 Januari 2023
Rapat Kerja Komisi IV DPR RI
Gedung DPR RI

Rapat Kerja Menteri Pertanian dengan Komisi IV DPR RI Gedung Komisi IV DPR RI (Gedung Nusantara).

*Date: January 16, 2023
Work Meeting of Commission IV
DPR RI*

Working Meeting of the Minister of Agriculture with Commission IV DPR RI in the Commission IV Building of DPR RI (Nusantara Building).

Tanggal: 18 Januari 2023

Perum BULOG melepas 100 ribu ton beras operasi pasar pada awal Januari 2023 untuk meredam gejolak kenaikan harga beras di pasaran. Melalui program Stabilisasi Pasokan dan Harga Pangan (SPHP) atau dikenal Operasi Pasar beras di seluruh wilayah Indonesia tersebut, Perum BULOG memastikan fungsi stabilisasi harga pangan khususnya beras terus berjalan dengan baik.

Date: January 18, 2023

Perum BULOG distributed 100 thousand tons of market operation rice in early January 2023 to lower the volatility of rising rice prices in the market. Through the Food Supply and Price Stabilization (SPHP) program known as the Rice Market Operation throughout Indonesia, Perum BULOG ensured that its function to stabilize food prices, especially rice, kept running well.

Tanggal: 26-28 Januari 2023

Kunjungan Kerja Spesifik Komisi IV DPR RI Provinsi Sumatera Selatan
Kunjungan Kerja Spesifik Komisi IV DPR RI ke Provinsi Sumatera Selatan bersama Direktur Bisnis Perum BULOG Provinsi Sumatera Selatan.

Date: January 26-28, 2023

*Specific Work Visit of Commission IV DPR RI South Sumatera Province
Specific Work Visit of Commission IV DPR RI to South Sumatera Province along with Director of Business of Perum BULOG in South Sumatera Province.*

Tanggal: 31 Januari 2023

Rapat Dengar Pendapat Komisi IV DPR RI Gedung DPR RI, Jakarta
Rapat Dengar Pendapat Komisi IV DPR RI dengan Kepala BAPANAS, Perum BULOG dan ID FOOD Gedung Komisi IV DPR RI (Gedung Nusantara).

Date: January 31, 2023

*Hearing Meeting of Commission IV DPR RI DPR RI Building, Jakarta
Hearing Meeting of Commission IV DPR RI with the Head of National Food Agency, Perum BULOG, and ID FOOD in the Commission IV Building of DPR RI (Nusantara Building).*

Februari February

Tanggal: 8 Februari 2023

Perum BULOG menjalin kerjasama dengan ritel modern Hypermart terkait Pendistribusian Cadangan Beras Pemerintah dalam program Operasi Pasar atau Stabilisasi Pasokan dan Harga Pangan (SPHP) bagi konsumen. Kerjasama ini dilakukan dengan tujuan untuk memperluas jangkauan dan mendukung upaya penyediaan beras dengan harga sesuai ketentuan Pemerintah.

Date: February 8, 2023

Perum BULOG collaborated with modern retailer Hypermart to distribute the Government's Rice Reserves in the Market Operation or Food Supply and Price Stabilization (SPHP) program for consumers. This collaboration aimed to expand the reach and support the efforts to provide rice supply at prices per the government regulations.

Tanggal: 17-21 Februari 2023

Kunjungan Kerja Spesifik Komisi IV DPR RI Provinsi Jawa Timur
Kunjungan Kerja Spesifik Komisi IV DPR RI ke Provinsi Jawa Timur bersama Direktur Supply Chain dan Pelayanan Publik Perum BULOG Provinsi Jawa Timur.

Date: February 17-21, 2023

*Specific Work Visit of Commission IV DPR RI East Java Province
Specific Work Visit of Commission IV DPR RI to East Java Province along with Director of Supply Chain and Public Services of Perum BULOG in East Java Province.*



Tanggal: 17-21 Februari 2023
Kunjungan Kerja Spesifik Komisi IV DPR RI
Provinsi Jawa Barat
Kunjungan Kerja Komisi IV DPR RI ke Provinsi
Jawa Barat bersama Direktur Keuangan Perum
BULOG Provinsi Jawa Barat.

*Date: February 17-21, 2023
Specific Work Visit of Commission IV DPR RI
West Java Province
Work Visit of Commission IV DPR RI to West
Java Province along with Director of Finance of
Perum BULOG in West Java Province.*

Tanggal: 17-21 Februari 2023
Kunjungan Kerja Spesifik Komisi IV DPR RI
Provinsi Sulawesi Tenggara
Kunjungan Kerja Komisi IV DPR RI ke Provinsi
Sulawesi Tenggara bersama Direktur Keuangan
Perum BULOG Provinsi Sulawesi Tenggara.

*Date: February 17-21, 2023
Specific Work Visit of Commission IV DPR RI
Southeast Sulawesi Province
Work Visit of Commission IV DPR RI to Southeast
Sulawesi Province along with Director of
Finance of Perum BULOG in Southeast Sulawesi
Province.*

Tanggal: 17-21 Februari 2023
Kunjungan Kerja Spesifik Komisi IV DPR RI
Provinsi Jawa Tengah
Deskripsi Acara: Kunjungan Kerja Komisi IV DPR
RI ke Provinsi Jawa Tengah bersama Direktur
Bisnis Perum BULOG Provinsi Jawa Tengah.

*Date: February 17-21, 2023
Specific Work Visit of Commission IV DPR RI
Central Java Province
Work Visit of Commission IV DPR RI to Central
Java Province along with Director of Business of
Perum BULOG in Central Java Province.*

Tanggal: 17-21 Februari 2023
Kunjungan Kerja Spesifik Komisi IV DPR RI
Provinsi Nusa Tenggara Barat
Kunjungan Kerja Komisi IV DPR RI ke Provinsi
Nusa Tenggara Barat bersama Direktur Supply
Chain dan Pelayanan Publik (SPPP) Perum
BULOG Provinsi Nusa Tenggara Barat.

*Date: February 17-21, 2023
Specific Work Visit of Commission IV DPR RI
West Nusa Tenggara Province
Work Visit of Commission IV DPR RI to West
Nusa Tenggara Province along with Director
of Supply Chain and Public Services of Perum
BULOG in West Nusa Tenggara Province.*

Maret March

Tanggal: 15 Maret 2023
Perum BULOG menjalin kerjasama dengan ritel
modern Transmart dalam pendistribusian Beras
Operasi Pasar atau Stabilisasi Pasokan dan
Harga Pangan (SPHP). Hal ini dilakukan sebagai
langkah nyata BULOG merealisasikan instruksi
Presiden terkait ketersediaan beras murah
bagi masyarakat khususnya menjelang bulan
Ramadhan.

*Date: March 15, 2023
Perum BULOG collaborated with modern
retailer Transmart in distributing Market
Operation Rice or Stabilization of Food Supply
and Prices (SPHP). The collaboration reflected
BULOG's real action to realize the President's
instructions regarding the availability of cheap
rice for the community, especially during the
upcoming Ramadan.*

Tanggal: 17-21 Maret 2023
Kunjungan Kerja Spesifik Komisi IV DPR RI
Provinsi Jawa Barat
Kunjungan Kerja Komisi IV DPR RI ke Provinsi
Jawa Barat bersama Direktur Keuangan Perum
BULOG Provinsi Jawa Barat.

*Date: March 17-21, 2023
Specific Work Visit of Commission IV DPR RI
West Java Province
Work Visit of Commission IV DPR RI to West
Java Province along with Director of Finance of
Perum BULOG in West Java Province.*

Tanggal: 20 Maret 2023
Rapat Kerja Komisi IV DPR RI
Gedung DPR RI, Jakarta
Rapat Kerja Komisi IV DPR RI bersama
Kementerian Pertanian Gedung Komisi IV DPR
RI (Gedung Nusantara).

*Date: March 20, 2023
Work Meeting of Commission IV DPR RI
DPR RI Building, Jakarta
Work Meeting of Commission IV DPR RI
together with the Minister of Agriculture in the
Commission IV Building of DPR RI (Nusantara
Building).*



Tanggal: 27 Maret 2023
Rapat Kerja Komisi IV DPR RI
Gedung DPR RI, Jakarta
Rapat Kerja Komisi IV DPR RI bersama
Kementerian Pertanian Gedung Komisi IV DPR
RI (Gedung Nusantara).

*Date: March 27, 2023
Work Meeting of Commission IV DPR RI
DPR RI Building, Jakarta
Work Meeting of Commission IV DPR RI
together with the Minister of Agriculture in the
Commission IV Building of DPR RI (Nusantara
Building).*

Tanggal: 30 Maret - 1 April 2023
Rapat Kerja Komisi IV DPR RI
Provinsi Jawa Timur
Kunjungan Kerja Komisi IV DPR RI ke Provinsi
Jawa Timur bersama Direktur Bisnis Perum
BULOG Provinsi Jawa Timur.

*Date: March 30 - April 1, 2023
Work Meeting of Commission IV DPR RI
East Java Province
Work Visit of Commission IV DPR RI to East
Java Province along with Director of Business of
Perum BULOG in East Java Province.*

April April

Tanggal: 3 April 2023
Rapat Dengar Pendapat Komisi IV DPR RI
Gedung DPR RI, Jakarta
Rapat Dengar Pendapat Komisi IV DPR RI
bersama Mitra di Gedung Komisi IV DPR RI
(Gedung Nusantara).

*Date: April 3, 2023
Hearing Meeting of Commission IV DPR RI
DPR RI Building, Jakarta
Hearing Meeting of Commission IV DPR RI with
its Partners in the Commission IV Building of
DPR RI.*

Tanggal: 6 April 2023
BULOG dan Bapanas melepas Penyaluran
Cadangan Beras Pemerintah untuk Bantuan
Pangan 2023 bertempat di Komplek
Pergudangan BULOG Kelapa Gading Jakarta
Utara. Program Bantuan Pangan 2023 ini akan
disalurkan kepada 21,3 juta Keluarga Penerima
Manfaat (KPM) yang tercatat dalam data
Kementerian Sosial untuk 3 bulan alokasi yaitu
Maret, April dan Mei. Adapun masing-masing
KPM akan menerima sebanyak 10 kg per alokasi.

*Date: April 6, 2023
BULOG and Bapanas distributed the
Government's Rice Reserves for 2023 Food Aid at
the BULOG Kelapa Gading Warehouse Complex,
North Jakarta. The 2023 Food Aid Program was
distributed to 21.3 million Beneficiary Families,
listed on the Ministry of Social Affairs data, for
three (3) months, in March, April, and May.
Each of the families received 10 kg each month.*

Tanggal: 6 April 2023
Rapat Dengar Pendapat Komisi VI DPR RI
Gedung DPR RI, Jakarta
Rapat Dengar Pendapat Komisi VI DPR RI di
Gedung Komisi VI DPR RI (Gedung Nusantara)

*Date: April 6, 2023
Hearing Meeting of Commission VI DPR RI
DPR RI Building, Jakarta
Hearing Meeting of Commission VI DPR RI in the
Commission VI Building of DPR RI.*

Tanggal: 12 April 2023
Focus Group Discussion (FGD)
Hotel Mulia, Senayan, Jakarta
Focus Group Discussion (FGD) Penyelenggaraan
CBP dari Hulu ke Hilir dalam Satu Kebijakan
dengan Komisi IV DPR RI.

*Date: April 12, 2023
Focus Group Discussion (FGD)
Mulia Hotel, Senayan, Jakarta
Focus Group Discussion (FGD) of Government's
Rice Reserves Procurement from End-to-End in
One Policy with the Commission IV DPR RI.*

Mei May

Tanggal: 2-6 Mei 2023
Kunjungan Kerja Reses Komisi IV DPR RI
Provinsi Jawa Timur
Kunjungan Kerja Reses Komisi VI DPR RI ke
Provinsi Jawa Timur bersama Direktur Human
Capital Perum BULOG Provinsi Jawa Timur.

*Date: May 2-6, 2023
Recess Work Visit of Commission IV DPR RI
East Java Province
Recess Work Visit of Commission VI DPR RI to
East Java Province along with Director of Human
Capital of Perum BULOG in East Java.*



Tanggal: 11-15 Mei 2023
Kunjungan Kerja Reses Komisi IV DPR RI Provinsi Jawa Barat
Kunjungan Kerja Reses Komisi IV DPR RI ke Provinsi Jawa Barat bersama Direktur Supply Chain dan Pelayanan Publik Perum BULOG Provinsi Jawa Barat.

*Date: May 11-15, 2023
Recess Work Visit of Commission IV DPR RI West Java Province
Recess Work Visit of Commission IV DPR RI to West Java Province along with Director of Supply Chain and Public Services of Perum BULOG in West Java.*

Tanggal: 11-15 Mei 2023
Kunjungan Kerja Reses Komisi IV DPR RI Provinsi D.I. Yogyakarta
Kunjungan Kerja Reses Komisi IV DPR RI ke Provinsi D.I. Yogyakarta bersama Direktur Keuangan Perum BULOG Provinsi D.I. Yogyakarta.

*Date: May 11-15, 2023
Recess Work Visit of Commission IV DPR RI D.I. Yogyakarta Province
Recess Work Visit of Commission IV DPR RI to D.I. Yogyakarta Province along with Director of Finance of Perum BULOG in D.I. Yogyakarta.*

Tanggal: 11-15 Mei 2023
Kunjungan Kerja Reses Komisi IV DPR RI Provinsi Jawa Timur
Kunjungan Kerja Reses Komisi IV DPR RI ke Provinsi Jawa Timur bersama Direktur Human Capital Perum BULOG Provinsi Jawa Timur.

*Date: May 11-15, 2023
Recess Work Visit of Commission IV DPR RI East Java Province
Recess Work Visit of Commission IV DPR RI to East Java Province along with Director of Human Capital of Perum BULOG in East Java.*

Tanggal: 30 Mei 2023
Perum BULOG menggandeng Perhimpunan Hotel dan Restoran Indonesia (PHRI) Jawa Barat melalui sinergi bisnis dalam penyediaan komoditas pangan bagi anggota PHRI se-Jawa Barat. Dalam sinergi ini, diharapkan terjai transaksi bisnis yang saling menguntungkan bagi kedua belah pihak khususnya dalam penyediaan komoditas pangan kepada 25 (dua puluh lima) Badan Pengurus Cabang (BPC) PHRI Kabupaten/ Kota se-Jawa Barat yang beranggotakan 3.150 Pengusaha Hotel se-Jawa Barat. Penyediaan komoditas pangan tersebut akan dilayani oleh 7 (tujuh) Kantor Cabang Perum BULOG yang dikoordinasikan oleh BULOG Kanwil Jawa Barat.

*Date: May 30, 2023
Perum BULOG collaborated with the Indonesian Hotel and Restaurant Association (PHRI) of West Java through business synergy in providing food commodities for PHRI members throughout West Java. Hopefully, this synergy would become a mutually beneficial business for both parties, especially in food commodities for twenty-five (25) PHRI Branch Management Boards (BPC) in the regencies/cities throughout West Java, covering 3,150 Hotel Entrepreneurs. Seven (7) Perum BULOG Branch Offices, in coordination with BULOG West Java Regional Office, would provide the commodities.*

Juni June

Tanggal: 5 Juni 2023
Rapat Dengar Pendapat Komisi IV DPR RI Gedung DPR RI, Jakarta
Rapat Dengar Pendapat Komisi IV DPR RI di Gedung Komisi IV DPR RI (Gedung Nusantara).

*Date: June 5, 2023
Hearing Meeting of Commission IV DPR RI DPR RI Building, Jakarta
Hearing Meeting of Commission IV DPR RI in the Commission IV Building of DPR RI.*

Tanggal: 13 Juni 2023
Rapat Dengar Pendapat Komisi IV DPR RI Gedung DPR RI, Jakarta
Rapat Dengar Pendapat Komisi IV DPR RI di Gedung Komisi IV DPR RI (Gedung Nusantara).

*Date: June 13, 2023
Hearing Meeting of Commission IV DPR RI DPR RI Building, Jakarta
Hearing Meeting of Commission IV DPR RI in the Commission IV Building of DPR RI.*



Tanggal: 26 Juni 2023

Perum BULOG kembali dipercaya oleh Badan Pangan Nasional dalam penugasan pemenuhan ketersediaan bahan pangan pokok dan daya beli masyarakat terhadap komoditas pangan menjelang Hari Besar Keagamaan dan Nasional (HBKN) Idul Adha yang bernama "Gerakan Pangan Murah" (GPM). Sebagai inisiator program GPM, BPN meluncurkan pasar murah serentak pada 26 Juni 2023 di lebih dari 300 titik lokasi yang tersebar di 37 Provinsi dan 296 Kabupaten/Kota di Indonesia.

Date: June 26, 2023

National Food Agency again trusted Perum BULOG to fulfill the availability of basic food and people's purchasing power for food commodities during the upcoming Religious and National Holiday (HBKN) Ied al-Adha through "The Cheap Food Movement" (Gerakan Pangan Murah/GPM). As the initiator of the GPM program, BPN simultaneously launched cheap markets on June 26, 2023, in more than 300 locations in 37 Provinces and 296 regencies/cities in Indonesia.

Juli July

Tanggal: 5-7 Juli 2023

Kunjungan Kerja Spesifik Komisi IV DPR RI Provinsi Jawa Timur
Kunjungan Kerja Spesifik Komisi IV DPR RI ke Provinsi Jawa Timur bersama Direktur Human Capital Perum BULOG Provinsi Jawa Timur.

Date: July 13, 2023

Specific Work Visit of Commission IV DPR RI East Java Province
Specific Work Visit of Commission IV DPR RI to East Java Province along with Director of Human Capital of Perum BULOG in East Java Province.

Tanggal: 17-21 Juli 2023

Kunjungan Kerja Spesifik Komisi IV DPR RI Provinsi Jawa Tengah
Kunjungan Kerja Spesifik Komisi IV DPR RI ke Provinsi Jawa Tengah bersama Direktur Human Capital Perum BULOG Provinsi Jawa Tengah.

Date: July 17-21, 2023

Specific Work Visit of Commission IV DPR RI Central Java Province
Specific Work Visit of Commission IV DPR RI to Central Java Province along with Director of Human Capital of Perum BULOG in Central Java Province.

Tanggal: 17-21 Juli 2023

Kunjungan Kerja Spesifik Komisi IV DPR RI Provinsi Bali
Kunjungan Kerja Spesifik Komisi IV DPR RI ke Provinsi Bali bersama Direktur Bisnis Perum BULOG Provinsi Bali.

Date: July 17-21, 2023

Specific Work Visit of Commission IV DPR RI Bali Province
Specific Work Visit of Commission IV DPR RI to Bali Province along with Director of Business of Perum BULOG in Bali Province.

Agustus August

Tanggal: 11 Agustus 2023

Guna menyikapi risiko dampak El Nino, BULOG melakukan berbagai upaya untuk mewujudkan pemenuhan Cadangan Beras Pemerintah sesuai penugasan yang diberikan oleh Pemerintah melalui penyerapan gabah/beras dalam negeri secara telah melakukan upaya mitigasi dengan menyerap gabah/beras hasil petani dalam negeri sebanyak-banyaknya dengan realisasi tahun ini sampai dengan 10 Agustus 2023 sudah mencapai 780 ribu ton. Disamping itu BULOG juga melakukan percepatan realisasi impor sesuai penugasan yang diberikan oleh Pemerintah.

Date: August 11, 2023

To mitigate the risk of Nino, BULOG made various efforts to fulfill the Government's Rice Reserves based on the Government's assignment through optimum absorption of domestic grains/rice and acceleration of rice imports. Perum BULOG mitigated the risk by absorbing as many grains/rice as possible from domestic farmers, with a realization by August 10, 2023, at 780 thousand tons. In addition, BULOG also accelerated its imports as instructed by the Government.



Tanggal: 28-30 Agustus 2023
Kunjungan Kerja BAKN DPR RI

Provinsi Jawa Tengah
Kunjungan Kerja BAKN DPR RI Dalam Rangka Penelaahan BAKN DPR RI Terhadap LHP BPK RI Terkait Penyertaan Modal Negara (PMN) Ke Perum BULOG Provinsi Jawa Tengah.

*Date: August 28-30, 2023
Work Visit of Public Financial Accountability Committee of DPR RI
Central Java Province
Work Visit of Public Financial Accountability Committee of DPR RI on the Audit Report of Supreme Audit Agency of the Republic of Indonesia regarding State Capital Participation to Perum BULOG in Central Java.*

September September

Tanggal: 11 September 2023
Badan Pangan Nasional dan BULOG menyalurkan beras Bantuan Pangan Tahap II yang dijadwalkan pada bulan Oktober menjadi lebih awal disalurkan pada September 2023. Program Bantuan Pangan tahap II yang dilakukan penyaluran serentak di seluruh Indonesia ini diberikan kepada 21,353 juta Keluarga Penerima Manfaat (KPM) di seluruh wilayah Indonesia yang tercatat dalam data Kementerian Sosial. Adapun masing-masing KPM akan menerima sebanyak 10 kilogram (kg) per bulan.

*Date: September 11, 2023
The National Food Agency and BULOG distributed rice in Phase II Food Aid, which was scheduled in October, earlier in September 2023. The Phase II Food Aid Program was distributed simultaneously to 21,353 million Beneficiary Families (KPM) throughout Indonesia based on the Ministry of Social Affairs data. Each KPM received 10 kilograms (kg) per month.*

Tanggal: 15-17 September 2023
Kunjungan Kerja Spesifik Komisi IV DPR RI Provinsi Sumatera Utara
Kunjungan Kerja Spesifik Komisi IV DPR RI di Provinsi Sumatera Utara bersama Direktur Bisnis Provinsi Sumatera Utara.

*Date: September 15-17, 2023
Specific Work Visit of Commission IV DPR RI North Sumatera Province
Specific Work Visit of Commission IV DPR RI to North Sumatera Province along with Director of Business of Perum BULOG in North Sumatera.*

Tanggal: 26-29 September 2023
Kunjungan Kerja Spesifik Komisi IV DPR RI Provinsi Jawa Tengah
Kunjungan Kerja Spesifik Komisi IV DPR RI di Provinsi Jawa Tengah bersama Direktur Supply Chain dan Pelayanan Publik Perum BULOG Provinsi Jawa Tengah.

*Date: September 26-29, 2023
Specific Work Visit of Commission IV DPR RI Central Java Province
Specific Work Visit of Commission IV DPR RI to Central Java Province along with Director of Business of Perum BULOG in Central Java.*

Tanggal: 26-29 September 2023
Kunjungan Kerja Spesifik Komisi IV DPR RI Provinsi D.I. Yogyakarta
Kunjungan Kerja Spesifik Komisi IV DPR RI di Provinsi D.I. Yogyakarta bersama Direktur Keuangan Perum BULOG Provinsi D.I. Yogyakarta.

*Date: September 26-29, 2023
Specific Work Visit of Commission IV DPR RI D.I. Yogyakarta Province
Specific Work Visit of Commission IV DPR RI to D.I. Yogyakarta Province along with Director of Finance of Perum BULOG in D.I. Yogyakarta Province.*

Tanggal: 26-29 September 2023
Kunjungan Kerja Spesifik Komisi IV DPR RI Provinsi Sumatera Utara
Kunjungan Kerja Spesifik Komisi IV DPR RI di Sumatera Utara bersama Direktur Human Capital Perum BULOG Provinsi Sumatera Utara.

*Date: September 26-29, 2023
Specific Work Visit of Commission IV DPR RI North Sumatera Province
Specific Work Visit of Commission IV DPR RI to North Sumatera Province along with Director of Human Capital of Perum BULOG in North Sumatera Province.*

**Oktober**
October

Tanggal: 4-8 Oktober 2023

Kunjungan Kerja Reses Komisi IV DPR RI
Provinsi Papua Barat Daya
Kunjungan Kerja Reses Komisi IV DPR RI ke
Provinsi Papua Barat Daya.

Date: October 4-8, 2023

*Recess Work Visit of Commission IV DPR RI
Southwest Papua Province
Recess Work Visit of Commission IV DPR RI to
Southwest Papua Province.*

Tanggal: 4-8 Oktober 2023

Kunjungan Kerja Reses Komisi IV DPR RI
Provinsi Papua Barat Selatan
Kunjungan Kerja Reses Komisi IV DPR RI ke
Provinsi Papua Barat Daya.

Date: October 4-8, 2023

*Recess Work Visit of Commission IV DPR RI
South West Papua Province
Recess Work Visit of Commission IV DPR RI to
South West Papua Province.*

Tanggal: 21-25 Oktober 2023

Kunjungan Kerja Reses Komisi IV DPR RI
Provinsi Jawa Timur
Kunjungan Kerja Reses Komisi IV DPR RI ke
Provinsi Jawa Timur.

Date: October 21-25, 2023

*Recess Work Visit of Commission IV DPR RI
East Java Province
Recess Work Visit of Commission IV DPR RI to
East Java Province.*

Tanggal: 31 Oktober 2023

Perum BULOG mengenalkan kepada masyarakat
Beras Premium dengan merk PUNOKAWAN
sebagai beras yang menghasilkan citarasa nasi
yang pulen. Beras Premium PUNOKAWAN ini
merupakan beras yang dihasilkan masyarakat
pedesaan yang masih menjunjung tinggi
kearifan lokal yang kemudian diolah melalui
Modern Rice Milling Plant milik BULOG.

Date: October 31, 2023

*Perum BULOG introduced fluffy premium rice,
named PUNOKAWAN, to the public. Rural
communities, who still uphold local wisdom,
produce this PUNOKAWAN Premium Rice, which
goes through a process in BULOG's Modern Rice
Milling Plants.*

November
November

Tanggal: 10 November 2023

Perum BULOG mempercepat realisasi impor
dengan memperbanyak destinasi pelabuhan
penerima dari 17 pelabuhan menjadi 28
pelabuhan di seluruh Indonesia. Selama
proses pembongkaran beras impor ini BULOG
berkoordinasi dan mendapatkan dukungan
dari Pelindo yang melayani tiga shift (24 jam)
sehingga mampu mempercepat layanan
bongkar pada kapal beras dimaksud.

Date: November 10, 2023

*Perum BULOG accelerated imports by increasing
the number of recipient port destinations from
17 to 28 ports throughout Indonesia. During
the unloading process of imported rice, BULOG
coordinated and received support from Pelindo,
which operated three shifts (24 hours), to
quicken the unloading of rice ships.*

Tanggal: 16-18 November 2023

Kunjungan Kerja Spesifik Komisi VI DPR RI
Provinsi Jawa Barat
Kunjungan Kerja Spesifik Komisi VI DPR RI ke
Provinsi Jawa Barat.

Date: November 16-18, 2023

*Specific Work Visit of Commission VI DPR RI
West Java Province
Specific Work Visit of Commission VI DPR RI to
West Java Province.*

Tanggal: 16-18 November 2023

Kunjungan Kerja Spesifik Komisi VI DPR RI
Provinsi Jawa Tengah
Kunjungan Kerja Spesifik Komisi VI DPR RI ke
Provinsi Jawa Tengah.

Date: November 16-18, 2023

*Specific Work Visit of Commission VI DPR RI
Central Java Province
Specific Work Visit of Commission IV DPR RI to
Central Java Province.*



Desember
December

<p>Tanggal: 6 Desember 2023 Kunjungan Kerja Reses Komisi IV DPR RI Provinsi Jawa Barat Kunjungan Kerja Reses Komisi IV DPR RI ke Provinsi Jawa Barat.</p>	<p><i>Date: December 6, 2023 Recess Work Visit of Commission IV DPR RI West Java Province Recess Work Visit of Commission IV DPR RI to West Java Province.</i></p>
<p>Tanggal: 6 Desember 2023 Kunjungan Kerja Reses Komisi IV DPR RI Provinsi Sumatera Selatan Kunjungan Kerja Reses Komisi IV DPR RI ke Provinsi Sumatera Selatan.</p>	<p><i>Date: December 6, 2023 Recess Work Visit of Commission IV DPR RI South Sumatera Province Recess Work Visit of Commission IV DPR RI to South Sumatera Province.</i></p>
<p>Tanggal: 12 Desember 2023 Kunjungan Kerja Reses Komisi IV DPR RI Provinsi Kalimantan Timur Kunjungan Kerja Reses Komisi IV DPR RI ke Provinsi Kalimantan Timur.</p>	<p><i>Date: December 12, 2023 Recess Work Visit of Commission IV DPR RI East Kalimantan Province Recess Work Visit of Commission IV DPR RI to East Kalimantan Province.</i></p>
<p>Tanggal: 12 Desember 2023 Kunjungan Kerja Reses Komisi IV DPR RI Provinsi Sumatera Selatan Kunjungan Kerja Reses Komisi IV DPR RI ke Provinsi Sumatera Selatan.</p>	<p><i>Date: December 12, 2023 Recess Work Visit of Commission IV DPR RI South Sumatera Province Recess Work Visit of Commission IV DPR RI to South Sumatera Province.</i></p>
<p>Tanggal: 13 Desember 2023 Kunjungan Kerja Reses Komisi IV DPR RI Provinsi Sulawesi Selatan Kunjungan Kerja Reses Komisi IV DPR RI ke Provinsi Sulawesi Selatan.</p>	<p><i>Date: December 13, 2023 Recess Work Visit of Commission IV DPR RI South Sulawesi Province Recess Work Visit of Commission IV DPR RI to South Sulawesi Province.</i></p>
<p>Tanggal: 28 Desember 2023 Perum BULOG menjalin kerjasama kemitraan strategis bersama Pelindo dalam rangka Pelayanan Kegiatan Jasa Bongkar Muat Impor Komoditas Pangan dan Kegiatan Bongkar Muat Movement. Kerja sama ini merupakan salah satu bentuk komitmen dan sinergi Perusahaan BUMN dalam melakukan kerjasama kemitraan strategis untuk Layanan Kegiatan Jasa Bongkar Muat Komoditas Pangan Impor yang akan menjadi barang persediaan dalam penguasaan Perum BULOG di wilayah kerja Pelindo.</p>	<p><i>Date: December 28, 2023 Perum BULOG established a strategic partnership with Pelindo in imported Food Commodity Loading and Unloading Services and Movement Loading and Unloading Activities. This collaboration reflects the commitment and synergy of SOEs in strategic partnerships of Imported Food Commodity Loading and Unloading Services, which will become the Government's Food Reserves under Perum BULOG's supervision in the Pelindo work area.</i></p>





KHIAR

 BULOG



Laporan Manajemen
Management Report



Dewan Pengawas memberikan apresiasi kepada insan Perum BULOG atas pencapaian kinerja Perusahaan baik operasional maupun keuangan termasuk dalam hal menjaga stabilisasi harga pangan sepanjang tahun 2023.

The Board of Commissioners appreciated Perum BULOG personnel for the company's good performance, both operationally and financially, including in maintaining food price stability throughout 2023.

Arief Prasetyo Adi
Ketua Dewan Pengawas
President Commissioner

Laporan Dewan Pengawas

Board of Commissioners Report

Penilaian terhadap kinerja Direksi mengenai pengelolaan Emiten atau Perusahaan Publik, termasuk pengawasan Dewan Komisaris dalam perumusan dan implementasi strategi Emiten atau Perusahaan Publik yang dilakukan oleh Direksi; 2) pandangan atas prospek usaha Emiten atau Perusahaan Publik yang disusun oleh Direksi; dan 3) pandangan atas penerapan tata kelola Emiten atau Perusahaan Publik.

Para Pemilik Modal dan Seluruh Pemangku Kepentingan yang terhormat,

Dengan memanjatkan syukur kepada Tuhan Yang Maha Esa, izinkan Dewan Pengawas menyampaikan laporan pengawasan atas perjalanan Perum BULOG sepanjang tahun 2023 dalam menjalankan amanatnya memastikan ketersediaan bahan pangan pokok bagi masyarakat Indonesia. Peran sentral Perum BULOG sebagai Badan Usaha Milik Negara (BUMN) berbentuk Perusahaan Umum (Perum) dalam agenda penguatan ketahanan pangan di Indonesia telah dijalankan Direksi dengan memuaskan, transparan, dan akuntabel sesuai kerangka tata kelola perusahaan yang baik.

SEKILAS PEREKONOMIAN GLOBAL DAN KETAHANAN EKONOMI NASIONAL TAHUN 2023

Pertumbuhan ekonomi global pada tahun 2023 tercatat 3,2% seperti diungkap Dana Moneter Internasional (IMF) pada World Economic Outlook edisi April 2024. Pertumbuhan tersebut diwarnai kenaikan suku bunga, pengurangan investasi, serta gangguan akibat invasi Rusia ke Ukraina dan ketegangan geopolitik di Timur Tengah. Status darurat Covid-19 yang dicabut oleh Badan Kesehatan Dunia (WHO) pada 5 Mei 2023 telah mendorong mobilitas. Meski begitu masih terdapat efek jangka panjang dari pandemi Covid-19 sehingga pemulihan ekonomi tak berjalan merata di semua sektor.

Secara keseluruhan, aktivitas ekonomi global menunjukkan resiliensi sejak inflasi global menurun pada pertengahan tahun 2022 hingga berlanjut pada 2023. Aktivitas ekonomi global cenderung stabil, didukung oleh meningkatnya pengeluaran pemerintah dan konsumsi rumah tangga yang lebih tinggi dari perkiraan, serta ekspansi sisi penawaran yang mencakup peningkatan partisipasi tenaga kerja. Hal tersebut turut menopang ketahanan ekonomi ini terjadi meskipun terdapat kenaikan suku bunga yang signifikan oleh bank sentral yang bertujuan untuk mengembalikan stabilitas harga. Namun di satu sisi, pertumbuhan ekonomi di China yang lebih rendah dari harapan, serta gejolak sektor properti di negara tersebut, turut berdampak negatif pada mitra dagangnya.

Evaluation of the performance of the Board of Directors regarding the management of the Issuer or Public Company, including 1) the supervision of the Board of Commissioners in the formulation and implementation of strategies by the Issuer or Public Company conducted by the Board of Directors; 2) the opinion on the business prospects of the Issuer or Public Company prepared by the Board of Directors; and 3) the opinion on the implementation of corporate governance by the Issuer or Public Company.

Dear Shareholders and All Stakeholders,

With gratitude to God Almighty, allow the Board of Commissioners to present the oversight report on the journey of Perum BULOG throughout 2023 in carrying out its mandate to ensure the availability of staple food for the Indonesian people. The central role of Perum BULOG as a State-Owned Enterprise (SOE) in the form of a Public Corporation (Perum) in the agenda of strengthening food security in Indonesia has been executed by the Board of Directors satisfactorily, transparently, and accountably in accordance with the framework of Good Corporate Governance.

OVERVIEW OF THE GLOBAL ECONOMY AND NATIONAL ECONOMIC RESILIENCE IN 2023

Global economic growth in 2023 was recorded at 3.2%, as reported by the International Monetary Fund (IMF) in the April 2024 edition of the World Economic Outlook. This growth was marked by rising interest rates, reduced investment, and disruptions caused by Russia's invasion of Ukraine and geopolitical tensions in the Middle East. The World Health Organization (WHO) lifted the COVID-19 emergency status on May 5, 2023, which boosted mobility. However, the long-term effects of the COVID-19 pandemic remain, resulting in uneven economic recovery in all sectors.

Overall, global economic activity has shown resilience since global inflation declined in mid-2022 and continued into 2023. Global economic activity tended to be stable, supported by increased government spending and higher-than-expected household consumption, as well as supply-side expansions that included increased labor force participation. This resilience occurred despite significant interest rate hikes by central banks aimed at restoring price stability. However, on the other hand, lower-than-expected economic growth in China and turmoil in its property sector negatively impacted its trading partners.



Kondisi perekonomian global tersebut turut berdampak pada lanskap perdagangan komoditas dunia, termasuk komoditas pangan. Harga pangan global telah mengalami penurunan dari puncaknya selama perang Rusia-Ukraina, namun masih berada pada tingkat yang tinggi secara historis. Harga pangan yang tinggi ini didorong oleh gangguan rantai pasokan yang antara lain masih dipengaruhi dampak pandemi COVID-19, perang di Ukraina, dan kebijakan ekspor dari beberapa negara produsen besar. Harga beras internasional, yang relatif stabil pada tahun 2022, meningkat tajam pada tahun 2023 karena kendala pasokan dan tingginya permintaan domestik di beberapa negara pengekspor.

Di antara tantangan ekonomi global, Indonesia menunjukkan ketahanan yang baik dengan pertumbuhan 5,05%, meskipun melambat dari tahun sebelumnya sebesar 5,31% (BPS). Dari sisi produksi, pertumbuhan tertinggi terjadi pada Lapangan Usaha Transportasi dan Pergudangan sebesar 13,96%. Sementara dari sisi pengeluaran pertumbuhan tertinggi dicapai oleh Pengeluaran Konsumsi Lembaga Nonprofit yang Melayani Rumah Tangga (PK-LNPRT) sebesar 9,83%. Faktor-faktor pendorong pertumbuhan ekonomi Indonesia meliputi permintaan domestik yang kuat, peningkatan investasi, serta pemulihan sektor pariwisata dan ekspor. Sejalan dengan WHO, Pemerintah Indonesia juga mencabut status pandemi Covid-19 pada 21 Juni 2023, sehingga mendorong mobilitas di dalam negeri. Meskipun demikian, inflasi yang tinggi dan suku bunga yang meningkat tetap menjadi tantangan utama bagi stabilitas ekonomi dalam negeri.

Berbagai kebijakan Pemerintah sepanjang tahun 2023 berhasil menjaga ketahanan perekonomian, antara lain bantuan sosial yang berlanjut turut menjaga daya beli masyarakat dan mengendalikan inflasi. Dukungan percepatan penyaluran Kredit Usaha Rakyat (KUR) juga membantu UMKM di tengah suku bunga tinggi, sekaligus memastikan penyerapan kredit yang optimal. Pemerintah juga mendorong investasi melalui pemberian insentif fiskal, serta berupaya membuka peluang pasar ekspor baru dengan membentuk Satuan Tugas Peningkatan Ekspor Nasional. Sementara dalam rangka transisi menuju energi berkelanjutan, pemerintah fokus pada pengembangan industri pendukung, pembangunan infrastruktur energi, dan penyediaan energi yang terjangkau untuk menarik investasi.

These global economic conditions also affected the landscape of world commodity trade, including food commodities. Global food prices have declined from their peak during the Russia-Ukraine war but remain historically high. These high food prices are driven by supply chain disruptions, which are still influenced by the impact of the COVID-19 pandemic, the war in Ukraine, and export policies from several major producing countries. International rice prices, which were relatively stable in 2022, surged sharply in 2023 due to supply constraints and high domestic demand in some exporting countries.

Amid global economic challenges, Indonesia demonstrated good resilience with a growth rate of 5.05%, although this was a slowdown from the previous year's 5.31% (BPS). From the production side, the highest growth occurred in the Transportation and Warehousing sector at 13.96%. On the expenditure side, the highest growth was achieved by Non-Profit Institutions Serving Households (PK-LNPRT) at 9.83%. The factors driving Indonesia's economic growth included strong domestic demand, increased investment, and the recovery of the tourism and export sectors. In line with the WHO, the Indonesian government also lifted the COVID-19 pandemic status on June 21, 2023, thereby boosting domestic mobility. However, high inflation and rising interest rates remain major challenges to domestic economic stability.

Various government policies throughout 2023 successfully maintained economic resilience. These included ongoing social assistance programs that helped sustain people's purchasing power and control inflation. Support for the accelerated distribution of People's Business Credit (KUR) also assisted MSMEs amidst high interest rates, while ensuring optimal credit absorption. The government also encouraged investment through the provision of fiscal incentives and worked to open new export market opportunities by forming the National Export Improvement Task Force. Meanwhile, in the transition to sustainable energy, the government focused on developing supporting industries, building energy infrastructure, and providing affordable energy to attract investment.



PELAKSANAAN FUNGSI PENGAWASAN TERHADAP IMPLEMENTASI STRATEGI PERUSAHAAN DAN PEMBERIAN NASIHAT KEPADA DIREKSI OLEH DEWAN PENGAWAS

Perum BULOG memiliki Rencana Kerja dan Anggaran Perusahaan (RKAP) yang memuat target kebijakan dan anggaran berbagai aspek dalam pengelolaan Perusahaan, baik aspek operasional maupun kinerja keuangan yang dicanangkan; termasuk penerapan Tata Kelola Perusahaan yang Baik atau *Good Corporate Governance* (GCG), serta Tanggung Jawab Sosial Perusahaan atau Corporate Social Responsibility (CSR). RKAP tersebut telah disahkan oleh Menteri BUMN selaku kuasa Pemerintah Indonesia sebagai pemilik modal. Oleh karena itu, pelaksanaan RKAP menjadi fokus utama pengawasan oleh Dewan Pengawas.

Dalam menjalankan tugasnya, Dewan Pengawas melakukan pengawasan melalui mekanisme sebagai berikut:

1. Rapat Dewan Pengawas
2. Pelaksanaan Rapat Dewan Pengawas dilakukan secara internal Dewan Pengawas, atau dengan mengundang Direktur Sektor atau Kepala Divisi yang terkait dengan agenda Rapat, serta Rapat Dewan Pengawas bersama Direksi secara rutin.
3. Peran aktif Komite-komite di bawah Dewan Pengawas dalam membantu dan mendukung kelancaran tugas Dewan Pengawas antara lain melalui pelaksanaan rapat-rapat Komite serta evaluasi, kajian atau penelaahan terhadap hal-hal yang menjadi tugas Dewan Pengawas.
4. Pemberian arahan dan pendapat Dewan Pengawas secara tertulis kepada Direksi sebagai tanggapan terhadap laporan pelaksanaan tugas Direksi, permohonan persetujuan atau rekomendasi yang disampaikan oleh Direksi serta terhadap informasi mengenai permasalahan-permasalahan yang bersifat strategis dan signifikan.
5. Pelaksanaan kunjungan kerja Dewan Pengawas ke kantor wilayah, kantor cabang dan gudang Perum BULOG serta pemberian arahan dan pendapat Dewan Pengawas kepada Direksi berdasarkan hasil kunjungan Kerja Dewan Pengawas dimaksud.

Selama tahun 2023, Dewan Pengawas telah mengadakan rapat internal dalam rangka mengevaluasi kinerja Tahun 2023 serta, pemberian saran dan nasehat kepada Direksi atas kinerja Perusahaan. Rapat tersebut dipimpin oleh Ketua Dewan Pengawas/Plh. Ketua Dewas, dan diikuti 20 Anggota Dewan Pengawas, serta perangkat Dewan Pengawas. Selama Tahun 2023, pelaksanaan Rapat Dewan Pengawas telah dilaksanakan sebanyak 13 (tiga belas) kali.

IMPLEMENTATION OF THE SUPERVISORY FUNCTION ON CORPORATE STRATEGY EXECUTION AND PROVISION OF THE BOARD OF COMMISSIONERS' ADVICE FOR THE BOARD OF DIRECTORS

Perum BULOG has a Company Work Programs and Budget (WPB) that includes policy targets and budgets for various aspects of the company's management, covering both operational and financial performance, including the implementation of Good Corporate Governance (GCG) and Corporate Social Responsibility (CSR). The Minister of SOEs as the representative of the Government of Indonesia as the capital owner ratifies the Company WPB. Therefore, the implementation of the Company WPB is the main focus of Board of Commissioners' supervision.

In carrying out its duties, the Board of Commissioners conducts oversight through the following mechanisms.

1. *Board of Commissioners Meetings*
2. *The Board of Commissioners holds internal meetings or invites relevant Directors or Division Heads to their meeting agenda, including routine meetings with the Board of Directors.*
3. *The active role of the Committees under the Board of Commissioners in assisting and supporting the smooth running of the Board of Commissioners' duties through Committee meetings and evaluations, studies, or reviews of matters that become part of their duties.*
4. *Provision of Board of Commissioners' written direction and opinions for the Board of Directors in response to the reports on the completion of the Board of Directors' duties, requests for approval, or the submitted Board of Directors' recommendations, and information regarding strategic and significant issues.*
5. *The Board of Commissioners' work visit in Perum BULOG's regional offices, branch offices, and warehouses and the provision of the Board of Commissioners' directions and opinions for the Board of Directors based on the results of the Board of Commissioners' visit.*

In 2023, the Board of Commissioners held internal meetings to evaluate the performance of the year and to provide advice and counsel to the Board of Directors on the company's performance. These meetings were chaired by the President Commissioner/Act. President Commissioner and attended by 20 members of the Board of Commissioners and its support staff. Throughout 2023, the Board of Commissioners held 13 meetings.



Selain pemantauan dan evaluasi secara bulanan, Dewan Pengawas juga memastikan pelaksanaan penugasan Pemerintah Indonesia sesuai dengan Instruksi Presiden No. 5 Tahun 2015 tentang Kebijakan Pengadaan Gabah/Beras dan Penyaluran Beras oleh Pemerintah, serta Peraturan Badan Pangan Nasional RI Nomor 6 Tahun 2023 tentang Penetapan Harga Pembelian Pemerintah (HPP) untuk Gabah atau Beras pada tanggal 24 Maret 2023, telah berjalan dengan baik. Penugasan tersebut mencakup pembelian gabah dan beras dalam negeri, menyediakan dan menyalurkan beras untuk Bantuan Sosial untuk Masyarakat Pra Sejahtera (Bansos Rastra), serta menyediakan dan menyalurkan Cadangan Beras Pemerintah (CBP). Selain memastikan layanan publik, Dewan Pengawas juga senantiasa mendorong agar manajemen terus meningkatkan bisnis komersial, meningkatkan produktivitas pegawai dan efisiensi biaya. Dewan Pengawas senantiasa melakukan evaluasi atas realisasi RKAP dan menyampaikan Laporan Pengawasan kepada Menteri BUMN secara periodik. Selanjutnya dalam hal RKAP diperlukan revisi, Dewan Pengawas melakukan penelaahan dan memberikan persetujuan Revisi RKAP yang terkait. Di samping itu, Dewan Pengawas juga melakukan penelaahan dan memberikan persetujuan RKAP tahun berikutnya.

PENILAIAN ATAS KINERJA DIREKSI MENGENAI PENGELOLAAN PERUSAHAAN DAN DASAR PENILAIANNYA

Dasar penilaian terhadap kinerja Direksi ialah capaian pada *Key Performance Indicator* (KPI) Korporat yang telah disepakati dengan Menteri BUMN selaku kuasa pemilik modal. KPI tersebut meliputi 5 perspektif kinerja perusahaan yang kemudian dijabarkan dalam 20 indikator utama. Pencapaian target KPI diharapkan dapat mencapai skor 100 di akhir tahun 2023. KPI yang dimaksud mencakup Nilai Ekonomi dan Sosial untuk Indonesia, Inovasi Model Bisnis, Kepemimpinan Teknologi, Peningkatan Investasi, serta Pengembangan Talenta. Total realisasi KPI Korporat yang dicapai pada 2023 mencapai 86,15 dengan perincian sebagai berikut:

In addition to monthly monitoring and evaluation, the Board of Commissioners also ensures the completion of assignments from the Government of Indonesia by Presidential Instruction No. 5 of 2015 concerning the Policy for the Grain/Rice Procurement and Government's Distribution of Rice, as well as the Regulation of the National Food Agency of the Republic of Indonesia No. 6 of 2023 concerning the Determination of Government Purchase Prices (HPP) for Grain or Rice on March 24, 2023. These assignments include the purchase of domestic grains and rice, the provision and distribution of rice for Social Assistance for Underprivileged Communities (Bansos Rastra), and the provision and distribution of Government's Rice Reserves (CBP). Beyond ensuring public services, the Board of Commissioners continuously encourages the management to enhance commercial business, improve employee productivity, and increase cost efficiency. The Board of Commissioners consistently evaluates the realization of the Company Work Programs and Budget (WPB) and submits periodic oversight reports to the Minister of SOEs. Should revisions to the Company WPB be necessary, the Board of Commissioners reviews and approves the related Company WPB revisions. Additionally, the Board of Commissioners reviews and approves the Company WPB for the following year.

EVALUATION OF THE BOARD OF DIRECTORS' PERFORMANCE IN COMPANY MANAGEMENT AND THE BASIS FOR ASSESSMENT

The basis for evaluating the performance of the Board of Directors is the achievement of the Corporate Key Performance Indicators (KPIs) agreed upon with the Minister of SOEs as the capital owner. These KPIs encompass five (5) perspectives of company performance, which are further detailed into 20 key indicators. The KPI achievement by the end of 2023 was expected to score 100. The KPIs include Economic and Social Value for Indonesia, Business Model Innovation, Technology Leadership, Increased Investment, and Talent Development. The total realization of the Corporate KPIs in 2023 reached 86.15, with the following breakdown:



No	KPI	Bobot (%) Weight (%)	Realisasi Realization
1	Nilai Ekonomi dan Sosial <i>Economic and Social Value</i>	32	28,22
2	Inovasi Model Bisnis <i>Business Model Innovation</i>	18	13,13
3	Kepemimpinan Teknologi <i>Technology Leadership</i>	14	14,48
4	Peningkatan Investasi <i>Increased Investment</i>	16	8,83
5	Pengembangan Talenta <i>Talent Development</i>	20	22,00
Jumlah <i>Total</i>		100	86,15

Dari ke-5 perspektif di atas, terdapat beberapa perspektif yang menjadi catatan penting, yaitu perspektif Nilai Ekonomi dan Sosial, Inovasi Model Bisnis, serta Peningkatan Investasi. Hal ini tentu menjadi pertimbangan penting bagi Dewan Pengawas untuk dapat mendorong Direksi terus berupaya mewujudkan aspirasi pemilik modal, khususnya yang tertuang dalam poin-poin KPI.

Selain itu, penilaian kinerja korporat Perum BULOG yang melekat pada Direksi juga tercermin dari KPI Tingkat Kesehatan Perusahaan yang ditetapkan berdasarkan pemeringkatan tingkat kesehatan BUMN sesuai Peraturan Menteri BUMN Nomor PER- 2/MBU/03/2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan BUMN. Penilaian tingkat kesehatan Perum BULOG akhir tahun 2023 dilakukan oleh perusahaan pemeringkat nasional berdasarkan kinerja laporan keuangan audit konsolidasi. Berdasarkan hasil penilaian tersebut, tingkat kesehatan Perusahaan masuk dalam kategori "Sangat Sehat" sesuai Peraturan Menteri Badan Usaha Milik Negara Republik Indonesia Nomor PER-2/MBU/03/2023.

PANDANGAN DEWAN PENGAWAS ATAS PROSPEK USAHA TAHUN 2024

Tantangan perekonomian global masih akan berlanjut pada tahun 2024. Dana Moneter Internasional memperkirakan pertumbuhan ekonomi global tahun 2024 masih akan tumbuh sebesar 3,2% dengan kecepatan yang sama seperti pada tahun 2023. Negara-negara maju akan mengalami sedikit percepatan dengan pertumbuhan diperkirakan meningkat dari 1,6% pada 2023 menjadi 1,7% pada 2024. Sementara negara-negara emerging markets dan kelompok negara berkembang diperkirakan akan sedikit mengalami

From the five perspectives mentioned above, there are several key points that warrant attention, such as Economic and Social Value, Business Model Innovation, and Increased Investment. These considerations are important for the Board of Commissioners to encourage the Board of Directors to continuously strive to fulfill the shareholders' aspirations, especially those outlined in the KPI points.

Additionally, the corporate performance assessment for Perum BULOG, which is attributed to the Board of Directors, is also reflected in its Organizational Health Index. These are established based on the rating of the SOE health index according to the Minister of SOEs Regulation No. PER-2/MBU/03/2023 regarding the Guidelines on the Governance and Significant Corporate Activities of SOEs. The assessment of Perum BULOG's health index at the end of 2023 was conducted by a national rating agency based on the performance of the consolidated audited financial statements. Based on the results of this assessment, the Company's health level is in the "Very Healthy" category in accordance with the Regulation of the Minister of State-Owned Enterprises of the Republic of Indonesia Number PER-2/MBU/03/2023.

THE VIEW OF THE BOARD OF COMMISSIONERS ON THE 2024 BUSINESS PROSPECT

Global economic challenges are expected to persist in 2024. The International Monetary Fund (IMF) projects global economic growth to remain at 3.2%, similar to the growth rate in 2023. Developed countries are anticipated to experience a slight acceleration, with growth expected to increase from 1.6% in 2023 to 1.7% in 2024. Meanwhile, emerging markets and developing countries are projected to experience a slight slowdown, from 4.3% in 2023 to 4.2% in 2024. Generally, the IMF forecasts that global economic growth over the next five



perlambatan dari 4,3% pada tahun 2023 menjadi 4,2% pada tahun 2024. Secara umum, prakiraan IMF menyebutkan pertumbuhan ekonomi global dalam lima tahun mendatang akan berada di titik terendah dalam beberapa dekade. Inflasi global diperkirakan akan terus menurun, dari 6,8% pada tahun 2023 menjadi 5,9% pada tahun 2024, dengan negara-negara maju kembali ke target inflasi mereka lebih cepat dibandingkan negara-negara emerging market dan berkembang. Inflasi inti secara umum diperkirakan akan menurun secara bertahap.

Secara umum, ekonomi global tahun 2024 diperkirakan akan berfluktuasi dan sulit diprediksi dengan tepat akibat adanya isu perubahan iklim, serta konflik geopolitik yang mempengaruhi embargo dan pembatasan penyaluran produksi minyak bumi dari negara-negara produsen di wilayah Timur Tengah. Indonesia sebagai sebuah negara dengan sistem ekonomi terbuka, prospek pertumbuhannya dipengaruhi oleh dinamika dan prospek ekonomi global, serta faktor-faktor domestik yang mempengaruhi sasaran pertumbuhan ekonomi nasional.

Dari sisi domestik, aktivitas konsumsi dari sisi permintaan agregat diperkirakan akan menguat pada tahun 2024. Sejumlah arah kebijakan prioritas pembangunan pada 2024 mencakup pengurangan kemiskinan dan penghapusan kemiskinan ekstrem, penguatan daya saing usaha, revitalisasi industri dan penguatan riset terapan, pembangunan rendah karbon dan transisi energi, percepatan pembangunan Ibu Kota Nusantara, serta pelaksanaan Pemilu 2024. Berkaitan dengan hal tersebut, Indonesia sebagai negara berkembang diharapkan menjadi penopang utama pemulihan ekonomi global tahun 2024 ditengah prospek ekonomi negara maju yang masih melemah.

Situasi tersebut tentu membawa tantangan tersendiri bagi Perum BULOG dalam memastikan ketahanan pangan nasional, khususnya dengan kondisi inflasi yang berkepanjangan serta fluktuasi harga komoditas yang rentan. Dengan situasi tersebut, penugasan yang dimiliki Perum BULOG tentunya harus disertai dengan manajemen yang cermat, terutama dengan memanfaatkan berbagai peluang yang dapat memberikan nilai tambah bagi pengelolaan penugasan yang diberikan. Dewan Pengawas telah menerima proyeksi tahun 2024 yang disusun Direksi dan telah tertuang RKAP tahun 2024. Kami menilai, RKAP yang disusun selaras dengan Rencana Jangka Panjang periode 2020-2024 ini telah mencerminkan upaya Perum BULOG dalam menuangkan strategi dan pengelolaan penugasan yang dimiliki. Secara khusus, RKAP 2024 telah disusun sesuai dengan upaya Perum BULOG mencapai tujuan Perusahaan pada periode 2020-2024 yaitu menjadi Perusahaan dengan pertumbuhan berkelanjutan (*sustainable growth*).

years will be at its lowest in several decades. Global inflation is expected to continue declining, from 6.8% in 2023 to 5.9% in 2024, with developed countries returning to their inflation targets more quickly than emerging markets and developing countries. Core inflation is generally expected to decline gradually.

Overall, the global economy in 2024 is expected to be volatile and difficult to predict accurately due to issues such as climate change and geopolitical conflicts that affect embargoes and restrictions on the distribution of oil production from producer countries in the Middle East. As a country with an open economic system, Indonesia's economic growth prospects are influenced by global economic dynamics and prospects, as well as domestic factors that impact national economic growth targets.

Domestically, consumption activities from the aggregate demand side are expected to strengthen in 2024. Several priority policy directions for development in 2024 include poverty reduction and the elimination of extreme poverty, enhancement of business competitiveness, revitalization of industry and empowerment of applied research, low-carbon development and energy transition, acceleration of the development of the National Capital, and the implementation of the 2024 elections. In this context, as a developing country, Indonesia is expected to be a major contributor to global economic recovery in 2024 amidst the weakening economic prospects of developed countries.

This situation certainly presents its own challenges for Perum BULOG in ensuring national food security, particularly given prolonged inflation and the volatile prices of commodities. Given these conditions, the assignments held by Perum BULOG must be accompanied by careful management, especially by leveraging various opportunities that can add value to the management of the assigned tasks. The Board of Commissioners has reviewed the 2024 projections prepared by the Board of Directors and the 2024 Company Work Programs and Budget. We assess that the Company WPB, which aligns with the Long-Term Plan for the period 2020-2024, reflects Perum BULOG's efforts in articulating strategies and managing its assignments. Specifically, the 2024 Company WPB has been formulated in line with Perum BULOG's objective of achieving sustainable growth during the 2020-2024 period.



Perum BULOG memproyeksikan pengadaan gabah dan beras tahun 2024 sebesar 3.156.000 ton untuk segmen PSO dan 357.950 ton untuk segmen komersial. Rencana tersebut, beserta target-target yang telah dituangkan pada RKAP 2024 membutuhkan kerja keras manajemen dan seluruh jajarannya. Dewan Pengawas berharap, berbagai proyeksi dan target yang tercantum pada RKAP 2024 dapat terlampaui dengan baik di akhir tahun 2024, dengan tetap memperhatikan keseimbangan pertumbuhan ekonomi serta dampaknya pada lingkungan dan sosial kemasyarakatan. Kami berharap, Direksi, jajaran manajemen dan seluruh karyawan mampu menunjukkan komitmen dan dedikasi tinggi dalam melaksanakan penugasan yang telah diberikan.

PANDANGAN ATAS PENERAPAN TATA KELOLA PERUSAHAAN OLEH DIREKSI DAN FUNGSI PENGAWASAN OLEH DEWAN PENGAWAS DALAM TATA KELOLA PERUSAHAAN PERUM BULOG

Dewan Pengawas menilai, dorongan regulator kepada seluruh pelaku usaha untuk dapat menerapkan prinsip-prinsip GCG telah meningkatkan implementasi tata kelola serta memperkuat iklim investasi. Khusus pada Perum BULOG, Dewan Pengawas mengapresiasi seluruh Insan Perum BULOG yang berkomitmen tinggi dalam penerapan praktik terbaik GCG. Dengan begitu, kami berharap Perum BULOG memiliki fondasi organisasi yang kokoh, transparan dan akuntabel.

Dalam penerapan GCG di lingkup Perum BULOG, Dewan Pengawas yang menjalankan fungsi pengawasan dibantu oleh Sekretaris Dewan Pengawas, Komite Audit, Komite Tata Kelola Perusahaan, serta Komite Nominasi & Remunerasi. Melalui organ-organ pendukung ini, Dewan Pengawas melaksanakan fungsi pengawasan secara menyeluruh, selain melakukan pengawasan langsung melalui rapat bersama Direksi sebagaimana telah dijelaskan di atas.

Dewan Pengawas memandang, penerapan GCG di lingkup Perum BULOG telah berjalan sesuai dengan ketentuan yang berlaku, serta aspirasi pemilik modal. Pengelolaan risiko hingga audit internal telah dijalankan dengan tujuan menciptakan proses bisnis yang akuntabel. Perum BULOG juga menerapkan proses audit independen oleh akuntan publik atas laporan keuangan. Agar independensi akuntan publik terjaga, mekanisme penunjukan akuntan publik dilakukan hingga level persetujuan Menteri BUMN selaku kuasa pemilik modal. Mekanisme ini diharapkan dapat menciptakan proses audit yang lepas dari benturan kepentingan. Laporan keuangan teraudit yang telah disertai opini dari akuntan publik akan menjadi laporan dasar yang

Perum BULOG projects grain and rice procurement in 2024 at 3,156,000 tons for the PSO segment and 357,950 tons for the commercial segment. These plans, along with the targets outlined in the 2024 Company WPB, require the hard work of management and all their teams. The Board of Commissioners hopes that various projections and targets set forth in the 2024 Company WPB will be well achieved by the end of 2024, while considering the balance between economic growth and its impacts on the environment and social community. We expect the Board of Directors, management team, and all employees to demonstrate high commitment and dedication in carrying out the assigned tasks.

THE VIEW ON THE IMPLEMENTATION OF CORPORATE GOVERNANCE BY THE BOARD OF DIRECTORS AND SUPERVISORY FUNCTIONS OF THE BOARD OF COMMISSIONERS IN THE CORPORATE GOVERNANCE OF PERUM BULOG

The Supervisory Board observes that the encouragement from regulators for all business actors to adopt the principles of Good Corporate Governance (GCG) has enhanced the implementation of governance practices and strengthened the investment climate. Specifically for Perum BULOG, the Board of Commissioners appreciates the strong commitment of all Perum BULOG personnel in applying the best practices of GCG. This way, we hope that Perum BULOG has a solid transparent and accountable organizational foundation.

In the implementation of GCG within Perum BULOG, the Board of Commissioners, which carries out the oversight function, is assisted by the Secretary of the Board of Commissioners, the Audit Committee, the Corporate Governance Committee, and the Nomination & Remuneration Committee. Through these supporting bodies, the Board of Commissioners conducts comprehensive oversight functions, in addition to direct oversight through meetings with the Board of Directors as previously described.

The Board of Commissioners observes that the implementation of GCG (Good Corporate Governance) within Perum BULOG has proceeded according to applicable regulations and the aspirations of the capital owners. Risk management and internal audits have been conducted with the aim of creating accountable business processes. Perum BULOG also implements an independent audit process by a public accountant for financial reports. To maintain the independence of the public accountant, the mechanism for appointing the public accountant extends to the level of approval by the Minister of SOE as the capital owner. This mechanism is expected to create an audit process free from conflicts of interest. The audited financial statements,



dapat mencerminkan kinerja Perum BULOG yang telah disesuaikan dengan standar pelaporan keuangan yang berlaku di Indonesia.

Dewan Pengawas memberikan apresiasi atas evaluasi dan pemantauan penerapan GCG yang dilakukan secara periodik tahunan. Dengan memanfaatkan metode pengukuran penerapan GCG yang mengacu pada Salinan Keputusan Sekretaris Kementerian BUMN No. SK-16/S.MBU/2012 tanggal 6 Juni 2012 tentang Indikator/Parameter Penilaian dan Evaluasi atas Penerapan GCG pada BUMN, Perum BULOG memiliki potensi yang besar untuk terus melakukan evaluasi dan perbaikan serta peningkatan penerapan GCG di setiap tahunnya. Penilaian untuk penerapan GCG tahun buku 2022 yang dilakukan di tahun 2023 mendapatkan skor 92,47 dengan predikat "Sangat Baik", meningkat dari penilaian penerapan GCG tahun buku 2021 sebesar 91,08 juga dengan predikat "Sangat Baik". Kenaikan ini menunjukkan komitmen Perum BULOG untuk melakukan pemantauan dan perbaikan secara berkelanjutan atas penerapan GCG. Secara khusus, Dewan Pengawas menekankan pentingnya pengelolaan risiko. Dewan Pengawas berpandangan, manajemen risiko Perum BULOG telah berjalan cukup efektif, namun masih memiliki sejumlah ruang perbaikan untuk ditindaklanjuti.

Terkait manajemen risiko, Dewan Pengawas secara aktif melakukan pengawasan terhadap pelaksanaan manajemen risiko antara lain melalui mekanisme sebagai berikut:

1. Menyetujui kebijakan manajemen risiko Perum BULOG termasuk strategi dan kerangka manajemen risiko yang ditetapkan sesuai dengan tingkat risiko yang akan diambil (*risk appetite*) dan toleransi risiko (*risk tolerance*).
2. Mengevaluasi kebijakan dan strategi manajemen risiko.
3. Mengevaluasi pertanggungjawaban Direksi dan memberikan arahan perbaikan atas pelaksanaan kebijakan manajemen risiko Perum BULOG.
4. Memastikan kebijakan dan proses manajemen risiko dilaksanakan secara efektif dan terintegrasi dalam proses manajemen risiko Perum BULOG secara keseluruhan.

EVALUASI DAN APRESIASI ATAS KINERJA ORGAN PENDUKUNG DEWAN PENGAWAS

Dalam menjalankan fungsi pengawasan, Dewan Pengawas dibantu oleh Sekretaris Dewan Pengawas, Komite Audit, Komite Tata Kelola Perusahaan, serta Komite Nominasi & Remunerasi. Sekretaris Dewan Pengawas membantu Dewan Pengawas dalam pengelolaan keadministrasian, dan menjadi

accompanied by an opinion from the public accountant, will serve as the foundational report that reflects the performance of Perum BULOG, in accordance with the financial reporting standards applicable in Indonesia.

The Board of Commissioners appreciates the periodic annual evaluation and monitoring of GCG (Good Corporate Governance) implementation. By utilizing the GCG implementation measurement method based on the Decision of the Secretary of the Ministry of SOEs No. SK-16/S.MBU/2012 dated June 6, 2012, regarding the Indicators/Parameters for Assessment and Evaluation of GCG Implementation in State-Owned Enterprises, Perum BULOG has significant potential to continue evaluating, improving, and enhancing the application of GCG each year. The assessment for GCG implementation for the Fiscal Year 2022, conducted in 2023, scored 92.47 with the predicate "Very Good," an increase from the 91.08 score in the Fiscal Year 2021, also with the predicate "Very Good." This increase demonstrates Perum BULOG's commitment to continuously monitoring and improving the application of GCG. Specifically, the Board of Commissioners emphasizes the importance of risk management. The Board of Commissioners views that Perum BULOG's risk management has been quite effective, though some areas need improvement to be addressed.

Regarding risk management, the Board of Commissioners actively oversees the implementation of risk management through the following mechanisms.

1. *Approve the risk management policy of Perum BULOG, including the strategies and risk management framework established in accordance with the risk level to take (risk appetite) and risk tolerance.*
2. *Evaluate the risk management policies and strategies.*
3. *Assess the accountability of the Board of Directors and provide corrective guidance on the implementation of Perum BULOG's risk management policies.*
4. *Ensure that risk management policies and processes are effectively implemented and integrated into the overall risk management process of Perum BULOG.*

EVALUATION AND APPRECIATION OF THE PERFORMANCE OF THE BOARD OF COMMISSIONERS' SUPPORTING BODIES

In performing its supervisory function, the Board of Commissioners is assisted by the Secretary of the Board of Commissioners, the Audit Committee, the Corporate Governance Committee, and the Nomination & Remuneration Committee. The Secretary of the Board of Commissioners



liaison officer bagi hubungan Dewan Pengawas dengan pihak lain, termasuk dengan Direksi. Adapun Komite Audit dibentuk dalam rangka membantu kelancaran tugas Dewan Pengawas dalam melakukan pengawasan dan pemberian nasihat kepada Direksi. Komite Audit bekerja bersama-sama dengan Satuan Pengawasan Intern (SPI) untuk memberikan *check and balances* atas berjalannya proses audit internal di lingkup Perum BULOG; termasuk bekerja sama dalam proses audit independen atas laporan keuangan Perum BULOG yang dilakukan oleh Akuntan Publik. Komite Tata Kelola Perusahaan membantu Dewan Pengawas untuk melaksanakan tugas pengawasan dan memberikan saran kepada Direksi terkait penerapan GCG, termasuk diantaranya manajemen risiko. Sedangkan Komite Nominasi & Remunerasi bertugas melakukan evaluasi dan memberikan rekomendasi kepada Dewan Pengawas mengenai kebijakan/mekanisme serta penerapan nominasi dan remunerasi bagi Dewan Pengawas, Direksi, pejabat eksekutif dan pegawai secara menyeluruh di lingkup Perum BULOG

assists the Board of Commissioners in administrative management and acts as the liaison officer for interactions between the Board of Commissioners and other parties, including the Board of Directors. The Audit Committee is formed to facilitate the Board of Commissioners' tasks in overseeing and providing advice to the Board of Directors. The Audit Committee collaborates with the Internal Audit (IA) Unit to provide checks and balances over the internal audit processes within Perum BULOG; including working together in the independent audit process of Perum BULOG's financial statements conducted by a Public Accountant. The Corporate Governance Committee assists the Board of Commissioners in performing its oversight duties and provides recommendations to the Board of Directors regarding the implementation of Good Corporate Governance (GCG), including risk management. Meanwhile, the Nomination & Remuneration Committee is responsible for evaluating and providing recommendations to the Board of Commissioners regarding the policies/mechanisms and implementation of nominations and remunerations for the Board of Commissioners, Board of Directors, executive officers, and employees throughout Perum BULOG.

Penilaian kinerja organ pendukung Dewan Pengawas dilakukan melalui pendekatan kualitatif, yaitu pelaksanaan tugas yang diberikan, jumlah dan keaktifan dalam rapat, dokumen pelaporan yang diberikan kepada Dewan Pengawas, serta kontribusi aktif dalam memberikan masukan kepada Dewan Pengawas. Dewan Pengawas berpendapat seluruh organ pendukung telah menjalankan peran dan fungsinya dengan baik. Setiap komite secara berkala melakukan pertemuan untuk membahas program upaya berkelanjutan dari pemerintah serta BULOG, diharapkan stabilitas ketahanan pangan dapat terus terjaga, memastikan ketersediaan bahan pangan pokok bagi masyarakat Indonesia. Kerja atau melakukan kajian terhadap aturan yang ada sesuai dengan perkembangan terkini.

The performance evaluation of the Board of Commissioners' supporting bodies is conducted through a qualitative approach, assessing the execution of assigned duties, the number and activity level in meetings, the reporting documents provided to the Board of Commissioners, and the active contributions in providing input to the Board of Commissioners. The Board of Commissioners believes that all supporting bodies have performed their roles and functions well. Each committee regularly meets to discuss ongoing government and BULOG initiatives, with the aim of maintaining food security stability and ensuring the availability of staple food supplies for the Indonesian population.

MEKANISME PELAPORAN PELANGGARAN YANG DIBERLAKUKAN DI LINGKUP PERUSAHAAN, DAN PERAN DEWAN PENGAWAS DALAM MEKANISME TERSEBUT

Perum BULOG telah menerapkan Sistem Pelaporan Pelanggaran, atau *Whistle Blowing System* (WBS), sebuah mekanisme yang memungkinkan pengaduan atau pelaporan pelanggaran yang terjadi di lingkup Perum BULOG dengan mengutamakan kerahasiaan identitas pelapor. Sistem tersebut memfasilitasi semua pihak baik pimpinan, karyawan, maupun pihak luar yang terkait dengan Perum BULOG untuk melakukan pelaporan dugaan pelanggaran.

THE MECHANISM FOR REPORTING VIOLATIONS IMPLEMENTED WITHIN THE COMPANY AND THE ROLE OF THE BOARD OF COMMISSIONERS IN THIS MECHANISM

Perum BULOG has implemented a Whistleblowing System (WBS), a mechanism that allows for the reporting of violations occurring within Perum BULOG by prioritizing the confidentiality of the whistleblower's identity. This system facilitates all parties, including leaders, employees, and external parties related to Perum BULOG, to report suspected violations.



Pedoman WBS milik Perum BULOG telah disahkan melalui Peraturan Bersama Direksi dan Dewan Pengawas No. PD-17/DU000/11/2018 dan KEP-05/DW000/11/2018 tanggal 29 November 2018 tentang Pedoman Sistem Pelaporan Pelanggaran (*Whistleblowing System/WBS*) Perum BULOG. Sesuai dengan pedoman tersebut, Perum BULOG memiliki Tim Pengkaji *Whistleblower* sebagai pihak yang mengelola pengaduan yang masuk dan pelaksana WBS Perum BULOG. Tim ini dikepalai oleh Kepala SPI, dengan Sekretaris Tim adalah Sekretaris Perusahaan, dan beranggotakan Kepala Divisi dan Kepala Bagian dari berbagai Unit Kerja. Dalam mekanisme WBS yang berlaku di Perum BULOG, 1 (satu) orang Anggota Dewan Pengawas bersama 2 (dua) anggota Direksi yang bebas benturan kepentingan berperan sebagai Komite Etik yang bertugas untuk menindaklanjuti pengaduan/ pelaporan dugaan pelanggaran yang berkaitan dan/atau dilakukan oleh Direksi dan/atau Dewan Pengawas. Laporan hasil audit investigasi WBS yang ditangani oleh Komite Etik dan telah terbukti kebenarannya akan diserahkan dan dilaporkan kepada Menteri BUMN selaku kuasa Pemilik Modal untuk ditindaklanjuti. Selama tahun 2023, Perum BULOG menerima 12 pengaduan melalui WBS. Adapun Satuan Pengawas Intern (SPI) selama tahun 2023 telah melaksanakan 10 penugasan, dengan 7 penugasan di antaranya merupakan penugasan audit khusus.

The guidelines for the WBS at Perum BULOG were ratified through a joint regulation by the Board of Directors and the Board of Commissioners No. PD-17/DU000/11/2018 and KEP-05/DW000/11/2018 dated November 29, 2018, concerning the Whistleblowing System at Perum BULOG. According to these guidelines, Perum BULOG has established a Whistleblower Review Team, which manages incoming complaints and implements the WBS at Perum BULOG. This team is led by the AI Head, with the Corporate Secretary serving as the team's Secretary, and consists of Division Heads and Section Heads from various Work Units. In the WBS mechanism implemented at Perum BULOG, one member of the Board of Commissioners along with two members of the Board of Directors, who have no conflicts of interest, act as the Ethics Committee, responsible for following up on complaints/reports of alleged violations related to or committed by the Board of Directors and/or the Board of Commissioners. Reports from the WBS audit investigations handled by the Ethics Committee, once confirmed, will be submitted and reported to the Minister of State-Owned Enterprises as the capital owner's representative for further action. During 2023, Perum BULOG received 12 complaints through the WBS. Additionally, the Internal Supervisory Unit (SPI) conducted 10 assignments throughout 2023, with 7 of these being special audit assignments.



APRESIASI

Dewan Pengawas menghaturkan terima kasih kepada Kementerian BUMN selaku kuasa pemilik modal serta kementerian terkait lainnya, atas kepercayaan yang diberikan. Kami juga memberikan apresiasi tertinggi kepada Direksi atas komitmen menyelesaikan tugas selama tahun 2023 yang penuh tantangan. Apresiasi juga kami sampaikan kepada seluruh Insan Perum BULOG yang telah bekerja penuh dedikasi. Dewan Pengawas berharap, seluruh capaian pada tahun 2023 memperkuat pijakan Perum BULOG untuk terus bertumbuh secara berkelanjutan di masa depan.

APPRECIATION

The Supervisory Board expresses its gratitude to the Ministry of State-Owned Enterprises, as the capital owner, and other related ministries, for the trust bestowed upon us. We also extend our highest appreciation to the Board of Directors for their commitment in completing their tasks during the challenging year of 2023. Our thanks also go to all members of Perum BULOG who have worked with full dedication. The Board of Commissioners hopes that all the achievements in 2023 will strengthen Perum BULOG's foundation for sustainable growth in the future.

Jakarta, Mei 2024
Jakarta, May 2024

Arief Prasetyo Adi
Ketua Dewan Pengawas
President Commissioner



Melalui implementasi sejumlah kebijakan strategis, Perum BULOG mampu membukukan laba bersih setelah pajak tahun 2023 sebesar Rp820 miliar, melampaui target sebesar Rp329 miliar, dan tumbuh 146,17% dari capaian tahun 2022 sebesar Rp333 miliar.

"Through the implementation of several strategic policies, in 2023, Perum BULOG was able to record a net profit after tax of IDR820 billion, exceeding the target of IDR329 billion and growing 146.17% from the previous year's achievement at IDR333 billion."

Bayu Krisnamurthi
Direktur Utama
President Director

Laporan Direksi

Board of Directors Report

Pemilik Modal dan Para Pemangku Kepentingan yang terhormat,

Sebagai perusahaan umum milik negara yang bergerak di bidang logistik pangan, Perusahaan Umum (Perum) BULOG menjalankan amanat Pemerintah Indonesia selaku pemilik modal dalam mewujudkan kedaulatan pangan. Melalui penugasan Pelayanan Publik (PP) atau *Public Service Obligation* (PSO), BULOG menjalankan upaya stabilisasi harga di sisi produsen dan konsumen. Dengan dukungan seluruh pemangku kepentingan, BULOG berhasil menunjukkan kinerja positif sekaligus memastikan ketersediaan stok pangan dan kestabilan harga. Untuk itu, dengan mengucapkan syukur mendalam atas rahmat Tuhan Yang Maha Esa, izinkan saya mewakili Direksi dan seluruh karyawan Perum BULOG menyampaikan sekilas kinerja Perusahaan periode laporan 2023.

SEKILAS KONDISI INDUSTRI BERAS DAN KOMODITAS TAHUN 2023

Dampak perubahan iklim telah semakin nyata mempengaruhi ketersediaan stok pangan. Fenomena El Nino yang berimbas pada penurunan produksi pertanian, termasuk beras, telah mendorong kenaikan harga sejak memasuki semester II tahun 2023. Pantauan data BPS menunjukkan kondisi harga di sepanjang rantai pasok gabah dan beras selama periode triwulan IV tahun 2023 mengalami pola pergerakan cenderung naik. Kenaikan harga tersebut merupakan hal yang wajar mengingat tidak terdapat pasokan signifikan pada masa triwulan IV sehingga ketersediaan di pasaran umum diperkirakan menurun. Tingkat harga beras medium di penggilingan pada bulan Desember 2023 mencapai Rp13.071/kg atau lebih tinggi dibanding HPP yang digunakan BULOG. Di tingkat grosir, Pasar Induk Beras Cipinang (PIBC) melaporkan harga beras bergerak meningkat untuk beras IR-64 kualitas II dan III pada triwulan IV tahun 2023, setelah sebelumnya terjadi tren penurunan sejak bulan Oktober 2022. Adapun posisi stok akhir bulan Desember tahun 2023 merupakan yang tertinggi selama tahun 2023 namun masih lebih rendah dibanding posisi stok PIBC di bulan Oktober 2022. Rata-rata harga tingkat eceran pada triwulan IV tahun 2023 lebih tinggi dibandingkan tahun sebelumnya. Sementara di tingkat global, World Bank (WB) melaporkan secara umum bahwa harga beras Vietnam dan Thailand pada periode triwulan IV tahun 2023 lebih tinggi dari harga rata-rata pada periode yang sama tahun 2022. Peningkatan tertinggi terjadi pada beras asal Vietnam broken 5% sedangkan yang terendah terjadi pada beras asal Thailand dengan *broken* 25%. Kenaikan harga di akhir tahun 2023 merupakan tren serupa hingga di tingkat global.

Dear Capital Owner and All Stakeholders,

As a state-owned company engaged in food logistics, Public Corporation (Perum) BULOG has been mandated by the Indonesian Government as the capital owner to realize food sovereignty. Through the assignment of Public Service Obligation (PSO) by implementing price stabilization for both producers and consumers. As such, allow me on behalf of the Board of Directors and all employees of Perum BULOG to present a brief report on the Company's performance in 2022. As such, by expressing deepest gratitude to the Almighty God for the grace, allow me on behalf of the Board of Directors and all employees of Perum BULOG to present a brief report on the Company's performance in 2023.

A BRIEF OVERVIEW OF RICE AND COMMODITY INDUSTRY IN 2023

The impact of climate change has significantly affected food availability. The El Nino phenomenon, which has an impact on decreasing agricultural production, including rice, has pushed prices to rise since entering the second semester of 2023. Data from the Central Statistics Agency (BPS) shows that the price conditions along the rice and grain supply chain in the fourth quarter of 2023 followed an upward trend. The price hike was relatively normal considering there was no significant supply during the fourth quarter, thus the stock availability is likely to decrease. Rice commodity in milling in December 2023 reached IDR13,071/kg or higher than HPP by BULOG. At the wholesale level, the Cipinang Rice Wholesale Market (PIBC) reported that rice prices increased for quality II and III IR-46 in the fourth quarter of 2023, after a downward trend in October 2022. The stock position by end-of-December 2023 was the highest throughout the year and but still lower than PIBC stock position in October 2022. The average retail price from the fourth quarter of 2022 was higher than previous year. At the global level, the World Bank (WB) reported that rice prices in Vietnam and Thailand was generally higher than the average price in the same period in 2022. The highest increased occurred in 5% broken rice from Vietnam, while the lowest was the 25% broken rice from Thailand. The price hike at the end of the year showed a similar trend at the global trend.



Untuk jagung pipilan kering, data BULOG menunjukkan harga jagung pipilan kering di tingkat eceran pada Oktober tahun 2023 mencapai Rp8.739/Kg dan meningkat pada bulan November 2023 menjadi Rp8.750/Kg. Berdasarkan data historis, tingkat harga jagung pada triwulan IV tahun 2023 lebih tinggi dibanding waktu yang sama di tahun 2022. Begitu juga dengan harga kedelai pada triwulan IV tahun 2023 yang lebih tinggi sedikit dibandingkan periode waktu yang sama pada tahun 2022, kecuali pada bulan Desember 2023. Data BULOG menunjukkan, harga kedelai di tingkat eceran pada bulan Oktober tahun 2023 mencapai Rp14.874/kg dan bergerak mendatar dengan kecenderungan naik pada November tahun 2023 menjadi Rp14.980/kg. Memperhatikan kondisi pasokan kedelai yang mayoritas dipenuhi dari luar negeri melalui impor maka diperlukan pengawalan stabilisasi pasokan dan harga di pasaran umum. Kehadiran dan kebijakan Pemerintah merupakan hal yang mutlak diperlukan untuk mencegah risiko negatif yang mungkin mengganggu rantai pasok kedelai.

Adapun harga komoditas daging sapi di tingkat eceran pada triwulan IV 2023 cenderung menurun dibandingkan triwulan III 2023. Berdasarkan data BPS, terlihat kondisi harga yang stabil menjelang akhir tahun 2023. Sementara harga komoditas gula kristal putih di tingkat eceran pada periode triwulan IV 2023 mengalami kenaikan menjadi Rp17.096/kg pada Desember 2023.

Berdasarkan data BPS, harga komoditas bawang merah di tingkat eceran berada pada tren meningkat selama triwulan IV 2023 dengan harga bulan Desember 2023 sebesar Rp 34.415/kg. Kondisi serupa terjadi pada komoditas cabai imerah yang terus mengalami kenaikan harga di tingkat eceran pada periode triwulan IV 2023, ditutup dengan harga tertinggi pada bulan Desember 2023 sebesar Rp 73.512/kg.

IMPLEMENTASI KEBIJAKAN STRATEGIS DAN PENCAPAIAN KINERJA PERUSAHAAN

Perum BULOG memiliki 2 (dua) segmen bisnis, yaitu segmen Pelayanan Publik/*Public Service Obligation* (PSO) dan segmen Komersial. Untuk pembahasan terkait pengelolaan penugasan yang diberikan, Perum BULOG membaginya ke dalam 2 (dua) kategori besar, yaitu pengadaan dan penyaluran.

Pengadaan

Pengadaan gabah/beras Perum BULOG Tahun 2023 dilaksanakan melalui mekanisme PSO dan Komersial. Berdasarkan RKAP Tahun 2023, target pengadaan Dalam Negeri (DN) PSO Perum BULOG adalah 1.110.000 ton setara

Based on BULOG data, the average price of dry shelled corn at the retail level in October 2023 reached IDR8,739/kg and increased in November 2023 to IDR8,750/kg. Based on historical data, the corn price in the first quarter of 2023 was higher than the same period in 2022. Likewise, the price of soybeans in the fourth quarter of 2023 was slightly higher than the same period in 2022, except in December 2023. Data from BULOG shows that the price of soybeans at retail level in October 2023 reached IDR14,874/kg and moved flat with an upward trend in November 2023 to IDR14,980/kg. Given that the majority of soybean supply relies on imports from foreign sources, it is essential to closely monitor and stabilize both supply and prices in the open market. The government's involvement and policy are crucial to mitigate potential adverse risks that might disrupt the soybean supply chain.

Meanwhile, beef commodity prices at retail level in the fourth quarter of 2023 inclined to decline compared to the third quarter of 2023. Based on BPS data, it indicates that stable price conditions were approaching the end of 2023. Meanwhile, the price of white crystal sugar at retail level in the fourth quarter of 2023 increased to IDR17,096/kg in December 2023.

BPS data also showed that the average price of shallots at the retail level was on an upward trend during the fourth quarter of 2023 with the price reaching IDR34,415/kg in December 2023. A similar condition occurred for the red chili commodity, with constant price hikes at the retail level in the fourth quarter of 2023, closing with the highest price in December 2023 of IDR73,512/kg.

IMPLEMENTATION OF STRATEGIC POLICIES AND ACHIEVEMENT OF COMPANY PERFORMANCE

Perum BULOG has 2 (two) business segments, namely the Public Service Obligation (PSO) segment and the Commercial segment. For the discussion related to the management of the given assignment, Perum BULOG divides it into 2 (two) major categories, namely procurement and distribution.

Procurement

PERUM Bulog's domestic grain/rice procurement in 2023 were carried out through PSO and commercial mechanisms. based on the 2023 Company's Work Programs and Budget (WPB), the domestic PSO procurement target was 1,110,000



beras yang terdiri dari target pengadaan gabah sebesar 755.906 ton atau 480.000 ton setara beras, dan target pengadaan beras sebesar 630.000 ton. Adapun realisasi pengadaan gabah/beras DN PSO selama tahun 2023 sebesar 606.365 ton setara beras atau mencapai 54,63% dari target RKAP Tahun 2023 sebesar 1.110.000 ton setara beras.

Kegiatan pengadaan gabah/beras dalam negeri dilakukan sebagai upaya pemenuhan kebutuhan penjualan dengan skema *Buy to Sell* (gabah/beras komersial), serta untuk memenuhi kebutuhan penyaluran dan menjaga stok Cadangan Beras Pemerintah (CBP) dalam bentuk gabah/beras PSO melalui saluran Mitra Pangan Pengadaan (MPP) dan Satuan Kerja Pengadaan Dalam Negeri (Satker ADA DN). Untuk optimalisasi pengadaan gabah/beras tahun 2023, khususnya pengadaan gabah/beras PSO, BULOG melaksanakan kebijakan pengadaan dengan fleksibilitas harga mengacu pada Keputusan Kepala Badan Pangan Nasional RI Nomor 56/KS.03.03/K/2/2023 Tanggal 20 Februari 2023, dan Peraturan Badan Pangan Nasional RI Nomor 6 Tahun 2023 tentang Penetapan Harga Pembelian Pemerintah (HPP) untuk Gabah atau Beras pada tanggal 24 Maret 2023.

Mengingat pengadaan gabah dan beras dalam negeri sangat dipengaruhi oleh produksi gabah dalam negeri dan harga gabah/beras di pasaran, BULOG telah menjalankan sejumlah strategi dan upaya untuk meningkatkan pengadaan gabah/beras, antara lain:

1. Mengoptimalkan peran Satuan Kerja Pengadaan Dalam Negeri (Satker ADA DN), Unit Pengolahan Beras (UPB), *Modern Rice Milling Plant* (MRMP), dan *Rice to Rice* (RtR) *Machine* serta optimalisasi jaringan MPP potensial yang memiliki kontribusi signifikan terhadap ADA DN melalui pelayanan prima;
2. Pengadaan GKG PSO melalui MPP dapat dilakukan melalui skema terikat, yaitu MPP memiliki kewajiban giling atas gabah yang disetor ke Perum BULOG;
3. Pengadaan kemasan beras PSO ukuran 5 kilogram untuk kebutuhan SPHP retail secara terpusat dan mandiri Kanwil. Selain itu dalam rangka pelaksanaan program Beras Bantuan Pangan, dilaksanakan pengadaan kemasan beras Bantuan Pangan ukuran 10 kilogram secara mandiri Kanwil;

tons of rice equivalent, consisting of grain procurement target of 755,906 tons or 480,000 tons of rice equivalent, and a rice procurement target of 630,000 tons. Meanwhile, the realization of domestic PSO grain/rice procurement during 2023 was 606,365 tons of rice equivalent or reached 54.63% of the 2023 Company WPB target of 1,110,000 tons of rice equivalent.

Domestic grain/rice procurement activities are carried out as an effort to fulfill sales needs with the Buy to Sell scheme (commercial grain/rice) as well as to meet distribution needs and maintain Government's Rice Reserves in PSCO grains/rice through the Food Procurement Partner (MPP) channel and the Domestic Procurement Work Unit (Satker ADA DN). In order to optimize the procurement of grain/rice in 2023, especially for the procurement of PSO grain/rice, BULOG implemented procurement policy with price flexibility refers to the Decree of the Head of the National Food Agency of the Republic of Indonesia Number 56/KS.03.03/K/2/2023 dated February 20, 2023, and the Regulation of the National Food Agency of the Republic of Indonesia No. 6 of 2023 concerning Determination of Government Purchase Prices (HPP) for Grain or Rice on March 24, 2023.

Considering that domestic grain and rice procurement is strongly influenced by domestic grain production and the price of grain/rice in the market, BULOG implemented several strategies to increase its grain/rice procurement, namely:

1. *optimization of the role of the Domestic Procurement Work Unit (Satker ADA DN), Rice Processing Unit (UPB), Modern Rice Milling Plant (MRMP), and Rice to Rice (RtR) Machine as well as optimizing potential MPP networks that have a significant contribution to Domestic ADA through excellent service;*
2. *the procurement of PSO GKG through MPP can be done through a binding scheme, where MPP have the obligation to mill the grain delivered to Perum BULOG;*
3. *procurement of 5 kg PSO rice packaging for retail Food Supply and Price Stabilization (SPHP) needs to be conducted centrally and independently in the Regional Offices and 10-kilogram Food Assistance rice packaging from the Regional Offices for running the Food Assistance Rice program;*



4. Pengadaan kemasan komersial dilakukan sesuai perencanaan penjualan komersial yang optimal (untuk mendapatkan harga kemasan terbaik) dan diperhitungkan pada struktur biaya harga pokok penjualan;
 5. Guna menjaga keseragaman kualitas dan meningkatkan pelayanan kualitas sesuai preferensi konsumen, pengadaan gabah/beras dilakukan hanya dari varietas padi yang tersertifikasi oleh Kementerian/Instansi terkait (tidak termasuk varietas padi galur IR Kebo);
 6. Mengoptimalkan pengadaan Komersial dengan menggunakan pola *Buy to Sell* (BTS) sesuai kebutuhan dan penjualan, salah satunya kerjasama dengan Pemda/Instansi di masing-masing wilayah;
 7. Menerapkan kebijakan pengadaan GKG/Beras PSO dengan fleksibilitas harga mengacu pada Keputusan Kepala Badan Pangan Nasional RI nomor 56/KS.03.03/K/2/2023 tanggal 20 Februari 2023;
 8. Menerapkan kebijakan pengadaan mengacu pada Peraturan Badan Pangan Nasional RI Nomor 6 Tahun 2023 tanggal 24 Maret 2023 tentang Harga Pembelian Pemerintah dan Rafaksi Gabah dan Beras.
 9. Untuk menjaga stok CBP, Perum BULOG mendapatkan penugasan dari Pemerintah untuk melakukan pengadaan beras dari luar negeri sebesar 3.500.000 ton sampai dengan akhir Desember 2023. Target pengadaan beras luar negeri tahap pertama sebesar 500.000 ton, tahap kedua sebesar 300.000 ton, tahap ketiga sebesar 270.000 ton, tahap keempat sebesar 99.500 ton, tahap kelima sebesar 77.500 ton, tahap keenam sebesar 300.000 ton, tahap ketujuh sebesar 300.000 ton, tahap kedelapan sebesar 160.000 ton, tahap kesembilan sebesar 500.000 ton, tahap kesepuluh sebesar 550.000 ton, tahap sebelas sebesar 660.000 ton sebagaimana surat Penugasan dari Bapanas dan Rakornis Pembahasan Rencana Kebutuhan CBP.
4. *Procurement of commercial packaging according to optimal commercial sales planning (to get the best packaging price) and calculation in the cost structure of the cost of goods sold;*
 5. *in order to maintain consistent quality and improve the quality of service according to consumer preferences, the procurement of grain/rice is carried out only from rice varieties certified by the relevant Ministry/Agency (excluding the IR Kebo rice variety);*
 6. *optimization of Commercial procurement by using the Buy to Sell (BTS) pattern according to needs and sales, one of which is cooperation with local governments/agencies in each region;*
 7. *implementation of the procurement policy of PSO GKG/ Rice with price flexibility referring to the letter of the Head of the Indonesian National Food Agency No. 56/ KS.03.03/K/2/2023 dated February 20, 2023;*
 8. *implementation of the procurement policy referring to the letter of the Head of the Indonesian National Food Agency No. 6 of 2023 dated March 24, 2023 concerning Government Purchase Prices and Grain and Rice Fractions.*
 9. *to maintain CBP stocks, Perum BULOG's assignment from the Government to procure 3,500,000 tons of rice from overseas by end of December 2023. The target for the first stage of overseas rice procurement was 500,000 tons, the second stage was 300,000 tons, the third stage was 270,000 tons, the fourth stage was 99,500 tons, the fifth stage was 77,500 tons, the sixth stage was 300,000 tons, the seventh stage was 300,000 tons, the eighth stage was 160,000 tons, the ninth stage was 500,000 tons, the tenth stage was 550,000 tons, the eleventh stage was 660,000 tons as written in the Assignment letter from National Food Agency and Technical Coordination Meeting regarding Government's Rice Reserves plans.*

Sesuai Peretujuan Impor (PI) Menteri Perdagangan RI Nomor 04.PI-11.22.0604, alokasi impor Perum BULOG ialah sebesar 200.000 ton dengan negara asal Thailand, Vietnam, India, Pakistan, Myanmar hingga 31 Desember 2022. Masa berlaku PI kemudian diperpanjang hingga 30 Januari 2023 karena realisasi beras LN sampai dengan tanggal 31 Desember 2022 baru mencapai 57.417 ton. Adapun beras LN sebanyak 140.616 ton tiba terlambat disebabkan proses pemuatan beras ke kapal yang terkendala cuaca hujan, ketersediaan peti kemas yang terbatas, dan adanya penyesuaian jadwal pengapalan peti kemas akibat padatnyanya lalu lintas perdagangan akhir tahun.

In accordance with the Import Approval (PI) of the Minister of Trade of the Republic of Indonesia Number 04.PI-11.22.0604, Perum BULOG's import allocation is 200,000 tons with countries of origin Thailand, Vietnam, India, Pakistan, and Myanmar with a validity period until December 31, 2022. The period was then extended to January 30, 2023 because the realization of foreign rice had only reached 57,417 tons as of December 31, 2022. Meanwhile, 140,616 tons of foreign rice were delayed in their arrival due to the the loading process onto the ship, which was hampered by rainy weather, limited availability of containers, and adjustments to container shipping schedules as a result of heavy trade traffic at the end of the year.



Pada Tahun 2023 Perum BULOG mempunyai alokasi impor sebesar 300.000 ton sesuai PI Menteri Perdagangan RI Nomor 04.PI-11.22.0605.2 dengan realisasi sebesar 294.824 ton. PI tersebut kemudian diubah menjadi sebesar 3.800.000 ton dengan negara asal Thailand, Vietnam, India, Pakistan, Myanmar, Kamboja, sesuai Nomor 04.PI-11.22.0605.6. Masa berlaku PI yang awalnya hingga 31 Desember 2023 kemudian diubah menjadi sampai dengan 30 Januari 2024 sesuai Persetujuan Impor (PI) Nomor 04.PI-11.22.0605.7. Realisasi penerimaan beras LN yang terselenggara dalam 10 tahap selama tahun 2023 mencapai 2.373.741 ton.

Di luar pengadaan dalam negeri dan luar negeri, Perum BULOG masih melakukan kegiatan On Farm seperti tahun-tahun sebelumnya. Target kegiatan On Farm Perum BULOG Tahun 2023 adalah sebesar 29.576 ha, setara dengan produksi GKP sebesar ± 161.011 ton, atau sebesar ± 80.506 ton setara beras. Hingga 31 Desember 2023, realisasi luasan lahan On Farm telah mencapai 16.141 ha setara dengan produksi GKP sebesar 80.615 ton yang telah dilaporkan oleh masing-masing Kanwil pelaksana. Selama tahun 2023, BULOG telah menjalankan sejumlah langkah untuk meningkatkan pencapaian target On Farm dan mendukung pengadaan DN, antara lain:

1. Melakukan integrasi kegiatan On Farm dengan operasional unit bisnis Industri sehingga penyerapan hasil On Farm menjadi lebih optimal.
2. Melakukan kerjasama dengan kelompok tani (poktan/gapoktan) untuk meningkatkan penyerapan hasil panen sebagai suplai bahan baku MRMP.
3. Melakukan peninjauan kerja sama dengan lembaga atau instansi terkait, antara lain dengan Himbara (Bank BRI dan BNI) dalam pemberian fasilitas kredit kepada petani mitra kerja On Farm dengan BULOG berperan sebagai penjamin panen (*off-taker*)
4. Melakukan peninjauan kerjasama dengan pihak Pemda/Instansi terkait lainnya dalam sinergi dan kolaborasi program budidaya. Dalam hal ini, Perum BULOG juga berperan sebagai *off-taker*.

Adapun pengadaan pangan non beras dilakukan Perum BULOG melalui skema komersial dan PSO. Pengadaan pangan non beras terdiri dari pengadaan beberapa jenis komoditas yang masing-masing targetnya telah disusun ke dalam RKAP Pengadaan CPP. Pengadaan komoditas tersebut terdiri dari pengadaan dalam negeri secara terpusat dan mandiri, serta pengadaan luar negeri yang dilaksanakan secara terpusat.

In 2023, according to the Import Agreement of the Minister of Trade of the Republic of Indonesia No. 04.PI-11.22.0605.2, Perum BULOG had an import allocation of 300,000 tons with a realization of 294,824 tons. The Import Agreement was then changed to 3,800,000 tons with countries of origin Thailand, Vietnam, India, Pakistan, Myanmar, Cambodia, following Number 04.PI-11.22.0605.6. The validity period of the Import Agreement, which was originally up to December 31, 2023, was later changed to January 30, 2024 in accordance with Import Agreement No. 04.PI-11.22.0605.7. The realization of overseas rice procurement within 10 stages during 2023 reached 2,373,741 tons.

In addition to domestic and overseas procurement, Perum BULOG also conducts on-farm activities as in the previous years. The target of Perum BULOG's On Farm activities in 2023 is 29,576 hectares equivalent to the production of Harvested Dry Grain (GKP) of approximately 161.011 tons or approximately 60,506 tons of rice equivalent. As of December 31, 2023, the realization of on-farm land area was 16,141 hectares or 80,615 tons of GKP, which has been reported by each implementing regional office. Throughout 2023, BULOG took actions to improve on-farm achievement and support domestic procurement such as:

1. *integrating on-farm activities with industrial business unit to optimize the absorption of on-farm crops;*
2. *cooperating with farmer groups to increase the absorption of harvest yields as a supply of raw materials for MRMP;*
3. *discussing cooperation with Himbara (Bank BRI and BNI) to provide credit facilities for on-farm partner farmers with BULOG acting as the off taker;*
4. *discussing cooperation with the Regional Government/ other related agencies in synergy and collaboration in cultivation programs. In this case, Perum BULOG also acts as an off-taker.*

The procurement of non-rice food by Perum BULOG consists of the procurement of various types of commodities carried out through commercial and PSO schemes. Non-rice food procurement consists of procurement of several types of commodities, each target of which has been compiled into the Government's Food Reserve Procurement in the Company WPB. The procurement of these commodities includes domestic procurement which is centralized and independent as well as overseas procurement which is centralized.



Hingga 31 Desember 2023, pencapaian realisasi kegiatan pengadaan non beras yang relatif tinggi di atas 50% terhadap target tahun 2023 terdapat pada beberapa jenis komoditi seperti daging sapi, minyak goreng, cabai, daging kerbau LN, bawang putih, gula pasit DN, tepung terigu, daging ayam, dan kedelai DN. Namun terdapat beberapa jenis komoditi yang realisasi pengadaannya masih relatif rendah. Adapun pencapaian realisasi kegiatan pengadaan non beras yang mencapai $\geq 100\%$ dari target RKAP 2023 ialah pada komoditas Jagung LN. Namun untuk komoditas Jagung DN (PSO) dan Kedelai DN (PSO) tidak terdapat realisasi pada tahun 2023 sebab Perum BULOG tidak mendapat penugasan penyediaan jagung dan kedelai dalam negeri.

Penyaluran

Cadangan Beras Pemerintah (CBP) yang dikelola Perum BULOG adalah stok milik Perum BULOG yang ditugaskan Pemerintah untuk dijaga ketersediaannya yang ditujukan untuk memenuhi kebutuhan beras masyarakat pada penanganan tanggap darurat dan untuk mengendalikan gejolak harga beras. Penggunaan CBP pada tahun 2023 direncanakan sebanyak 1.840.590 ton, yang terdiri dari 15.000 ton Penanggulangan Bencana Alam, 1.085.000 ton untuk Stabilisasi Pasokan dan Harga pangan, 640.590 ton untuk Bantuan Pangan, dan 100.000 ton untuk Golongan Anggaran. Realisasi penyaluran PSO tahun 2023 mencapai 2.779.897 ton, terdiri dari penjualan SPHP sebanyak 1.196.727 ton, Banpang tahap I dan II sebanyak 1.492.919 ton, penanggulangan keadaan darurat sebanyak 2.302 ton, dan penjualan untuk golongan anggaran sebanyak 87.948 ton.

Untuk meningkatkan penyaluran CBP khususnya pada program SPHP (Stabilisasi Pasokan dan Harga Pangan), Perum BULOG melakukan sejumlah langkah, antara lain mewajibkan beras SPHP di pasar-pasar, menyediakan kemasan 5 kg sebanyak 40% dari target atau sebesar 96 juta lembar, memperluas serta menjaga kualitas kerja sama dengan jaringan ritel hingga koperasi perusahaan. Perum BULOG juga menggunakan sistem distribusi untuk pengecer, menyiapkan sarana informasi, serta melakukan monitoring dan evaluasi berkala atas penyaluran beras SPHP dengan cara sampling wilayah. Perum BULOG tak segan memberi tindakan tegas kepada mitra yang melanggar baik melalui aparat hukum atau sanksi administrasi.

Hingga 31 Desember 2023, stok setara beras yang dikelola Perum BULOG sejumlah 839.148 ton, terdiri dari 810.526 ton sebagai stok CBP dan 28.622 ton sebagai stok komersial. Stok CBP tersebut diperkirakan cukup untuk memenuhi kebutuhan rata-rata penyaluran/penjualan pangsa pasar

As of December 2023, the achievement of relatively high realization of non-rice procurement activities above 50% of the 2023 RKAP target can be found in the following commodities: beef, cooking oil, chillies, buffalo meat overseas, garlic, domestic granulated sugar, wheat flour, chicken meat, domestic soybean. However, there are also several types of commodities with relatively low procurement realization. Meanwhile, the achievement of procurement activities for non-rice commodities exceeded 100% of the 2023 Company WPB target for overseas corn commodities. As a note, there was no realization in 2023 for the Domestic Corn (PSO) and Domestic Soybeans (PSO) commodities as Perum BULOG was not assigned to supply domestic corn and soybeans.

Distribution

The Government's Rice Reserves (CBP) managed by Perum BULOG is stock owned by Perum BULOG assigned by the Government to maintain its availability to meet the needs of the community's rice for emergency responses and to control rice price fluctuations. The use of CBP in 2023 was planned to be 1,840,590 tons, consisting of 15,000 tons for Natural Disaster Management, 1,085,000 tons for Stabilization of Food Supply and Prices, 640,590 tons for Food Assistance, and 100,000 tons for the Budget Group. The realization of PSO distribution in 2023 reached 2,779,897 tons, consisting of SPHP sales of 1,196,727 tons, Food Assistance stages I and II of 1,492,919 tons, emergency response of 2,302 tons, and sales for the budget group of 87,948 tons.

To increase CBP distribution, especially in the SPHP (Food Supply and Price Stabilization) programs, Perum BULOG has taken a number of steps, including making the availability of SPHP rice a mandatory in markets, providing 5 kg packaging as much as 40% of the target or 96 million pieces, expanding and maintaining the quality of cooperation with retail networks and company cooperative. Perum BULOG also implements a distribution system for retailers, prepares information facilities, as well as regularly monitors and evaluates SPHP rice distribution by sampling area. Perum BULOG does not hesitate to take firm action against partners who violate it, either through legal authorities or administrative sanctions.

As of December 31, 2023, the stock of rice equivalent managed by Perum BULOG amounted to 839,148 tons, consisting of 810,526 tons as CBP stock and 28,622 tons as commercial stock. The CBP stocks are estimated to be sufficient to meet the average distribution/sales needs of the



pemerintah (154.633 ton per bulan dari RKAP 2023) selama 5 bulan. Stok beras Perum BULOG tersebar di seluruh gudang BULOG dengan variasi ketahanan stok terhadap penyaluran yang berbeda-beda. Karena itu, Perum BULOG melakukan penyebaran stok dari Kanwil/Kancab yang memiliki surplus persediaan beras ke Kanwil/Kancab yang defisit. Realisasi penyebaran stok beras CBP pada akhir Bulan Desember tahun 2023 melalui movenas sejumlah 649.472 ton atau sebesar 108,4% dari RKAP 2023 dan movereg/movelok sejumlah 614.465 ton atau sebesar 226,7% dari RKAP Tahun 2023. Penyebaran stok juga dilakukan dengan mempertimbangkan penyebaran terhadap stok yang telah disimpan lama ke daerah yang memiliki potensi penyaluran/penjualan, pemenuhan jenis beras sesuai preferensi konsumen serta mengantisipasi kebutuhan *space* gudang di wilayah surplus untuk memenuhi rencana pengadaan dalam negeri.

Selain itu, dalam rangka memenuhi capaian target indikator KPI Direksi secara individual tahun 2023 berupa implementasi *Warehouse Management System (WMS)* pada 25 unit gudang, terdapat 17 Kanwil yang dipertimbangkan sebagai calon gudang dengan penerapan sistem WMS. Pada triwulan IV 2023, capaian *Go Live WMS* telah mencapai 27 unit Gudang dari total 25 unit Gudang yang ditetapkan Kementerian BUMN sebagai target KPI Direksi Perum BULOG.

Perum BULOG juga telah menerapkan prinsip pengelolaan hama gudang terpadu (PHGT) dalam perawatan komoditas. PHGT mengedepankan kebersihan gudang, monitoring pelaksanaan perawatan komoditas dan gudang, menjalankan kegiatan preventif (*spraying*), serta kegiatan kuratif pengendalian hama seperti fumigasi apabila terjadi serangan hama.

KEGIATAN KOMERSIAL

Kegiatan bidang komersial pada tahun 2023 dilaksanakan melalui usaha penjualan komoditas komersial dan kegiatan unit bisnis. Penjualan komoditas komersial dilakukan melalui saluran penjualan grosir, ritel, langsung dan *e-commerce*. Kegiatan unit bisnis meliputi UB Jastasma, UB Opaset, UB Industri dan UB BULOG Sentra Niaga.

Pada saluran penjualan grosir, Perum BULOG menyediakan komoditas beras, gula pasir, daging kerbau beku, daging sapi beku, jagung dan kedelai, untuk dijual kembali. Komoditas tersebut dijual dalam bentuk *bulky* kepada mitra distributor yang telah diseleksi dan memenuhi syarat kemitraan. Sedangkan pada penjualan ritel, komoditas telah dikemas dalam berbagai ukuran kemasan premium dengan brand KITA, seperti komoditas beras, gula pasir, minyak goreng,

government market share (154,633 tons per month of the 2023 Company WPB)) for 5 months. The rice stocks of Perum BULOG are spread across BULOG warehouses with variations in stock resistance. In order to maintain stock resilience in each region, Perum BULOG distributes stock from the Regional Offices which have a surplus of rice supplies to the Regional Offices which are in deficit. The realization of the distribution of CBP rice stocks at the end of December 2023 through national movement amounting to 649,472 tonnes or 108.4% of the 2023 Company WPB and regional/local movement amounting to 614,465 tonnes or 226.7% of the 2023 Company WPB. Stock distribution was also carried out by moving stocks that have been stored for a long time to areas with potential for distribution/ sale, fulfillment of rice types according to consumer preferences and anticipating the need for warehouse space in surplus areas to fulfill domestic procurement plans.

In addition, to meet the individual performance target indicators for the Board of Directors in 2023, namely the implementation of the Warehouse Management System (WMS) in 25 warehouses, 17 Regional Offices were considered as potential warehouses. In the fourth quarter of 2023, the Go Live WMS achievement reached 27 warehouse units out of a total of 25 warehouse units set by the Ministry of SOE as the KPI target for the Directors of Perum BULOG.

Perum BULOG implements Integrated Warehouse Pest Management (PHGT) as the main principle in the maintenance of commodities. PHGT prioritizes warehouse cleanliness, monitoring the implementation of commodity and warehouse maintenance, performing preventive activities (spraying), as well as curative pest control activities, such as fumigation in the event of a pest attack.

COMMERCIAL ACTIVITIES

Commercial activities in 2023 were carried out through commercial commodity sales and business unit activities. Sales of commercial commodities are conducted through wholesale and retail sales channels. Business unit activities include UB Jastasma, UB Opaset, UB Industri and UB BULOG Sentra Niaga.

For the wholesale/distributor channel, the commodities sold include rice, granulated sugar, frozen buffalo meat, corn and onions. These commodities are sold in bulk form to distributor partners who have been selected and meet the partnership requirements. For the wholesale/distributor channel, commodities are packaged in various premium packaging sizes with KITA brand, such as rice, granulated sugar, cooking oil, wheat flour and frozen buffalo meat. Currently,



tepung terigu, dan daging kerbau beku. Saat ini, Perum BULOG juga mengembangkan *umbrella brand* Befood untuk beras premium dan khusus, serta komoditas non beras seperti tepung, bihun dan daging ayam. Selain merek KITA dan *brand* Befood, penjualan melalui saluran ritel juga menyediakan komoditas daging sapi, telur, bawang merah, bawang putih, cabai dan komoditas lain sesuai kebutuhan konsumen.

Pada tahun 2023, realisasi penjualan di bidang komersial melalui penjualan komoditas komersial dan kegiatan unit bisnis mencapai Rp12,333 triliun atau 102% dari target RKAP 2023 sebesar Rp12,038 triliun, serta 141% terhadap capaian realisasi tahun 2022 sebesar Rp8,775 triliun.

Berbagai implementasi kebijakan strategis Perum BULOG sepanjang tahun 2023 telah mendorong realisasi penjualan menjadi Rp 14,686 triliun atau 104,57% dari target penjualan sebesar Rp14,044 triliun. Dengan kemampuan Perusahaan mengelola beban operasional secara efisien, Perum BULOG mencatatkan laba bersih setelah pajak sebesar Rp820 miliar atau 249,60% dari target laba setelah pajak RKAP 2023 sebesar Rp329 miliar, tumbuh 146,17% dari capaian tahun 2022 sebesar Rp333 miliar. Peningkatan laba secara signifikan disebabkan oleh penjualan komersial dari komoditas beras, daging, dan minyak goreng yang melampaui target serta meningkatnya pendapatan jasa angkutan entitas anak PT JPL sebesar Rp2,080 triliun atau 283,03% dari RKAP 2023. Adapun penjualan beras mencapai Rp5,084 triliun (140,36% dari RKAP), daging sebesar Rp4,645 triliun (146,83% dari RKAP), serta minyak goreng sebesar Rp3,163 triliun (212,81% dari RKAP).

PERANAN DIREKSI DALAM KEBIJAKAN STRATEGIS PERUSAHAAN

Untuk mengimplementasikan strategi dan target yang telah ditetapkan di awal tahun, Direksi turut aktif dalam pengambilan keputusan strategis Perusahaan, mulai dari proses rantai pasok, hubungan pelanggan, manajemen sumber daya manusia, dan manajemen keuangan. Sebagai industri yang dinamis, Direksi melakukan kontrol dan pengamatan secara aktif terhadap harga komoditas di pasaran. Direksi turut memastikan bahwa pertumbuhan dan pencapaian Perum BULOG tidak dicapai dengan mengorbankan komunitas dan lingkungan. Direksi terus memantau, mengevaluasi, dan mengkaji strategi dan kebijakan Perusahaan untuk memastikan Perum BULOG dapat mencapai tujuan jangka panjang.

Perum BULOG is also developing Befood umbrella brand for premium and special rice as well as non-rice commodities, such as flour, vermicelli and chicken meat. Aside from the KITA brand and the Befood brand, sales through retail channels also provide meat, eggs, onions, garlic, chilies and other commodities according to consumer needs.

In 2023, sales realization in the commercial sector through sales of commercial commodities and business unit activities amounted to IDR12,333 trillion or 102% of the 2023 Company WPB target of IDR12,038 trillion, and 141% of the 2022 realization achievement of IDR8,775 trillion.

Various implementations of Perum BULOG's strategic policies throughout 2023 have driven sales realization to IDR14,686 trillion or 104.57% of the sales target of IDR14,044 trillion. With its ability to manage operational expenses efficiently, Perum BULOG recorded a net profit after tax of IDR820 billion or 249.60% of the 2023 net profit after tax target, amounting IDR329 billion, growing 146.17% from the achievement in 2022 at IDR333 billion. The significant increase in profit was due to commercial sales of rice, meat, and cooking oil commodities which exceeded the target as well as an increase in transportation services revenue from the subsidiary PT JPL totaling to IDR2,080 trillion or 283.03% of the 2023 Company WPB. Meanwhile, rice sales totaled IDR5,084 trillion (140.36% of Company WPB), meat IDR4,645 trillion (146.83% of Company WPB), and cooking oil IDR3,163 trillion (212.81% of Company WPB).

THE BOARD OF DIRECTORS' ROLES IN THE COMPANY'S STRATEGIC POLICY

In order to implement the strategies and targets set at the beginning of the year, the Board of Directors was actively involved in the Company's strategic decision-making, ranging from supply chain processes, customer relations, human resources management and financial management. Given the dynamic nature of the industry, the Board of Directors actively monitors and controls commodity prices in the market. The Board also ensures that Perum BULOG's growth and achievements are not achieved at the expense of the community and the environment. The Board of Directors continuously monitors, evaluates and reviews the Company's strategies and policies to ensure that Perum BULOG can achieve its long-term goals.



KENDALA, TANTANGAN, DAN PENYELESAIANNYA

Dalam menjalankan kebijakan strategis guna mencapai target sesuai RKAP, Perum BULOG masih menemui sejumlah kendala selama tahun 2023.

Pada pengadaan beras/gabah, sejumlah kendala yang harus diatasi ialah:

1. Perkembangan harga cenderung di atas harga yang ditetapkan oleh Pemerintah, yaitu mengacu pada Permendag no. 24 tahun 2020 dan fleksibilitas harga oleh Bapanas yaitu Rp9.950;
2. Kebutuhan beras untuk pasaran umum masih cukup tinggi sehingga menyebabkan harga gabah/beras cenderung stabil diatas HPP;
3. Fenomena iklim El Nino mengakibatkan kekeringan sehingga berpengaruh menekan produksi gabah/beras.
4. Adanya kebijakan larangan ekspor semua beras non-basmati oleh pemerintah India.
5. Perubahan pola bantuan sosial Pemerintah yang semula non tunai menjadi tunai yang berdampak pada kebutuhan penjualan beras komersial untuk kebutuhan *e-waroeng* yang dipasok oleh Perum BULOG.
6. Ketersediaan produksi terdapat di Kanwil tertentu, namun permintaan penjualan tersebar di seluruh Kanwil.

Sementara kendala-kendala dalam upaya peningkatan realisasi On Farm ialah masih belum optimalnya penyerapan GKP akibat keterbatasan kemampuan Satker pengadaan dan ketersediaan infrastruktur pengolahan, belum optimalnya kerjasama dengan lembaga keuangan dan instansi terkait lainnya untuk pola kemitraan On Farm, serta belum adanya kerjasama sinergi dan kolaborasi program budidaya yang dimiliki Pemda/Instansi lain dengan peran Perum BULOG sebagai *off-taker*.

PROSPEK DAN PROYEKSI KINERJA TAHUN 2024

Dalam menyusun RAKP tahun 2024, Perum BULOG telah menggunakan asumsi eksternal dan internal sebagai syarat cukup (*sufficient condition*) terlaksananya program kerja Perusahaan, dan telah selaras dengan Rencana Jangka Panjang Perum BULOG periode 2020-2024. Asumsi eksternal meliputi upaya Pemerintah membangun kedaulatan pangan, menggalakkan program diversifikasi pangan, perluasan lahan pertanian, penambahan penugasan Perum BULOG dalam pengelolaan komoditas pangan strategis selain beras, keberlanjutan pemberian subsidi dan bantuan pangan, kredibilitas perusahaan semakin baik, kondisi politik, ekonomi dan sosial yang semakin baik, terjadinya peningkatan produksi pangan dalam negeri, iklim dan atau

OBSTACLES, CHALLENGES, AND SOLUTIONS

In implementing strategic policies to achieve targets in accordance with Company WPB, Perum BULOG still faced a number of obstacles during 2023.

In the procurement of rice/grain, several obstacles to overcome were

1. *higher price trend than the prices set by the government, which refers to Minister of Trade Regulation No. 24 of 2020 and pricing flexibility by the Indonesian National Food Agency at IDR9,950;*
2. *high demand for rice for the general market, leading to grain/rice prices to stable above the HPP;*
3. *the happening El Nino phenomenon, leading to drought, reducing grain and rice production;*
4. *the Indian government's ban to export all non-basmati rice;*
5. *changes in the government's social assistance pattern from non-cash to cash, which impacts the need for commercial rice sales for e-waroeng needs supplied by Perum BULOG;*
6. *Production availability was in certain regional offices, but sales demand was across all regional offices.*

Meanwhile, challenges in increasing on-farm realization were nonoptimal dried harvested grain due to limitation of work unit capability and availability of processing infrastructure, less optimal collaboration with financial institutions for on-farm partnerships, as well as no synergy and collaboration in cultivation programs owned by the Regional Government/ other agencies with the role of Perum BULOG as an off-taker.

PROSPECTS AND PROJECTION OF PERFORMANCE IN 2024

In preparing the 2024 Company WPB, Perum BULOG has set external and internal assumptions as sufficient conditions for the implementation of the company's work programs, which are in line with Perum BULOG's 2020-2024 Long Term Plan. External assumptions include the government's efforts to build food sovereignty, promote food diversification programs, expand agricultural land, add to the assignment of Perum BULOG in managing strategic food commodities other than rice, continue to provide subsidies and food assistance, improved company credibility, improved political, economic and social conditions, increase in domestic food production, climate and/or plant pests that may interfere with the planting and harvesting process, as well as developments



hama penyakit tanaman yang mungkin mengganggu proses tanam dan panen, serta perkembangan harga pangan dunia yang dipengaruhi jumlah produksi dan konsumsi.

Sedangkan asumsi internal meliputi Sumber Daya Manusia (SDM) Perum BULOG yang kompeten di bidang pangan dan logistik pangan, jaringan logistik Perum BULOG semakin dinamis; anak perusahaan Perum BULOG beroperasi dan semakin berkembang, semakin lengkapnya pedoman operasional untuk mendukung kebijakan pengadaan & pelayanan publik (Direktorat *Supply Chain* dan Pelayanan Publik) dan bisnis penjualan (Direktorat Bisnis) perusahaan, komitmen jajaran manajemen dan karyawan untuk memajukan perusahaan, teknologi informasi yang memadai, fasilitas pergudangan yang tersebar di seluruh Indonesia, dan peningkatan jaringan distribusi dan pengembangan infrastruktur Perum BULOG.

Dengan berbagai asumsi tersebut, Perum BULOG menargetkan pengadaan beras dalam negeri sebesar 1.009.892 ton di tahun 2024, atau 166,55% dari realisasi tahun 2023. Adapun target penyaluran/penjualan sebesar 2.987.187 ton atau 92,91% dari realisasi tahun 2023. Capaian tersebut diharapkan dapat berdampak positif pada kinerja keuangan, dengan proyeksi pendapatan di tahun 2024 sebesar Rp53,51 triliun atau 116,15% terhadap realisasi tahun 2023.

IMPLEMENTASI TATA KELOLA PERUSAHAAN

Dalam menjalankan kegiatan usaha, Perum BULOG mengelola modal dari Pemerintah Indonesia serta Barang Milik Negara (BMN). Oleh karena itu, Perum BULOG memiliki kewajiban moral tinggi untuk menerapkan prinsip-prinsip Tata Kelola Perusahaan yang Baik, atau *Good Corporate Governance* (GCG), yang terdiri dari 5 (lima) prinsip dasar, yaitu transparansi, akuntabilitas, responsibilitas, independensi, dan kewajaran. Seluruh prinsip tersebut telah dituangkandalam skema organisasi dan perangkat kebijakan, maupun berbagai program dan kegiatan.

Pada perangkat kebijakan, Direksi bersama-sama dengan Dewan Pengawas telah menyusun berbagai pedoman dan peraturan yang dapat memberikan batasan tanggung jawab pada setiap organ Perusahaan. Batasan ini mengatur pola hubungan antar organ agar terjalin dengan harmonis, sekaligus mampu mendukung pencapaian visi dan misi yang telah ditetapkan. Selain itu, terdapat pula organ Pemilik Modal dengan mekanisme Rapat Pembahasan Bersama (RPB) maupun keputusan Menteri BUMN selaku kuasa Pemilik

in world food prices which are influenced by the amount of production and consumption.

Meanwhile, the internal assumptions include competent Human Resources (HR) of Perum BULOG in food and food logistics, increasingly dynamic logistic network of Perum BULOG; thriving subsidiaries of Perum BULOG, more complete operational guidelines to support procurement and public service policies (Supply Chain and Public Services Directorate) and business sales (Business Directorate) of the company, commitment of management and employees to advance the company, adequate information technology, warehousing facilities throughout Indonesia, and increasing distribution network and infrastructure development of Perum BULOG.

With these assumptions, Perum BULOG targets domestic rice procurement to reach 1,009,892 tons in 2024, or 166.55% of the 2023 realization. Meanwhile, the distribution/sales target is 2,987,187 tons or 92.91% of the 2023 realization. This achievement is expected to have a positive impact on financial performance, with projected revenue in 2024 reaching IDR53.51 trillion or 116.15% of the 2023 realization.

IMPLEMENTATION OF CORPORATE GOVERNANCE

In carrying out business activities, Perum BULOG manages capital from the Government of Indonesia and State-owned Asset. Therefore, Perum BULOG has a high moral obligation to implement the principles of Good Corporate Governance (GCG), which consists of five (5) basic principles, namely transparency, accountability, responsibility, independence and fairness. All these principles have been outlined in organizational schemes and policy instruments, as well as various programs and activities.

In terms of policy tools, the Board of Directors, together with the Board of Commissioners, have compiled various guidelines and regulations to clearly define the responsibilities of each body of the company. These boundaries regulate the pattern of relationships among bodies to establish a harmonious relationship between organs, and to support the achievement of the vision and mission. In addition, there are also Capital Owner's bodies with the mechanism of Shareholder Meeting as well as decisions of the Minister



Modal sebagai cara bagi Pemerintah Indonesia/Pemilik Modal untuk menentukan beberapa kebijakan strategis terbatas bagi kelangsungan Perum BULOG khususnya, dan ketahanan pangan Indonesia pada umumnya. Keberadaan berbagai organ pendukung seperti Sekretaris Perusahaan, Satuan Pengawasan Intern, dan fungsi Manajemen Risiko, ditopang oleh perangkat kebijakan sebagai proses dan mekanisme GCG yang diberlakukan di lingkup Perum BULOG. Secara periodik manajemen melakukan tinjauan dan pengkajian atas perangkat kebijakan yang dimiliki, agar terus relevan baik terhadap perkembangan Perum BULOG maupun perkembangan regulasi yang diberlakukan di Indonesia. Agar penerapan prinsip dan praktik GCG dapat mencapai tujuan akhirnya, yaitu menjadi bagian dari budaya,

Perum BULOG juga memandang penting untuk melakukan sosialisasi GCG kepada seluruh Insan Perum BULOG. Di samping itu, evaluasi, pemantauan dan peningkatan penerapan GCG di lingkup Perum BULOG juga menjadi bagian penting dari pengembangan GCG secara keseluruhan agar penerapan GCG dapat mengalami peningkatan di setiap tahunnya. Tahun 2023, Perum BULOG kembali melakukan penilaian penerapan GCG tahun 2022 yang dilakukan di tahun 2023, berdasarkan Salinan Keputusan Sekretaris Kementerian BUMN No. SK-16/S.MBU/2012 tanggal 6 Juni 2012 tentang Indikator/Parameter Penilaian dan Evaluasi atas Penerapan Tata Kelola Perusahaan yang Baik (*Good Corporate Governance*) pada BUMN. Penilaian ini diharapkan mampu memberikan gambaran tentang tingkat penerapan GCG yang telah dilakukan Perum BULOG, dan hal-hal rekomendasi yang dapat menjadi evaluasi dan peningkatan penerapan GCG di masa depan. Hasil penilaian GCG untuk penerapan GCG tahun buku 2022 yang dilakukan di tahun 2023 mencatatkan skor 92,47 dengan predikat "Sangat Baik".

Selama tahun 2023, Perum BULOG tidak mendapatkan sanksi/denda akibat dari ketidakpatuhan terhadap regulasi yang berlaku.

KINERJA KEBERLANJUTAN

Kami sepenuhnya memahami, kegiatan Perum BULOG turut memberi dampak ekonomi, sosial, dan lingkungan, baik dalam konteks positif maupun negatif. Oleh karena itu, kami merumuskan rantai operasi dan usaha yang memperhitungkan dampak ekonomi, sosial dan lingkungan yang dapat timbul dari kegiatan yang dilakukan. Meminimalisir dampak negatif tak hanya baik bagi alam dan masyarakat, melainkan juga menjaga bisnis berjalan secara berkelanjutan. Untuk itu, Perum BULOG terus

of SOEs as the representative of the Capital Owner as a way for the Indonesian Government/Capital Owner to determine several limited strategic policies for the survival of Perum BULOG in particular and Indonesian food security in general. The existence of various supporting bodies such as Corporate Secretary, Internal Audit Unit, and Risk Management function, is supported by a set of policies as a GCG process and mechanism that is enforced within Perum BULOG. The management periodically reviews and updates the existing policy instruments, so that they remain relevant both to the development of Perum BULOG and the development of regulations enforced in Indonesia.

To ensure the application of GCG principles and practices achieve its ultimate goal, which is to become part of the culture, Perum BULOG considers the importance of disseminating GCG to all Perum BULOG personnel. In addition, evaluation, monitoring and improvement of GCG implementation within Perum BULOG is also an important part of overall GCG development so that GCG implementation will improve every year. In 2023, Perum BULOG resumed its assessment of GCG implementation in 2022 based on a copy of the Decree of the Secretary of the Ministry of SOEs No. SK-16/S.MBU/2012 dated June 6, 2012 concerning Indicators/Parameters for Assessment and Evaluation of the Implementation of Good Corporate Governance in SOEs. This assessment is expected to provide an overview of the level of GCG implementation by Perum BULOG and recommendations for evaluation and improvement of GCG implementation in the future. The results of the GCG assessment for GCG in the Fiscal Year 2022, administered in 2023, recorded a score of 92.47 with the predicate "Very Good".

Throughout 2023, Perum Bulog did not receive sanctions/ fines as a result of non-compliance with applicable regulations.

SUSTAINABILITY PERFORMANCE

We fully understand that Perum BULOG's activities also have an economic, social and environmental impacts positively and negatively. Therefore, we formulate a chain of operations and businesses taking into account the economic, social and environmental impacts that may arise from its activities. Minimizing the negative impacts is not only beneficial for the environment and society, but it also keeps businesses running sustainably. For this reason, Perum BULOG continues to strive to reduce negative impacts and conducts Corporate Social



berupaya mengurangi dampak negatif, dan menjalankan kegiatan Tanggung Jawab Sosial Perusahaan (*Corporate Social Responsibility/CSR*) sebagai agenda besar dalam mewujudkan pembangunan yang berkelanjutan. Secara khusus, sebagai BUMN yang memiliki cita-cita menjadi agen perubahan, keberadaan Perum BULOG harus memberikan dampak positif terhadap masyarakat Indonesia, baik pada kualitas kesehatan, perekonomian, maupun aktualisasi kepentingan masyarakat yang beragam.

Kami mulai memetakan kegiatan CSR dengan Tujuan Pembangunan Berkelanjutan (TPB)/*Sustainability Development Goals* (SDGs) sesuai dengan Peraturan Presiden No. 59 Tahun 2017 tentang Pelaksanaan Pencapaian Tujuan Pembangunan Berkelanjutan. Pada aspek lingkungan, Perum BULOG melakukan pemantauan atas dampak penggunaan energi listrik, kertas, dan air sebagai Sumber Daya Alam (SDA) yang digunakan dalam kegiatan operasi dan bisnis. Pada aspek sosial, Perum BULOG memperhatikan setiap aspek pemenuhan peraturan dan perundang-undangan terkait ketenagakerjaan; baik Hak Asasi Manusia (HAM) karyawan, promosi dan mutasi yang adil dan akuntabel, pemenuhan hak-hak, jaminan sosial dan kesehatan, Kesehatan dan Keselamatan Kerja (K3) di area perkantoran, hingga apresiasi atas pencapaian target. Sedangkan pada aspek sosial kemasyarakatan, Perum BULOG melaksanakan kewajiban terkait Peraturan Menteri BUMN No. PER-09/MBU/07/2015 tentang Program Kemitraan dan Program Bina Lingkungan (PKBL) BUMN, sebagaimana telah diubah melalui Peraturan Menteri BUMN No. PER-02/MBU/7/2017 tentang Perubahan Kedua atas Peraturan Menteri BUMN No. PER-09/MBU/07/2015 tentang Program Kemitraan dan Program Bina Lingkungan BUMN.

INFORMASI TENTANG PERUBAHAN SUSUNAN DIREKSI

Pada tahun 2023, terdapat penambahan Direktur pada formasi Direksi, dan pergantian Direktur Utama karena masa jabatan yang berakhir. Perubahan susunan keanggotaan Direksi sepenuhnya menjadi keputusan Pemerintah Indonesia sebagai Pemilik Modal.

Responsibility (CSR) activities as a major agenda in realizing sustainable development. In particular, as a SOE aspiring to be an agent of change, Perum BULOG's existence must have a positive impact on Indonesian society, both on the quality of health, the economy, and the actualization of diverse community interests.

We are starting to map the CSR programs with the Sustainable Development Goals (SDGs) in accordance with Presidential Regulation No. 59 of 2017 concerning the Implementation of Sustainable Development Goals. On the environmental aspect, Perum BULOG monitors the impact of electricity, paper, and water consumption as Natural Resources used in operations and business activities. On the social aspect, Perum BULOG pays attention to every aspect of compliance with laws and regulations related to manpower; including human rights of employees, fair and accountable promotions and transfers, fulfillment of rights, social and health security, Occupational Health and Safety (OHS) in office premises, and appreciation for target achievement. Meanwhile, in the social aspect, Perum BULOG carries out obligations related to Regulation of the Minister of SOEs No. PER-09/MBU/07/2015 concerning the Partnership Program and Community Development Program (PKBL) for SOEs, as amended through Minister of SOEs Regulation No. PER-02/MBU/7/2017 concerning the Second Amendment to the Minister of SOEs Regulation No. PER-09/MBU/07/2015 concerning SOE Partnership and Community Development Programs.

INFORMATION ON THE CHANGES OF BOARD OF DIRECTORS COMPOSITION

In 2023, there was an additional Director to the Board of Directors formation as well as a replacement of the President Director due to the end of his term of office. Changes in the composition of the Board of Directors were entirely the decision of the Indonesian Government as Capital Owner.



Susunan Direksi per 31 Desember 2023

Board of Directors Composition as of December 31, 2023

Susunan Direksi per 1 Januari 2023 Board of Directors Composition as of January 1, 2023		Susunan Direksi per 31 Desember 2023 Board of Directors Composition as of December 31, 2023	
Budi Waseso	Direktur Utama <i>President Director</i>	Bayu Krisnamurthi	Direktur Utama <i>President Director</i>
Mokhamad Suyamto	Direktur Supply Chain dan Pelayanan Publik <i>Supply Chain and Public Service Director</i>	Mokhamad Suyamto	Direktur Supply Chain dan Pelayanan Publik <i>Supply Chain and Public Service Director</i>
Febby Novita	Direktur Bisnis <i>Business Director</i>	Febby Novita	Direktur Bisnis <i>Business Director</i>
Bagya Mulyanto	Direktur Keuangan <i>Finance Director</i>	Bagya Mulyanto	Direktur Keuangan <i>Finance Director</i>
Purnomo Sinar Hadi	Direktur Human Capital <i>Human Capital Director</i>	Purnomo Sinar Hadi	Direktur Human Capital <i>Human Capital Director</i>
		Sonya Mamoriska	Direktur Transformasi dan Hubungan Kelembagaan <i>Transformation and Institutional Relations Director</i>

PENUTUP

Direksi secara khusus merasa bangga atas seluruh kerja luar biasa yang telah ditunjukkan semua pihak hingga Perum BULOG dapat melalui tahun 2023 dengan kinerja positif. Apresiasi dan terima kasih mendalam kepada Dewan Pengawas atas arahan dan kemitraan strategis dalam pengelolaan operasi dan usaha Perum BULOG. Direksi juga menyampaikan apresiasi tinggi atas arahan dan dukungan Menteri BUMN selaku kuasa pemilik modal Pemerintah Indonesia. Begitu juga kepada seluruh pemangku kepentingan, termasuk seluruh insan Perum BULOG yang bekerja penuh komitmen dan dedikasi, Direksi menyampaikan terima kasih dan penghargaan mendalam. Semoga kita terus diberi kekuatan untuk melanjutkan momentum baik ini, menciptakan pertumbuhan yang berkelanjutan di masa depan.

CLOSING

The Board of Directors especially expresses pride for all parties cooperation and hard work so Perum BULOG could pass 2023 with positive performance. The Board of Directors expresses appreciation and gratitude to the Board of Commissioners for the direction and strategic partnership in managing the operations and business of Perum BULOG. The Board of Directors also thanked the Minister of SOEs as the proxy of the Government of Indonesia for the directions that had been given. To all stakeholders, including Perum BULOG personnel for the commitment and dedication, the Board of Directors expresses deep gratitude and appreciation. May we be endowed with strength to maintain this positive momentum and foster long-term sustainable growth.

Jakarta, Mei 2024
Jakarta, May 2024

Bayu Krisnamurthi
Direktur Utama
President Director

 **BULOG**
SENTRA PENGGILINGAN



PADI - SUBANG



Profil Perusahaan
Company Profile

Identitas Perusahaan

Company Identity

Nama Perusahaan

Company Name



Perusahaan Umum BULOG (Perum BULOG)

Tanggal Pendirian

Date of Establishment



20 Januari 2003
January 20, 2003

NPWP

Tax Identification Number



01.003.148.2-051.000

Dasar Hukum Pendirian

Legal Basis of Establishment



Peraturan Pemerintah (PP) No. 7 Tahun 2003 tentang
Pendirian Perum BULOG yang telah diubah menjadi
Peraturan Pemerintah RI No. 13 Tahun 2016 tentang
Perum BULOG

*Government Regulation No. 7 of 2003 on the establishment
of Perum BULOG which was amended to Government
Regulation No. 13 of 2016 pertaining to Perum BULOG*

TDP

Company Registration Certificate



No.18/24.3BU.7/31.74/-1.824.27/2015

Status Badan Hukum

Legal Entity Status



Perusahaan Umum (PERUM)/
Badan Usaha Milik Negara (BUMN)
Public Corporation (PERUM)/ State-owned Enterprise

Kepemilikan

Ownership



Pemerintah Republik Indonesia 100%
Government of the Republic of Indonesia 100%

Jumlah Karyawan

Number of Employees



4.226 orang | employees

Kantor Layanan

Service Offices



1 Kantor Pusat | *Head office*
26 Divisi Regional | *Regional Offices*
101 Kantor Cabang | *Branch offices*
31 Kantor Cabang Pembantu | *Sub-branch Offices*
114 Unit Pengolahan | *Processing Units*
73 Unit Pengemasan Beras | *Rice Packaging Units*
1 Unit Pabrik Gula | *Sugar Factory*
80 Unit Pengemasan Gula | *Sugar Packaging Units*
1.545 Unit Gudang Operasional dengan kapasitas simpan

3.854.870 ton | *Operational Warehouses with capacity of
3,854,870 tons*
11 Unit DC Marketplace dengan kapasitas simpan 30.000 ton
| *DC Marketplaces with capacity of 30,000 tons*
7 Unit Rice to Rice (RTR) dengan kapasitas simpan 24.500
ton | *Rice to Rice (RtR) units with capacity of 24,500 tons*
7 Unit Modern Rice Milling Plant (MRMP) | *Modern Rice
Milling Plants (MRMP)*
32 Unit Silo dengan kapasitas simpan 35.000 ton | *silos with
capacity of 35,000 tons*

Alamat Perseroan

Company Address



Gedung BULOG
Jl. Jenderal Gatot Subroto Kav. 49 Kuningan Barat,
Kecamatan Setiabudi, Jakarta Selatan

DKI Jakarta 12950, Indonesia

phone: (+62 21) 5252209
fax: (+62 21) 5204334, 42962604, 52962645
email: sekretariat@bulog.co.id
web: www.bulog.co.id



Riwayat Singkat BULOG

A Brief History of BULOG



SEKILAS TENTANG PERUM BULOG

Perusahaan Umum BULOG (Perum BULOG) adalah Badan Usaha Milik Negara (BUMN) yang berdiri pada tanggal 20 Januari 2003, dengan dasar pendirian berdasarkan Peraturan Pemerintah (PP) No. 7 Tahun 2003 tentang Pendirian Perusahaan Umum (Perum) BULOG, sebagaimana telah diubah dengan PP No. 61 Tahun 2003 tentang Perubahan atas PP No. 7 Tahun 2003 tentang Pendirian Perusahaan Umum (Perum) BULOG. PP No. 7 Tahun 2003 yang merupakan Anggaran Dasar Perum BULOG tersebut kemudian diubah kembali menjadi PP No. 13 Tahun 2016 tentang Perum BULOG.

Pendirian Perum BULOG tidak lepas dari keberadaan lembaga sebelumnya, yaitu Badan Urusan Logistik (BULOG). Perum BULOG merupakan hasil peralihan kelembagaan atau perubahan status hukum Lembaga Pemerintah Non Departemen (LPND) menjadi BUMN dalam bentuk Perusahaan Umum (Perum).

Perubahan status badan hukum BULOG juga memengaruhi alur koordinasi vertikal yang semula berada di bawah dan bertanggung jawab langsung kepada Presiden Republik Indonesia menjadi di bawah koordinasi Kementerian BUMN dan Lembaga Kementerian teknis lainnya.

Informasi Perubahan Nama

Sejak berdirinya sampai dengan akhir tahun 2023, Perum BULOG tidak pernah melakukan perubahan nama.

PERUM BULOG AT A GLANCE

Perum BULOG is a State-Owned Enterprise (SOE), which was established on January 20, 2003 per Government Regulation (PP) No. 7 of 2003 concerning the Establishment of Perum BULOG, as amended by PP No. 61 of 2003 concerning Amendment of PP No. 7 of 2003 concerning the Establishment of Perum BULOG. PP No. 7 of 2003, which was the Articles of Association of Perum BULOG, was later amended again with PP No. 13 of 2016 concerning Perum BULOG.

The establishment of Perum BULOG is closely tied with the existence of the previous institution, namely Badan Urusan Logistik (BULOG)/Logistics Affairs. Perum BULOG is an institutional transition through a change in the legal status of a Non-Departmental Government Institution (LPND) to become a state-owned enterprise (BUMN), taking the form of a Public Corporation (Perum).

The change in the legal entity status of BULOG also affects the vertical coordination, which was previously under and directly responsible to the President of the Republic of Indonesia to be under the coordination of the Ministry of SOEs and other technical ministries.

Change of Name

Since the establishment to the end of 2023, Perum BULOG has never changed its name.

Visi, Misi, Serta Tata Nilai dan Budaya Perusahaan

Company's Vision, Mission, Culture, and Values

VISI

“Menjadi perusahaan pangan yang unggul dan terpercaya dalam mendukung terwujudnya kedaulatan pangan.”

Visi ini mencerminkan tugas yang diamanatkan oleh pemerintah dalam pengamanan harga pangan pokok, pengelolaan cadangan pangan pemerintah, dan distribusi pangan pokok kepada golongan masyarakat tertentu, khususnya pangan pokok beras dan pangan pokok lainnya dalam rangka ketahanan pangan nasional.

Posisi Perum BULOG sebagai perusahaan pangan yang andal dan terpercaya mencakup hal-hal sebagai berikut:

- i) Pementapan ketahanan pangan nasional;
- ii) Profesional dan kompetitif dalam bidang usaha pangan;
- iii) Memiliki rasa dan nilai kepekaan atas tanggung jawab bagi kepentingan masyarakat; serta
- iv) Taat dan menjunjung tinggi nilai-nilai etika dalam melaksanakan bisnis.

Penjabaran visi tersebut dijabarkan dalam beberapa pengertian dan ruang lingkup sebagaimana berikut ini:

1. Perusahaan yang dimaksud adalah Perum BULOG yang didirikan berdasarkan Peraturan Pemerintah No. 13 Tahun 2016 tentang Perusahaan Umum (Perum) BULOG.
2. Unggul yang dimaksud adalah keunggulan menghadapi setiap tantangan dan hambatan dalam mewujudkan visi Perusahaan. Keunggulan ini tercermin pada kinerja Perusahaan yang profesional, kompetitif, dan memiliki integritas.
3. Pangan yang dimaksud adalah komoditas pangan pokok beras dan pangan pokok lainnya yang strategis bagi kehidupan seluruh rakyat Indonesia.
4. Kedaulatan pangan yang dimaksud adalah terwujudnya ketersediaan pangan yang diimbangi dengan keterjangkauan akses fisik dan ekonomi secara berkelanjutan menuju kemandirian dalam menyediakan pangan bagi seluruh masyarakat Indonesia.

VISION

“Becoming a prime and trusted food company in order to support food sovereignty.”

This vision reflects the task mandated by the government in securing staple food prices, managing Government’s Food Reserves, and distributing staple foods, especially rice and others, to certain groups of people to achieve food security.

The position of Perum BULOG as a reliable and trusted food company are:

- i) to strengthen national food security;*
- ii) to be professional and competitive in the food business sector;*
- iii) to have a sense and sensitivity to the responsibility for public interest; and*
- iv) to obey and uphold ethical values in conducting business.*

The vision is described in several definitions and scopes as follows.

- 1. The company concerned is Perum BULOG, which was established based on Government Regulation No. 13 of 2016 concerning Perum BULOG.*
- 2. Prime, meaning superiority in facing every challenge and obstacle in realizing the company’s vision. This superiority is reflected in the professional and competitive company’s performance with integrity.*
- 3. The food concerned is rice and other strategic staple foods for all Indonesian.*
- 4. Food sovereignty is the realization of food security, which is easily accessed, affordable, and sustainable to achieve self-reliance in providing food for all Indonesian.*



MISI

1. Menjalankan usaha logistik pangan pokok dengan mengutamakan layanan kepada masyarakat.
2. Melaksanakan praktik manajemen unggul dengan dukungan sumber daya manusia yang profesional, teknologi terdepan dan sistem yang terintegrasi.
3. Menerapkan prinsip tata kelola perusahaan yang baik serta senantiasa melakukan perbaikan yang berkelanjutan.
4. Menjamin ketersediaan, keterjangkauan, dan stabilitas komoditas pangan pokok. Dalam misi ini terkandung semangat yang diharapkan dapat diinternalisasikan oleh seluruh karyawan dan *stakeholder* bahwa Perum BULOG berkeinginan untuk menyejahterakan rakyat melalui pemenuhan kebutuhan pangan pokok.

Misi ini juga menggambarkan cakupan pangan yang menjadi tugas Perum BULOG, yaitu pangan pokok beras dan pangan pokok lainnya.

Pengesahan Visi dan Misi Perusahaan

Visi dan Misi Perum BULOG telah ditetapkan melalui Keputusan Direksi No. KD-06/DS000/01/2016 tentang Penetapan Visi, Misi, Nilai-Nilai, dan Arah Strategis Perusahaan.

Persetujuan dan Kajian Berkala atas Visi dan Misi Perusahaan

Dewan Pengawas dan Direksi secara berkala melakukan kajian atas relevansi visi dan misi Perum BULOG. Pada tahun 2023, melalui dokumen Rencana Kerja dan Anggaran Perusahaan (RKAP) yang telah disetujui antara Direksi, Dewan Pengawas, dan Menteri BUMN selaku kuasa pemilik modal, tercantum visi dan misi Perum BULOG sebagaimana telah dijelaskan di atas.

MISSION

1. *Run a logistic business of staple food by prioritizing service to the society.*
2. *Implement excellent management with the support of professional human resources, leading-edge technology, and integrated system.*
3. *Apply the principles of Good Corporate Governance and continuously implement sustainable improvements.*
4. *Ensure the availability, affordability, and stability of staple food. All employees and stakeholders are expected to internalize the spirit of the mission, representing Perum BULOG's will to prosper the people by meeting their basic food needs.*

This mission also outlines that rice and other staples are the food commodities within Perum BULOG's duties.

Ratification of Company's Vision and Mission

The Vision and Mission of Perum BULOG was ratified through Decree of the Board of Directors No. KD-06/DS000/01/2016 on company's Vision, Mission, Values, and Strategic Direction.

Approval and Periodic Review on the Company's Vision and Mission

The Board of Commissioners and the Board of Directors periodically review the relevance of Perum BULOG's vision and mission. In 2023, the forementioned vision and mission of Perum Bulog approved by the Board of Directors, the Board of Commissioners, and Minister of SOEs as the representative of the Government were outlined in the Company Work Programs and Budget (WPB).

TATA NILAI DAN BUDAYA PERUSAHAAN

Merujuk pada Surat Edaran Kementerian BUMN No. SE-7/MBU/07/2020 tanggal 1 Juli 2020 tentang Nilai - Nilai Utama (Core Values) Sumber Daya Manusia Badan Usaha Milik Negara yaitu AKHLAK, yang kemudian diperkuat melalui Keputusan Direksi No. KD-301/DS200/09/2020 tentang Nilai-nilai Utama (Core Values) Sumber Daya Manusia Perum BULOG, maka Tata Nilai dan Budaya Perum BULOG berubah menjadi "AKHLAK" yang berarti:

Amanah

Memegang teguh kepercayaan yang diberikan
Panduan perilaku:

1. Memenuhi janji dan komitmen.
2. Bertanggung jawab atas tugas, keputusan, dan tindakan yang dilakukan.
3. Berpegang teguh kepada nilai moral dan etika.

Kompeten

Terus belajar dan mengembangkan kapabilitas
Panduan perilaku:

1. Meningkatkan kompetensi diri untuk menjawab tantangan yang selalu berubah.
2. Membantu orang lain belajar.
3. Menyelesaikan tugas dengan kualitas terbaik.

Harmonis

Saling peduli dan menghargai perbedaan
Panduan perilaku:

1. Menghargai setiap orang apapun latar belakangnya.
2. Suka menolong orang lain.
3. Membangun lingkungan kerja yang kondusif.

Loyal

Berdedikasi dan mengutamakan kepentingan Bangsa dan Negara. Panduan perilaku:

1. Menjaga nama baik sesama karyawan, pimpinan, BUMN, dan Negara.
2. Rela berkorban untuk mencapai tujuan yang lebih besar.
3. Patuh kepada pimpinan sepanjang tidak bertentangan dengan hukum dan etika.

Adaptif

Terus berinovasi dan antusias menggerakkan ataupun menghadapi perubahan. Panduan perilaku:

1. Cepat menyesuaikan diri untuk menjadi lebih baik.
2. Terus-menerus melakukan perbaikan mengikuti perkembangan teknologi.
3. Bertindak proaktif.

Kolaboratif

Membangun kerja sama yang sinergis. Panduan perilaku:

1. Memberi kesempatan kepada berbagai pihak untuk berkontribusi.
2. Terbuka dalam bekerja sama untuk menghasilkan nilai tambah.
3. Menggerakkan pemanfaatan berbagai sumber daya untuk tujuan bersama.

COMPANY'S VALUES AND CULTURE

Based on the Circular Letter of the Minister of SOEs No. SE-7/MBU/07/2020, dated July 1, 2020, on the Core Values of Human Resources of State-Owned Enterprises, called AKHLAK reinforced by the Decree of the Board of Directors No. KD-301/ DS200/09/2020 concerning the Core Values of Human Resources of Perum BULOG, the Values and Culture of Perum BULOG have shifted to "AKHLAK." The values are:

Trustworthy

Maintain the trust given
Behaviour guide:

1. Fulfill pledges and commitments.
2. Take responsibility for duties, decisions, and actions taken.
3. Hold firmly to moral and ethical values.

Competent

Keep learning and developing capacity
Behavior guide:

1. Improve self-competence to respond to dynamic challenges.
2. Help others to learn.
3. Complete duties at the highest quality.

Harmonious

Care for each other and respect diversity
Behavior guide:

1. Respect everyone regardless of their background.
2. Gladly help each other.
3. Build a conducive work environment.

Loyal

Be dedicated and prioritize the interests of the nation and state. Behavior guide:

1. Keep up the good name of fellow employees, leaders, SOE, and the Country.
2. Voluntarily sacrifice to accomplish a bigger-quality goal.
3. Comply with the leadership, providing it is aligned with the law and ethics.

Adaptive

Keep innovating and being enthusiastic in driving or responding to changes.

Behavior guide:

1. Quickly adapt to improve.
2. Perpetually upgrade by following technological developments.
3. Act proactively.

Collaborative

Build synergistic collaboration

Behavior guide:

1. Provide opportunities for various parties to contribute.
2. Become transparent in collaboration to generate added value.
3. Mobilize various resources for common goals.



Makna Logo Perusahaan

Meaning of Company Logo



Logo Perum BULOG telah disahkan melalui Keputusan Direksi No. KD-36/DS000/12/2013 tanggal 9 Desember 2013 tentang Penetapan Logo Perum BULOG.

Perum BULOG's logo was ratified through the Decree of the Board of Directors No. KD-36/DS000/12/2013, dated December 9, 2013, on the Determination of Perum BULOG's Logo.

Logogram – Matahari

Gambar matahari dengan gradasi warna kuning kemerah-merahan dipilih untuk menampilkan Perum BULOG sebagai sumber kehidupan bagi segala etnis dan latar belakang budaya. Matahari juga merefleksikan semangat perubahan dalam diri Perum BULOG untuk lebih profesional, transparan, dan sehat dalam mewujudkan kedaulatan pangan.

Logogram – Sun

The image of the sun with a reddish yellow shade is selected to represent Perum BULOG as a source of life for all ethnicities and cultural backgrounds. The Sun also reflects the spirit of the changes to be the more professional, transparent, and sound BULOG in realizing food sovereignty.

Slogan – Tagline

“Bersama Mewujudkan Kedaulatan Pangan” yang mempunyai makna bahwa terselenggaranya hak atas Pangan, dalam tingkat kecukupan dengan harga yang wajar dan terjangkau, sesuai kebutuhan masyarakat, merupakan perwujudan peran strategis dan keberhasilan Perum BULOG dalam melaksanakan kebijakan pangan Pemerintah.

Slogan – Tagline

“Together Achieving Food Sovereignty,” which means realizing the right to sufficient food at a reasonable and affordable price based on society's needs, is the strategic role and success of BULOG in executing the government food policy.

Logotype - Jenis Huruf Logo

Jenis huruf logo BULOG yang berwarna biru menjadi refleksi konkret akan besarnya peranan Perum BULOG dalam usaha mewujudkan kesejahteraan bangsa Indonesia. Sedangkan bentuk huruf yang kokoh menggambarkan bentuk fisik Perum BULOG sebagai sebuah perusahaan yang solid dalam mengemban visi dan misinya.

Logotype - Typeface Logo

The blue logo typeface of BULOG becomes a concrete reflection of BULOG's magnitude role towards the welfare of Indonesia. In addition, the sturdy font pictures Perum BULOG's physical form as a solid company in achieving its vision and mission.

Bidang Usaha, Serta Produk dan Jasa

Line of Business, Product, and Services

KEGIATAN USAHA SESUAI ANGGARAN DASAR TERAKHIR DAN KEGIATAN USAHA YANG DIJALANKAN

Sesuai Peraturan Pemerintah No. 13 Tahun 2016 tentang Perum BULOG, maksud dan tujuan didirikannya Perum BULOG untuk turut melaksanakan dan menunjang kebijakan dan program Pemerintah dan Pemerintah Daerah di bidang ekonomi dan pembangunan nasional pada umumnya terutama di bidang logistik pangan serta optimalisasi pemanfaatan sumber daya perusahaan untuk menghasilkan barang dan jasa berdasarkan prinsip pengelolaan perusahaan yang sehat.

Dalam melaksanakan maksud dan tujuan, Perum BULOG melakukan kegiatan usaha sebagai berikut:

BUSINESS OPERATIONS ACCORDING TO THE LATEST ARTICLES OF ASSOCIATION AND ITS RUNNING BUSINESS OPERATIONS

According to Government Regulation No. 13 of 2016, concerning Perum BULOG, its goals and objectives are to implement and support the policies and programs of the Government and the Regional Governments in the economic sector and national development in general, especially in food logistics and optimization of the company resources to produce goods and services based on the principles of sound corporate governance.

To accomplish its goals and objectives, Perum BULOG runs these business operations.

Kegiatan Usaha <i>Business Operations</i>	Telah/Belum Dijalankan <i>Has/Has Not Been Executed</i>	Keterangan <i>Notes</i>
Kegiatan Usaha Utama <i>Main Business Operations</i>		
A. Produksi, yang meliputi: <i>Production, which includes:</i>		
1. Budi daya pangan beras dan pangan lainnya; dan <i>cultivation of rice and other foods; and</i>	✓	Perum BULOG menjalankan program on farm padi pada sejak tahun 2022 melalui pola on farm Mandiri BULOG, Mandiri petani, Kemitraan MKO dan On Farm Sinergi. Target kegiatan On Farm Perum BULOG Tahun 2023 adalah sebesar 29.576 Ha setara dengan produksi GKP sebesar ±161.011 ton, atau sebesar ± 80.506 ton setara beras. Sampai dengan Desember 2023 terdapat realisasi luasan lahan On Farm sebesar 16.141 Ha (55%). <i>Perum BULOG ran the On Farm program for rice in 2022 through the Mandiri BULOG's on farm, Farmer Mandiri, MKO (Organizational Leadership Management) Partnerships, and On Farm Synergy. The target of Perum BULOG's On Farm program in 2023 was 29,576 hectares, equivalent to ±161,011 tons of GKP (dried harvested grain), or ±80,506 tons of rice equivalent. As of December 2023, the realization of On Farm land area was 16,141 ha (55%).</i>
2. Industri berbasis pangan beras dan pangan lainnya. <i>Rice and other food-based industries</i>	✓	Perum BULOG menjalankan industri berbasis pangan beras dan lainnya dengan mengeluarkan merek Beras KITA, Beras Fortivit, Minyak Goreng KITA, Tepung Terigu KITA, Mie Instan berbahan dasar sago dengan merek Sagoomee, dan olahan singkong dengan merek Beras Singkong Kita (Besita). <i>Perum BULOG ran a rice and other food-based industry by launching some brands, namely Beras (Rice) KITA, Beras Fortivit, Minyak Goreng (Cooking Oil) KITA, Tepung Terigu (Flour) KITA, Sago Mee (sago-based Instant Noodles), and Beras Singkong Kita (Besita) (processed cassava).</i>
B. Perdagangan, yang meliputi: <i>Trading, which includes:</i>		
1. Perdagangan hasil budi daya pangan beras dan pangan lainnya; <i>Trade of food cultivation of rice and other foods;</i>	✓	Kegiatan komersial berupa usaha penjualan komoditas budi daya pangan beras dan pangan lainnya seperti jagung, bawang merah, bawang putih, cabai, kedelai, telur, daging ayam, daging kerbau, daging sapi melalui saluran ritel meliputi Rumah Pangan Kita (RPK), hotel, restoran, katering, perusahaan/ lembaga/dinas/instansi, pasar rakyat, toko/agen, operasi/asosiasi, ritel modern dan online market. <i>The commercial activities are selling rice and other food cultivation commodities, such as corn, shallots, garlic, chilies, soybeans, eggs, chicken, buffalo meat, beef, through retail channels including Rumah Pangan Kita (RPK), hotels, restaurants, catering, companies/institutions/services/agencies, traditional market, shops/agents, cooperatives/associations, modern retail and online marketplaces.</i>

Kegiatan Usaha Business Operations	Telah/Belum Dijalankan Has/Has Not Been Executed	Keterangan Notes
<p>2. Perdagangan hasil industri berbasis pangan beras dan pangan lainnya serta turunannya. <i>Trade of rice and other foods and derivatives industrial products.</i></p>	✓	<p>Kegiatan komersial berupa usaha penjualan komoditas hasil industri berbasis pangan seperti gula, tepung, minyak goreng, beras berbumbu melalui saluran ritel meliputi Rumah Pangan Kita (RPK), hotel, restoran, katering, Perusahaan/lembaga/dinas/instansi, pasar rakyat, toko/agen, koperasi/asosiasi, ritel modern dan <i>online</i> market.</p> <p><i>The commercial activities are selling food-based industrial products, such as sugar, flour, cooking oil, flavoured rice through retail channels, including Rumah Pangan Kita (RPK), hotels, restaurants, catering, companies/institutions/services/agencies, traditional market, shops/agents, cooperatives/associations, modern retail and online marketplaces.</i></p>
<p>C. Jasa, yang meliputi: <i>Services, which includes:</i></p>		
<p>1. Pengelolaan dan pengembangan logistik; <i>Logistics management and development;</i></p>	✓	<p>Kegiatan ini dilakukan oleh entitas anak, PT Jasa Prima Logistik BULOG (PT JPLB) yang melakukan 2 (dua) kegiatan operasional utama, yaitu pelayanan jasa angkutan komoditas Perum BULOG seperti kegiatan movement, handling import, angkutan komersial dan jasa pergudangan serta kegiatan pelayanan jasa angkutan di luar komoditas Perum BULOG.</p> <p><i>This activity is carried out by a subsidiary, namely PT Jasa Prima Logistik BULOG (PT JPLB), which runs two (2) main operational activities, namely Perum BULOG commodity transportation services such as movement, import handling, commercial transportation, warehousing services, and transportation services for non-Perum BULOG commodities.</i></p>
<p>2. Pengendalian dan perawatan komoditas. <i>Commodity control and maintenance.</i></p>	✓	<p>Kegiatan ini dilakukan oleh Unit Bisnis (UB) Jastasma yang melakukan 2 (dua) kegiatan operasional utama, yaitu kegiatan pengendalian dan perawatan komoditas Perum BULOG antara lain Kegiatan spraying dan fumigasi. Sedangkan kegiatan pengendalian hama di luar komoditas Perum BULOG antara lain:</p> <ul style="list-style-type: none"> • Kegiatan penyimpanan hermetic (Cocoon), • Disinfektan, fogging dan pest control di lembaga, perusahaan dan perumahan • Survei uji mutu komoditas resi gudang. <p><i>This activity is carried out by the Jastasma Business Unit (UB), which runs two (2) main operational activities, namely control and maintenance, such as spraying and fumigation, for Perum BULOG commodities. Moreover, pest control for non-Perum BULOG's commodities includes:</i></p> <ul style="list-style-type: none"> • hermetic (Cocoon) storage, • disinfecting, fogging, and pest control in institutions, companies and housing areas • quality test survey of warehouse receipt commodities
<p>3. Selain kegiatan usaha utama, sepanjang mendukung secara finansial terhadap kegiatan usaha utama, Perum BULOG dapat melaksanakan kegiatan usaha dalam rangka optimalisasi pemanfaatan potensi sumber daya yang sudah dimiliki dan/ atau dikuasai Perum BULOG sebagaimana ditetapkan Menteri. <i>In addition to the main business operations, Perum BULOG can run a business operation to optimize potential resources owned by Perum BULOG as long as it financially supports the main business operations as determined by the Minister.</i></p>	✓	<p>Untuk menjalankan kegiatan ini, Perum BULOG membentuk Unit Bisnis Optimalisasi Aset (UB Opaset) untuk mendayagunakan aset Perusahaan dalam ruang lingkup Bangun Guna Serah (BGS), Bangun Serah Guna (BSG), Kerja Sama Operasi (KSO), Kerja Sama Usaha (KSU), Sewa, dan Swakelola. Unit Bisnis Jasa Survey dan Pemberantasan Hama yang dibentuk dalam bidang usaha pemeriksaan kualitas dan pemberantasan hama komoditas pangan. Unit Bisnis Industri yang dibentuk dalam produksi dan perdagangan pangan hasil industri serta jasa pengolahan. Unit Bisnis BULOG Sentra Niaga dibentuk dalam bidang perdagangan produk dan jasa layanan pergudangan.</p> <p><i>To run these activities, Perum BULOG established the Asset Optimization Business Unit (UB Opaset) to optimize the company's assets within the scope of Build-to-Sell (BGS), Build-to-Go (BSG), Operation Cooperation (KSO), Business Cooperation (KSU), Lease, and Self-Management. The Survey Service and Pest Control Business Units were established as lines of business in quality inspection and pest control for food commodities. Industry Business Unit was established in production and industrial food trading as well as processing services. BULOG Trading Center Business Unit was established in the commodity trading and warehouse services sectors.</i></p>

Kegiatan Usaha Business Operations	Telah/Belum Dijalankan Has/Has Not Been Executed	Keterangan Notes
D. Kegiatan lainnya meliputi: <i>Other activities include:</i>		
1. Pendidikan dan pelatihan di bidang pangan dan logistik; <i>Education and training in food and logistics;</i>	✓	<p>Kegiatan pendidikan dan pelatihan yang telah diselenggarakan pada tahun 2023 di antaranya:</p> <ul style="list-style-type: none"> • Diklat Penguatan dan Peningkatan di Lingkungan Direktorat Human Capital dengan jumlah peserta sebanyak 773 orang • Diklat Penguatan dan Peningkatan di lingkungan Direktorat Bisnis dengan jumlah peserta sebanyak 505 orang • Diklat Penguatan dan Peningkatan di lingkungan Direktorat Supply Chain dan Pelayanan Publik dengan jumlah peserta sebanyak 611 orang • Diklat Penguatan dan Peningkatan di lingkungan Direktorat Keuangan dengan jumlah peserta sebanyak 388 orang • Diklat Penguatan dan Peningkatan di lingkungan Non Direktorat dengan jumlah peserta sebanyak 604 orang • Diklat Eksternal dengan jumlah peserta sebanyak 77 orang • Tugas Belajar dengan jumlah peserta sebanyak 4 orang <p><i>Education and training programs held in 2023 were:</i></p> <ul style="list-style-type: none"> • <i>Training of Enforcement and Improvement in the Directorate of Human Capital with a total of 773 participants;</i> • <i>Training of Enforcement and Improvement in the Directorate of Business with a total of 505 participants;</i> • <i>Training of Enforcement and Improvement in the Directorate of Supply Chain with a total of 611 participants;</i> • <i>Training of Enforcement and Improvement in the Directorate of Finance with a total of 388 participants;</i> • <i>Training of Enforcement and Improvement in Non-Directorate with a total of 604 participants;</i> • <i>External Training with a total of 77 participants;</i> • <i>Study duties for 4 participants.</i> <p>Dalam rangka membuat pondasi Manajemen Pengetahuan Organisasi, BULOG Corporate University mengembangkan kegiatan transfer knowledge melalui Sharing Knowledge Mania (SKM) yang bertujuan untuk membagikan pengetahuan antar karyawan. Di sepanjang periode tahun 2023 telah dilaksanakan 4 kegiatan SKM.</p> <p><i>To build a foundation for Organizational Knowledge Management, BULOG Corporate University developed a knowledge transfer program through Sharing Knowledge Mania (SKM) to share knowledge among employees. In 2023, 4 SKM activities were held.</i></p> <p>Di samping kegiatan diklat, telah dilakukan optimalisasi aset CorpU selama periode tahun 2023 dengan melakukan kerjasama dengan instansi lain melalui sewa ruangan CorpU.</p> <p><i>In addition to the training, CorpU assets were also optimized in 2023 through collaboration with other agencies by renting out CorpU rooms.</i></p>
2. Penelitian dan pengembangan di bidang pangan dan logistik; <i>Research and development in food and logistics;</i>	✓	<p>Kegiatan penelitian dan pengembangan bidang pangan logistik dilaksanakan oleh Divisi Perencanaan Strategis dan Manajemen Risiko. Pengembangan Riset dilaksanakan di Kantor Pusat/Kantor Wilayah/Kantor Cabang/Kantor Cabang Pembantu/lokasi lainnya sesuai dengan kebutuhan kegiatan penelitian.</p> <p><i>The Division of Strategic Planning and Risk Management executed research and development programs in food logistics. Research development was conducted in the Head Office/Regional Office/Branch Office/Sub-Branch Office/other locations according to the research needs.</i></p>
3. Pengelolaan dan pelaksanaan angkutan dan distribusi; <i>Management and execution of transportation and distribution.</i>	✓	<p>Kegiatan angkutan dan distribusi pangan dikoordinasikan oleh Divisi Manajemen Logistik dan entitas anak, PT JPLB.</p> <p><i>The Logistics Management Division and Subsidiary PT JPLB Food coordinate transportation and distribution.</i></p>



Produk dan Jasa

Dalam menjalankan kegiatannya, Perum BULOG membagi kegiatannya dalam 2 (dua) segmen.

Products and Services

In running its operations, Perum BULOG categorizes its operations into two (2) segments.

KEGIATAN PELAYANAN PUBLIK (KPP)

Kegiatan Pelayanan Publik (KPP) Perum BULOG melaksanakan penugasan Pelayanan Publik (PP) atau *Public Service Obligation* (PSO) dari Pemerintah berupa stabilisasi harga dan pasokan berbagai komoditas pangan utama terintegrasi dari sisi hulu hingga ke hilir di seluruh wilayah Indonesia. Adapun dasar hukum penugasan tersebut adalah Peraturan Presiden (Perpres) Nomor 125 Tahun 2022 tentang Penyelenggaraan Cadangan Pangan Pemerintah yang menugaskan Perusahaan Umum (Perum) BULOG dalam rangka Ketahanan Pangan Nasional, Peraturan Badan Pangan Nasional Nomor 12 Tahun 2022 tentang Penyelenggaraan Cadangan Beras Pemerintah, Peraturan Badan Pangan Nasional Nomor 13 Tahun 2022 tentang Penyelenggaraan Cadangan Jagung Pemerintah, Peraturan Badan Pangan Nasional Nomor 14 Tahun 2022 tentang Penyelenggaraan Cadangan Kedelai Pemerintah, serta Peraturan Badan Pangan Nasional Nomor 4 Tahun 2023 tentang Harga Pembelian Pemerintah dan Rafaksi Harga Gabah dan Beras.

Komoditas penugasan Cadangan Pangan Pemerintah (CPP) yang ditangani Perum BULOG terutama adalah beras, jagung, dan kedelai, yang direalisasikan melalui penyerapan di sisi hulu untuk kemudian disalurkan di sisi hilir dalam alur yang terintegrasi. Proses kerja terintegrasi ini relatif lebih efisien dan efektif dalam menjaga stabilisasi harga di tingkat produsen dan konsumen karena dalam 1 (satu) rangkaian kerja telah memberi efek di sepanjang rantai pasok beras.

Stabilisasi di sisi produsen direalisasikan melalui penyerapan komoditas Dalam Negeri (DN) dengan metode penyerapan reguler yang menyerap beras dari berbagai sumber (setempat atau antar daerah) dan Satuan Kerja Pengadaan yang khusus menyerap beras dari petani dan penggilingan setempat. Sedangkan stabilisasi di sisi hilir direalisasikan melalui kegiatan Stabilisasi Pasokan dan Harga Pangan (SPHP) yang memberikan akses kepada masyarakat terhadap bahan pangan berkualitas dan terjangkau. Keseluruhan proses kerja terintegrasi ini bertujuan menjaga kesejahteraan masyarakat Indonesia secara keseluruhan. Penugasan di sisi produsen dan konsumen tersebut pada prinsipnya mendukung 3 (tiga) pilar dari Ketahanan Pangan, yaitu:

PUBLIC SERVICE OBLIGATION

Perum BULOG performs public service obligation (PSO) delegated by the government through price and supply stabilization of various staple foods commodities with downstream integration throughout Indonesia. The legal basis for the assignment is Presidential Regulation (Perpres) Presidential Regulation Number 125 of 2022 on the Implementation of Government Food Reserves, which assigns Perum BULOG in the context of National Food Security, National Food Agency Regulation Number 12 of 2022 on the Implementation of Government Rice Reserves, National Food Agency Regulation Number 13 of 2022 on the Implementation of Government Corn Reserves, National Food Agency Regulation Number 14 of 2022 on the Implementation of Government Soybean Reserves, and National Food Agency Regulation Number 4 of 2023 on Government Purchase Prices and Refractory Price for Grain and Rice.

The Government Food Reserve (CPP) assignment commodities handled by Perum BULOG are mainly rice, corn and soybeans through upstream absorption and integration of downstream distribution. The integration is relatively more efficient and effective in stabilizing prices at the producer and consumer level because one (1) series of work affects the entire rice supply chain.

Stabilization on the producer side is done through the absorption of domestic commodities with a regular absorption method, which absorbs rice from various sources (local or inter-regions), and the Procurement Work Unit, which specifically absorbs rice from local mills and farmers. Meanwhile, the stabilization on the downstream side is managed through Supply Availability and Stabilization (KPSH), which provides people with quality yet affordable food. The whole integrated process aims to maintain Indonesian welfare. The assignment on the producer and consumer side primarily supports three (3) pillars of Food Security, namely:

1. Pilar Ketersediaan

Perum BULOG melaksanakan kebijakan pembelian komoditas pangan pokok dengan ketentuan Harga Pembelian Pemerintah (HPP) melalui kegiatan pengadaan Dalam Negeri (DN). Tujuannya untuk menumbuhkan semangat petani dalam memproduksi tanaman pangan sehingga dapat menjaga kecukupan stok di masyarakat. Manfaat lain dari pengadaan DN antara lain: (1) sebagai jaminan pasar, bahwa pengadaan DN berfungsi menyerap surplus selama panen; (2) sebagai jaminan harga, bahwa pembelian komoditas yang dilakukan oleh BULOG mampu mengangkat harga produsen selama panen berlangsung (menghindarkan dari harga jatuh pada saat panen); dan (3) menimbulkan multiplier effect dengan mendorong pembangunan pedesaan melalui peningkatan dan perluasan lapangan kerja.

2. Pilar Keterjangkauan

Perum BULOG menyediakan dan menyalurkan komoditas pangan pokok bersubsidi bagi kelompok masyarakat berpendapatan rendah sehingga dapat menjangkau (memperoleh) pangan secara fisik dan ekonomi. Sebagai contoh, misalnya penyaluran KPSH di berbagai wilayah Indonesia dukungan atas pilar keterjangkauan baik secara fisik (beras tersedia di titik penjualan KPSH yang tidak hanya pasar namun juga berbagai titik simpul keramaian masyarakat) maupun ekonomi (harga jual yang terjangkau) dan merupakan program perlindungan sosial untuk masyarakat Indonesia, serta untuk melindungi rumah tangga rawan pangan dari ancaman malnutrisi.

3. Pilar Stabilitas

Perum BULOG menyediakan dan menyalurkan komoditas pangan pokok untuk menjaga stabilitas harga dan pasokan di tingkat konsumen, serta meningkatkan kesiapan penanggulangan keadaan darurat, bencana, dan rawan pangan dari sisi konsistensi penyediaan pangan oleh Pemerintah melalui pengelolaan stok BULOG dan Cadangan Pangan Pemerintah (CPP).

1. Pillar of Availability

Perum BULOG implements the policy of basic food purchase following the provisions of Government's Purchase Price (HPP) through Domestic Procurement (DN). The aim is to boost farmers' spirit in growing crops, enabling the company to maintain sufficient stock in the community. Other benefits of domestic procurement are, among others, (1) as a market guarantee in which domestic procurement absorbs the harvest surplus, (2) as a price guarantee that commodity purchases made by BULOG can raise producer's price during the harvest (avoiding falling prices during harvest), and (3) create a multiplier effect by encouraging rural development through increasing and expanding employment.

2. Pillar of Affordability

Perum BULOG provides and distributes subsidized staple foods for low-income groups, enabling them to physically and economically obtain food. For example, the KPSH distribution in various regions throughout Indonesia physically supports the pillar of affordability (rice is available at KPSH selling points in the market and other gathering places) economically (at affordable selling price), serves as a social protection program for Indonesian, and protects households prone to food insecurity from malnutrition.

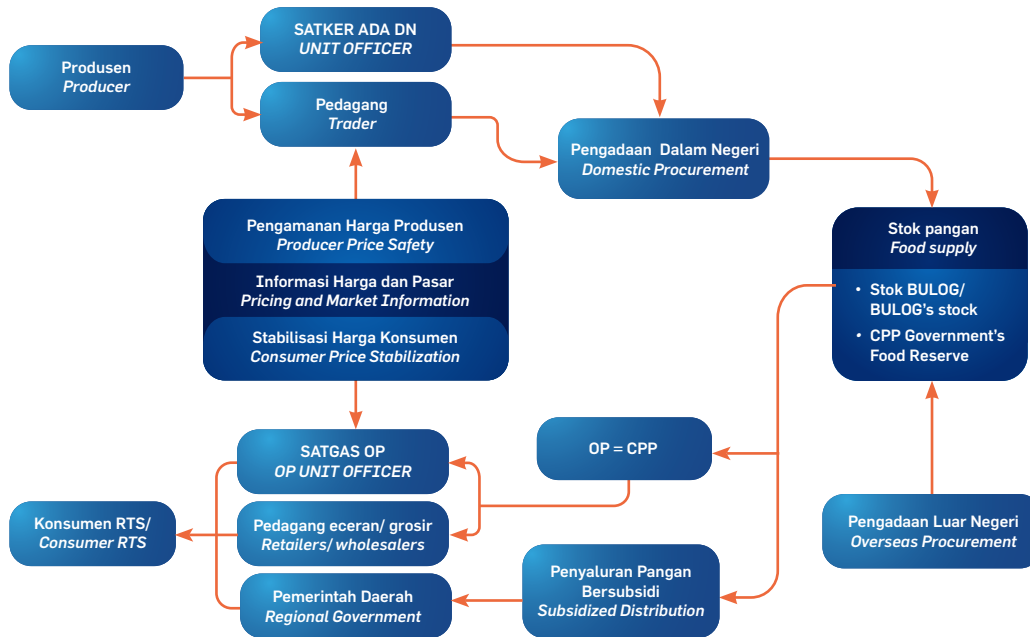
3. Pillar of Stability

Perum BULOG provides and distributes staple foods to stabilize price and supply at the consumer level and increases the Government's preparedness for emergency, disaster, and food insecurity in terms of food supply consistency through BULOG stock management and Government's Food Reserves (CPP).



Berikut ini alur tugas Perum BULOG dalam melaksanakan stabilisasi harga dan pasokan komoditas pokok nasional.

The following is the task flow of Perum BULOG in stabilizing prices and supply of national basic commodities.



KEGIATAN KOMERSIAL

COMMERCIAL ACTIVITIES

Perum BULOG juga melaksanakan usaha-usaha lain berupa kegiatan Komersial. Berdasarkan cakupannya Komersial dibagi menjadi 2 (dua), yaitu: Perdagangan, serta Unit Bisnis dan Anak Perusahaan.

Perum BULOG also runs other businesses, including Commercial Activities. Based on the scope, its Commercial Activities are categorized into two (2), namely Trading as well as Business Units and Subsidiaries.

1. Perdagangan

1. Trading

Pelaksanaan kegiatan perdagangan komoditas oleh Perum BULOG bukan semata ditujukan untuk menghasilkan laba, namun juga mengemban misi mulia dalam kerangka stabilitas harga pangan pokok. Berdasarkan Peraturan Presiden Republik Indonesia (Perpres) Nomor 125 Tahun 2022 tentang Penyelenggaraan Cadangan Pangan Pemerintah, Perum BULOG ditugaskan untuk menjaga ketersediaan pangan dan stabilisasi harga pangan pada tingkat konsumen dan produsen untuk jenis pangan pokok beras, jagung, dan kedelai. Sedangkan untuk jenis pangan pokok lainnya seperti gula, minyak goreng, tepung terigu, bawang merah, cabai, daging sapi, daging ayam ras, dan telur ayam, menjadi tugas komersial Perum BULOG.

The commodity trading run by Perum BULOG not only generates profits but also carries a noble mission in the framework of staple food price stability. Based on the Presidential Regulation of The Republic of Indonesia (Perpres) Number 125 of 2022 concerning the Implementation of Government Food Reserves, the company is assigned to maintain the availability and price stabilization of staple food, namely rice, corn, and soybean, at the consumer and producer level. Meanwhile, other basic foods, such as sugar, cooking oil, flour, shallots, chilies, beef, chicken, and eggs, are part of Perum BULOG's commercial tasks.

Selain sebagai pelaksanaan penugasan berdasarkan Perpres, perdagangan komoditas komersial yang dilakukan Perum BULOG untuk memenuhi kebutuhan komoditas pangan masyarakat Indonesia dengan kualitas terjamin dan harga yang terjangkau. Hal tersebut sesuai dengan misi Perum BULOG, yakni menjalankan usaha logistik pangan pokok dengan mengutamakan layanan kepada masyarakat dan menjamin ketersediaan, keterjangkauan, dan stabilitas komoditas pangan pokok.

Di sisi lain, potensi sumber daya komoditas yang dihasilkan oleh daerah, maupun kebutuhan daerah akan komoditas yang harus dipasok dari luar merupakan peluang usaha perdagangan yang dapat dikembangkan di tingkat Kantor Wilayah, Kantor Cabang, maupun Kantor Cabang Pembantu. Tidak dapat dimungkiri bahwa perdagangan komoditas merupakan aktivitas bisnis dengan daya tarik pasar yang tinggi. Hal ini tergambar dalam banyaknya jumlah pemain dalam bisnis ini.

Dalam bisnis perdagangan komoditas, Perum BULOG ikut berperan dalam kanal Business to Consumer (B2C) melalui saluran penjualan ritel ke konsumen maupun Business to Business (B2B) melalui saluran penjualan distributor. Untuk mengoptimalkan pelayanan penjualan komoditas komersial kepada masyarakat, Perum BULOG mengembangkan jaringan penjualan *offline* dan *online*, meliputi outlet binaan Rumah Pangan Kita (RPK), hotel, restoran, katering, perusahaan/lembaga/dinas/instansi, pasar rakyat, toko/agen, koperasi/asosiasi dan ritel modern. Sedangkan jaringan penjualan *online* meliputi saluran *e-marketplace* dan *e-commerce*.

2. Unit Bisnis dan Anak Perusahaan

Dalam rangka pengembangan usaha dan meningkatkan kontribusi margin bagi perusahaan, Perum BULOG membentuk Unit Bisnis dan Anak Perusahaan berlandaskan Peraturan Pemerintah No. 7 Tahun 2003 sebagaimana telah dirubah terakhir dengan Peraturan Pemerintah No. 13 Tahun 2016. Perusahaan dapat melakukan kerja sama usaha atau patungan (*joint venture*) dengan badan usaha lain, pembentuk anak perusahaan baik melalui mekanisme *spin-off*, akuisisi maupun merger, serta melakukan penyertaan modal dalam badan usaha lain. Pembentukan Unit Bisnis (UB) dilakukan guna mendukung proses bisnis inti perusahaan di samping sebagai salah satu upaya peningkatan kinerja perusahaan baik dari sisi operasional maupun keuangan serta merupakan cikal bakal pembentukan anak perusahaan melalui skema *spin-off*.

In addition to performing assignments based on the Presidential Regulation, Perum BULOG runs commercial commodity trading to meet Indonesia's needs for quality food commodities at affordable prices. This is aligned with Perum BULOG's mission, which is to run a business in staple food logistics while prioritizing services to society and ensuring the availability, affordability, and stability of staple foods.

On the other hand, the potential of the commodity resources yielded by the region and the regional needs for commodities supplied from the outside is a trading business opportunity that can be developed in the Regional Offices, Branch Offices, and Supporting Branch Offices. Undeniably, commodity trading is an attractive business. This is reflected in the large number of players in this business.

In the commodity trading business, Perum BULOG also plays a role in the Business to Consumer (B2C) channel through retail sales channels to consumers and Business to Business (B2B) through distributor sales channels. To optimize its commercial commodity sales services to the public, Perum BULOG develops offline and online sales networks. The offline sales network includes outlets fostered by Rumah Pangan Kita (RPK), hotels, restaurants, catering, companies/institutions/services/agencies, traditional markets, shops/agents, cooperatives/associations, and modern retail. Meanwhile, the online sales network includes e-marketplaces and e-commerce.

2. Business Units and Subsidiaries

In favor of business development and increasing margin contribution for the company, Perum BULOG established Business Units and Subsidiaries. As stipulated in Government Regulation No. 7 of 2003 as lastly amended by Government Regulation No. 13 of 2016, the company can conduct joint ventures with other business entities and establish Subsidiaries through spin-offs, merger-and-acquisition, or equity participation in other business entities. The establishment of the Business Unit (UB) is to support the company's main business process and increase the company's performance from the operational and financial perspective as well as become the forerunner to subsidiary formation through a spin-off.



Saat ini Perum BULOG memiliki 2 (dua) anak perusahaan, yakni PT Jasa Prima Logistik BULOG (PT JPLB) dan PT Gendhis Multi Manis (PT GMM). PT JLB bergerak di bidang usaha *Freight, Forwarding, Warehousing* dan *Project Shipment*, serta Jasa logistik dan angkutan. Adapun PT GMM bergerak di bidang industri gula. Selain itu, Perum BULOG juga memiliki 1 (satu) perusahaan terasosiasi, yaitu PT Mitra BUMDes Nusantara yang berperan sebagai agregator, *off-taker*, dan pelaksana supervisi operasional untuk BUMDes.

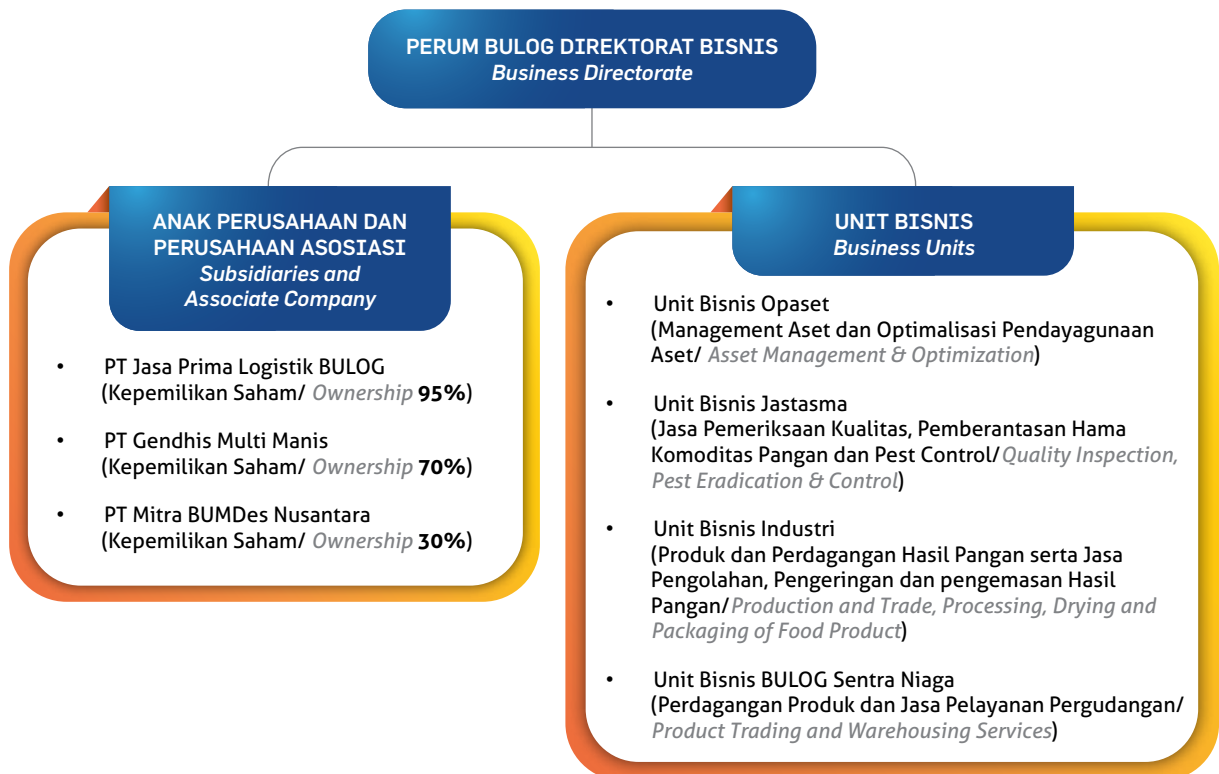
Perum BULOG memiliki PT GMM melalui pengambilalihan hak atas saham. PT GMM merupakan pabrik gula modern dan efisien dengan kapasitas 4.000 TCD dan 600 ton per hari untuk raw sugar dan serta perencanaan ekspansi kapasitas giling tebu sampai ke 6.000 TCD. Dengan rendemen tebu 7%-8%, produksi gula PT GMM akan mencapai 50.000 ton per tahun.

Selain itu, Perum BULOG juga menjalankan 4 (empat) Unit Bisnis (UB), yaitu UB JASTASMA yang bergerak di bidang usaha pemeriksaan kualitas dan pemberantasan hama komoditas pangan, UB OPASET bergerak di bidang optimalisasi aset, UB Industri bergerak di bidang produksi dan perdagangan pangan hasil industri serta Jasa Pengolahan, Pengeringan dan Pengemasan hasil pangan, UB Sentra Niaga bergerak di bidang perdagangan produk dan jasa layanan pergudangan.

Currently, Perum BULOG has two (2) subsidiaries, namely: PT Jasa Prima Logistik BULOG (PT JPLB) and PT Gendhis Multi Manis (PT GMM). PT JLB operates in the freight, forwarding, warehousing, project shipment, logistics and transportation services. Meanwhile, PT GMM operates in the sugar industry. Apart from that, Perum BULOG also has one (1) associated company, namely PT Mitra BUMDes Nusantara, which acts as an aggregator, off-taker, and implementer of operational supervision for Village-owned Enterprises.

Perum BULOG owns PT GMM through share rights acquisition. The subsidiary is a modern and efficient sugar factory with a capacity of 4,000 TCD and 600 tons of raw sugar per day as well as a plan to expand its sugar cane milling capacity to 6,000 TCD. With a sugar cane yield of 7%–8%, PT GMM’s sugar production will reach 50,000 tons per year.

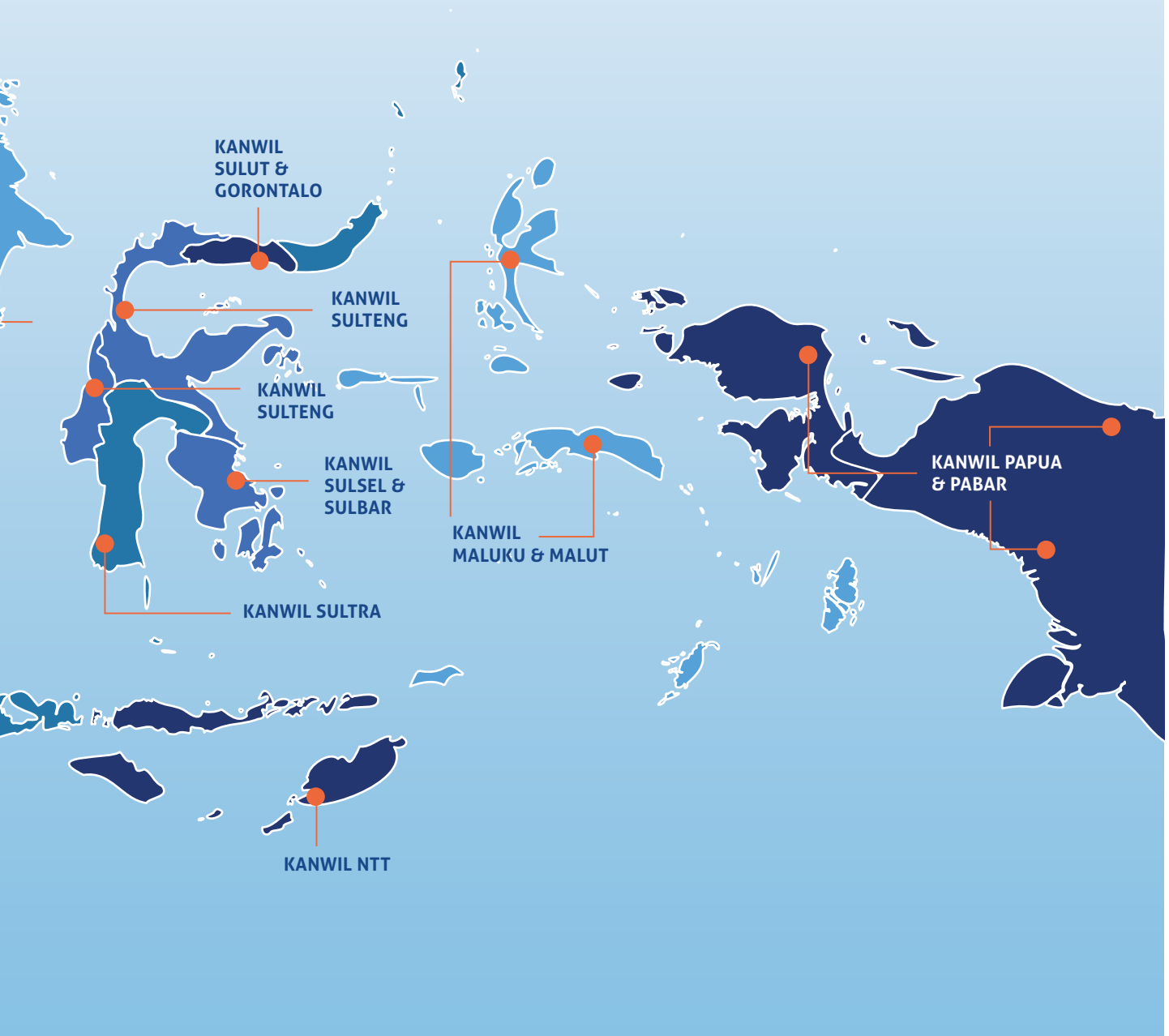
In addition, Perum BULOG runs four (4) Business Units (UB), namely UB JASTASMA in the quality inspection and eradication of food commodity pests; UB OPASET in asset optimization; UB Industri in the production and trade of industrial food products and services in processing, drying, and packaging for food products; and UB BULOG Sentra Niaga in product trading and warehousing services.





WILAYAH OPERASI *OPERATION AREAS*





Alamat kantor BULOG

BULOG Office Address

KANTOR WILAYAH BENGKULU BENGKULU REGIONAL OFFICE

Jl. Pembangunan No. 5, Bengkulu – 38224
Tel. 0736-21729, 21195
Fax. 0736-21333
✉ humasbulogbengkulu@gmail.com

KANTOR WILAYAH LAMPUNG LAMPUNG REGIONAL OFFICE

Jl. Cut Meutia No.29, Bandar Lampung
Telp. 0721-487947;
Fax. 0721-484125
✉ humasbulogbengkulu@gmail.com

KANTOR WILAYAH JAKARTA RAYA DAN BANTEN JAKARTA AND BANTEN REGIONAL OFFICE

Jl. Perintis Kemerdekaan, Jakarta Utara
Telp. 021-4501540;
Fax. 021-4500313
✉ umumdanti@gmail.com

KANTOR WILAYAH JAWA BARAT WEST JAVA REGIONAL OFFICE

Jl. Soekarno Hatta No. 711 A, Bandung
Telp. 022-7303093;
Fax. 022-7303092
✉ arsipbulogjabar4@gmail.com

KANTOR WILAYAH JAWA TENGAH CENTRAL JAVA REGIONAL OFFICE

Jl. Menteri Supeno I/1, Semarang
Telp. 024-8412290;
Fax. 024-8412369
✉ ses.bulogjateng@gmail.com

KANTOR WILAYAH D.I. YOGYAKARTA D.I. YOGYAKARTA REGIONAL OFFICE

Jl. Suroto No. 6 Yogyakarta
Telp. 0274-513919, 514451;
Fax. 0274-517441
✉ bulogyogyakarta@gmail.com

KANTOR WILAYAH ACEH ACEH REGIONAL OFFICE

Jl. Teuku HM Daud Beureueh, Banda Aceh
Tel. 0651-23920
Fax. 0651-32716
✉ bulogkanwilaceh@gmail.com

KANTOR WILAYAH SUMATRA UTARA NORTH SUMATRA REGIONAL OFFICE

Jl. Jendral Gatot Subroto No. 180 Medan
Tel. 061-8451361
Fax. 061-8452465, 8460750
✉ bulogkanwilsumut2023@gmail.com

KANTOR WILAYAH RIAU RIAU REGIONAL OFFICE

Jl. Cut Nyak Dien No. 24 Pekanbaru
Tel. 0761-23680, 23062, 47477, 47466
Fax. 0761-33234
✉ umum.bulogriau@gmail.com

KANTOR WILAYAH JAMBI JAMBI REGIONAL OFFICE

Jl. R.D.P. Kolopaking No. 40 Telanapura -
JAMBI
Tel. 074-60602, 62637
Fax. 0741-62423
✉ tukanwiljambi@gmail.com

KANTOR WILAYAH SUMATRA BARAT WEST SUMATRA REGIONAL OFFICE

Jl. M.H. Thamrin No. 24, Padang - 25211
Telp. 0751-31973, 24566, 24583,
Fax. 0751-31978
✉ blgsambar.umum@gmail.com

KANTOR WILAYAH SUMATRA SELATAN SOUTH SUMATRA REGIONAL OFFICE

Jl. Perintis Kemerdekaan No. 1,
Palembang 30114
Telp. 0711-712246, 713122
Fax. 0711-713228
✉ bulog.sumselbabel@gmail.com

KANTOR WILAYAH SULAWESI TENGGARA

**SOUTHEAST SULAWESI REGIONAL
OFFICE**
Jl. Drs. Abdullah Silondae No. 1 Kendari
Telp. 0401-321524, 323452, 321054
Fax : 0401-324311
✉ bulogsultra10@gmail.com

KANTOR WILAYAH SULAWESI SELATAN SOUTH SULAWESI REGIONAL OFFICE

Jl. A.P. Pettarani Selatan, Makassar 90222
Telp. 0411-854410, 855355
Fax. 0411-854411, 871802
✉ bulogsulselbar@gmail.com

KANTOR WILAYAH BALI BALI REGIONAL OFFICE

Jl. Raya Puputan Renon No. 35 Denpasar
Telp. 0361-228928,221386, 228929
Fax. 0361-237520
✉ sekumhumasbali@gmail.com

KANTOR WILAYAH NUSA TENGGARA BARAT WEST NUSA TENGGARA REGIONAL OFFICE

Jl. Langko No. 110 Mataram
Telp. 0370-633663, 631406
Fax. 0370-625638
✉ ntbsekumas@gmail.com

KANTOR WILAYAH NUSA TENGGARA TIMUR EAST NUSA TENGGARA REGIONAL OFFICE

Jl. Palapa No. 14 Kupang
Tel. 0380-833203, 833352
Fax. 0380-832827, 833575
✉ sekretariat.ntt@gmail.com

KANTOR WILAYAH MALUKU MALUKU REGIONAL OFFICE

Daerah Pengerangan Pantai Waihaong
Ambon
Telp. 0911-352685, 352687
Fax. 0911-342498
✉ divremaluku@gmail.com

KANTOR WILAYAH PAPUA PAPUA REGIONAL OFFICE

Jl. Nindya No. 1 Jayapura 99111
Telp. 0967-534877, 534187, 5366489
Fax. 0967-533673
✉ sekumhumaspapua@gmail.com

KANTOR WILAYAH JAWA TIMUR EAST JAVA REGIONAL OFFICE

Jl. Jend. A. Yani No. 146-148 Surabaya
Telp. 031-8292818, 8292548,
8286646
✉ itkanwiljatim@gmail.com



KANTOR WILAYAH KALIMANTAN BARAT
WEST KALIMANTAN REGIONAL OFFICE

Jl. Sultan Abdurachman No.129,
Pontianak-78116
Telp. 0561-732353;
Fax. 0561-732497
✉ kanwilkalbartausaha@gmail.com

KANTOR WILAYAH KALIMANTAN TIMUR
EAST KALIMANTAN REGIONAL OFFICE

Jl. Jend. Sudirman No. 335, Balikpapan
Telp. 0542-422240;
Fax. 0542-422220
✉ sekretariat.kaltimara@gmail.com

KANTOR WILAYAH KALIMANTAN SELATAN
SOUTH KALIMANTAN REGIONAL OFFICE

Jl. Jend. A. Yani KM 6 No. 561 Banjarmasin
Telp. 0511-251779, 253291
Fax. 0511-252687
✉ bulogkanwil.kalsel123@gmail.com

KANTOR WILAYAH KALIMANTAN TENGAH
CENTRAL KALIMANTAN REGIONAL OFFICE

Jl. STA Milono KM. 3
Palangkaraya
Telp. 0536-29118
Fax. 0536-21367
✉ Kanwilkalteng17@gmail.com

KANTOR WILAYAH SULAWESI UTARA
NORTH SULAWESI REGIONAL OFFICE

Jl. Diponegoro No. 7-8 Manado
Telp. 0431-862695, 863505, 862794
Fax. 0431-864505
✉ bulogkanwilsulutgo@gmail.com

KANTOR WILAYAH SULAWESI TENGAH
CENTRAL SULAWESI REGIONAL OFFICE

Jl. Prof. Moh. Yamin No. 30, Palu
Telp. 0451-421066, 427344
Fax. 0451-421101
✉ sekumasbulogsulteng@gmail.com

Keanggotaan Asosiasi

Association Membership

Nama Asosiasi <i>Name of the Association</i>	Lingkup (Nasional/ Internasional) <i>Scope (National/ International)</i>	Keterangan Peran dan Kontribusi Perum BULOG <i>The Role and Contribution of Perum BULOG</i>
IFFLI (Indonesia Food & Fertilizer Learning Institute)	Nasional <i>National</i>	Perum Champion Menjadi <i>role model</i> inovasi teknologi BUMN bagi anggota klasternya, serta mendorong kolaborasi inovasi teknologi, dalam klaster maupun antarklaster BUMN. <i>Champion</i> <i>Being a role model for SOE technological innovation for its cluster members and encouraging collaboration on technological innovation within and between clusters in SOEs.</i>
IFFRI (Indonesia Food & Fertilizer Research Institute)	Nasional <i>National</i>	Anggota Melakukan kolaborasi pengembangan riset dan inovasi bersama dalam lingkup pangan dan perpupukan terkait pengembangan produk dan turunan, teknologi, kebijakan dan proses bisnis, di sepanjang mata rantai pasok. <i>Member</i> <i>Conducting joint research and collaborations in innovation development in food and fertilizer sectors related to product development and its derivatives, technology, policies and business processes along the supply chain.</i>
FHCI (Forum Human Capital Indonesia)	Nasional <i>National</i>	Koordinator Program Knowledge Management Bidang I Research and Policy. <i>Coordinator of the Knowledge Management Program Field I Research and Policy.</i>

Perubahan Perusahaan yang Bersifat Signifikan Pada Organisasi

Selama periode pelaporan, tidak terdapat perubahan seperti merger maupun perubahan Perseroan lainnya yang bersifat signifikan.

Significant Corporate Changes In Organization

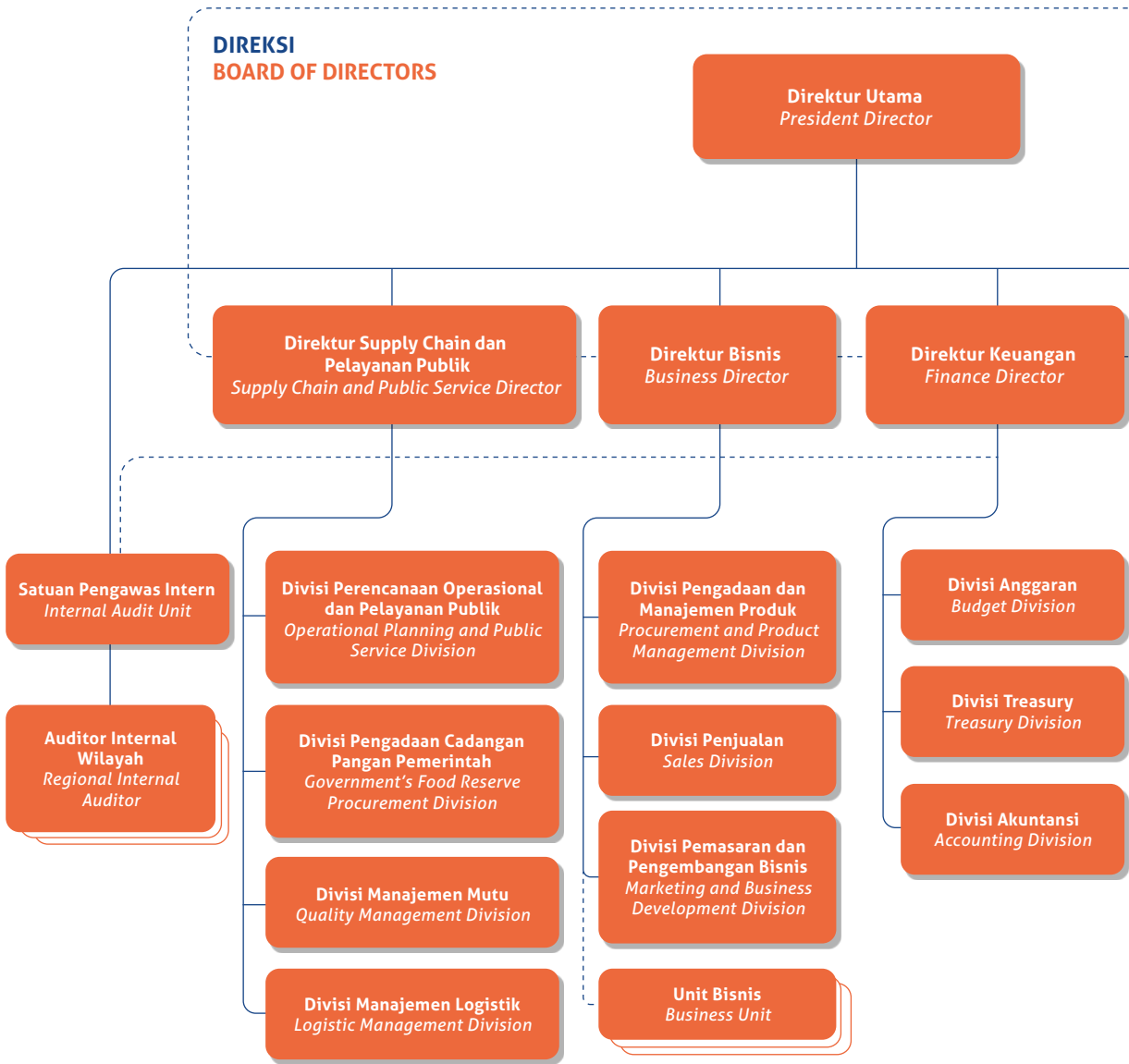
During the reporting period, there were no significant corporate changes such as merger or other substantial alterations.

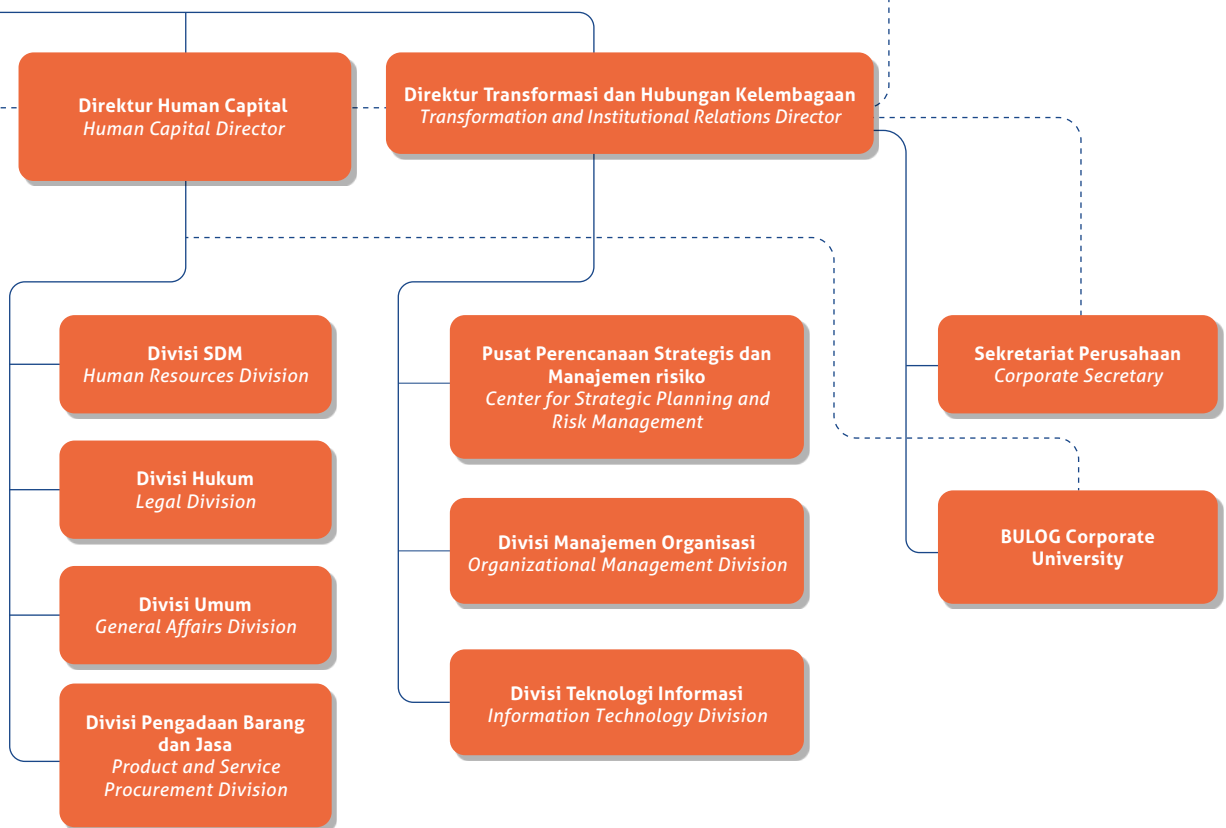
Struktur Organisasi

Organizational Structure

Struktur Organisasi Perum BULOG diatur berdasarkan Peraturan Direksi Nomor: PD-40/DS200/12/2023 tentang Organisasi dan Tata Kerja Perusahaan Umum (Perum) BULOG dan PD-27/DS000/09/2023 tentang Organisasi dan Tata Kerja Kantor Wilayah.

Perum BULOG's organizational structure is stipulated by Board of Directors Regulation No. PD-40/DS200/12/2023 on the Organization and Work Procedures of Public Corporation (Perum) BULOG and PD-27/DS000/09/2023 on the Organization and Work Procedures of Regional Offices.







Arief Prasetyo Adi

Ketua Dewan Pengawas | *President Commissioner*

Periode Jabatan: 1 Desember 2023 s.d.
1 Desember 2028, Periode Pertama
*Tenure: December 1, 2023 to December 1, 2028
First Term*

PROFIL DEWAN PENGAWAS | *PROFILES OF THE BOARD OF COMMISSIONERS*

Data Pribadi

Warga negara Indonesia
Usia 50 tahun
Kelahiran Palangkaraya, 27 November 1974

Domisili DKI Jakarta, Indonesia

Riwayat Penunjukan dan Dasar Hukum

Menjabat pada jajaran Dewan Pengawas berdasarkan Keputusan Menteri BUMN. Nomor: SK-342/MBU/12/2023 tanggal 1 Desember 2023 untuk masa jabatan hingga tahun 2028.

Pendidikan

- Magister (S2) Teknik Sipil dari Universitas Atma Jaya Yogyakarta (2000)
- Sarjana (S1) Teknik Sipil dari Universitas Atma Jaya Yogyakarta (1998)

Riwayat Profesi

Mengawali karier kepemimpinan sebagai Direktur Utama Food Station Tjipinang Jaya periode 29 September 2015 sampai dengan 15 November 2020 dan melanjutkan karier kepemimpinannya sebagai Direktur Utama PT. Rajawali Nusantara Indonesia (RNI) / Holding BUMN Pangan ID FOOD sejak 16 November 2020. Dilantik sebagai Kepala Badan Pangan Nasional pada tanggal 21 Februari 2022,

Rangkap Jabatan

Di dalam Perusahaan: tidak ada.
Di luar Perusahaan: Kepala Badan Pangan Nasional (2022 sampai sekarang).

Hubungan Afiliasi

Tidak memiliki hubungan afiliasi dengan Dewan Pengawas lainnya maupun dengan Direksi. Namun, beliau memiliki hubungan afiliasi dengan Pemilik Modal, Pemerintah Indonesia, melalui rangkap jabatan sebagai Kepala Badan Pangan Nasional

Biodata

*Indonesian
50 years old
Born in Palangkaraya, November 27, 1974*

Domicile *DKI Jakarta, Indonesia*

Appointment History and Legal Basis

Serving on the Board of Commissioners based on the Minister of State-Owned Enterprises Decree No. SK-342/MBU/12/2023, dated December 1, 2023, until 2028

Education

- *Master's degree in civil engineering at Atma Jaya University Yogyakarta (2000)*
- *Bachelor's degree in civil engineering at Atma Jaya University Yogyakarta (1998)*

Employment History

He started his leadership career as President Director of Food Station Tjipinang Jaya from September 29, 2015 until November 15, 2020 and then President Director of PT. Rajawali Nusantara Indonesia (RNI)/Holding BUMN Pangan ID FOOD since November 16, 2020. He was appointed Head of the National Food Agency on February 21, 2022.

Concurrent Position

*Within the Company: none
Outside the Company: Head of the National Food Agency (2022–present).*

Affiliation

He has no affiliation with other members of the Board of Commissioners and the Board of Directors. However, he is affiliated with the Shareholder, which is the Government of the Republic of Indonesia, through his position as Head of the National Food Agency.



Musdhalifah Machmud

Anggota Dewan Pengawas | *Member of the Board of Commissioners*

Periode Jabatan: 17 November 2021 s.d. 17 November 2026, Periode Kedua
Tenure: November 17, 2021 to November 17, 2026, Second Term

Data Pribadi

Warga negara Indonesia
 Usia 60 tahun
 Kelahiran Makassar, 13 September 1964

Domisili DKI Jakarta, Indonesia

Riwayat Penunjukan dan Dasar Hukum

Menjabat pada jajaran Dewan Pengawas berdasarkan Keputusan Menteri BUMN No. SK-128/MBU/06/2016 tanggal 30 Juni 2016 untuk masa jabatan hingga tahun 2021. Berdasarkan Keputusan Menteri BUMN No. SK-358/MBU/11/2021 tanggal 17 November 2021 Musdhalifah Machmud kembali diangkat sebagai Anggota Dewan Pengawas untuk masa jabatan hingga 5 (lima) tahun ke depan.

Pendidikan

- Doktor (S3) bidang Manajemen Bisnis dari Institut Pertanian Bogor (IPB) (2020).
- Magister (S2) Studi Pembangunan dari Institut Teknologi Bandung (ITB) (2003).
- Diploma of Monitoring Indonesian Environment di International Institute for Aerospace Survey and Earth Science (ITC) di Enschede, Belanda (1992).
- Sarjana (S1) Manajemen Hutan dari Institut Pertanian Bogor (IPB) (1987).

Riwayat Profesi

Berkarier di Kementerian Koordinator Bidang Perekonomian sejak tahun 2002, khususnya pada bidang kehutanan, perkebunan, hortikultura, pangan dan agribisnis.

Rangkap Jabatan

Di dalam Perusahaan: Ketua Komite Pemantau Risiko dan Tata Kelola Perusahaan.

Di luar Perusahaan: Deputi Bidang Koordinasi Pangan dan Agribisnis Kementerian Koordinator Bidang Perekonomian (2015-sekarang).

Hubungan Afiliasi

Tidak memiliki hubungan afiliasi dengan Dewan Pengawas lainnya maupun dengan Direksi. Namun, beliau memiliki hubungan afiliasi dengan Pemilik Modal, Pemerintah Indonesia, melalui rangkap jabatan pada Kementerian Koordinator Bidang Perekonomian selaku kementerian teknis.

Biodata

Indonesian
 60 years old
 Born in Makassar, September 13, 1964

Domicile DKI Jakarta, Indonesia.

Appointment History and Legal Basis

She serves on the Board of Commissioners based on the Minister of State-Owned Enterprises Decree No. SK-128/MBU/06/2016, dated June 30, 2016 until 2021. Based on the Minister of State-Owned Enterprises Decree No. SK-358/MBU/11/2021, dated November 17, 2021, Musdhalifah Machmud was reappointed as a Member of the Board of Commissioners for another five (5) years.

Education

- *Doctorate in business management at Bogor Agricultural Institute (IPB) (2020)*
- *Master's degree in development studies at Bandung Institute of Technology (ITB) (2003)*
- *Diploma in monitoring Indonesian environment at International Institute for Aerospace Survey and Earth Science (ITC) at Enschede, Netherlands (1992)*
- *Bachelor's degree in forest management at Bogor Agricultural Institute (IPB) (1987).*

Employment History

She has worked in the Coordinating Ministry for Economic Affairs since 2002, particularly in forestry, plantation, horticulture, food, and agribusiness sectors.

Concurrent Position

Within the Company: Chair of Risk Monitoring and Corporate Governance Committee

Outside the Company: Deputy for Food and Agribusiness Coordination in the Coordinating Ministry for Economic Affairs (2015–present).

Affiliation

She has no affiliation with other members of the Board of Commissioners and the Board of Directors. However, she is affiliated with the Shareholder, which is the Government of the Republic of Indonesia, through her position in the Coordinating Ministry for Economic Affairs as the technical ministry.



Fadry Djufry

Anggota Ketua Dewan Pengawas | *Member of the Board of Commissioners*

Periode Jabatan: 9 September 2020 s.d. 9 September 2025, Periode Pertama
Tenure: September 9, 2020 to September 9, 2025, First Term

Data Pribadi

Warga negara Indonesia
 Usia 55 tahun
 Kelahiran Makassar, 14 Maret 1969

Domisili DKI Jakarta, Indonesia

Riwayat Penunjukan dan Dasar Hukum

Menjabat Anggota Dewan Pengawas berdasarkan Keputusan Menteri BUMN No. SK-279/MBU/09/2020 tanggal 9 September 2020 untuk masa jabatan hingga 5 (lima) tahun. Jabatan ini merupakan periode yang pertama, sebelumnya beliau tidak pernah menjabat dalam jajaran Dewan Pengawas Perusahaan.

Pendidikan

- Doktor (S3) bidang Agroklimatologi/Pemodelan Tanaman dari Institut Pertanian Bogor (IPB) (2005)
- Magister (S2) Agroklimatologi/Pemodelan Tanaman dari Institut Pertanian Bogor (IPB) (2000).
- Sarjana (S1) Agronomi dari Universitas Hassanudin Makassar (1993)

Riwayat Profesi

Berkarier sebagai peneliti bidang budidaya dan produksi tanaman di Kementerian Pertanian sejak tahun 1994. Beliau juga berkarier sebagai dosen pada beberapa universitas.

Rangkap Jabatan

Di dalam Perusahaan: Anggota Komite Nominasi dan Remunerasi (2020-sekarang).
 Di luar Perusahaan: Kepala Badan Penelitian dan Pengembangan Pertanian (Balitbangtan) Kementerian Pertanian (2019-sekarang).

Hubungan Afiliasi

Tidak memiliki hubungan afiliasi dengan Dewan Pengawas lainnya maupun dengan Direksi. Namun, beliau memiliki hubungan afiliasi dengan Pemilik Modal, Pemerintah Indonesia, melalui rangkap jabatan pada Kementerian Pertanian selaku kementerian teknis.

Biodata

Indonesian
 55 years old
 Born in Makassar, March 14, 1969

Domicile DKI Jakarta, Indonesia

Appointment History and Legal Basis

He serves as a Member of the Board of Commissioners based on the Minister of State-Owned Enterprises Decree No. SK-279/MBU/09/2020, dated September 9, 2020 for a tenure of five (5) years. This is his first term. He had never previously served on the Board of Commissioners of the Company.

Education

- *Doctorate in agro climatology/plant modeling at Bogor Agricultural Institute (IPB) (2005)*
- *Master's degree in agro climatology/plant modeling at Bogor Agricultural Institute (IPB) (2000)*
- *Bachelor's degree in agronomy at Hassanuddin University Makassar (1993)*

Employment History

He has become a researcher of plant cultivation and production at the Ministry of Agriculture since 1984. He also teaches at several universities.

Concurrent Position

Within the Company: Member of the Nomination and Remuneration Committee (2020–present)
Outside the Company: Head of Agricultural Research and Development (Balitbangtan) at the Ministry of Agriculture (2019–present)

Affiliation

He has no affiliation with other members of the Board of Commissioners and the Board of Directors. However, he is affiliated with the Shareholder, which is the Government of the Republic of Indonesia, through his position in the Ministry of Agriculture as the technical ministry.



I Gusti Ketut Swadana

Anggota Ketua Dewan Pengawas | *Member of the Board of Commissioners*

Periode Jabatan: 12 Mei 2023 s.d.
1 Desember 2028, Periode Pertama
*Tenure: May 12, 2023 to December 1, 2028
First Term*

Data Pribadi

Warga negara Indonesia
Usia 54 tahun
Kelahiran Bali, 30 September 1970

Pendidikan:

- Doktor (S3) bidang Manajemen Pemasaran Kontemporer dari STIE Pasundan Bandung (2017)
- Magister (S2) bidang Magister Manajemen (2012)
- Sarjana (S1) dari Universitas Terbuka (2000)

Riwayat Profesi

Memulai pengabdian sebagai Pegawai Negeri Sipil di tahun 1991 di Kementerian Perdagangan hingga menjabat sebagai Sekretaris Direktorat Jenderal Perdagangan Dalam Negeri di tahun 2021. Beliau ditunjuk sebagai Deputi Bidang Ketersediaan dan Stabilisasi Pangan, Badan Pangan Nasional di tahun 2022 kemudian ditugaskan sebagai Dewan Pengawas Perum BULOG terhitung sejak 12 Mei 2023.

Rangkap Jabatan

Di dalam Perusahaan: tidak ada
Di luar Perusahaan: Deputi Bidang Ketersediaan dan Stabilisasi Pangan, Badan Pangan Nasional (2022-sekarang)

Hubungan Afiliasi

Tidak memiliki hubungan afiliasi dengan Dewan Pengawas lainnya maupun dengan Direksi. Namun, beliau memiliki hubungan afiliasi dengan Pemilik Modal, Pemerintah Indonesia, melalui rangkap jabatan pada Kementerian Perdagangan.

Biodata

*Indonesian
54 years old
Born in Bali, on September 30, 1970*

Education

- *Doctorate in contemporary marketing management at Pasundan College of Economics, Bandung (2017)*
- *Master's degree in management (2012)*
- *Bachelor's degree at Open University (2000)*

Employment History

He served as the Government Civil Servant in the Ministry of Trade in 1991 and became the Secretary of the Directorate General of Domestic Trade in 2021. He was appointed Deputy for Food Availability and Stabilization of the National Food Agency in 2022 and then assigned to the Board of Commissioners of Perum BULOG on May 12, 2023.

Concurrent Position

*Within the Company: none
Outside the Company: Deputy for Food Availability and Stabilization of the National Food Agency (2022–present)*

Affiliation

He has no affiliation with other members of the Board of Commissioners and the Board of Directors. However, he is affiliated with the Shareholder, which is the Government of the Republic of Indonesia, through his position in the Ministry of Trade.



Dian Safitri

Anggota Dewan Pengawas/Pengawas Independen
Member of the Board of Commissioners/Independent
Commissioner

Periode Jabatan: 9 September 2020 s.d.
9 September 2025, Periode Pertama
Tenure: September 9, 2020 to September 9, 2025, First Term

Data Pribadi

Warga negara Indonesia
Usia 48 tahun
Kelahiran Jakarta, 14 September 1976

Domisili DKI Jakarta, Indonesia

Riwayat Penunjukan dan Dasar Hukum

Menjabat Anggota Dewan Pengawas/Pengawas Independen berdasarkan Keputusan Menteri BUMN No. SK-279/MBU/09/2020 tanggal 9 September 2020 untuk masa jabatan hingga 5 (lima) tahun. Jabatan ini merupakan periode yang pertama, sebelumnya beliau tidak pernah menjabat dalam jajaran Dewan Pengawas Perum BULOG.

Pendidikan

Sarjana (S1) Hukum dari Universitas Airlangga Surabaya (1995).

Riwayat Profesi

Pernah menjadi staf di US Commercial Service pada Konsulat Jenderal Amerika Serikat Surabaya (2000), kemudian pernah berkarier di UBER Indonesia, Cerment Mexico, Barito Pacific, Inke Maris & Associates, serta menangani berbagai program skala nasional termasuk GAVI. Sebelum bergabung di Perum BULOG, beliau menjabat sebagai Director of Corporate Affairs di Alibaba Group.

Rangkap Jabatan

Di dalam Perusahaan: Ketua Komite Nominasi dan Remunerasi.

Di luar Perusahaan: Tenaga Ahli Menteri BUMN Bidang Komunikasi Publik, Kementerian BUMN (2020-sekarang).

Hubungan Afiliasi

Tidak memiliki hubungan afiliasi dengan Dewan Pengawas lainnya maupun dengan Direksi. Namun, beliau memiliki hubungan afiliasi dengan Pemilik Modal, Pemerintah Indonesia, melalui rangkap jabatan pada Kementerian BUMN selaku kuasa pemilik modal.

Biodata

Indonesian
48 years old
Born in Jakarta, September 14, 1976

Domicile DKI Jakarta, Indonesia

Appointment History and Legal Basis

She serves as a Member of the Board of Commissioners/Independent Commissioner based on the Minister of State-Owned Enterprises Decree SK-279/MBU/09/2020, dated September 9, 2020 for a tenure of five (5) years. The position is her first term. She had never previously served on the Board of Commissioners of Perum BULOG.

Education

Bachelor of Laws at Airlangga University Surabaya (1995)

Employment History

She served as staff at US Commercial Service at the United States Consulate General in Surabaya (2020), then worked at UBER Indonesia, Cerment Mexico, Barito Pacific, Inke Maris & Associates, and handled various national-scale programs including GAVI. Prior to joining Perum BULOG, she served as Director of Corporate Affairs at Alibaba Group.

Concurrent Position

Within the Company: Chair of the Nomination and Remuneration Committee

Outside the Company: Expert for Public Communication at the Ministry of State-owned Enterprises (2020–present).

Affiliation

She has no affiliation with other members of the Board of Commissioners and the Board of Directors. However, she is affiliated with the Shareholder, which is the Government of the Republic of Indonesia, through her position in Ministry of SOEs as the authorized shareholder.



Donny Gahral Adian

Anggota Dewan Pengawas/Pengawas Independen
Member of Board of Commissioners/Independent
Commissioner

Periode Jabatan: 13 Januari 2021 s.d. 13 Januari 2026,
Periode Pertama
Tenure: January 13, 2021 to January 13, 2026, First Term

Data Pribadi

Warga negara Indonesia
Usia 50 tahun
Kelahiran Jakarta, 30 Agustus 1974

Domisili Jawa Barat, Indonesia

Riwayat Penunjukan dan Dasar Hukum

Menjabat Anggota Dewan Pengawas/Pengawas Independen berdasarkan Keputusan Menteri BUMN No. SK-14/MBU/01/2021 tanggal 13 Januari 2021 untuk masa jabatan hingga 5 (lima) tahun. Jabatan ini merupakan periode yang pertama, sebelumnya beliau tidak pernah menjabat dalam jajaran Dewan Pengawas Perum BULOG.

Pendidikan

- Doktor (S3) Filsafat dari Fakultas Ilmu Pengetahuan Budaya, Universitas Indonesia (2009).
- Magister (S2) Filsafat dari Fakultas Ilmu Pengetahuan Budaya, Universitas Indonesia (2000).
- Sarjana (S1) Sastra Inggris dari Fakultas Ilmu Pengetahuan Budaya, Universitas Indonesia (1993).

Riwayat Profesi

Berkarier sebagai pengajar di Universitas Indonesia (1999-sekarang) serta Sekolah Tinggi Hukum Militer dan Sekolah Tinggi Intelijen Negara. Sempat menjabat Tenaga Ahli Utama Kantor Staf Presiden (2020-2021).

Rangkap Jabatan

Di dalam Perusahaan: tidak ada
Di luar Perusahaan: Dosen Tetap Departemen Filsafat Universitas Indonesia (1999-sekarang), Dosen Sekolah Tinggi Intelijen Negara (2016-sekarang), dan Dosen Sekolah Tinggi Hukum Militer (2018-sekarang)

Hubungan Afiliasi

Tidak memiliki hubungan afiliasi dengan Pemilik Modal, Dewan Pengawas lainnya maupun dengan Direksi.

Biodata

Indonesian
50 years old
Born in Jakarta, August 30, 1974

Domicile West Java, Indonesia

Appointment History and Legal Basis

He serves as a Member of the Board of Commissioners/Independent Commissioner based on the Minister of State-Owned Enterprises Decree No. SK-14/MBU/01/2021, dated January 13, 2021, for a tenure of five (5) years. The position is his first term. He had never previously served on the Board of Commissioners of Perum BULOG.

Education

- Doctorate in philosophy at Faculty of Cultural Sciences, University of Indonesia (2009)
- Master's degree in philosophy at Faculty of Cultural Sciences, University of Indonesia (2000)
- Bachelor's degree in English literature at Faculty of Cultural Sciences, University of Indonesia (1993)

Employment History

He teaches at University of Indonesia (1999-present) and College of Military Law and College of State Intelligence. Had served as the Main Expert Staff of the Presidential Staff Office (2020-2021).

Concurrent Position

Within the Company: none
Outside the Company: Permanent Lecturer at the Department of Philosophy, University of Indonesia (1999-present), Lecturer at the State Intelligence College (2016-present), and Lecturer at the Military Law College (2018-present)

Affiliation

He has no affiliation with the Shareholder, other members of the Board of Commissioners, and the Board of Directors.



H. Zainut Tauhid

Anggota Dewan Pengawas/Pengawas Independen
Member of Board of Commissioners/Independent
Commissioner

Periode Jabatan: 1 Agustus 2023 s.d. 1 Agustus 2028,
Periode Pertama
Tenure: August 1, 2023 to August 1, 2028, First Term

Data Pribadi

Warga negara Indonesia
Usia 61 tahun
Kelahiran Jepara, 20 Juli 1963.

Domisili DKI Jakarta, Indonesia

Riwayat Penunjukan dan Dasar Hukum

Menjabat Anggota Dewan Pengawas/Pengawas Independen berdasarkan Keputusan Menteri BUMN No. SK-224/MBU/08/2023 tanggal 1 Agustus 2023 untuk masa jabatan hingga 5 (lima) tahun. Jabatan ini merupakan periode yang pertama, sebelumnya beliau tidak pernah menjabat dalam jajaran Dewan Pengawas Perum BULOG.

Pendidikan

- Doktor (S3) Studi Pemikiran Politik Islam di Universitas Islam Negeri Syarif Hidayatullah Jakarta (2021).
- Magister (S2) Ilmu Pemerintahan Universitas Satyagama (2009).
- Sarjana (S1) Ilmu Dasar Agama di Universitas Ibnu Chaldun (1998).

Riwayat Profesi

Pernah menjadi Anggota DPR RI Komisi VIII dan Komisi IV (1997-1999, 2004-2019), Wakil Ketua Badan Sosialisasi MPR RI dan Anggota Mahkamah Kehormatan Dewan (2014-2019). Wakil Sekretaris dari Badan Pelaksanaan Harian Dewan Syariah Nasional, Majelis Ulama Indonesia (MUI) periode 2010-2015 dan pernah menjadi Ketua Bidang Hukum dan Perundangan-undangan MUI. Beliau menjabat Wakil Menteri Agama Indonesia Kabinet Indonesia Maju (2019-2023), serta sebagai Wakil Ketua Dewan Pertimbangan MUI.

Rangkap Jabatan

Di dalam Perusahaan: Ketua Komite Audit
Di luar Perusahaan: Wakil Ketua Dewan Pertimbangan MUI

Hubungan Afiliasi

Tidak memiliki hubungan afiliasi dengan Pemilik Modal, Dewan Pengawas lainnya maupun dengan Direksi.

Biodata

Indonesian
61 years old
Born in Jepara, July 20, 1963

Domicile DKI Jakarta, Indonesia

Appointment History and Legal Basis

He serves as Member of Board of Commissioners/Independent Commissioner based on the Minister of State-Owned Enterprises Decree No. SK-224/MBU/08/2023, dated August 1, 2023, for a tenure of five (5) years. The position is his first term. He had never previously served on the Board of Commissioners of Perum BULOG.

Education

- Doctorate in studies in Islamic political thought at Universitas Islam Negeri Syarif Hidayatullah, Jakarta (2021)
- Master's of Public Administration at Faculty of Cultural Sciences, Satyagama University (2009)
- Bachelor's degree in basic science of religion at Ibnu Chaldun University (1998)

Employment History

He was a member of the House of Representative Commission VIII and Commission IV of the Republic of Indonesian (1997–1999, 2004–2019), Deputy Chair of the Socialization Body of People's Consultative Assembly of the Republic of Indonesian and Member of the Council's Honorary Court (2014–2019), Deputy Secretary of the Daily Implementation Body of the National Sharia Council of Indonesian Ulema Council (MUI) from 2010–2015 and Division Head of the MUI Law and Legislation. He served as Deputy Minister of Religion of Indonesia in the Onward Indonesia Cabinet (2019–2023) and Deputy Chair of the MUI Advisory Council.

Concurrent Position

Within the Company: Chairperson of the Audit Committee
Outside the Company: Deputy Chairman of the Advisory Council MUI

Affiliation

He has no affiliation with the Shareholder, other members of the Board of Commissioners, and the Board of Directors.



Bayu Krisnamurthi

Direktur Utama | *President Director*

Periode Jabatan: 1 Desember 2023 s.d. 1 Desember 2028,
Periode Pertama
Tenure: December 1, 2023 to December 1, 2028, First Term

PROFIL DIREKSI | PROFILES OF THE BOARD OF DIRECTORS

Data Pribadi

Warga negara Indonesia

Usia 60 tahun. Kelahiran Manado, 18 Oktober 1964.

Domisili Jawa Barat, Indonesia

Riwayat Penunjukan dan Dasar Hukum

Menjabat Direktur Utama berdasarkan Keputusan Menteri BUMN No. SK-341/MBU/12/2023 tanggal 1 Desember 2023 untuk masa jabatan hingga 5 (lima) tahun. Jabatan ini merupakan periode yang pertama, sebelumnya beliau tidak pernah menjabat dalam jajaran Direksi.

Pendidikan

- Doktor (S3) Ekonomi Pertanian di Institut Pertanian Bogor (1998)
- Magister (S2) Ekonomi Pertanian di Institut Pertanian Bogor (1991)
- Sarjana (S1) Agribisnis di Institut Pertanian Bogor (1987)

Riwayat Profesi

Memulai karir sebagai dosen di IPB sejak tahun 1998, kemudian diangkat sebagai Direktur Eksekutif Pusat Studi Pembangunan IPB (2000), Direktur Pusat Studi Pembangunan IPB (2002), dan Direktur Pusat Studi Pembangunan Pertanian dan Pedesaan IPB (2005). Menjabat Staf Ahli Menteri Koordinator Perekonomian Bidang Penanggulangan Kemiskinan (2005-2008), serta Pelaksana Harian Deputi Menteri Koordinator Perekonomian Bidang Pertanian dan Kelautan. Pernah menjabat sebagai Anggota Dewan Pengawas Perum Bulog tahun 2007 hingga 2012, Ketua Tim Koordinasi Stabilitas Pangan Pokok, Wakil Menteri Pertanian (2010 - 2011), Wakil Menteri Perdagangan Kabinet Indonesia Bersatu II. Beliau diangkat menjadi Direktur Utama Badan Pengelola Dana Perkebunan Kelapa Sawit (2015-2017), Komisaris Utama di PT. Rajawali Nusantara Indonesia pada tahun 2021 dan ditugaskan kembali menjadi Ketua Dewan Pengawas Perum Bulog terhitung sejak 4 Juli 2023.

Rangkap Jabatan

Tidak memiliki rangkap jabatan, baik di dalam maupun di luar Perusahaan.

Hubungan Afiliasi

Tidak memiliki hubungan afiliasi dengan Pemilik Modal, Dewan Pengawas lainnya maupun dengan Direksi.

Biodata

Indonesian

60 years old. Born in Manado, October 18, 1964

Domicile West Java, Indonesia

Appointment History and Legal Basis

He serves as President Director based on the Minister of State-owned Enterprises Decision No. SK-341/MBU/12/2023, dated December 1, 2023, for a tenure of five (5) years. The position is his first term. He had never previously served on the Board of Directors.

Education

- *Doctorate in Agricultural Economics at Bogor Agricultural Institute (1998)*
- *Master's Agricultural Economics at Bogor Agricultural Institute (1991)*
- *Bachelor's degree in Agribusiness at Bogor Agricultural Institute (1987)*

Employment History

He started his career as a lecturer at Bogor Agricultural Institute IPB in 1998. Then, he was appointed as Executive Director of the IPB Center for Development Studies (2000), Director of the IPB Center for Development Studies (2002), and Director of the IPB Center for Agricultural and Rural Development Studies (2005). He served as Assistant to the Coordinating Minister for the Economy for Poverty Alleviation (2005-2008) and Daily Acting Deputy to the Coordinating Minister for the Economy for Agriculture and Maritime Affairs. He served as Member of the Supervisory Board of Perum Bulog in 2007-2012, Chair of the Staple Food Stabilization Coordination Team, Deputy Minister of Agriculture (2010-2011), Deputy Minister of Trade in the United Indonesia Cabinet II. He was appointed as President Director of the Palm Oil Plantation Fund Management Agency (2015-2017), President Commissioner at PT Rajawali Nusantara Indonesia in 2021 and reassigned at Perum Bulog as President Commissioner as of July 4, 2023.

Concurrent Position

He has no concurrent position both within and outside the Company.

Affiliation

He has no affiliation with the Shareholder, other members of the Board of Commissioners, and the Board of Directors.



Bagya Mulyanto

Direktur Keuangan | Finance Director

Periode Jabatan:

- Periode Pertama : 10 Oktober 2018 s.d. 10 Oktober 2020

- Periode Kedua : 1 Desember 2023 s.d. 1 Desember 2028

Tenure:

-First term: October 10, 2018 to October 10, 2020

-Second term: December 1, 2023 to December 1, 2028

Data Pribadi

Warga negara Indonesia

Usia 56 tahun

Kelahiran Karanganyar, 9 Oktober 1968

Domisili

DKI Jakarta, Indonesia

Riwayat Penunjukan dan Dasar Hukum

Periode Pertama :

Menjabat sebagai Direktur SDM dan Umum Perum BULOG berdasarkan Keputusan Menteri Badan Usaha Milik Negara No. SK-267/MBU/10/2018 tanggal 10 Oktober 2018 untuk masa jabatan hingga 5 (lima) tahun. Jabatan ini merupakan periode yang pertama.

Kemudian, Beliau mendapat pengalihan penugasan berdasarkan SK-341/MBU/10/2020 tanggal 21 Oktober 2020 menjadi Direktur Keuangan dengan meneruskan sisa masa jabatan sebelumnya.

Periode Kedua :

Menjabat sebagai Direktur Keuangan Perum BULOG berdasarkan SK-341/MBU/12/2023 tanggal 1 Desember 2023. Jabatan ini merupakan periode yang kedua.

Pendidikan

- Magister (S2) Manajemen dari Institut Pertanian Bogor (IPB) (2007).
- Sarjana (S1) Ekonomi dari Universitas Jenderal Sudirman, Purwokerto (1992).

Riwayat Profesi

Berkarier di Kementerian BUMN, pernah menjabat sebagai Asdep Bidang Usaha Pertambangan, Industri Strategis dan Media Kementerian BUMN (2015-2017). Dipercaya untuk menjabat Direktur Utama PT Perkebunan Nusantara VIII (2017-2018).

Rangkap Jabatan

Tidak memiliki rangkap jabatan, baik di dalam maupun di luar Perusahaan.

Hubungan Afiliasi

Tidak memiliki hubungan afiliasi dengan Pemilik Modal, dengan Dewan Pengawas, maupun dengan Direksi lainnya.

Biodata

Indonesian

56 years old

Born in Karanganyar, October 9, 1968

Domicile

DKI Jakarta, Indonesia.

Appointment History and Legal Basis

First Period:

He served as Director of Human Resources and General Affairs of Perum BULOG based on the Minister of State-Owned Enterprises Decree No. SK-267/MBU/10/2018 dated October 10, 2018, for a term of office of up to five (5) years. This position is his first period, but he was transferred as Director of Finance for the remaining term of office based on SK-341/MBU/10/2020, dated October 21, 2020.

Second Period:

He served as Director of Finance of Perum BULOG based on SK-341/MBU/12/2023 dated December 1, 2023. This position is his second period.

Education

- Master of Management from Bogor Agricultural Institute (IPB) (2007)
- Bachelor of Economy from Jenderal Sudirman University, Purwokerto (1992)

Employment History

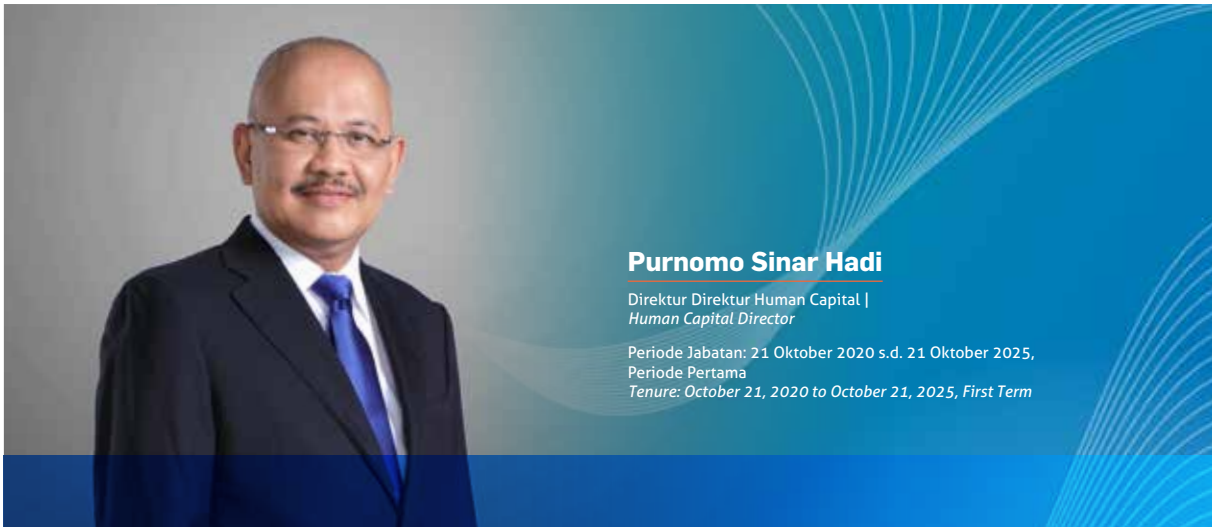
He worked at the Ministry of State-owned Enterprises. He served as Deputy Assistant for Mining, Strategic Industries, and Media sectors at the Ministry of State-owned Enterprises (2015–2017). He became President Director of PT Perkebunan Nusantara VIII (2017–2018).

Concurrent Position

He has no concurrent position both within and outside the company.

Affiliation

He has no affiliation with the Shareholder, members of the Board of Commissioners, and the Board of Directors.



Purnomo Sinar Hadi

Direktur Direktur Human Capital |
Human Capital Director

Periode Jabatan: 21 Oktober 2020 s.d. 21 Oktober 2025,
Periode Pertama
Tenure: October 21, 2020 to October 21, 2025, First Term

Data Pribadi

Warga negara Indonesia
Usia 58 tahun
Kelahiran Purbalingga, 21 September 1966

Domisili

DKI Jakarta, Indonesia

Riwayat Penunjukan dan Dasar Hukum

Menjabat Direktur Human Capital berdasarkan SK Menteri BUMN No. SK-341/MBU/10/2020 tanggal 21 Oktober 2020 untuk masa jabatan hingga 5 (lima) tahun. Jabatan ini merupakan periode yang pertama, sebelumnya beliau tidak pernah menjabat dalam jajaran Direksi Perum BULOG.

Pendidikan

- Magister (S2) Manajemen Keuangan dari Universitas Bhayangkara, Jakarta (2003).
- Sarjana (S1) Manajemen dari Universitas Jenderal Sudirman, Purwokerto (1990).

Riwayat Profesi

Pernah menjabat sebagai Anggota Dewan Komisaris PT Bukit Asam (Persero) Tbk (2016–2018), kemudian menjabat sebagai Direktur Keuangan PT Askrindo (Persero) (2018–2020), dan pernah menjabat sebagai Pelaksana di Kementerian BUMN (2020).

Rangkap Jabatan

Tidak memiliki rangkap jabatan, baik di dalam maupun di luar Perusahaan.

Hubungan Afiliasi

Tidak memiliki hubungan afiliasi dengan Pemilik Modal, dengan Dewan Pengawas, maupun dengan Direksi lainnya.

Biodata

Indonesian
58 years old
Born in Purbalingga, September 21, 1966

Domicile

DKI Jakarta, Indonesia

Appointment History and Legal Basis

He serves as Human Capital Director based on the Minister of State-Owned Enterprises Decree No. SK-341/MBU/10/2020, dated October 21, 2020, for a tenure of five (5) years. The position is the first term. He never served on the Board of Directors of Perum BULOG previously.

Education

- Master's degree in financial management at Bhayangkara University, Jakarta (2003)
- Bachelor of Management at Jenderal Sudirman University, Purwokerto (1990)

Employment History

He served as a Member of the Board of Commissioners for PT Bukit Asam (Persero) Tbk (2016–2018), Finance Director for PT Askrindo (Persero) (2018–2020,) and Implementer at the Ministry of State-owned Enterprises (2020).

Concurrent Position

He has no concurrent position both within and outside the Company.

Affiliation

He has no affiliation with the Shareholder, members of the Board of Commissioners, and the Board of Directors.



Febby Novita

Direktur Bisnis | *Business Director*

Periode Jabatan: 21 Oktober 2020 s.d. 21 Oktober 2025,
Periode Pertama

Tenure: October 21, 2020 to October 21, 2025, First Term

Data Pribadi

Warga negara Indonesia

Usia 51 tahun

Kelahiran Palembang, 28 November 1973

Domisili

Jawa Barat, Indonesia

Riwayat Penunjukan dan Dasar Hukum

Menjabat Direktur Bisnis berdasarkan SK Menteri BUMN No. SK-341/MBU/10/2020 tanggal 21 Oktober 2020 untuk masa jabatan hingga 5 (lima) tahun. Jabatan ini merupakan periode yang pertama, sebelumnya beliau tidak pernah menjabat dalam jajaran Direksi Perum BULOG.

Pendidikan

- Magister (S2) Manajemen dan Bisnis dari Institut Pertanian Bogor (IPB) (2016).
- Sarjana (S1) Manajemen Perusahaan dari Universitas Pancasila, Jakarta (2001).

Riwayat Profesi

Berkarier di Perum BULOG sejak tahun 1998. Pernah menjabat sebagai Wakil Kepala Divisi Regional Jakarta dan Banten Perum BULOG (2017- 2019), kemudian ditugaskan menjadi Kepala Divisi Penjualan Grosir dan Pasar Pemerintah, Direktorat Komersial Perum BULOG (2019-2020).

Rangkap Jabatan

Tidak memiliki rangkap jabatan, baik di dalam maupun di luar Perusahaan.

Hubungan Afiliasi

Tidak memiliki hubungan afiliasi dengan Pemilik Modal, dengan Dewan Pengawas, maupun dengan Direksi lainnya.

Biodata

Indonesian

51 years old

Born in Palembang, November 28, 1973

Domicile

West Java, Indonesia

Appointment History and Legal Basis

She serves as Business Director based on the Minister of State-Owned Enterprises Decree No. SK-341/MBU/10/2020, dated October 21, 2020, for a tenure of five (5) years. The position is the first term. She never served on the Board of Directors of Perum BULOG previously.

Education

- *Master's degree in Management and Business at Bogor Agricultural Institute (IPB) (2016)*
- *Bachelor's degree in company management from Pancasila University, Jakarta (2001)*

Employment History

She has worked for Perum BULOG since 1998. She served as Deputy Division Head of the Regional Jakarta and Banten for Perum BULOG (2017–2019) and was assigned Division Head of the Wholesale and Government Market of the Commercial Directorate for Perum BULOG (2019–2020).

Concurrent Position

She has no concurrent position both within and outside the Company.

Affiliation

She has no affiliation with the Shareholder, members of the Board of Commissioners, and the Board of Directors.



Mokhamad Suyamto

Direktur Supply Chain dan Pelayanan Publik
Supply Chain and Public Service Director

Periode Jabatan: 21 Oktober 2020 s.d. 21 Oktober 2025,
 Periode Pertama
Tenure: October 21, 2020 to October 21, 2025, First Term

Data Pribadi

Warga negara Indonesia
 Usia 53 tahun
 Kelahiran Kendal, 5 November 1971

Domisili

DKI Jakarta, Indonesia

Riwayat Penunjukan dan Dasar Hukum

Menjabat Direktur Supply Chain dan Pelayanan Publik berdasarkan SK Menteri BUMN No. SK-341/MBU/10/2020 tanggal 21 Oktober 2020 untuk masa jabatan hingga 5 (lima) tahun. Jabatan ini merupakan periode yang pertama, sebelumnya beliau tidak pernah menjabat dalam jajaran Direksi Perum BULOG.

Pendidikan

- Magister (S2) Agronomi dari Universitas Gadjah Mada Yogyakarta (2010).
- Sarjana (S1) Manajemen Agribisnis dari Universitas Jenderal Sudirman, Purwokerto (1995).

Riwayat Profesi

Berkarier di Perum BULOG sejak tahun 1997. Pernah menjabat sebagai Kepala Divisi Komunikasi Pemasaran dan Pembinaan Anak Perusahaan, Direktorat Komersial (2020), kemudian ditugaskan menjadi Pemimpin Wilayah Kantor Wilayah Jakarta dan Banten (2020).

Rangkap Jabatan

Tidak memiliki rangkap jabatan, baik di dalam maupun di luar Perusahaan.

Hubungan Afiliasi

Tidak memiliki hubungan afiliasi dengan Pemilik Modal, dengan Dewan Pengawas, maupun dengan Direksi lainnya.

Biodata

Indonesian
 53 years old
 Born in Kendal, November 5, 1971

Domicile

DKI Jakarta, Indonesia

Appointment History and Legal Basis

He serves as Supply Chain and Public Service Director based on the Minister of State-Owned Enterprises Decree No. SK-341/MBU/10/2020, dated October 21, 2020, for a tenure of five (5) years. The position is the first term. He never served on the Board of Directors for Perum BULOG previously.

Education

- Master's degree in agronomy at Gadjah Mada University Yogyakarta (2010)
- Bachelor's degree in agribusiness management at Jenderal Sudirman University, Purwokerto (1995)

Employment History

He has worked at Perum BULOG since 1997. He served as Division Head of the Marketing Communications and Subsidiary Development of the Commercial Directorate (2020) and then was assigned Head of the Jakarta and Banten Regional Office (2020).

Concurrent Position

Has no concurrent position both within and outside the Company.

Affiliation

He has no affiliation with the Shareholder, members of the Board of Commissioners, and the Board of Directors.



Sonya Mamoriska

Direktur Transformasi & Hubungan Kelembagaan
Transformation and Institutional Relations Director

Periode Jabatan: 1 Desember 2023 – 1 Desember 2028,
Periode Pertama
Tenure: December 1, 2023 - December 1, 2028, First Term

Data Pribadi

Warga negara Indonesia
Usia 55 tahun
Kelahiran Medan, 26 Maret 1969

Domisili

DKI Jakarta, Indonesia

Riwayat Penunjukan dan Dasar Hukum

Menjabat Direktur Transformasi dan Hubungan Kelembagaan berdasarkan SK Menteri BUMN No. SK-341/MBU/12/2023 tanggal 1 Desember 2023 untuk masa jabatan hingga 5 (lima) tahun. Jabatan ini merupakan periode yang pertama, sebelumnya beliau tidak pernah menjabat dalam jajaran Direksi Perum BULOG.

Pendidikan

- Doktor (S3) Manajemen Strategik dari Universitas Indonesia (2013)
- Magister (S2) Administrasi Bisnis dari Melbourne Business School (1997)
- Sarjana (S1) Teknik Komputer dari Boston University (1991)

Riwayat Profesi

Berkarier di Perum BULOG sejak tahun 1998. Pernah menjabat sebagai Kepala Divisi Teknologi Informasi Direktorat Keuangan pada tahun 2014, kemudian ditugaskan menjadi Peneliti Utama Pusat Riset dan Perencanaan Strategis Perum BULOG pada tahun 2016, Kepala Divisi Analisis Harga dan Pasar Direktorat Pengadaan pada tahun 2018, Kepala Divisi Pengadaan Beras dan On Farm Direktorat Pengadaan pada tahun 2019, dan Kepala Pusat Perencanaan Strategis dan Manajemen Risiko Perum BULOG.

Rangkap Jabatan

Tidak memiliki rangkap jabatan, baik di dalam maupun di luar Perusahaan.

Hubungan Afiliasi

Tidak memiliki hubungan afiliasi dengan Pemilik Modal, dengan Dewan Pengawas, maupun dengan Direksi lainnya.

Biodata

Indonesian
55 years old
Born in Medan, March 26, 1969

Domicile

DKI Jakarta, Indonesia

Appointment History and Legal Basis

She serves as Business Director based on the Transformation and Institutional Relations Director No. SK-341/MBU/12/2023, dated December 1, 2023, for a tenure of five (5) years. The position is the first term. She never served on the Board of Directors of Perum BULOG previously.

Education

- *Doctorate in strategic management at the University of Indonesia (2013)*
- *Master of Business Administration at Melbourne Business School (1997)*
- *Bachelor's degree in computer engineering at Boston University (1991)*

Employment History

She has had a career at Perum BULOG since 1998. She served as Division Head of the Information Technology of the Directorate of Finance in 2014 and was assigned Principal Researcher at the Research and Strategic Planning Center of Perum BULOG in 2016, Division Head of the Price and Market Analysis of the Procurement Directorate in 2018, Division Head of Rice Procurement and On Farm of Procurement Directorate in 2019, and Head of the Center for Strategic Planning and Risk Management of Perum BULOG.

Concurrent Position

Has no concurrent position both within and outside the Company.

Affiliation

She has no affiliation with the Shareholder, members of the Board of Commissioners, and the Board of Directors.



DAFTAR PEJABAT EKSEKUTIF | EXECUTIVE OFFICERS



LANGGENG WISNU A.

Kepala Satuan
Pengawasan Intern
*Head of Internal Audit
Unit*

Dasar Pengangkatan
Appointment Decree:
KD-90/DS101/
SM.04.01/04/2023



AWALUDIN IQBAL

Sekretaris Perusahaan
Corporate Secretary

Dasar Pengangkatan
Appointment Decree:
KD-149/DS101/
SM.04.01/05/2019



ARJUN ANSOL SIREGAR

Kepala Corporate
University
*Head of Corporate
University*

Dasar Pengangkatan
Appointment Decree:
KD-244/DS101/
SM.04.01/10/2021



CAHYANINGTIYAS RISPINATRI

Kepala Divisi Pengadaan
Cadangan Pangan Pemerintah
Direktorat Supply Chain dan
Pelayanan Publik
*Division Head of Government's
Food Reserve Procurement of
Supply Chain and Public Services
Directorate*

Dasar Pengangkatan
Appointment Decree: KD-305/
DS101/SM.04.01/11/2023



EPI SULANDARI

Kepala Divisi Perencanaan
Operasional dan Pelayanan
Publik Direktorat Supply
Chain dan Pelayanan Publik
*Division Head of Operational
Planning and Public Service
of Supply Chain and Public
Service Directorate*

Dasar Pengangkatan
Appointment Decree:
KD- 244/DS101/
SM.04.01/10/2021



SOPRAN KENEDI

Kepala Divisi Manajemen
Logistik Direktorat
Supply Chain dan
Pelayanan Publik
*Division Head of Logistic
Management Supply
Chain and Public Service
Directorate*

Dasar Pengangkatan
Appointment Decree:
KD-244/DS101/
SM.04.01/2021



YAYAT HIDAYAT F.

Kepala Divisi Manajemen
Mutu Direktorat Supply
Chain dan Pelayanan
Publik
*Division Head of Quality
Management of Supply
Chain and Public Service
Directorate*

Dasar Pengangkatan
Appointment Decree:
KD-305/DS101/
SM.04.01/11/2023



KUSMIAWAN

Kepala Divisi Penjualan
Direktorat Bisnis
*Division Head of Sales of
Business Directorate*

Dasar Pengangkatan
Appointment Decree:
KD-244/DS101/
SM.04.01/2021



**SUBALI AGUNG
GUNAWAN**

Kepala Divisi Pengadaan
dan Manajemen Produk
Direktorat Bisnis
*Division Head of
Procurement and Product
Management of Business
Directorate*

Dasar Pengangkatan
Appointment Decree:
KD-269/DS101/
SM.04.01/10/2023



BOWO KRISTIYONO

Kepala Divisi Pemasaran
dan Pengembangan
Bisnis Direktorat
Bisnis *Division Head of
Marketing and Business
Development of Business
Directorate*

Dasar Pengangkatan
Appointment Decree:
KD-244/DS101/
SM.04.01/10/2021



ERNI RAHMAWATI

Kepala Divisi Anggaran
Direktorat Keuangan
*Division Head of Budget
of Finance Directorate*

Dasar Pengangkatan
Appointment Decree:
KD-269/DS101/
SM.04.01/10/2023



**EKO YOGA CAHYO
UTOMO**

Kepala Divisi Treasury
Direktorat Keuangan
*Division Head of Treasury
of Finance Directorate*

Dasar Pengangkatan
Appointment Decree:
KD-269/DS101/
SM.04.01/10/2023



EKA SUSIA JUSTIKA

Kepala Divisi Akuntansi
Direktorat Keuangan
*Division Head of
Accounting of Finance
Directorate*

Dasar Pengangkatan
Appointment Decree:
KD- 244/DS101/
SM.04.01/10/2021



SITI KUWATI

Kepala Divisi SDM
Direktorat Human
Capital
*Division Head of Human
Resources of Human
Capital Directorate*

Dasar Pengangkatan
Appointment Decree:
KD- 244/DS101/
SM.04.01/10/2021



RADEN ISHA WIYONO

Kepala Divisi Hukum
Direktorat Human
Capital
*Division Head of Legal
Affairs of Human Capital
Directorate*

Dasar Pengangkatan
Appointment Decree:
KD-269/DS101/
SM.04.01/10/2023



JOKO PAMUNGKAS

PJS Kepala Divisi Umum
Direktorat Human
Capital
*Acting Division Head of
General Affairs of Human
Capital Directorate*

Dasar Pengangkatan
Appointment Decree:
KD- 108/DS101/
SM.04.01/05/2022




ZAENAL ARIFIN
Kepala Divisi Pengadaan Barang dan Jasa Direktorat Human Capital
Division Head of Marketing and Business Development Head of Product and Service Procurement of Human Capital Directorate
Dasar Pengangkatan Appointment Decree: KD-108/DS101/SM.04.01/05/2022



ARWAKHUDIN WIDIARSO
Kepala Divisi Manajemen Organisasi Direktorat Human Capital
Division Head of Organization Management of Human Capital Directorate
Dasar Pengangkatan Appointment Decree: KD-108/DS101/SM.04.01/05/2022



JOKO SURYONO
Kepala Divisi Teknologi Informasi Direktorat Transformasi dan Hubungan Kelembagaan
Division Head of Information Technology of Transformation and Institutional Relations Directorate
Dasar Pengangkatan Appointment Decree: KD-244/DS101/SM.04.01/2021



RAMLAN UE
Direktur PT Jasa Prima Logistik Bulog
Director of PT Jasa Prima Logistik Bulog
Dasar Pengangkatan Appointment Decree: KD-149/DS101/SM.04.01/05/2019



IHSAN
Direktur PT Gendhis Multi Manis
Director of PT Gendhis Multi Manis
Dasar Pengangkatan/ Appointment Decree: KD-131/DS101/SM.04.01/04/2019



SRI EMILIA MUDIYANTI
Direktur PT Gendhis Multi Manis
Director of PT Gendhis Multi Manis
Dasar Pengangkatan Appointment Decree: KD-191/DS101/SM.04.01/09/2021



ARRAHIM K. KANAM
Kepala Auditor Internal Wilayah III Kantor Pusat Satuan Pengawasan Intern
Head of Internal Auditor Regional III Head Office of Internal Audit
Unit Dasar Pengangkatan/ Appointment Decree: KD-01/DS101/SM.04.01/01/2023



YUDY PRAKASA YUDHA
General Manager UB Jastasma Direktorat Bisnis
General Manager UB Jastasma of Business Directorate
Dasar Pengangkatan Appointment Decree: KD-108/DS101/SM.04.01/05/2022



RETNANING ADISIWI
General Manajer UB
Opaset Direktorat Bisnis
*General Manager UB
Opaset of Commercial
Directorate*
Dasar Pengangkatan
Appointment Decree:
KD-244/DS101/
SM.04.01/2021



FAUZAN DIPO PRIBADI
General Manager UB
Industri Direktorat Bisnis
*General Manager UB
Industri of Business
Directorate*
Dasar Pengangkatan
Appointment Decree:
KD-60/DS101/
SM.04.01/03/2023



TOPAN RUSPAYANDI
General Manager UB-
BULOG Sentra Niaga
Direktorat Bisnis
*General Manager UB-
BULOG Sentra Niaga of
Business Directorate*
Dasar Pengangkatan
Appointment Decree:
KD-60/DS101/
SM.04.01/03/2023

Demografi Karyawan

Employee Demographics

Demografi Karyawan

Karyawan Perum BULOG terdiri dari karyawan berstatus tetap dan tidak tetap. Per 31 Desember 2023, jumlah karyawan Perum BULOG mencapai 4.194 orang, meningkat/menurun sebesar 4,55% atau sebanyak 200 orang dibandingkan jumlah karyawan di tahun 2022 sebanyak 4.394 orang. Hal tersebut disebabkan oleh pemberhentian karyawan seperti pengunduran diri, meninggal, serta memasuki batas usia pensiun 56 tahun.

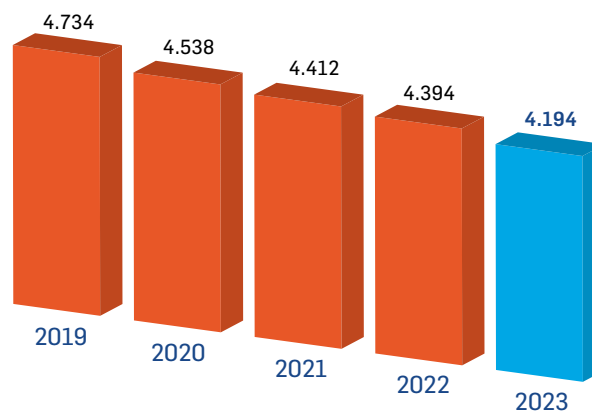
Perkembangan jumlah dan demografi karyawan Perum BULOG dalam kurun waktu 5 tahun dapat dilihat di bawah ini.

Demografi Karyawan

The employees of Perum BULOG consist of permanent and nonpermanent employees. As of December 31, 2023, the number of employees of Perum BULOG was 4,194 people, a decrease of 4.55% or as many as 200 people from 4,394 employees in 2021. This decrease was driven by employee dismissals, such as resignation, death, and entering the retirement age of 56 years old.

The development of the number and demographics of Perum BULOG employees over 5 years can be seen below.

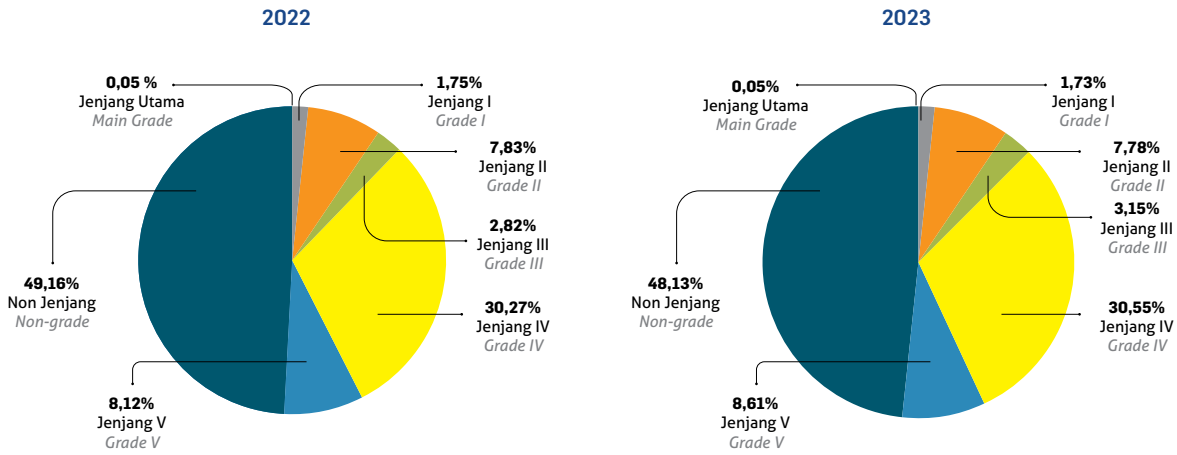
Perkembangan Jumlah Karyawan Perum BULOG 2019-2023
Number of Perum BULOG's employees from 2019-2023



Komposisi Karyawan Berdasarkan Jenjang Jabatan (orang)

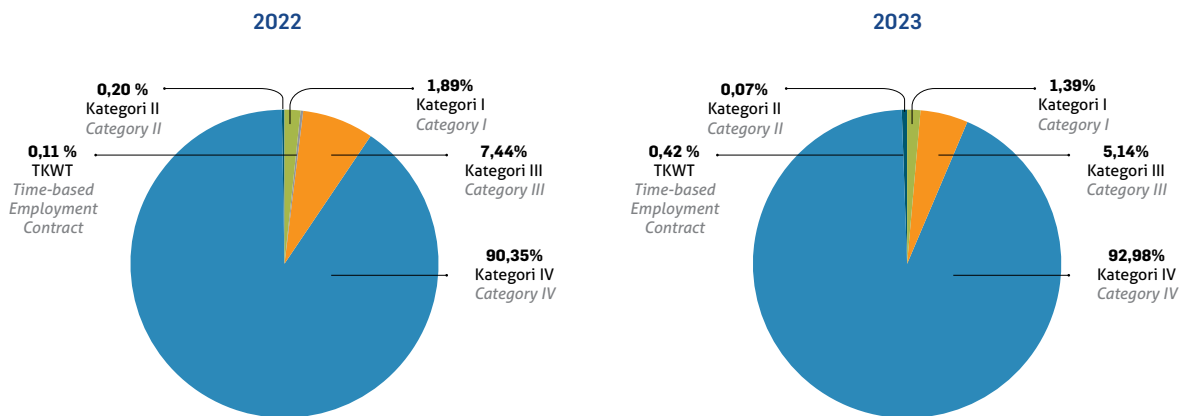
Employee Composition based on Position (persons)

Jenjang Jabatan Position	2023				2022				Kenaikan (Penurunan) Increase (Decrease)	
	L M	P F	Jumlah Total	Komposisi Composition	L M	P F	Jumlah Total	Komposisi Composition	Selisih Discrepancy	Persentase Percentage
Jenjang Utama Main Grade	2		2	0,05	2	0	2	0,05	0	0
Jenjang I Grade I	57	16	73	1,73	60	17	77	1,75	(4)	(5.19)
Jenjang II Grade II	246	83	329	7,78	252	92	344	7,83	(15)	(4.39)
Jenjang III Grade III	105	28	133	3,15	93	31	124	2,82	9	7.26
Jenjang IV Grade IV	936	355	1.291	30,55	970	360	1.330	30,27	(39)	(2.93)
Jenjang V Grade V	344	20	364	8,61	342	15	357	8,12	7	1.96
Non Jenjang Non-Grade	1357	677	2.034	48,13	1.452	708	2.160	49,16	(126)	(5.83)
Jumlah Total	3.047	1.179	4.226	100	3.171	1.223	4.394	100	(168)	(3.82)



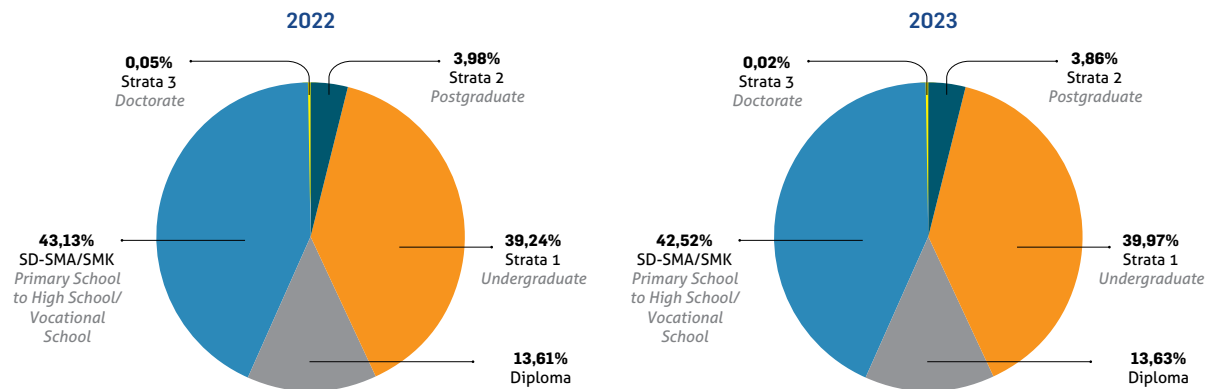
Komposisi Karyawan Berdasarkan Status Karyawan (orang)
Employee Composition based on Employment Status (persons)

Status Jabatan <i>Employment Status</i>	2023				2022				Kenaikan (Penurunan) <i>Increase (Decrease)</i>	
	L M	P F	Jumlah <i>Total</i>	Komposisi <i>Composition</i>	L M	P F	Jumlah <i>Total</i>	Komposisi <i>Composition</i>	Selisih <i>Discrepancy</i>	Persentase <i>Percentage</i>
Kategori I <i>Category I</i>	49	10	59	1,39	70	13	83	1,89	(24)	(28,92)
Kategori II <i>Category II</i>	2	1	3	0,07	6	3	9	0,20	(6)	(66,67)
Kategori III <i>Category III</i>	115	103	218	5,14	183	144	327	7,44	(109)	(33,33)
Kategori IV <i>Category IV</i>	2881	1065	3.946	92,98	2.909	1.061	3.970	90,35	(24)	(0.60)
TKWT <i>Time-based Employment Contract</i>	10	8	18	0,42	3	2	5	0,11	13	260.00
Jumlah <i>Total</i>	3.057	1.187	4.244	100	3.171	1.223	4.394	100,00	(150)	(3.41)



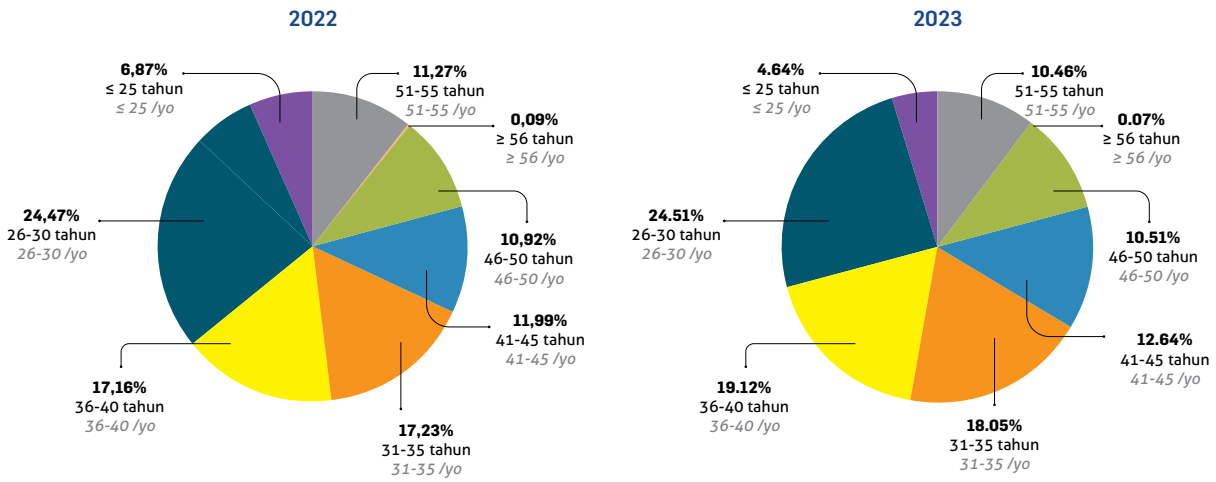
Komposisi Karyawan Berdasarkan Tingkat Pendidikan (orang)
Employee Composition based on Education (persons)

Status Jabatan Employment Status	2023				2022				Kenaikan (Penurunan) Increase (Decrease)	
	L M	P F	Jumlah Total	Komposisi Composition	L M	P F	Jumlah Total	Komposisi Composition	Selisih Discrepancy	Persentase Percentage
Strata 3 Doctorate	1	0	1	0,02	1	1	2	0,05	(1)	(50,00)
Strata 2 Postgraduate	101	62	163	3,86	107	68	175	3,98	(12)	(6,86)
Strata 1 Undergraduate	1.138	551	1.689	39,97	1.166	558	1.724	39,24	(35)	(2,03)
Diploma	315	261	576	13,63	326	272	598	13,61	(22)	(3,68)
SD-SMA/SMK Primary School to High School/ Vocational School	1.492	305	1.797	42,52	1.571	324	1.895	43,13	(98)	(5,17)
Jumlah Total	3.047	1.179	4.226	100	3.171	1.223	4.394	100,00	(168)	(3,82)



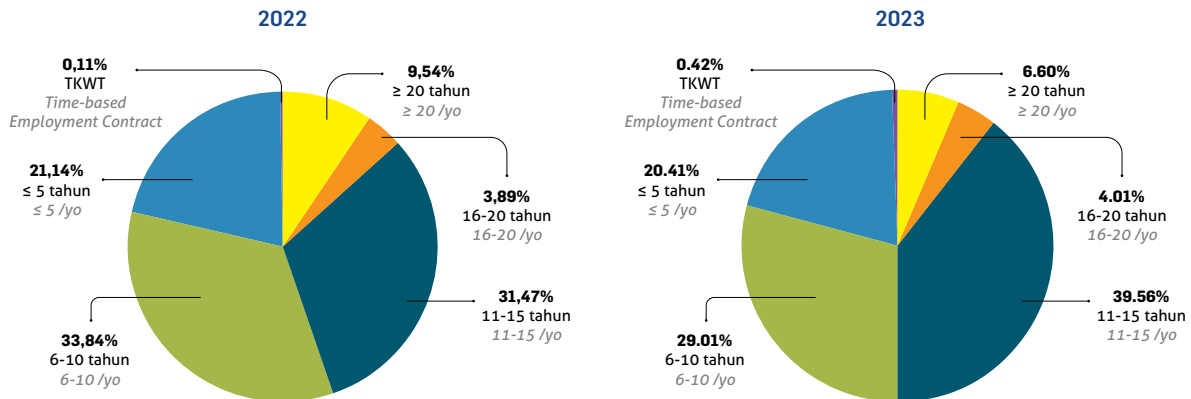
Komposisi Karyawan Berdasarkan Usia (orang)
Employee Composition based on Age (persons)

Rentang Usia Age Range	2023				2022				Kenaikan (Penurunan) Increase (Decrease)	
	L M	P F	Jumlah Total	Komposisi Composition	L M	P F	Jumlah Total	Komposisi Composition	Selisih Discrepancy	Persentase Percentage
≥ 56 tahun ≥ 56 years old	2	1	3	0,07	2	2	4	0,09	(1)	(25,00)
51-55 tahun 51-55 years old	361	81	442	10,46	387	108	495	11,27	(53)	(10,71)
46-50 tahun 46-50 years old	368	76	444	10,51	401	7979	480	10,92	(36)	(7,50)
41-45 tahun 41-45 years old	386	148	534	12,64	389	138	527	11,99	7	1,33
36-40 tahun 36-40 years old	624	184	808	19,12	570	184	754	17,16	54	7,16
31-35 tahun 31-35 years old	557	206	763	18,05	588	169	757	17,23	6	0,79
26-30 tahun 26-30 years old	631	405	1.036	24,51	646	429	1075	24,47	(39)	(3,63)
≤ 25 tahun ≤ 25 years old	118	78	196	4,64	188	114	302	6,87	(106)	(35,10)
Jumlah Total	3.047	1.179	4.226	100	3.171	1.223	4.394	100,00	(168)	(3,82)



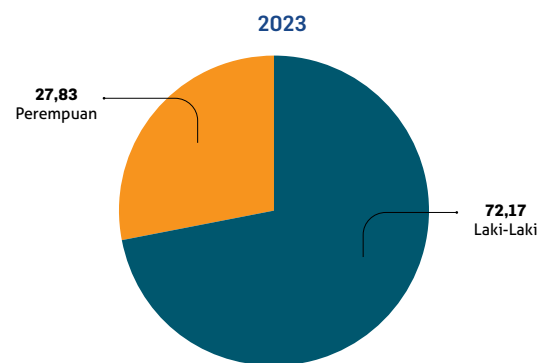
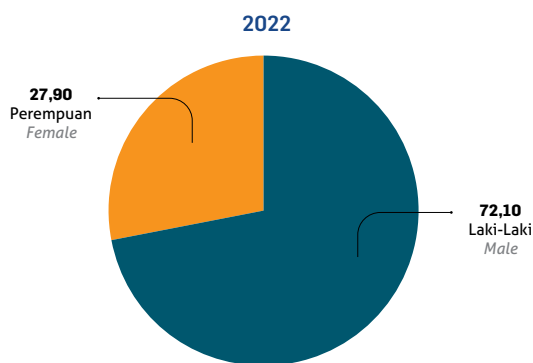
Komposisi Karyawan Berdasarkan Masa Kerja (orang)
Employee Composition based on Years of Employment (persons)

Masa Kerja Years of Employment	2023				2022				Kenaikan (Penurunan) Increase (Decrease)	
	L M	P F	Jumlah Total	Komposisi Composition	L M	P F	Jumlah Total	Komposisi Composition	Selisih Discrepancy	Persentase Percentage
≥ 20 tahun ≥ 20 years	166	114	280	6.60	259	160	419	9,54	(139)	(33,17)
16-20 tahun 16-20 years	83	87	170	4.01	83	88	171	3,89	(1)	(0,58)
11-15 tahun 11-15 years	1408	271	1.679	39.56	1.132	251	1.383	31,47	296	21,40
6-10 tahun 6-10 years	824	407	1.231	29.01	1.084	403	1.487	33,84	(256)	(17,22)
≤ 5 tahun ≤ 5 years	566	300	866	20.41	610	319	929	21,14	(63)	(6,78)
TKWT Time-based Employment Contract	10	8	18	0.42	3	2	5	0,11	13	260,00
Jumlah Total			4.244	100	3.171	1.223	4.394	100,00	(168)	(3,82)



Komposisi Karyawan Berdasarkan Gender/Jenis Kelamin (orang) Employee Composition based on Gender (persons)

Gender	2023		2022		Kenaikan (Penurunan) Increase (Decrease)	
	Jumlah Total	Komposisi Composition	Jumlah Total	Komposisi Composition	Selisih Discrepancy	Persentase Percentage
Laki-Laki Male	3.047	72,10	3.171	72,17	(124)	4,73%
Perempuan Female	1.179	27,90	1.223	27,83	(44)	4,08%
Jumlah Total	4.226	100,00	4.394	100,00	(168)	



Informasi Pemilik Modal

Shareholder Information

Pemilik Modal Perum BULOG

Sesuai dengan Peraturan Pemerintah No. 13 Tahun 2016 tentang Perusahaan Umum (PERUM) BULOG pasal 1 menyebutkan bahwa Perum BULOG adalah BUMN sebagaimana diatur dalam Undang-undang No. 19 Tahun 2003 tentang Badan Usaha Milik Negara, yang seluruh modalnya dimiliki negara berupa kekayaan negara yang dipisahkan dan tidak terbagi atas saham, yang menyelenggarakan usaha logistik pangan serta usaha lainnya yang dapat menunjang tercapainya maksud dan tujuan perusahaan.

Sesuai dengan Peraturan Pemerintah No. 41 Tahun 2003 tentang Pelimpahan Kedudukan, Tugas dan Kewenangan Menteri Keuangan pada Perusahaan Persero (Persero), Perusahaan Umum (PERUM) dan Perusahaan Jawatan (PERJAN) kepada Menteri Negara Badan Usaha Milik Negara, dan Undang-undang No. 19 Tahun 2003 tentang Badan Usaha Milik Negara beserta Lembaran Negara Republik Indonesia; maka Kuasa Pemilik Modal Perusahaan adalah Kementerian Badan Usaha Milik Negara (BUMN).

Perum BULOG Shareholder

Based on Government Regulation No. 13 of 2016 concerning Public Corporation (PERUM) BULOG article 1, Perum BULOG is a State-owned Enterprise as regulated in Law No. 19 of 2003 concerning State-Owned Enterprises, which capital is owned by the state as reserve assets and not divided into shares and organizes food logistics business and other businesses that can support the achievement of the company's purposes and objectives.

Based on Government Regulation No. 41 of 2003 concerning the Delegation of the Position, Duties, and Authorities of the Minister of Finance on Companies (Persero), Public Corporation (PERUM) and State-owned Service Company (PERJAN) to the Minister for State-Owned Enterprises and Law no. 19 of 2003 concerning State-Owned Enterprises and the State Gazette of the Republic of Indonesia, the Representative of the Shareholder is the Ministry of State-Owned Enterprises (SOEs).

Komposisi Pemilik Modal Perum BULOG per 31 Desember 2023

Shareholder Composition of Perum BULOG as of December 31, 2023

Pemerintah Indonesia sepenuhnya atau 100,00% sebagai Pemilik Modal Perum BULOG.
The Government of the Republic of Indonesia owns 100% of Perum BULOG.



100%

Informasi tentang Saham, Kepemilikan oleh Manajemen Kunci

Sejak berdirinya hingga akhir tahun 2023, Perum BULOG berbentuk Perusahaan Umum dengan modal seluruhnya dimiliki Negara Republik Indonesia berupa kekayaan negara yang dipisahkan dan tidak terbagi atas saham. Dengan demikian, tidak terdapat informasi tentang Penawaran Umum Saham, kepemilikan oleh manajemen kunci dan/atau karyawan, maupun daftar pemegang saham dan/atau pemilik modal terbesar selain daftar pemilik modal seperti yang telah disampaikan di atas.

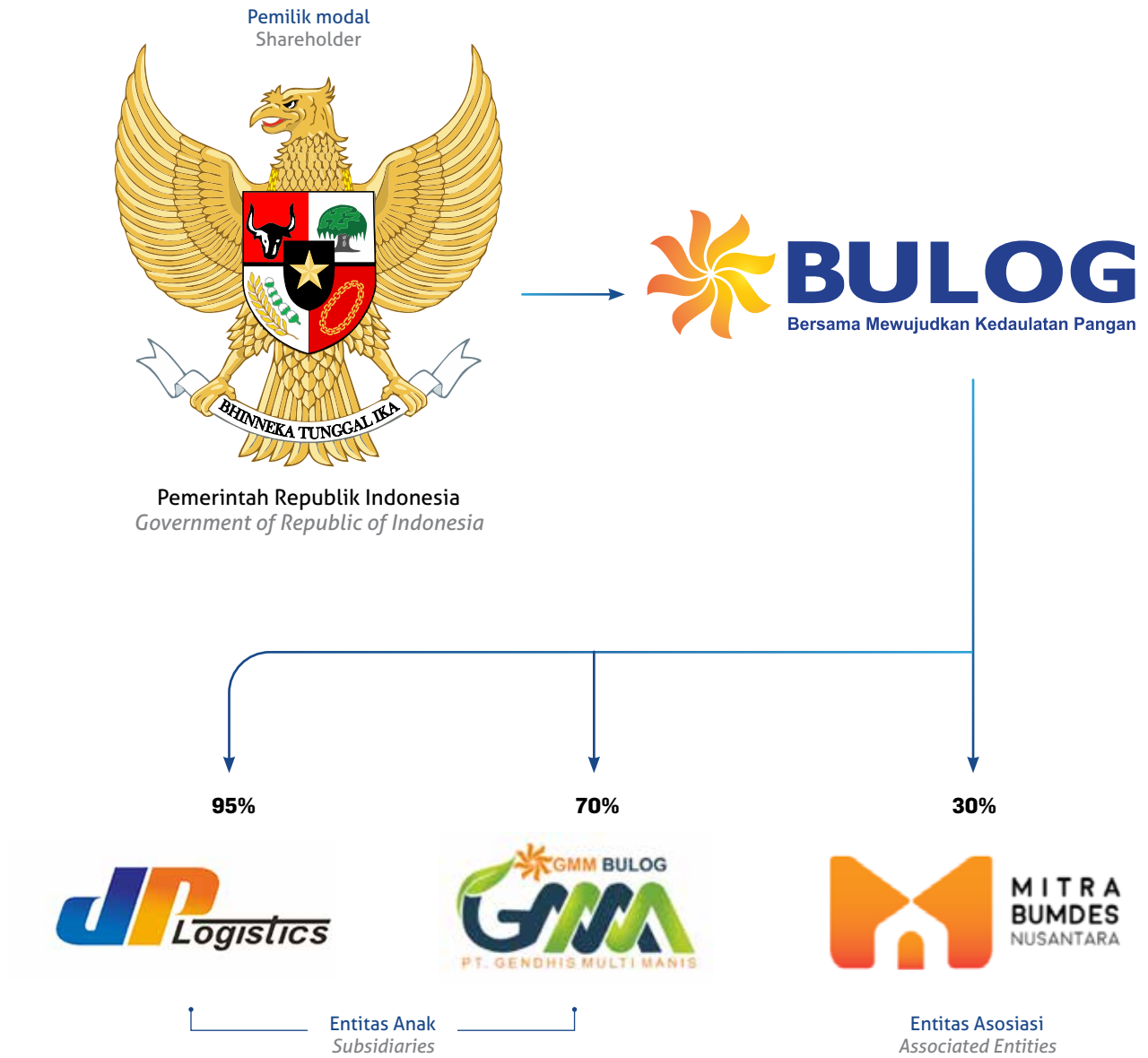
Information on Shares, Ownership by Key Management

Since its establishment until the end of 2023, Perum BULOG is a Public Corporation, which capital is solely owned by the Republic of Indonesia as reserve assets that are not divided into shares. Accordingly, no information on the Public Offering of Shares, ownership by key management and/or employees, and a list of shareholders and/or largest shareholders other than the aforementioned shareholder is to be disclosed.



Struktur Grup dan Kelompok Usaha

Group Structure and Business Group



Daftar Entitas Anak, Entitas Asosiasi dan Ventura Bersama

List of Subsidiaries, Associated Entities, and Joint Venture

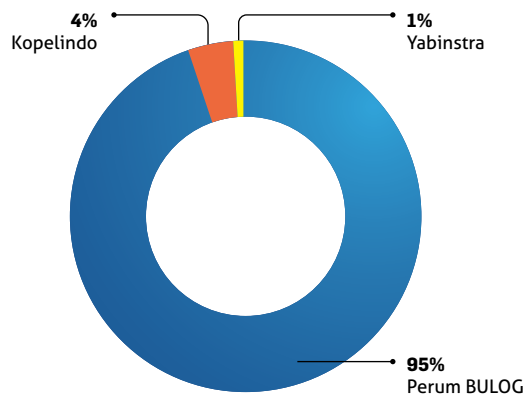
Nama Name	Bidang Usaha Line of Business	Domisili Domicile	Tahun Berdiri Establishment Year	Tahun Beroperasi Komersial Commencement Year of Commercially Operate	Tahun Penyertaan Modal oleh Perum BULOG Year of Equity Participation by Perum BULOG	Kepemilikan oleh Perum BULOG Share ownership by Perum BULOG (%)		Jumlah Aset (Rp-juta) Total Assets (IDR-million)		Status Operasi Operation Status
						2023	2022	2023	2022	
Entitas Anak Subsidiaries										
PT Jasa Prima Logistik BULOG	Jasa angkutan Transportation services	DKI Jakarta	2013	2014	2013	95,00 9	95,00 9	557.848	557.848	Beroperasi Operating
PT Gendhis Multi Manis	Industri penghasil gula Sugar producing industry	Blora, Jawa Tengah Blora, Central Java	2010	2010	2016	70,00	70,00	64.712	64.712	Beroperasi Operating
Entitas Asosiasi Associated Entities										
PT Mitra Bumdes Nusantara	Meningkatkan perekonomian desa, perdagangan besar bahan makanan dan minuman hasil pertanian Improving the rural economy, wholesale trade of agricultural food and beverages	DKI Jakarta	2017	2017	2017	30,00	30,00	102.117	102.117	Beroperasi Operating

PT JASA PRIMA LOGISTIK BULOG

Entitas Anak

Pada tahun 2013 Perum BULOG mendirikan anak usaha PT Jasa Prima Logistik BULOG (PT JPLB) dengan Akta Pendirian No. 46 melalui Notaris Muchlis Patahna, SH dan telah memperoleh pengesahan dari Menteri Hukum dan Hak Asasi Manusia No. AHU-12641.AH.01.01 tanggal 13 Maret 2013. PT JPLB bergerak dalam bidang usaha jasa pengangkutan barang, pergudangan dan pelayanan pengiriman kargo, jasa logistik dan angkutan serta usaha pendukung lainnya. Adapun kegiatan usaha Perusahaan utamanya adalah melaksanakan kegiatan usaha Jasa Angkutan dari Internal (Perum BULOG) maupun Eksternal (di luar Perum BULOG). Per 31 Desember 2023, PT JPLB memiliki jaringan usaha berupa 1 Kantor Pusat dan 25 Kantor Cabang.

Komposisi Kepemilikan PT JPLB Shareholder Composition of PT JPLB



PT JASA PRIMA LOGISTIK BULOG

Subsidiary

In 2013 Perum BULOG established a subsidiary namely PT Jasa Prima Logistik BULOG (PT JPLB) based on Deed of Establishment No. 46 through Notary Muchlis Patahna, SH and has obtained approval from the Minister of Law and Human Rights No. AHU12641.AH.01.01, dated March 13, 2013. PT JPLB engages in goods transportation services, warehousing and cargo delivery services, logistics and transportation services, and other supporting businesses. The Company's main business operations are transportation services for Perum BULOG (internal) and outside Perum BULOG (external). As of December 31, 2023, the business network of PT JPLB is one (1) Head Office and 25 Branch Offices.

Alamat dan Kontak PT JPLB

PT JPLB Address and Contact Person
 Jl. Jend. Gatot Subroto Kav. 49, Lt.3
 Jakarta, 12950
 Telp. +6221 5203020 ext. 2607
 Faks. +6221 5203020 ext. 2607
 Surel: marketing@jpllogistics.co.id
 Situs web: www.jpllogistics.co.id

Manajemen PT JPLB

PT JPLB Management

Dewan Komisaris | Board of Commissioners:
 Febby Novita
 Purnomo Sinar Hadi
 Karman

Direksi | Board of Directors:

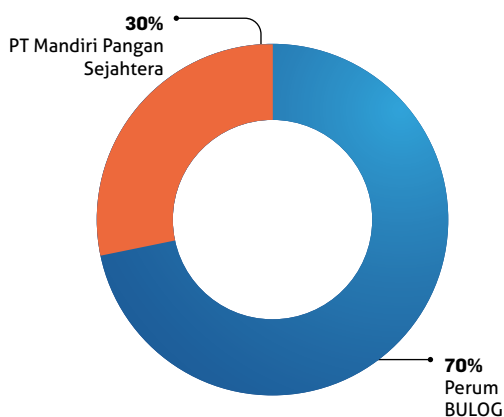
M. Agung Aulia
 Ramlan UE
 Agus Dwi Indiarito

Kinerja Keuangan PT JPLB Financial Performance of PT JPLB	2023 (Rp-juta) (IDR million)	2022 (Rp-juta) (IDR million)	Kenaikan (Penurunan) Increase (Decrease)	
			Nominal (Rp-juta) Nominal (IDR million)	Persentase Percentage %
Aset Assets	912.844	557.848	354.996	64%
Liabilitas Liabilities	282.059	45.282	236.777	523%
Ekuitas Equity	630.785	512.566	118.219	23%
Pendapatan Revenue	1.595.941	597.768	998.173	167%
Beban Usaha Operating Expense	91.415	77.776	13.639	18%
Laba Setelah Pajak Profit After Tax	118.196	3.630	114.566	316%
Total Laba Komprehensif Total Profit Comprehensive	118.400	3.628	114.772	316%

PT GENDHIS MULTI MANIS

Pada tahun 2016, Perum BULOG melakukan akuisisi terhadap PT Gendhis Multi Manis (PT GMM), yang telah berdiri sejak 15 Oktober 2010. PT GMM merupakan perusahaan di industri gula yang sudah mengoperasikan Pabrik Gula (PG) baru di Desa Tinapan, Kecamatan Todanan, Kabupaten Blora, Jawa Tengah, dengan kapasitas 4.000 tons of cane per day (TCD) dan 600 ton per hari untuk raw sugar. PG Blora adalah pabrik gula berbasis tebu pertama yang dibangun di Indonesia selama 40 tahun, sejak tahun 1982, dengan investasi kurang lebih sebesar Rp1,2 triliun dan dengan rancangan sistem yang ramah lingkungan. PG Blora berbasis kapasitas giling tebu 6.000 TCD dan perencanaan ekspansi sampai ke 8.000 TCD. Dengan rendemen tebu 7% - 8%, produksi gula pabrik Gendhis Multi Manis akan mencapai 50.000 ton per tahun.

Komposisi Kepemilikan PT GMM Shareholder Composition of PT GMM



PT GENDHIS MULTI MANIS

In 2016, Perum BULOG acquired PT Gendhis Multi Manis (PT GMM) established on October 15, 2010. PT GMM engages in the sugar industry operating a new Sugar Factory in Tinapan Village, Todanan District, Blora Regency, Central Java, with a capacity of 4,000 tons of cane per day (TCD) and 600 tons of raw sugar per day. PG Blora is the first sugarcane-based sugar factory built in Indonesia for 40 years, since 1982, with an investment of approximately IDR1.2 trillion. The subsidiary implements an environmentally friendly system design. PG Blora has a sugarcane milling capacity of 6,000 TCD and plans to expand to 8,000 TCD. With a sugarcane yield of 7–8%, the sugar production of the Gendhis Multi Manis factory will reach 50,000 tons per year.

Alamat dan Kontak PT GMM

PT GMM Address and Contact Person

Jl. Raya Kunduran-Tondanan Km. 7
Desa Tinapan, Kec. Todanan, Kab. Blora 58256, Jawa Tengah
Telp. (021) 5252209 Ext 1629 (Kantor Pusat) (Head Office)
Faks. +62 296 4319504
Surel: gmm@bulog.co.id
Situs web: www.gendhismultimanis.com

Manajemen PT GMM

PT GMM Management

Dewan Komisaris | Board of Commissioners
Mokhamad Suyanto
Kusuma Soekasah
Edhy Rizwan

Direksi | Board of Directors

Ihsan
Sri Emilia Mudiyaniti
Krisna Murtiyanto

Kinerja Keuangan PT GMM Financial Performance of PT GMM	2023 (Rp-juta) (IDR-million)	2022 (Rp-juta) (IDR-million)	Kenaikan (Penurunan) Increase (Decrease)	
			Nominal (Rp-juta) Nominal (IDR million)	Persentase Percentage %
Aset Assets	596.032	664.712	(68.680)	(10%)
Liabilitas Liabilities	1.352.273	1.280.666	71.607	6%
Ekuitas Equity	(756.241)	(615.954)	(140.287)	23%
Pendapatan Revenue	592.931	809.588	(216.657)	(27%)
Beban Usaha Operating Expense	90.482	74.849	15.633	21%
Laba Setelah Pajak Profit After Tax	(140.181)	(124.922)	(15.259)	(12%)
Total Laba Komprehensif Total Profit Comprehensive	(140.287)	(124.564)	(15.723)	(13%)

PT MITRA BUMDES NUSANTARA

Entitas Asosiasi

Pada tahun 2017, Perum BULOG membentuk Anak Perusahaan PT Mitra BUMDes Nusantara (PT MBN) dengan komposisi pemegang saham awal Perum BULOG 90% dan Kopelindo 10% sesuai Akta Pendirian No. 41 tanggal 4 April 2017 melalui notaris Otty Hari Chandra Ubayani, SH. Sesuai keputusan Kementerian BUMN selanjutnya susunan pemegang saham PT MBN diubah dengan beberapa BUMN strategis, dengan komposisi pemegang saham Perum BULOG (30%), PT Danareksa (Persero) (20%), PT Pertamina (Persero) (10%), PT Perusahaan Perdagangan Indonesia (Persero) (10%), PT Rajawali Nusantara Indonesia (Persero) (10%), PT Pupuk Indonesia (Persero) (10%), dan PT Perkebunan Nusantara III (Persero) (10%), sehingga PT MBN menjadi anak perusahaan beberapa BUMN tersebut. Penyertaan modal saham PT MBN akan ditingkatkan senilai Rp200 miliar. Tujuan pembentukan PT MBN adalah pemberdayaan ekonomi pedesaan yang berkeadilan. PT MBN akan mendirikan anak perusahaan PT Mitra BUMDes di tingkat Kabupaten (PT MBK) atau Desa (PT MBD) yang selanjutnya akan menjalin kerja sama bisnis dengan BUMDes. Sampai dengan tahun 2023, telah terbentuk 24 anak usaha yang bernaung di bawah PT MBN.

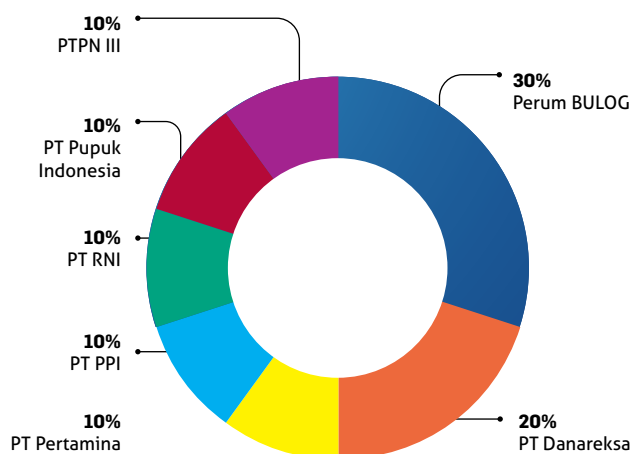
PT MITRA BUMDES NUSANTARA

Associated Entity

In 2017, Perum BULOG established a subsidiary PT Mitra BUMDes Nusantara (PT MBN) with the initial shareholder composition of Perum BULOG 90% and Kopelindo 10% based on the Deed of Establishment No. 41 dated April 4, 2017 through notary Otty Hari Chandra Ubayani, SH. Following the Minister of State-owned Enterprises Decision, the composition of the shareholders of PT MBN changed to several strategic SOEs, namely Perum BULOG (30%), PT Danareksa (Persero) (20%), PT Pertamina (Persero) (10%), PT Perusahaan Perdagangan Indonesia (Persero) (10%), PT Rajawali Nusantara Indonesia (Persero) (10%), PT Pupuk Indonesia (Persero) (10%), and PT Perkebunan Nusantara III (Persero) (10%). Therefore, PT MBN became a subsidiary of those State-owned Enterprises. PT MBN's share capital investment will increase by IDR200 billion. The purpose of PT MBN's establishment is to empower a fair rural economy. PT MBN will establish subsidiaries of PT Mitra BUMDes at the Regional level (PT MBK) or Village level (PT MBD). These subsidiaries will do a business partnership with BUMDes. By the end of 2023, 24 subsidiaries have become part of PT MBN.

Komposisi Kepemilikan PT MBN

Shareholder Composition of PT MBN



Alamat dan Kontak PT MBN

PT MBN Address and Contact Person

Jl. Proklamasi No. 29
 Jakarta Pusat 10320, DKI Jakarta
 Telp. (021) 21393278
 Faks. (021) 21393278
 Surel: mbn@mitrabumdes.co.id
 Situs web: mitrabumdes.co.id

Manajemen PT MBN

PT MBN Management

Dewan Komisaris | Board of Commissioners

Bagya Mulyanto
 Indra Muda
 Salim Romdin Azhar

Direksi | Board of Directors

M. Drajad Asmara



Kinerja Keuangan PT MBN <i>Financial Performance of PT MBN</i>	2023 (Rp-juta) (IDR-million)	2022 (Rp-juta) (IDR-million)	Kenaikan (Penurunan) <i>Increase (Decrease)</i>	
			Nominal (Rp-juta) <i>Nominal (IDR million)</i>	Persentase <i>Percentage %</i>
Aset <i>Assets</i>	72.478	102.117	(29.639)	(29%)
Liabilitas <i>Liabilities</i>	20.978	20.891	87	0,4%
Ekuitas <i>Equity</i>	51.500	81.226	(29.726)	(37%)
Pendapatan <i>Revenue</i>	233.488	347.996	(114.508)	(33%)
Beban Usaha <i>Operating Expense</i>	13.451	15.997	(2.546)	(16%)
Laba Setelah Pajak <i>Profit After Tax</i>	(29.610)	(11.016)	(29.599)	(269%)
Total Laba Komprehensif <i>Total Profit Comprehensive</i>	(29.714)	(11.155)	(18.559)	(166%)



Informasi Tentang Kronologis Penerbitan dan Pencatatan Saham Serta Kronologis Penerbitan dan Pencatatan Efek Lainnya

Information on the Chronology of Issuing and/or Listing of Shares and Other Securities

Sejak berdirinya hingga akhir tahun 2023, Perum BULOG berbentuk Perusahaan Umum dengan modal seluruhnya dimiliki Negara Republik Indonesia berupa kekayaan negara yang dipisahkan dan tidak terbagi atas saham. Dengan demikian, tidak terdapat informasi terkait kronologis penerbitan dan pencatatan saham. Perum BULOG juga tidak pernah menerbitkan efek yang diperdagangkan di bursa efek mana pun, sehingga tidak terdapat informasi terkait kronologis penerbitan dan pencatatan efek lainnya.

Since its establishment by the end of 2023, Perum BULOG is a Public Corporation, which capital is owned by the state as reserve assets that are not divided into shares. Thus, there is no information on the chronology of the issuance and listing of shares. Moreover, Perum BULOG has never issued securities traded on any stock exchange, so there is no information on the chronology of the issuance and listing of other securities.

Lembaga dan Profesi Penunjang

Supporting Institutions and Professions

Kantor Akuntan Publik Public Accounting Firm

Nama <i>Name</i>	KAP Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan (PKF Int) <i>PAF Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Partners (PKF Int)</i>
No Registrasi <i>Registration No.</i>	855/KM.1/2017
Alamat <i>Address</i>	UOB Plaza Lantai 30 Jl. M.H. Thamrin Lot 8-10, Kelurahan Kebon Melati, Kecamatan Tanah Abang, Jakarta Pusat
Bentuk Jasa <i>Service</i>	Audit Umum Laporan Keuangan Konsolidasian Tahun Buku 2023 <i>General Audit of Consolidated Financial Statements for the Financial Year 2023</i>
Jasa lainnya <i>Other services</i>	-
Periode Penugasan <i>Service Period</i>	10 Oktober 2023 – 15 Maret 2024 <i>October 10, 2023–March 15, 2024</i>
Biaya <i>Cost</i>	1.494.925.800,-



Akuntan Publik Public Accountant

Nama <i>Name</i>	Darmenta Pinem
No Izin <i>License No.</i>	AP.0519
Bentuk Jasa <i>Service</i>	Termasuk dalam Kantor Akuntan Publik <i>Included in the Public Accounting Firm</i>
Biaya <i>Cost</i>	Termasuk dalam biaya Kantor Akuntan Publik <i>Included in the Public Accounting Firm</i>

Informasi pada Situs Web Perusahaan *Information on the Company's Website*

Sesuai Undang-Undang No. 14 Tahun 2008 tentang Keterbukaan Informasi Publik, Perum BULOG wajib menyajikan informasi yang diperuntukkan bagi kepentingan publik. Hingga 31 Desember 2023, Perum BULOG memiliki situs web dengan alamat www.bulog.co.id sebagai situs web formal yang memuat seluruh informasi korporasi.

Perum BULOG selalu berupaya menyempurnakan situs web tersebut secara berkala agar menjadi semakin informatif dan mudah untuk diakses oleh para pemangku kepentingan. Situs web Perum BULOG juga memuat informasi mengenai praktik GCG yang telah diterapkan oleh Perum BULOG antara lain Struktur Organisasi dan Manajemen (memuat susunan terbaru dari Dewan Pengawas dan Direksi, dan struktur pemilik modal), Core Values, saluran pengaduan pelanggaran atau *Whistleblowing System* (WBS) maupun berbagai informasi publik yang dapat membantu masyarakat luas memahami kerangka dan metode kerja Perum BULOG.

Masyarakat luas dipersilakan untuk mengajukan permohonan informasi dan data yang dibutuhkan terkait pelaksanaan tugas yang dilakukan oleh Perum BULOG.

According to Law No. 14 of 2008 concerning Public Information Disclosure, Perum BULOG is obliged to present information intended for the public interest. By December 31, 2023, Perum BULOG's official website is www.bulog.co.id, in which all corporate information is available.

Perum BULOG keeps improving its website periodically so that it grows more informative and easily accessed by stakeholders. The website also provides information on GCG practices implemented in the company, including Organizational and Management Structure (containing the latest composition of the Board of Commissioners and the Board of Directors, and the structure of shareholder), Core Values, Whistleblowing System (WBS), and other public information that can help the wider community understand the framework and working methods of Perum BULOG.

The general public is welcome to submit requests for information and data needed regarding tasks executed by Perum BULOG.



Mekanisme Permohonan Informasi Information Request Mechanism

Pemohon Informasi mengajukan permintaan informasi kepada PPID (Bagian Hubungan dan Masyarakat), dengan mengisi formulir permohonan informasi publik dengan melampirkan fotokopi identitas pemohon melalui surat dan email/website.

The requester submits a request for information to Information and Documentation Management Officer (Public Relations and Community Division), by filling out a public information request form and attaching a photocopy of the requester's identity via a letter and an email/website.

1

Permintaan Permohonan Informasi Publik kemudian akan diproses oleh Bagian Hubungan Masyarakat dan Kelembagaan.

The Public Relations and Institutional Division then processes the request.

2

Kabag Hubungan Masyarakat dan Kelembagaan menyerahkan informasi sesuai dengan permohonan pemohon informasi. Jika informasi yang diminta termasuk kategori pengecualian, maka akan disampaikan alasan penolakan sesuai dengan peraturan yang berlaku.

The Division Head of Public Relations and Institutional provides the requested information. If the information belongs to the exception category, the requester will be informed of the reason for the refusal according to the applicable regulations.

3

Penyampaian pemberitahuan secara tertulis kepada Pemohon Informasi Publik, paling lambat 14 (empat belas) hari kerja sejak diterimanya permintaan.

The Requester will receive Written information within fourteen (14) working days after the request is accepted.

4





**Analisis dan
Pembahasan
Manajemen**
*Management
Discussion and
Analysis*

Tinjauan Perekonomian dan Komoditas

Economic and Commodity Overview

Mobilitas yang meningkat seiring dengan dicabutnya status darurat Covid-19 oleh Badan Kesehatan Dunia (WHO) pada 5 Mei 2023 telah mendorong upaya pemulihan perekonomian di segala sektor. Meskipun begitu, ketegangan geopolitik yang berkepanjangan meningkatkan faktor ketidakpastian dan mengubah lanskap perdagangan dunia sehingga mengakibatkan perlambatan di sejumlah negara produsen. Sementara sejumlah negara maju, misalnya Amerika Serikat masih berupaya mengendalikan inflasi. Berdasarkan data Dana Moneter Internasional (IMF), pertumbuhan ekonomi dunia berada pada level 3,2%.

Di tengah tekanan perlambatan ekonomi global, perekonomian Indonesia masih menunjukkan ketangguhannya. Data Badan Pusat Statistik (BPS) menyebutkan pertumbuhan Indonesia sebesar 5,03%, melambat dibandingkan tahun 2022 yang mencapai 5,31% namun masih berada di atas 5%. Selain Indonesia, hanya ada tiga negara utama dunia yang berhasil mempertahankan pertumbuhan di atas 5% yaitu China, India, dan Filipina.

Dengan berbagai bauran kebijakan dan dukungan APBN, Indonesia juga berhasil menghadapi tekanan cukup dalam akibat moderasi harga komoditas. Tercatat harga gas turun 38,8% (ytd), minyak mentah 10,3%, minyak sawit 12,3%, bahkan batu bara turun hingga 63,8%. Ekspor masih tumbuh tipis 1,1% (ytd) dan nilai impor melemah -2,0% (ytd) sebagai imbas pelemahan ekonomi global.

Dari sisi produksi, sektor transportasi, akomodasi makan minum, dan infokom menjadi sektor dengan pertumbuhan tertinggi. Sektor pertambangan juga mampu tumbuh 5,7% di tengah moderasi harga komoditas global. Inflasi Indonesia terkendali di level 2,61% (yoy) per Desember 2023. Jauh lebih rendah dibandingkan proyeksi 2023 yang sebesar 3,6%. Inflasi *volatile food* yang menjadi kontributor utama inflasi seperti beras, cabai, dan bawang putih juga mulai menunjukkan tren menurun di Desember 2023.

PERKEMBANGAN KOMODITAS TAHUN 2023

Harga Komoditas Gabah dan Beras

Pantauan data BPS menunjukkan kondisi harga di sepanjang rantai pasok gabah dan beras selama periode triwulan IV tahun 2023 menunjukkan pola pergerakan cenderung naik. Efek El Nino pada kinerja produksi pertanian sejak memasuki semester II 2023 berakibat pada ketersediaan gabah dan beras yang diperkirakan menurun sehingga kenaikan harga tersebut merupakan hal yang wajar. Puncak produksi Gabah Kering Giling (GKG) dan beras di tahun 2023 diperkirakan terjadi di bulan Maret (semester I) dan Agustus (semester II).

Increased mobility as the COVID-19 emergency status was lifted by the World Health Organization (WHO) on May 5, 2023, has encouraged efforts to recover the economy in all sectors. However, prolonged geopolitical tensions have increased uncertainty and changed the world trade landscape, resulting in a slowdown in a number of producing countries. Meanwhile, a number of developed countries, such as the United States, are still trying to control inflation. Based on data from the International Monetary Fund (IMF), world economic growth is at the level of 3.2%.

In the midst of the pressure of the global economic slowdown, the Indonesian economy is still showing its resilience. Based on the data from the Central Statistics Agency (BPS), Indonesia's growth reached 5.03%, which is lower than in 2022 at 5.31%. However, the growth is still above 5%. Apart from Indonesia, only three main countries in the world managed to maintain growth above 5%, namely China, India, and the Philippines.

With a variety of policy mixes and State Budget support, Indonesia has also managed to face significant pressure due to moderation in commodity prices. It was recorded that gas prices fell by 38.8% (ytd), crude oil 10.3%, palm oil 12.3%, and coal 63.8%. Exports still grew slightly at 1.1% (ytd) and imports weakened by -2.0% (ytd) as a result of the weakening global economy.

In terms of production, some sectors with highest growth include transportation, food and drink accommodation, as well as information and communication sectors. The mining sector was also able to grow 5.7% amidst moderation in global commodity prices. Indonesia's inflation is under control at 2.61% (year-on-year) as of December 2023, which is much lower than the 2023 projection of 3.6%. Volatile food inflation, which is the main contributor to inflation, such as rice, chilies, and garlic, was also showing a downward trend in December 2023.

COMMODITY DEVELOPMENT IN 2023

Prices of Grain and Rice Commodities

Data from BPS indicates that price conditions along the grain and rice supply chain during the fourth quarter of 2023 followed an upward pattern. The effect of El Nino on agricultural production since entering the second semester of 2023 resulted in the prediction of grain and rice availability to decrease, which means the price increase was normal. Peak production of Milled Dry Grain (GKG) and rice in 2023 was estimated to occur in March (the first semester) and August (the second semester).



Adapun harga rata-rata Gabah Kering Panen (GKP) selama Januari - Desember 2023 meningkat 21,9% dibandingkan periode yang sama pada tahun 2022.

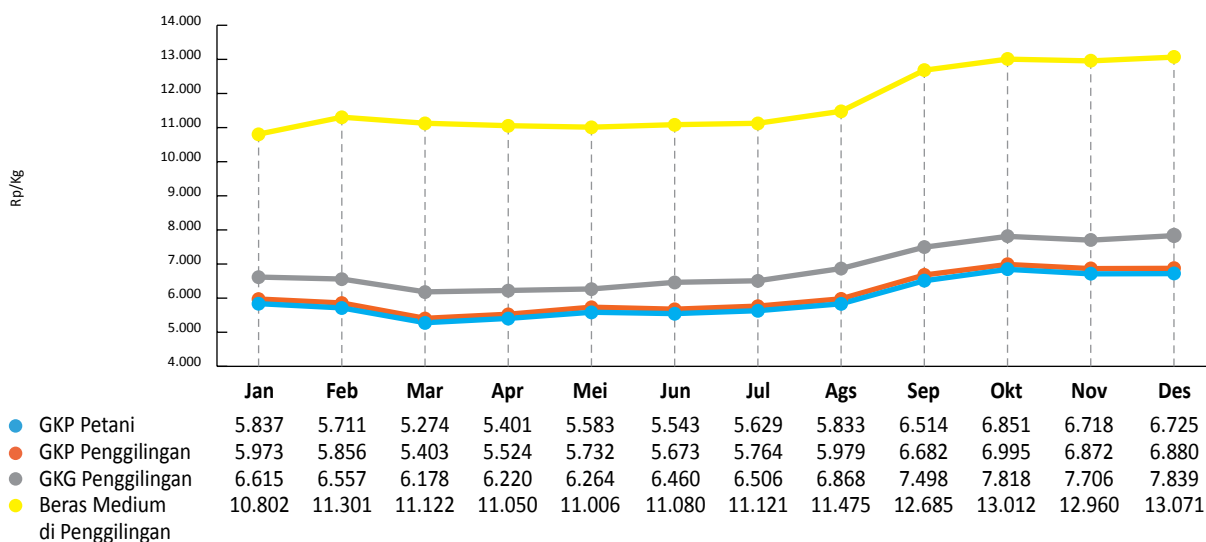
The average price of Harvested Dry Grain (GKP) during January - December 2023 increased by 21.9% from the same period in 2022.

Perkembangan Harga Gabah/Beras Produsen Nasional Periode Januari-Desember Tahun 2023 (Rp/Kg) Development of National Producer Grain/Rice Prices January-December 2023 (IDR/Kg)

Bulan Month	GKP Petani GKP Farmers	GKP Penggilingan GKP in Milling	GKG Penggilingan GKG in Milling	Beras Medium di Penggilingan Medium Rice in milling
Jan	5.837	5.973	6.615	10.802
Feb	5.711	5.856	6.557	11.301
Mar	5.274	5.403	6.178	11.122
Apr	5.401	5.524	6.220	11.050
Mei	5.583	5.732	6.264	11.006
Jun	5.543	5.673	6.460	11.080
Jul	5.629	5.764	6.506	11.121
Ags	5.833	5.979	6.868	11.475
Sep	6.514	6.682	7.498	12.685
Okt	6.851	6.995	7.818	13.012
Nov	6.718	6.872	7.706	12.960
Des	6.725	6.880	7.839	13.071
Rata-rata Jan-Des 2023 Average of Jan-Dec 2023	5.968	6.111	6.877	11.724
Rata-rata Jan-Des 2022 Average of Jan-Dec 2022	4.896	5.014	5.608	9.501
Jan-Des 2023 thd Jan-Des 2022 Jan-Dec 2023 to Jan-Dec 2022	21,90%	21,88%	22,64%	23,39%

Sumber: Badan Pusat Statistik (BPS)
Source: Central Statistics Agency

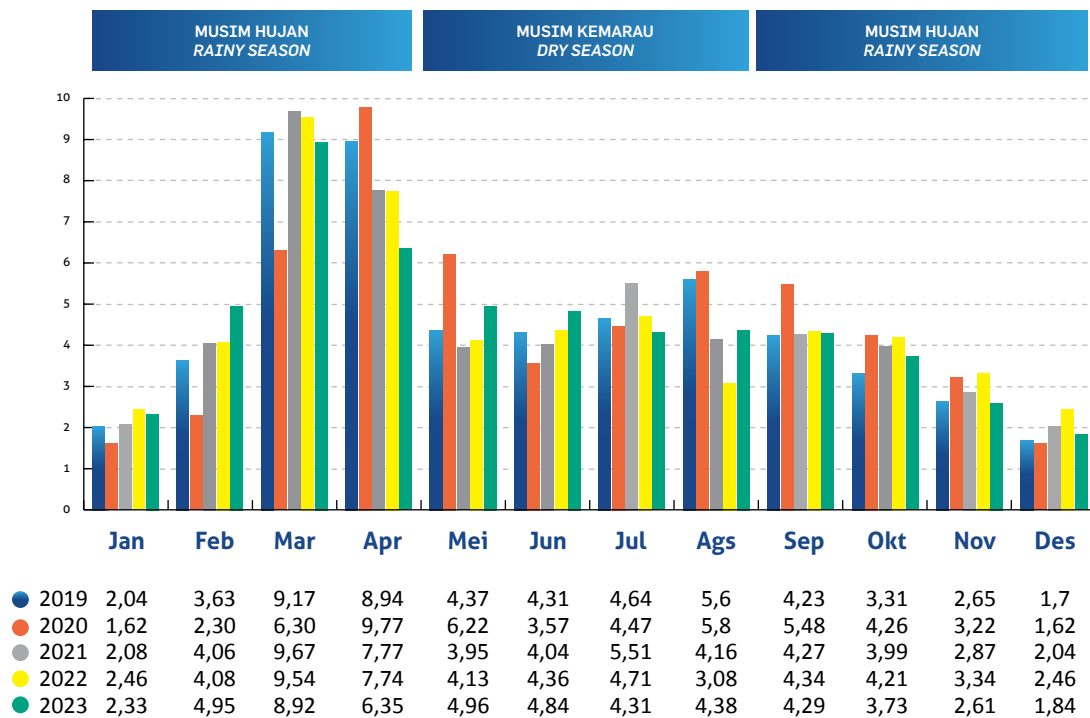
Perkembangan Harga Gabah/ Beras Nasional (Rp/Kg) National Grain/ Rice Price Movement (IDR/Kg)



Pada masa triwulan IV 2023 pergerakan harga gabah dan beras berpola meningkat hingga mencapai posisi lebih tinggi dibanding akhir tahun 2022. Tingkat harga beras medium di penggilingan pada bulan Desember 2023 mencapai Rp13.071/kg atau lebih tinggi dibanding Harga Pembelian Pemerintah (HPP) yang digunakan BULOG. Posisi puncak produksi semester II-2023 diprakirakan terjadi di bulan Juli-Agustus. Produksi terus menurun hingga menjelang akhir tahun. Dalam kondisi tersebut perlu diwaspadai potensi terjadinya kenaikan harga beras selama periode Desember 2023 sampai dengan Februari 2024 yang mendekati atau melampaui batas psikologis pasar. Jumlah produksi GKG diprakirakan akan terus mengalami penurunan hingga bulan Januari 2024.

In the fourth quarter of 2023, price movements for grain and rice increased until it reached a higher position than at the end of 2022. The price level for medium rice at mills in December 2023 reached IDR13,071/kg or higher than the Government Purchase Price (HPP) used by BULOG. The peak production position for the second semester of 2023 was predicted to occur in July-August. Production continued to decline until towards the end of the year. In these conditions, it is critical to be aware of the potential for an increase in rice prices during the period of December 2023 to February 2024, which approaches or exceeds the market's psychological limits. Total GKG production was expected to continue to decline until January 2024.

Produksi GKG Nasional Tahun 2019-2022 (Juta Ton)
National GKG Production 2019-2022 (Million Tons)

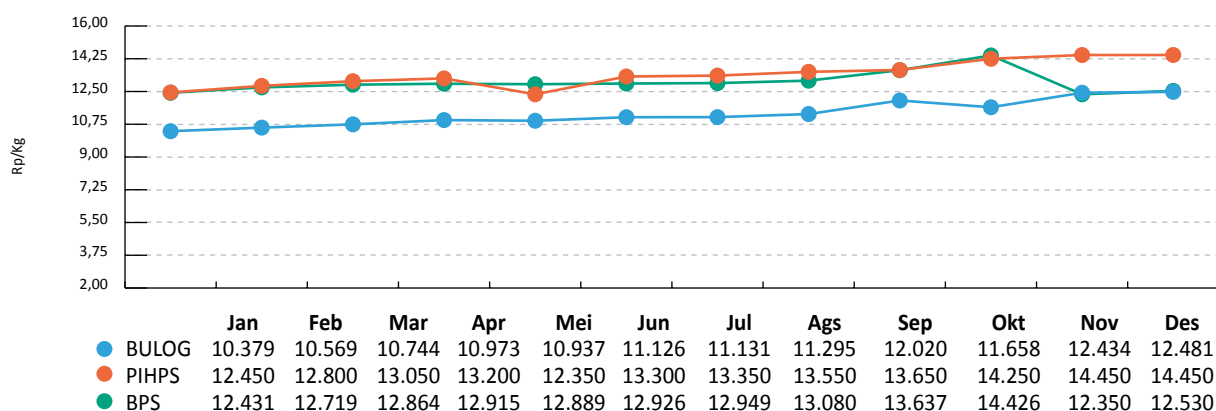


Sumber: Badan Pusat Statistik (BPS), diolah
 Source: Central Statistics Agency, processed

Adapun di tingkat grosir, Pasar Induk Beras Cipinang (PIBC) melaporkan pada triwulan IV tahun 2023 harga beras bergerak meningkat untuk beras IR-64 kualitas II dan III. Posisi stok akhir bulan Desember tahun 2023 merupakan yang tertinggi selama tahun 2023 namun masih lebih rendah dibanding posisi stok PIBC di bulan Oktober 2022. Harga eceran beras pada masa triwulan IV tahun 2023 mengalami peningkatan cukup signifikan menjelang Hari Natal dan Tahun Baru 2024.

Meanwhile, at the wholesale level, the Cipinang Rice Wholesale Market (PIBC) reported that in the fourth quarter of 2023, the price for quality II and III IR-64 rice increased. The stock position at the end of December 2023 was the highest in 2023 but was lower than the PIBC stock position in October 2022. The retail price of rice in the fourth quarter of 2023 experienced a significant rise ahead of Christmas and New Year 2024.

Pergerakan Harga Beras Eceran (PIHPS, BPS, BULOG) 2023 (Rp/Kg) Retail Rice Prices Movement (PIHPS, BPS, BULOG) 2023 (IDR/Kg)



Sumber: PIBC dan BULOG, diolah
Source: PIBC and BULOG, processed

Sementara di tingkat global, World Bank (WB) melaporkan secara umum bahwa harga beras Vietnam dan Thailand pada periode triwulan IV tahun 2023 lebih tinggi dari harga rata-rata pada periode yang sama tahun 2022. Peningkatan tertinggi terjadi pada beras asal Vietnam *broken* 5% sedangkan yang terendah terjadi pada beras asal Thailand dengan *broken* 25%.

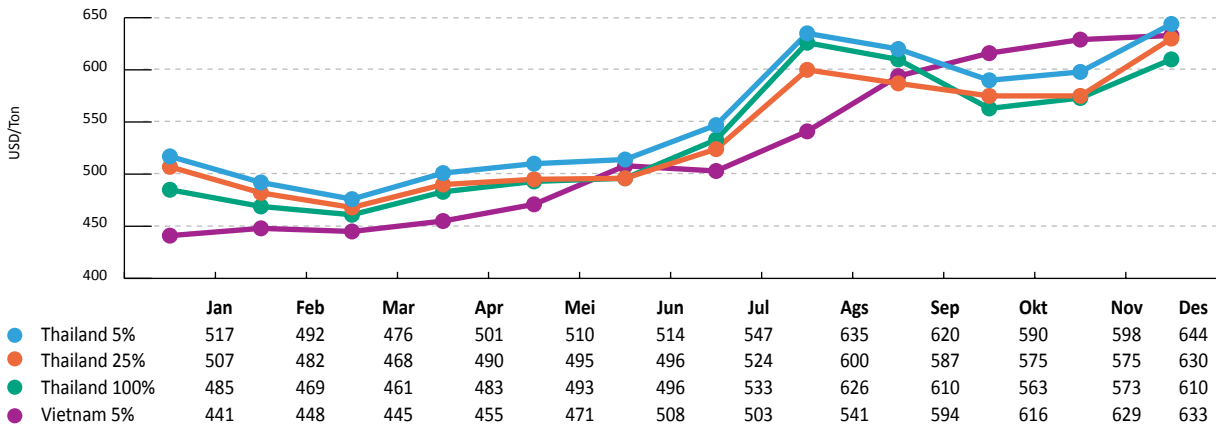
At the global level, the World Bank (WB) reported in general that the price of rice from Vietnam and Thailand in the fourth quarter of 2023 was higher than the average price in the same period in 2022. The rice from Vietnam with 5% broken was the highest increase, while the lowest was rice from Thailand with 25% broken.

Perkembangan Harga Beras di Thailand dan Vietnam Tahun 2023 (USD/ton, FOB) Rice Price Development in Thailand and Vietnam Year 2023 (USD/ton, FOB)

No	Bulan Month	Thailand 5%	Thailand 25%	Thailand 100%	Vietnam 5%
1	Jan	517	507	485	441
2	Feb	492	482	469	448
3	Mar	476	468	461	445
4	Apr	501	490	483	455
5	Mei	510	495	493	471
6	Jun	514	496	496	508
7	Jul	547	524	533	503
8	Ags	635	600	626	541
9	Sep	620	587	610	594
10	Okt	590	575	563	616
11	Nov	598	575	573	629
12	Des	644	630	610	633
Rata-rata Jan-Des 2023 Average of Jan-Dec 2023		553,67	535,75	533,50	523,67
Rata-rata Jan-Des 2022 Average of Jan-Dec 2022		437	430	418	405
Jan-Des 2023 thd Jan-Des 2022 Jan-Dec 2023 to Jan-Dec 2022		116,67%	105,75%	115,50%	118,67%

Sumber: Badan Pusat Statistik (BPS)
Source: Central Statistics Agency

Pergerakan Harga Beras Thailand-Vietnam Tahun 2023 (USD/Ton)
Thailand-Vietnam Rice Price Movement Year 2023 (USD/Ton)



Sumber: Bank Dunia, diolah
 Source: World Bank, processed

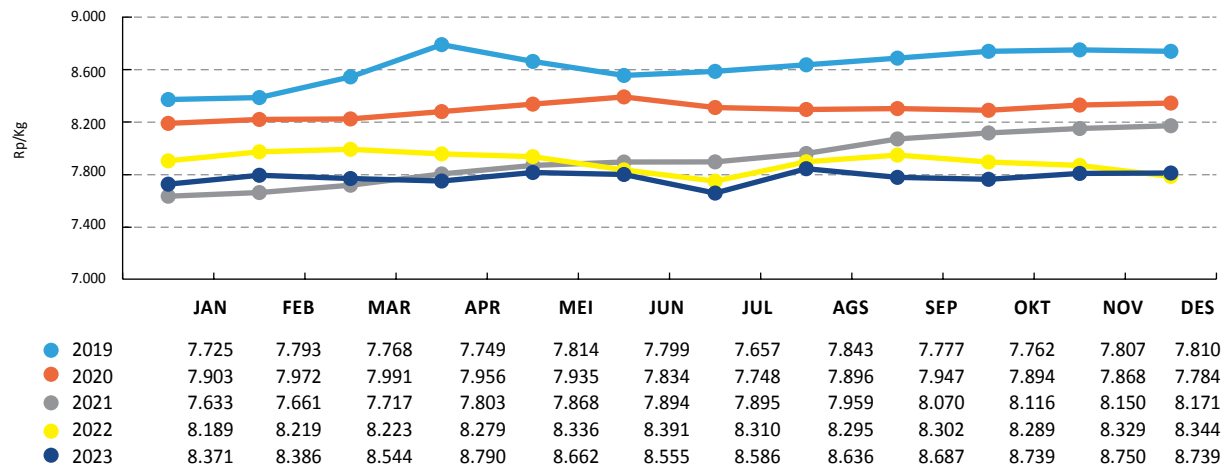
Harga Komoditas Jagung Pipilan Kering

Berdasarkan data BULOG, rata-rata harga jagung pipilan kering di tingkat eceran pada periode Januari-Desember tahun 2023 berada di tingkat Rp8.620/kg. Posisi harga tersebut mengalami perubahan sebesar 3,96% dibanding tingkat harga pada periode Januari-Desember Tahun 2022 sebesar Rp8.292/kg. Berdasarkan data historis diprakirakan tingkat harga jagung di triwulan I tahun 2024 akan meningkat dibandingkan waktu yang sama di tahun 2023.

Dry Shelled Corn Commodity Price

Based on BULOG data, the average price of dry shelled corn at the retail level in the January–December 2023 period was at IDR8,620/kg. This price position underwent a change of 3.96% from the price level in the January–December 2022 period of IDR8,292/kg. Based on historical data, it is predicted that corn prices in the first quarter of 2024 will be higher than the same period in 2023.

Pergerakan Harga Jagung Pipilan Kering (Rp/Kg)
Dry Shelled Corn Price Movement (IDR/Kg)



Sumber: PIBC dan BULOG, diolah
 Source: PIBC and BULOG, processed



Harga Komoditas Kedelai

Berdasarkan data BULOG diketahui bahwa rata-rata harga kedelai di tingkat eceran pada periode Januari-Desember tahun 2023 berada di tingkat Rp15.115/kg. Posisi harga tersebut mengalami peningkatan sebesar 9,23% dibanding tingkat harga di waktu yang sama tahun lalu (periode Januari-Desember 2022) sebesar Rp13.838/kg.

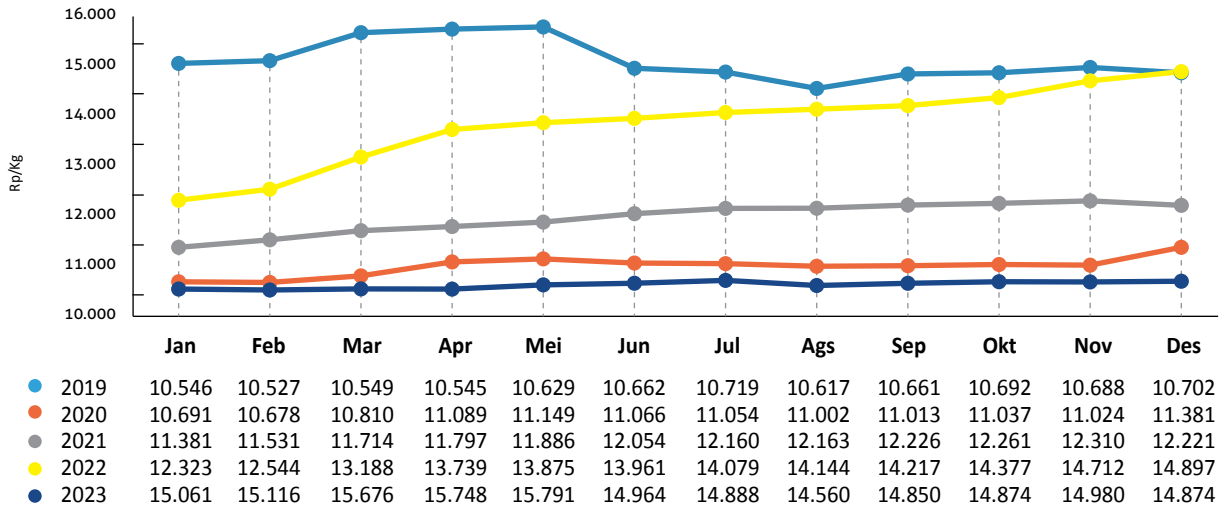
Memperhatikan kondisi pasokan kedelai yang mayoritas dipenuhi dari luar negeri melalui impor maka diperlukan pengawasan stabilisasi pasokan dan harga di pasaran umum. Kehadiran dan kebijakan Pemerintah merupakan hal yang mutlak diperlukan untuk mencegah risiko negatif yang mungkin mengganggu rantai pasok kedelai.

Soybean Commodity Price

Based on BULOG data, the average retail price of soybeans in January–December 2023 was at IDR15,115/kg. This price position increased by 9.23% from the price level at the same period last year (January–December 2022) of IDR13,838/kg.

Given that the majority of soybean supply relies on imports from foreign sources, it is essential to closely monitor and stabilize both supply and prices in the open market. The government’s involvement is crucial to mitigate potential adverse risks that might disrupt the soybean supply chain.

**Pergerakan Harga Kedelai (Rp/Kg)
Soybean Price Movement (IDR/Kg)**



Sumber: BULOG, diolah
Source: BULOG, processed

Harga Komoditas Daging Sapi

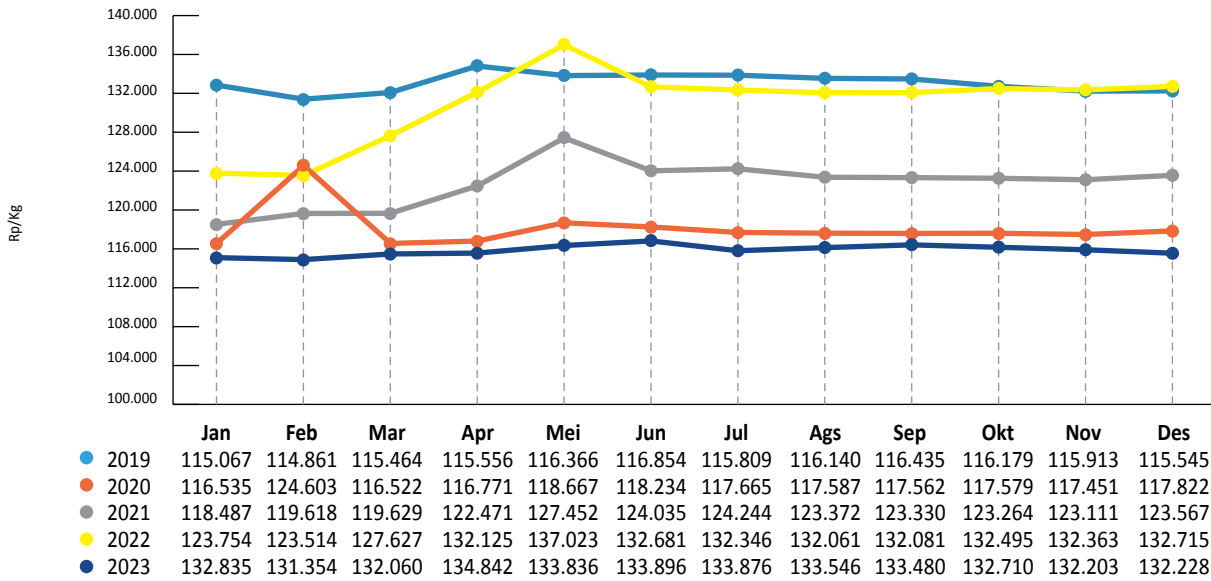
Data BPS menyebutkan, rata-rata harga daging sapi di tingkat eceran pada periode Januari-Desember tahun 2023 berada di tingkat Rp133.072/kg. Posisi harga tersebut mengalami peningkatan 1,66% dibandingkan tingkat harga di waktu yang sama tahun lalu (periode Januari-Desember Tahun 2022) sebesar Rp130.899. Seperti halnya kedelai, daging sapi juga termasuk salah satu komoditas yang dipengaruhi oleh impor. Diperlukan upaya sosialisasi daging kerbau dengan metode yang sistematis agar masyarakat tidak sepenuhnya bergantung pada daging sapi sehingga dapat meredam lonjakan harga yang ekstrem terutama pada masa Hari Besar Keagamaan Nasional (HBKN).

Beef Commodity Price

Based on BPS data, the average price of beef at retail level in January-December 2023 was at IDR133,072/kg. This price position increased by 1.66% from the price level at the same period last year (January–December 2022) of IDR130,899. Like soybeans, beef is also one of the commodities affected by imports. There is a need to systematically socialize buffalo meat so that people are not totally dependent on beef and can reduce extreme price spikes, especially during national religious holidays.



Pergerakan Harga Daging Sapi (Rp/Kg)
Beef Price Movement (IDR/Kg)



Sumber: Badan Pusat Statistik (BPS), diolah
 Source: Central Statistics Agency, processed

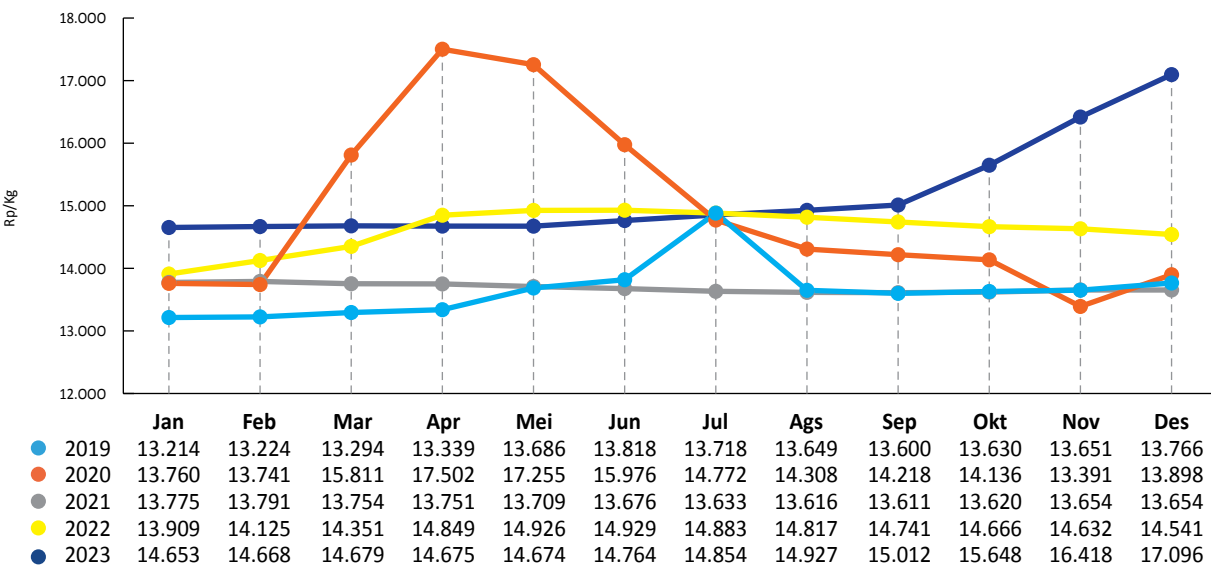
Harga Komoditas Gula Kristal Putih

Berdasarkan data BPS diketahui bahwa rata-rata harga gula kristal putih di tingkat eceran pada periode Januari-Desember tahun 2023 berada di tingkat Rp15.172/kg. Posisi harga tersebut mengalami kenaikan 3,82% dibanding tingkat harga di waktu yang sama tahun lalu (periode Januari-Desember Tahun 2022) sebesar Rp14.614/kg. Diperlukan pengawasan terhadap realisasi impor gula rafinasi sehingga tidak mempengaruhi ketersediaan tebu dalam negeri sebagai bahan baku gula kristal putih.

White Crystal Sugar Commodity Price

Based on BPS data, the average price of white crystal sugar at retail level in January-December 2023 was at IDR15,172/kg. This price position increased by 3.82% from the price level at the same period last year (January-December 2022) of IDR14,614/kg. The implementation of refined sugar imports must be supervised so that it does not affect the availability of domestic sugarcane as a raw material for white crystal sugar.

Pergerakan Harga Gula Kristal Putih (Rp/Kg)
White Crystal Sugar Price Movement (IDR/Kg)



Sumber: Badan Pusat Statistik (BPS), diolah
 Source: Central Statistics Agency, processed



Harga Komoditas Bawang Merah

Berdasarkan data BPS diketahui bahwa rata-rata harga bawang merah di tingkat eceran pada periode Januari-Desember tahun 2023 berada di tingkat Rp35.195/kg. Posisi harga tersebut mengalami penurunan sebesar 8,53% dibanding tingkat harga di waktu yang sama tahun lalu (periode Januari-Desember Tahun 2022) sebesar Rp38.474/kg.

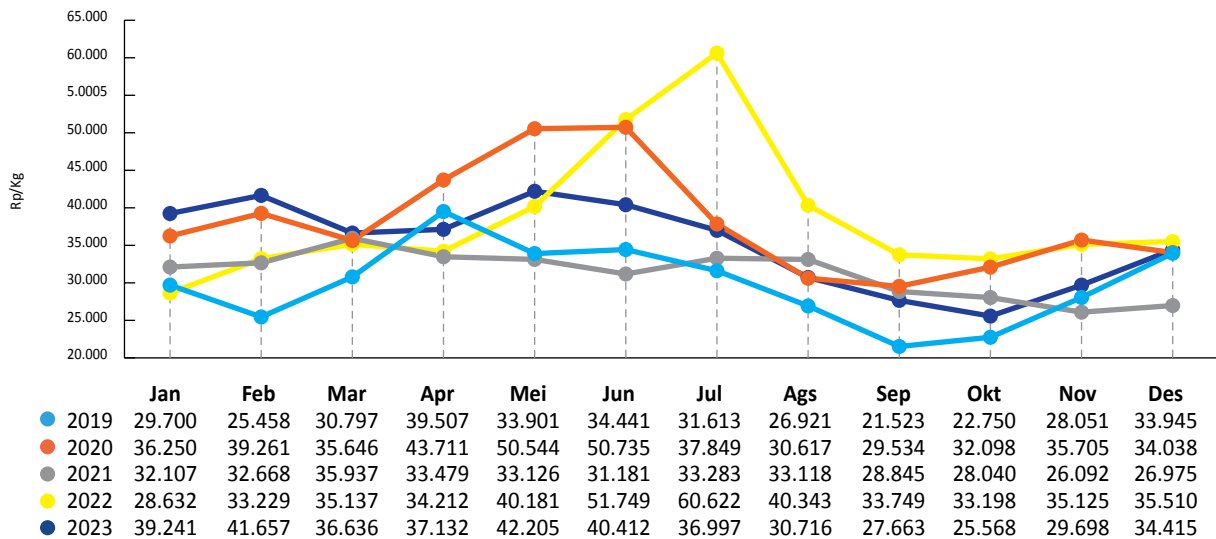
Bawang merah merupakan salah satu jenis hortikultura yang kualitas panen dan pasokannya ikut dipengaruhi oleh curah hujan di wilayah panen dan distribusinya. Diperlukan upaya mengolah bawang merah sedemikian rupa namun tetap masuk dalam preferensi masyarakat Indonesia. Misalnya pengawetan dengan menggunakan mesin penyimpan *Controlled Atmosphere Storage* (CAS) untuk kebutuhan bawang kering atau direndam minyak untuk kebutuhan bawang olahan masak.

Shallot Commodity Price

Based on BPS data, the average price of shallots at retail level in January–December 2023 was at IDR35,195/kg. This price position decreased by 8.53% from the price level at the same period last year (January–December 2022) of IDR38,474/kg.

Shallots are a type of horticulture which harvest quality and supply are affected by rainfall in the harvesting and distribution areas. Efforts are needed to process shallots to meet the preferences of the Indonesian market. For example, preservation using a storage machine called *Controlled Atmosphere Storage* (CAS) to make dried onions or soaked in oil to make processed cooking onions.

**Pergerakan Harga Bawang Merah (Rp/Kg)
Shallots Price Movement (IDR/Kg)**



Sumber: Badan Pusat Statistik (BPS), diolah
Source: Central Statistics Agency, processed

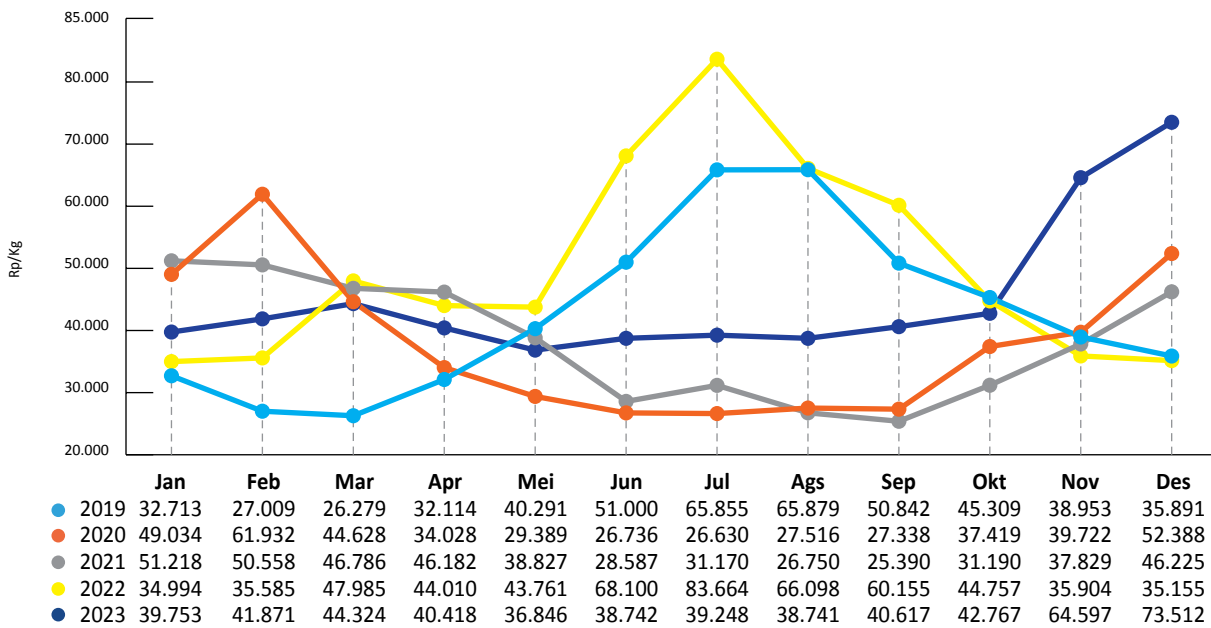
Harga Komoditas Cabai Merah

Berdasarkan data BPS diketahui bahwa rata-rata harga cabai merah di tingkat eceran pada periode Januari-Desember tahun 2023 berada di tingkat Rp45.120/kg. Posisi harga tersebut mengalami penurunan sebesar 9,79% dibandingkan tingkat harga di waktu yang sama tahun lalu (periode Januari-Desember 2022) sebesar Rp50.014/kg.

Red Chili Commodity Price

Based on BPS data, the average price of red chilies at retail level in January-December 2023 was at IDR45,120/kg. This price position decreased by 9.79% from the price level at the same period last year (January-December 2022) of IDR50,014/kg.

Pergerakan Harga Cabai Merah (Rp/Kg)
Red Chili Price Movement (IDR/Kg)



Sumber: Badan Pusat Statistik (BPS)
Source: Central Statistics Agency



Kebijakan Strategis Tahun 2023

2023 Strategic Policy

PERAN STRATEGIS PERUM BULOG

Perum BULOG memiliki peran strategis dalam pengelolaan bahan pangan sebagai usaha mewujudkan kedaulatan, ketersediaan stok, dan stabilisasi harga pangan pokok. Peran tersebut diatur dalam Peraturan Pemerintah No. 13 Tahun 2016 tanggal 17 Mei 2016 tentang Perusahaan Umum (Perum) BULOG dan Peraturan Presiden No. 48 Tahun 2016 tanggal 30 Mei 2016.

Terbitnya Peraturan Presiden (Perpres) Nomor 66 Tahun 2021 tentang Badan Pangan Nasional tidak bertentangan namun seiring dengan amanah dari kedua peraturan tersebut di atas. Perpres Nomor 66 Tahun 2021 tersebut menjadi sebuah payung hukum akan pentingnya andil Pemerintah dalam menjaga ketersediaan, keterjangkauan, kestabilan serta pangan yang berkualitas bagi rakyat melalui Perum BULOG. Selanjutnya telah diterbitkan Peraturan Presiden (Perpres) terbaru Nomor 125 Tahun 2022 tentang Penyelenggaraan Cadangan Pangan Pemerintah.

Sejalan dengan perubahan yang terus terjadi dan memengaruhi masa depan ketahanan pangan Indonesia dalam berbagai dimensi, peran Pemerintah melalui Perum BULOG semakin diperlukan untuk menjaga ketahanan pangan. Sesuai Perpres Nomor 125 Tahun 2022 dimaksud, Perum BULOG memiliki kewajiban memenuhi ketersediaan stok pangan guna menjaga stabilitas harga. Upaya penyediaan komoditas dengan mengutamakan penyerapan pengadaan produksi dalam negeri (DN) menjadi pilihan pertama. Namun, beberapa komoditas mengalami defisit pasokan akibat kurangnya produksi dalam negeri yang menimbulkan terjadi lonjakan harga. Sebagai solusinya, penyediaan stok dapat berasal dari luar negeri (LN), sesuai penugasan yang diberikan Pemerintah. Langkah tersebut, tidak hanya sekedar mengamankan harga agar tidak melambung terlalu jauh, namun juga sebagai jaminan bahwa ketahanan pangan dalam negeri perlu diprioritaskan untuk menjaga perekonomian bangsa.

Dengan mempertimbangkan peran yang sangat strategis tersebut, Pemerintah berupaya untuk meningkatkan ketahanan pangan dengan optimalisasi penyerapan produksi dalam negeri. Namun, apabila dibutuhkan, demi menjamin ketersediaan stok untuk kebutuhan dalam negeri, dilakukan pengadaan luar negeri (impor). Pemenuhan kebutuhan pangan pokok impor dilakukan apabila terjadi defisit pasokan dibandingkan jumlah kebutuhan, dan atau terjadi lonjakan harga komoditas pangan.

PERUM BULOG STRATEGIC ROLE

Perum BULOG plays a strategic role in food management as an effort to realize sovereignty, stock availability, and the stabilization of staple food prices. These roles are regulated in Government Regulation No. 13 of 2016 dated May 17, 2016 concerning Public Corporation (Perum) BULOG and Presidential Regulation No. 48 of 2016 dated May 30, 2016.

The issuance of Presidential Regulation (Perpres) No. 66 of 2021 concerning the National Food Agency does not conflict with but is in line with the mandate of the two regulations above. Presidential Regulation No. 66 of 2021 provides a legal umbrella for the importance of the Government's role in maintaining the availability, affordability, stability, and quality of food for the people through Perum BULOG. Furthermore, the latest Presidential Regulation (Perpres) No. 125 of 2022 concerning the Implementation of Government's Food Reserve has been issued.

In line with changes that continue to occur and influence the future of Indonesia's food security in various dimensions, the role of the Government through Perum BULOG is increasingly needed to maintain food security. In accordance with Presidential Regulation No. 125 of 2022, Perum BULOG has an obligation to meet food stock availability in order to maintain price stability. Efforts to supply commodities by prioritizing the absorption of domestic production became the first choice. However, several commodities experienced supply deficits due to a lack of domestic production which led to price spikes. As a solution, the provision of stock can come from overseas according to the assignment given by the Government. This step is not only to secure the price, but also to guarantee that domestic food security needs to be prioritized to maintain the nation's economic cycle.

By considering this very strategic role, the Government is trying to increase food security by optimizing the absorption of domestic production. However, if necessary, foreign procurement (import) is carried out in order to ensure stock availability for domestic needs. Imported basic food needs are fulfilled if there is a supply deficit compared to the amount needed, and/or there is a spike in food commodity prices.

Selama tahun 2023, Perum BULOG menjalankan sejumlah kebijakan strategis pada perencanaan operasional, data pangan, dan pasar Pemerintah, seperti berikut ini.

Analisis perencanaan operasional melalui Sales and Operational Planning

Selama periode Januari–Desember 2023, Divisi Perencanaan Operasional dan Pelayanan Publik (POPP) telah melaksanakan tugas pokok dan fungsinya dalam perencanaan operasional melalui kegiatan *sales and operations planning* (S&OP). Kegiatan S&OP mencakup antara lain perencanaan penjualan, dan perencanaan pasokan. Kegiatan ini dilaksanakan melalui forum lintas divisi untuk mengintegrasikan antara rencana penjualan dengan rencana pasokan, sehingga diperoleh kesepakatan rencana operasional.

Dari sisi akurasi perencanaan, nilai akurasi 100% merupakan hasil perencanaan yang akurat (tepat), sehingga nilai akurasi yang semakin mendekati 100% bisa dikatakan semakin akurat. Berdasarkan perencanaan operasional periode Januari–Desember 2023 yang disusun, masih banyak nilai akurasi perencanaan untuk masing-masing komoditi yang belum mendekati 100% (nilai akurasi perencanaan < 80%).

Selama tahun 2023, nilai akurasi perencanaan pengadaan dan penjualan komoditas beras komersial dan daging kerbau berada di atas 80%. Sedangkan untuk sebagian besar komoditas masih memiliki nilai akurasi perencanaan dan pengadaan di bawah 80%, seperti cabai, tepung terigu, telur ayam, bawang putih, daging ayam, daging sapi, bawang merah, jagung komersial, kedelai komersial, jagung PSO, bawang bombay dan kedelai PSO.

Pengawasan penyaluran Cadangan Beras Pemerintah (CBP)

Realisasi penyaluran PSO selama tahun 2023 mencapai total 2.779.897 ton, terdiri dari penjualan pada program Stabilisasi Pasokan dan Harga Pangan (SPHP) sebanyak 1.196.727 ton; Bantuan Pangan (Banpang) tahap I dan II sebanyak 1.492.919 ton; penanggulangan keadaan darurat sebanyak 2.302 ton; dan penjualan untuk golongan anggaran sebanyak 87.948 ton.

Throughout 2023, Perum BULOG has implemented a number of strategic policies on operational planning, food data, and government markets, as follows.

Operational planning analysis through Sales and Operational Planning

From January–December 2023, the Operational Planning and Public Services Division (POPP) conducted its main tasks and functions in operational planning through sales and operations planning (S&OP) activities. The S&OP activities included, among others, sales planning and supply planning. This activity was implemented through cross-divisional forums to integrate sales plans with supply plans to obtain an operational plan agreement.

In terms of planning accuracy, an accuracy value of 100% is the accurate (precise) planning result, so the closer an accuracy value to 100%, the more accurate the plan. Based on the prepared operational planning in January–December 2023, many planning accuracy values for each commodity were not close to 100% (the planning accuracy values were < 80%).

In 2023, the planning and procurement accuracy values of commercial rice and buffalo meat was above 80%. Meanwhile, the planning and procurement accuracy values of other commodities, such as chilies, wheat flour, chicken eggs, garlic, chicken meat, beef, shallots, commercial corn, commercial soybeans, PSO corn, onions and PSO soybeans, were below 80%.

Overseeing the distribution of Government's Rice Reserves (CBP)

Realization of PSO distribution in 2023 reached a total of 2,779,897 tonnes, consisting of 1,196,727 tonnes of sales for the Food Supply and Price Stabilization (SPHP) program, 1,492,919 tons of Food Assistance (Banpang) stages I and II, 2,302 tons of emergency response; and 87,948 tons sales for the budget group.



Tinjauan Operasi per Segmen Usaha

Operation Review per Business Segment

Berdasarkan Peraturan Pemerintah No. 13 Tahun 2016 tanggal 17 Mei 2016 tentang Perusahaan Umum (Perum) BULOG, Perum BULOG ditujukan untuk turut melaksanakan dan menunjang kebijakan dan program Pemerintah dan Pemerintah Daerah di bidang ekonomi dan pembangunan nasional pada umumnya, terutama di bidang logistik pangan serta optimalisasi pemanfaatan sumber daya perusahaan untuk menghasilkan barang dan jasa berdasarkan prinsip pengelolaan perusahaan yang sehat.

Dalam mengelola penugasan tersebut, manajemen menerjemahkan segmen operasi menjadi 2 segmen utama, yaitu Pelayanan Publik atau *Public Service Obligation* (PSO), dan Komersial. Hal ini juga sejalan dengan penerapan Pernyataan Standar Akuntansi Keuangan (PSAK) 5 “Segmen Operasi” dalam Laporan Keuangan Teraudit yang memberikan informasi tentang segmen berdasarkan kategori produk. Berikut ini kontribusi segmen operasi terhadap penjualan tahun 2023.

According to Government Regulation No. 13 of 2016 dated May 17, 2016, concerning the Public Corporation (Perum) BULOG, Perum BULOG is intended to implement and support the Government and Regional Governments’ policies and programs in the economy and national development sectors in general and particularly in the area of food logistics. Additionally, it aims to optimize the utilization of the company’s resources to produce goods and services based on sound corporate management principles.

In managing the assignment, the management translated the operating segments into 2 (two) main segments, namely Public Service Obligation (PSO) and Commercial. This is aligned with Statement of Financial Accounting Standards (SFAS) 5 “Operating Segments” in the Audited Financial Statements, which provides information about segments based on product categories. The following is the contribution of operating segments to sales in 2023.

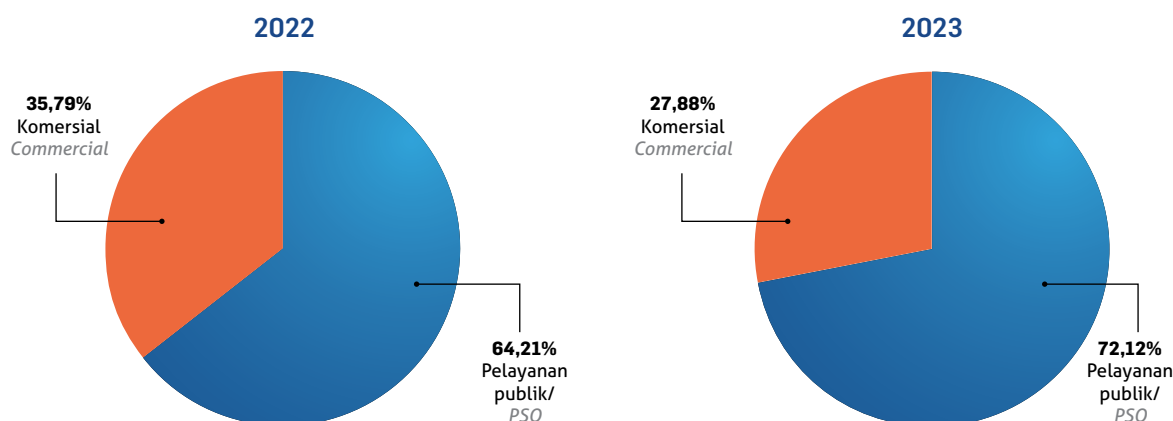
Jumlah dan Kontribusi Segmen Operasi Terhadap Penjualan Tahun 2022-2023

Number and Contribution of Operating Segments to 2022-2023

Segmen Segment	2023		2022		Kenaikan/(Penurunan) Increase (Decrease)	
	Jumlah (Rp-juta) Total (IDR-million)	Kontribusi (%) Contribution (%)	Jumlah (Rp-juta) Total (IDR-million)	Kontribusi (%) Contribution (%)	Nominal (Rp-juta) Nominal (IDR-million)	Persentase (%) Percentage (%)
Pelayanan Publik/ <i>PSO Public Service Obligation</i>	33.225.208	72,12	16.975.919	64,21	16.249.289	95,72
Komersial <i>Commercial</i>	12.842.051	27,88	9.461.397	35,79	3.380.654	35,73
Jumlah Penjualan <i>Total Sales</i>	46.067.259	100,00	26.437.316	100,00	19.629.943	74,25

Komposisi Pendapatan Segmen Operasi Terhadap Penjualan

Composition of Operating Segment Revenue toward Sales



Total penjualan Perum BULOG meningkat secara signifikan sebesar 74,25% dibandingkan tahun 2022, didorong oleh kenaikan penjualan segmen PSO sebesar 95,72%, dan segmen komersial sebesar 35,73%, dibandingkan tahun sebelumnya.

Sama seperti tahun sebelumnya, PSO berkontribusi terbesar pada total penjualan. Komposisi penjualan segmen PSO sebesar 75,12% total penjualan, meningkat dari komposisi tahun lalu sebesar 64,21% total penjualan. Sedangkan kontribusi segmen komersial mencapai 27,88% total penjualan, turun dari komposisi tahun sebelumnya sebesar 35,79% terhadap total penjualan. Perubahan komposisi tersebut disebabkan oleh naiknya penjualan beras PSO menjadi Rp31,16 triliun pada tahun 2023, atau naik sebesar 112,56% dibandingkan dengan tahun 2022.

Berikut disampaikan kinerja operasional dan keuangan masing-masing segmen, baik segmen PSO maupun komersial.

PELAYANAN PUBLIK (PSO)

Kegiatan Operasi dan Usaha serta Kinerja Produktivitas Segmen Pelayanan Publik/PSO

Pelayanan publik (PSO) merupakan aktivitas pelayanan umum yang membebani anggaran Pemerintah sebab harus diorganisasikan dan dipertanggungjawabkan secara profesional untuk memenuhi tuntutan transparansi, kewajaran, dan akuntabilitas. PSO dapat diartikan sebagai bagian dari subsidi, namun terdapat perbedaan. PSO merupakan biaya yang harus dikeluarkan oleh negara akibat disparitas/perbedaan harga pokok penjualan BUMN/swasta dengan harga atas produk/jasa tertentu yang ditetapkan oleh Pemerintah agar pelayanan produk/ jasa tetap terjangkau dan terjangkau oleh sebagian besar masyarakat (publik). Karena itu, segmen Pelayanan Publik/PSO didapatkan dari bantuan uang Pemerintah terhadap margin antara harga pokok dengan harga jual.

PROFITABILITAS SEGMENT PELAYANAN PUBLIK/PSO

Pengadaan Komoditas untuk Segmen Pelayanan Publik/PSO

Guna memenuhi ketersediaan gabah/beras tahun 2023, khususnya untuk segmen PSO, Perum BULOG menjalankan kegiatan pengadaan sesuai mekanisme Pengadaan Jangka Panjang Bertarget (PJPB) dan pengadaan reguler dengan mengacu pada sejumlah regulasi, yaitu:

1. Peraturan Menteri Perdagangan (Permendag) Nomor 24 tahun 2020 tentang Ketentuan Harga Pembelian Pemerintah untuk Gabah atau Beras;
2. Keputusan Kepala Badan Pangan Nasional RI Nomor 56/KS.03.K/2/2023 tanggal 20 Februari 2023; dan
3. Peraturan Badan Pangan Nasional RI Nomor 6 Tahun 2023 tentang Penetapan Harga Pembelian Pemerintah (HPP) untuk Gabah atau Beras tanggal 24 Maret 2023.

Perum BULOG's total sales increased significantly by 74.25% from 2022, driven by an increase of 95.72% in PSO segment sales and 35.73% in the commercial segment from the previous year.

Same as previous year, PSO contributed the most to total sales. The sales composition of the PSO segment was 75.12% of total sales, an increase of 64.21% from last year's composition of total sales. Meanwhile, the contribution of the commercial segment reached 27.88% of total sales, decreasing 35.79% from the previous year's composition of total sales. This change in composition was a result of an increase in sales of PSO rice to IDR31.16 trillion in 2023 or an increase of 112.56% from 2022.

Below is the operational and financial performance of each segment, both PSO and commercial segments.

PUBLIC SERVICE OBLIGATION (PSO)

Operations and Business Activities and Productivity Performance of the PSO Segment

Public service (PSO) is a public service activity that burdens the government budget therefore it must be professionally organized and accounted for so that it can meet the demands of transparency, fairness, and accountability. PSO can be interpreted as part of a subsidy, but there is a difference. PSO is a cost that must be incurred by the state due to the disparity/ difference in the cost of goods sold by the SOE/ private sector with the price for certain products/services set by the Government so that the products/services are secured and affordable by most of the people (public). Therefore, the PSO segment obtains assistance from the Government towards the margin between the cost price and the selling price.

PUBLIC SERVICE OBLIGATION/PSO SEGMENT PROFITABILITY

Commodity Procurement for PSO Segment

In order to meet grain/rice availability in 2023, especially for the PSO segment, Perum BULOG performed procurement activities in accordance with the Targeted Long-Term Procurement mechanism and regular procurement by referring to a number of regulations, namely:

1. *Minister of Trade Regulation No. 24 of 2020 concerning Provisions on Government Purchase Prices for Grain or Rice;*
2. *Decree of the Head of the Indonesian National Food Agency No. 56/KS.03.K/2/2023 dated February 20, 2023; and*
3. *Regulation of the Indonesian National Food Agency No. 6 of 2023 concerning Determination of Government Purchase Prices (HPP) for Grain or Rice dated March 24, 2023.*

Kegiatan pengadaan gabah/beras dalam negeri dilakukan sebagai upaya pemenuhan kebutuhan penjualan dengan skema *Buy to Sell* (gabah/beras komersial), serta untuk memenuhi kebutuhan penyaluran dan menjaga stok CBP (gabah/beras PSO) melalui saluran Mitra Pangan Pengadaan (MPP) dan Satuan Kerja Pengadaan Dalam Negeri (Satker ADA DN).

Domestic grain/rice procurement is implemented as an effort to fulfill sales needs with the Buy to Sell scheme (commercial grain/rice) and to meet distribution needs and maintain the Government's Rice Reserves (PSO grain/rice) through Food Procurement Partners and Domestic Procurement Work Unit.

Kinerja Keuangan dan Profitabilitas dari Segmen Pelayanan Publik *Financial Performance and Profitability of the Public Services Segment*

	2023 (Rp juta) (IDR million)	2022 (Rp juta) (IDR million)	Kenaikan/(Penurunan) Increase (Decrease)	
			Nominal (Rp juta) (IDR million)	Persentase (%) Percentage (%)
Penjualan <i>Sales</i>	34.968.848	16.975.919	17.992.929	105,99
Harga Pokok Penjualan <i>Cost of Goods Sold</i>	29.518.322	13.504.385	16.013.937	118,58
Laba Kotor <i>Gross Profit</i>	5.450.526	3.471.533	1.978.993	57,01
Beban Usaha <i>Operating Expenses</i>				
Beban Umum dan Administrasi <i>General and Administrative Expenses</i>				
Beban Pegawai <i>Employee Expenses</i>	1.459.001	1.048.442	410.559	39,16
Beban Kantor <i>Office Expenses</i>	611.425	420.453	190.972	45,42
Beban Pajak <i>Tax Expenses</i>	1.729	98.594	(96.865)	(98,25)
Beban Penyisihan dan Penyusutan <i>Provision and Depreciation Expenses</i>	153.994	139.520	14.474	10,37
Jumlah Beban Umum dan Administrasi <i>Total General and Administrative Expenses</i>	2.226.149	1.707.008	519.141	30,41
Beban Eksploitasi <i>Exploitation Expenses</i>	924.411	484.945	439.466	90,62
Jumlah Beban Usaha <i>Total Operating Expenses</i>	3.693.719	509.037	3.184.682	625,63
Laba Usaha <i>Operating Profit</i>	1.756.807	1.255.488	501.319	39,93
Pendapatan (Beban) Lain-lain <i>Other Income (Expenses)</i>				
Pendapatan <i>Income</i>	408.372	368.001	40.371	10,97
Beban <i>Expenses</i>	(1.285.536)	(1.132.384)	153.152	13,52
Jumlah <i>Total</i>	(877.164)	(764.383)	112.781	14,75
Laba (Rugi) Sebelum Pajak Penghasilan <i>Profit (Loss) Before Income Tax</i>	879.643	491.105	388.538	79,12
Total Manfaat (Beban) Pajak Penghasilan <i>Total Income Tax Benefit (Expense)</i>	(279.153)	(133.394)	145.759	109,27
Laba (Rugi) Neto Tahun Berjalan <i>Net Profit (Loss) for the year</i>	600.490	357.712	242.778	67,87
Pendapatan Komprehensif Lain <i>Other Comprehensive Income</i>	(14.315)	(27.791)	(13.476)	(48,49)
Total Laba Komprehensif Total <i>Total Comprehensive Profit</i>	586.175	385.503	200.672	52,05

Keterangan: angka di atas setelah eliminasi
Note: the numbers above are after elimination



Sedangkan kegiatan pengadaan gabah/beras Luar Negeri (LN) dilakukan sebagai upaya menjaga stok CBP (gabah/beras PSO). Pada Tahun 2023 Perum BULOG mempunyai alokasi impor sebesar 300.000 ton sesuai Persetujuan Impor (PI) Menteri Perdagangan RI Nomor 04.PI-11..22.0605.2 dengan realisasi sebesar 294.824 ton.

Terdapat perubahan Persetujuan Impor (PI) tersebut dengan Nomor 04.PI-11.22.0605.6 menjadi sebesar 3.800.000 ton dengan negara asal Thailand, Vietnam, India, Pakistan, Myanmar, Kamboja dengan masa berlaku hingga 31 Desember 2023 yang kemudian mengalami perubahan masa berlaku menjadi sampai dengan 30 Januari 2024 sesuai Persetujuan Impor (PI) Nomor 04.PI-11.22.0605.7.

Adapun realisasi pengadaan gabah/beras atas alokasi tahun 2022 sesuai PI mengalami keterlambatan pada 31 Desember 2023 sehingga masa berlaku PI diperpanjang menjadi 30 Januari 2023. Keterlambatan penerimaan beras LN disebabkan oleh proses pemuatan beras ke kapal yang terkendala cuaca hujan, serta ketersediaan peti kemas yang terbatas dan adanya penyesuaian jadwal pengapalan peti kemas akibat padatannya lalu lintas perdagangan akhir tahun.

Hingga 31 Desember 2023, Perum BULOG telah merealisasikan pengadaan gabah/beras untuk PSO sebesar 3.415.544 ton setara beras, meningkat signifikan sebesar 376,89% dari realisasi tahun 2022 sebanyak 716.205 ton setara beras. Dalam pelaksanaannya selama tahun 2023, Perum BULOG menghadapi sejumlah tantangan sebagai berikut:

1. Perkembangan harga cenderung di atas harga yang ditetapkan oleh Pemerintah, yaitu mengacu pada Permendag no. 24 tahun 2020 dan fleksibilitas harga oleh Badan Pangan Nasional (Bapanas) yaitu Rp 9.950;
2. Kebutuhan beras untuk pasaran umum masih cukup tinggi sehingga menyebabkan harga gabah/beras cenderung stabil di atas HPP;
3. Fenomena iklim El Nino saat ini mengakibatkan kekeringan sehingga berpengaruh menekan produksi gabah/beras.
4. Adanya kebijakan larangan ekspor semua beras non-basmati oleh pemerintah India.
5. Perubahan pola bantuan sosial Pemerintah yang semula non tunai menjadi tunai yang berdampak pada kebutuhan penjualan beras komersial untuk kebutuhan e-waroeang yang dipasok oleh Perum BULOG.

Overseas grain/rice procurement is executed to maintain the Government's Rice Reserves (PSO grain/rice). Following the Import Agreement of the Indonesian Minister of Trade No. 04.PI-11.22.0604, Perum BULOG allocated an import of 300,000 tons in 2023, with a realization of 294,824 tons.

There was a change in the Import Agreement No. 04.PI-11.22.0605.6 with Thailand, Vietnam, India, Pakistan, Myanmar, and Cambodia up to 3,800,000 tons with a validity period of December 31, 2023. However, based on the Import Agreement NO. 04.PI-11.22.0605.7, the validity period was extended to January 30, 2024.

Based on the Import Agreement, the grain/rice procurement for the 2022 allocation experienced a delay on December 31, 2023. Therefore, its validity period was extended to January 30, 2024. The delay in receiving the overseas rice was led by rains, which hindered the rice loading process onto the ship, limited availability of shipping containers, and an adjustment to the container shipping schedule due to the dense end-of-year trade traffic.

As of December 31, 2023, Perum BULOG procured grains/rice for the PSO segment amounting to 3,415,544 tons of rice equivalent, a significant increase of 376% from the realization in 2022 of 716,205 tons of rice equivalent. In 2023, Perum BULOG faced a number of challenges, namely:

1. *higher price trend than the price set by the government, which refers to Minister of Trade Regulation No. 24 of 2020 and price flexibility by the Indonesian National Food Agency was at IDR9,950;*
2. *high demand for rice for the general market causing the price of grains/rice to tend to be stable above the HPP;*
3. *the happening El Nino phenomenon led to drought, thereby suppressing grain/rice production;*
4. *the policy of banning the export of all non-basmati rice by the Indian government;*
5. *changes in the government's social assistance pattern from non-cash to cash, which impacted the need for commercial rice sales for e-waroeang needs supplied by Perum BULOG.*

Realisasi Volume Pengadaan Setara Beras PSO Tahun 2022-2023

Realization of PSO Rice Equivalent Procurement Volume in 2022-2023

	2023	2022	Kenaikan/(Penurunan) Increase (Decrease)	
			Nominal (Rp-juta) Nominal (IDR-million)	Persentase (%) Percentage (%)
Pengadaan Gabah Dalam Negeri PSO <i>PSO Domestic Grain Procurement</i>				
Pengadaan Gabah <i>Grain Procurement</i>	65.938	73.820	(7.882)	(10,68)
Pengadaan Eq. Beras <i>Rice Eq. Procurement</i>	41.871	46.875	(5.004)	(10,68)
Pengadaan Beras Dalam Negeri PSO <i>PSO Domestic Rice Procurement</i>	564.494	611.914	(47.420)	(7,75)
Pengadaan Beras Luar Negeri PSO <i>PSO Overseas Rice Procurement</i>	2.809,17	57.416	(54.606,83)	(95,11)
Jumlah Volume Pengadaan Setara Beras PSO <i>Total Volume of PSO Rice Equivalent Procurement</i>	3.415.544	716.205	2.699.339	376,89

Sedangkan kegiatan pengadaan gabah/beras Luar Negeri (LN) dilakukan sebagai upaya menjaga stok CBP (gabah/beras PSO). Pada Tahun 2023 Perum BULOG mempunyai alokasi impor sebesar 300.000 ton sesuai Persetujuan Impor (PI) Menteri Perdagangan RI Nomor 04.PI-11.22.0605.2 dengan realisasi sebesar 294.824 ton.

Terdapat perubahan Persetujuan Impor (PI) tersebut dengan Nomor 04.PI-11.22.0605.6 menjadi sebesar 3.800.000 ton dengan negara asal Thailand, Vietnam, India, Pakistan, Myanmar, Kamboja dengan masa berlaku hingga 31 Desember 2023 yang kemudian mengalami perubahan masa berlaku menjadi sampai dengan 30 Januari 2024 sesuai Persetujuan Impor (PI) Nomor 04.PI-11.22.0605.7.

Adapun realisasi pengadaan gabah/beras atas alokasi tahun 2022 sesuai PI mengalami keterlambatan pada 31 Desember 2023 sehingga masa berlaku PI diperpanjang menjadi 30 Januari 2023. Keterlambatan penerimaan beras LN disebabkan oleh proses pemuatan beras ke kapal yang terkendala cuaca hujan, serta ketersediaan peti kemas yang terbatas dan adanya penyesuaian jadwal pengapalan peti kemas akibat padatnya lalu lintas perdagangan akhir tahun.

Hingga 31 Desember 2023, Perum BULOG telah merealisasikan pengadaan gabah/beras untuk PSO sebesar 3.415.544 ton setara beras, meningkat signifikan sebesar 376,89% dari realisasi tahun 2022 sebanyak 716.205 ton setara beras. Dalam pelaksanaannya selama tahun 2023, Perum BULOG menghadapi sejumlah tantangan sebagai berikut:

1. Perkembangan harga cenderung di atas harga yang ditetapkan oleh Pemerintah, yaitu mengacu pada Permendag no. 24 tahun 2020 dan fleksibilitas harga oleh Badan Pangan Nasional (Bapanas) yaitu Rp9.950;
2. Kebutuhan beras untuk pasaran umum masih cukup tinggi sehingga menyebabkan harga gabah/beras cenderung stabil di atas HPP;

Overseas grain/rice procurement is executed to maintain the Government's Rice Reserves (PSO grain/rice). Following the Import Agreement of the Indonesian Minister of Trade No. 04.PI-11.22.0605.2, Perum BULOG had an import allocation of 300,000 tons in 2023, with a realization of 294,824 tons.

There was a change in the Import Agreement No. 04.PI-11.22.0605.6 with Thailand, Vietnam, India, Pakistan, Myanmar, and Cambodia up to 3,800,000 tons with a validity period of December 31, 2023. However, based on the Import Agreement NO. 04.PI-11.22.0605.7, the validity period was extended to January 30, 2024.

Based on the Import Agreement, the grain/rice procurement for the 2022 allocation experienced a delay on December 31, 2023. Therefore, its validity period was extended to January 30, 2024. The delay in receiving the overseas rice was led by rains, which hindered the rice loading process onto the ship, limited availability of shipping containers, and an adjustment to the container shipping schedule due to the dense end-of-year trade traffic.

As of December 31, 2023, Perum BULOG has realized the procurement of grain/rice for the PSO segment amounting to 3,415,544 tons of rice equivalent, a significant increase of 376.89% from the realization in 2022 of 716,205 tons of rice equivalent. In 2023, Perum BULOG faced a number of challenges, namely:

1. *higher price trend than the price set by the government, which refers to Minister of Trade Regulation No. 24 of 2020 and price flexibility by the Indonesian National Food Agency was at IDR9,950;*
2. *high demand for rice for the general market, causing the price of grains/rice to tend to be stable above the HPP;*
3. *the happening El Nino phenomenon led to drought,*

Realisasi Pengadaan Jagung untuk Segmen PSO Realization of PSO Domestic Corn Procurement

	Volume (Ton)				Nilai (Rp-juta) Value (IDR-million)			
	2023	2022	Kenaikan/(Penurunan) Increase (Decrease)		2023	2022	Kenaikan/(Penurunan) Increase (Decrease)	
			Nominal Nominal	Persentase (%) Percentage (%)			Nominal Nominal	Persentase (%) Percentage (%)
Jagung Dalam Negeri <i>Domestic Corn</i>	0	24.967	(24.967)	(100)	0	137.957	(137.957)	(100)
Jagung Luar Negeri <i>Overseas Corn</i>	178.691,34	0	178.691,34	100	790.656	0	790.656	100

- Fenomena iklim El Nino saat ini mengakibatkan kekeringan sehingga berpengaruh menekan produksi gabah/beras.
- Adanya kebijakan larangan ekspor semua beras non-basmati oleh pemerintah India.
- Perubahan pola bantuan sosial Pemerintah yang semula non tunai menjadi tunai yang berdampak pada kebutuhan penjualan beras komersial untuk kebutuhan e-waroeng yang dipasok oleh Perum BULOG.
- Ketersediaan produksi hanya terdapat di Kanwil tertentu, namun permintaan penjualan tersebar di seluruh Kanwil.

Di samping produk setara beras, Perum BULOG juga melakukan pengadaan komoditas jagung untuk segmen PSO melalui mekanisme pengadaan dari dalam negeri (DN) dan luar negeri (LN). Pada tahun 2023, Perum BULOG menjalankan pengadaan Cadangan Jagung Pemerintah (CJP) dari luar negeri sebanyak 250.000 ton. Pengadaan tersebut dilaksanakan secara terpusat oleh Kantor Pusat untuk stabilisasi pasokan dan harga pakan di tingkat peternak dan kebutuhan lainnya sesuai dengan mekanisme penyelenggaraan CJP yang diatur dalam Peraturan Presiden nomor 125 tahun 2022. Sementara target RKAP pengadaan jagung DN (PSO) tahun 2023 sebesar 300.000 ton. Sampai dengan bulan Desember 2023 Perum BULOG belum mendapat penugasan dari Pemerintah terkait pengadaan jagung DN PSO.

PENYALURAN KOMODITAS UNTUK SEGMENT PELAYANAN PUBLIK/PSO

Selama tahun 2023, Perum BULOG telah merealisasikan penyaluran/penjualan produk Golongan Anggaran dan Cadangan Beras Pemerintah (CBP) sebesar 2.779.900 ton, meningkat 106,43% dari realisasi tahun 2022 sebanyak 1.346.688 ton. Sementara realisasi penjualan beras CBP tahun 2023 mencapai 2.691.949 ton, meningkat 112,64% dibandingkan tahun sebelumnya, disebabkan oleh perpanjangan penyaluran bantuan pangan beras kepada 21,353 juta Keluarga Penerima Manfaat (KPM) hingga akhir

- thereby suppressing grain/rice production;
- the policy of banning the export of all non-basmati rice by the Indian government;
- changes in the government's social assistance pattern from non-cash to cash, which impacts the need for commercial rice sales for e-waroeng needs supplied by Perum BULOG;
- production availability was in some regional offices, but sales demand was across all regional offices.

In addition to rice-equivalent products, Perum BULOG also procures corn commodities for the PSO segment through domestic and overseas procurement mechanisms. In 2023, Perum BULOG procured 250,000 tons of Government's Corn Reserves (CJP) from overseas. This procurement is carried out centrally by the Head Office to stabilize the supply and price of feed at the farmer level and other needs in accordance with the CJP implementation mechanism regulated in Presidential Regulation No. 125 of 2022. Meanwhile, the Company WPB target for PSO domestic corn procurement in 2023 is 300,000 tons. As of December 2023, Perum BULOG did not receive an assignment from the Government regarding PSO domestic corn procurement.

COMMODITY DISTRIBUTION FOR PSO SEGMENT

In 2023, Perum BULOG distributed/sold 2,779,900 tons of Budget Group and Government's Rice Reserve (CBP), increasing 106.43% from 1,346,688 tons in 2022. Meanwhile, the Government's Rice Reserve sales in 2023 reached 2,691,949 tons, an increase of 112.64% from the previous year due to the extension of the distribution of rice food aid to 21.353 million Beneficiary Families until the end of 2023. This program is expected to be a social cushion for low-income people to maintain purchasing power and efforts to control



tahun 2023. Program tersebut diharapkan dapat menjadi bantalan sosial bagi masyarakat berpendapatan rendah untuk menjaga daya beli dan upaya pengendalian inflasi pangan pada momentum Natal 2023 dan Tahun Baru 2024. CBP yang dikelola Perum BULOG adalah stok milik Perum BULOG yang ditugaskan Pemerintah untuk dijaga ketersediaannya yang ditujukan untuk memenuhi kebutuhan beras masyarakat pada penanganan tanggap darurat dan untuk mengendalikan gejolak harga beras.

food inflation during Christmas 2023 and New Year 2024. The Government's Rice Reserve managed by Perum BULOG is owned by Perum BULOG and assigned by the Government to maintain its availability to meet the community's needs of rice for emergency responses and to control rice price fluctuations.

Realisasi Volume Penyaluran Golongan Anggaran dan Cadangan Beras Pemerintah (CBP) Tahun 2022-2023 Realization of Distribution Volume for Budget Group and Government's Rice Reserves (CBP) in 2022-2023

	2023 (ton)	2022 (ton)	Kenaikan/(Penurunan) Increase/(Decrease)	
			Nominal (Ton) Nominal (Ton)	Persentase (%) Percentage (%)
Penyaluran Pangsa Pasar Pemerintah <i>Distribution for Government Segment</i>				
Golongan Anggaran dll <i>Budget Group etc</i>	87.951	84.625	3.326	3,93
Penggunaan Cadangan Beras Pemerintah (CBP) <i>Use of Government's Rice Reserves (CBP)</i>				
Kegiatan untuk KPSH (Ketersediaan Pasokan dan Stabilisasi Harga) <i>Activities for KPSH (Availability of Supply and Price Stabilization)</i>	1.196.728	1.261.215	(64.487)	(5,11)
Bencana Alam <i>Natural Disasters</i>	2.302	4.713	(2.411)	(51,16)
Bantuan Sosial Beras <i>Rice Social Aid</i>	1.492.919	-	1.492.919	100
Sub Jumlah CBP <i>Sub-total of CBP</i>	2.691.949	1.265.928	1.426.021	112,65
Jumlah Penyaluran/Penjualan <i>Total Distribution/Sales</i>	2.779.900	1.346.688	1.433.212	106,43

Persediaan

Hingga 31 Desember 2023, stok setara beras yang dikelola Perum BULOG mencapai 839.148 ton, terdiri dari 810.526 ton sebagai stok CBP dan 28.622 ton sebagai stok komersial. Stok CBP tersebut diperkirakan cukup untuk memenuhi kebutuhan rata-rata penyaluran/penjualan pangsa pasar pemerintah (154.633 ton per bulan dari RKAP 2023) selama 5 bulan. Per 31 Desember 2023, realisasi stok beras CBP meningkat 148,73% dibandingkan dengan realisasi tahun 2022 sebanyak 325.871 ton. Peningkatan itu disebabkan oleh meningkatnya realisasi pengadaan stok beras CBP melalui mekanisme pengadaan luar negeri.

Stock

As of December 31, 2023, the stock of rice equivalent managed by Perum BULOG was 839,148 tons, consisting of 810,526 tons of the Government's Rice Reserves and 28,622 tons of commercial stock. The Government's Rice Reserves was estimated to sufficiently meet the average distribution/sales needs of the government's market share (154,633 tons/month from the 2023 Company WPB) for 5 months. As of December 31, 2023, the realization of the Government's Rice Reserves increased by 148.73% from 325,871 tons in 2022. This increase was driven by the increasing Government's Rice Reserves procurement through overseas procurement mechanisms.

Stok Beras Akhir Tahun, 2022-2023

Stock of Rice at End of Year, 2023-2024

	2023 (ton)	2022 (ton)	Kenaikan/(Penurunan) Increase (Decrease)	
			Nominal (Ton) Nominal (Ton)	Persentase (%) Percentage (%)
Pangsa Pasar Pemerintah/Cadangan Beras Pemerintah (CBP) <i>Market to Government/Government's Rice Reserves (CBP)</i>	810.526	325.871	484.655	148,73%
Komersial <i>Commercial</i>	28.622	8.920	19.702	220,87%
Jumlah Volume Pengadaan Setara Beras PSO <i>Total Procurement Volume of PSO Rice Equivalent</i>	839.148	659.352	179.796	27,27%

Stok beras Perum BULOG tersebar di seluruh gudang BULOG dengan variasi ketahanan stok terhadap penyaluran/penjualan yang berbeda-beda. Guna menjaga ketahanan stok di masing-masing daerah maka Perum BULOG melakukan penyebaran stok dari Kanwil/Kancab yang memiliki surplus persediaan beras ke Kanwil/Kancab yang defisit. Penyebaran stok juga dilakukan dengan mempertimbangkan penyebaran terhadap stok yang telah disimpan lama ke daerah yang memiliki potensi penyaluran/penjualan, pemenuhan jenis beras sesuai preferensi konsumen serta mengantisipasi kebutuhan ruang gudang di wilayah surplus untuk memenuhi rencana pengadaan dalam negeri.

Selain memastikan stok beras, Perum BULOG turut memastikan stok pangan pokok lainnya, seperti dijelaskan pada tabel berikut ini

The rice stocks of Perum BULOG are across BULOG warehouses and vary in stock resistance to the different distribution/sale. In order to maintain stock resilience in each region, Perum BULOG distributes the stock from a Regional Office with a surplus of rice supply to the deficit Regional Offices. Stock distribution is also executed by moving stocks stored for a long time to areas with potential for distribution/sale and fulfillment of rice types according to consumer preferences as well as anticipating the need for warehouse space in surplus areas to fulfill domestic procurement plans.

Apart from ensuring rice stocks, Perum BULOG ensures stocks of other staple foods, as described in the following table.



Stok Persediaan Pangan Lain Akhir Tahun, 2022-2023 Stock of Other Food Supplies at End of Year, 2022-2023

	2023 (ton)	2022 (ton)	Kenaikan/(Penurunan) Increase (Decrease)	
			Nominal (Ton) Nominal (Ton)	Persentase (%) Percentage (%)
Gula Pasir <i>Sugar</i>	8.909,00	6.249,00	2.660	42,57
Jagung <i>Corn</i>	151.054,00	0	151.054	100,00
Bawang Merah <i>Shallot</i>	0	0,01	(0,01)	(100,00)
Bawang Putih <i>Garlic</i>	4,80	0,12	4,68	3.900,00
Cabai <i>Chili</i>	0	5,43	(5,43)	(100,00)
Minyak Goreng (kilo liter) <i>Cooking oil (kilo liter)</i>	6.496,00	3.887,00	2.609	67,12
Daging Sapi <i>Beef</i>	35,00	5,80	29,20	503,45
Daging Kerbau <i>Buffalo meat</i>	42.193,00	777,00	41.416	5.330,24
Kedelai <i>Soybean</i>	0,60	0	0,6	100,00
Tepung Terigu <i>Wheat flour</i>	254,00	140,00	114,00	81,43
Daging Ayam <i>Chicken meat</i>	0,20	3,20	(3,00)	(93,75)
Telur Ayam <i>Chicken egg</i>	3,97	17,00	(13,03)	(76,65)

KOMERSIAL

Kegiatan Operasi dan Usaha serta Kinerja Produktivitas Segmen Komersial

Sesuai amanat Undang-undang No. 19 Tahun 2003 tentang BUMN, Perum BULOG diharapkan dapat beroperasi pada tingkat yang menguntungkan dengan tetap menjalankan peran PSO. Sehubungan dengan hal tersebut, Perum BULOG juga melaksanakan kegiatan melalui segmen komersial yang terbagi menjadi 2 kegiatan. Pertama, kegiatan perdagangan komoditas mencakup pengadaan dan penyaluran/penjualan. Kedua, kegiatan bisnis dari Unit Bisnis dan Entitas Anak Usaha/Asosiasi. Selama tahun 2023, Perum BULOG menjual komoditas komersial melalui saluran penjualan grosir, ritel, langsung dan *e-commerce*. Sedangkan kegiatan unit bisnis pada tahun 2023 mencakup UB Jastasma, UB Opaset, UB Industri dan UB BULOG Sentra Niaga.

COMMERCIAL

Operations and Business Activities and Productivity Performance of the Commercial Segment

Following Law No. 19 of 2003 concerning SOE, Perum BULOG's operations are expected to generate profit while conducting the PSO role. In this regard, Perum BULOG also runs two (2) types of activities through the commercial segment. First, commodity trading activities include procurement and distribution/sales. Second, it entails business operations of Business Units and Subsidiaries/Associations. In 2023, Perum BULOG sold commercial commodities through wholesale, retail, direct, and *e-commerce* sales channels. Meanwhile, business unit operations in 2023 were UB Jastasma, UB Opaset, UB Industri, and UB BULOG Sentra Niaga.

Kinerja Keuangan dan Profitabilitas dari Segmen Komersial.
Financial Performance and Profitability of the Commercial Segment

	2023 (Rp-juta) (IDR-million)	2022 (Rp-juta) (IDR-million)	Kenaikan (Penurunan) Increase (Decrease)	
			Nominal (Ton) Nominal (Ton)	Persentase (%) Percentage (%)
Penjualan <i>Sales</i>	14.685.643	9.461.397	5.224.246	55,22
Harga Pokok Penjualan <i>Cost of Goods Sold</i>	13.662.007	8.768.581	4.893.426	55,81
Laba Kotor <i>Gross Profit</i>	1.023.636	692.817	330.819	47,75
Beban Usaha <i>Operating Expenses</i>				
Beban Umum dan Administras <i>General and Administrative Expenses</i>				
Beban Pegawai <i>Employee Expenses</i>	564.126	429.023	135.103	31,49
Beban Kantor <i>Office Expenses</i>	146.422	181.905	(35.483)	(19,51)
Beban Pajak <i>Tax Expenses</i>	21.264	39.529	(18.265)	(46,21)
Beban Penyisihan dan Penyusutan <i>Provision and Depreciation Expenses</i>	112.354	102.167	10.187	9,97
Jumlah Beban Umum dan Administrasi <i>Total General and Administrative Expenses</i>	844.166	752.624	91.542	12,16
Beban Eksploitasi <i>Exploitation Expenses</i>	17.294	41.350	(24.056)	(58,18)
Beban Penjualan <i>Selling Expenses</i>	52.512	25.553	26.959	105,50
Jumlah Beban Usaha <i>Total Operating Expenses</i>	913.972	819.526	94.446	11,52
Rugi Usaha <i>Operating Loss</i>	109.664	(126.709)	236.373	186,55
Pendapatan (Beban) Lain-lain <i>Other Income (Expenses)</i>				
Pendapatan <i>Income</i>	481.769	260.031	221.738	85,27
Beban <i>Expenses</i>	(255.085)	(155.175)	99.910	64,39
Total Beban Lain-lain <i>Total of Other Expenses</i>	226.683	104.856	121.827	116,19
Rugi Sebelum Pajak Penghasilan <i>Loss Before Income Tax</i>	336.347	(21.853)	358.200	1639,13
Total Manfaat (Beban) Pajak Penghasilan <i>Total Income Tax Benefit (Expense)</i>	(14.083)	(2.682)	11.401	425,09
Rugi Neto <i>Net Loss</i>	322.265	(24.535)	346.800	1413,49
Pendapatan Komprehensif Lain <i>Other Comprehensive Income</i>	75	330	(255)	(77,27)
Total Rugi/Laba Komprehensif <i>Total Comprehensive Loss/Gain</i>	322.340	(24.205)	346.545	1431,71



PROFITABILITAS SEGMENT KOMERSIAL

Kenaikan pendapatan pada segmen komersial pada tahun 2023 jika dibandingkan dengan tahun 2022 disebabkan ketersediaan stok yang cukup dan tingginya permintaan komoditi beras, minyak goreng, dan sembako di pasaran.

Perdagangan

Kegiatan perdagangan komoditas oleh Perum BULOG dilaksanakan bukan semata untuk menghasilkan laba, namun juga mengemban misi mulia dalam kerangka stabilitas harga pangan pokok. Berlandaskan Peraturan Presiden No. 48 Tahun 2016 tentang Penugasan kepada Perusahaan Umum (Perum) BULOG dalam Rangka Ketahanan Pangan Nasional, Perum BULOG ditugaskan untuk menjaga ketersediaan pangan dan stabilisasi harga pangan pada tingkat konsumen dan produsen untuk jenis pangan pokok beras, jagung, dan kedelai. Adapun untuk ke-8 jenis pangan pokok lainnya seperti gula, minyak goreng, tepung terigu, bawang merah, cabe, daging sapi, daging ayam ras, dan telur ayam tak semata tugas Perum BULOG melainkan juga dapat dilaksanakan oleh BUMN lainnya. Selain sebagai pelaksanaan penugasan berdasarkan Peraturan Presiden, perdagangan komoditas dapat dilakukan Perum BULOG untuk menjawab kebutuhan komoditas pangan di Indonesia seiring dengan meningkatnya jumlah penduduk.

Dalam bisnis perdagangan komoditas, Perum BULOG ikut berperan dalam saluran *Business to Consumer* (B2C) melalui penjualan langsung ke pengguna maupun *Business to Business* (B2B) melalui saluran penjualan distributor.

Pengadaan untuk Segmen Komersial

Target pengadaan Beras Komersial Dalam Negeri (DN) Perum BULOG berdasarkan RKAP Tahun 2023 adalah 350.000 ton setara beras, terdiri dari target pengadaan gabah sebesar 91.260 ton atau 57.950 ton setara beras, dan target pengadaan beras sebesar 292.050 ton. Realisasi pengadaan gabah/beras DN sampai dengan Triwulan IV tahun 2023 mencapai sebesar 461.399 ton setara beras atau 131,83% dari target RKAP Tahun 2023 sebesar 350.000 ton setara beras. Adapun pengadaan pangan pendukung beras (*Fortified Rice Kernel*) asal Thailand yang tiba pada 10 November 2023 sebanyak 5 ton.

Selain pengadaan beras komersial, terdapat realisasi pengadaan non beras dengan segmen komersial tahun 2021-2022. Berikut adalah pengadaan Pangan Non Beras untuk segmen Komersial.

COMMERCIAL SEGMENT PROFITABILITY

The increase in revenue in the commercial segment in 2023 from 2022 was due to the sufficient stock availability and the high demand for commodities, such as rice, cooking oil, and basic necessities in the market.

Trading

Perum BULOG's commodity trading activities are executed not only to generate profits but also to carry out a noble mission to maintain stability in staple food prices. Based on Presidential Regulation No. 48 of 2016 concerning Assignments to Public Corporation (Perum) BULOG in the Context of National Food Security, Perum BULOG is assigned to maintain food availability of staple food, such as rice, corn, and soybeans, and stabilize their prices at the consumer and producer levels. However, the other 8 types of staple food, namely sugar, cooking oil, wheat flour, onions, chilies, beef, broiler meat, and chicken eggs, are not exclusively the task of Perum BULOG so other SOEs can perform it. Apart from conducting assignments based on Presidential Regulations, Perum BULOG can do commodity trading to respond to the needs of food commodities in Indonesia along with the increasing population.

In the commodity trading business, Perum BULOG plays a role in the Business to Consumer (B2C) channel through direct sales to users and Business to Business (B2B) through distributor sales channels.

Procurement for Commercial Segment

Based on the 2023 Company WPB, Perum BULOG's Domestic Commercial Rice procurement target was 350,000 tons of rice equivalent, consisting of 91,260 tons of grain procurement target or 57,950 tons of rice equivalent, and 292,050 tons of rice procurement target. By Quarter IV of 2023, the realization of domestic grain/rice procurement was 461,399 tons of rice equivalent or 131.83% of the 2023 Company WPB target of 350,000 tons of rice equivalent. As many as five (5) tons of Thailand's rice-supporting food procurement (Fortified Rice Kernel) arrived on November 10, 2023.

In addition to commercial rice procurement, non-rice commodities were procured for the commercial segment in 2022-2023. The following is the procurement of Non-Rice Food for the Commercial segment.



Realisasi Volume Pengadaan Setara Beras Komersial Tahun 2022-2023

Realization of Commercial Rice Equivalent Procurement Volume in 2022-2023

	2023 (ton)	2022 (ton)	Kenaikan/(Penurunan) Increase (Decrease)	
			Nominal (Ton) Nominal (Ton)	Persentase (%) Percentage (%)
Pengadaan Gabah Dalam Negeri Komersial <i>Commercial Domestic Grain Procurement</i>				
Pengadaan Gabah <i>Grain Procurement</i>	7.652	1.906	5.746	301,47
Pengadaan Eq. Beras <i>Rice Eq. Procurement</i>	4.859	1.210	3.649	301,57
Pengadaan Beras Dalam Negeri Komersial <i>Commercial Domestic Rice Procurement</i>	315.680	333.989	(18.309)	(5,48)
Pengadaan Beras Luar Negeri Komersial <i>Commercial Overseas Rice Procurement</i>	0	0	0	0,00
Pengadaan Pangan Pendukung Beras <i>Rice Supporting Food Procurement</i>	5	0	5	100,00
Pengalihan Beras CBP ke Komersial <i>CBP Rice Transfer to Commercial</i>	140.859	0	140.859	100,00
Jumlah Volume Pengadaan Setara Beras Komersial <i>Total Volume of Commercial Rice Equivalent Procurement</i>	461.404	335.199	126.205	37,65



Realisasi Pengadaan Komoditas Pangan Lain Komersial Tahun 2022-2023 Procurement Realization of Other Commercial Food Commodities in 2022-2023

	Volume (Ton)				Nilai (Rp-juta) Value (IDR-million)			
	2023	2022	Kenaikan/(Penurunan) Increase (Decrease)		2023	2022	Kenaikan/(Penurunan) Increase (Decrease)	
			Nominal Nominal	Persentase (%) Percentage (%)			Nominal Nominal	Persentase (%) Percentage (%)
Jagung Dalam Negeri <i>Domestic Corn</i>	1.192,00	8.263,00	-7.071,00	-85,57	7.244,00	37.355,00	-30.111,00	-80,61
Jagung Luar Negeri <i>Overseas Soybean</i>	-	-	-	-	-	-	-	-
Kedelai Dalam Negeri <i>Domestic Soybean</i>	292,00	0,00	292,00	100,00	3.008,00	-	3.008,00	100
Kedelai Luar Negeri <i>Overseas Soybean</i>	1.033,00	0,00	1.033,00	100,00	10.609,00	0,00	10.609,00	100
Gula Pasir Dalam Negeri <i>Domestic Sugar</i>	43.814,00	28.172,00	15.642,00	55,52	577.397,00	328.082,00	249.315,00	75,99
Gula Pasir Luar Negeri <i>Overseas Sugar</i>	-	-	-	-	-	-	-	-
Minyak Goreng (kilo liter) <i>Cooking Oil (kilo liter)</i>	104.020,00	56.772,00	47.248,00	83,22	1.384.419,00	657.522,00	726.897,00	110,5
Tepung Terigu <i>Wheat Flour</i>	1.841,00	1.089,00	752,00	69,05	19.074,00	11.051,00	8.023,00	72,60
Daging Kerbau Luar Negeri* <i>Overseas Buffalo Meat*</i>	113.316,00	99.450,00	13.866,00	13,94	5.593.213,00	4.721.767,00	871.446,00	18,46%
Daging Sapi <i>Beef</i>	6.027,06	43,00	5.984,06	13.916,42	458.792,00	4.221,00	454.571,00	10.769,27
Daging Ayam <i>Chicken Meat</i>	127,75	129,00	-1,25	-0,97	4.128,00	4.225,00	-97,00	-2,30
Bawang Putih <i>Garlic</i>	74,01	72,00	2,01	2,79	2.140,00	1.595,00	545,00	34,17
Bawang Merah <i>Shallot</i>	41,23	98,00	-56,77	-57,93	951,00	2.894,00	-1.943,00	-67,14
Bawang Bombai Luar Negeri <i>Overseas Onion</i>	-	-	-	-	-	-	-	-
Telur Ayam <i>Chicken Egg</i>	968,33	847,00	121,33	14,32	23.751,00	21.657,00	2.094,00	9,67
Cabai <i>Chili</i>	145,14	36,00	109,14	303,17	7.656,00	1.670,00	5.986,00	358,44
Pangan Pokok Lain <i>Other Staple Foods</i>	-	-	-	-	20.291,00	19.028,00	1.263,00	6,64
Sosialisasi dan Evaluasi Pengadaan <i>Procurement Outreach and Evaluation</i>	-	-	-	-	-	-	-	-
Dukungan Pengadaan Pangan Lain <i>Other Food Procurement Support</i>	-	-	-	-	-	-	-	-
Jumlah <i>Total</i>	272.891,52	194.971,00	77.920,52	39,97	8.112.673,00	5.811.067,00	2.301.606,00	39,61

Penyaluran Komoditas untuk Segmen Komersial

Penjualan/penyaluran segmen Komersial dilakukan melalui 2 saluran, yaitu ritel/langsung dan distributor. Komoditas yang dijual melalui saluran penjualan ritel dan langsung telah dikemas dengan merek KITA, di antaranya komoditi beras, gula pasir, minyak goreng, tepung terigu, dan daging kerbau beku. Selain komoditas merek KITA, juga dijual komoditas daging sapi, daging ayam, bawang merah, bawang putih, telur, dan komoditas lain untuk saluran penjualan ritel dan langsung.

Selain itu, Perum BULOG telah mengembangkan payung *brand* Befood untuk komoditi komersial produk beras dan non beras seperti tepung, bihun dan daging ayam. Selain merek KITA dan *brand* Befood, penjualan melalui saluran ritel dan langsung juga menyediakan komoditi daging sapi, telur, bawang merah, bawang putih, cabai, dan komoditi lain sesuai kebutuhan permintaan konsumen. Saluran penjualan ritel dan langsung meliputi penjualan outlet *offline* dan *online*. Penjualan outlet *offline* meliputi kegiatan penjualan melalui outlet binaan yaitu Rumah Pangan Kita (RPK)

Commodity Distribution for Commercial Segment

The sales/distribution of the Commercial segment is carried out through 2 (two) channels, namely retail/direct and distributor. Commodities sold through retail sales channels have been packaged under the KITA brand, including rice, granulated sugar, cooking oil, wheat flour, and frozen buffalo meat. Apart from KITA brand commodities, beef, chicken, shallots, garlic, eggs, and other commodities for retail sales channels are also sold.

Perum BULOG has also developed the umbrella brand Befood for commercial commodities of rice and non-rice products such as flour, vermicelli, and chicken meat. In addition to the KITA brand and Befood brand, sales through retail and direct channels also provide beef, eggs, shallots, garlic, chili, and other commodities according to consumer demand. Retail sales channels include offline and online outlet sales. Offline outlet sales include sales activities through fostered outlets, namely Rumah Pangan Kita (RPK) and Toko Pangan Kita (TPK), direct sales to consumers, such as people's markets,

Realisasi Penjualan/Penyalaran Beras dan Komoditas Komersial Tahun 2022-2023 Realization of Sales/Distribution of Rice and Commercial Commodities in 2022-2023

	Volume (dalam ton, kecuali dinyatakan lain) Volume (in tons, unless otherwise stated)				Nilai Value			
	2023	2022	Kenaikan/(Penurunan) Increase (Decrease)		2023	2022	Kenaikan/(Penurunan) Increase (Decrease)	
			Nominal Nominal	Persentase (%) Percentage (%)			Nominal Nominal	Persentase (%) Percentage (%)
Beras Rice	435.261	146.899	288.362	196	4.774.122	1.499.994	3.274.128	218
Jagung Corn	1.192	8.263	(7.071)	(86)	7.535	38.966	(31.431)	(81)
Gula Sugar	66.227	31.228	34.999	112	587.995	375.311	212.684	57
Gabah Grain	6.397	1.906	4.491	236	56.285	10.947	45.338	414
Daging Meat	78.116	100.042	(21.926)	(22)	4.737.454	5.933.347	(1.195.893)	(20)
Minyak Goreng (kilo liter) Cooking Oil (kilo liters)	105.221	55.943	49.278	88	1.159.400	602.889	556.511	92
Tepung Terigu Wheat Flour	1.747	1.542	205	13	19.861	13.331	6.530	49
Bawang Onion	111	171	(60)	(35)	3.080	4.755	(1.675)	(35)
Telur Egg	983	858	125	15	25.705	22.753	2.952	13
Cabai Chili	151	30	121	403	8.124	1.596	6.528	409
Kedelai Soybean	1.410	614	796	130	14.729	9.086	5.643	62
Komoditas lain Other commodities					43.284	32.541	10.743	33
Jumlah Total	696.816	347.496	349.320	101	11.437.574	8.545.516	2.892.058	34

dan Toko Pangan Kita (TPK), penjualan langsung kepada konsumen seperti pasar rakyat, perorangan, hotel, restoran, katering, perusahaan/lembaga/dinas/instansi, penjualan ke perdagangan umum (toko/agen/koperasi) dan perdagangan modern. Untuk penjualan *online*, Perum BULOG melakukan penjualan di *platform marketplace* baik melalui layanan *official store* yang dikelola sendiri maupun bekerja sama dengan pihak ketiga.

Salah satu saluran penjualan yang dilakukan Perum BULOG adalah RPK dan TPK sebagai ritel binaan. Total jumlah RPK dan TPK yang terdaftar sebanyak 70.430 outlet, dengan 15.210 di antaranya melakukan transaksi pada tahun 2023, atau sebesar 22% dari total RPK dan TPK terdaftar dengan omset penjualan komersial sebesar Rp926,47 miliar di tahun 2023.

Jumlah Jaringan Ritel yang Bertransaksi Tahun 2023 Number of Transacting Retail Networks in 2023

	2023 (Rp-juta) (IDR-million)	2022 (Rp-juta) (IDR-million)	Kenaikan (Penurunan) Increase (Decrease)	
			Nominal (Ton) Nominal (Ton)	Persentase (%) Percentage (%)
Distributor	905	525	6.843.927	8.986.471
RPK & TPK	15.210	12.497	926	1.319.154
BUMN dan Peruslem <i>SOE and Peruslem</i>	1.317	1.470	544	650
Ritel Modern <i>Modern Retail</i>	258	153	10	87
Agen/Toko Pengecer <i>Agent/Retail Store</i>	2.968	1.162	170	489
Saluran Lain <i>Other Channel</i>	279	401	130	194

Selain RPK, titik jaringan ritel yang bertransaksi ialah saluran toko/agen pengecer dengan jumlah jaringan sebanyak 2.968 mitra di seluruh Indonesia di akhir tahun 2023. Sedangkan untuk merambah *online market*, Perum BULOG bekerja sama dengan *enabler* PT Storesend Indonesia (PT SSI) untuk mengembangkan toko pangan *online* dengan nama *iPangananDotCom*, di mana PT SSI sebagai pengelola toko pangan *online* tersebut.

Perum BULOG membangun gudang *e-commerce* di 6 wilayah lain selain Jakarta, yaitu Medan, Bandung, Semarang, Yogyakarta, Surabaya, dan Makassar yang beroperasi sejak awal tahun 2020. Sebelumnya, Perum BULOG telah melakukan penjualan secara *online* sejak awal tahun 2019 yang dikelola langsung oleh Tim *E-marketplace* Pusat melalui beberapa *platform marketplace* dengan nama Official Store BULOG. Untuk saluran grosir/distributor, komoditas yang dijual meliputi beras, gula pasir, daging kerbau beku, jagung, dan bawang bombay. Komoditas ini dijual dalam bentuk *bulky* kepada mitra distributor yang telah diseleksi dan memenuhi syarat kemitraan.

individuals, hotels, restaurants, catering, companies/institutions/offices/agencies, sales to general trade (shops/agents/cooperatives), and modern trade. As for online sales, Perum BULOG sells on the marketplace platform either through official store services that are managed by BULOG or in collaboration with third parties.

Two of the sales channels of Perum BULOG are RPK and TPK as fostered retailers. The total registered RPK and TPK outlets are 70,430, with 15,210 of them conducting transactions in 2023, representing 22% of the total registered RPK and TPK outlets, with a commercial sales turnover of IDR926.47 billion in 2023.

Besides RPK, retail network points making transactions were retail stores/agents channel with a network of 2,968 partners throughout Indonesia by the end of 2023. Meanwhile, to penetrate the online market, Perum BULOG is collaborating with enabler PT Storesend Indonesia (PT SSI) to develop an online food store called iPangananDotCom, where PT SSI is the manager of the online food store.

Perum BULOG built e-commerce warehouses in 6 (six) other areas besides Jakarta, namely Medan, Bandung, Semarang, Yogyakarta, Surabaya, and Makassar which have been operating since early 2020. Previously, Perum BULOG had been selling online since early 2019 which was managed directly by the Central e-marketplace Team through several Marketplace Platforms under the name BULOG Official Store. For the wholesale/distributor channel, the commodities sold include rice, granulated sugar, frozen buffalo meat, corn, and onions. These commodities are sold in bulk to distributor partners who have been selected and meet the partnership requirements.

Unit Bisnis dan Entitas Anak Usaha

Dalam rangka pengembangan usaha dan meningkatkan kontribusi margin bagi perusahaan, Perum BULOG membentuk Unit Bisnis dan Anak Perusahaan. Sebagaimana diatur dalam Peraturan Pemerintah Nomor 7 Periode 2003 yang telah diubah terakhir kali dengan Peraturan Pemerintah Nomor 13 Periode 2016, Perusahaan dapat melakukan kerjasama usaha atau patungan (*joint venture*) dengan badan usaha lain, membentuk Anak Perusahaan baik melalui mekanisme *spin-off*, akuisisi maupun merger, serta melakukan penyertaan modal dalam badan usaha lain.

Adapun pembentukan Unit Bisnis (UB) dilakukan guna mendukung proses bisnis inti perusahaan disamping sebagai salah satu upaya peningkatan kinerja perusahaan baik dari sisi operasional maupun keuangan serta merupakan cikal bakal pembentukan anak perusahaan melalui skema *spin-off*.

Saat ini Perum BULOG memiliki 2 anak perusahaan. Pertama ialah PT Jasa Prima Logistik BULOG (JPLB) bergerak di bidang usaha di bidang *freight forwarding*, *warehousing* dan *project shipment*, jasa logistik dan angkutan serta usaha pendukung lainnya. Kedua, PT Gendhis Multi Manis (GMM) bergerak di bidang industri gula. Selain itu, terdapat perusahaan terasosiasi, yaitu PT Mitra BUMDes Nusantara yang berperan sebagai *agregator*, *off-taker*, dan pelaksana supervisi operasional untuk BUMDes.

PT. Gendhis Multi Manis (GMM) bergerak dibidang industri gula yang dimiliki melalui pengambilalihan hak atas saham. PT GMM merupakan pabrik gula modern dan efisien dengan kapasitas 4.000 TCD dan 600 ton per hari untuk *raw sugar* dan serta perencanaan ekspansi kapasitas giling tebu sampai ke 6.000 TCD. Dengan rendemen tebu 7% - 8%, produksi gula PT GMM akan mencapai 50.000 ton per tahun.

Sedangkan Unit Bisnis (UB) yang dijalankan Perum BULOG saat ini mencakup 4 UB, yaitu UB JASTASMA, UB OPASET, UB Industri, dan UB Sentra Niaga. UB JASTASMA bergerak di bidang usaha pemeriksaan kualitas dan pemberantasan hama komoditas pangan; UB OPASET bergerak di bidang optimalisasi aset; UB Industri bergerak di bidang produksi dan perdagangan pangan hasil industri serta jasa pengolahan, pengeringan dan pengemasan hasil pangan; sedangkan UB Sentra Niaga bergerak di bidang perdagangan produk dan jasa layanan pergudangan.

Kinerja produktivitas Unit Bisnis dan Entitas Anak Usaha tergambar dari penjualan yang berkontribusi, sebagai berikut. Pada tahun 2023, pendapatan dari Unit Bisnis dan Entitas Anak Usaha mencapai Rp2,48 triliun, mengalami kenaikan 50,73% dari tahun 2022 sebesar Rp1,64 triliun.

Business Units and Subsidiaries

In order to develop its business and increase the margin for the company, Perum BULOG established Business Units and Subsidiaries. As regulated in Government Regulation No. 7 of 2003 which was last amended by Government Regulation No. 13 of 2016, the company may enter into business cooperation or joint ventures with other business entities, forming Subsidiaries either through spin-off mechanisms, acquisitions or mergers, and make capital investments in other business entities.

The establishment of a Business Unit (UB) is carried out to support the company's core business processes as well as an effort to improve the company's performance both from an operational and financial perspective and is the forerunner to the formation of a subsidiary through a spin-off scheme.

Currently, Perum BULOG has 2 (two) subsidiaries. First, PT Jasa Prima Logistik BULOG (JPLB), engaged in freight forwarding, warehousing and project shipments, logistics and transportation services and other supporting businesses. Second, PT Gendhis Multi Manis (GMM), engaged in the sugar industry. There is also an associated company called PT Mitra BUMDes Nusantara which serves as an aggregator, off-taker, and implementer of operational supervision for BUMDes.

PT Gendhis Multi Manis (GMM) is engaged in the sugar industry which is owned through the acquisition of shares rights. PT GMM is a modern and efficient sugar factory with capacity of 4,000 TCD and 600 tons per day for raw sugar and planned expansion of sugarcane milling capacity up to 6,000 TCD. With sugarcane yield of 7%-8%, PT GMM's sugar production reaches 50,000 tons per year.

Meanwhile, the Business Units (UB) currently operated by Perum BULOG encompass 4 UB, namely UB JASTASMA, UB OPASET, UB Industri, and UB Sentra Niaga. UB JASTASMA is engaged in quality inspection and eradication of food commodity pests; UB OPASET is engaged in asset optimization; UB Industri is engaged in the production and trade of industrial food products as well as processing, drying and packaging services of food products; and UB Sentra Niaga is engaged in products trading and warehousing services.

The productivity performance of Business Units and Subsidiaries is illustrated by the sales contributed, as follows. In 2023, the revenue from Business Units and Subsidiaries amounted to IDR2.48 trillion, an increase of 50.73% from IDR1.64 trillion in 2022.



Kinerja Produktivitas Unit Bisnis dan Entitas Anak Usaha

Productivity Performance of Business Units and Subsidiaries

	2023 (Rp-juta) (IDR-million)	2022 (Rp-juta) (IDR-million)	Kenaikan (Penurunan) Increase (Decrease)	
			Nominal (Ton) Nominal (Ton)	Persentase (%) Percentage (%)
Unit Bisnis				
<i>Business Unit</i>				
UB Jastasma	54.745	73.846	(19.101)	(25,87)
UB Opaset	69.226	56.712	12.514	22,07
UB BULOG Sentra Niaga	294.492	75.799	218.693	288,52
UB Industri	504.252	30.093	474.159	1.575,65
Sub Jumlah Unit Bisnis <i>Sub-total Business Unit</i>	922.715	236.450	686.265	290,24
Entitas Anak Usaha				
<i>Subsidiaries</i>				
PT JPLB	1.595.941	597.768	998.173	166,98
PT GMM	592.931	809.588	(216.657)	(26,76)
Sub Jumlah Entitas Anak Usaha <i>Sub-total Subsidiaries</i>	2.188.872	1.407.356	781.516	55,53
Jumlah <i>Total</i>	2.477.744	1.643.806	833.938	50,73

Aspek Pemasaran

Marketing Aspect

Sepanjang tahun 2023, Perum BULOG telah menjalankan Strategi Pemasaran, Komunikasi Pemasaran, serta Pengembangan dan Manajemen Bisnis untuk mendukung kegiatan bisnis BULOG, terutama dalam pengenalan produk-produk BULOG, mendorong peningkatan penjualannya hingga evaluasi produk. Untuk mempercepat akselerasi pelaksanaan kegiatan pemasaran tersebut, telah ditetapkan Keputusan Direksi (KD) Nomor KD-25/DB200/01/2023 tanggal 24 Januari tentang Biaya Operasional Marketing. Biaya Operasional Marketing (BOMi) merupakan anggaran kegiatan pemasaran yang dilakukan di tiap Kanwil, KC dan KCP dan telah terealisasi sebesar Rp1,425 miliar.

STRATEGI DAN KEGIATAN PEMASARAN SERTA UPAYA PENGUATAN PRODUK DAN JASA

Strategi Pemasaran

Untuk menentukan strategi pemasaran, Perum BULOG melakukan sejumlah evaluasi merek, survei, serta studi dan kajian atas sejumlah faktor yang dapat mendorong peningkatan penjualan produk, antara lain:

1. Evaluasi merek internal komoditas beras dan non beras milik Perum BULOG setiap bulan;
2. Melakukan survei brand awareness produk BULOG setiap triwulan;
3. Melaksanakan studi pemetaan potensi beras singkong, beras jagung, gula aren, tepung beras, daging ayam;
4. Melaksanakan studi atas faktor-faktor yang menjadi pertimbangan Sahabat Rumah Pangan Kita (RPK) dalam melakukan pembelian di Perum BULOG;
5. Menyusun Keputusan Direksi (KD) terkait Logo Merek Rumah Pangan Kita, Befood, Beras Fortivit, Nanas Madu dan Eunak;
6. Menetapkan dan melakukan sosialisasi STP Merek Beras Nasional (Befood, BerasKita dan Beras Fortivit) dan merek beras pada platform ipanganandotcom (Nanas Madu dan Eunak);
7. Mengatur dan menyederhanakan merek milik Perum BULOG;
8. Melakukan evaluasi atas mekanisme dan pemanfaatan biaya operasional marketing tahun 2023 untuk mengetahui efektivitas kampanye pemasaran yang telah berjalan;
9. Melaksanakan survei preferensi konsumen terkait rasa dan atribut produk beras;
10. Melaksanakan studi mengenai strategi pengembangan jaringan ritel binaan BULOG;
11. Melaksanakan survey kepuasan pelanggan produk Perum Bulog seperti RPK/TPK, Mitra distributor, dan pelanggan lainnya.

Throughout 2023, Perum BULOG implemented Marketing Strategies, Marketing Communication, as well as Business Development and Management to support BULOG's business operations, particularly in introducing BULOG products, driving sales growth, and evaluating products. To accelerate those marketing activities, the Decree of the Board of Directors No. KD-25/DB200/01/2023, dated January 24 concerning Marketing Operational Costs was stipulated. Marketing Operational Costs (BOMi) was the budget for marketing activities in each regional offices, branch offices, and subbranch offices and the realization amounted to IDR1.425 billion.

MARKETING STRATEGIES AND ACTIVITIES AS WELL AS EFFORTS TO STRENGTHEN PRODUCTS AND SERVICES

Marketing Strategy

To determine marketing strategies, Perum BULOG administers several brand evaluations, surveys, as well as studies and reviews of some factors that can encourage an increase in product sales, including:

1. *monthly evaluation of internal brands of rice and non-rice commodities of Perum BULOG;*
2. *distribution of quarterly survey on brand awareness of BULOG products;*
3. *potential mapping studies for cassava rice, corn rice, palm sugar, rice flour, chicken meat;*
4. *a study of the factors for Sahabat Rumah Pangan Kita (RPK) to consider when purchasing at perum bulog;*
5. *preparation of the Decree of the Board of Directors regarding Rumah Pangan Kita, Befood, Beras Fortivit, Nanas Madu and Eunak brand logos;*
6. *determination and socialization of the tax collection letters of national rice brands (Befood, Beras Kita, and Beras Fortivit) and rice brands on the ipanganandotcom platform (Nanas Madu and Eunak);*
7. *organization and simplification Perum BULOG's brands;*
8. *evaluation on the mechanism and utilization of marketing operational costs in 2023 to determine the effectiveness of ongoing marketing campaigns;*
9. *a survey on consumer preference regarding the taste and attributes of rice products;*
10. *a study regarding the development strategy for the BULOG's foster retail networks;*
11. *a survey on customer satisfaction for Perum BULOG products, such as RPK/TPK, distributor partners, and other customers.*



Kebijakan Harga

Hingga 31 Desember 2023, Perum BULOG telah melakukan beberapa kegiatan terkait analisis kebijakan harga dalam mendukung kegiatan bisnis perusahaan, mencakup antara lain:

1. Melakukan analisis penetapan harga jual produk komersial hasil pengadaan terpusat;
2. Melakukan evaluasi dan analisis terhadap penyesuaian harga jual dan/atau struktur biaya yang diajukan oleh kantor wilayah;
3. Memantau dan melakukan evaluasi penjualan produk mendekati masa kedaluwarsa;
4. Menganalisis profitabilitas penjualan produk komersial.

Komunikasi Pemasaran

Dalam rangka mendukung dan meningkatkan *brand awareness* dan pertumbuhan penjualan, Perum BULOG melakukan kegiatan komunikasi pemasaran secara intensif, konsisten dan efektif, baik melalui media *online* maupun kegiatan *offline*.

Pricing Policies

By December 31, 2023, Perum BULOG implemented several activities related to analysis of pricing policies to support the company's business operations, including, among others:

1. analysis of selling prices for commercial products from centralized procurement;
2. evaluation and analysis of sales price adjustments and/or cost structures proposed by regional offices;
3. monitoring and evaluation of product sales nearing expiration;
4. analysis of the profitability of commercial product sales.

Marketing Communications

In order to support and increase brand awareness and sales growth, Perum BULOG implements marketing communication intensively, consistently, and effectively, through both online media and offline events.



1. Promosi Offline

Promosi dilakukan melalui berbagai cara, termasuk *event* pameran/expo/pasar murah, penggunaan media luar ruang yang menjangkau khalayak lebih luas, seperti melalui stiker car *branding* di mobil operasional di beberapa wilayah, serta pemasangan iklan media luar terkait BOSS FOOD Kelapa Gading dan media lainnya. Sejumlah acara yang diikuti Perum BULOG antara lain *event* Ketahanan Pangan Indonesia Expo & Conference (Agrofood Expo) Tahun 2023 di Jakarta, hingga *event* Road To HAKORDIA di Wamena.

1. Offline Promotion

Promotion is conducted through various means, including exhibition/expo/cheap markets, the use of outdoor media that targets a wider audience. The media are car branding stickers on operational cars in several areas and external media advertisements related to BOSS FOOD Kelapa Gading and other media. Perum BULOG participated in several events, such as the 2023 Indonesian Food Security Expo & Conference (Agrofood Expo) in Jakarta and the Road To HAKORDIA event in Wamena.



Di samping itu, Perum BULOG juga berkolaborasi dengan beragam komunitas untuk melakukan kegiatan bersama, misalnya dengan komunitas K-Pop Cardio, hingga komunitas anak dan warga rusunawa.

2. Promosi Online

Perum BULOG secara konsisten membuat konten menarik di media sosial dan menjaga relasi yang baik dengan pengguna media sosial. Tim media sosial kami melakukan analisis atas kampanye-kampanye digital yang dijalankan untuk mendapatkan umpan balik terbaik sehingga dapat meningkatkan kinerja promosi *online*. Jumlah *follower* di setiap kanal media sosial BULOG menunjukkan peningkatan signifikan setiap bulannya. Selain menyediakan konten edukatif yang menarik, Perum BULOG juga beriklan secara efisien melalui materi iklan di akun media sosial yang dikelola oleh Perum BULOG maupun *placement/endorsement* pada beberapa akun milik *influencer* di media sosial.

Hubungan Pelanggan

Perum BULOG telah memiliki Be Care (BULOG Care), yaitu layanan pelanggan *contact center* Perum BULOG dengan nomor WA +62811-1967-016. Be Care yang telah terverifikasi centang hijau dari WhatsApp itu menyediakan layanan informasi dan layanan suara pelanggan Perum BULOG.

Pangsa Pasar

Selama tahun 2023, Perum BULOG menjual sejumlah komoditas melalui saluram distributor dan ritel. Komoditas yang dijual kepada mitra distributor meliputi beras, gula pasir, daging kerbau beku, daging sapi beku, jagung dan kedelai. Komoditas ini dijual dalam bentuk *bulky* kepada mitra distributor yang telah diseleksi dan memenuhi syarat kemitraan.

Besides that, Perum BULOG collaborates with various communities to hold joint activities, for example with the K-Pop Cardio and children’s communities as well as flat residents.

2. Online Promotion

Perum BULOG consistently creates interesting content on social media and maintains good relationships with social media users. Our social media team analyzes the digital campaigns being run to get the best feedback so that we can improve our online promotional performance. The number of followers on each BULOG social media channel shows a monthly significant increase. Apart from providing interesting educational content, Perum BULOG advertises efficiently by posting materials on self-managed Perum BULOG’s social media and placement/endorsement on several influencers’ account on social media.

Customer Relations

Perum BULOG has Be Care (BULOG Care), which is Perum BULOG’s contact center for customer service on WhatsApp +62811-1967-016. The green tick Be Care, meaning a verified number by WhatsApp, provides information services and voice services for Perum BULOG customers.

Market share

In 2023, Perum BULOG sold several commodities through distributor and retail channels. The commodities sold to distributor partners were rice, granulated sugar, frozen buffalo meat, frozen beef, corn, and soybeans. They were sold in bulk to distributor partners, who had been selected and met the partnership requirements.



Sedangkan komoditas yang dijual melalui saluran penjualan ritel telah dikemas dalam berbagai ukuran kemasan premium dengan *brand* KITA, diantaranya komoditas beras, gula pasir, minyak goreng, tepung terigu, dan daging kerbau beku. Saat ini, Perum BULOG juga mengembangkan payung merek Befood untuk beras premium dan khusus serta komoditas non beras seperti tepung, bihun dan daging ayam. Selain merek KITA dan Befood, penjualan melalui saluran ritel juga menyediakan komoditas daging sapi, telur, bawang merah, bawang putih, cabai dan komoditas lain sesuai kebutuhan konsumen.

Meanwhile, commodities, including rice, granulated sugar, cooking oil, wheat flour, and frozen buffalo meat sold through retail channels were in various premium packaging sizes under the KITA brand. Currently, Perum BULOG is also developing the Befood brand umbrella for premium and special rice as well as non-rice commodities, such as flour, vermicelli, and chicken meat. Apart from the KITA and Befood brands, sales through retail channels also provide beef, eggs, shallots, garlic, chilies, and other commodities according to consumer needs.

Pertumbuhan Penjualan per Saluran (Rp-miliar) Sales Growth per Channel (IDR-billion)

	Distributor	RPK & TPK	Modern Trade	General Trade	e-Com	BUMN, Perusahaan, Lembaga SOE, Company, Institution	Penjualan Langsung Direct Sales
Omset Tahun 2022 2022 Omzet	6.843.927	926.473	9.799	169.650	9.723	543.543	120.315
Omset Tahun 2023 2023 Omzet	8.986.471	1.319.154	86.895	489.400	4.144	650.403	189.572
Pertumbuhan (%) Growth (%)	31%	42%	787%	188%	-57%	20%	58%
Kontribusi (%) Contribution (%)	76,64%	11,25%	0,74%	4,17%	0,04%	5,55%	1,62%



Secara keseluruhan, kontribusi penjualan terbesar berasal dari saluran penjualan distributor sebesar 76,64% dari total. Adapun 3 komoditas yang berkontribusi terbesar pada penjualan komersial ialah beras (41,74%), daging beku (41,42), dan minyak goreng (10,14)

Overall, the largest sales contribution came from distributor sales channels amounting to 76.64% of the total. The top three (3) commodities that contributed to commercial sales were rice (41.74%), frozen meat (41.42%), and cooking oil (10.14%).

Kontribusi Penjualan Komoditas Tahun 2023 2023 Commodities Sales Contribution

Komoditas Commodity	Penjualan Tahun 2023 (Rp juta) 2023 Sales (IDR million)	Penjualan Tahun 2022 (Rp juta) 2022 Sales (IDR million)	Pertumbuhan (%) Growth (%)	Kontribusi terhadap Total Penjualan 2023 (%) Contribution to 2023 Total Sales (%)
Beras Rice	4.774.122	1.499.994,00	218,28	41,74
Jagung Corn	7.535	38.966,00	(80,66)	0,07
Gula Sugar	587.577	375.311,00	56,56	5,14
Gabah Grain	56.285	10.947,00	414,16	0,49
Daging (Kerbau, Sapi, Ayam) Meat (Buffalo, Beef, Chicken)	4.737.454	3.134.073,00	51,16	41,42
Minyak Goreng Cooking Oil	1.159.403	602.889,00	92,31	10,14
Tepung Terigu Wheat Flour	69.064	153.336,00	(54,96)	0,60
Bawang (Baput, Bamer, Bombay) Onions (Garlic, Shallot, Onion)	20.729	4.755,00	335,94	0,18
Telur Egg	22.535	72.250,00	(68,81)	0,20
Cabai Chili	8.724	1.590,00	448,67	0,08
Kedelai Soybean	3.139	1.946,00	61,30	0,03
Komoditas Lain Other commodities	43.284	26.336,45	64,35	0,38
Penjualan Komoditas Commodity Sales	11.437.574	8.539.311,45	33,94	100,00



Analisis Kinerja Keuangan

Financial Performance Analysis

Laporan Posisi Keuangan Konsolidasian

Consolidated Financial Position Statements

Posisi Keuangan Financial Position	2023 (Rp-juta) (IDR-million)	2022 (Rp-juta) (IDR-million)	Kenaikan (Penurunan) Increase (Decrease)	
			Nominal (Rp juta) Nominal (IDR million)	Persentase (%) Percentage (%)
Aset Assets				
Aset Lancar Current assets	33.844.822	14.275.545	19.569.277	137,08
Aset Tidak Lancar Non-Current Assets	7.392.663	6.918.566	474.097	6,85
Jumlah Aset Total Assets	41.237.485	21.194.111	20.043.374	94,57
Liabilitas Liabilities				
Liabilitas Jangka Pendek Current Liabilities	30.786.151.	11.746.119	19.040.032	162,10
Liabilitas Jangka Panjang Non-Current Liabilities	766.473	569.072	197.401	34,69
Jumlah Liabilitas Total Liabilities	31.552.624	12.315.191	19.237.433	156,21
Ekuitas Equity	8.878.920	8.878.920	805.940	9,08
Jumlah Liabilitas dan Ekuitas Total Liabilities and Equity	21.194.111	21.194.111	20.043.373	94,57

Aset

Total aset per 31 Desember 2023 mengalami kenaikan 94,57% atau sebesar Rp20,04 triliun menjadi Rp41,24 triliun dibandingkan dengan periode 31 Desember 2022 sebesar Rp21,19 triliun. Peningkatan tersebut disebabkan karena adanya kenaikan aset pada akun kas dan setara kas, persediaan, aset lancar lainnya, tagihan taksiran pajak penghasilan dan aset tetap dan properti investasi namun terdapat penurunan pada akun piutang, aset pajak tangguhan, investasi jangka panjang, *goodwill* dan aset lain-lain.

Aset Lancar

Jumlah aset lancar tahun 2023 mencapai Rp33,84 triliun, meningkat 137,08% atau setara dengan Rp19,57 triliun, dibandingkan tahun 2022 sebesar Rp14,27 triliun. Peningkatan tersebut terutama disebabkan oleh kenaikan kas dan setara kas, persediaan-neto, serta aset lancar lainnya, seperti terlihat pada tabel berikut ini.

Assets

Total assets as of December 31, 2023, increased from IDR20.04 trillion to IDR41.24 trillion or equivalent to an increase of 94.57% from the same period of December 31, 2022, of IDR21.19 trillion. This increase happened due to increasing assets in cash and cash equivalents, inventories, other current assets, estimated income tax receivables, fixed assets and investment property. However, there was a decrease in receivables, deferred tax assets, long-term investments, goodwill, and other assets.

Current Assets

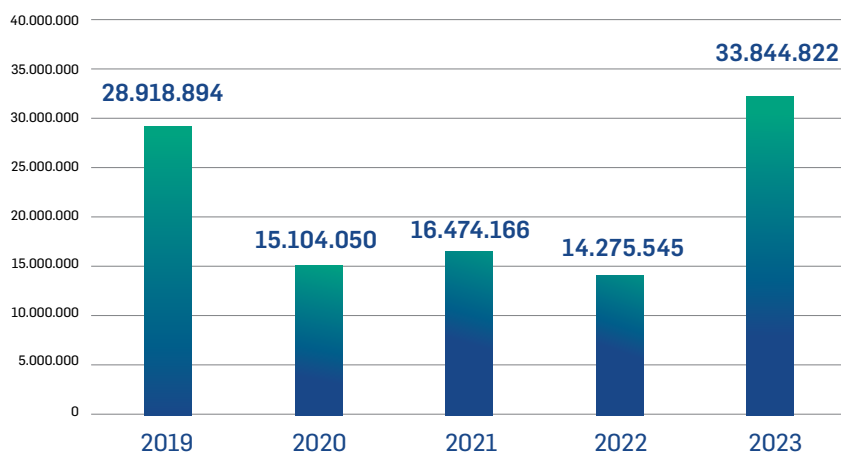
Total current assets in 2023 amounted to IDR33.84 trillion, an increase of 137.08% or equivalent to IDR19.57 trillion from IDR14.27 trillion in 2022. This increase was mainly due to an increase in cash and cash equivalents, net inventories, and other current assets, as shown in the following table.

Aset Lancar**Current assets**

Posisi Keuangan Financial Position	2023 (Rp-juta) (IDR-million)	2022 (Rp-juta) (IDR-million)	Kenaikan (Penurunan) Increase (Decrease)	
			Nominal (Rp juta) Nominal (IDR million)	Persentase (%) Percentage (%)
Aset Lancar <i>Current assets</i>				
Kas dan setara kas <i>Cash and Cash Equivalent</i>	8.969.903	7.348.096	1.621.807	22,07%
Piutang usaha - neto <i>Trade Receivables - net</i>	389.482	489.970	(100.488)	(20,51)
Piutang lain-lain - neto <i>Other Receivables - net</i>	12.180	11.767	413	3,51
Uang muka <i>Advances</i>	164.111	23.139	140.972	609,24
Pekerjaan dalam proses <i>Work in process</i>	211.070	38.135	172.935	453,48
Persediaan - neto <i>Inventories - net</i>	12.202.302	3.341.975	8.860.327	265,12
Pajak dibayar di muka <i>Prepaid tax</i>	31.228	19.930	11.298	56,69
Biaya dibayar di muka <i>Prepaid Expenses</i>	9.769	10.862	(1.093)	(10,06)
Aset lancar lainnya <i>Other Current Assets</i>	11.854.774	2.991.670	8.863.104	296,26
Jumlah Aset Lancar <i>Total Current Assets</i>	33.844.822	14.275.545	19.569.277	137,08

Aset lancar Perusahaan pada 2023 menunjukkan lonjakan signifikan dibandingkan tahun 2022, dan telah melampaui nilai aset Perusahaan sebelum pandemi Covid-19.

The Company's current assets in 2023 showed a significant increase from 2022 and exceeded the value of the company's assets pre-COVID-19 pandemic.

Aset Lancar 2019-2023 (Rp-juta)**Current Assets 2019-2023 (IDR-million)**



Kas dan Setara Kas

Kas dan Setara Kas Perusahaan terdiri dari kas, kas pada bank, deposito (dalam bentuk Rupiah dan Dolar Amerika Serikat), serta modal kerja komersial untuk Kerja Sama Operasi (KSO). Per 31 Desember 2023, terdapat kenaikan kas dan setara kas sebesar Rp1,62 triliun atau naik 22,07% menjadi Rp8,97 triliun dibandingkan tahun 2022 sebesar Rp7,35 triliun. Kenaikan signifikan atas Bank BRI sebesar Rp1,37 triliun dan kenaikan Deposito Bank BNI sebesar Rp290,00 miliar.

Kas dan setara kas Cash and Cash Equivalent

Kas dan setara kas Cash and Cash Equivalent	2023 (Rp-juta) (IDR-million)	2022 (Rp-juta) (IDR-million)	Kenaikan (Penurunan) Increase (Decrease)	
			Nominal (Rp juta) Nominal (IDR million)	Persentase (%) Percentage (%)
Kas Cash	1.480	2.373	(893)	(37,63)
Kas pada Bank Cash in Bank	6.782.141	5.354.232	1.427.909	26,67
Deposito Time Deposit	2.186.120	1.991.089	195.031	9,80
Modal Kerja Komersial untuk KSO Commercial Work Capital for KSO	160	402	(242)	(60,20)
Jumlah Kas dan Setara Kas Total Cash and Cash Equivalent	8.969.903	7.348.096	1.621.807	22,07

Cash and Cash Equivalent

The company's cash and cash equivalents consist of cash, cash in banks, time deposits (in Rupiah and US Dollar), as well as commercial working capital for the Operation Cooperation (KSO). As of December 31, 2023, cash and cash equivalents increased by IDR1.62 trillion or 22.07% to IDR8.97 trillion from IDR7.35 trillion in 2022. There was also a significant increase in Bank BRI amounting to IDR1.37 trillion and an increase in time deposits at Bank BNI, amounting to IDR290.00 billion.

Piutang Usaha

Piutang Usaha Perusahaan terdiri dari Piutang Usaha -neto dan Piutang Lain-lain -neto. Piutang Usaha -neto adalah tagihan kepada pihak lain karena penjualan kredit dari kegiatan usaha di masa yang lalu atau dari transaksi tertentu. Piutang Lain-lain -neto adalah piutang yang timbul dari aktivitas di luar usaha normal Perusahaan.

Pada tahun 2023, piutang usaha mengalami penurunan sebesar Rp100,07 miliar atau turun 19,95% menjadi Rp401,66 miliar, dibandingkan tahun sebelumnya sebesar Rp501,74 miliar. Penurunan signifikan terdapat pada piutang Kementerian Perdagangan atas kompensasi stabilisasi gula sebesar Rp90,47 miliar.

Uang Muka

Uang Muka adalah pengeluaran kas atau bank yang akan digunakan untuk pembayaran atas pengadaan barang, jasa dan kegiatan penunjang operasional Perusahaan yang dilakukan oleh Perusahaan sebelum barang, jasa dan kegiatan penunjang operasional Perusahaan tersebut diterima dan dipertanggung jawabkan kepada Perusahaan.

Pada 31 Desember 2023, terdapat kenaikan Uang Muka sebesar Rp140,97 miliar atau 609,24% menjadi Rp164,11 miliar dibandingkan tahun 2022 sebesar Rp23,14 miliar. Hal ini dikarenakan kenaikan uang muka pengadaan yang semula pada tahun 2022 sebesar Rp7,69 miliar menjadi sebesar Rp148,51 miliar di tahun 2023.

Trade Receivables

The company's Trade Receivables consist of net Trade Receivables and net Other Receivables. Net Trade Receivables are receivables to other parties due to credit sales from past business activities or from specific transactions. Net Other Receivables are receivables arising from activities outside the company's normal business.

In 2023, Trade Receivables decreased by IDR100.07 billion or dropped by 19.95% to IDR401.66 billion from IDR501.74 billion the previous year. There was a significant decrease in the Trade Ministry's receivables for sugar stabilization compensation amounting to IDR90.47 billion.

Advances

Advances are cash or bank disbursements to be used for payment for the goods and services procurement and company operational support activities carried out by the company before the company's goods, services and operational support activities are received and accounted for to the company.

As of December 31, 2023, Advances increased by IDR140.97 billion or 609.24% to IDR164.11 billion from IDR23.14 billion in 2022 due to the increase in the procurement advances, from IDR7.69 billion in 2022 to IDR148.51 billion in 2023.

Pekerjaan Dalam Proses

Pekerjaan dalam Proses adalah pekerjaan pengangkutan yang masih dalam proses penyelesaian. Pekerjaan dalam Proses tahun 2023 sebesar Rp211,07 miliar, meningkat Rp172,93 atau setara dengan 453,48% dibandingkan tahun 2022 sebesar Rp38,135 miliar. Kenaikan ini disebabkan karena terdapat peningkatan jasa pekerjaan PT JPL yang masih dalam proses penyelesaian terutama pada jasa *handling* dan *movement*.

Persediaan -neto

Persediaan -neto adalah aset yang dikuasai untuk dijual dalam kegiatan usaha normal, aset yang dalam proses produksi untuk penjualan tersebut dan aset dalam bentuk bahan atau perlengkapan untuk digunakan dalam proses produksi atau pemberian jasa.

Terdapat kenaikan persediaan sebesar Rp8,86 triliun atau naik 265,12% menjadi Rp12,20 triliun pada 31 Desember 2023 dibandingkan 31 Desember 2022 sebesar Rp3,34 triliun. Kenaikan persediaan dikarenakan terdapat kenaikan persediaan barang dagangan atas beras PSO sebesar Rp2,61 triliun dan kenaikan daging kerbau sebesar Rp2,11 triliun.

Pajak Dibayar di Muka

Pajak Dibayar di Muka adalah seluruh pembayaran pajak yang dapat diperhitungkan dengan kewajiban pajak terkait dan kelebihan pembayaran pajak yang akan ditagih kembali atau dikompensasikan terhadap kewajiban pajak masa berikutnya. Pajak dibayar di muka pada 31 Desember 2023 mencapai Rp31,23 miliar, meningkat Rp11,3 miliar atau 56,69% dari tahun sebelumnya sebesar Rp19,93 miliar.

Biaya Dibayar di Muka

Biaya Dibayar di Muka adalah pengeluaran yang telah terjadi dan digunakan untuk aktivitas Perusahaan di masa datang yang memiliki masa manfaat satu tahun atau lebih.

Biaya dibayar di muka pada 31 Desember 2023 mencapai Rp9,77 miliar, menurun Rp1,09 miliar atau 10,06% dari tahun sebelumnya sebesar Rp10,86 miliar.

Aset Lancar Lainnya

Aset Lancar Lainnya adalah aset Perusahaan di luar aset lancar yang bersifat akun sementara seperti selisih harga, yaitu berupa dokumen tagihan kepada Pemerintah yang belum diverifikasi dan juga termasuk aset lancar lainnya. Pada 31 Desember 2023, aset lancar lainnya menjadi Rp12,27 triliun, naik sebesar Rp9,19 triliun atau 297,92% dibandingkan 31 Desember 2022 sebesar Rp3,08 triliun. Kenaikan signifikan tersebut disebabkan adanya selisih penyaluran bantuan pangan Rp9,94 triliun dan kenaikan biaya distribusi penyaluran bantuan pangan sebesar Rp1,03 triliun.

Work in Process

Work in Process is an ongoing transportation job in completion. Work in Process in 2023 amounted to IDR211.07 billion, an increase of IDR172.93 or the equivalent to 453.48% from 2022 at IDR38.135 billion. This increase due to improvement of PT JPL's work services in completion, especially in the handling and movement services.

Net Inventories

Net inventories are assets held for sale in the normal course of business, assets in the process of being produced for the sale and assets in the form of materials or supplies for use in the production process or providing services.

As of December 31, 2023, inventories rose at IDR8.86 trillion or 265.12% to Rp12.20 trillion from IDR3.34 trillion on December 31, 2022. The increase in inventories occurred due to an increase of IDR2.61 trillion in merchandise inventories of PSO rice of and an increase of IDR2.11 trillion in buffalo meat.

Prepaid Tax

Prepaid Tax is all tax payments that can be calculated with related tax obligations and tax overpayments that will be billed back or compensated against future tax obligations. As of December 31, 2023, prepaid tax amounted to IDR31.23 billion, an increase of IDR11.3 billion or 56.69% from IDR19.93 billion the previous year.

Prepaid Expenses

Prepaid Expenses are expenses that have been incurred and are used for future activities of the company which have a useful life of one year or more.

As of December 31, 2023, prepaid expenses amounted to IDR9.77 billion, dropping by IDR1.09 billion or 10.06% from IDR10.86 billion the previous year.

Other Current Assets

Other Current Assets are company's assets other than temporary current assets, such as price gaps in the form of invoice documents to the Government that have not been verified and also include other current assets. As of December 31, 2023, other current assets amounted to IDR12.27 trillion, an increase of IDR9.19 trillion or 297.92% from December 31, 2022, at IDR3.08 trillion. This significant increase happened due to a difference in food aid distribution of IDR9.94 trillion and an increase in distribution costs for food aid distribution of IDR1.03 trillion.



Aset Tidak Lancar

Jumlah Aset Tidak Lancar tahun 2023 sebesar Rp7,39 triliun, meningkat 6,85% atau setara dengan Rp474,10 miliar dibandingkan tahun 2022 sebesar Rp6,92 triliun. Kenaikan ini terutama disebabkan kenaikan aset tetap dan taksiran tagihan pajak, sebagaimana akan dijelaskan di bawah ini. Aset Tidak Lancar Perusahaan pada 2023 telah melampaui nilai Aset Tidak Lancar Perusahaan pada 2019, sebelum pandemi Covid-19.

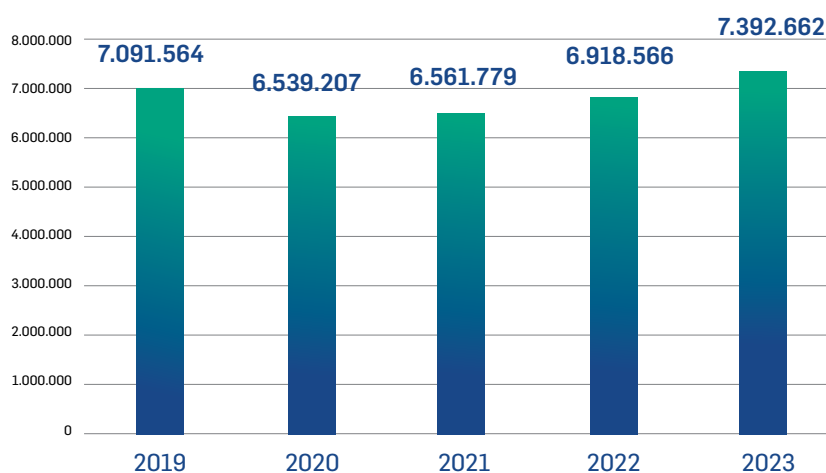
Non-Current Assets

Total Non-Current Assets in 2023 amounted to IDR7.39 trillion, an increase of 6.85% or equivalent to IDR474.10 billion. This increase was mainly driven by increases in fixed assets and estimated tax bills, as explained below. The company's Non-Current Assets in 2023 exceeded the value of the company's Non-Current Assets in 2019, pre-COVID-19 pandemic.

Aset Tidak Lancar Non-Current Assets

Aset Tidak Lancar Non-Current Assets	2023 (Rp-juta) (IDR-million)	2022 (Rp-juta) (IDR-million)	Kenaikan (Penurunan) Increase (Decrease)	
			Nominal (Rp juta) Nominal (IDR million)	Persentase (%) Percentage (%)
Investasi pada entitas asosiasi <i>Investment in associated entities</i>	14.738	22.924	(8.186)	(35,71)
Aset tetap - neto <i>Net Fixed Asset</i>	4.472.356	4.455.795	16.561	0,37
Properti investasi - neto <i>Net investment property</i>	222.160	222.895	(735)	(0,33)
Aset takberwujud - neto <i>Net intangible assets</i>	31.825	31.226	599	1,92
Goodwill - neto <i>Net goodwill</i>	32.411	64.823	(32.412)	(50,00)
Taksiran tagihan pajak <i>Estimated tax bill</i>	1.210.003	427.900	782.103	182,78
Aset pajak tangguhan - neto <i>Net deferred tax</i>	1.081.367	1.352.750	(271.383)	(20,06)
Aset hak guna - neto <i>Net right of use assets</i>	27.045	33.015	(5.970)	(18,08)
Aset lain-lain <i>Other assets</i>	300.758	307.238	(6.480)	2,11
Jumlah Aset Tidak Lancar <i>Total Non-Current Assets</i>	7.392.662	6.918.566	474.096	6,85

Aset Tidak Lancar 2019-2023 (Rp-juta) Non-Current Assets 2019-2023 (IDR-million)



Investasi pada Entitas Asosiasi

Investasi pada Entitas Asosiasi adalah investasi pada entitas yang mana investor memiliki pengaruh signifikan.

Aset Tetap – Neto

Aset Tetap - Neto adalah aset berwujud yang dimiliki untuk digunakan dalam produksi atau penyediaan barang atau jasa, untuk direntalkan kepada pihak lain, atau untuk tujuan administratif dan diperkirakan untuk digunakan selama lebih dari satu tahun.

Properti Investasi - Neto

Properti Investasi - Neto adalah properti dalam bentuk tanah atau bangunan atau bagian dari bangunan atau keduanya yang dikuasai oleh Perusahaan (atau oleh penyewa sebagai aset hak guna) untuk menghasilkan pendapatan rental atau untuk kenaikan nilai atau keduanya, dan tidak untuk digunakan dalam produksi atau penyediaan barang atau jasa atau untuk tujuan administratif, atau dijual dalam kegiatan usaha sehari-hari.

Aset Takberwujud – Neto

Aset Takberwujud - Neto adalah aset tidak berwujud adalah aset non-moneter yang dapat diidentifikasi tanpa wujud fisik.

Goodwill – Neto

Goodwill adalah suatu bagian aset dalam neraca keuangan Perusahaan, yang masuk dalam kategori aset yang tidak berwujud. Terdapat penurunan Goodwill - Net sebesar Rp32,41 miliar atau turun 50,00% menjadi Rp32,41 miliar per 31 Desember 2023 Audited dibandingkan 31 Desember 2022 Audited sebesar Rp64,82 miliar. Penurunan ini terutama disebabkan penyesuaian penurunan nilai. Perum BULOG melakukan uji penurunan nilai atas goodwill berdasarkan perhitungan nilai wajar dikurangi biaya untuk menjual dengan menggunakan model arus kas yang didiskontokan, yang dikategorikan sebagai nilai wajar tingkat 3 dalam hierarki nilai wajar.

Taksiran Tagihan Pajak

Terdapat kenaikan taksiran tagihan pajak penghasilan sebesar Rp782,10 miliar atau naik 182,78% menjadi Rp1,21 triliun per 31 Desember 2023 Audited dibandingkan 31 Desember 2022 Audited sebesar Rp427,9 miliar. Kenaikan ini disebabkan disebabkan pajak penghasilan Perum BULOG tahun 2023 dan pajak penghasilan PT GMM tahun 2023.

Investment in Associated Entities

Investments in Associated Entities are investments in entities over which the investor has significant influence.

Net Fixed Assets

Net Fixed Assets are tangible assets held for use in the production or supply of goods or services, for rental to others, or for administrative purposes and are expected to be used for more than one year.

Net Investment Property

Net Investment Property is property in the form of land or buildings or part of buildings or both held by the company (or by a lessee as a usufructuary asset) to generate rental income or for capital appreciation or both, and not for use in the production or supply of goods or services or for administrative purposes; or sold in the daily business operations.

Net Intangible Assets

Net Intangible Assets is intangible assets or non-monetary assets that can be identified without physical form.

Net Goodwill

Goodwill is a part of assets in the company's balance sheet, which is included in the category of intangible assets. As of December 31, 2023, Net Goodwill decreased by IDR32.41 billion or 50.00% to IDR32.41 billion from IDR64.82 billion in December 31, 2022. This decrease was mainly driven by impairment adjustments. Perum BULOG conducted an impairment test on goodwill based on the calculation of fair value minus costs to sell using a discounted cash flow model, which is categorized as level three (3) fair value in the fair value hierarchy.

Estimated Tax Bill

As of December 31, 2023, the estimated income tax bill increased IDR782.10 billion or 182.78% to Rp1.21 trillion from IDR427.9 billion on December 31, 2022. This increase was pushed by income taxes of Perum BULOG and PT GMM in 2.



Aset Pajak Tangguhan – Neto

Aset Pajak Tangguhan - Neto adalah jumlah pajak penghasilan yang dapat dipulihkan pada periode mendatang sebagai akibat adanya perbedaan temporer dapat dikurangkan, akumulasi rugi pajak belum dikompensasi dan akumulasi kredit pajak belum dimanfaatkan, dalam hal peraturan perpajakan mengizinkan.

Aset Pajak Tangguhan - Neto tahun 2023 sebesar Rp1,08 triliun, turun 20,06% atau setara dengan Rp271,38 miliar dibandingkan tahun 2022 sebesar Rp1,35 triliun.

Aset Hak Guna – Neto

Aset Hak Guna - Neto adalah aset yang merepresentasikan hak penyewa untuk menggunakan aset pendasar selama masa sewa. Aset Hak Guna - Neto tahun 2023 sebesar Rp27,05 miliar, turun 18,08% atau setara dengan Rp5,97 miliar dibandingkan tahun 2022 sebesar Rp33,01 miliar. Penurunan ini disebabkan karena terdapat akumulasi depresiasi aset hak guna yang lebih besar daripada perolehan/penambahan aset hak guna.

Aset Lain-lain

Aset Lain-lain adalah akun-akun yang tidak dapat digolongkan dalam kelompok aset lancar dan aset tetap di atas disajikan dalam kelompok aset lain-lain.

Terdapat penurunan aset lain-lain sebesar Rp11,85 miliar atau turun 3,19% menjadi Rp359,63 miliar per 31 Desember 2023 dibandingkan 31 Desember 2022 sebesar Rp371,48 miliar. Hal tersebut disebabkan oleh penurunan signifikan atas deposito untuk dijaminan BRI PT. JPL sebesar Rp6,48 miliar dan penurunan aset hak guna sebesar Rp5,97 miliar.

Liabilitas

Jumlah Liabilitas Perum BULOG tahun 2023 mencapai Rp31,55 triliun, meningkat signifikan sebesar 156,30% dibandingkan tahun 2022 sebesar Rp12,31 triliun.

Liabilitas Perum BULOG dipengaruhi oleh Liabilitas Jangka Pendek dan Liabilitas Jangka Panjang. Dibandingkan tahun 2022, jumlah Liabilitas Jangka Pendek tahun 2023 meningkat signifikan sebesar 162,10%, begitu juga dengan Liabilitas Jangka Panjang tahun 2023 yang meningkat sebesar 34,69%, sebagaimana dijelaskan sebagai berikut.

Net Deferred Tax

Net Deferred Tax is the amount of income tax that can be recovered in the future as a result of deductible temporary differences, unused tax losses accumulated and unused tax credit accumulations, if the tax regulations permit.

Net Deferred Tax in 2023 amounted to IDR1.08 trillion, down 20.06% or equivalent to IDR271.38 billion from IDR1.35 trillion in 2022.

Net Right of Use Assets

Net Right of Use Assets is an asset that represents the lessee's right to use the underlying asset during the lease term. The Net Right of Use Assets in 2023 amounted to IDR27.05 billion, down 18.08% or equivalent to IDR5.97 billion from IDR33.01 billion in 2022. This decrease was led by the greater accumulated depreciation of right-of-use assets than the acquisition/addition of right-of-use assets.

Other Assets

Other Assets are assets that are not included in current assets and fixed assets.

As of December 31, 2023, other assets decreased IDR11.85 billion or 3.19% to IDR359.63 billion from IDR371.48 billion in December 31, 2022. This was triggered by a significant decrease in deposits guaranteed by BRI PT. JPL, amounted to IDR6.48 billion and a decrease in right of use assets amounted to IDR5.97 billion.

Liabilities

The total liabilities of Perum BULOG in 2023 amounted to IDR31.55 trillion, a significant increase of 156.30% from 2022 at IDR12.31 trillion.

Perum BULOG's liabilities are affected by Current Liabilities and Non-Current Liabilities. Compared to 2022, the amount of Current Liabilities in 2023 increased significantly by 162.10% and Non-Current Liabilities in 2023 also increased by 34.69%, as explained below.

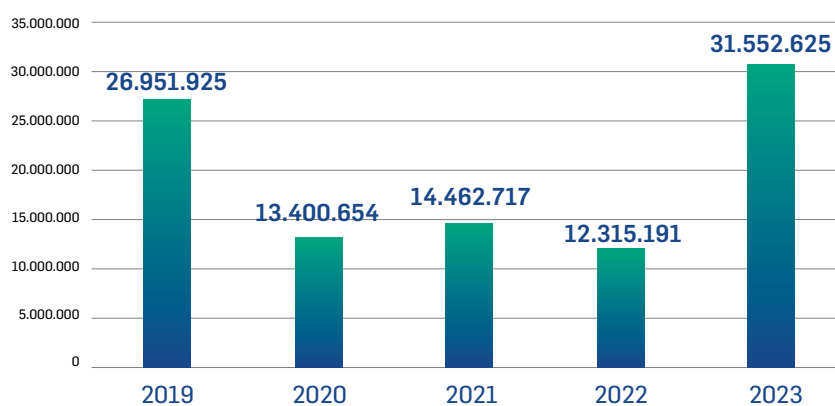
Liabilitas

Liabilities

	2023 (Rp-juta) (IDR-million)	2022 (Rp-juta) (IDR-million)	Kenaikan (Penurunan) Increase (Decrease)	
			Nominal (Rp juta) Nominal (IDR million)	Persentase (%) Percentage (%)
Liabilitas Jangka Pendek <i>Current Liabilities</i>	30.786.151.	11.746.119	19.040.032	162,10
Liabilitas Jangka Panjang <i>Non-Current Liabilities</i>	766.473.	569.072	197.401	34,69
Jumlah Liabilitas <i>Total Liabilities</i>	31.552.625	12.315.191	19.237.434	156,21

Total Liabilitas 2019-2023 (Rp-juta)

Total Liabilities 2019-2023 (IDR-million)



Liabilitas Jangka Pendek

Perum BULOG mencatatkan jumlah Liabilitas Jangka Pendek tahun 2023 sebesar Rp30,79 triliun, meningkat 162,10% atau setara dengan Rp19,04 triliun dibandingkan Jumlah Liabilitas Jangka Pendek tahun 2022 sebesar Rp11,75 triliun. Peningkatan ini terutama disebabkan karena peningkatan utang bank jangka pendek.

Pada tahun 2023, Liabilitas Jangka Pendek Perum BULOG menunjukkan lonjakan signifikan dibandingkan tahun sebelumnya, dan sudah melampaui tahun 2019, sebelum pandemi Covid-19.

Current Liabilities

In 2023, Perum BULOG recorded total Current Liabilities of IDR30.79 trillion, an increase of 162.10% or equivalent to IDR19.04 trillion from Total Current Liabilities in 2022 of IDR11.75 trillion. This increase was mainly driven by an increase in short-term bank loans.

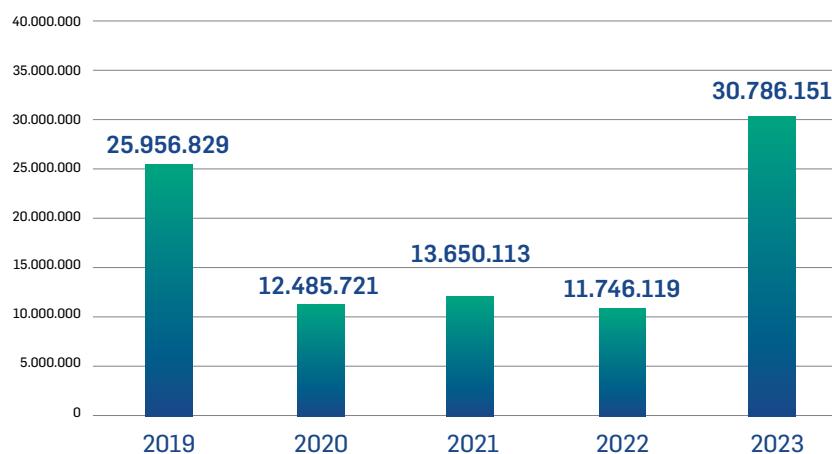
In 2023, Perum BULOG's Current Liabilities showed a significant increase from the previous year and exceeded 2019, pre-COVID-19 pandemic.



Liabilitas Jangka Pendek Current Liabilities

Liabilitas Jangka Pendek Current Liabilities	2023 (Rp-juta) (IDR-million)	2022 (Rp-juta) (IDR-million)	Kenaikan (Penurunan) Increase (Decrease)	
			Nominal (Rp juta) Nominal (IDR million)	Persentase (%) Percentage (%)
Utang bank jangka pendek <i>Short term bank loans</i>	28.488.964	10.587.429	17.901.535	169,08
Utang usaha <i>Trade payables</i>	1.265.858	667.672	598.186	89,59
Utang pajak <i>Tax payables</i>	38.132	14.929	23.203	155,42
Biaya yang masih harus dibayar <i>Accrued expences</i>	972.896	315.741	657.155	208,13
Uang muka penjualan <i>Sales advances</i>	9.905	2.003	7.902	394,51
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun: <i>Current maturities of long-term liabilities:</i>				
Utang bank <i>Bank loans</i>	4.500	152.480	(147.980)	(97,05)
Utang pembiayaan konsumen <i>Consumer financing payables</i>	2.690	67	2.623	3.914,93
Liabilitas Sewa <i>Lease Liability</i>	3.205	5.799	(2.594)	(44,73)
Jumlah Liabilitas Jangka Pendek <i>Total Current Liabilities</i>	30.786.151	11.746.119	19.040.032	162,10

Liabilitas Jangka Pendek 2019-2023 (Rp-juta) Current Liabilities 2019-2023 (IDR-million)



Utang Bank Jangka Pendek

Utang Bank Jangka pendek adalah liabilitas Perusahaan kepada bank yang timbul dari penarikan fasilitas pinjaman bank.

Short-term Bank Loans

Short-term Bank Loans are the Company's liabilities to banks arising from the drawdown of bank loan facilities.

Utang Usaha

Utang Usaha adalah liabilitas Perusahaan kepada Pemerintah dan pihak lain yang timbul dari kegiatan operasional. Utang Usaha Perusahaan pada tahun 2023 mengalami kenaikan sebesar Rp600,81 miliar atau naik 89,98% dibandingkan tahun 2022. Kenaikan Utang Usaha yang signifikan terjadi pada utang pengadaan pihak berelasi sebesar Rp333,07 miliar dan kenaikan utang penyaluran pihak ketiga sebesar Rp171,72 miliar.

Utang Pajak

Utang Pajak adalah kewajiban yang timbul dari transaksi yang merupakan obyek pajak yang belum disetor ke kas negara. Utang pajak mengalami kenaikan sebesar Rp23,20 miliar atau naik 155,43% yang signifikan atas kenaikan PPh Pasal 29 sebesar Rp11,96 miliar, kenaikan PPN sebesar Rp4,21 miliar dan kenaikan SKPKB sebesar Rp3,92 miliar.

Biaya yang Masih Harus Dibayar

Biaya yang Masih Harus Dibayar (BYMHD) adalah beban periode berjalan dalam periode satu tahun, yang akan dilakukan pembayarannya setelah tanggal laporan posisi keuangan. BYMHD Perusahaan mengalami kenaikan sebesar Rp657,16 miliar atau naik 208,13%. Kenaikan yang signifikan yaitu pada BYMHD biaya umum dan biaya pegawai sebesar Rp275,93 miliar dan BYMHD eksploitasi sebesar Rp378,34 miliar.

Uang Muka Penjualan

Uang Muka Penjualan adalah Pendapatan ditangguhkan diakui pada saat uang diterima dari pelanggan/pembeli sebesar jumlah uang yang diterima dan disesuaikan dengan pendapatan yang telah menjadi hak Perusahaan sampai dengan saat pisah batas.

Uang Muka Penjualan tahun 2023 sebesar Rp9,91 miliar, naik 394,51% atau setara dengan Rp7,90 miliar dibandingkan tahun 2022 sebesar Rp2,00 miliar.

Liabilitas Jangka Panjang yang Jatuh Tempo dalam Satu Tahun

Liabilitas Jangka Panjang yang Jatuh Tempo dalam Satu Tahun terdiri dari Utang Bank yang Jatuh Tempo dalam Satu Tahun, Utang Pembiayaan Konsumen dan Liabilitas Sewa.

1. Utang Bank Setelah Dikurangi Bagian yang Jatuh Tempo dalam Satu Tahun
Utang Bank Setelah Dikurangi Bagian yang Jatuh Tempo dalam Satu Tahun tahun 2023 sebesar Rp703,69 miliar, naik 40,25% atau setara dengan Rp201,95 miliar dibandingkan tahun 2022 sebesar Rp501,74 miliar. Peningkatan ini disebabkan karena terdapat utang bank jangka pendek yang belum terbayar dan menjadi utang bank jangka panjang.

Trade Payables

Trade Payables are the Company's liabilities to the Government and other parties arising from operational activities. Trade Payables in 2023 experienced an increase of IDR600.81 billion or an increase of 89.98% from 2022. The significant increase in Trade Payables occurred in related party procurement debt of IDR333.07 billion and an increase in the third party distribution debt amounting to IDR171.72 billion.

Tax Payables

Tax payables are obligations arising from transactions, which are tax objects that have not been deposited into the state treasury. Tax payables increased by IDR23.20 billion or a significant increase of 155.43% due to the increase in VAT Article 29 of IDR11.96 billion, VAT increase of IDR4.21 billion and an increase of tax underpayment assessment letters at increase of IDR3.92 billion.

Accrued Expenses

Accrued Expenses are expenses for the current period within a period of one year, which will be paid after the statement of financial position date. The company's Accrued Expenses increased by IDR657.16 billion or equivalent to 208.13%. The significant increase was in general and employee costs amounting to IDR275.93 billion and exploitation costs amounting to IDR378.34 billion.

Sales Advances

Sales Advances are deferred income recognized when money is received from customers/buyers in the amount of money received and adjusted to the income that has become the company's right up to the cut-off time.

Sales Advances in 2023 amounted to IDR9.90 billion, an increase of 394.51% or equivalent to IDR7.90 billion from IDR2.00 billion in 2022.

Current Maturities of Long-term Liabilities

Current Maturities of Long-term Liabilities consist of bank loans maturing in one year, consumer financing payables, and lease liabilities.

Bank Loans Maturing in One Year are long-term liabilities that mature in payment within one year.

1. *Bank Loans Maturing in One Year in 2023 amounted to IDR4.50 billion, a decrease of 97.05% or the equivalent to IDR147.98 billion from IDR152.48 billion in 2022. This decrease occurred because the company received credit restructuring, which is an extension of the credit agreement from 2026 to 2027 and a change of annual bank debt payment from IDR152 billion to IDR5 billion each year.*

2. Utang Pembiayaan Konsumen
Utang Pembiayaan Konsumen tahun 2023 sebesar Rp2,69 miliar, naik 3.914,93% atau setara dengan Rp147,98 miliar dibandingkan tahun 2022 sebesar Rp67 juta.
3. Liabilitas Sewa
Liabilitas Sewa tahun 2023 sebesar Rp3,21 miliar, turun 44,73% atau setara dengan Rp2,59 miliar dibandingkan tahun 2021 sebesar Rp5,80 miliar.

2. Consumer Financing Payables
Consumer Financing Payables in 2023 amounted to IDR2.69 billion, rising 3.914,93% or the equivalent to IDR147.98 billion from IDR67 million in 2022.
3. Lease Liabilities
Lease Liabilities in 2023 amounted to IDR3.21 billion, a decrease of 44.73% or equivalent to IDR2.59 billion from IDR5.80 million in 2021.

Liabilitas Jangka Panjang

Perum BULOG mencatatkan jumlah Liabilitas Jangka Panjang tahun 2023 sebesar Rp766,47 miliar, meningkat 34,69% atau setara dengan Rp197,40 miliar dibandingkan Jumlah Liabilitas Jangka Panjang tahun 2022 sebesar Rp569,70 miliar. Peningkatan ini terutama disebabkan oleh utang bank jangka panjang dan liabilitas imbalan kerja.

Pada tahun 2023, Liabilitas Jangka Panjang Perum BULOG menunjukkan lonjakan signifikan dibandingkan tahun sebelumnya.

Non-Current Liabilities

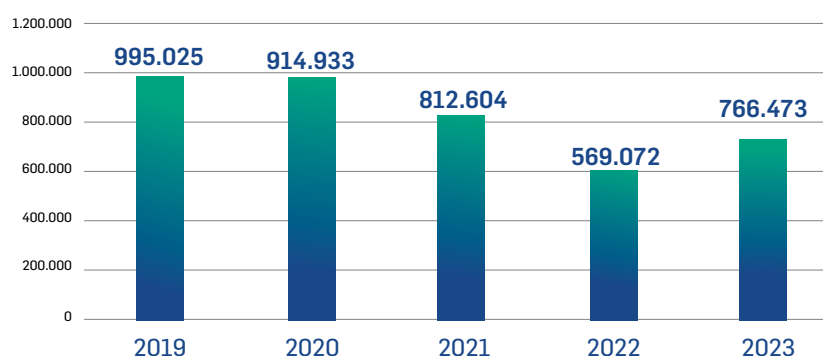
Perum BULOG recorded total Non-Current Liabilities in 2023 of IDR766.47 billion, an increase of 34.69% or the equivalent to IDR197.40 billion from IDR569.70 billion of Non-Current Liabilities in 2022. This increase was primarily due to long-term bank loans and employee benefits liability.

In 2023, Perum BULOG's Non-Current Liabilities showed a significant increase from the previous year.

Liabilitas Jangka Panjang Non Current Liabilities

Liabilitas Jangka Panjang Non-Current Liabilities	2023 (Rp-juta) (IDR-million)	2022 (Rp-juta) (IDR-million)	Kenaikan (Penurunan) Increase (Decrease)	
			Nominal (Rp juta) Nominal (IDR million)	Persentase (%) Percentage (%)
Liabilitas imbalan kerja <i>Employee benefits liabilities</i>	22.304	3.481	18.823	540,74
Liabilitas pajak tangguhan – neto <i>Deferred tax liability - net</i>	8.291	29.473	(21.182)	(71,87)
Liabilitas jangka panjang - setelah dikurangi bagian yang jatuh tempo dalam satu tahun: <i>Long-term liabilities - net current maturities:</i>				
Utang bank <i>Bank loans</i>	703.694	501.745	201.949	40,25
Utang pembiayaan konsumen <i>Consumer financing payables</i>	6.816	5.487	1.329	24,22
Liabilitas Sewa <i>Lease Liability</i>	25.367	28.886	(3.519)	(12,18)
Jumlah Liabilitas Jangka Panjang <i>Total Non-Current Liabilities</i>	766.473	569.072	197.401	34,69

Liabilitas Jangka Panjang 2019-2023 (Rp-juta) Non-Current Liabilities 2019-2023 (IDR-million)



Liabilitas Imbalan Kerja

Liabilitas Imbalan Kerja adalah kewajiban yang timbul dari imbalan kerja. Liabilitas Imbalan Kerja tahun 2023 sebesar Rp22,31 miliar, naik 540,76% atau setara dengan Rp18,82 miliar dibandingkan tahun 2022 sebesar Rp3,48 miliar. Perhitungan liabilitas imbalan kerja dilakukan aktuaris independen.

Liabilitas Pajak Tangguhan – Neto

Liabilitas Pajak Tangguhan - Neto adalah jumlah pajak penghasilan terutang pada periode masa depan sebagai akibat perbedaan temporer kena pajak. Liabilitas Pajak Tangguhan - Neto tahun 2023 sebesar Rp8,29 miliar, turun 71,87% atau setara dengan Rp21,18 miliar dibandingkan tahun 2022 sebesar Rp29,47 miliar.

Liabilitas Jangka Panjang yang Jatuh Tempo dalam Satu Tahun

Liabilitas Jangka Panjang – Setelah Dikurangi Bagian yang Jatuh Tempo dalam Satu Tahun terdiri dari Utang Bank, Utang Pembiayaan Konsumen dan Liabilitas Sewa.

1. Utang Bank Setelah Dikurangi Bagian yang Jatuh Tempo dalam Satu Tahun
Utang Bank Setelah Dikurangi Bagian yang Jatuh Tempo dalam Satu Tahun tahun 2023 sebesar Rp703,69 miliar, naik 40,25% atau setara dengan Rp201,95 miliar dibandingkan tahun 2022 sebesar Rp501,75 miliar. Penurunan ini disebabkan karena terdapat utang bank jangka panjang yang menjadi utang bank jangka pendek.
2. Utang Pembiayaan Konsumen
Utang Pembiayaan Konsumen tahun 2023 sebesar Rp6,82 miliar, meningkat 24,22% atau setara dengan Rp1,33 miliar dibandingkan tahun 2022 sebesar Rp5,49 miliar.
3. Liabilitas Sewa
Liabilitas Sewa tahun 2023 sebesar Rp25,37 miliar, turun 12,18% atau setara dengan Rp3,52 miliar dibandingkan tahun 2022 sebesar Rp28,89 miliar.

Ekuitas

Pada tahun 2023, Ekuitas Perum BULOG menunjukkan peningkatan dibandingkan tahun sebelumnya sekaligus melampaui jumlah Ekuitas pada 2019, sebelum pandemi Covid-19.

Jumlah Ekuitas Perum BULOG tahun 2023 mencapai Rp9,68 triliun, mengalami kenaikan 9,07% dibandingkan tahun 2022 sebesar Rp8,88 triliun.

Employee Benefits Liabilities

Employee Benefits Liabilities are obligations arising from employee benefits. Employee Benefits Liabilities in 2023 amounted to IDR22.31 billion, increasing 540.76% or the equivalent of IDR18.82 billion from IDR3.48 billion in 2022. The calculation of the employee benefits liability was completed by an independent actuary.

Net Deferred Tax Liability

Net Deferred Tax Liability is the amount of income tax payable in future periods as a result of taxable temporary differences. The net deferred tax liability in 2023 amounted to IDR8.29 billion, an increase of 71.87% or the equivalent of IDR21.18 billion from IDR29.47 billion in 2022.

Current Maturities of Long-term Liabilities

Long-term Liabilities - Net Current Maturities consist of Bank Loans, Consumer Financing Payables, and Lease Liabilities.

1. *Bank Loans After Deducting Part Maturing in One Year*
Bank Loans After Deducting Part Maturing in One Year in 2023 amounted to IDR703.69 billion, rising 40.25% or the equivalent to IDR201.95 billion from IDR501.74 billion in 2022. This decrease was due to the fact that there were long-term bank loans that became short-term bank loans.
2. *Consumer Financing Payables*
Consumer Financing Payables in 2023 amounted to IDR6.82 billion, increasing 24.22% or the equivalent to IDR1.33 billion from IDR5.49 billion in 2022.
3. *Lease Liabilities*
Lease liabilities in 2023 amounted to IDR25.37 billion, decreasing 12.18% or the equivalent to IDR3.52 billion from IDR28.89 billion in 2022.

Equity

In 2023, Equity of Perum BULOG showed an increase from the previous year while surpassing the total Equity in 2019, before the COVID-19 pandemic.

Total Equity of Perum BULOG in 2023 reached IDR9.68 trillion, an increase of 9.07% from IDR8.88 trillion in 2022.



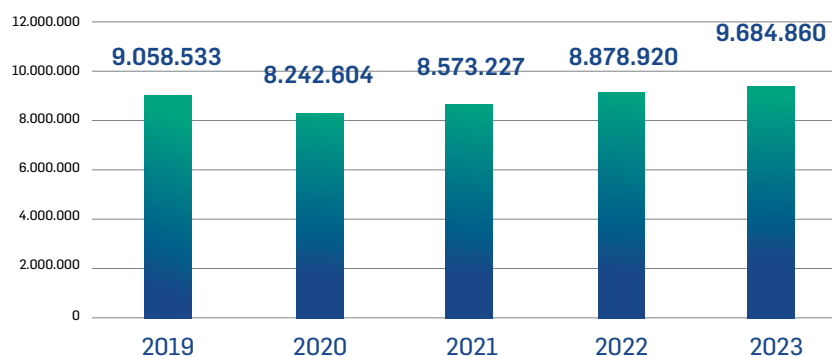
Total Ekuitas

Total Equity

Ekuitas Equity	2023 (Rp-juta) (IDR-million)	2022 (Rp-juta) (IDR-million)	Kenaikan (Penurunan) Increase (Decrease)	
			Nominal (Rp juta) Nominal (IDR million)	Persentase (%) Percentage (%)
Modal Pemerintah <i>Government Capital</i>	12.522.387	12.522.387	0	0
Defisit <i>Deficit</i>	(2.642.191)	(3.484.307)	842.116	(24,17)
Total ekuitas yang dapat diatribusikan kepada: <i>Total equity attributable to:</i>				
Pemilik entitas induk <i>Owner of the parent entity</i>	9.880.196	9.038.080	842.116	9,32
Kepentingan non pengendali <i>Non-controlling interest</i>	(195.336)	(159.160)	(36,176)	22,73
Jumlah Ekuitas – Neto <i>Net total equity</i>	9.684.860	8.878.920	805.940	9,07

Total Ekuitas 2019-2023 (Rp-juta)

Total Equity 2019-2023 (IDR-million)



Modal Pemerintah

Modal Pemerintah adalah jumlah modal yang berasal dari kekayaan negara melalui keputusan Menteri Keuangan. Modal Pemerintah tahun 2023 sebesar Rp12,52 triliun, tidak terdapat perubahan dibandingkan tahun 2022.

Government Capital

Government Capital is the amount of capital originating from state assets through a decision of the Minister of Finance. Government Capital in 2023 amounted to IDR12.52 trillion, which means there is no change from 2022.

Defisit

Defisit adalah akumulasi rugi Perusahaan. Defisit tahun 2023 sebesar Rp2,64 triliun, turun 24,17% atau setara dengan Rp842,17 miliar dibandingkan nilai defisit tahun 2022 sebesar Rp3,48 triliun. Penurunan ini disebabkan karena kinerja Perum BULOG tahun 2022 memperoleh laba sehingga mengurangi akumulasi defisit.

Deficit

Deficit is the company's accumulated losses. The deficit in 2023 amounted to IDR2.64 trillion, down 24.17% or equivalent to IDR842.17 billion from the deficit in 2022 at IDR3.48 trillion. This decrease occurred because in 2022 Perum BULOG earned a profit, thereby reducing the accumulated deficit.



Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk

Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk adalah bagian ekuitas yang menjadi milik Entitas Induk senilai dengan kepemilikan saham. Jumlah Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk tahun 2023 sebesar Rp9,88 triliun, meningkat 9,32% atau setara dengan Rp842,17 miliar dibandingkan tahun 2022 sebesar Rp9,04 triliun. Kenaikan ini sejalan dengan kenaikan laba tahun 2023 bila dibandingkan dengan tahun 2022.

Ekuitas yang Dapat Diatribusikan kepada Kepentingan Non Pengendali

Ekuitas yang Dapat Diatribusikan kepada Kepentingan Non Pengendali adalah bagian ekuitas pemilik selain induk di anak Perusahaan yang dikendalikan oleh induk Perusahaan. Jumlah Ekuitas yang Dapat Diatribusikan kepada Kepentingan Non Pengendali tahun 2023 sebesar defisit Rp195,34 miliar, meningkat 22,73% atau setara dengan Rp36,18 miliar dibandingkan tahun 2022 sebesar defisit Rp195,34 miliar. Kenaikan ini disebabkan karena terdapat kenaikan kerugian pada anak perusahaan di tahun 2023 bila dibandingkan dengan tahun 2022.

Equity Attributable to Owner of the Parent Entity

Equity Attributable to the Owner of the Parent Entity is the share of equity that belongs to the Parent Entity equal to the ownership of shares. Total Equity Attributable to the Owner of the Parent Entity in 2023 amounted to IDR9.88 trillion, an increase of 9.32% or equivalent to IDR842.17 billion from IDR9.04 trillion in 2022. This increase was in line with the increase in the profit in 2023 from 2022.

Equity Attributable to Non-controlling Interest

Equity Attributable to Non-Controlling Interest is the share of owner's equity other than the parent in a subsidiary controlled by the parent company. Total Equity Attributable to Non-Controlling Interests in 2023 was a deficit of IDR195.34 billion, an increase of 22.73% or the equivalent of IDR36.18 billion from a deficit of IDR195.34 billion in 2022. This increase was due to the rise in losses in subsidiaries in 2023 from 2022.



Laporan Laba Rugi dan Penghasilan Komprehensif Konsolidasian

Consolidated Statements of Profit or Loss and Other Comprehensive Income

Laporan laba rugi menunjukkan pendapatan dan biaya dari kegiatan usaha untuk suatu periode tertentu. Laporan Laba Rugi periode Januari-Desember 2023 disajikan secara komparatif dengan Laporan Laba Rugi periode Januari-Desember 2022.

Consolidated statements of profit or loss shows income and costs from business activities for a certain period. The Consolidated Statements of Profit or Loss from January-December 2023 is presented comparatively with the Consolidated Statements of Profit or Loss from January-December 2022.

Laba Perum BULOG tahun 2023 mencapai Rp805,95 miliar atau terdapat kenaikan laba sebesar Rp500,23 miliar dari laba tahun 2022 sebesar Rp305,72 miliar.

Total profit of Perum BULOG in 2023 reached IDR805.95 billion, which means an increase in profit of IDR500.23 billion from IDR305.72 billion in 2022.

	2023 (Rp-juta) (IDR-million)	2022 (Rp-juta) (IDR-million)	Kenaikan (Penurunan) Increase (Decrease)	
			Nominal (Rp juta) Nominal (IDR million)	Persentase (%) Percentage (%)
Pendapatan <i>Revenue</i>	46.067.259	26.437.316	19.629.943	74,25
Beban Pokok Pendapatan <i>Cost of Goods Sold</i>	40.706.870	22.272.966	18.433.904	82,76
Laba Bruto <i>Gross Profit</i>	5.360.390	4.164.350	1.196.040	28,72
Beban Usaha <i>Operating Expenses</i>				
Beban Umum dan administrasi <i>General and Administrative Expenses</i>	3.069.924	2.459.632	610.292	24,81
Beban Eksploitasi <i>Exploitation Expenses</i>	404.936	526.295	(121.359)	(23,06)
Beban Penjualan <i>Selling Expenses</i>	89.040	49.644	39.396	79,36
Jumlah Beban Usaha <i>Total Operating Expenses</i>	3.563.900	3.035.571	528.329	17,40
Laba Usaha <i>Operating Profit</i>	1.796.489	1.128.779	667.710	59,15
Pendapatan (Beban) Lain-lain <i>Other Income (Expenses)</i>				
Pendapatan Lain-lain <i>Other Income</i>	863.603	628.032	235.571	37,51
Beban Lain-lain <i>Other Expenses</i>	(1.546.668)	(1.287.559)	(259.109)	20,12
Jumlah Pendapatan (Beban) Lain-lain <i>Total Other Income (Expenses)</i>	(683.065)	(659.527)	(23.538)	3,57%
Laba (Rugi) Sebelum Pajak Penghasilan <i>Profit (Loss) Before Income Tax</i>	1.113.425	469.252	644.172	137,28
Manfaat (Beban) Pajak Penghasilan <i>Income Tax Benefit (Expense)</i>	(293.236)	(136.076)	(157.160)	115,49

	2023 (Rp-juta) (IDR-million)	2022 (Rp-juta) (IDR-million)	Kenaikan (Penurunan) Increase (Decrease)	
			Nominal (Rp juta) Nominal (IDR million)	Persentase (%) Percentage (%)
Laba (Rugi) Neto Tahun Berjalan <i>Net Profit (Loss) for the year</i>	820.189	333.176	487.013	146,17
Pendapatan Komprehensif Lain <i>Other Comprehensive Income</i>				
Item yang tidak akan direklasifikasikan ke laba rugi pada periode berikutnya: <i>Items that will not be reclassified to profit or loss in the next period:</i>				
Pengukuran kembali atas liabilitas imbalan kerja <i>Remeasurement of employee benefit liabilities</i>	(18.227)	(35.172)	16.945	(48,18)
Pajak penghasilan terkait <i>Related income tax</i>	4.009	7.738	(3.729)	(48,19)
Bagian pendapatan komprehensif lain entitas asosiasi <i>Other comprehensive income of associated entities</i>	(22)	(27)	5	(18,52)
Penghasilan komprehensif lain - Setelah Pajak <i>Other Comprehensive Income - After Tax</i>	(14.239)	(27.461)	13.222	(48,15%)
Total Laba (Rugi) Komprehensif <i>Total Comprehensive Profit (Loss)</i>	805.949	305.716	500.233	163,63%
Laba (Rugi) Neto yang dapat diatribusikan kepada: <i>Net Profit (loss) attributable to:</i>				
Pemilik entitas induk <i>Owner of the parent entity</i>	856.334	370.472	485.862	131,15
Kepentingan non pengendali <i>Non-controlling interest</i>	(36.145)	(37.295)	1.150	(3,08)
Total Laba (Rugi) Komprehensif yang dapat diatribusikan kepada: <i>Total comprehensive profit (loss) attributable to:</i>				
Pemilik entitas induk <i>Owner of the parent entity</i>	842.116	342.903	499.213	145,58
Kepentingan non pengendali <i>Non-controlling interest</i>	(36.166)	(37.188)	1.022	(2,75)

Pendapatan

Pendapatan Perum BULOG diperoleh dari segmen Pelayanan Publik/*Public Service Obligation (PSO)*, dan segmen Komersial. Pada periode Januari - Desember 2023, pendapatan Perum BULOG mencapai Rp46,07 triliun atau naik 74,25% dibandingkan Januari-Desember 2022 sebesar Rp26,44 triliun.

Komoditas yang mengalami kenaikan nilai penjualan adalah beras PSO sebesar Rp16,50 triliun (naik 112,56%), beras komersial sebesar Rp3,27 triliun (naik 218,28%) dan minyak goreng sebesar Rp556,61 miliar (naik 92,34%). Selain itu, pada tahun 2023 terdapat pendapatan atas biaya angkut distribusi Bantuan Pangan sebesar Rp1,89 triliun. Sedangkan komoditas yang mengalami penurunan yaitu daging (turun 20,16%) sebesar Rp1,20 triliun, kedelai PSO (turun 100%) sebesar Rp2,14 triliun.

Revenue

The revenue of Perum BULOG was obtained from the Public Service Obligation (PSO) segment and the Commercial segment. In January–December 2023, Perum BULOG's revenue reached IDR46.07 trillion or an increase of 74.25% from IDR26.44 trillion in January–December 2022.

Commodities that experienced an increase in sales value were PSO rice amounting to IDR16.50 trillion (increased by 112.56%), commercial rice amounting to IDR3.27 trillion (increased by 218.28%) and cooking oil amounting to IDR556.61 billion (increased by 92.34%). In 2023, the revenue from transportation for Food Aid distribution amounted to IDR1.89 trillion. Meanwhile, declining commodities were meat (decreased by 20.16%) by IDR1.20 trillion and, PSO soybeans (decreased by 100%) by IDR2.14 trillion.

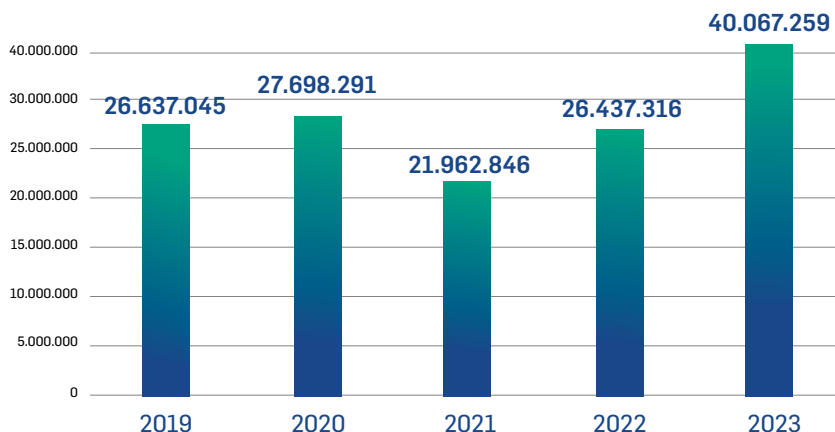


Kategori Category	2023 (Rp-juta) (IDR-million)	2022 (Rp-juta) (IDR-million)	Kenaikan (Penurunan) Increase (Decrease)	
			Nominal (Rp juta) Nominal (IDR million)	Persentase (%) Percentage (%)
PSO				
Beras Rice	31.165.125	14.661.507	16.503.618	112,56
Jagung Corn	170.904	169.781	1.122	0,66
Kedelai Soybean	-	2.144.599	(2.144.599)	(100,00)
Karung Sacks	171	30	141	470
Distribusi Bantuan Pangan Food Aid Distribution	1.889.007	-	1.889.007	100
Sub Jumlah PSO Sub Total PSO	33.225.208	16.975.918	16.249.290	95,72
Komersial				
Beras Rice	4.774.122	1.499.963	3.274.159	218,28
Daging Meat	4.737.454	5.933.347	(1.195.893)	(20,16)
Minyak goreng Cooking oil	1.159.400	602.790	556.610	92,34
Gula pasir Sugar	899.340	986.510	(87.170)	(8,84)
UB Industri	481.889	66.883	415.006	620,50
UB Sentra Niaga	29.443	30.094	(651)	(2,16)
Jasa angkutan Transportation services	184.330	153.434	30.896	(20,14)
Pendapatan sewa (Catatan 14) Revenue from rent (Note 14)	64.319	57.524	6.795	11,81
Gabah Grain	56.284	10.946	45.338	414,20
UB Jastasma	54.744	2.416	52.328	2.165,89
Telur Egg	25.705	22.753	2.952	12,97
Terigu Wheat	19.861	13.331	6.530	48,98
Sembako Basic food	42.979	26.294	16.685	63,46
Kedelai Soybean	14.729	9.086	5.643	62,11
Jasa lainnya Other services	12.331	-	12.331	100,00
Cabai Chilli	8.124	1.596	6.528	409,02
Jagung Corn	7.535	38.966	(31.431)	(80,66)
Bawang Shallot	3.080	4.755	(1.675)	(35,23)
Kemasan Packaging	1.024	665	359	53,98
Kernel Kernel	304	41	263	641,46
Sub Total Komersial Subtotal Commercial	12.842.051	9.461.397	3.380.654	35,73
Total Total	46.067.259	26.437.315	19.629.944	74,25

Dalam lima tahun terakhir, Perum BULOG mencatatkan pendapatan tertinggi pada tahun 2023.

In the last five years, Perum BULOG recorded its highest revenue in 2023.

Perkembangan Penjualan 2019-2023 (Rp-juta) Sales Development 2019-2023 (IDR-million)



Beban Pokok Pendapatan

Beban Pokok Pendapatan terdiri dari beban pokok pendapatan untuk segmen PSO dan Komersial. Beban Pokok Pendapatan tahun 2023 sebesar Rp40,70 triliun, meningkat 82,76% atau setara dengan Rp18,43 triliun dibandingkan tahun 2022 sebesar Rp22,27 triliun. Kenaikan ini sejalan dengan kenaikan pendapatan. Berikut ini rincian Beban Pokok Pendapatan Perum BULOG tahun 2023.

Cost of Goods Sold

Cost of Goods Sold consists of the cost of goods sold for the PSO and Commercial segments. Cost of Goods Sold in 2023 amounted to IDR40.70 trillion, an increase of 82.76% or equivalent to IDR18.43 trillion from IDR22.27 trillion in 2022. This increase was in line with the increase in revenue. The following are details of Perum BULOG's Cost of Goods Sold in 2023.

Beban Pokok Pendapatan Cost of Goods Sold

Beban Pokok Pendapatan Cost of Goods Sold	2023 (Rp-juta) (IDR-million)	2022 (Rp-juta) (IDR-million)	Nilai Transaksi Transaction Value	
			Nominal (Rp-juta) Nominal (IDR-million)	Persentase (%) Percentage (%)
PSO PSO				
Beras Rice	27.619.484	11.256.667	16.362.817	145,36
Jagung Corn	141.185	138.183	3.002	2,17
Kedelai Soybean	-	2.109.398	(2.109.398)	(100,00)
Gabah Grain	-	137	(137)	(100,00)
Karung Sack	17.708	0	17.708	100,00
Distribusi Bantuan Pangan Food Aid Distribution	1.889.008	0	1.889.008	100,00
Sub Total PSO Subtotal PSO	29.667.386	13.504.385	16.163.001	119,69
Komersial Commercial				
Beras Rice	3.240.163	1.428.912	1.811.251	126,76

Beban Pokok Pendapatan <i>Cost of Goods Sold</i>	2023 (Rp-juta) (IDR-million)	2022 (Rp-juta) (IDR-million)	Nilai Transaksi <i>Transaction Value</i>	
			Nominal (Rp-juta) <i>Nominal (IDR-million)</i>	Persentase (%) <i>Percentage (%)</i>
Daging <i>Meat</i>	4.222.769	5.075.820	(853.051)	(16,81)
Minyak goreng <i>Cooking oil</i>	1.103.074	569.626	533.448	93,65
Gula pasir <i>Sugar</i>	881.668	933.994	(52.326)	(5,60)
UB Industri	479.126	66.457	412.669	620,96
UB Sentra Niaga	286.537	28.596	257.941	902,02
Jasa angkutan <i>Transportation Services</i>	660.006	517.955	142.051	27,43
Gabah <i>Grain</i>	53.165	10.662	42.503	398,64
UB Jastasma	11.750	31.635	(19.885)	(62,86)
Telur <i>Egg</i>	24.344	21.684	2.660	12,27
Terigu <i>Flour</i>	16.564	11.849	4.715	39,79
Sembako <i>Basic foods</i>	15.601	17.271	(1.670)	(9,67)
Kedelai <i>Soybean</i>	14.031	8.485	5.546	65,36
Cabai <i>Chilli</i>	7.827	1.512	6.315	417,66
Jagung <i>Corn</i>	7.313	37.425	(30.112)	(80,46)
Bawang <i>Onion</i>	2.976	4.532	(1.556)	(34,33)
Kemasan <i>Packaging</i>	9.079	1.916	7.163	373,85
Kernel <i>Kernel</i>	3.486	246	3.240	1317,07
Sub Total Komersial <i>Subtotal Commercial</i>	11.039.483	8.768.580	2.270.903	25,90
Total Beban Pokok Pendapatan <i>Total Cost of Goods Sold</i>	40.706.869	22.272.965	18.433.904	82,76

Laba Bruto

Laba Bruto didapatkan dari akun Penjualan yang diakumulasikan dengan Beban Pokok Penjualan. Laba Bruto tahun 2023 sebesar Rp5,36 triliun, meningkat 28,72% atau setara dengan Rp1,20 triliun dibandingkan tahun 2022, dimana Perusahaan mencatat Laba Bruto sebesar Rp4,16 triliun. Kenaikan ini sejalan dengan kenaikan pendapatan.

Beban Usaha

Beban Usaha terdiri dari beban umum dan administrasi, beban eksploitasi dan beban penjualan. Beban Usaha tahun 2023 sebesar Rp3,56 triliun, meningkat 17,40% atau setara dengan Rp528,33 miliar dibandingkan tahun 2022 sebesar Rp3,57 triliun.

Gross Profit

Gross Profit is obtained from the Sales account which is accumulated with Cost of Goods Sold. Gross Profit in 2023 amounted to IDR5.36 trillion, an increase of 28.72% or equivalent to IDR1.20 trillion from 2022, where the company recorded a Gross Profit of IDR4.16 trillion. This increase was in line with the increase in revenue.

Operating Expenses

Operating expenses consist of general and administrative expenses, exploitation expenses, and sales expenses. Operating expenses in 2023 amounted to IDR3.56 trillion, an increase of 17.40% or equivalent to IDR528.33 billion from IDR3.57 trillion in 2022.

Beban Umum dan Administrasi General and Administrative Expenses	2023 (Rp-juta) (IDR-million)	2022 (Rp-juta) (IDR-million)	Kenaikan (Penurunan) Increase (Decrease)	
			Nominal (Rp-juta) Nominal (IDR-million)	Persentase (%) Percentage (%)
Beban Pegawai Employee Expenses				
Tunjangan Allowance	745.563	675.346	70.217	10,40
Kesejahteraan Welfare	809.152	558.478	250.674	44,89
Gaji dan honor Salary and honorarium	295.987	238.636	57.351	24,03
Tunjangan pajak Tax benefits	168.300	0	168.300	100,00
Kesehatan Health	4.124	5.004	(880)	(17,59)
Jumlah beban pegawai Total Employee Expenses	2.023.127	1.477.465	545.662	36,93
Beban Kantor Office Expenses				
Pemeliharaan Maintenance	432.542	358.636	73.906	20,61
Keperluan kantor Office Supplies	103.980	89.370	14.610	16,35
Operasional Operational	81.553	62.518	19.035	30,45
Rapat/ Seminar Meetings/Seminars	62.526	56.876	5.650	9,93
Sewa Rental	59.757	19.082	40.675	213,16
Pendidikan dan pelatihan Education and training	9.083	8.069	1.014	12,57
Program kemitraan bina lingkungan Community development program	9.083	6.799	2.284	33,59
Penelitian dan pengembangan Research and development	7.835	(913)	8.748	(958,16)
Lainnya Other	177.560	1.009	176.551	17.497,62
Jumlah Beban Kantor Total Office Expenses	757.456	602.358	155.098	25,75
Beban pajak Tax Expenses				
Pajak penghasilan: Income Tax:				
Pasal 4 (2) Article 4 (2)	8.114	5.238	2.876	54,91
Pasal 21 Article 21	0	103.045	(103.045)	(100,00)
Pasal 22 Article 22	164	3.167	(3.003)	(94,82)
Pasal 23 Article 23	1.515	0	1.515	100,00
SKP/STP Pajak pertambahan nilai Notice of Tax Assessment/Tax Bill of Value added tax	13.198	26.672	(13.474)	(50,52)
Jumlah Beban Pajak Total Tax Expenses	22.992	138.122	(115.130)	(83,35)
Penyisihan dan Penyusutan Provision and Depreciation				
Beban penurunan nilai: Provisions for impairment losses				
Piutang usaha Trade Receivables	27.008	28.007	(999)	(3,57)
Piutang lainnya Other Receivables	0	1.239	(1.239)	(100,00)
Sub Total Subtotal	27.008	29.246	(2.238)	(7,65)
Bangunan Buildings	88.203	73.656	14.547	19,75
Inventaris Equipment	35.282	34.312	970	2,83
Kendaraan Vehicles	14.552	16.171	(1.619)	(10,01)
Mesin Machineries	78.463	37.739	40.724	107,91
Sub Total Subtotal	216.500	161.878	54.622	33,74
Beban penyusutan aset hak guna Depreciation of right-of-use assets	21.618	48.477	(26.859)	(55,41)
Beban penyusutan properti investasi Depreciation of investment properties	735	1.133	(398)	(35,13)
Amortisasi aset tak berwujud Intangible asset amortization	487	952	(465)	(48,84)
Jumlah Penyisihan dan Penyusutan Total Provision and Depreciation	266.348	241.686	24.662	10,20
Jumlah Beban Umum dan Administrasi Total General and Administrative Expenses	3.069.923	2.459.632	610.291	24,81



Beban Umum dan Administrasi

Beban Umum dan Administrasi tahun 2023 sebesar Rp3,07 triliun, naik 24,81% setara dengan Rp610,29 miliar dibandingkan tahun 2022 sebesar Rp2,46 triliun. Peningkatan ini disebabkan kenaikan beban pegawai dan beban kantor.

Beban Eksploitasi

Beban Eksploitasi tahun 2023 sebesar Rp404,94 miliar, turun 23,06% atau setara dengan Rp121,36 miliar dibandingkan tahun 2022 sebesar Rp526,29 miliar. Penurunan itu terutama disebabkan oleh turunnya susut hingga 90,25% dibandingkan susut tahun 2022.

Beban Eksploitasi <i>Exploitation Expenses</i>	2023 (Rp-juta) (IDR-million)	2022 (Rp-juta) (IDR-million)	Kenaikan (Penurunan) <i>Increase (Decrease)</i>	
			Nominal (Rp-juta) <i>Nominal (IDR-million)</i>	Persentase (%) <i>Percentage (%)</i>
Susut <i>Shrinkage</i>	25.993	266.614	(240.621)	(90,25)
Movement	241.800.	148.838	92.962	62,46
Eksplorasi umum <i>General Exploitation</i>	137.143	110.843	26.300	23,73
Jumlah Beban Eksploitasi <i>Total Exploitation Expenses</i>	404.936	526.295	(121.359)	(23,06)

General and Administrative Expenses

General and Administrative Expenses in 2023 amounted to IDR3.07 trillion, an increase of 24.81%, equivalent to IDR610.29 billion from IDR2.46 trillion in 2022. This increase was due to an increase in personnel expenses and office expenses.

Exploitation Expenses

Exploitation expenses in 2023 amounted to IDR404.94 billion, a decrease of 23.06% or the equivalent to IDR121.36 billion from IDR526.29 billion in 2022. This decrease was mainly due to a decrease in losses up to 90.25% from the losses in 2022.

Beban Penjualan

Beban Penjualan tahun 2023 mengalami kenaikan sebesar Rp39,40 miliar menjadi Rp89,04 atau naik 79,36% dibandingkan tahun 2022 sebesar Rp49,64 miliar. Peningkatan signifikan tersebut terutama disebabkan oleh tingginya biaya operasional Bansos sebesar Rp4,04 miliar.

Selling Expenses

Selling Expenses in 2023 amounted to IDR89.04, an increase of IDR39.40 billion or equivalent to 79.36% from IDR49.64 billion in 2022. This significant increase was mainly due to the high operational costs of social assistance (Bansos) amounting to IDR4.04 billion.

Beban Penjualan <i>Selling Expenses</i>	2023 (Rp-juta) (IDR-million)	2022 (Rp-juta) (IDR-million)	Kenaikan (Penurunan) <i>Increase (Decrease)</i>	
			Nominal (Rp-juta) <i>Nominal (IDR-million)</i>	Persentase (%) <i>Percentage (%)</i>
Susut <i>Shrinkage</i>	25.993	266.614	(240.621)	(90,25)
Operasional komersial <i>Commercial operations</i>	44.933	25.553	19.380	75,84
Biaya bongkar muat beras/ gabah <i>Loading and unloading rice/ grain</i>	40.018	24.045	15.973	66,43
Operasional Bansos <i>Bansos operations</i>	4.042	40	4.002	10.005,00
Biaya bongkar muat jagung <i>Loading and unloading corn</i>	44	6	43.876	633,337
Promosi lainnya <i>Other promotion</i>	3	-	3	100,00
Jumlah Beban Penjualan <i>Total Selling Expenses</i>	89.040	49.644	39.396	79,36

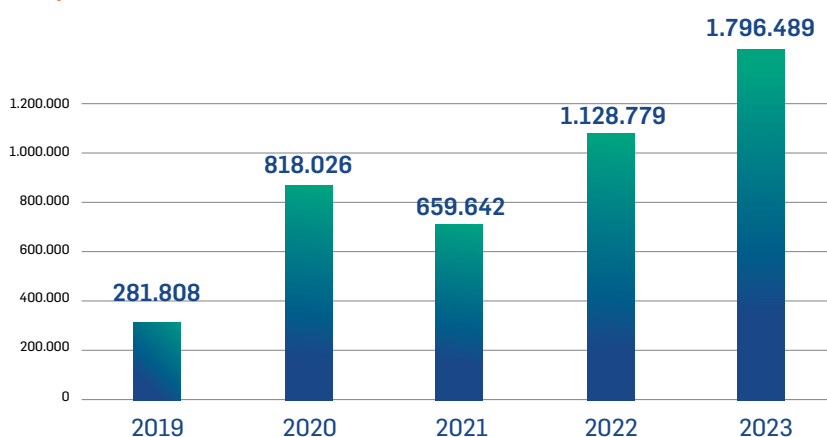
Laba Usaha

Laba Usaha didapatkan dari akun Laba Bruto yang diakumulasikan dengan Beban Usaha. Laba Usaha tahun 2023 sebesar Rp1,80 triliun, meningkat 59,15% atau setara dengan Rp667,71 miliar dibandingkan Laba Usaha tahun 2022 sebesar Rp1,13 triliun. Kenaikan ini terutama disebabkan karena kenaikan pendapatan lebih besar bila dibandingkan dengan kenaikan beban usaha. Laba Usaha Perum BULOG tahun 2023 merupakan Laba Usaha tertinggi dalam lima tahun terakhir.

Operating Profit

Operating Profit was obtained from the Gross Profit account which is accumulated with Operating Expenses. Operating Profit in 2023 amounted to IDR1.80 trillion, an increase of 59.15% or equivalent to IDR667.71 billion from IDR1.13 trillion in 2022. This increase was mainly due to the higher increase in revenue than the increase in operating expenses. Perum BULOG's Operating Profit in 2023 is the highest Operating Profit in the last five years.

Perkembangan Laba Usaha 2019-2023 (Rp-juta) Operating Profit Development 2019-2023 (IDR-million)



Pendapatan (Beban) Lain-lain

Pendapatan (Beban) Lain-lain terdiri dari pendapatan keuangan, pendapatan lain-lain, beban keuangan dan beban lain-lain. Perum BULOG mencatat akumulasi Beban Lain-lain tahun 2023 sebesar Rp683,06 miliar, meningkat 3,57% atau setara dengan Rp23,54 miliar dibandingkan tahun 2022 sebesar Rp659,53 miliar. Kenaikan ini terutama disebabkan karena pendapatan keuangan dan lain-lain pada tahun 2023 lebih besar dibandingkan dengan tahun 2022.

Net Other Income (Expenses)

Net Other Income (Expenses) consists of finance income, other income, finance cost, and other expenses. Perum BULOG recorded an accumulation of Other Expenses in 2023 of IDR683.06 billion, an increase of 3.57% or the equivalent to IDR23.54 billion from IDR659.53 billion in 2022. This increase was mainly due to higher financial income and other income in 2023 than in 2022.

Pendapatan (Beban) Lain-lain Other Income (Expenses)	2023 (Rp-juta) (IDR-million)	2022 (Rp-juta) (IDR-million)	Kenaikan (Penurunan) Increase (Decrease)	
			Nominal (Rp-juta) Nominal (IDR-million)	Persentase (%) Percentage (%)
Pendapatan keuangan Finance Income	115.002	82.142	32.860	40,00
Pendapatan lain-lain Other income	748.601	545.890	202.711	37,13
Beban keuangan Finance cost	(1.353.642)	(1.121.403)	(232.239)	20,71
Beban lain-lain Other expenses	(193.026)	(166.156)	(26.870)	16,17
Pendapatan (Beban) Lain-lain – Neto Net Other Income (Expenses)	(683.065)	(659.527)	(23.538)	3,57



Pendapatan Keuangan

Pendapatan Keuangan didapatkan dari jasa giro dan bunga deposito. Pendapatan Keuangan tahun 2023 sebesar Rp115,00 miliar, naik 40,00% atau setara dengan Rp32,86 miliar dibandingkan tahun 2022 sebesar Rp82,14 miliar.

Pendapatan Lain-lain

Pendapatan Lain-lain tahun 2023 sebesar Rp748,60 miliar, naik 37,13% atau setara dengan Rp202,71 miliar dibandingkan tahun 2022 sebesar Rp545,89 miliar. Kenaikan tersebut disebabkan oleh kenaikan pada beras/gabah, klaim, serta pemulihan nilai aset program.

Pendapatan Lain-lain

Other Income

Uraian Description	2023 (Rp-juta) (IDR-million)	2022 (Rp-juta) (IDR-million)	Kenaikan (Penurunan) Increase (Decrease)	
			Nominal (Rp-juta) Nominal (IDR-million)	Persentase (%) Percentage (%)
Imbalan kerja Employee benefits	-	142.477	(142.477)	(100%)
Restitusi pajak Tax restitution	-	64.400	(64.400)	(100,00)
Laba penjualan aset tetap Gain on sale of fixed assets	116	55.988	(55.872)	(48.165,52)
Pemulihan penyisihan kerugian kredit ekspektasian Reversal of allowance for expected credit losses	688	50.059	(49.371)	(7.176,02)
Selisih kurs Foreign exchange gain	34.710	43.513	(8.803)	(25,36)
Beras/gabah Rice/grain	526.194	31.285	494.909	94,05
Klaim Claim	43.209	19.278	23.931	55,38
Pemulihan nilai aset program Recovery for impairment of plan assets	27.305	15.587	11.718	42,92
Lainnya Others	116.376	123.303	(6.927)	(5,95)
Jumlah Pendapatan Lain-lain Total Other Income	748.601	545.890	202.711	27,08

Beban Keuangan

Beban Keuangan tahun 2023 sebesar Rp1,35 triliun, naik 20,71% atau setara dengan Rp232,24 miliar dibandingkan tahun 2022 sebesar Rp1,12 triliun. Kenaikan ini sejalan dengan kenaikan biaya bank serta jasa giro dan deposito.

Finance Income

Finance Income is obtained from demand deposits and deposit interest. Finance Income in 2023 amounted to IDR115.00 billion, an increase of 40.00% or the equivalent to IDR32.86 billion from IDR82.14 billion in 2022.

Other Income

Other Income in 2023 amounted to IDR748.60 billion, an increase of 37.13% or equivalent to IDR202.71 billion from IDR545.89 billion in 2022. This increase was due to an increase in rice/grain, claim, as well as the recovery for impairment of plan assets.

Finance Cost

Finance Cost in 2023 amounted to IDR1.35 trillion, an increase of 20.71% or the equivalent to IDR232.24 billion from IDR1.12 trillion in 2022. This increase was in line with the increase in bank charges as well as current account and time deposits.

Beban Keuangan

Finance Cost

	2023 (Rp-juta) (IDR-million)	2022 (Rp-juta) (IDR-million)	Kenaikan (Penurunan) Increase (Decrease)	
			Nominal (Rp-juta) Nominal (IDR-million)	Persentase (%) Percentage (%)
Bunga bank <i>Bank interest</i>	1.230.772	1.065.587	165.185	15,50
Biaya bank <i>Bank charges</i>	111.698	44.303	67.395	152,12
Bunga aset hak guna <i>Interest on usufructuary assets</i>	2.743	6.888	(4.145)	(60,18)
Jasa giro dan deposito <i>Current account and time deposits</i>	8.428	4.625	3.803	82,23
Jumlah Beban Keuangan <i>Total Finance Cost</i>	1.353.642	1.121.403	232.239	20,71

Beban Lain-lain

Beban Lain-lain tahun 2023 sebesar Rp193,03 miliar, meningkat 16,17% atau setara dengan Rp26,87 miliar dibandingkan tahun 2022 sebesar Rp166,16 miliar. Kenaikan tersebut terutama disebabkan oleh naiknya kerugian akibat selisih kurs.

Beban Lain-lain

Other Expenses

Other Expenses

Other Expenses in 2023 amounted IDR193.03 billion, an increase of 16.17% or equivalent to IDR26.87 billion from IDR166.16 billion in 2022. This increase was mainly due to higher foreign exchange loss.

	2023 (Rp-juta) (IDR-million)	2022 (Rp-juta) (IDR-million)	Kenaikan (Penurunan) Increase (Decrease)	
			Nominal (Rp-juta) Nominal (IDR-million)	Persentase (%) Percentage (%)
Beras/gabah <i>Rice/grain</i>	-	119.822	(119.822)	(100,00)
Rugi selisih kurs <i>Foreign exchange loss</i>	42.533	2.121	40.412	1.905,33
Bagian kerugian entitas asosiasi <i>Share in loss of associate</i>	8.164	2.866	5.298	184,86
Lainnya <i>Others</i>	142.330	41.347	100.983	244,23
Jumlah Beban Lain-lain <i>Total Other Expenses</i>	193.026	166.156	26.870	16,17

Laba (Rugi) Sebelum Pajak Penghasilan

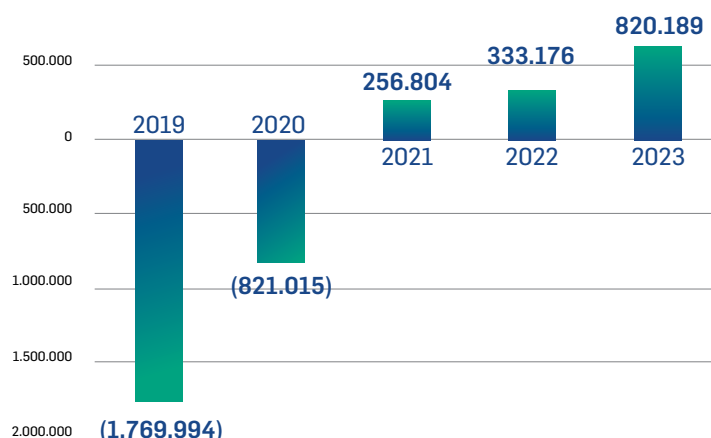
Laba (Rugi) Sebelum Pajak Penghasilan didapatkan dari akun Laba (Rugi) Usaha yang diakumulasikan dengan Pendapatan (Beban) Lain-lain. Pada tahun 2023, Perum BULOG mencatat Laba Sebelum Pajak Penghasilan sebesar Rp1,11 triliun, meningkat Rp644,17 miliar atau setara dengan 137,28% dibandingkan tahun 2022 sebesar Rp469,25 miliar. Kenaikan signifikan tersebut disebabkan karena laba usaha tahun 2023 lebih besar dibanding tahun 2022, sementara kenaikan beban lain-lain relatif lebih kecil dibandingkan kenaikan laba usaha.

Profit (Loss) Before Income Tax

Profit (Loss) Before Income Tax is obtained from the Business Profit (Loss) account which is accumulated with Other Income (Expenses). In 2023, Perum BULOG recorded Profit Before Income Tax of IDR1.1 trillion, an increase of IDR644.17 billion or equivalent to 137.28% from IDR469.25 billion in 2022. The significant increase was due to greater operating profit in 2023 than 2022, while the increase in other expenses was relatively smaller than the increase in operating profit.



Perkembangan Laba (Rugi) Neto Tahun Berjalan 2019-2023 (Rp-juta) Development of Net Profit (Loss) for the Year 2019-2023 (IDR-million)



Manfaat (Beban) Pajak Penghasilan

Manfaat (Beban) Pajak Penghasilan merupakan dampak dari perbedaan temporer yang menyebabkan jumlah pajak terpulihkan atau pajak penghasilan terutang pada periode masa depan.

Pada tahun 2023, Perum BULOG membukukan Beban Pajak Penghasilan Rp293,24 miliar, meningkat 115,49% dibandingkan atau setara dengan Rp157,160 miliar dibandingkan tahun 2022 sebesar Rp136,08 miliar.

Lab a (Rugi) Neto Tahun Berjalan

Lab a (Rugi) Neto Tahun Berjalan didapatkan dari akun Lab a (Rugi) Sebelum Pajak Penghasilan yang diakumulasikan dengan Manfaat (Beban) Pajak Penghasilan Badan. Pada tahun 2023 Perum BULOG mencatat Lab a Neto Tahun Berjalan sebesar Rp820,19 miliar, meningkat 146,17% atau setara Rp487,01 miliar dibandingkan tahun 2022 sebesar Rp333,18 miliar. Kenaikan ini terutama disebabkan lab a sebelum pajak penghasilan tahun 2023 yang jauh lebih besar dibandingkan tahun 2022.

Pendapatan Komprehensif Lain

Pendapatan Komprehensif Lain terdiri dari item yang tidak akan direklasifikasi ke lab a (rugi) pada periode berikutnya, yaitu Pengukuran Kembali atas Liabilitas Imbalan Kerja, Pajak Penghasilan Terkait, serta Bagian Pendapatan Komprehensif Lain Entitas Asosiasi.

Pendapatan Komprehensif Lain tahun 2023 sebesar defisit Rp14,24 miliar, meningkat 48,15% atau setara dengan Rp13,22miliar dibandingkan tahun 2022 sebesar defisit Rp27,46 miar. Peningkatan tersebut disebabkan oleh menurunnya beban pengukuran kembali atas liabilitas imbalan kerja.

Income Tax Benefit (Expense)

Income Tax Benefit (Expense) is the effect of temporary difference that causes the amount of recoverable tax or income tax to be payable in future periods.

In 2023, Perum BULOG recorded an Income Tax Expense of IDR293.24 billion, an increase of 115.49% or equivalent to IDR157.160 billion from IDR136.08 billion in 2022.

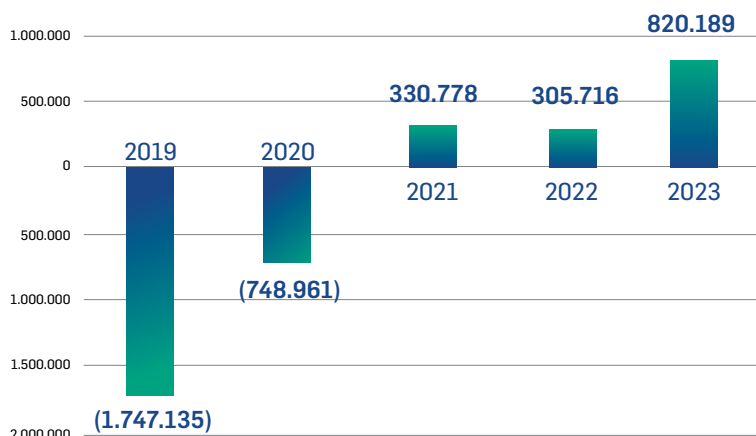
Net Profit (Loss) for the Year

Net Profit (Loss) for the Year is obtained from the Profit (Loss) Before Income Tax account which is accumulated with the Corporate Income Tax Benefit (Expense). In 2023, Perum BULOG recorded a Net Profit for the Year of IDR820.19 billion, an increase of 146.17% or equivalent to IDR487.01 billion from IDR333.18 billion in 2022. This increase was mainly due to higher profit before income tax in 2023 than 2022.

Other Comprehensive Income

Other Comprehensive Income consists of items that will not be reclassified to profit (loss) in the next period, namely Remeasurement of Employee Benefits Liabilities, Related Income Taxes, and Shares of Other Comprehensive Income of Associated Entities.

Other Comprehensive Income in 2023 amounted to a deficit of IDR14.24 billion, an increase of 48.15% or equivalent to IDR13.22 billion from a deficit of IDR27.46 billion in 2022. This increase was due to a decrease in the expense for remeasurement of employee benefit liabilities.

Perkembangan Total Laba (Rugi) Komprehensif 2019-2023 (Rp-juta)**Development of Total Comprehensive Profit (Loss) 2019-2023 (IDR-million)****Total Laba (Rugi) Komprehensif**

Total Laba (Rugi) Komprehensif didapatkan dari akun Laba (Rugi) Neto yang diakumulasikan dengan Pendapatan Komprehensif Lain. Perum BULOG membukukan Total Laba Komprehensif tahun 2023 sebesar Rp805,95 miliar, meningkat 146,17% atau setara dengan Rp500,23 miliar dibandingkan dengan tahun 2022 sebesar Rp305,72 miliar. Kenaikan tersebut terutama disebabkan oleh kenaikan laba tahun berjalan yang tinggi.

Labanya (Rugi) Neto yang Dapat Diatribusikan Kepada Pemilik Entitas Induk

Labanya Neto yang Dapat Diatribusikan Kepada Pemilik Entitas Induk pada tahun 2023 mencapai Rp856,33 miliar meningkat 131,15% atau setara dengan Rp485,86 miliar dibandingkan tahun 2022 sebesar Rp370,47 miliar. Kenaikan ini sejalan dengan kenaikan laba tahun 2023 bila dibandingkan dengan tahun 2022.

Labanya (Rugi) Neto yang Dapat Diatribusikan Kepada Kepentingan Non Pengendali

Perum BULOG mencatat Rugi Neto yang Dapat Diatribusikan Kepada Kepentingan Non Pengendali tahun 2022 sebesar Rp36,15 miliar, menurun 3,15% atau setara dengan Rp1,14 miliar dibandingkan tahun 2022 sebesar Rp37,29 miliar.

Total Laba (Rugi) Komprehensif yang Dapat Diatribusikan Kepada Pemilik Entitas Induk

Perum BULOG mencatat Total Laba Komprehensif yang Dapat Diatribusikan Kepada Pemilik Entitas Induk di tahun 2023 sebesar Rp842,12 miliar, naik 145,59% atau setara dengan Rp499,22 miliar dibandingkan tahun 2022 sebesar Rp342,90 miliar. Kenaikan tersebut sejalan dengan peningkatan laba komprehensif.

Total Comprehensive Profit (Loss)

Total Comprehensive Profit (Loss) is obtained from the Net Profit (Loss) account which is accumulated with Other Comprehensive Income. Perum BULOG recorded a Total Comprehensive Profit of IDR805.95 billion in 2023, an increase of 146.17% or equivalent to IDR500.23 billion from IDR305.72 billion in 2022. This increase was mainly due to an increase in net profit for the year.

Net Profit (Loss) Attributable to Owner of Parent Entity

Net Profit Attributable to Owner of Parent Entity in 2023 amounted to IDR856.33 billion, an increase of 131.15% or equivalent to IDR485.86 billion from IDR370.47 billion in 2022. The increase was in line with the increase in profit in 2023 from 2022.

Net Profit (Loss) Attributable to Non-controlling Interest

Perum BULOG recorded a Net Loss Attributable to Non-Controlling Interests in 2023 of IDR36.15 billion, a decrease of 3.15% or equivalent to IDR1.14 billion from IDR37.29 billion in 2022.

Total Comprehensive Profit (Loss) Attributable to Owner of Parent Entity

Perum BULOG recorded Total Comprehensive Profit Attributable to Owners of the Parent Entity in 2023 of IDR842.12 billion, an increase of 145.59% or equivalent to IDR499.22 billion from IDR342.90 billion in 2022. This increase was in line with the hike in comprehensive income.



Total Rugi Komprehensif yang Dapat Diatribusikan Kepada Kepentingan Non Pengendali

Perum BULOG mencatat Total Rugi Komprehensif yang Dapat Diatribusikan Kepada Kepentingan Non Pengendali tahun 2023 sebesar Rp36,17 miliar, turun 2,74% atau setara dengan Rp1,02 miliar dibandingkan dengan tahun 2022 sebesar Rp37,19 miliar. Penurunan tersebut sejalan dengan kenaikan laba pada anak perusahaan sepanjang tahun 2023 bila dibandingkan dengan tahun 2022.

Total Comprehensive Loss Attributable to Noncontrolling Interest

Perum BULOG recorded a Total Comprehensive Loss Attributable to Non-Controlling Interests in 2023 of IDR36.17 billion, a decrease of 2.74% or equivalent to IDR1.02 billion from IDR37.19 billion in 2022. This decrease was in line with the increase in profit at subsidiaries in 2023 when compared to 2022.

LAPORAN ARUS KAS KONSOLIDASIAN

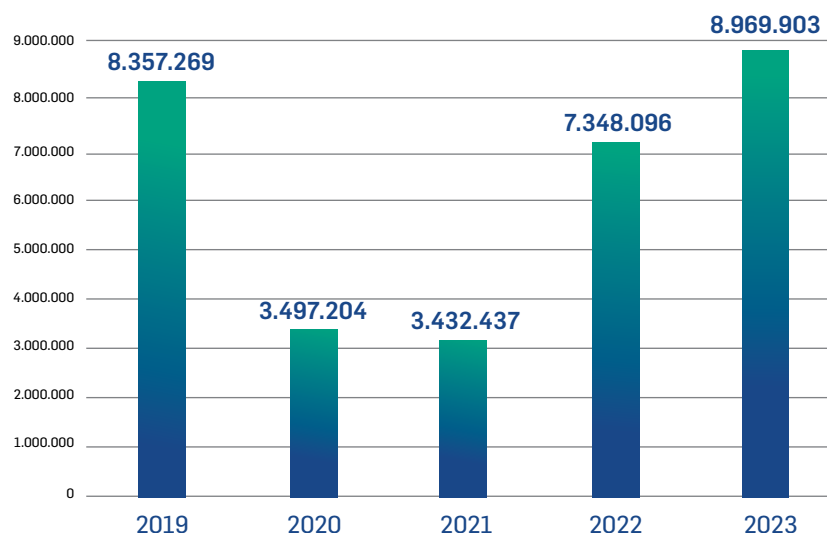
Arus Kas menggambarkan jumlah pemasukan dan pengeluaran Perum BULOG dalam suatu periode tertentu.

CONSOLIDATED STATEMENTS OF CASH FLOWS

Cash Flow describes the amount of income and expenses of Perum BULOG in a certain period.

Saldo Kas dan Setara Kas pada Akhir Tahun 2019-2023 (Rp-juta)

Cash and Cash Equivalents at End of the Year 2019-2023 (IDR-million)



Arus Kas 2022-2023 (Rp-juta)

Kas dan Setara Kas Perum BULOG mengalami kenaikan 22,07% atau setara dengan Rp1,62 triliun dari sebesar Rp7,35 triliun di akhir tahun 2022 menjadi Rp8,97 triliun pada akhir tahun 2023. Kenaikan ini terutama disebabkan oleh meningkatnya arus kas dari aktivitas pendanaan dan membaiknya arus kas investasi.

Cash Flow 2022-2023 (IDR-million)

Perum BULOG's cash and cash equivalents increased by 22.07% or equivalent to IDR1.62 trillion, from IDR7.35 trillion at the end of 2022 to IDR8.97 trillion at the end of 2023. This increase was mainly due to increased cash flow from financing activities and improved investment cash flow.

Arus Kas 2022-2023 (Rp-juta)**Cash Flow 2022-2023 (IDR-million)**

	2023 (Rp-juta) (IDR-million)	2022 (Rp-juta) (IDR-million)	Kenaikan (Penurunan) Increase (Decrease)	
			Nominal (Rp-juta) Nominal (IDR-million)	Persentase (%) Percentage (%)
Arus Kas dari Aktivitas Operasi <i>Cash flows from Operating Activities</i>	(16.067.057)	6.651.719	(22.718.776)	(341,55)
Arus Kas dari Aktivitas Investasi <i>Cash flows from Investing Activities</i>	(254.103)	(640.707)	386.604	60,34
Arus Kas dari Aktivitas Pendanaan <i>Cash flows from Financing Activities</i>	17.935.148	(2.053.959)	19.989.107	973,20
Kenaikan (Penurunan) Neto Kas dan Setara Kas <i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	1.613.988	3.957.053	(2.343.065)	(59,21)
Pengaruh perubahan kurs mata uang asing terhadap kas dan setara kas <i>Effect of foreign exchange on cash and cash equivalents</i>	7.818	(41.393)	49.211	118,89
Kas dan Setara Kas pada Awal Tahun <i>Cash and Cash Equivalents at Beginning of the Year</i>	7.348.096	3.432.437	3.915.659	114,08
Kas dan Setara Kas pada Akhir Tahun <i>Cash and Cash Equivalents at End of the Year</i>	8.969.903	7.348.096	1.621.807	22,07

Arus Kas dari Aktivitas Operasi**Cash Flows from Operating Activities**

Kas Neto yang Diperoleh dari Aktivitas Operasi tahun 2023 sebesar defisit Rp16,07 triliun, menurun signifikan sebesar 341,55% atau setara dengan penurunan sebesar Rp7,76 triliun dibandingkan tahun 2022 dengan nilai Kas Neto yang Digunakan untuk Aktivitas Operasi sebesar Rp6,65 triliun. Hal ini terutama disebabkan kenaikan penerimaan kas dari pelanggan dan penurunan pembayaran kas kepada pemasok, karyawan dan beban operasi lainnya, seperti yang akan diuraikan di bawah ini.

Net Cash Provided from Operating Activities in 2023 amounted to a deficit of IDR16.07 trillion, a significant decrease of 341.55% or equivalent to IDR7.76 trillion from IDR6.65 trillion in 2022. This was mainly due to an increase in cash receipts from customers and a decrease in cash payments to suppliers, employees, and other operating expenses, as described below.

Arus Kas dari Aktivitas Operasi**Cash Flows from Operating Activities**

	2023 (Rp-juta) (IDR-million)	2022 (Rp-juta) (IDR-million)	Kenaikan (Penurunan) Increase (Decrease)	
			Nominal (Rp-juta) Nominal (IDR-million)	Persentase (%) Percentage (%)
Arus Kas dari Aktivitas Operasi <i>Cash flows from Operating Activities</i>	(16.067.057)	6.651.719	(22.718.776)	(341,55)
Penerimaan kas dari pelanggan <i>Cash receipts from customers</i>	47.556.227	27.214.868	20.341.359	74,74
Pembayaran kas kepada pemasok, karyawan dan beban operasi lainnya <i>Cash paid to suppliers, employees, and other expenses</i>	(61.560.382)	(19.500.822)	42.059.560	215,68
Pembayaran pajak <i>Tax paid</i>	(823.568)	(149.135)	674.433	452,23
Kas diperoleh dari (digunakan untuk) operasi <i>Cash generated from (used in) operations</i>	(14.004.154)	7.714.047	(21.718.201)	(281,54)



	2023 (Rp-juta) (IDR-million)	2022 (Rp-juta) (IDR-million)	Kenaikan (Penurunan) Increase (Decrease)	
			Nominal (Rp-juta) Nominal (IDR-million)	Persentase (%) Percentage (%)
Pembayaran bunga <i>Interest paid</i>	1.355.553	1.098.103	257.450	23,44
Penerimaan bunga <i>Interest received</i>	115.002	109.130	5.872	5,38
Penerimaan pajak <i>Tax received</i>	1.216	75.780	(74.564)	(98,40)
Kas Neto Diperoleh dari/ (Digunakan untuk) Aktivitas Operasi <i>Net Cash from/(Used in) Operating Activities</i>	(16.067.057)	6.651.719	(22.718.776)	(341,55)

Penerimaan Kas dari Pelanggan

Penerimaan Kas dari Pelanggan merupakan penerimaan kas Perum BULOG yang diterima oleh pelanggan/konsumen. Perum BULOG mencatatkan Penerimaan Kas dari Pelanggan tahun 2023 sebesar Rp47,56 triliun, meningkat sebesar 74,74% atau setara dengan Rp20,34 triliun dibandingkan tahun 2022 sebesar Rp27,21 triliun. Kenaikan ini disebabkan karena kenaikan pendapatan atas penyaluran beras PSO dan distribusi.

Cash Receipts from Customers

Cash Receipts from Customers are Perum BULOG's cash receipts received from customers/consumers. Perum BULOG recorded Cash Receipts from Customers in 2023 amounted to IDR47.56 trillion, an increase of 74.74% or equivalent to IDR20.34 trillion from IDR27.21 trillion in 2022. The increase was due to an increase in revenue from PSO rice and distribution.

Pembayaran Ke Pemasok, Karyawan, dan Beban Operasi Lainnya

Pembayaran ke Pemasok, Karyawan dan Beban Operasi Lainnya tahun 2023 sebesar Rp61,56 triliun, naik 215,68% atau setara dengan Rp42,09 triliun dibandingkan tahun 2022 sebesar Rp19,50 triliun. Peningkatan ini disebabkan karena kenaikan pembayaran kepada pemasok, sejalan dengan kenaikan pendapatan atas penyaluran beras PSO.

Cash Paid to Suppliers, Employees, and Other Expenses

Payments to Suppliers, Employees, and Other Operating Expenses in 2023 amounted to IDR61.56 trillion, an increase of 215.68% or equivalent to IDR42.09 trillion from IDR19.50 trillion in 2022. The increase was due to a hike in payment to suppliers, in line with the increase in revenue from PSO rice.

Kas dari Operasi

Kas dari Operasi adalah kas yang berasal dari aktivitas penghasil utama pendapatan entitas dan aktivitas lain yang bukan merupakan aktivitas investasi dan aktivitas pendanaan.

Cash from Operations

Cash from Operations is cash that comes from the entity's main income-generating activities and other activities other than investing and financing activities.

Perum BULOG mencatatkan Kas dari Operasi tahun 2023 sebesar defisit Rp14,00 triliun, menurun 281,54% atau setara Rp21,72 triliun dari tahun 2022 sebesar Rp7,71 triliun. Penurunan yang signifikan ini terutama disebabkan kenaikan pembayaran kas kepada pemasok, karyawan dan beban operasi lainnya di atas kenaikan penerimaan kas dari pelanggan.

Perum BULOG recorded Cash from Operations in 2023 amounted to a deficit of IDR14.00 trillion, a decrease of 281.54% or equivalent to IDR21.72 trillion from IDR7.71 trillion in 2022. This significant decrease was due to an increase in cash receipts from customers.

Pembayaran Bunga

Pembayaran Bunga adalah arus kas yang digunakan untuk pembayaran bunga. Pembayaran Bunga tahun 2023 sebesar Rp1,36 triliun, naik 23,44% atau setara dengan Rp257,45 miliar dibandingkan tahun 2022 sebesar Rp1,10 triliun. Peningkatan ini sejalan dengan kenaikan utang bank.

Interest Paid

Interest Paid is cash flows used for interest payments. Interest Paid in 2023 amounted to IDR1.36 trillion, an increase of 23.44% or equivalent to IDR257.45 billion from IDR1.10 trillion in 2022. This increase was in line with the increase in bank loans.

Pembayaran Pajak

Pembayaran Pajak adalah arus kas yang digunakan untuk pembayaran pajak. Pembayaran Pajak tahun 2023 sebesar Rp823,57 miliar, meningkat 452,23% atau setara dengan Rp674,43 miliar dibandingkan tahun 2022 sebesar Rp149,13 miliar. Kenaikan ini disebabkan karena kenaikan pembayaran pajak atas kegiatan impor.

Penerimaan Bunga

Penerimaan Bunga adalah arus kas yang diperoleh dari Pendapatan Bunga. Penerimaan Bunga tahun 2023 sebesar Rp115,00 miliar, naik 5,38% atau setara dengan Rp5,87 miliar dibandingkan tahun 2022 sebesar Rp109,13 miliar. Peningkatan ini sejalan dengan kenaikan jumlah Deposito di tahun 2023.

Penerimaan Pajak

Penerimaan Pajak adalah arus kas yang diperoleh dari penerimaan pajak. Penerimaan Pajak tahun 2023 sebesar Rp1,22 miliar, turun 98,40% atau setara dengan Rp74,56 miliar dibandingkan tahun 2022 sebesar Rp75,78 miliar.

Arus Kas dari Aktivitas Investasi

Kas Neto yang Digunakan untuk Aktivitas Investasi tahun 2022 sebesar Rp640,71 miliar, meningkat 76,25% atau setara dengan Rp277,18 miliar dibandingkan Kas Neto yang Digunakan untuk Aktivitas Investasi tahun 2021 sebesar Rp363,52 miliar. Kenaikan ini terutama disebabkan kenaikan perolehan aset tetap, seperti yang akan diuraikan di bawah ini.

Arus Kas dari Aktivitas Investasi Cash Flow from Investing Activities

	2023 (Rp-juta) (IDR-million)	2022 (Rp-juta) (IDR-million)	Kenaikan (Penurunan) Increase (Decrease)	
			Nominal (Rp-juta) Nominal (IDR-million)	Persentase (%) Percentage (%)
Perolehan aset tetap <i>Acquisition of property, plant, and equipment</i>	(252.946)	(672.097)	(419.151)	(62,36)
Uang muka pembelian aset <i>Down payment for assets acquired</i>	(490)	-	490	100%
Perolehan aset takberwujud <i>Acquisitions of intangible asset</i>	(1.086)	(26.326)	(25.240)	(95,87)
Hasil penjualan aset tetap <i>Proceeds from sale of property, plant, and equipment</i>	418	57.716	(57.298)	(99,28)
Kas Neto Digunakan untuk Aktivitas Investasi <i>Net Cash Used in Investing Activities</i>	(254.103)	(640.707)	(386.604)	(60,34)

Tax Paid

Tax Paid is cash flows used for tax payments. Tax Paid in 2023 amounted to IDR823.57 billion, an increase of 452.23% or equivalent to IDR674.43 billion from IDR149.13 billion in 2022. The increase was due to an increase in tax payments on import activities.

Interest Received

Interest Received is the cash flow obtained from Interest Income. Interest Received in 2023 amounted to IDR115.00 billion, an increase of 5.38% or equivalent to IDR5.87 billion from IDR109.13 billion in 2022. This increase was in line with the increase in Time Deposits in 2023.

Tax Received

Tax Received is cash flows obtained from tax revenues. Tax Received in 2023 amounted to IDR1.22 billion, a decrease of 98.40% or equivalent to IDR74.56 billion from IDR75.78 billion in 2022.

Cash Flow from Investing Activities

Net Cash Used in Investing Activities in 2023 amounted to IDR640.71 billion, an increase of 76.25% or equivalent to IDR277.18 billion from IDR363.52 billion of Net Cash Used in Investing Activities in 2021. This increase was mainly due to an increase in the acquisition of fixed assets, as described below.



Perolehan Aset Tetap

Perolehan Aset Tetap adalah arus kas yang diperoleh untuk pembelian aset tetap. Di tahun 2023 Perolehan Aset Tetap sebesar Rp252,95 miliar, turun 62,36% atau setara dengan Rp419,15 miliar dibandingkan tahun 2022 sebesar Rp672,10 miliar.

Perolehan Aset Takberwujud

Perolehan Aset Takberwujud adalah arus kas yang digunakan untuk pembelian aset tak berwujud. Perolehan Aset Takberwujud tahun 2023 sebesar Rp1,086 miliar, mengalami penurunan 95,87% atau setara dengan Rp25,24 miliar dibandingkan tahun 2022 sebesar Rp26,33 miliar. Penurunan tersebut terutama disebabkan kebutuhan atas Aset Takberwujud seperti piranti lunak pada tahun 2023 lebih sedikit dibandingkan tahun 2022.

Hasil Penjualan Aset Tetap

Hasil Penjualan Aset Tetap adalah arus kas yang diperoleh dari penjualan aset tetap. Hasil Penjualan Aset Tetap tahun 2023 sebesar Rp418 miliar, turun 99,28% atau setara dengan Rp57,30 miliar dibandingkan tahun 2022 sebesar Rp57,72 miliar.

Arus Kas dari Aktivitas Pendanaan

Kas Neto dari Aktivitas Pendanaan tahun 2023 sebesar Rp17,94 triliun, naik 288,95% atau setara dengan Rp19,99 triliun, dibandingkan tahun 2022, di mana Perusahaan mencatatkan Kas Neto yang Digunakan untuk Aktivitas Pendanaan sebesar Rp2,05 triliun. Hal ini terutama disebabkan kenaikan penerimaan utang bank jangka pendek.

Arus Kas dari Aktivitas Pendanaan Cash Flows from Financing Activities

	2023 (Rp-juta) (IDR-million)	2022 (Rp-juta) (IDR-million)	Kenaikan (Penurunan) Increase (Decrease)	
			Nominal (Rp-juta) Nominal (IDR-million)	Persentase (%) Percentage (%)
Penerimaan dari (pembayaran untuk) utang bank jangka pendek <i>Receipt from (payment of) of short term bank loans</i>	17.998.975	(1.924.322)	19.923.297	1.035,34
Pembayaran utang bank jangka panjang <i>Payment of long-term bank loans</i>	(31.868)	(67.520)	(35.652)	(52,80)
Pembayaran utang pembiayaan konsumen <i>Payment of consumer financing payable</i>	(7.501.1)	(5.920)	1.581	26,71
Pembayaran liabilitas sewa <i>Payment of lease liabilities</i>	(21.523)	(49.285)	(27.762)	(56,33)
Pembayaran bunga atas liabilitas sewa <i>Payment of lease liabilities interest</i>	(2.743)	(6.888)	(4.145)	(60,18)
Pembayaran dividen kepada Kepentingan non pengendali <i>Dividends paid to non-controlling interest</i>	(190)	(23)	167	726,09
Kas Neto Diperoleh dari/(Digunakan untuk) Aktivitas Pendanaan <i>Net Cash Used in Financing Activities</i>	17.935.149	(2.053.959)	19.989.108	(973,20)

Acquisition of Property, Plant, and Equipment

Acquisition of property, plant, and equipment (PP&E) is the cash flow obtained for the purchase of fixed assets. In 2023, acquisition of PP&E amounted of IDR252.95 billion, a decrease of 62.36% or equivalent to IDR419.15 billion from IDR672.10 billion in 2022.

Acquisitions of Intangible Asset

Acquisition of Intangible Assets is the cash flow used to purchase intangible assets. Acquisition of intangible assets in 2023 amounted to IDR1.086 billion, significantly decreased by 95.87%, or equivalent to IDR25.24 billion from IDR26.33 billion in 2022. This decrease was primarily due to fewer addition of fixed assets in the form of software systems in 2023 than in 2022.

Proceeds from Sale of Property, Plant, and Equipment

Proceeds from Sale of property, plant, and equipment are cash flows obtained from the sale of PP&E. Proceeds from PP&E Sale in 2023 amounted to IDR418 billion, a decrease of 99.28% or equivalent to IDR57.30 billion from IDR57.72 billion in 2022.

Cash Flows from Financing Activities

Net Cash Used in Financing Activities in 2023 amounted to IDR17.94 trillion, an increase of 288.95% or equivalent to IDR19.99 trillion from IDR2.05 trillion of Net Cash from Financing Activities in 2022. This was mainly due to an increase in bank loans repayments, as described below.



Penerimaan dari (Pembayaran untuk) Utang Bank Jangka Pendek

Di tahun 2023 Perum BULOG mencatatkan Penerimaan dari Utang Bank Jangka Pendek sebesar Rp18,00 triliun, naik 1.035,14% atau setara dengan Rp19,92 triliun dibandingkan tahun 2022, di mana Perum BULOG membukukan Pembayaran untuk Utang Bank Jangka Pendek sebesar Rp1,92 triliun.

Pembayaran Utang Bank Jangka Panjang

Pembayaran Utang Bank Jangka Panjang tahun 2023 sebesar Rp31,87 miliar atau turun 52,80% atau setara dengan Rp35,65 miliar dibandingkan tahun 2022 sebesar Rp67,52 miliar.

Pembayaran Utang Pembiayaan Konsumen

Pembayaran Utang Pembiayaan Konsumen tahun 2023 sebesar Rp7,50 miliar meningkat 26,71% atau setara dengan Rp1,58 miliar dibandingkan tahun 2022 sebesar Rp5,92 miliar.

Pembayaran Liabilitas Sewa

Pembayaran Liabilitas Sewa tahun 2023 sebesar Rp21,25 miliar, turun 56,33% atau setara dengan Rp27,76 miliar dibandingkan tahun 2022 sebesar Rp49,29 miliar.

Pembayaran Bunga atas Liabilitas Sewa

Pembayaran Bunga Atas Liabilitas Sewa tahun 2023 sebesar Rp2,74 miliar, turun 60,18% atau setara dengan Rp4,15 miliar dibandingkan tahun 2022 sebesar Rp2,74 miliar.

Pembayaran Dividen kepada Kepentingan Non Pengendali

Pembayaran Dividen kepada Kepentingan Non Pengendali tahun 2023 sebesar Rp190 juta, naik 726,09% atau setara dengan Rp167 juta dibandingkan tahun 2022 sebesar Rp23 juta. Kenaikan ini terutama disebabkan karena kenaikan laba yang diperoleh anak perusahaan sehingga pembayaran dividen kepada kepentingan non pengendali juga meningkat.

Receipt from (Payment for) Short-Term Bank Loans

In 2023, Perum BULOG recorded Payments for Short-Term Bank Loans of IDR18.00 trillion, an increase of 1,035.4% or equivalent to IDR19.92 trillion from IDR1.92 trillion of Receipts from Short-Term Bank Loans in 2022.

Payment of Long-Term Bank Loans

Payment of Long-Term Bank Loans in 2023 amounted to IDR31.87 billion, a decrease of 52.80% or equivalent to IDR35.65 billion from IDR67.62 billion in 2022.

Payment of Consumer Financing Payable

Payment of Consumer Financing Payables in 2023 amounted to IDR7.50 billion, an increase of 26.71% or equivalent to IDR1.58 billion from IDR5.92 billion in 2022.

Payment of Lease Liabilities

Payment of lease liabilities in 2023 amounted to IDR21.25 billion, a decrease of 56.33% or equivalent to IDR27.76 billion from IDR49.29 billion in 2022.

Payment of Lease Liabilities Interest

Payment of Lease Liabilities Interest in 2023 amounted to IDR2.74 billion, a decrease of 60.18% or equivalent to IDR4.15 billion from IDR2.74 billion in 2022.

Dividends Paid to Non-controlling Interest

Dividends Paid to Non-Controlling Interest in 2023 amounted to IDR190 million, an increase of 726.09% or equivalent to IDR167 million from IDR23 million in 2022. This increase was primarily due to an increase in profit obtained by the subsidiary, leading to an increase in dividend payments to non-controlling interests as well.



Kemampuan Menghasilkan Keuntungan

Company Capability in Generating Profit

Perum BULOG memiliki rasio-rasio sebagai alat untuk mengukur perkembangan kemampuan dalam pengelolaan operasi dan menghasilkan keuntungan dan laba, yang terdiri dari Rasio Operasi serta Rasio Profitabilitas serta Rentabilitas.

Perum BULOG uses ratios as a tool to measure the development of capabilities in managing operations and generating profits. The ratios are Operating Ratio, as well as Profitability and Rentability Ratio.

Rasio Operasi Operating Ratio

	2023	2022	Kenaikan (Penurunan) (point) Increase (Decrease) (point)
Days Inventory (hari) Days Inventory (days)	109	55	54
Days Receivable (hari) Days Receivable (days)	3	7	(4)

Days Inventory

Days Inventory merupakan ukuran yang dipakai untuk mengukur berapa lama dalam hari persediaan dapat terjual. Days Inventory tahun 2023 selama 109 hari, lebih cepat 54 hari dibandingkan tahun 2022 selama 55 hari. Hal ini terutama disebabkan karena persediaan di tahun 2023 mengalami peningkatan.

Days Inventory

Days Inventory is a measurement used to measure how long in days inventory can be sold. Days Inventory in 2023 was 109 days, 54 days faster than in 2022 at 55 days. This was mainly due to a increase in inventory in 2023.

Days Receivable

Days Receivable merupakan ukuran yang dipakai untuk mengukur berapa lama waktu yang dibutuhkan oleh Perusahaan dalam menerima seluruh tagihan dari konsumen. Days Receivable tahun 2023 selama 3 hari, lebih cepat 4 hari dibandingkan tahun 2022 selama 7 hari, terutama disebabkan karena terdapat penyaluran atas penugasan yang belum dilakukan penagihan kepada pemerintah sehingga belum menjadi penambahan piutang di Perum BULOG.

Days Receivable

Days Receivable is a measurement used to measure how long it takes for the company to receive all invoices from consumers. Days Receivable in 2023 was 3 days, 4 days faster than in 2022 at 7 days. This was mainly due to the distribution of assignments that had not billed to the government so that they could not be part of additional receivables at Perum BULOG.

Rasio Profitabilitas dan Rentabilitas Profitability and Rentability Ratio

	2023	2022	Kenaikan (Penurunan) (point) Increase (Decrease) (point)
Imbal Hasil Ekuitas, atau Return On Equity (ROE) (%) Return On Equity (ROE) (%)	8,47	3,75	4,72
Imbal Hasil Aset, atau Return On Assets (ROA) (%) Return On Asset (ROA) (%)	1,99	1,57	0,42
Laba (Rugi) Komprehensif Terhadap Aset (%) Comprehensive Profit (Loss) to Assets (%)	1,95	1,44	0,51
Laba Usaha Terhadap Pendapatan (%) Operating Profit to Revenue (%)	3,90	4,27	(0,37)

Imbal Hasil Ekuitas atau Return On Equity (ROE)

Imbal Hasil Ekuitas atau Return On Equity (ROE) merupakan ukuran yang dipakai untuk menghitung tingkat kemampuan Perusahaan dalam rangka mengembalikan keuntungan dari dana yang telah ditanamkan. Imbal Hasil Ekuitas tahun 2023 sebesar 8,47%, naik 4,72% dibandingkan tahun 2022 sebesar 3,75%. Kenaikan ini terutama disebabkan karena kenaikan pendapatan.

Imbal Hasil Aset atau Return On Assets (ROA)

Imbal Hasil Aset atau Return On Assets (ROA) merupakan ukuran yang dipakai untuk menghitung tingkat kemampuan Perusahaan dalam memanfaatkan aktiva yang dimiliki Perusahaan untuk menghasilkan pendapatan. Imbal Hasil Aset tahun 2023 sebesar 1,99%, naik 0,42% dibandingkan tahun 2022 sebesar 1,57%. Kenaikan ini terutama disebabkan oleh kenaikan pendapatan.

Laba (Rugi) Komprehensif Terhadap Aset

Laba (Rugi) Komprehensif Terhadap Aset merupakan ukuran yang dipakai untuk menghitung tingkat profitabilitas Perusahaan atas aset yang dimiliki. Imbalan atas Aset tahun 2023 tercatat 1,95.

Laba Usaha Terhadap Pendapatan

Laba Usaha Terhadap Pendapatan atau biasa disebut Marjin Laba Usaha merupakan indikator yang menunjukkan profitabilitas laba usaha Perusahaan. Laba Usaha Terhadap Pendapatan tahun 2023 sebesar 3,90%, turun 0,37% dibandingkan tahun 2022 sebesar 4,27%. Penurunan ini terutama disebabkan karena terdapat penurunan margin kotor atau kenaikan HPP.

Return on Equity (ROE)

Return on Equity (ROE) is a measurement used to calculate the company's ability to return the profits from the funds invested. Return on Equity in 2023 amounted to 8.47%, an increase of 4.72% from 3.75% in 2022. This increase was mainly due to an increase in revenue.

Return on Assets (ROA)

Return on Assets (ROA) is a measurement used to calculate the company's ability to utilize company's assets for generating revenue. Return on Assets in 2023 amounted to 1.99%, an increase of 0.42% from 1.57% in 2022. This increase was mainly due to an increase in revenue.

Comprehensive Profit (Loss) to Assets

Comprehensive Profit (Loss) to Assets is a measurement used to calculate the company's profitability on its assets. The Return on Assets in 2023 was 1.95.

Operating Profit to Revenue

Operating Profit to Revenue, also called Operating Profit Margin, is an indicator that shows the profitability of the company's operating profit. Operating Profit to Revenue in 2023 amounted to 3.90%, drop by 0.37% from 4.27% in 2022. This decrease was mainly due to decreasing gross margin or rising Government Purchase Price.

Kemampuan Membayar Utang

Debt Repayment Ability

Kemampuan Perum BULOG dalam membayar utang diukur menggunakan rasio likuiditas dan solvabilitas. Rasio solvabilitas merupakan rasio yang mengukur kemampuan Perum BULOG membayar seluruh utangnya baik jangka pendek maupun jangka panjang. Sedangkan rasio likuiditas merupakan rasio untuk mengukur kemampuan Perum BULOG dalam membayar utang jangka pendek.

The ability of Perum BULOG to repay its debts is measured using liquidity and solvency ratios. The solvency ratio measures the ability of Perum BULOG to repay all of its debts, both short-term and long-term. Meanwhile, the liquidity ratio is used to measure Perum BULOG's ability to pay short-term debts.



Rasio Likuiditas: Kemampuan Membayar Utang Jangka Pendek

Liquidity Ratio: Ability to Pay Short-Term Debts

	2023 (Rp-juta) (IDR-million)	2022 (Rp-juta) (IDR-million)	Kenaikan (Penurunan) Increase (Decrease)	
			Nominal (Rp-juta) Nominal (IDR-million)	Persentase (%) Percentage (%)
Rasio Kas (%) <i>Cash Ratio (%)</i>	29,14	62,56	(33,42)	(53,42)
Rasio Cepat (%) <i>Quick Ratio (%)</i>	70,10	93,08	(22,98)	(24,69)
Rasio Lancar (%) <i>Current Ratio (%)</i>	110,90	121,53	(10,63)	(8,75)

Rasio Kas

Rasio Kas merupakan rasio yang menggambarkan kemampuan kas dan setara kas Perusahaan dalam memenuhi kewajiban jangka pendeknya. Rasio Kas tahun 2023 sebesar 29,14%, turun 33,42% dibandingkan tahun 2022 sebesar 62,56%. Penurunan ini terutama disebabkan oleh kenaikan utang bank jangka pendek.

Cash Ratio

The Cash Ratio is a ratio that describes the company's ability, in terms of cash and cash equivalents, to meet its short-term obligations. The Cash Ratio for 2023 was 29.14%, a decrease of 33.42% from 62.56% in 2022. This decline is mainly due to an increase in short-term bank debt.

Rasio Cepat

Rasio Cepat merupakan rasio yang menggambarkan kemampuan likuiditas Perusahaan dalam memenuhi kewajiban jangka pendeknya. Rasio Cepat tahun 2023 sebesar 70,10% turun 22,98% dibandingkan tahun 2022 sebesar 93,08%. Penurunan ini terutama disebabkan dari kenaikan utang bank jangka pendek.

Quick Ratio

The Quick Ratio is a ratio that describes the company's liquidity ability to meet its short-term obligations. The Quick Ratio for 2023 was 70.10%, a decrease of 22.98% from 93.08% in 2022. This decline is mainly due to an increase in short-term bank debt.

Rasio Lancar

Rasio Lancar merupakan rasio yang menggambarkan kemampuan aset lancar Perusahaan dalam memenuhi kewajiban jangka pendeknya. Rasio Lancar tahun 2023 sebesar 110,90%, turun 10,63% dibandingkan tahun 2022 sebesar 121,53%. Penurunan ini terutama disebabkan dari kenaikan utang bank jangka pendek.

Current Ratio

The Current Ratio is a ratio that describes the company's ability to meet its short-term obligations using its current assets. The Current Ratio for 2023 was 110.90%, a decrease of 10.63% from 121.53% in 2022. This decline is mainly due to an increase in short-term bank debt.

Rasio Solvabilitas: Kemampuan Membayar Utang Jangka Pendek dan Jangka Panjang

Solvency Ratio: Ability to Pay Short-Term and Long-Term Debts

	2023 (Rp-juta) (IDR-million)	2022 (Rp-juta) (IDR-million)	Kenaikan (Penurunan) Increase (Decrease)	
			Nominal (Rp-juta) Nominal (IDR-million)	Persentase (%) Percentage (%)
Liabilitas Terhadap Aset (%) <i>Liabilities to Assets (%)</i>	74,66	55,42	19,24	34,72
Liabilitas Terhadap Modal (%) <i>Liabilities to Capital (%)</i>	317,88	132,29	185,59	140,29
Liabilitas Terhadap Aset Tetap (%) <i>Liabilities to Fixed Assets (%)</i>	688,37	263,61	424,76	161,13

Rasio Liabilitas Terhadap Aset

Rasio Liabilitas Terhadap Aset merupakan rasio yang menggambarkan perbandingan akan seluruh kewajiban yang dimiliki Perusahaan dengan aset yang dimiliki. Rasio Liabilitas Terhadap Aset tahun 2023 sebesar 74,66%, naik 19,24% dibandingkan tahun 2022 sebesar 55,42%. Kenaikan ini terutama disebabkan oleh kenaikan utang bank.

Rasio Liabilitas Terhadap Modal

Rasio Liabilitas Terhadap Modal merupakan rasio yang memberikan informasi perbandingan akan seluruh kewajiban yang dimiliki Perusahaan dengan modal yang dimiliki. Rasio Liabilitas Terhadap Modal tahun 2023 sebesar 317,88%, naik 185,59% dibandingkan tahun 2022 sebesar 132,29%. Kenaikan ini terutama disebabkan karena kenaikan utang bank.

Rasio Liabilitas Terhadap Aset Tetap (%)

Rasio Liabilitas Terhadap Aset Tetap merupakan rasio yang memberikan informasi perbandingan akan seluruh kewajiban yang dimiliki Perusahaan dengan aset tetap yang dimiliki. Rasio Liabilitas Terhadap Aset Tetap tahun 2023 sebesar 688,37%, naik 424,76% dibandingkan tahun 2022 sebesar 263,61%. Kenaikan ini terutama disebabkan karena terdapat kenaikan utang bank.

Liabilities to Assets Ratio

The Liabilities to Assets Ratio is a ratio that describes the comparison of all the company's obligations to its assets. The Liabilities to Assets Ratio in 2023 was 74.66%, an increase of 19.24% from 55.42% in 2022. This increase is mainly due to a rise in bank debt.

Liabilities to Equity Ratio

The Liabilities to Equity Ratio is a ratio that provides information on the comparison of all the company's obligations to its equity. The Liabilities to Equity Ratio in 2023 was 317.88%, an increase of 185.59% from 132.29% in 2022. This increase is mainly due to a rise in bank debt.

Liabilities to Fixed Assets Ratio (%)

The Liabilities to Fixed Assets Ratio is a ratio that provides information on the comparison of all the company's obligations to its fixed assets. The Liabilities to Fixed Assets Ratio in 2023 was 688.37%, an increase of 424.76% from 263.61% in 2022. This increase is mainly due to a rise in bank debt.

Tingkat Kolektibilitas Piutang

Receivable Collectibility Level

Kemampuan Perum BULOG dalam mengumpulkan piutang dapat diketahui dengan menghitung Kolektibilitas Piutang atau *Collection Period*. Semakin kecil nilai *Collection Period* menunjukkan kemampuan Perum BULOG dalam mengumpulkan piutang semakin cepat.

Perum BULOG's ability to collect receivables can be determined by calculating the Receivables Collectibility or *Collection Period*. A smaller *Collection Period* indicates that Perum BULOG can collect receivables faster.

	2023 (Rp-juta) (IDR-million)	2022 (Rp-juta) (IDR-million)	Kenaikan (Penurunan) Increase (Decrease)	
			Nominal (Rp-juta) Nominal (IDR-million)	Persentase (%) Percentage (%)
Collection Periods (hari) <i>Collection Periods (days)</i>	3	7	(4)	(66,67)

Collection Periods tahun 2023 sebesar 3 hari, mengalami penurunan 66,67% atau setara dengan 7 hari dibandingkan tahun 2022 sebesar 7 hari. Hal ini terutama disebabkan karena nilai piutang. Rincian umur piutang usaha berdasarkan usia jatuh tempo piutang usaha adalah sebagai berikut.

The *Collection Period* in 2023 was 3 days, a decrease of 66.67% or equivalent to 7 days from 7 days in 2022. This is primarily due to the value of receivables. The details of the maturity of trade receivables based on the maturity of receivables are as follows.



Usia Tempo Piutang Usaha Maturity of Trade Receivables	2023 (Rp-juta) (IDR-million)	2022 (Rp-juta) (IDR-million)	Kenaikan (Penurunan) Increase (Decrease)	
			Nominal (Rp-juta) Nominal (IDR-million)	Persentase (%) Percentage (%)
Pemerintah <i>Government</i>				
Sampai dengan 30 hari <i>Up to 30 days</i>	13.576	91.943	(78.376)	(85,23)
31 - 60 hari <i>31 - 60 days</i>	2.723	-	2.723	100,00
61 - 90 hari <i>61 - 90 days</i>	1.239	-	1.239	100,00
91 - 120 hari <i>91 - 120 days</i>	2.682	-	2.682	100,00
121 - 365 hari <i>121 - 365 day</i>	2.047	-	2.047	100,00
Lebih dari 365 hari <i>> 365 days</i>	230.842	269.093	(38.251)	(14,21)
Sub total <i>Sub-total</i>	253.109	361.036	(107.927)	(29,89)
Non-Pemerintah dan Komersial <i>Non-Government and Commercial</i>				
Sampai dengan 30 hari <i>Up to 30 days</i>	-	80.909	80.909	(100,00)
31 - 60 hari <i>31 - 60 days</i>	75.372	7.324	68.048	929,11
61 - 90 hari <i>61 - 90 days</i>	8.098	2.722	5.376	197,50
91 - 120 hari <i>91 - 120 days</i>	9.376	2.348	7.028	299,32
121 - 365 hari <i>121 - 365 day</i>	4.887	94.574	(89.687)	(94,83)
Lebih dari 365 hari <i>> 365 days</i>	14.387	363.385	(348.998)	(96,04)
Individual <i>Individual</i>	529.447	56.118	473.329	843,45
Sub total <i>Sub-total</i>	529.447	56.118	473.329	843,45
Jumlah <i>Total</i>	894.676	968.416	(73.740)	(7,61)
Dikurangi: Penyisihan atas kerugian <i>Minus: Provision for losses</i>	505.194	478.445	26.749	5,59
Jumlah Piutang Usaha - Net <i>Total Trade Receivables- Net</i>	389.482	489.970	(100.488)	(20,51)

Manajemen berkeyakinan bahwa penyisihan *Expected Credit Loss (ECL)* cukup untuk menutup kemungkinan kerugian yang timbul dari tidak tertagihnya piutang usaha.

Management believes that the provision for Expected Credit Loss (ECL) is sufficient to cover potential losses arising from uncollectible trade receivables.

Struktur Modal dan Kebijakan Manajemen atas Struktur Modal

Capital Structure and Management Policy on Capital Structure

KEBIJAKAN MANAJEMEN ATAS STRUKTUR MODAL

Tujuan utama pengelolaan modal Perum BULOG dan Entitas Anaknya adalah untuk memastikan pemeliharaan peringkat kredit yang tinggi dan rasio modal yang sehat untuk mendukung usaha dan memaksimalkan imbalan bagi pemegang saham.

Manajemen Perum BULOG dan Entitas Anaknya mengelola struktur permodalan dan melakukan penyesuaian, berdasarkan perubahan kondisi ekonomi. Tidak ada perubahan yang dibuat dalam tujuan, kebijakan, atau proses selama periode yang disajikan. Kebijakan Perum BULOG dan Entitas Anaknya adalah untuk menjaga rasio modal yang sehat dalam rangka untuk mengamankan pembiayaan pada biaya yang wajar.

STRUKTUR MODAL PERUSAHAAN

Tabel di bawah ini merangkum jumlah modal yang dipertimbangkan oleh Perum BULOG dan Entitas Anaknya pada tanggal 31 Desember 2023 dan 2022. Tidak terdapat perubahan atas kebijakan manajemen terkait struktur modal Perusahaan.

MANAGEMENT POLICY ON CAPITAL STRUCTURE

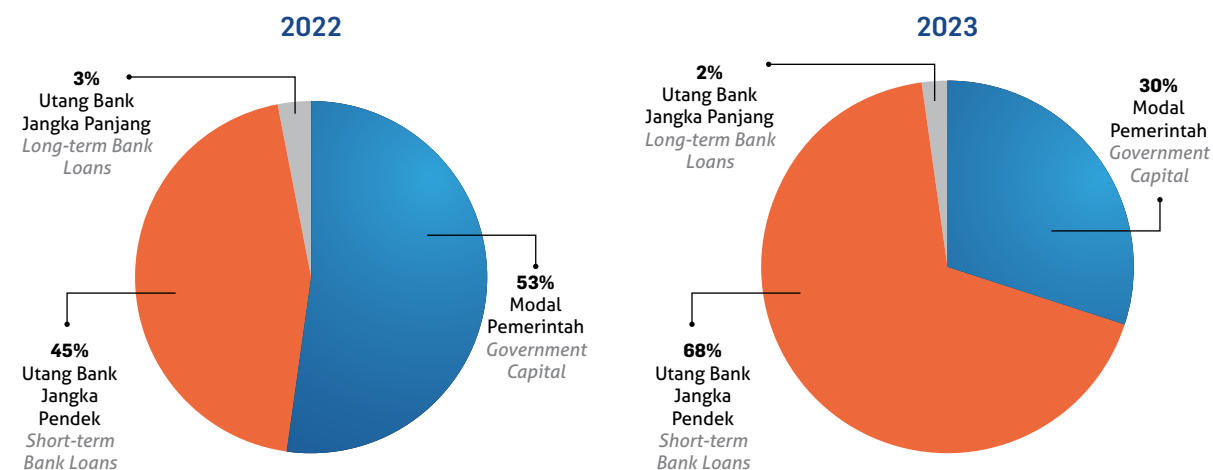
The primary objective of Perum BULOG and its Subsidiaries' capital management is to ensure the maintenance of a high credit rating and healthy capital ratios to support the business and maximize returns for shareholders.

The management of Perum BULOG and its Subsidiaries manage the capital structure and make adjustments based on changes in economic conditions. No changes were made to the objectives, policies, or processes during the period presented. The policy of Perum BULOG and its Subsidiaries is to maintain healthy capital ratios in order to secure financing at reasonable costs.

COMPANY CAPITAL STRUCTURE

The table below summarizes the amount of capital considered by Perum BULOG and its Subsidiaries as of December 31, 2023 and 2022. There were no changes to the management policy regarding the company's capital structure.

	2023 (Rp-juta) (IDR-million)	Kontribusi (%) Contribution (%)	2022 (Rp-juta) (IDR-million)	Kontribusi (%) Contribution (%)	Kenaikan (Penurunan) Increase (Decrease)	
					Nominal (Rp-juta) Nominal (IDR-million)	Persentase (%) Percentage (%)
Modal Pemerintah Government Capital	12.522.387	30	12.522.387	53	12.522.334	100,00
Utang Bank Jangka Pendek Short-term Bank Loans	28.488.964	68	10.587.429	45	28.488.919	269,08
Utang Bank Jangka Panjang Long-term Bank Loans	708.194	2	654.224	3	708.191	108,25
Jumlah Total	41.719.545	100	23.764.040	100	41.719.445	175,56





Ikatan Material untuk Investasi Barang Modal

Material Commitment for Capital Goods Investment

Perum BULOG tidak memiliki ikatan yang material untuk investasi barang modal di sepanjang tahun 2023.

Perum BULOG did not have any material commitments for capital investments throughout 2023.

Realisasi Investasi Barang Modal

Material Realization of Capital Expenditure

Berikut disampaikan investasi barang modal yang dilakukan Perum BULOG pada tahun 2023

The following presents the capital investments made by Perum BULOG in 2023.

Perihal Matter	Tujuan Investasi Objective of Investment	Nilai (Rp-juta) Value (IDR-million)
Investasi Jangka Panjang Long-term Investment	Penyertaan Modal Capital Participation	
Tanah Land	Investasi Belanja Barang Investment of Buying Goods	286
Bangunan Buildings	Investasi Belanja Barang Investment of Buying Goods	3.903 4.745 2.591
Kendaraan Vehicles	Investasi Belanja Barang Investment of Buying Goods	9.621
Mesin-mesin Machineries	Investasi Belanja Barang Investment of Buying Goods	720
Inventaris Equipment	Investasi Belanja Barang Investment of Buying Goods	2.771
Investasi TI IT Investment	Investasi Pembuatan Aplikasi Investment in Application Development	14.338
Konsultan PMN State Capital Participation Investment Consultant	Investasi Jasa Konsultansi Investment in Consultation Services	17.028
Jumlah Investasi Non PMN Total Non-State Capital Participation Investment		56.003
Investasi PMN State Capital Participation Investment		
PMN Corn Drying Center (CDC) State Capital Participation in CDC	Investasi Belanja Barang Investment in Buying Goods	38.398
PMN Modern Rice Milling Plant (MRMP) State Capital Participation in MRMP	Investasi Belanja Barang Investment in Buying Goods	159.002
PMN Rice to Rice State Capital Participation in Rice to Rice	Investasi Belanja Barang Investment in Buying Goods	6.308
PMN Pembangunan Gudang Komoditas Pangan State Capital Participation in Food Warehouse	Investasi Belanja Barang Investment in Buying Goods	872
Jumlah Investasi PMN Total State Capital Participation Investment		204.580
Jumlah Investasi Total Non-State Capital Participation Investment		260.583

Perbandingan nilai investasi barang modal Perum BULOG tahun 2022 dan 2023 dapat dilihat pada tabel di bawah ini.

A comparison of the capital investment values of Perum BULOG in 2022 and 2023 can be seen in the table below.

	2023 (Rp-juta) (IDR-million)	2022 (Rp-juta) (IDR-million)	Kenaikan (Penurunan) Increase (Decrease)	
			Nominal (Rp-juta) Nominal (IDR-million)	Persentase (%) Percentage (%)
Realisasi Investasi Barang Modal <i>Realized Capital Expenditure</i>	260.583	751.611	(491.028)	(65,33)

Investasi Barang Modal tahun 2023 sebesar Rp260,58 miliar, turun 65,33% dibandingkan tahun 2022 sebesar Rp751,61miliar. Penurunan ini terutama disebabkan adanya kemunduran jadwal pembangunan gudang, serta sejumlah kendala pada prasarana pasca panen lainnya.

Realization of Capital Goods Investment in 2023 amounted to IDR260.58 billion, down 65.33% from 2022, amounting to IDR751.61 billion. This decrease was mainly due to the delay in the warehouse construction and some obstacles in other post-harvest infrastructure.

Pencapaian Target Tahun 2023

Target Achievement in 2023

Asumsi-asumsi yang Digunakan Serta Proses Perumusan Target Tahun 2023

Dalam proses penyusunan RKAP 2023, Perum BULOG menggunakan asumsi yang mengacu pada asumsi Rencana Jangka Panjang Perum BULOG, mencakup asumsi eksternal dan internal sebagai syarat cukup (*sufficient condition*) terlaksananya program kerja perusahaan.

Asumsi eksternal meliputi upaya Pemerintah membangun kedaulatan pangan, menggalakkan program diversifikasi pangan, perluasan lahan pertanian, penambahan penugasan Perum BULOG dalam pengelolaan komoditas pangan strategis selain beras, keberlanjutan pemberian subsidi dan bantuan pangan, kredibilitas perusahaan semakin baik, kondisi politik, ekonomi dan sosial yang semakin baik, terjadinya peningkatan produksi pangan dalam negeri, iklim dan atau hama penyakit tanaman yang mungkin mengganggu proses tanam dan panen, serta perkembangan harga pangan dunia yang dipengaruhi jumlah produksi dan konsumsi.

Sedangkan asumsi internal meliputi SDM Perum BULOG yang kompeten di bidang pangan dan logistik pangan, jaringan logistik Perum BULOG semakin dinamis; anak perusahaan Perum BULOG beroperasi dan semakin berkembang, semakin lengkapnya pedoman operasional untuk mendukung kebijakan pengadaan & pelayanan publik (Direktorat *Supply Chain* dan Pelayanan Publik) dan bisnis penjualan (Direktorat Bisnis) perusahaan, komitmen jajaran manajemen dan karyawan untuk memajukan perusahaan, teknologi informasi yang memadai, fasilitas pergudangan yang tersebar di seluruh Indonesia, dan peningkatan jaringan distribusi dan pengembangan infrastruktur Perum BULOG.

Pada tahun 2023, Perum BULOG telah berhasil melaksanakan tugas publik sebagaimana diamanatkan Pemerintah sesuai Inpres No. 5 tahun 2015 tentang Kebijakan Pengadaan Gabah/Beras dan Penyaluran yaitu melaksanakan pembelian gabah dan beras Dalam Negeri dengan ketentuan Harga Pembelian Pemerintah (HPP), menyediakan dan menyalurkan beras untuk Bantuan Pangan (Bapang), serta menyediakan

Assumptions Used and the Process of Formulating the 2023 Targets

While preparing the 2023 Company WPB, Perum BULOG used assumptions referring to the assumptions in the Long-Term Plan of Perum BULOG. These included both external and internal assumptions as sufficient conditions for the implementation of the company's work programs.

The external assumptions included government efforts to build food sovereignty, promote food diversification programs, expand agricultural land, assign Perum BULOG to manage strategic food commodities other than rice, sustain food subsidies and aid, improve the company's credibility, favorable political, economic, and social conditions, increased domestic food production, possible climate and/or plant disease disruptions to planting and harvesting processes, and developments in global food prices influenced by production and consumption levels.

The internal assumptions included competent human resources in food and food logistics at Perum BULOG, a more dynamic logistics network, the operation and growth of Perum BULOG's subsidiaries, the development of comprehensive operational guidelines to support procurement and public service policies (Supply Chain and Public Service Directorate) and business sales (Business Directorate), management and employee commitment to advancing the company, adequate information technology, warehouse facilities spread throughout Indonesia, and the expansion of Perum BULOG's distribution network and infrastructure development.

In 2023, Perum BULOG successfully completed public duties as mandated by the Government following Presidential Instruction No. 5 of 2015 concerning the Policy on Grain/Rice Procurement and Distribution, namely purchasing domestic grains and rice with the provisions of the Government Purchase Price (HPP), providing and distributing rice for Food Aid (Bapang), and providing and distributing Government's



dan menyalurkan Cadangan Beras Pemerintah (CBP) untuk menjaga stabilitas harga, menanggulangi keadaan darurat, bencana dan rawan pangan. Pelaksanaan Inpres tersebut merupakan tugas pokok *Public Service Obligation* (PSO) Perum BULOG yang pembiayaannya melalui kredit komersial.

Rice Reserves (CBP) to maintain price stability, overcome emergencies, disasters, and food insecurity. Implementing the Presidential Instruction is the main task of Perum BULOG's Public Service Obligation (PSO) with financing from commercial credit.

Pengadaan gabah/beras Perum BULOG tahun 2023 bersumber dari pengadaan Dalam Negeri dan Luar Negeri, mencapai total 3.415.554 ton atau 193,45% dari target RKAP 2023 sebesar 1.765.625 ton. Pengadaan gabah/ beras ini salah satunya untuk memenuhi kebutuhan penyaluran Stabilitas Pasokan dan Harga Pangan (SPHP) Januari sampai dengan Desember 2023 dan penyaluran bantuan pangan. Adapun realisasi penyaluran Beras pada tahun 2023 sebesar 2.779.829 ton, atau mencapai 231,65% dari target yang ditetapkan sebesar 1.200.000 ton. Berikut ini pencapaian realisasi atas target tahun 2023 berdasarkan RKAP tahun 2023.

Perum BULOG's grain/rice in 2023 came from domestic and foreign procurement, reaching 3,415,554 tons or 193.45% of the 2023 Company WPB target of 1,765,625 tons. One of the reasons for the grain/rice procurement was to meet the needs of Food Supply and Price Stability (SPHP) distribution from January to December 2023 and the distribution of food aid. The realization of rice distribution in 2023 was 2,779,829 tons or 231.65% of the target set at 1,200,000 tons. The following is the realization of the 2023 target based on the 2023 Company WPB.

Pencapaian Target Operasi, Pemasaran, dan Investasi Tahun 2023 Achievement of Operational, Marketing, and Investment Targets in 2023

Pengelolaan Stok, Pengadaan, dan Penyaluran/Pemasaran <i>Stock Management, Procurement, and Distribution/Marketing</i>	Realisasi 2023 <i>2023 Realization</i>	RKAP 2023 <i>2023 Company WPB</i>	Pencapaian Realisasi 2023 Terhadap RKAP 2023 (%) <i>2023 Realization to 2023 WPB (%)</i>
Stok Awal (ton) <i>Initial Stock (ton)</i>	334.791	801.492	41,77
Beras PSO (ton) <i>PSO Rice (ton)</i>	325.871	794.060	41,04
Komersial (ton) <i>Commercial (ton)</i>	8.920	7.432	120,02
Penyediaan <i>Supplying</i>			
Pengadaan Gabah dan Beras Dalam Negeri (ton) <i>Procurement of Domestic Grains and Rice (ton)</i>	606.365	1.465.625	41,37
Pengadaan Gabah dan Beras Luar Negeri (ton) <i>Procurement of Overseas Grain and Rice (ton)</i>	2.809.179	300.000	936,39
Penyaluran/Penjualan/Pemasaran <i>Distribution/Sales/Marketing</i>	2.809.179	300.000	936,39
Jumlah Pengadaan Gabah dan Beras (Dalam Negeri dan Luar Negeri) <i>Total Procurement of Domestic and Overseas Grain and Rice (ton)</i>	3.415.544	1.765.625	193,45
Koreksi/Pengembalian (ton) <i>Correction/Return (ton)</i>	-	-	-
Penyaluran/Penjualan/Pemasaran <i>Distribution/Sales/Marketing</i>			
Beras PSO (ton) <i>PSO Rice (ton)</i>	2.779.829	1.200.000	231,65
Beras Komersial (ton) <i>Commercial Rice (ton)</i>	435.261	350.000	124,36
Jumlah Penyaluran/Penjualan/Pemasaran <i>Total Distribution/Sales/Marketing</i>	3.215.090	1.550.000	207,43
Stok Akhir (ton) <i>Final Stock (ton)</i>	839.148	1.017.118	82,50
Beras PSO (ton) <i>PSO Rice (ton)</i>	810.526	1.004.061	80,72
Komersial (ton) <i>Commercial (ton)</i>	28.633	13.057	219,29

Pada akhir tahun 2023, stok beras PSO mencapai 80,72% dari RKAP dengan penyerapan hasil panen pengadaan dalam negeri terealisasi sekitar 41,37% dari RKAP, disebabkan sejumlah hal, antara lain perkembangan harga pasaran yang cenderung di atas harga yang ditetapkan oleh Pemerintah, kebutuhan beras untuk pasaran umum masih cukup tinggi sehingga menyebabkan harga gabah/beras cenderung stabil di atas HPP, hingga fenomena iklim El Nino yang mengakibatkan kekeringan sehingga berpengaruh menekan produksi gabah/beras.

By the end of 2023, the PSO rice stock reached 80.7% of the Company WPB, with the absorption of domestic procurement harvest at around 41.37% of the Company WPB due to some factors, including market price developments that tended to be above the price set by the Government, high need for rice for the general market causing the price of grain/rice to be stable above the HPP, as well as El Nino, which brought drought leading to lower grain/rice production.

Pencapaian Target Investasi 2023 Achievement of Investment Targets in 2023

Investasi Investment	Realisasi 2023 2023 Realization	RKAP 2023 2023 Company WPB	Pencapaian Realisasi 2023 Terhadap RKAP 2023 (%) 2023 Realization to 2023 Company WPB (%)
Non Penyertaan Modal Negara (Non PMN) <i>Non State Capital Participation (Non PMN)</i>	56.003.224.059	178.287.881.167	31,41
Penyertaan Modal Negara (PMN) <i>State Capital Participation (PMN)</i>	205.579.721.419	421.759.287.176	48,51
Jumlah Investasi <i>Total Investment</i>	260.582.945.478	600.047.168.343	43,43

Realisasi investasi Non Penyertaan Modal Negara (Non PMN) tahun 2023 sebesar Rp56,00 miliar atau 31,41% dari RKAP Non PMN tahun 2023 yaitu sebesar Rp178,29 miliar. Sedangkan realisasi PMN tahun 2023 sebesar Rp205,58 miliar atau 48,51% dari RKAP PMN tahun 2023 yaitu sebesar Rp421,76 miliar.

The realization of Non-State Capital Participation (Non-PMN) investments in 2023 amounted to IDR56.00 billion or 31.41% of the 2023 Company WPB at IDR178.29 billion. Meanwhile, realized State Capital Participation investments in 2023 amounted to IDR205.58 billion or 48.51% of the 2023 Company WPB at IDR421.76 billion.

Pencapaian investasi secara keseluruhan tahun 2023 adalah Rp260,58 miliar atau 43,43% dari RKAP investasi tahun 2023 yaitu sebesar Rp600,05 miliar. Kontribusi terbesar atas pencapaian realisasi investasi tahun 2023 berasal dari investasi PMN yaitu terdapat pembayaran untuk proyek *Rice to Rice*, *Modern Rice Milling Plant (MRMP)*, Gudang Komoditas Pangan (GKP), *Corn Drying Center (CDC)* dan Gudang Modern - *Distribution Center (GM-DC)*.

The overall investment in 2023 was IDR260.58 billion or 43.43% of the 2023 Company WPB investment, IDR600.05 billion. The largest contribution to the realized investment in 2023 came from State Capital Participation investments, which included payments for projects, such as Rice to Rice, Modern Rice Milling Plant (MRMP), Food Commodity Warehouse (GKP), Corn Drying Center (CDC), and Modern Warehouse - Distribution Center (GM-DC).

Realisasi biaya diklat di tahun 2023 sebesar Rp6,54 miliar atau 75,90% dari alokasi dana tersedia sebesar Rp8,50 miliar.

Realized training costs in 2023 amounted to IDR6.54 million or 75.90% from the available allocation of IDR8.50 million.

Adapun Realisasi penyaluran Program TJSL tahun 2023 mencapai Rp 15,81 miliar, atau 73,69 % dari Total RKA Program TJSL Tahun 2023 setelah dilakukan penambahan anggaran Rp 21,458 miliar. Peningkatan terjadi pada Pilar Sosial TPB 1 dan 4 yang meningkat masing-masing sebesar 33,92% dan 10,37%. Hal tersebut disebabkan adanya peningkatan kegiatan penanggulangan kemiskinan ekstrem dan peningkatan kualitas pendidikan. Perum BULOG berkontribusi aktif dalam penanggulangan kemiskinan dalam bentuk pemberian bantuan pangan terutama beras dan komoditi lainnya.

The realization of the distribution of the CSR Program in 2023 reached IDR15.81 billion or 73.69% of the Total WBP of the CSR Program in 2023 after an additional budget of IDR21.458 billion. The increase occurred in the Social Pillars of SDG 1 and 4, which rose by 33.92% and 10.37% respectively. This rise was driven by more activities to overcome extreme poverty and improve the quality of education. Perum BULOG actively contributed to poverty alleviation by providing food aid, especially rice and other commodities.

PENCAPAIAN TARGET LABA (RUGI) DAN PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN TAHUN 2023

Realisasi penjualan komersial 2023

Target penjualan sebesar Rp14.044 miliar, terealisasi sebesar Rp14.686 miliar atau 104,57%, yang meliputi:

- Penjualan beras sebesar Rp1.500 miliar atau 33,47% dari RKAP sebesar Rp4.481 miliar;
- Penjualan gula pasir sebesar Rp375 miliar atau 42,31% dari RKAP sebesar Rp887 miliar;
- Penjualan daging sebesar Rp5.933 miliar atau 470,60% dari RKAP sebesar Rp1.261 miliar;
- Penjualan minyak goreng sebesar Rp603 miliar atau 146,47% dari RKAP sebesar Rp412 miliar;

Adapun target bidang jasa sebesar Rp781 miliar pada tahun 2023, terealisasi sebesar Rp895 miliar atau sebesar 114,69%. Hasil penjualan bidang jasa tersebut terutama berasal dari Unit Bisnis Optimalisasi Aset (UB Opaset), Unit Bisnis Jasa Survey dan Pemberantasan Hama (UB Jastasma) Unit Bisnis Industri dan Unit Bisnis Sentra Niaga. Target penjualan barang dan pendapatan jasa entitas anak sebesar Rp1.964 miliar pada tahun 2023, terealisasi sebesar Rp2.189 miliar atau sebesar 136,12%. Hasil penjualan barang dan pendapatan jasa tersebut terutama berasal dari PT Jasa Prima Logistik BULOG dan PT Gendhis Multi Manis.

TARGET ACHIEVEMENT OF CONSOLIDATED PROFIT (LOSS) AND OTHER COMPREHENSIVE INCOME IN 2023

Realization of Commercial Sales in 2023

The sales target was IDR14,044 billion, with a realization of IDR14,686 billion or 104.57%, which includes:

- IDR1,500 billion of rice sales or 33.47% of IDR4,481 billion of the Company WPB target;
- IDR375 billion of sugar sales or 42.31% of IDR887 billion of the Company WPB target;
- IDR5.933 billion of meat sales or 470.60% of IDR1.261 billion of the Company WPB target;
- IDR603 billion of cooking oil sales or 146.47% of IDR412 billion of the Company WPB target.

The service sector target was IDR781 billion in 2023, with a realization of IDR895 billion or 114.69%. The service sales mainly came from the Asset Optimization Business Unit (UB Opaset), the Survey and Pest Control Service Business Unit (UB Jastasma), the Industrial Business Unit, and the Trading Center Business Unit. The sales target for goods and service revenue of subsidiaries was IDR1.964 billion in 2023, with a realization of IDR2.189 billion or 136.12%. These sales and service revenues mainly came from PT Jasa Prima Logistik BULOG and PT Gendhis Multi Manis.

	Realisasi 2023 2023 Realization	RKAP 2023 2023 Company WPB	Pencapaian Realisasi 2023 Terhadap RKAP 2023 (%) 2023 Realization to the 2023 Company WPB (%)
Pendapatan <i>Revenue</i>			
Pelayanan Publik <i>PSO (Public Service Obligation)</i>	33.225.209	19.980.000	166,29
Komersial (Rp miliar) <i>Commercial (IDR billion)</i>	12.842.051	14.044.211	91,44
Jumlah Pendapatan <i>Total Revenue</i>	46.067.259	33.484.715	137,58
Beban Pokok Pendapatan <i>Cost of Goods Sold</i>			
Pelayanan Publik/PSO <i>Public Service Obligation (PSO)</i>	29.270.576	15.677.225	186,71
Komersial <i>Commercial</i>	11.436.294	12.625.155	90,58
Jumlah Beban Pokok Pendapatan <i>Total Cost of Goods Sold</i>	40.706.870	28.263.568	144,03
Laba Bruto <i>Gross Profit</i>	5.360.390	5.221.146	102,67
Beban Usaha <i>Operating Expenses</i>	3.563.900	2.960.582	120,38
Laba/(Rugi) Usaha <i>Operating Profit/(Loss)</i>	1.796.490	1.829.342	98,20
Jumlah Pendapatan (Beban) Lain-lain <i>Total Other Income (Expenses)</i>	(683.065)	62.615	-1090,90
Laba/(Rugi) Sebelum Pajak <i>Profit/(Loss) Before Tax</i>	1.113.425	1.891.957	58,85
Manfaat (Beban) Pajak Penghasilan – neto <i>Net Income Tax Benefit (Expense)</i>	-293.236	99.761	-293,94

	Realisasi 2023 2023 Realization	RKAP 2023 2023 Company WPB	Pencapaian Realisasi 2023 Terhadap RKAP 2023 (%) 2023 Realization to the 2023 Company WPB (%)
Laba/(Rugi) Neto - Tahun Berjalan <i>Net Profit/(Loss) - Current Year</i>	820.189	429.182	191,11
Penghasilan Komprehensif Lain - Setelah Pajak <i>Other Comprehensive Income - After Tax</i>	-14.239	-	-
Laba/(Rugi) Komprehensif <i>Comprehensive Profit/(Loss)</i>	806.949	329.421	244,96

Kinerja keuangan Perum BULOG dalam tahun 2023 menunjukkan laba setelah pajak sebesar Rp820,95 miliar atau 249,96% di atas target laba setelah pajak RKAP 2023 sebesar Rp329,42 miliar.

Perum BULOG's financial performance in 2023 showed an after-tax profit of IDR820.95 billion or 249.96% above the 2023 Company WPB after-tax profit target of IDR329.42 billion.

Pencapaian Target Posisi Keuangan Konsolidasian dan Struktur Modal Tahun 2023 *Achievement of Consolidated Financial Position and Capital Structure Targets in 2023*

	Realisasi 2023 2023 Realization	RKAP 2023 2023 Company WPB	Pencapaian Realisasi 2023 Terhadap RKAP 2023 (%) 2023 Realization to the 2023 Company WPB (%)
Aset <i>Asset</i>	41.238.485	20.667.790	199,53
Liabilitas <i>Liabilities</i>	31.552.625	11.621.093	271,51
Ekuitas <i>Equity</i>	9.684.860	9.046.697	107,05

Posisi keuangan konsolidasi tahun 2023 yaitu sebesar Rp41,24 triliun atau 199,53% dari target Aset RKAP tahun 2023 sebesar Rp20,67 triliun; Rp31,55 triliun atau 271,51% dari target Liabilitas RKAP 2023 sebesar Rp31,55 triliun; dan Rp9,68 triliun atau 107,05% dari target Ekuitas RKAP 2023 sebesar Rp9,05 triliun.

The consolidated financial position in 2023 amounted to IDR41.24 trillion or 199.53% of IDR20.67 trillion of the Asset target of the 2023 Company WPB, IDR31.55 trillion or 271.51% of IDR11.62 trillion of the Liability target of the 2023 Company WPB, and IDR9.68 trillion or 107.05% of IDR9.05 trillion of the Equity target of the 2023 Company WPB..

Struktur Modal <i>Capital Structure</i>	Realisasi 2023 2023 Realization	RKAP 2023 2023 Company WPB	Pencapaian Realisasi 2023 Terhadap RKAP 2023 (%) 2023 Realization to the 2023 Company WPB (%)
Modal Pemerintah <i>Government Capital</i>	12.522.386	12.522.386	100
Utang Bank Jangka Pendek <i>Short-term Bank Loan</i>	28.488.964	9.336.095	305,15
Utang Bank Jangka Panjang <i>Long-term Bank Loan</i>	708.194	900.377	78,66
Jumlah <i>Total</i>	41.719.545	22.758.858	183,31

Terhadap struktur modal dimana realisasi Modal Pemerintah sesuai dengan target RKAP Tahun 2023 sebesar Rp12,52 triliun, realisasi Utang Bank Jangka Pendek tahun 2023 sebesar Rp28,49 triliun atau 305,15% dari target RKAP Tahun 2023 sebesar Rp9,34 triliun, serta realisasi Utang Bank Jangka Panjang tahun 2023 sebesar Rp708,19 miliar atau 78,66% dari target RKAP Tahun 2023 sebesar Rp900,34 miliar.

Regarding the capital structure, the realized Government Equity matched the 2023 Company WPB target of IDR12.52 trillion. The realization of Short-Term Bank Debt in 2023 amounted to IDR28.49 trillion or 305.15% of the 2023 Company WPB target at IDR9.34 trillion, and the realization of Long-Term Bank Debt in 2023 amounted to IDR708.19 billion or 78.66% of the 2023 Company target at IDR900.34 billion.



Proyeksi Tahun 2024

2024 Projection

Rencana Jangka Panjang (RJP) Perusahaan Umum (Perum) BULOG Tahun 2020-2024 disusun sesuai amanat Keputusan Menteri Badan Usaha Milik Negara Nomor KEP-102/M-BUMN/2002 tanggal 4 Juni 2002 tentang Penyusunan Rencana Jangka Panjang Badan Usaha Milik Negara. Perum BULOG menyusun RJP dengan menyesuaikan pada Rencana Pembangunan Jangka Menengah Nasional (RPJMN) tahun 2020-2024, selaras dengan *Road Map* BUMN 2020-2024 serta 5 Prioritas Strategis Kementerian BUMN.

Secara internal, RJP merupakan pengejawantahan Visi dan Misi serta Nilai-Nilai (Values) Perum BULOG yang berlandaskan pada *Core Values* "AKHLAK" sebagaimana dicanangkan oleh Kementerian BUMN sebagai identitas dan perekat budaya kerja. Melalui fondasi tersebut, Perum BULOG menetapkan tujuan perusahaan untuk turut melaksanakan dan menunjang kebijakan dan program pemerintah baik pusat maupun daerah di bidang ekonomi dan pembangunan nasional terutama di bidang logistik pangan serta optimalisasi pemanfaatan sumber daya perusahaan untuk menghasilkan barang dan jasa berdasarkan prinsip pengelolaan perusahaan yang sehat.

Secara khusus, tujuan Perum BULOG pada periode 2020-2024 adalah menjadi perusahaan dengan pertumbuhan berkelanjutan (*sustainable growth*). Dalam rangka merealisasikan visi, misi dan tujuan Perusahaan tersebut, Perum BULOG telah menetapkan arah strategis perusahaan yang saling berkesinambungan dan diimplementasikan secara paralel serta proporsional, yaitu:

1. Penguatan perencanaan dan pengembangan bisnis yang proaktif dan komprehensif dari hulu ke hilir.
2. Kontrol dan sinergi di sepanjang rantai nilai operasional.
3. Akselerasi pengembangan jaringan distribusi dan penjualan.
4. Pengembangan kemitraan strategis dan sinergi BUMN.
5. Peningkatan komunikasi dan edukasi kepada masyarakat atas peran perusahaan dan komoditas pangan yang pengelolannya ditugaskan kepada perusahaan.

Dalam pelaksanaan arah strategis tersebut, Perum BULOG menyusun sasaran strategis perusahaan (*Key Performance Indicator*) yang mengacu kepada 5 Prioritas Strategis BUMN. Perum BULOG juga menyusun inisiatif strategis sebagai langkah *quick win* guna mencapai sasaran secara efektif dan efisien. Inisiatif strategis ini dituangkan dalam bentuk program kerja yang menjadi prioritas untuk diimplementasikan oleh lintas unit kerja perusahaan serta dimonitor pencapaiannya. Secara ringkas, Prioritas strategis, inisiatif strategis, dan *Key Performance Indicator* (KPI) atau sasaran perusahaan selama periode 2020-2024 adalah:

The Long-Term Plan (LTP) of Perum BULOG for the period 2020–2024 was developed following the mandate of the Minister of State-Owned Enterprises Decree No. KEP-102/M-BUMN/2002 dated June 4, 2002, regarding the Preparation of the Long-Term Plan for State-Owned Enterprises. Perum BULOG formulates the LTP by aligning it with the National Medium-Term Development Plan for the period 2020–2024, the SOE Road Map 2020–2024, and the five (5) Strategic Priorities of the Ministry of State-Owned Enterprises.

Internally, the LTP embodies the Vision and Mission as well as the Values of Perum BULOG based on the Core Values "AKHLAK" as proclaimed by the Ministry of State-Owned Enterprises as the identity and cohesive force of work culture. Through this foundation, Perum BULOG sets the company's goals to contribute to and support government policies and programs, both at the central and regional levels, in the field of economic and national development, especially food logistics sectors, and optimize the utilization of company resources to produce goods and services based on sound corporate management principles.

Specifically, the objectives of Perum BULOG for the period 2020–2024 are to become a company with sustainable growth. In order to realize the vision, mission, and objectives of the company, Perum BULOG has established a strategic direction for the company that is mutually reinforcing and implemented in a parallel and proportional manner, namely:

1. *strengthening proactive and comprehensive business planning and development from upstream to downstream;*
2. *conducting control and synergy throughout the operational value chain;*
3. *acceleration of distribution and sales network development;*
4. *development of strategic partnerships and synergy with state-owned enterprises;*
5. *enhancement of communication and education to the public regarding the company's role and the management of food commodities entrusted to the company.*

In implementing these strategic directions, Perum BULOG formulates the company's strategic objectives (Key Performance Indicators) referring to the 5 Strategic Priorities of State-Owned Enterprises. Perum BULOG also develops strategic initiatives as quick-win steps to achieve targets effectively and efficiently. These strategic initiatives are translated into work programs that are prioritized for implementation by cross-functional units within the company and monitored for their achievements. In summary, the strategic priorities, strategic initiatives, and Key Performance Indicators (KPIs) or company targets for the period 2020–2024 are:



1. Nilai ekonomi dan sosial untuk Indonesia terdiri dari inisiatif strategis restrukturisasi/penguatan finansial dengan sasaran EBITDA, ROIC TO WACC, interest bearing debt to EBITDA, interest bearing to Invested Capital; menjaga kecukupan stok Pangan (Beras) dengan sasaran ketahanan stok beras (stok sepanjang tahun); dan memastikan aspek keterjangkauan pangan dengan sasaran penyaluran beras dalam rangka Public Service Obligation (PSO), dan penyerapan gabah/beras dari Petani.
 2. Inovasi model bisnis yang meliputi pengembangan bisnis yang terintegrasi hulu ke hilir industri perberasan dengan sasaran Sinergi Product Management, Brand Management, Integrated Supply Chain.
 3. Kepemimpinan teknologi terdiri dari inisiatif strategis implementasi teknologi IT pada manajemen dan bisnis pangan dengan sasaran Implementasi Program Teknologi Informasi (TI) terintegrasi BUMN bisnis perberasan dan makanan pokok lainnya, dan pengembangan beberapa modul BERAS (BULOG ERP Application System); dan digitalisasi sistem Warehousing dengan sasaran Implementasi Digitalisasi Warehouse Perum BULOG.
 4. Peningkatan Investasi terdiri dari inisiatif strategis penyelesaian proyek Investasi PMN dengan sasaran penyelesaian proyek investasi program PMN, peningkatan pendapatan dari optimalisasi aset dan peningkatan pendapatan dari UB Industri.
 5. Pengembangan talenta terdiri dari inisiatif strategis pengembangan talenta untuk Milenial dan BOD-1 dengan sasaran persentase Top Talent di bawah umur 42 tahun, dan persentase perempuan dalam Nominated Talent.
1. *The economic and social values for Indonesia consist of strategic initiatives for financial restructuring/strengthening with targets such as EBITDA, ROIC TO WACC, interest-bearing debt to EBITDA, interest-bearing to Invested Capital; maintaining food stock sufficiency (rice) with targets for rice stock resilience (year-round stock); and ensuring food affordability aspects with targets for rice distribution under the Public Service Obligation (PSO), and grain/rice absorption from farmers.*
 2. *Business model innovation includes the development of an integrated upstream-to-downstream rice industry business with targets such as Product Management Synergy, Brand Management, and Integrated Supply Chain.*
 3. *Technology leadership consists of strategic initiatives to implement IT technology in food management and business with targets such as the Implementation of an Integrated Information Technology (IT) Program for state-owned enterprises in the rice and other staple food businesses, and the development of several modules for the BULOG ERP Application System; and the digitization of the Warehousing system with targets such as the Implementation of Warehousing Digitalization for Perum BULOG.*
 4. *Investment enhancement consists of strategic initiatives to complete PMN investment projects with targets such as completing PMN investment programs as well as increasing revenue from asset optimization and the Industrial Business Unit.*
 5. *Talent development consists of strategic initiatives for developing talents for Millennials and BOD-1 with percentage targets of Top Talent under 42 years old and women in Nominated Talent.*

Inisiatif strategis untuk mencapai sasaran Perum BULOG tahun 2020- 2024 telah disusun secara realistis dengan mempertimbangkan pemanfaatan kekuatan dan peluang sekaligus mengatasi kelemahan dan antisipasi ancaman yang mungkin terjadi. Penyusunan RJP Perum BULOG turut didorong oleh semangat transformasi dan perubahan untuk percepatan pertumbuhan perusahaan melalui fokus strategis (*strategic focuses*) dan program strategis (*strategic programs*) yang berorientasi tujuan dengan percepatan melalui perluasan bisnis dan modernisasi infrastruktur.

Perum BULOG turut merancang perubahan orientasi yang semakin berbasis pada pasar (aspek Non PSO). Proyeksi proporsi market share PSO dengan Non PSO yang pada tahun 2023 adalah sebesar 47,56% (PSO) dan 52,44% (Non PSO) terus mengalami perubahan hingga diproyeksikan pada tahun 2024 proporsi target omset Non PSO menjadi 64,13% dan PSO 35,87%.

Strategic initiatives to achieve Perum BULOG's targets from 2020–2024 was realistically formulated, considering the utilization of strengths and opportunities while addressing weaknesses and anticipating potential threats. Perum BULOG's LTP was developed with a spirit of transformation and change to accelerate the company's growth through strategic focuses and programs oriented towards goals, with acceleration through business expansion and infrastructure modernization.

Perum BULOG has also designed a change towards the market-based orientation (Non-PSO aspect). The projection of the market share proportion between PSO and Non-PSO in 2024 is 47.56% (PSO) and 52.44% (Non-PSO), continuously changing until the projected target proportion of Non-PSO turnover reaches 64.13% and PSO 35.87% by 2024.



Perubahan orientasi tersebut menuntut peningkatan mutu produk, perbaikan penyaluran/pelayanan, dan pembentukan harga yang kompetitif. Untuk memperkuat fokus bisnis Non PSO, Perum BULOG akan melakukan akselerasi perluasan jaringan distribusi dan penjualan. Jaringan distribusi dan penjualan akan dilakukan baik secara *offline* maupun *online*. Pada jejaring *offline*, BULOG akan mengoptimalkan jejaring yang sudah ada dan menambah jejaring melalui kerjasama dengan pengelola pasar, outlet milik masyarakat (RPK dan TPK) serta penjualan langsung ke hotel, restoran, catering (*horeka*), pelanggan korporasi dan lain-lain. Sedangkan untuk penjualan *online* akan memanfaatkan platform e-commerce dan media sosial guna berinteraksi langsung dengan pelanggan akhir. BULOG juga akan mengoptimalkan berbagai program komunikasi pemasaran untuk meningkatkan *brand awareness* kepada masyarakat sekaligus edukasi kepada masyarakat tentang fungsi dan peran BULOG serta cakupan komoditas yang ditangani oleh BULOG guna meningkatkan kepercayaan masyarakat bahwa BULOG memberikan jaminan layanan dan kualitas produk yang baik. Selain itu juga akan dilakukan penyusunan strategi untuk memajukan berbagai kanal distribusi serta mengimplementasikan sistem *Customer Relationship Management* dan *Product Catalogue Management*. Melalui berbagai program kerja tersebut, diharapkan BULOG dapat memperluas jaringan distribusi dan penjualan yang pada akhirnya berdampak pada peningkatan volume penjualan komoditas pangan Non PSO guna pertumbuhan perusahaan yang berkelanjutan.

Dalam rangka menghasilkan kualitas produk yang konsisten dan mempertahankan citra yang baik di mata konsumen, investasi infrastruktur turut menjadi salah satu program prioritas Perum BULOG. Dalam konteks ini, investasi dilakukan sebagai bagian dari modernisasi sehingga masalah teknis dan teknologis dapat diselesaikan. Salah satu bentuk investasi dimaksud adalah investasi infrastruktur melalui dana Penyertaan Modal Pemerintah (PMN) untuk pembangunan Modern Rice Milling Plant (MRMP), Rice to Rice Plant (R2RP), Corn Drying Center (CDC), Silo Jagung, Gudang Kedelai, Gudang Modern/Distribution Center, dan Gudang Komoditas Pangan serta pembangunan infrastruktur pengolahan yang bersumber dari dana BULOG sendiri seperti RTR, mesin kemas vacuum, mesin mixing beras fortifikasi, mesin kemas gula, cold storage.

Di samping pembangunan infrastruktur, BULOG juga mengelola aset yang ada agar berfungsi dan menghasilkan pendapatan secara optimal, yaitu meliputi aset yang terkait langsung atau tidak dengan logistik pangan. Sebagian aset tersebut hanya digunakan secara berkala dan tidak terikat dengan jadwal yang sangat ketat sehingga tidak selalu terpakai secara penuh. BULOG memiliki Unit Bisnis Opaset yang secara khusus mengelola dan mengoptimalkan pemanfaatan aset perusahaan antara lain berupa penyewaan gudang, penyewaan gedung/ruang kantor,

*This change in orientation demands improved product quality, distribution/service improvements, and the establishment of competitive pricing. To strengthen the focus on Non-PSO businesses, Perum BULOG will accelerate the expansion of distribution and sales networks. Distribution and sales networks will be expanded both offline and online. In its offline networks, BULOG will optimize existing networks and add new ones through partnerships with market managers, community-owned outlets (RPK and TPK), as well as direct sales to hotels, restaurants, catering services (*horeka*), corporate clients, and others. For online sales, platforms like e-commerce and social media will be utilized to interact directly with end customers. BULOG will also optimize various marketing communication programs to increase brand awareness among the public and educate them about BULOG's functions and roles, as well as the range of commodities handled by BULOG to increase public trust that BULOG provides good service and product quality assurance. Additionally, strategies will be developed to advance various distribution channels and implement Customer Relationship Management and Product Catalogue Management systems. Through these work programs, it is expected that BULOG can expand its distribution and sales network, ultimately leading to increased sales volume of Non-PSO food commodities for sustainable company growth.*

In order to achieve consistent product quality and maintain a good image in the eyes of consumers, infrastructure investment is also one of Perum BULOG's priority programs. In this context, investments are made as part of modernization efforts to address technical and technological issues. One form of such investment is infrastructure investment through State Capital Participation (PMN) funds for the construction of Modern Rice Milling Plants (MRMP), Rice to Rice Plants (R2RP), Corn Drying Centers (CDC), Corn Silos, Soybean Warehouses, Modern Warehouses/Distribution Centers, and Commodity Warehouses, as well as the development of processing infrastructure funded by BULOG's own funds such as RTR (Rice Tariffication Revenue), vacuum packaging machines, fortified rice mixing machines, sugar packaging machines, and cold storage facilities.

In addition to infrastructure development, BULOG also manages existing assets to function and generate income optimally, including assets directly or indirectly related to food logistics. Some of these assets are only used periodically and are not bound by very tight schedules, so they are not always fully utilized. BULOG has an Opaset Business Unit specifically dedicated to managing and optimizing the utilization of company assets, including warehouse leasing, building/office space leasing, mess rental, and leasing of vacant land or other idle assets. Therefore, Perum BULOG



penyewaan mess dan penyewaan tanah kosong atau aset idle lainnya. Untuk itu, Perum BULOG turut memperkuat peran Unit Bisnis Opaset melalui sejumlah program seperti *Asset Management, Building Management, Hospitality, Human Capital Management* dan *Property Development*. BULOG berkomitmen dalam menerapkan teknologi terdepan dan sistem yang terintegrasi melalui investasi dalam hal implementasi sistem Teknologi Informasi berbasis Enterprise Resource Planning (ERP) dan digitalisasi sistem warehousing dengan tujuan semakin menciptakan efisiensi biaya, mendukung efektivitas manajemen dan memberikan layanan yang semakin prima kepada konsumen. Adapun modul ERP yang akan dikembangkan meliputi antara lain *Inventory and Warehouse Management, Finance and Accounting Management, Purchase Management, Point of Sales, Sales Management, Marketing, Business Unit, Corporate Legal, Dashboard, Agriculture Management, Manufacture, Financial, dan Human Resource*. Digitalisasi Warehouse dilaksanakan dengan mengimplementasikan WMS (*Warehouse Management System*) secara bertahap melalui rencana kerja antara lain: penggunaan SKU dalam kemasan (RFID), pembenahan *Warehouse Mapping (in bound – inventory - out bound)*, pembenahan proses *Quality Control (QC)*, serta membangun konektivitas dengan *Transportation Management System (TMS)*. Investasi infrastruktur pengolahan dan penyimpanan maupun investasi ERP dan digitalisasi sistem *warehousing* diharapkan dapat mendukung arahan strategis BULOG dalam mewujudkan kontrol dan sinergi di sepanjang rantai nilai operasional dari hulu hingga ke hilir.

Selain melalui pemanfaatan Teknologi Informasi dan digitalisasi warehouse, Perum BULOG juga mengembangkan inovasi model bisnis dalam rangka mengembangkan dan mengintegrasikan bisnis perusahaan dari hulu hingga ke hilir. Dengan adanya inovasi model bisnis maka operasionalisasi perusahaan dapat dilakukan secara efisien dengan produktivitas yang tinggi sehingga pada akhirnya daya saing perusahaan akan meningkat. BULOG telah menyusun rencana bisnis terintegrasi industri perberasan yang kemudian ditindaklanjuti dengan penyiapan infrastruktur, personil, sistem manufaktur, bahan baku dan riset pasar yang mendukung. Dalam kerangka penerapan inovasi model bisnis terintegrasi, BULOG juga mengembangkan kemitraan On Farm, mengembangkan *supplier relationship management*, optimalisasi unit pengolahan dan penerapan *good manufacturing practice*, menyusun strategi pemasaran dan distribusi, menerapkan branding management, menerapkan *product Management*, peningkatan penjualan melalui saluran grosir dan ritel, serta reaktivasi jaringan RPK/ peningkatan jaringan pemasaran aktif. Dengan demikian pada akhir periode 2020-2024, Perusahaan telah membangun dan menyinergikan *Product Management, Brand Management* dan *Retail Supply Chain* terhadap produk-produk beras Perusahaan.

strengthens the role of the Opaset Business Unit through several programs such as Asset Management, Building Management, Hospitality, Human Capital Management, and Property Development. BULOG is committed to implementing cutting-edge technology and integrated systems through investments in the implementation of Enterprise Resource Planning (ERP) based Information Technology systems and warehouse system digitalization with the aim of creating cost efficiency, supporting management effectiveness, and providing increasingly excellent services to consumers. The ERP modules to be developed include Inventory and Warehouse Management, Finance and Accounting Management, Purchase Management, Point of Sales, Sales Management, Marketing, Business Unit, Corporate Legal, Dashboard, Agriculture Management, Manufacture, Financial, and Human Resource. Warehouse digitalization is carried out by gradually implementing Warehouse Management Systems (WMS) through work plans including the use of SKU in packaging (RFID), improving Warehouse Mapping (inbound - inventory - outbound), improving Quality Control (QC) processes, and building connectivity with Transportation Management Systems (TMS). Investments in processing and storage infrastructure as well as ERP and warehouse system digitalization are expected to support BULOG's strategic directions in realizing control and synergy throughout the operational value chain from upstream to downstream.

In addition to leveraging Information Technology and warehouse digitalization, Perum BULOG also develops innovative business models to integrate and develop the company's business from upstream to downstream. Through innovative business models, operational efficiency and high productivity can be achieved, ultimately enhancing the company's competitiveness. BULOG has developed an integrated rice industry business plan, followed by the preparation of infrastructure, personnel, manufacturing systems, raw materials, and market research to support it. In the framework of implementing integrated business model innovation, BULOG also develops On Farm partnerships, supplier relationship management, optimization of processing units and implementation of good manufacturing practices; formulates marketing and distribution strategies; applies branding and product management; increases sales through wholesale and retail channels; and reactivates RPK networks/improves active marketing networks. Thus, by the end of the 2020-2024 period, the company has built and synergized Product Management, Brand Management, and Retail Supply Chain for its rice products.



Dari sisi keuangan, postur proyeksi posisi keuangan (neraca) tahun 2020-2024 dirancang untuk menampung dinamika yang terjadi pada proyeksi investasi, pendanaan, laba rugi, maupun arus kas Perusahaan sepanjang periode tersebut. Dalam RJP Perum BULOG 2020-2024, pertumbuhan aset yang konsisten sepanjang tahun selama periode RJP, yang dikontribusikan oleh pertumbuhan kas, piutang, persediaan, dan aset produktif lainnya. Pertumbuhan pada akun-akun aset lancar dicapai dengan mempertimbangkan parameter rasio likuiditas, yaitu rasio kas, dan dua rasio aktivitas, yaitu perputaran piutang dan perputaran persediaan. Ketiga rasio ini dirancang membaik sepanjang tahun 2020-2024 dengan rasio kas yang membaik secara signifikan mengikuti pertumbuhan kinerja usaha perusahaan. Pertumbuhan pada akun-akun aset tidak lancar dicapai melalui peningkatan aset tetap sebagai dampak kegiatan investasi yang cukup agresif sepanjang tahun 2020-2024.

Di samping itu juga dirancang pertumbuhan aset tidak lancar lainnya melalui pemanfaatan properti investasi maupun investasi pada aset-aset keuangan Perusahaan. Pada perhitungan Laba (Rugi) Konsolidasi, Perum BULOG pada akhir tahun 2024 diproyeksikan akan mencatatkan laba bersih (EAT) sebesar Rp1,17 triliun. Dalam rangka mengelola cakupan komoditas yang semakin beragam serta mengeksekusi strategi dalam rangka mencapai sasaran perusahaan, Perum BULOG turut membangun kompetensi dan mengembangkan kapabilitas baru bagi seluruh sumber daya manusia perusahaan di seluruh Indonesia. Untuk itu, BULOG merancang sejumlah program pengembangan talenta seperti program coaching mentoring, asesmen kompetensi, talent exchange antar BUMN, job tender dalam proses mutasi dan promosi, diklat bersertifikasi serta transformasi budaya kerja. Perusahaan juga mengembangkan BULOG Corporate University (CorpU) melalui kolaborasi dengan sejumlah lembaga penelitian dan pendidikan dalam rangka mendirikan Sekolah Tinggi Agrifood dan Logistik Pangan untuk membentuk talenta SDM handal dalam mendukung bisnis BULOG ke depan.

Berdasarkan Peraturan Presiden nomor 125 tahun 2022 tentang Penyelenggaraan Cadangan Pangan Pemerintah, maka Perum BULOG sebagai operator akan mendukung program Pemerintah untuk melakukan Pengelolaan Cadangan Pangan Pemerintah. Saat ini Perum BULOG telah ditugaskan untuk mengelola Cadangan Pangan Pemerintah tahap pertama dengan komoditas berupa beras, jagung, dan kedelai yang akan diatur oleh Badan Pangan Nasional sebagai Regulator.

Asumsi dalam penyusunan RKAP 2024 mengacu pada asumsi Rencana Jangka Panjang Perum BULOG yang meliputi asumsi eksternal dan internal sebagai syarat cukup (*sufficient condition*) terlaksananya program kerja Perusahaan. Asumsi eksternal meliputi upaya Pemerintah membangun

From a financial perspective, the projection of the financial position (balance sheet) for the years 2020–2024 is designed to accommodate the dynamics that occur in the investment, funding, profit and loss, and cash flow projections of the company throughout that period. Based on the 2020–2024 Perum BULOG’s LTP, asset growth is consistent throughout the year during the LTP period, contributed by the growth of cash, receivables, inventory, and other productive assets. Growth in current asset accounts is achieved by considering liquidity ratio parameters, namely cash ratio, and two activity ratios, namely receivables turnover and inventory turnover. These three ratios are designed to improve throughout 2020–2024, with the cash ratio significantly improving following the growth in the company’s business performance. Growth in non-current asset accounts is achieved through an increase in fixed assets as a result of aggressive investment activities throughout 2020–2024.

In addition, non-current asset growth is also designed through the utilization of investment properties and investments in the company’s financial assets. Based on the Consolidated Profit (Loss) calculation, Perum BULOG is projected to record a net profit (EAT) of IDR1.17 trillion by the end of 2024. In order to manage the increasingly diverse commodity coverage and execute strategies to achieve the company’s targets, Perum BULOG is also building competencies and developing new capabilities for all company resources throughout Indonesia. To this end, BULOG has designed several talent development programs such as coaching and mentoring programs, competency assessments, talent exchanges between SOEs, job tendering in the process of mutation and promotion, certified training programs, and cultural transformation. The company also develops the BULOG Corporate University (CorpU) through collaboration with several research and educational institutions to establish College of Agrifood and Food Logistics in order to cultivate skilled human resources to support BULOG’s future business endeavors.

Based on the Presidential Regulation No. 125 of 2022 regarding the Implementation of Government’s Food Reserves, Perum BULOG as the operator will support the Government’s programs to manage Government’s Food Reserves. Currently, Perum BULOG has been assigned to manage the first phase of Government’s Food Reserves of commodities such as rice, corn, and soybeans, regulated by the National Food Agency as the Regulator.

The assumptions in the preparation of the 2024 Company WPB refer to the Long-Term Plan assumptions of Perum BULOG which include external and internal assumptions as sufficient conditions for the company’s work program implementation. External assumptions include government’s

kedaulatan pangan, menggalakkan program diversifikasi pangan, perluasan lahan pertanian, penambahan penugasan Perum BULOG dalam pengelolaan komoditas pangan strategis selain beras, keberlanjutan pemberian subsidi dan bantuan pangan, kredibilitas perusahaan semakin baik, kondisi politik, ekonomi dan sosial yang semakin baik, terjadinya peningkatan produksi pangan dalam negeri, iklim dan atau hama penyakit tanaman yang mungkin mengganggu proses tanam dan panen, serta perkembangan harga pangan dunia yang dipengaruhi jumlah produksi dan konsumsi.

efforts to build food sovereignty, promote food diversification programs, expand agricultural land, increase Perum BULOG's assignment in managing strategic food commodities other than rice, sustainability of food subsidies and assistance, improving company credibility, improving political, economic, and social conditions, increasing domestic food production, climate and/or plant disease pests that may disrupt planting and harvesting processes, and developments in world food prices influenced by production and consumption levels.

Keterangan Description	Prognosis 2024 2024 Prognosis	RAKP 2024 2024 Company WPB
a. Inflasi Inflation	2,61%	2,50%
b. Pertumbuhan Ekonomi Economic growth	5,10%	5,2%
c. Kurs Rp/US \$ IDR/USD exchange rate	15.600	15.400
d. Suku Bunga SBN (%) Government Bond Interest Rate (%)	6,8%	6,7%
e. Harga Pembelian Pemerintah (HPP) : Government Purchase Price (HPP):		
f. Gabah Kering Panen (GKP) Harvested Grain Milled	Rp5.000	Rp5.000
g. Gabah Kering Giling (GKG) Dry Grain Milled	Rp6.300	Rp6.300
h. Beras PSO PSO Rice	Rp9.950	Rp9.950
i. Beras Premium Premium Rice	Rp11.707	Rp11.500

Asumsi internal meliputi Sumber Daya Manusia (SDM) Perum BULOG yang kompeten di bidang pangan dan logistik pangan, jaringan logistik Perum BULOG semakin dinamis; anak perusahaan Perum BULOG beroperasi dan semakin berkembang, semakin lengkapnya pedoman operasional untuk mendukung kebijakan pengadaan & pelayanan publik (Direktorat *Supply Chain* dan Pelayanan Publik) dan bisnis penjualan (Direktorat Bisnis) perusahaan, komitmen jajaran manajemen dan karyawan untuk memajukan perusahaan, teknologi informasi yang memadai, fasilitas pergudangan yang tersebar di seluruh Indonesia, dan peningkatan jaringan distribusi dan pengembangan infrastruktur Perum BULOG.

Internal assumptions include the competence of human resources (HR) at Perum BULOG in food sector and its logistics, the increasingly dynamic logistics network of Perum BULOG; the operation and development of Perum BULOG subsidiaries, the completeness of operational guidelines to support procurement policies and public services (Supply Chain and Public Services Directorate) and business sales (Business Directorate) of the company, the commitment of management and employees to advance the company, adequate information technology, warehouse facilities spread throughout Indonesia, and the improvement of distribution networks and infrastructure development of Perum BULOG.

Selain itu, Perum BULOG juga menggunakan asumsi penugasan Pemerintah sebagai berikut ini:

- Peraturan Pemerintah (PP) RI Nomor 13 Tahun 2016 tentang Perusahaan Umum (Perum) BULOG, menetapkan bahwa dalam menjalankan tugas menjaga ketahanan pangan nasional, Perum BULOG melanjutkan kebijakan pemerintah dalam hal pengelolaan beras baik penyediaan maupun penyalurannya. Dalam melaksanakan penugasan tersebut, Perum BULOG juga

In addition, Perum BULOG also uses the following assumptions regarding government assignments.

- Government Regulation of the Republic of Indonesia No. 13 of 2016 concerning State-Owned Enterprises (Perum) BULOG stipulates that in conducting its duties to maintain national food security, Perum BULOG continues the government's policy regarding rice management, both its procurement and distribution. In implementing this assignment, Perum BULOG is also*



- mendapat penugasan dalam pengembangan industri perberasan dan pergudangan. Disamping itu, Perum BULOG juga dapat diberikan mandat khusus untuk mengelola komoditas pangan strategis lainnya, baik yang diberikan oleh Pemerintah Pusat maupun sebagai kerjasama dengan Pemerintah Daerah.
- b. Peraturan Presiden (Perpres) Republik Indonesia Nomor 125 Tahun 2022 tentang Penyelenggaraan Cadangan Pangan Pemerintah, menetapkan pengadaan pembelian gabah/beras oleh Pemerintah dilaksanakan oleh Perum BULOG dengan penetapan standar kualitas pengadaan gabah/beras dalam negeri (DN), dasar penyaluran subsidi dan bantuan pangan serta sebagai instrumen dalam menjaga stabilisasi stok dan harga di tingkat produsen dan konsumen.
- c. PMK nomor 88-2019 jo PMK nomor 98-2021 PMK nomor 88-2019 tentang Tata Cara Penyediaan, Pencairan, dan Pertanggungjawaban Dana Cadangan Beras Pemerintah diubah menjadi PMK nomor 98-2021 tentang Perubahan atas Peraturan Menteri Keuangan Nomor 88/PMK.02/2019 tentang Tata Cara Penyediaan, Pencairan, dan Pertanggungjawaban Dana Cadangan Beras Pemerintah.
- d. Peraturan Badan Pangan Nasional nomor 12 Tahun 2022 tentang Penyelenggaraan Cadangan Beras Pemerintah. Kepala Badan Pangan Nasional menugaskan Perum BULOG untuk melaksanakan penyelenggaraan Cadangan Beras Pemerintah meliputi pengadaan, pengelolaan dan penyaluran.
- e. Peraturan Badan Pangan Nasional nomor 13 Tahun 2022 tentang Penyelenggaraan Cadangan Jagung Pemerintah. Kepala Badan Pangan Nasional menugaskan Perum BULOG untuk melaksanakan penyelenggaraan Cadangan Jagung Pemerintah meliputi pengadaan, pengelolaan dan penyaluran.
- f. Peraturan Badan Pangan Nasional nomor 14 Tahun 2022 tentang Penyelenggaraan Cadangan Kedelai Pemerintah. Kepala Badan Pangan Nasional menugaskan Perum BULOG untuk melaksanakan penyelenggaraan Cadangan Kedelai Pemerintah meliputi pengadaan, pengelolaan dan penyaluran.
- g. Peraturan Badan Pangan Nasional nomor 15 Tahun 2022 tentang Stabilisasi Pasokan Dan Harga Beras, Jagung dan Kedelai di Tingkat Konsumen. Kepala Badan Pangan Nasional menugaskan Perum BULOG untuk melaksanakan stabilisasi pasokan dan harga beras, jagung, dan kedelai di tingkat konsumen.
- h. PMK nomor 50-2023 Tentang Tata Cara Penyediaan, Pencairan, Dan Pertanggungjawaban Dana
- tasked with the development of the rice industry and warehousing. Perum BULOG may also be given a special mandate to manage other strategic food commodities, either assigned by the Central Government or in cooperation with Local Governments.*
- b. *Presidential Regulation (Perpres) of the Republic of Indonesia No. 125 of 2022 concerning the Procurement of Government's Food Reserves stipulates that the Government's grain/rice purchases is administered by Perum BULOG by determining the quality standards for domestic grain/rice procurement, and the basis for distributing subsidies and food assistance as well as being an instrument in maintaining stock and price stability at the producer and consumer levels.*
- c. *Minister of Finance Regulation No. 88 of 2019 in conjunction with Minister of Finance Regulation No. 98 of 2021. Minister of Finance Regulation No. 88 of 2019 concerning Procedures for Provision, Disbursement, and Accountability of Government's Rice Reserve Funds was amended to Minister of Finance Regulation No. 98 of 2021 concerning Amendments to the Minister of Finance Regulation No. 88/PMK.02/2019 concerning Procedures for Provision, Disbursement, and Accountability of Government's Rice Reserve Funds.*
- d. *National Food Agency Regulation No. 12 of 2022 concerning the Procurement of Government's Rice Reserves. The Head of the National Food Agency assigns Perum BULOG to procure Government's Rice Reserves including its procurement, management, and distribution.*
- e. *National Food Agency Regulation No. 13 of 2022 concerning the Procurement of Government's Corn Reserves. The Head of the National Food Agency assigns Perum BULOG to procure Government's Corn Reserves including its procurement, management, and distribution.*
- f. *National Food Agency Regulation No. 14 of 2022 concerning the Procurement of Government's Soybean Reserves. The Head of the National Food Agency assigns Perum BULOG to procure Government's Soybean Reserves including its procurement, management, and distribution.*
- g. *National Food Agency Regulation No. 15 of 2022 concerning Supply and Prices Stabilization of Rice, Corn, and Soybeans at the Consumer Level. The Head of the National Food Agency assigned Perum BULOG to stabilize the supply and prices of rice, corn, and soybeans at the consumer level.*
- h. *Minister of Finance Regulation No. 50 of 2023*



Penyelenggaraan Cadangan Pangan Pemerintah Tahap Pertama.

- i. Surat Kepala Badan Pangan nomor 281/TS.03.03/K/9/2023 tanggal 29 September 2023 tentang Penugasan Pengadaan Tambahan CBP dari Luar Negeri. Kepala Badan Pangan Nasional menugaskan Perum BULOG untuk melaksanakan pengadaan beras dari luar negeri sebanyak 2 juta ton di tahun 2024.
- j. Peraturan Badan Pangan Nasional nomor 6 Tahun 2023 tentang Harga Pembelian Pemerintah Dan Rafaksi Harga Gabah Dan Beras. Kepala Badan Pangan Nasional menugaskan Perum BULOG untuk melakukan pembelian gabah dan beras berdasarkan HPP dan Rafaksi harga gabah dan beras.

concerning Procedures for Provision, Disbursement, and Accountability of Funds for the Procurement of the First Stage of Government's Food Reserves.

- i. *Letter of the Head of the Food Agency No. 281/TS.03.03/K/9/2023 dated September 29, 2023 concerning the Assignment of Additional Government's Rice Reserves Procurement from Overseas. The Head of the National Food Agency assigned Perum BULOG to procure 2 million tons of rice from overseas in 2024.*
- j. *National Food Agency Regulation No. 6 of 2023 concerning Government Purchase Prices and Price Ratio of Grain and Rice. The Head of the National Food Agency assigns Perum BULOG to purchase grains and rice based on Government Purchase Price and price ratio of grains and rice.*

RENCANA STRATEGIS DAN PROYEKSI KINERJA PERUSAHAAN TAHUN 2024

STRATEGIC PLAN AND PERFORMANCE PROJECTION OF THE COMPANY IN 2024

Perum BULOG menargetkan Pengadaan Beras dalam negeri tahun 2024 sebesar 1.009.892 ton atau 166,55% dari realisasi Tahun 2023. Adapun target penyaluran/penjualan sebesar 2.987.187 ton atau 92,91% dari realisasi Tahun 2023.

Perum BULOG targets domestic rice procurement in 2024 to be 1,009,892 tons or 166.55% from the realization in 2023. The distribution/sales target is set at 2,987,187 tons or 92.91% from the realization in 2023.

Proyeksi Kinerja Operasi, Produksi, Pemasaran, dan Investasi Tahun 2024

Operations, Productions, Marketings, and Investments Performance Projection in 2024

	Realisasi 2023 2023 Realization	Proyeksi 2024 2024 Projection	Proyeksi 2024 Terhadap Realisasi 2023 2024 Projection to 2023 Realization (%)
Stok Awal (ton) <i>Initial Stock (ton)</i>	334.791	885.459	264,48
Beras PSO (ton) <i>PSO Rice (ton)</i>	325.871	799.700	245,40
Komersial (ton) <i>Commercial (ton)</i>	8.920	85.759	961,42
Penyediaan <i>Supplying</i>			
Pengadaan Gabah dan Beras Dalam Negeri (ton) <i>Procurement of Domestic Grain and Rice (ton)</i>	606.365	1.009.892	166,55
Koreksi/Pengembalian (ton) <i>Correction/Return (ton)</i>	-	-	-
Penyaluran/Penjualan/Pemasaran <i>Distribution/Sales/Marketing</i>			
Beras PSO (ton) <i>PSO Rice (ton)</i>	2.779.900	2.687.187	96,66
Beras Komersial (ton) <i>Commercial Rice (ton)</i>	435.261	300.000	68,92
Jumlah Penyaluran/Penjualan/Pemasaran <i>Total Distribution/Sales/Marketing</i>	3.215.161	2.987.187	92,91
Stok Akhir (ton) <i>Final Stock (ton)</i>			
Beras PSO (ton) <i>PSO Rice (ton)</i>	810.526	1.268.513	156,50
Komersial (ton) <i>Commercial (ton)</i>	28.662	195.651	682,61



Proyeksi Kinerja Laba (Rugi) dan Penghasilan Komprehensif Lain Konsolidasian Tahun 2024 Performance Projection of Consolidated Profit (Loss) and Other Comprehensive Income in 2024

	Realisasi 2023 2023 Realization	Proyeksi 2024 2024 Projection	Proyeksi 2024 Terhadap Realisasi 2023 2024 Projection to 2023 Realization (%)
Pendapatan <i>Revenue</i>			
Pelayanan Publik/PSO <i>Public Service Obligation/PSO</i>	33.225.209	38.132.778	114,77
Komersial <i>Commercial</i>	12.842.051	15.376.605	119,74
Jumlah Pendapatan <i>Total Revenue</i>	46.067.260	53.509.383	116,15
Beban Pokok Pendapatan <i>Cost of Goods Sold</i>			
Pelayanan Publik/PSO <i>PSO</i>	31.798.016	107,18	
Komersial <i>Commercial</i>	11.039.484	13.450.758	121,84
Jumlah Beban Pokok Pendapatan <i>Total Cost of Goods Sold</i>	40.706.870	45.248.774	111,16
Laba Bruto <i>Gross Profit</i>	5.360.390	5.971.529	111,40
Beban Usaha <i>Operating Expenses</i>	3.563.900	3.977.608	111,61
Laba/(Rugi) Usaha <i>Operating Profit/(Loss)</i>	1.796.489	1.993.920	110,99
Jumlah Pendapatan (Beban) Lain-lain <i>Total Other Income (Expenses)</i>	683.065	503.915	73,77
Laba/(Rugi) Sebelum Pajak <i>Profit/(Loss) Before Tax</i>	1.113.425	2.497.835	224,34
Manfaat (Beban) Pajak Penghasilan – neto <i>Net Income Tax Benefit (Expense)</i>	293.236	242.957	82,85
Laba/(Rugi) Neto - Tahun Berjalan Net <i>Net Profit/(Loss) - Current Year</i>	820.189	812.811	99,10
Penghasilan Komprehensif Lain - Setelah Pajak <i>Other Comprehensive Income - After Tax</i>	-14.239	-	-
Laba/(Rugi) Komprehensif <i>Comprehensive Profit/(Loss)</i>	805.949	569.854	70,71

Perum BULOG menetapkan proyeksi laba bersih setelah pajak (EAT) sebesar Rp569,85 miliar, atau 70,71% dari EAT tahun 2023.

Perum BULOG targets the Projection of the nett profit after tax (EAT) in 2024 to IDR569.85 billion, which is 70,71% of the realized profit in 2023.

Proyeksi Kinerja Posisi Keuangan dan Struktur Modal Tahun 2024 Financial Position Performance and Capital Structure Projection in 2024

	Realisasi 2023 2023 Realization (IDR million)	Proyeksi 2024 2024 Projection	Proyeksi 2024 Terhadap Realisasi 2023 2024 Projection to 2023 Realization (%)
Aset <i>Asset</i>	41.237.485	34.451.284	83,54
Liabilitas <i>Liabilities</i>	31.552.625	24.552.299	77,81
Ekuitas <i>Equity</i>	9.684.860	9.898.985	102,21



Proyeksi Aset tahun 2024 sebesar Rp34,45 triliun atau 83,54% dari realisasi tahun 2023, proyeksi Liabilitas tahun 2024 sebesar Rp24,55 triliun atau 77,81% dari realisasi tahun 2023, dan proyeksi Ekuitas tahun 2024 sebesar Rp9,90 triliun atau 102,21% dari realisasi tahun 2023.

In 2024, the projected assets are IDR34.45 trillion or 83.54% of the realization in 2023; the projected liabilities are IDR24.55 trillion, or 77.81% of the realization in 2023; and the projected equity is IDR9.90 trillion or 102.21% of the realization in 2023.

Struktur Modal Capital Structure	Realisasi 2023 2023 Realization	Proyeksi 2024 2024 Projection	Proyeksi 2023 Terhadap Realisasi 2022 (%) 2023 Projection to 2022 Realization (%)
Modal Pemerintah Government Capital	12.522.386	12.522.386	100
Utang Bank Jangka Pendek Short-term Bank Loan	28.488.964	21.941.526	77,02
Utang Bank Jangka Panjang Long-term Bank Loan	703.694	560.776	79,69
Jumlah Total	41.715.044	35.024.688	83,96

Proyeksi Modal Pemerintah tahun 2024 sebesar Rp12,52 triliun atau sama dengan realisasi tahun 2023, proyeksi utang Bank jangka pendek tahun 2024 sebesar Rp21,94 triliun atau 77,02% dari realisasi tahun 2023 dan proyeksi utang Bank jangka Panjang tahun 2024 sebesar Rp560,78 miliar atau 79,69% dari realisasi tahun 2023.

The Government Capital Projection for 2024 is IDR12.52 trillion, which is the same as the realization in 2023. The projected short-term Bank loan in 2024 is IDR21.94 trillion, or 77.02% of the realization in 2023, whereas the expected longterm Bank loan is IDR560.78 billion or 79.69% of the realization in 2023.



Dampak Perubahan Harga yang Berpengaruh Terhadap Pendapatan dan Kinerja Keuangan Perusahaan

Impact of Price Changes on Company's Revenue and Financial Performance

Tidak terdapat perubahan harga yang berpengaruh terhadap pendapatan dan kinerja keuangan Perusahaan.

No price changes affected the company's revenue and financial performance.

Dampak Nilai Tukar Mata Uang Asing

Impact of Foreign Currency Exchange Rate

Risiko nilai tukar mata uang asing adalah risiko di mana nilai wajar atau arus kas masa datang dari suatu instrumen keuangan akan berfluktuasi akibat perubahan nilai tukar mata uang asing. Eksposur Perum BULOG dan Entitas Anaknya terhadap fluktuasi nilai tukar berasal dari selisih nilai tukar antara Rupiah dan Dolar Amerika Serikat. Bagian signifikan dari risiko nilai tukar mata uang asing merupakan kontribusi secara tunai dalam mata uang Dolar AS pada kas dan setara kas, khususnya kas pada bank. Efek dari perubahan yang wajar dari Dolar AS ke Rupiah, dengan semua variabel lain dianggap konstan, dianggap tidak material oleh manajemen.

The risk associated with the changes in foreign currency exchange rate is the possibility that a financial instrument's fair value or future cash flows will fluctuate. The exposure of Perum BULOG and its subsidiaries to exchange fluctuations comes from the difference in the exchange rate between the Indonesian Rupiah and United States Dollar. A significant amount of the foreign exchange rate risk is related to contributions made in United States dollars, specifically cash in banks and cash equivalents. Management considers the effects of reasonable fluctuations from the United States dollar to Indonesian rupiah to be insignificant, with all other variables being constant.

Perum BULOG dan Entitas Anaknya memonitor secara ketat fluktuasi dari nilai tukar mata uang asing sehingga dapat mengambil langkah-langkah yang paling menguntungkan Perum BULOG dan Entitas Anaknya pada waktu yang tepat. Manajemen tidak menganggap perlu untuk melakukan transaksi *forward/swap* mata uang asing saat ini.

Perum BULOG and its subsidiaries constantly track fluctuations in foreign currency exchange rates in order to take appropriate actions beneficial to Perum BULOG and its subsidiaries. Forward/swap foreign exchange transactions are not currently deemed required by management.



Informasi dan Fakta Material yang Terjadi Setelah Tanggal Laporan Akuntan

Material Information and Facts That Occurred After the Date of the Accountant's Report

Tidak terdapat informasi dan fakta material yang terjadi setelah tanggal laporan akuntan 15 Maret 2024 hingga disahkan Laporan Tahunan ini oleh Menteri BUMN.

There is no material information and facts that occurred after the date of the accountant's report on March 15, 2024 until the ratification of this Annual Report.

Kebijakan Penggunaan Laba Bersih dan Pembagian Dividen serta Historikalnya

Policy for Use of Net Profit and Dividend Distribution and its History

Dasar Kebijakan Penggunaan dan Penyisihan Laba Bersih serta Pembagian Dividen

Berdasarkan Peraturan Pemerintah No. 13 Tahun 2016 tentang Perusahaan Umum (Perum) BULOG yang juga berfungsi sebagai Anggaran Dasar Perum BULOG, pada Bagian Kesebelas Pasal 85, 86 dan 87 mengatur tentang Penggunaan Laba dan Dana Cadangan, dengan beberapa poin penting sebagai berikut:

1. Penyisihan laba bersih dilakukan sampai dana cadangan mencapai paling sedikit 20% dari modal Perusahaan ditetapkan oleh Menteri BUMN selaku kuasa Pemilik Modal, yang hanya dapat digunakan untuk menutup kerugian Perusahaan. Apabila dana cadangan telah melebihi jumlah 20%, Menteri BUMN selaku kuasa Pemilik Modal dapat memutuskan agar kelebihan dari dana cadangan tersebut digunakan untuk keperluan Perusahaan.
2. Menteri BUMN selaku kuasa Pemilik Modal dapat menetapkan sebagian atau seluruh laba bersih Perusahaan digunakan untuk pembagian dividen dan/atau pembagian lain dalam bentuk tantiem untuk Direksi dan Dewan Pengawas, bonus untuk karyawan, atau penempatan laba bersih dalam dana cadangan Perusahaan yang dapat diperuntukan bagi perluasan usaha Perusahaan.

The Basis of Policy for Use and Provision of Net Profit and Dividend Distribution

Based on Government Regulation No. 13 of 2016 regarding the Public Corporation (Perum) BULOG (which also serves as the Articles of Association of Perum BULOG), Part Eleven Articles 85, 86, and 87 regulate the Use of Profits and Reserve Funds, which include numerous key provisions as follows.

1. *The provision of net profit is carried out until the reserve fund reaches at least 20% of the company's capital, as determined by the Minister of State-Owned Enterprises serving as the Shareholder's representative, which can only be used to cover the company's losses. If the reserve fund exceeds 20%, the Minister of State-Owned Enterprises, serving as the representative of the shareholder, may decide to use the excess of the reserve fund for the company's necessities.*
2. *As the Shareholder's representative, the Minister of State-Owned Enterprises may determine that a portion or all of the company's net profit is allocated for the distribution of dividends and/or other distributions in the form of bonuses for the Board of Directors and Board of Commissioners, bonuses for employees, or placement of net profits to the company's reserve fund, which can be used for business expansion*



Realisasi Penggunaan Laba Bersih dan Pembagian Dividen Tahun Buku 2022 serta Historikalnya

Berdasarkan Keputusan Menteri BUMN No. S-345/MBU/06/2023 tanggal 23 Juni 2023 tentang Persetujuan Laporan Tahunan dan Pengesahan Laporan Keuangan Perum BULOG Tahun Buku 2022, Menteri BUMN selaku kuasa pemilik modal menetapkan penggunaan laba bersih konsolidasian yang dapat diatribusikan kepada pemilik entitas induk tahun buku 2022 sebesar Rp333.176.346.121 digunakan sebagai cadangan saldo laba termasuk untuk menutup akumulasi kerugian.

Kronologis historikal tentang dividen dalam 5 (lima) tahun terakhir adalah sebagai berikut.

Realization of Net Profit Utilization and Dividend Distribution in 2022 and Its Historical Data

Based on the Decree of Minister of State-Owned Enterprises (SOEs) No. S-345/MBU/06/2023 dated 23 June 2023 regarding the Approval of the Annual Report and the Ratification of the Financial Statements of Perum BULOG for the Fiscal Year 2022, the Minister of State-Owned Enterprises as the Shareholder's representative stipulated the use of consolidated net profit attributable to owners of the parent entity for the 2022 fiscal year amounting to IDR333,176,346,121 to be used as retained earnings, including to cover accumulated losses.

The historical chronology of dividends over the last five (5) years is as follows.

Tahun Buku Fiscal year	Tahun Dividen Dividend Year	Tanggal Pengumuman Announcement Date	Tanggal Pembayaran Payment date	Dividen Kas yang Dibagikan (Rp-juta) Distributed Cash Dividend (IDR million)	Dividen per Lembar Saham (Rp-juta/ Lembar saham) Dividend per Share (IDR-million/share)	Rasio Pembagian Dividen (%) Dividend Payout Ratio (%)
2023	2022	23 Juni 2023 June 23, 2023		Menetapkan penggunaan laba bersih konsolidasian yang dapat diatribusikan kepada pemilik entitas induk tahun buku 2022 sebesar Rp333.176.346.121 digunakan sebagai cadangan saldo laba termasuk untuk menutup akumulasi kerugian. <i>Determined the use of consolidated net profit attributable to owners of the parent entity for the Fiscal Year 2022 amounting to IDR333,176,346,121 to be used as retained earnings, including to cover accumulated losses.</i>		
2022	2021	27 Juni 2022 June 27, 2022		Menetapkan penggunaan laba bersih konsolidasian yang dapat diatribusikan kepada pemilik entitas induk tahun buku 2021 sebesar Rp274.391.903.527 digunakan sebagai cadangan saldo laba termasuk untuk menutup akumulasi kerugian. <i>Determined the use of consolidated net profit attributable to owners of the parent entity for the Fiscal Year 2021 amounting to IDR274,391,903,527 to be used as retained earnings, including to cover accumulated losses.</i>		
		30 Juni 2021 June 30, 2021		Tidak ada penetapan penggunaan Laba Bersih Perusahaan dan pembagian dividen karena Perusahaan mengalami laba minus/rugi bersih tahun Buku 2020. <i>There is no stipulation on the use of the Company's Net Profit and distribution of dividends as the company experienced loss in the Fiscal Year 2020.</i>		
		29 Juni 2020 June 29, 2020		Sesuai keputusan Pemilik Modal, Perum BULOG tidak membagikan dividen karena membukukan kerugian untuk hasil usaha tahun 2019. <i>In accordance with the Capital Owner's decision, Perum BULOG did not distribute dividends as the company experienced loss in 2019.</i>		
		31 Mei 2019 May 31, 2019		Sesuai keputusan Pemilik Modal, Perum BULOG tidak membagikan dividen karena membukukan kerugian untuk hasil usaha tahun 2018. <i>In accordance with the Capital Owner's decision, Perum BULOG did not distribute dividends as the company experienced loss in 2018.</i>		
		23 April 2018 April 23, 2018		Menetapkan penggunaan laba bersih tahun berjalan yang dapat diatribusikan kepada pemilik entitas induk tahun buku 2016 seluruhnya dialokasikan untuk menutup akumulasi kerugian perusahaan. <i>Determined the use of the year's net profit attributable to owner of the parent entity for the Fiscal Year 2016 entirely allocated to cover the company's accumulated losses.</i>		
		10 Mei 2017 May 10, 2017		Menetapkan penggunaan laba bersih tahun berjalan yang dapat diatribusikan kepada pemilik entitas induk tahun buku 2016 seluruhnya dialokasikan untuk menutup akumulasi kerugian perusahaan. <i>Determined the use of the year's net profit attributable to owner of the parent entity for the Fiscal Year 2016 entirely allocated to cover the company's accumulated losses.</i>		



Perpajakan dan Kontribusi Terhadap Negara

Taxation and Contribution to the State

Perum BULOG berkontribusi kepada Negara melalui pemenuhan kewajiban perpajakan. Kontribusi Perum BULOG kepada Negara melalui perpajakan pada tahun 2023 diuraikan di bawah ini.

Perum BULOG contributes to the state through the fulfillment of tax obligations. The table below provides details on Perum BULOG's contribution through taxation to the State in 2023.

Jumlah Pembayaran Pajak Tahun 2023

Tax Payments in 2023

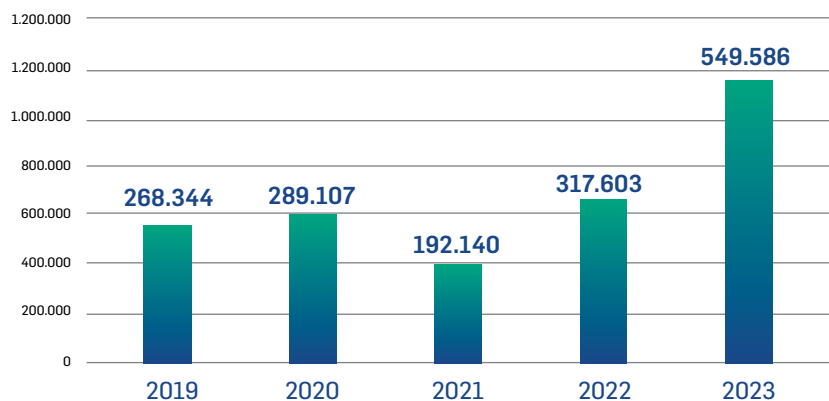
Jenis Pajak Type of Tax	Jumlah (Rupiah) Total (Rupiah)
PPH Pasal 21 <i>Income Tax Article 21</i>	196.012.114.259
PPH Pasal 21 FINAL <i>Income Tax Article 21 Final</i>	13.250.388.602
PPH Pasal 22 <i>Income Tax Article 22</i>	40.329.321.420
PPH Pasal 23 <i>Income Tax Article 23</i>	48.021.177.240
PPH Pasal 4 Ayat (2) <i>Income Tax Article 4 Paragraph (2)</i>	7.716.877.692
PPN 1111 <i>VAT 1111</i>	15.741.260.565
PPN PUT 1107 <i>VAT PUT 1107</i>	228.515.353.393
Jumlah Pembayaran Pajak <i>Total Tax Payment</i>	549.586.493.171

Perkembangan jumlah pembayaran pajak selama 5 (lima) tahun terakhir dapat dilihat di bawah ini.

The development of tax payments for the last five (5) years can be seen below.

Perkembangan Jumlah Pembayaran Pajak 2019-2023 (Rp-juta)

Tax Payments 2019-2023 (IDR-million)





Informasi tentang Realisasi Penggunaan Dana Hasil Penawaran Umum

Information on the Realization of the Use of Proceeds from Public Offering

Perum BULOG merupakan BUMN berbentuk badan hukum Perusahaan Umum (Perum) dimana seluruh modal Perum BULOG dimiliki negara berupa kekayaan negara yang dipisahkan dan tidak terbagi atas saham, sesuai dengan Undang-undang No. 19 Tahun 2003 tentang Badan Usaha Milik Negara dan Peraturan Pemerintah No. 13 Tahun 1998 tentang Perusahaan Umum (PERUM). Sampai dengan 31 Desember 2023, Perum BULOG tidak melakukan penawaran efek dalam bentuk apapun. Dengan demikian, tidak terdapat informasi tentang realisasi penggunaan dana hasil penawaran umum.

Perum BULOG is a state-owned enterprise in the form of a Public Corporation (Perum), in which the entire capital of Perum BULOG is owned by the state in the form of reserve assets and not divided into shares, following Law No. 19 of 2003 concerning State-owned Enterprises and Government Regulation No. 13 of 1998 concerning Public Corporation (PERUM). As of December 31, 2023, Perum BULOG did not offer securities in any form. Thus, there is no information on the realization of the use of proceeds from the public offering.

Informasi Material Mengenai Investasi, Ekspansi, Divestasi, Penggabungan Usaha, Akuisisi, dan/atau Restrukturisasi Utang/Modal Material

Information on Investment, Expansion, Divestment, Merger, Acquisition, and/or Debt/Capital Restructuring

Tidak terdapat informasi material mengenai Investasi, Ekspansi, Divestasi, Penggabungan Usaha, Akuisisi, dan/atau Restrukturisasi Utang/Modal yang terjadi di tahun 2023, terutama yang berpengaruh terhadap laporan/kinerja keuangan Perum BULOG.

There is no material information regarding Investment, Expansion, Divestment, Merger, Acquisition, and/or Debt/Capital Restructuring that occurred in 2023, especially those that affect Perum BULOG's financial statements/performance.

Informasi Transaksi Material yang Mengandung Benturan Kepentingan dan/atau Transaksi dengan Pihak Afiliasi/Pihak Berelasi

Information on Material Transactions Containing Conflict of Interest and/or Transactions With Affiliated Parties/Related Parties

Perusahaan telah mengungkapkan seluruh sifat dan transaksi dengan Pihak-pihak Berelasi sebagai bagian dari Kebijakan Akuntansi Penting terkait Hubungan Afiliasi (Pihak Berelasi), yang dapat dilihat pada Laporan Keuangan Teraudit tahun 2023. Nama Pihak Bertransaksi dan Sifat Hubungan Afiliasi Tabel di bawah ini mengungkapkan Pihak-pihak yang Berelasi dan sifat hubungan serta sifat transaksi untuk periode tahun buku 2023. Pengungkapan Pihak Berelasi.

The company has disclosed all the nature and transactions with related parties as part of the Important Accounting Policy regarding Affiliated Relationships (Related Parties), which can be seen in the 2023 Audited Financial Statements. The name of Transactional Parties and Nature of Affiliated Relationships Table below discloses the related parties and the nature of the relationship and transactions for the Fiscal Year 2023.

Pengungkapan Pihak Berelasi *Disclosure of Related Parties*

Pihak yang Berelasi <i>Related Parties</i>	Sifat Hubungan <i>Nature of Relationships</i>	Sifat Transaksi <i>Nature of Transactions</i>
PT Bank Rakyat Indonesia (Persero) Tbk	Kepemilikan melalui Pemerintah Indonesia <i>Ownership through the Government of Indonesia</i>	Giro, deposito, bank hasil penjualan dan pinjaman <i>Current accounts, time deposits, bank sales, and loans</i>
PT Bank Negara Indonesia (Persero) Tbk	Kepemilikan melalui Pemerintah Indonesia <i>Ownership through the Government of Indonesia</i>	Giro, deposito, bank hasil penyaluran dan pinjaman <i>Current accounts, deposits, bank distributions, and loans</i>
PT Bank Mandiri (Persero) Tbk	Kepemilikan melalui Pemerintah Indonesia <i>Ownership through the Government of Indonesia</i>	Giro dan bank hasil penyaluran <i>Current accounts and bank distribution</i>
PT Bank Tabungan Negara (Persero) Tbk	Kepemilikan melalui Pemerintah Indonesia <i>Ownership through the Government of Indonesia</i>	Deposito <i>Time deposit</i>
Pemerintah <i>Government</i>	Kepemilikan melalui Pemerintah Indonesia <i>Ownership through the Government of Indonesia</i>	Penjualan dan Utang <i>Sales and Debt</i>
BUMN <i>SOE</i>	Kepemilikan melalui Pemerintah Indonesia <i>Ownership through the Government of Indonesia</i>	Penjualan <i>Sales</i>
PT Bank Rakyat Indonesia Syariah	Kepemilikan melalui Pemerintah Indonesia <i>Ownership through the Government of Indonesia</i>	Deposito <i>Time deposit</i>

Alasan Dilakukannya Transaksi Pihak Berelasi dan Kewajaran Transaksi

Transaksi Perusahaan dengan Pihak Berelasi merupakan bagian dari pengelolaan operasi dan usaha. Transaksi ini dilakukan berdasarkan persyaratan yang disetujui oleh kedua belah pihak. Beberapa persyaratan tersebut mungkin tidak sama dengan persyaratan yang dilakukan dengan pihak-pihak yang tidak berelasi. Realisasi Nilai Saldo dan Transaksi Pihak Berelasi Realisasi saldo dan transaksi Pihak-pihak Berelasi pada periode tahun buku 2022 dan 2023 dapat dilihat di bawah ini.

Reasons for Transactions with Related Parties and the Fairness of Transactions

The company's transactions with Related Parties are part of the management of business operations. These transactions are made on terms agreed by both parties. Some of these requirements may not be the same as those made with unrelated parties. Realization of Balance and Transaction Value with Related Parties Realization of balance and transactions with related parties for the Fiscal Year 2022 and 2023 can be seen below.

Saldo Pihak Berelasi dalam Aset <i>Balance of Related Parties in Assets</i>	2023		2022		Kenaikan/ (Penurunan) <i>Increase (Decrease)</i>	
	Jumlah (Rp-juta) <i>Amount (IDR-million)</i>	Persentase dari Jumlah Aset <i>Percentage of Total Assets (%)</i>	Jumlah (Rp-juta) <i>Amount (IDR-million)</i>	Persentase dari Jumlah Aset <i>Percentage of Total Assets (%)</i>	Nominal (Rp-juta) <i>Nominal (IDR-million)</i>	Persentase (%) <i>Percentage (%)</i>
Kas dan Setara Kas <i>Cash and Cash Equivalent</i>						
Kas pada Bank <i>Cash in Bank</i>	6.776.961	16,43	5.328.433	25,26	1.448.528	27,18
Deposito <i>Time Deposit</i>	1.916.120	4,65	1.821.089	8,59	95.031	5,22
Deposito yang Dijamin <i>Guaranteed Time Deposit</i>	300.759	0,73	307.238	1,45	(6.479)	(2,11)
Jumlah Kas dan Setara Kas <i>Total Cash and Cash Equivalent</i>	8.993.840	21,81	7.456.761	35,18	1.537.079	20,61
Piutang Usaha <i>Accounts receivable</i>	339.988	0,82	437.255	2,06	(97.267)	(22,24)
Jumlah Aset dari Pihak-pihak Berelasi <i>Total Assets from Related Parties</i>	9.333.828	22,63	7.894.016	37,25	1.439.812	18,24
Jumlah Aset Konsolidasian <i>Total Consolidated Assets</i>	41.237.485	100	21.194.111	100	20.043.374	94,57

Saldo Pihak Berelasi dalam Aset <i>Balance of Related Parties in Assets</i>	2023		2022		Kenaikan/(Penurunan) <i>Increase (Decrease)</i>	
	Jumlah (Rp-juta) <i>Amount (IDR-million)</i>	Persentase dari Jumlah Aset <i>Percentage of Total Assets (%)</i>	Jumlah (Rp-juta) <i>Amount (IDR-million)</i>	Persentase dari Jumlah Aset <i>Percentage of Total Assets (%)</i>	Nominal (Rp-juta) <i>Nominal (IDR-million)</i>	Persentase (%) <i>Percentage (%)</i>
Utang Bank Jangka Pendek <i>Short-term Bank Loan</i>	25.868.588	81,99	8.587.527	69,55	17.281.061	201,23
Utang Usaha <i>Accounts payable</i>	808.188	2,56	312.871	2,53	495.317	158,31
Utang Bank Jangka Panjang <i>Long-term Bank Loan</i>	708.194	2,24	654.224	5,30	53.970	8,25
Total Liabilitas dari Pihak-pihak Berelasi <i>Total liabilities from related parties</i>	27.384.970	86,79	9.554.622	77,38	17.830.348	186,61
Total Liabilitas Konsolidasian <i>Total Consolidated Liabilities</i>	31.552.625	76,51	12.315.191	58,11	19.237.434	156,21

Kebijakan Perusahaan Terkait Mekanisme Review atas Transaksi

Mekanisme review atas transaksi dengan Pihak-pihak Berelasi dilakukan melalui proses audit khususnya audit yang telah dilakukan oleh akuntan publik dan dipublikasikan, dimana mekanisme ini tertuang dalam PSAK 7 (revisi 2014) tentang “Pengungkapan Pihak-pihak Berelasi”.

Pemenuhan Peraturan dan Ketentuan Terkait Pemenuhan peraturan dan ketentuan terkait, yaitu Standar Akuntansi Keuangan (SAK) di Indonesia dilakukan melalui upaya pengungkapan PSAK 7 (revisi 2014) tentang “Pengungkapan Pihak-pihak Berelasi” dalam laporan keuangan tahun 2023 yang telah diaudit oleh Kantor Akuntan Publik Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan.

Corporate Policy Regarding Review Mechanism of Transaction

The review mechanism for transactions with related parties is conducted through an audit process, especially completed by public accountants and published. This mechanism is explained in SFAS 7 (2014 revision) on “Related Party Disclosures”.

Compliance with Related Regulations and Provisions Compliance with related regulations and provisions in Indonesia, called Financial Accounting Standards (FAS), is conducted through the disclosure of SFAS 7 (2014 revision) regarding “Related Party Disclosures” in the 2023 financial statements, which have been audited by the Public Accounting Firm of Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan.

Informasi Keuangan yang Mengandung Kejadian yang Bersifat Luar Biasa dan Jarang Terjadi

Financial Information Containing Extraordinary and Rare Events

Tidak terdapat informasi keuangan yang mengandung kejadian yang bersifat luar biasa dan jarang terjadi di tahun buku.

There is no financial information containing extraordinary and rare events in the financial year.

Perubahan Peraturan Perundang-undangan yang Berpengaruh Signifikan Terhadap Perusahaan

Changes in Laws and Regulations that Significantly Affect the Company

Peraturan Badan Pangan Nasional Republik Indonesia Nomor 6 Tahun 2023 tentang Harga Pembelian Pemerintah dan Rafaksi Harga Gabah dan Beras telah memberikan dampak signifikan terhadap Perum BULOG seperti dijelaskan berikut ini.
The National Food Agency Regulation of the Republic of Indonesia No. 6 of 2023 concerning Government Purchase Prices and Price Reductions for Grains and Rice significantly impacted Perum BULOG, as explained below.

Peraturan Badan Pangan Nasional Republik Indonesia Nomor 6 Tahun 2023 Tentang Harga Pembelian Pemerintah dan Rafaksi Harga Gabah dan Beras, Tanggal 24 Maret 2023
The National Food Agency Regulation of the Republic of Indonesia No. 6 of 2023 concerning Government Purchase Prices and Price Reductions for Grains and Rice, dated March 24, 2023

Penjelasan atas Peraturan dan/atau Perundang-undangan yang Diberlakukan <i>Explanation of the Regulations and/or Legislation in Effect</i>	:	Peraturan ini sebagai acuan harga pembelian gabah dan beras dalam rangka memenuhi ketersediaan stok Cadangan Beras Pemerintah <i>This regulation becomes a reference for purchasing prices for grains and rice to meet the availability of the Government's Rice Reserves.</i>
Dampak Kualitatif Terhadap Perusahaan <i>Qualitative Impact on the Company</i>	:	Untuk melindungi pendapatan petani dan menjaga keseimbangan harga gabah dan beras dari Hulu hingga ke Hilir <i>To protect farmers' income and maintain the balance of grain and rice prices from upstream to downstream</i>
Dampak Kuantitatif Terhadap Perusahaan <i>Qualitative Impact on the Company</i>	:	Perubahan harga pembelian Gabah/Beras af gudang BULOG sesuai kualitas yang telah ditetapkan. <i>Changes in the purchase price of grain/rice in the BULOG warehouses according to the quality determined</i>



Perubahan Kebijakan Akuntansi dan Dampaknya Terhadap Perusahaan

Dalam tahun berjalan, Perum BULOG telah menerapkan sejumlah amendemen/ penyesuaian PSAK lainnya yang lainnya relevan dengan operasinya dan efektif untuk periode akuntansi yang dimulai pada atau setelah 1 Januari 2023. Penerapan atas PSAK revisi tidak mengakibatkan perubahan atas kebijakan akuntansi Perum BULOG dan tidak memiliki dampak material terhadap jumlah yang dilaporkan pada tahun berjalan atau tahun-tahun sebelumnya, yaitu:

1. PSAK 1 (Amendemen), "Penyajian Laporan Keuangan": Pengungkapan Kebijakan Akuntansi
2. PSAK 25 (Amendemen), "Kebijakan Akuntansi, Perubahan Estimasi Akuntansi, dan Kesalahan": Definisi Estimasi Akuntansi
3. PSAK 46 (Amendemen), "Pajak Penghasilan": Pajak Tanggungan terkait Aset dan Liabilitas yang Timbul dari Transaksi Tunggal
4. PSAK 46 (Amendemen), "Pajak Penghasilan": Reformasi Pajak International Ketentuan Model Pilar Dua

Changes in Accounting Policies and their Impact on the Company

In the current year, Perum BULOG has applied a number of amendments/improvements to SFAS that are relevant to its operations and effective for accounting period beginning on or after January 1, 2023. The adoption of these revised SFAS does not result in changes to Perum BULOG accounting policies and has no material effect on the amounts reported for the current or prior years, namely:

1. SFAS 1 (Amendment), "Presentation of Financial Statements": Disclosure of Accounting Policies
2. SFAS 25 (Amendment), "Accounting Policies, Changes in Accounting Estimates and Errors": Definition of Accounting Estimates
3. SFAS 46 (Amendment), "Income Taxes": Deferred Tax related to Assets and Liabilities arising from a Single Transaction
4. SFAS 46 (Amendment), "Income Taxes": International Tax Reform Pillar Two Model Rules

Tingkat Kesehatan Perusahaan

Organizational Health Index

Perum BULOG memiliki pengukuran Tingkat Kesehatan Perusahaan sesuai Peraturan Menteri BUMN Nomor PER-2/MBU/03/2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan BUMN. Penilaian tingkat kesehatan Perum BULOG akhir tahun 2023 dilakukan oleh perusahaan pemeringkat nasional berdasarkan kinerja laporan keuangan audit konsolidasi.

Merujuk kepada nomor kontrak PJ-395/DK300/KU.14.03/04/2024 tanggal 2 April 2024 tentang Perjanjian Pekerjaan Jasa Pemeringkatan atas Perusahaan terhadap Perusahaan Umum (Perum) BULOG dengan PT Pemeringkat Efek Indonesia (PEFINDO), Perum) BULOG menunjuk dan menetapkan PT Pemeringkat Efek Indonesia (PEFINDO) sebagai lembaga yang ditugaskan untuk melakukan penilaian terhadap tingkat kesehatan perusahaan tahun 2023.

Sesuai dengan hasil rapat yang diadakan pada hari Rabu, 8 Mei 2024, Panitia Pemeringkat PT PEFINDO memutuskan peringkat: idAAA/Stable (Triple A; Stable Outlook) terhadap Perusahaan Umum (Perum) BULOG untuk periode 8 Mei 2024 sampai dengan 1 Mei 2025. Peringkat tersebut diberikan berdasarkan data dan informasi dari Perusahaan serta Laporan Keuangan Audit per 31 Desember 2023. Obligor berperingkat idAAA merupakan peringkat tertinggi yang diberikan oleh PEFINDO. Kemampuan obligor untuk memenuhi komitmen keuangan jangka panjangnya, relatif terhadap obligor Indonesia lainnya, adalah superior."

Perum BULOG measures the Organizational Health Index according to the Minister of SOEs Decree No. PER-2/MBU/03/2023 regarding Guidelines on Governance and Significant Corporate Activities of State-Owned Enterprises. The assessment of the Organizational Health Index of Perum BULOG at the end of 2023 was administered by a national rating company based on the performance of the consolidated audit financial statements.

Referring to the contract No. PJ-395/DK300/KU.14.03/04/2024 dated April 2, 2024 concerning the Company Rating Service Work Agreement for the Public Corporation (Perum) BULOG with PT Pemeringkat Efek Indonesia (PEFINDO), Perum) BULOG appointed and determined PT Pemeringkat Efek Indonesia (PEFINDO) as the institution to assess the company's health index in 2023.

Based on the meeting on Wednesday, May 8, 2024, the Rating Committee of PT PEFINDO rated Public Corporation (Perum) BULOG idAAA/Stable (Triple A; Stable Outlook) for the period May 8, 2024 to May 1, 2025. The rating was based on the company data and information and the Audited Financial Statements as of December 31, 2023. The idAAA rate is the highest rate an obligor can get from PEFINDO. The obligor's ability to meet its long-term financial commitments, compared with other Indonesian obligors, is superior."





**Tata Kelola
Perusahaan
yang Baik**
*Good Corporate
Governance*

Perkembangan Penerapan Tata Kelola Perusahaan yang Baik di Lingkup Perum BULOG

Development of Good Corporate Governance Implementation in Perum BULOG

PRINSIP-PRINSIP DAN KOMITMEN PENERAPAN PRINSIP TATA KELOLA PERUSAHAAN YANG BAIK

PRINCIPLES AND COMMITMENT TO IMPLEMENT GOOD CORPORATE GOVERNANCE



Implementasi GCG Perum BULOG berlandaskan prinsip-prinsip yang mengacu pada Peraturan Menteri BUMN Nomor PER-02/MBU/03/2023 perihal Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara yang umum dikenal dengan sebutan "TARIF", yaitu transparansi (*transparency*), akuntabilitas (*accountability*), pertanggungjawaban (*responsibility*), kemandirian (*independency*) serta kewajaran dan kesetaraan (*fairness*). Penjelasan dan komitmen penerapan Perum BULOG terhadap masing-masing prinsip adalah sebagai berikut.

The implementation of GCG refers to the principles in Minister of State-owned Enterprises Regulation No. PER-02/MBU/03/2023 concerning Guidelines on Corporate Governance and Significant Corporate Activities of State-Owned Enterprises, commonly known as "TARIF", namely transparency, accountability, responsibility, independence, and fairness. The explanation of and implementation commitment towards each principle in Perum BULOG is as follows.

Transparansi | *Transparency*

Penjelasan

Keterbukaan dalam melaksanakan proses pengambilan keputusan dan keterbukaan mengemukakan informasi materiil dan relevan mengenai perusahaan.

Description

Transparency in the decision-making process and disclosures of material and relevant information about the company.

Komitmen Penerapan di Lingkup Perum BULOG

Perum BULOG memastikan bahwa semua hal yang material tentang Perusahaan diungkapkan secara akurat dan tepat waktu, termasuk posisi dan kinerja keuangan. Laporan Manajemen Triwulanan dan Tahunan kepada Pemilik Modal, Pelaksanaan Rapat Direksi dan Rapat Gabungan Direksi dan Dewan Pengawas, serta Rapat Dengar Pendapat (RDP) dengan DPR dan/atau Kementerian Teknis merupakan pengejawantahan dari Komitmen Transparansi Perusahaan.

Commitment of Implementation in Perum BULOG

Perum BULOG ensures that all material matters about the company are disclosed accurately and promptly, including the financial position and performance. Quarterly and Annual Management Reports to the Shareholder, the Board of Directors Meetings, Joint Meetings of the Board of Directors and the Board of Commissioners, and Hearings (RDP) with the House of Representatives and/or Technical Ministries are the embodiments of the company's transparency commitment.

Akuntabilitas | *Accountability*

Penjelasan

Kejelasan fungsi, pelaksanaan, dan pertanggungjawaban Organ sehingga pengelolaan perusahaan terlaksana secara efektif.

Description

Clarity on functions, implementation, and accountability of the Company Bodies to ensure effective management

Komitmen Penerapan di Lingkup Perum BULOG

Perum BULOG memastikan bahwa Perusahaan memiliki rencana strategis untuk melaksanakan visi dan misi Perusahaan dalam bentuk RJPP dan RKAP, serta pengelolaan manajemen kinerja Direksi, Dewan Pengawas, dan KPI karyawan.

Commitment of Implementation in Perum BULOG

Perum BULOG ensures that the company has a strategic plan to implement the company's vision and mission in the Company's Long-term Plan and WPB, and the performance management of the Board of Directors, the Board of Commissioners, and employees' KPI.



Pertanggungjawaban | Responsibility

Penjelasan

Kesesuaian di dalam pengelolaan perusahaan terhadap peraturan perundang-undangan dan prinsip-prinsip korporasi yang sehat.

Komitmen Penerapan di Lingkup Perum BULOG

Perum BULOG menerapkan kode etik Perusahaan dalam Panduan Perilaku (*Code of Conduct*), serta mengelola kegiatan Tanggung Jawab Sosial dan Lingkungan untuk berpartisipasi dalam menciptakan hubungan yang harmonis kepada para pemangku kepentingan dan memastikan keberlanjutan usaha Perusahaan.

Description

Alignment of the company's management with the statutory regulations and healthy corporate principles

Commitment of Implementation in Perum BULOG

Perum BULOG implements the company's code of ethics in the Code of Conduct and manages Corporate Social Responsibility programs to participate in creating harmonious relationships with stakeholders and ensuring the sustainability of the company's business.

Kemandirian | Independence

Penjelasan

Suatu keadaan di mana perusahaan dikelola secara profesional tanpa benturan kepentingan dan pengaruh/tekanan dari pihak manapun yang tidak sesuai dengan peraturan perundang-undangan dan prinsip-prinsip korporasi yang sehat.

Komitmen Penerapan di Lingkup Perum BULOG

Perum BULOG menerapkan *Board Manual* bagi Direksi dan Dewan Pengawas beserta Organ pendukungnya sebagai pedoman tentang tata kerja, hubungan, dan komunikasi Organ Perusahaan yang mendukung pelaksanaan fungsi, tugas, dan wewenang Direksi dan Dewan Pengawas sesuai Anggaran Dasar yang tercantum dalam Peraturan Pemerintah No. 13 tahun 2016.

Description

A condition where a company is managed professionally without conflict of interest and influence/pressure from any party that is inconsistent with the statutory regulations and healthy corporation principles

Commitment of Implementation in Perum BULOG

Perum BULOG implements the Board Manual for the Board of Directors and the Board of Commissioners and their supporting bodies as a guideline on the work procedures, relationships, and communication of the Company's Bodies that support the implementation of the functions, duties, and authorities of the Board of Directors and the Board of Commissioners by the Articles of Association in Government Regulation No. 13 of 2016.

Kewajaran dan Kesetaraan | Fairness

Penjelasan

Keadilan dan kesetaraan dalam memenuhi hak-hak Pemangku Kepentingan (*Stakeholders*) yang timbul berdasarkan perjanjian dan peraturan perundang-undangan.

Komitmen Penerapan di Lingkup Perum BULOG

Perum BULOG melaksanakan pemberlakuan kesempatan kerja yang adil kepada seluruh karyawannya, termasuk larangan terhadap segala bentuk diskriminasi dan disorientasi, serta menetapkan mekanisme pengadaan barang dan jasa dengan memperhatikan pemerataan kesempatan berusaha dengan prinsip-prinsip efisien, efektif, adil, transparan, dan akuntabel.

Description

Justice and equality in fulfilling the arising rights of Stakeholders based on agreements and statutory regulations

Commitment of Implementation in Perum BULOG

Perum BULOG implements fair employment opportunities, including the prohibition against all forms of discrimination and disorientation, for all of its employees and establishes a mechanism for goods and services procurement that pays attention to equal distribution of business opportunities with the principles of efficiency, effectiveness, fairness, transparency, and accountability.

STRUKTUR DAN MEKANISME TATA KELOLA

Struktur Tata Kelola merupakan organ atau perangkat yang dimiliki oleh Perusahaan, baik organ atau perangkat yang dibentuk karena kepatuhan terhadap peraturan dan perundang-undangan yang berlaku, maupun organ atau perangkat yang dibentuk karena kebutuhan internal dalam rangka meningkatkan penerapan GCG. Sesuai Peraturan

CORPORATE GOVERNANCE STRUCTURE AND MECHANISM

Corporate Governance Structures are the company's bodies or tools established due to its compliance with applicable laws and regulations or internal need to increase GCG implementation. According to the Minister of State-owned Enterprises Regulation No. PER-09/MBU/2012 concerning amendments to the Minister of State-owned Enterprises

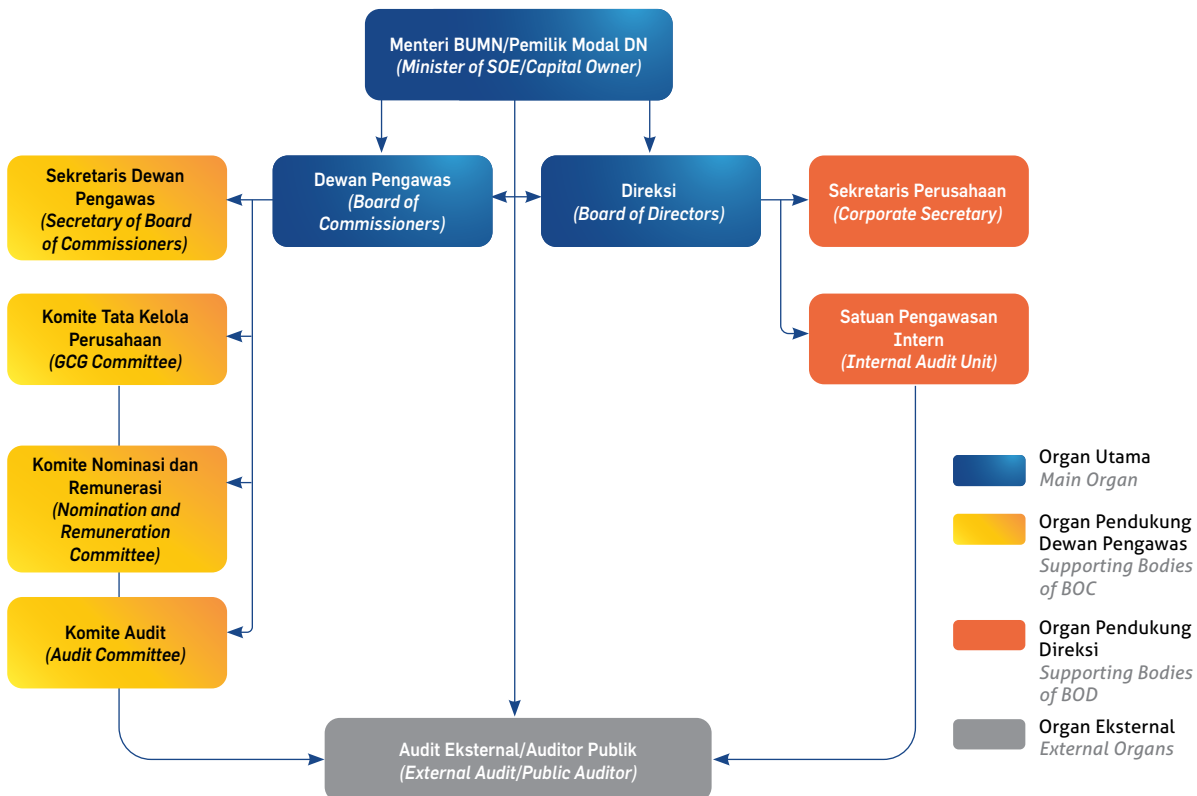
Menteri BUMN No. PER-09/MBU/2012 tentang perubahan atas Peraturan Menteri BUMN No. PER-01/ MBU/2011 tanggal 1 Agustus 2011 tentang Penetapan GCG pada BUMN, infrastruktur keorganisasian sebuah Perusahaan Umum (Perum) mencakup kepentingan pemilik modal, yaitu Pemerintah Republik Indonesia yang diwakilkan oleh Kementerian BUMN yang dituangkan melalui Rapat Pembahasan Bersama (RPB); Direksi dengan tugasnya mengelola; serta Dewan Pengawas yang berfungsi melakukan pengawasan. Sistem kepengurusan Perum menganut model 2 (dua) badan atau *two tier system*, yaitu Dewan Pengawas dan Direksi dengan kewenangan dan tanggung jawab yang jelas sesuai fungsinya masing-masing sebagaimana diamanatkan dalam peraturan dan perundang-undangan serta Anggaran Dasar.

Sejak berubahnya status BULOG dari LPND menjadi Perum pada tahun 2003, Perusahaan telah mengembangkan struktur dan sistem tata kelola perusahaan. Perum BULOG memiliki tiga organ utama mencakup Menteri BUMN/ Pemilik Modal dan RPB, Dewan Pengawas dan Direksi. Dewan Pengawas dan Direksi memiliki tanggung jawab untuk memelihara kesinambungan usaha Perum BULOG dalam jangka panjang. Oleh karena itu, Dewan Pengawas dan Direksi harus memiliki kesamaan persepsi terhadap visi, misi, dan nilai-nilai Perum BULOG. Struktur Tata Kelola juga mengikutsertakan beberapa aspek penting yang berperan untuk mendukung penguatan kontrol atas pengelolaan Perum BULOG, sebagaimana terlihat di bawah ini.

Regulation No. PER-01/MBU/2011, dated August 1, 2011, concerning the Stipulation of GCG in SOEs, the organizational infrastructure of a Public Corporation (Perum) involves the interests of the shareholder, namely the Government of the Republic of Indonesia represented by the Ministry of SOEs as outlined in the Shareholder Meeting; The Board of Directors with its management duty; and the Board of Commissioners with its supervision duty. The management system of Perum adheres to a two-tier system, namely the Board of Commissioners and the Board of Directors, with clear authorities and responsibilities according to their respective functions as mandated in the statutory regulations and the Articles of Association.

Since BULOG's status changed from a Non-Departmental Government Institution to a Perum in 2003, the company has developed a corporate governance structure and system. Perum BULOG has three main bodies, the Minister of SOEs/Shareholder and Shareholder Meeting, the Board of Commissioners, and the Board of Directors. The Board of Commissioners and the Board of Directors are responsible for maintaining the long-term business continuity of Perum BULOG. Therefore, the Board of Commissioners and the Board of Directors must have the same perception of the vision, mission, and values of Perum BULOG. The Governance Structure also includes several important aspects that significantly support the enforcement of control over the management of Perum BULOG, as seen below.

STRUKTUR TATA KELOLA PERUM BULOG
PERUM BULOG CORPORATE GOVERNANCE STRUCTURE



Agar Struktur Tata Kelola di atas dapat berjalan dengan baik dan memiliki batasan tanggung jawab masing-masing, diperlukan Mekanisme Tata Kelola berupa perangkat kebijakan atau *soft structure* seperti peraturan dan perundang-undangan seperti yang telah dijelaskan sebelumnya, serta serangkaian aturan internal, yang diharapkan dapat menciptakan lingkungan organisasi perusahaan berbasis pengelolaan yang akuntabel. Perum BULOG menetapkan beberapa kebijakan antara lain Pedoman Tata Kelola Perusahaan, Pedoman Panduan Perilaku, Prosedur, Instruksi Kerja dan kebijakan-kebijakan lainnya untuk mendukung penerapan tata kelola secara berkesinambungan dan konsisten. Secara berkala berbagai kebijakan tersebut dimutakhirkan agar selaras dengan perkembangan Perum BULOG serta perubahan berbagai bentuk peraturan perundang-undangan yang berlaku.

To ensure the above Governance Structure works well and has clear respective responsibilities, a Governance Mechanism is needed in the form of policy tools or soft structures, such as statutory regulations as described previously and a series of internal rules, which are expected to create an accountable corporate organizational environment. Perum BULOG establishes several policies including Guidelines on Public Corporate Governance, Code of Conduct Guidelines, Procedures, Work Instructions, and other policies to support the implementation of sustainable and consistent governance. These policies are periodically updated to be in line with the development of Perum BULOG and changes in various forms of applicable laws and regulations.

Perangkat Kebijakan Tata Kelola Perusahaan Corporate Governance Policy Tools

Perangkat Kebijakan Policy Tools	Pengesahan dan/atau Pembaruan Endorsement and/or Update
Peraturan BUMN <i>SOE Regulation</i>	Peraturan Menteri BUMN Nomor PER-02/MBU/03/2023 perihal Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara <i>Minister of State-Owned Enterprises Regulation No. PER-02/MBU/03/2023 concerning Guidelines for Corporate Governance and Significant Corporate Activities of State-Owned Enterprises</i>
Anggaran Dasar Perusahaan <i>Company Articles of Association</i>	Peraturan Pemerintah No. 13 Tahun 2016 tentang Perusahaan Umum (Perum) BULOG <i>Government Regulation No. 13 of 2016 concerning Public Corporation (Perum) BULOG</i>
Panduan Perilaku (<i>Code of Conduct</i>) <i>Code of Conduct</i>	Peraturan Bersama antara Direksi dan Dewan Pengawas Perum BULOG Nomor: PD-02/ DU000/01/2021 dan KEP-01/DW000/01/2020 tanggal 27 Januari 2021 <i>Joint Regulation between the Board of Directors and the Board of Commissioners of Perum BULOG No. PD-02/DU000/01/2021 and KEP-01/DW000/01/2020, dated January 27, 2021</i>
Pedoman tentang Tata Kerja, Hubungan dan Komunikasi Direksi dan Dewan Pengawas (<i>Board Manual</i>) <i>Board Manual</i>	Pengesahan tahun 2021 <i>Ratified in 2021</i>
Pengelolaan Laporan Harta Kekayaan Penyelenggara Negara (LHKPN) <i>Management of Asset Declaration for Public Officials (LHKPN)</i>	Peraturan Direksi No. PD-09/DU100/05/2021 tanggal 6 Mei 2021 tentang Pengelolaan Laporan Harta Kekayaan Penyelenggara Negara bagi Pejabat di Perusahaan Umum (Perum) BULOG <i>Board of Directors Regulation No. PD-09/DU100/05/2021 dated May 6, 2021, concerning Management of Asset Declaration for Public Officials in Public Corporation (Perum) BULOG</i>
Pengendalian Gratifikasi <i>Gratification Control</i>	Peraturan Direksi No. PD-09/DS300/11/2014 tentang Pengendalian Gratifikasi Perum BULOG sebagaimana diubah dengan Peraturan Direksi No. PD-15/DS000/08/2016 tanggal 24 Mei 2016 <i>Board of Directors Regulation No. PD-09/DS300/11/2014 concerning Gratification Control of Perum BULOG as amended by the Board of Directors Regulation No. PD-15/DS000/08/2016, dated May 24, 2016</i>
Penanganan Benturan Kepentingan <i>Conflict of Interest Management</i>	Peraturan Direksi No. PD-21/DS300/09/2015 tanggal 11 September 2015 tentang Penanganan Benturan Kepentingan <i>Board of Directors Regulation No. PD-21/DS300/09/2015, dated September 11, 2015, concerning Handling of Conflicts of Interest</i>
Pedoman Pelaksanaan <i>Whistleblowing System (WBS)</i> <i>Whistleblowing System Guidelines</i>	Peraturan Bersama Direksi dan Dewan Pengawas No. PD-17/DU000/11/2018 dan KEP-05/DW000/11/2018 sebagaimana diubah dengan Peraturan Bersama Direksi dan Dewan Pengawas No. PD-27/DU000/12/2021 dan KEP-09/DW000/12/2021 <i>Joint Regulation of the Board of Directors and the Board of Commissioners No. PD-17/ DU000/11/2018 and KEP-05/DW000/11/2018 as amended by the Joint Regulation of the Board of Directors and the Board of Commissioners No. PD-27/DU000/12/2021 and KEP09/DW000/12/2021</i>
Penerapan Praktik Manajemen Risiko Terintegrasi (<i>Enterprises Risk Management</i>) <i>Integrated Risk Management (Enterprise Risk Management)</i>	Peraturan Direksi No. PD-09/DB000/06/2022 tanggal 30 Juni 2022 <i>Board of Directors Regulation No. PD-09/DB000/06/2022 dated June 30, 2022</i>



Perangkat Kebijakan <i>Policy Tools</i>	Pengesahan dan/atau Pembaruan <i>Endorsement and/or Update</i>
Matriks Kriteria Pengukuran Risiko (<i>Risk Assessment Criteria Matrix</i>), Kriteria Risiko (<i>Risk Appetite</i>) dan Toleransi Risiko (<i>Risk Tolerance</i>) <i>Risk Assessment Criteria Matrix, Risk Appetite and Risk Tolerance</i>	Keputusan Direksi No. KD-43/DU301/02/2018 tanggal 15 Februari 2018 <i>Decree of the Board of Directors No. KD-43/DU301/02/2018 dated February 15, 2018</i>
Piagam Komite Audit <i>Audit Committee Charter</i>	Pedoman Pelaksanaan Kerja Komite Audit Tahun 2023 yang ditandatangani oleh Ketua Dewan Pengawas dan Ketua Komite Audit pada Agustus 2023 <i>Guidelines on the 2023 Audit Committee signed by President Commissioners and the Head of Audit Committee in August 2023</i>
Piagam Komite Pemantau Risiko dan Tata Kelola <i>Risk Monitoring and Governance Committee Charter</i>	Pedoman Pelaksanaan Kerja Komite Pemantau Risiko dan Tata Kelola Tahun 2023 yang ditandatangani oleh Ketua Dewan Pengawas serta Ketua Komite Pemantau Risiko dan Tata Kelola pada Agustus 2023 <i>Guidelines on the Implementation of the Risk Monitoring and Governance Committee in 2023, signed by President Commissioners and the Head of Risk Monitoring and Governance Committee in August 2023</i>
Piagam Komite Nominasi dan Remunerasi <i>Nomination and Remuneration Committee Charter</i>	Pedoman Pelaksanaan Kerja Komite Nominasi dan Remunerasi Tahun 2023 yang ditandatangani oleh Ketua Dewan Pengawas dan Ketua Komite Nominasi dan Remunerasi pada Agustus 2023 <i>Guidelines on the Implementation of the Nomination and Remuneration Committee in 2023, signed by the President Commissioners and the Head of Nomination and Remuneration Committee in August 2023</i>
Pedoman Umum Pelaksanaan Penugasan Satuan Pengawasan <i>Internal Audit Framework</i>	Peraturan Direksi No. PD-31/DU400/08/2016 tentang Pedoman Umum Pelaksanaan Penugasan Satuan Pengawasan Intern (SPI) sebagaimana diubah dengan Peraturan Direksi No. PD-11/DU500/03/2018 tanggal 5 Maret 2018 <i>Board of Directors Regulation No. PD-31/DU400/08/2016 concerning the Internal Audit (IA) Framework as amended by the Board of Directors Regulation No. PD-11/DU500/03/2018 dated March 5, 2018</i>
Kode Etik Auditor Satuan Pengawasan Intern <i>Internal Auditor's Code of Ethics</i>	Peraturan Direksi No. PD-41/DU400/10/2016 tanggal 27 Oktober 2016 tentang Kode Etik Auditor Satuan Pengawasan Intern Perum BULOG <i>Board of Directors Regulation No. PD-41/DU400/10/2016, dated October 27, 2016, regarding the Internal Auditor's Code of Ethics of Perum BULOG</i>
Piagam Pemeriksaan Intern (Internal Audit Charter) Satuan Pengawas Intern <i>Internal Audit Charter</i>	Peraturan Direksi No. PD-19/DU500/10/2019 tanggal 15 Oktober 2019 tentang Piagam Pemeriksaan Intern (Internal Audit Charter) Perum BULOG <i>Board of Directors Regulation No. PD-19/DU500/10/2019, dated October 15, 2019 regarding the Internal Audit Charter of Perum BULOG</i>
Audit Internal Berbasis Risiko <i>Risk-based Internal Audit</i>	Peraturan Direksi No. PD-28/DU500/12/2017 tanggal 15 Desember 2017 tentang Audit Internal Berbasis Risiko <i>Board of Directors Regulation No. PD-28/DU500/12/2017, dated December 15, 2017 concerning Risk-based Internal Audit</i>
Pedoman Penerapan Sistem Manajemen Anti Penyuapan (SMAP) <i>Guidelines on Anti-Bribery Management System (SMAP)</i>	Peraturan Direksi No. PD-10/DU000/04/2020 tanggal 23 April 2020 tentang Pedoman Penerapan Sistem Manajemen Anti Penyuapan (SMAP) <i>Board of Directors Regulation No. PD-10/DU000/04/2020, dated April 23, 2020 regarding Guidelines on Anti-Bribery Management System</i>
Matriks Kriteria Pengukuran Risiko Penyuapan (<i>Risk Assessment Criteria Matrix</i>) Sistem Manajemen Anti Penyuapan <i>Risk Assessment Criteria Matrix in the Anti-Bribery Management System</i>	Keputusan Direksi Perusahaan Umum (Perum) BULOG Nomor : KD-329/DU000/10/2020 tentang Matriks Kriteria Pengukuran Risiko Penyuapan (<i>Risk Assessment Criteria Matrix</i>) Sistem Manajemen Anti Penyuapan <i>Decree of the Board of Directors of Public Corporation (Perum) BULOG No: KD-329/ DU000/10/2020 on the Risk Assessment Criteria Matrix in the Anti-Bribery Management System</i>



HASIL TATA KELOLA: PENILAIAN, EVALUASI, PEMANTAUAN, DAN PENINGKATAN PENERAPAN TATA KELOLA PERUSAHAAN YANG BAIK

Metode Assessment

Perum BULOG senantiasa melaksanakan asesmen atau penilaian atas penerapan GCG sebagai bentuk nyata komitmen Perusahaan menjalankan prinsip-prinsip GCG. Asesmen dijalankan melalui 2 metode, yaitu

1. *Independent Assessment*, merupakan asesmen penerapan GCG yang dilakukan oleh *assessor* independen melalui proses pengadaan barang dan jasa, atau dapat menggunakan jasa Instansi Pemerintah yang berkompeten di bidang GCG.
2. *Self Assessment*, merupakan evaluasi yang dilakukan oleh pihak internal perusahaan sebagai program untuk mendeskripsikan tindak lanjut pelaksanaan dan penerapan GCG perusahaan setelah penilaian *assessor* independen sebagaimana dimaksud dalam poin (1), yang pelaksanaannya dapat didiskusikan dengan atau meminta bantuan (asistensi) penilai independen, atau menggunakan jasa instansi pemerintah yang berkompeten di bidang GCG.

Kedua metode tersebut dilaksanakan secara bergantian setiap tahun. Pada tahun 2022, asesmen GCG untuk tahun buku 2021 telah dilakukan dengan menggunakan metode *Self Assessment*, sehingga asesmen GCG untuk tahun buku 2022 dilakukan menggunakan metode *independent assesment*.

Sebagai dasar pelaksanaan penilaian/evaluasi atas penerapan GCG, Perum BULOG mengacu pada Peraturan Menteri Negara BUMN No. PER-02/MBU/03/2023 tanggal 3 Maret 2023 tentang Penerapan Tata Kelola Perusahaan yang Baik (*Good Corporate Governance*) pada Badan Usaha Milik Negara dan Surat Sekretaris Kementerian BUMN No. SK-16/S.MBU/2012 tanggal 6 Juni 2012 tentang Indikator/Parameter Penilaian dan Evaluasi atas Penerapan Tata Kelola Perusahaan yang Baik (*Good Corporate Governance*) pada Badan Usaha Milik Negara (BUMN).

Metode penilaian dan evaluasi ini dilakukan dengan menggunakan alat ukur yang terdiri dari 6 (enam) aspek dengan bobot yang telah ditentukan sebagaimana diatur dalam Surat Sekretaris Kementerian BUMN No. SK-16/S.MBU/2012. Berdasarkan peraturan tersebut, terdapat 6 (enam) aspek, 43 indikator, dan 153 parameter penilaian.

GOVERNANCE RESULTS: ASSESSMENT, EVALUATION, MONITORING, AND IMPROVEMENT OF GOOD CORPORATE GOVERNANCE

Assessment Method

Perum BULOG continuously administers an assessment of its GCG implementation. The assessments are administered in two (2) models.

1. *Independent Assessment is an assessment of GCG implementation conducted by an independent assessor through goods and services procurement or a Government Agency with service expertise in GCG.*
2. *Self Assessment is an internal assessment within the company as a program after the assessment of an independent assessor as referred to in point (1) to describe the follow-up to the implementation of the company's GCG. The implementation of the assessment can be discussed with or receive assistance from an independent assessor, or services from a competent government agency in GCG.*

These two methods are implemented alternately every year. In 2022, the GCG assessment for the Fiscal Year 2021 was carried out using the Self Assessment method, so that the GCG assessment for the Fiscal Year 2022 was carried out using the independent assessment method.

The basis for the assessment/evaluation of GCG implementation refers to the Minister of State-owned Enterprises Regulation No. PER-02/MBU/03/2023 dated March 3, 2023 concerning Good Corporate Governance in State-Owned Enterprises and the Letter of the Secretary of the Ministry of SOEs No. SK-16/S.MBU/2012, dated June 6, 2012, concerning Indicators/Parameters for Assessment and Evaluation of Good Corporate Governance Implementation in State-owned Enterprises (SOEs).

The assessment and evaluation are administered using a rubric covering six (6) aspects with a predetermined weight as stipulated in the Letter of the Secretary of the Ministry of SOEs No. SK-16/S.MBU/2012. Based on the regulation, there are six (6) aspects, 43 indicators, and 153 assessment parameters.

6 Aspek Asesmen GCG berdasarkan Surat Sekretaris Kementerian BUMN No. SK-16/S.MBU/2012 Six Aspects of GCG Assessment referring to Letter of the Secretary of the Ministry of SOEs No. SK-16/S.MBU/2012



Hasil Asesmen Penerapan GCG Tahun Buku 2022: Hasil, Rekomendasi dan Tindak Lanjutnya Hingga Akhir Tahun 2023 The Assessment Results of GCG Implementation for Fiscal Year 2022: Results, Recommendations, and Follow-up by the End of 2023

Jenis Penilaian <i>Type of Assessment</i>	External Assessment
Assessor <i>Assessor</i>	PT. Kharisma Integrasi Manajemen (KIM Consult)
Metode Penilaian <i>Assessment Method</i>	Indikator/Parameter Penilaian atas Penerapan GCG SK-16/S.MBU/2012 Assessment Indicators/ <i>Parameters on the Implementation of GCG SK16/S.MBU/2012</i>
Tahun Buku Penerapan <i>Implementation Year</i>	1 Januari - 31 Desember 2022 <i>January 1–December 31, 2022</i>
Waktu Terbit Laporan <i>Report Publish Date</i>	16 Oktober 2023 <i>October 16, 2023</i>

Hasil akhir skor assessment penerapan GCG di Perum BULOG tahun buku 2022 adalah 92,47 atau meningkat 1,39 poin dari tahun sebelumnya sebesar 91,08, dengan metode External Assessment yang dilaksanakan oleh tim penilai independen. Hal ini menunjukkan bahwa penerapan GCG di Perum BULOG masih tetap berada pada kualifikasi SANGAT BAIK.

The score of GCG implementation in 2022 with the External Assessment Method administered by an independent assessor team was 92.47, which increased by 1.39 points from 91.08 the previous year. The score indicated that the implementation of GCG in Perum Bulog remained in the "Very Good" category.

Aspek <i>Aspects</i>	Bobot <i>Weight</i>	Skor <i>Score</i>	Persentase <i>Percentage</i>	Predikat <i>Predicate</i>
Komitmen Terhadap Penerapan Tata Kelola Perusahaan yang Baik Secara Berkelanjutan <i>Commitment to Sustainable Good Corporate Governance</i>	7,00	6,7	95,65	Sangat Baik <i>Very Good</i>
Pemegang Saham dan RUPS/Pemilik Modal <i>Shareholder and GMS/Capital Owner</i>	9,00	8,58	95,35	Sangat Baik <i>Very Good</i>
Dewan Komisaris/Dewan Pengawas <i>Board of Commissioners/Supervisory Board</i>	35,00	34,53	98,65	Sangat Baik <i>Very Good</i>
Direksi <i>Board of Directors</i>	35,00	34,29	97,97	Sangat Baik <i>Very Good</i>
Pengungkapan Informasi dan Transparansi <i>Information Disclosure and Transparency</i>	9,00	8,27	93,05	Sangat Baik <i>Very Good</i>
Aspek Lainnya <i>Other aspects</i>	5,00	-	-	-
Skor Keseluruhan <i>Total Score</i>	100,00	92,47	92,47	Sangat Baik <i>Very Good</i>

Berdasarkan hasil asesmen tersebut, terdapat hal-hal yang memerlukan penanganan segera dari rekomendasi yang menjadi area perbaikan penerapan GCG Perum BULOG. Terhadap rekomendasi tersebut, Perum BULOG telah melakukan tindak lanjut hingga akhir tahun 2023, dengan penjelasan sebagai berikut:

Based on the assessment, recommendations in the Improvement Area of the GCG implementation of Perum BULOG required immediate handling. Regarding these recommendations, Perum BULOG followed up by the end of 2023, with the following explanation.

No	Rekomendasi Assessment Penerapan GCG Tahun Buku 2022 <i>Recommendation of GCG Implementation Assessment in Fiscal Year 2022</i>	Tindak Lanjut per 31 Desember 2023 <i>Follow up as of December 31, 2023</i>	
		Status Status	Bentuk Tindak Lanjut <i>Follow ups</i>
1.	Dokumentasi yang berkaitan dengan kegiatan diseminasi tentang Pengendalian Gratifikasi kepada <i>stakeholder</i> perusahaan agar dapat dilaksanakan secara tertib, terutama yang berkaitan dengan diseminasi ke <i>stakeholder</i> eksternal, seperti Mitra Pengadaan/Vendor, Dinas, dan Kementerian/Lembaga (K/L) terkait. <i>Documentation related to dissemination activities on Gratification Control to company stakeholders so that it can be implemented in an orderly manner, especially those related to external stakeholders, such as Procurement Partners/Vendors, Services, and related Ministries/Institutions.</i>	✓	Telah dilakukan sosialisasi. <i>Been socialized.</i>
2.	Penyusunan sistem/mekanisme yang menjadi draft pendukung pengendalian gratifikasi yang sedang ditinjau untuk disempurnakan agar segera difinalisasi dan disahkan oleh Direksi, sehingga dapat diberlakukan di lingkungan Perusahaan, dan disosialisasikan kepada <i>stakeholder</i> Perusahaan. <i>Preparation of a system/mechanism as a supporting draft for gratification control that is currently being reviewed for improvement so that it can be finalized and approved by the Board of Directors for implementation in the company and socialization to the company's stakeholders.</i>	✗	Sedang dilakukan finalisasi drafting pembaharuan Peraturan Direksi perihal Pengendalian Gratifikasi. <i>Finalization of the updated draft of the Board of Directors Regulation regarding Gratification Control.</i>
3.	Pemilik Modal perlu mengevaluasi jumlah/komposisi Dewan Pengawas yang melebihi daripada jumlah/komposisi Direksi. <i>The Capital Owner needs to evaluate the number/composition of the Board of Commissioners which exceeds the number/composition of the Board of Directors.</i>	✗	Belum terdapat tanggapan/arahan/reviu dari Pemilik Modal atas jumlah Anggota Dewan Pengawas yang melebihi jumlah Direksi di Perum BULOG. <i>Waiting for responses/directions/reviews from the Capital Owner regarding the number of the Board of Commissioners exceeding the number of Directors at Perum BULOG.</i>
4.	Pemilik Modal agar memberikan pengesahan/persetujuan terhadap rancangan RJPP atau Revisi RJPP. <i>Capital Owner's approval/consent to the LTP draft or Revised LTP.</i>	✗	Perum BULOG telah menyampaikan permohonan persetujuan RJP Perum BULOG Tahun 2020-2024 kepada Kementerian BUMN bersama dengan penyampaian RJP pada tanggal 30 November 2020 melalui Surat Direktur Utama Nomor B-1203/II/DU1014/PR.01.01/11/2020, akan tetapi belum ada pengesahan/persetujuan oleh Pemilik Modal. <i>Perum BULOG submitted a request for approval of Perum BULOG's 2020-2024 LTP to the Ministry of SOEs along with the LTP submission on November 30, 2020, through the President Director's Letter No. B-1203/II/DU1014/PR.01.01/11/2020. Waiting for ratification/approval from the Capital Owner.</i>
5.	Pengesahan/persetujuan rancangan RJPP atau Revisi RJPP oleh Pemilik Modal agar dilaksanakan tepat waktu. <i>Capital Owner's ratification/approval of the LTP draft or Revised LTP on time implementation.</i>	✗	Unit Kerja Pusat Perencanaan Strategis dan Manajemen Risiko kembali melakukan Permohonan Persetujuan RJP Tahun 2020-2024 kepada Kementerian BUMN pada tanggal 21 Mei 2021 melalui Surat Direktur Utama Nomor B-685/II/DU000/PR.01;01/05/2021. Dalam Surat tersebut menjelaskan bahwa dalam Kepmen BUMN Nomor KEP-102/MBU/2002 tentang Penyusunan Rencana Jangka Panjang Badan Usaha Milik Negara pada Pasal 6 Ayat (5) menyatakan bahwa Pengesahan RJP ditetapkan selambat-lambatnya dalam waktu 60 (enam puluh) hari setelah diterimanya Rancangan RJP secara lengkap, dan dijelaskan pada Pasal 6 Ayat (6) bahwa jika dalam waktu yang dimaksud pada Ayat (5) Rancangan RJP belum disahkan, maka Rancangan RJP tersebut telah mendapat persetujuan. Namun, untuk surat resmi dari Pemilik Modal perihal pengesahan/persetujuan RJPP masih belum ada.



No	Rekomendasi Assessment Penerapan GCG Tahun Buku 2022 <i>Recommendation of GCG Implementation Assessment in Fiscal Year 2022</i>	Tindak Lanjut per 31 Desember 2023 <i>Follow up as of December 31, 2023</i>	
		Status Status	Bentuk Tindak Lanjut <i>Follow ups</i>
			<p>The Strategic Planning and Risk Management Center Work Unit resubmitted a Request for Approval of the 2020-2024 LTP to the Ministry of SOEs on May 21, 2021 through the President Director's Letter No. B-685/II/DU000/PR.01;01/05/2021. The letter explains that in the Minister of State-Owned Enterprises Decree No. KEP-102/MBU/2002 concerning the Preparation of Long-Term Plans for State-Owned Enterprises in Article 6 Paragraph (5) states that the Approval of the LTP is determined no later than 60 (sixty) days after the complete LTP Draft is received and in Article 6 Paragraph (6) that if within the time referred to in Paragraph (5) the LTP has not been approved, then the LTP Draft is automatically approved. However, there is still no official letter from the Capital Owner regarding the LTP approval.</p>
6.	<p>Penilaian kinerja Dewan Pengawas oleh Pemilik Modal agar dituangkan dalam Keputusan Menteri. <i>The Board of Commissioners' performance assessment from the Capital Owner must be stated in a Ministerial Decree</i></p>	✘	<p>Belum terdapat Keputusan Menteri yang memuat penilaian kinerja Dewan Pengawas oleh Pemilik Modal. <i>Waiting for the Ministerial Decree on the Board of Commissioners' performance assessment from Capital Owners</i></p>
7.	<p>Pemilik Modal agar dapat melakukan upaya-upaya menindaklanjuti <i>Area of Improvement</i> yang dihasilkan dari assessment atas pelaksanaan Tata Kelola Perusahaan yang Baik khususnya terkait dengan peran Pemilik Modal secara menyeluruh. <i>Capital Owners should follow up on the Areas of Improvement from the assessment of Good Corporate Governance implementation, particularly in relation to the role of the Capital Owner as a whole.</i></p>	✘	<p>Belum terdapat tindak lanjut atau <i>Area of Improvement</i> pada Aspek Pemilik Modal. <i>Waiting for follow ups or Areas of Improvement from the the Capital Owner side</i></p>
8.	<p>Organ Dewan Pengawas agar membuat kebijakan/pedoman Dewan Pengawas tentang Informasi dan laporan yang harus disediakan oleh Direksi dan kebijakan/pedoman tersebut disampaikan kepada Direksi untuk menjadi pedoman pelaporan Direksi kepada Dewan Pengawas. <i>The Board of Commissioners bodies are to create policies/guidelines for the Board of Commissioners regarding information and reports provided by the Board of Directors. These policies/guidelines are submitted to the Board of Directors as reporting guidelines for the Board of Directors to the Board of Commissioners.</i></p>	✘	<p>Dewan Pengawas telah mengarahkan terkait informasi dan laporan yang harus disediakan oleh Direksi secara berkala, melalui Surat perihal <i>Point of Concern</i> untuk pembahasan Rapat Gabungan serta Surat Tindak Lanjut Pemantauan Saran dan Pendapat Dewan Pengawas. Namun, untuk kebijakan/pedoman yang mengatur terkait informasi dan laporan yang harus disediakan masih sebatas Perbuatan Direksi yang memerlukan Persetujuan Tertulis dari Dewan Pengawas (pada <i>Board Manual</i>). <i>The Board of Commissioners directed the information and reports to be provided by the Board of Directors periodically through a Letter regarding Points of Concern to discuss during the Joint Meetings and a Follow-up Letter for Monitoring the Board of Commissioners' Suggestions and Opinions. However, policies/guidelines that regulate the information and reports to be provided are still limited to the Board of Directors Actions that require Written Approval from the Board of Commissioners (in the Board Manual).</i></p>
9.	<p>Susbstansi kebijakan/pedoman Dewan Pengawas tentang informasi dan laporan yang harus disediakan oleh Direksi agar memuat bentuk informasi yang disampaikan, baik yang sifatnya berkala maupun insidental, standar waktu penyampaian, dan mekanisme penyampaian informasi yang harus disediakan oleh Direksi. <i>The substance of the Board of Commissioners' policy/guidelines regarding information and reports to be provided by the Board of Directors must include the form of information submitted, both periodic and incidental in nature, the standard time for submission, and the submission mechanism for information to be provided by the Board of Directors.</i></p>	✘	<p>Dewan Pengawas telah mengarahkan terkait informasi dan laporan yang harus disediakan oleh Direksi secara berkala, melalui Surat perihal <i>Point of Concern</i> untuk pembahasan Rapat Gabungan serta Surat Tindak Lanjut Pemantauan Saran dan Pendapat Dewan Pengawas. Adapun informasi dan laporan yang disediakan dapat bersifat insidental, mengarahkan standar waktu penyampaian dan mekanisme penyampaian. Namun, untuk kebijakan/pedoman yang mengatur terkait informasi dan laporan yang harus disediakan masih sebatas Perbuatan Direksi yang memerlukan Persetujuan Tertulis dari Dewan Pengawas (pada <i>Board Manual</i>). <i>The Board of Commissioners directed the information and reports to be provided by the Board of Directors periodically through a Letter regarding Points of Concern to discuss in the Joint Meeting and a Follow-up Letter for Monitoring the Board of Commissioners' Suggestions and Opinions. The information and reports provided can be incidental, directing the standard time of delivery and the delivery mechanism. However, the policies/guidelines governing the information and reports to be provided are still limited to the Board of Directors Actions that require Written Approval from the Board of Commissioners (in the Board Manual).</i></p>



No	Rekomendasi Assessment Penerapan GCG Tahun Buku 2022 <i>Recommendation of GCG Implementation Assessment in Fiscal Year 2022</i>	Tindak Lanjut per 31 Desember 2023 <i>Follow up as of December 31, 2023</i>	
		Status Status	Bentuk Tindak Lanjut <i>Follow ups</i>
10.	Dewan Pengawas telah memiliki rencana Dewan Pengawas mengenai pemantauan kinerja Direksi, namun agar rencana tersebut dilengkapi dengan meliputi pelaporan kepada Pemilik Modal. <i>The Board of Commissioners has a Board of Commissioners plan to monitor the Board of Directors' performance. However, this plan must include reporting to the Capital Owner.</i>	✓	Dewan Pengawas telah memiliki Rencana Kerja yang dilengkapi dengan pelaporan kepada Pemilik Modal. <i>The Board of Commissioners has a Work Plan completed with reporting to the Capital Owner.</i>
11.	Perusahaan agar dapat melengkapi pengaturan pada tata tertib Rapat Dewan Pengawas khususnya terkait Etika Rapat pada <i>Board Manual</i> <i>The company must complete regulations on the Board of Commissioners' Meeting Rules, especially Meeting Ethics in the Board Manual.</i>	✗	Pembaharuan <i>Board Manual</i> terutama perihal informasi Etika Rapat akan dilaksanakan pada tahun 2024. <i>The Board Manual update, especially regarding Meeting Ethics information to be implemented in 2024.</i>
12.	Perusahaan agar menyusun prosedur/ mekanisme penanganan keluhan pelanggan. <i>The company should develop procedures/ mechanisms for handling customer complaints.</i>	✓	Perusahaan telah menerbitkan Kebijakan perihal Layanan Pelanggan melalui Peraturan Direksi Nomor: PD-32/DB200/11/2023 (pada tahun 2023) dan Media Layanan Pelanggan melalui Keputusan Direksi Nomor : KD-42/DB300/02/2024 (pada tahun 2024) dalam rangka penyempurnaan kebijakan pelayanan dan penanganan keluhan pelanggan secara cepat, tepat, dan akurat. <i>The company issued a policy on customer service through Board of Directors Regulation No. PD-32/DB200/11/2023 (in 2023) and Customer Service Media through Board of Directors Decree No. KD-42/DB300/02/2024 (in 2024) in order to improve service policies and handle customer complaints quickly, precisely, and accurately.</i>
13.	Perusahaan agar melaksanakan survei tingkat kepuasan pemasok terhadap sistem, mekanisme, dan pelayanan Perusahaan dalam proses pengadaan barang dan jasa perusahaan. <i>The company should conduct surveys on supplier satisfaction levels regarding the company's systems, mechanisms, and services in the company's goods and services procurement process.</i>	✓	Perusahaan telah melakukan form survey kepuasan penyedia terhadap sistem, mekanisme, dan pelayanan dalam proses pengadaan barang dan jasa. <i>The company conducted a provider satisfaction survey regarding the system, mechanisms, and services in the goods and services procurement process.</i>
14.	Agar hasil survei tingkat kepuasan pemasok terhadap kewajaran (<i>fairness</i>) dan transparansi pelaksanaan sistem dan prosedur pengadaan barang dan jasa dibuat pelaporannya secara tertulis kepada Direksi yang membidangi Pengadaan Barang dan Jasa. <i>The survey results on the level of supplier satisfaction regarding the fairness and transparency of the system and procedures for procurement of goods and services need to be presented in a written report to the Director in charge of Goods and Services Procurement.</i>	✓	Hasil survei kepuasan penyedia terhadap kewajaran (<i>fairness</i>) dan transparansi pelaksanaan sistem dan prosedur pengadaan barang dan jasa telah disampaikan kepada Direksi yang membidangi Pengadaan Barang dan Jasa. <i>The results of the provider satisfaction survey regarding the fairness and transparency of the goods and services procurement system and procedures have been submitted to the Director in charge of Goods and Services Procurement.</i>



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		Status Status	Bentuk Tindak Lanjut <i>Follow ups</i>
15.	<p>Perusahaan agar menyusun prosedur tertulis terkait mekanisme penanganan dan tindak lanjut keluhan <i>stakeholders</i> (pemasok, pelanggan, konsumen, karyawan dan lain-lain). Telah tersedia Peraturan Direksi Perum BULOG Nomor: PD-04/DS100/02/2021 tentang Pedoman Pengukuran Kepuasan dan Keterikatan Karyawan Perusahaan Umum (Perum) BULOG, namun belum tersedia mengenai mekanisme penanganan keluhan bagi <i>stakeholder</i> lainnya.</p> <p><i>The company must prepare written procedures related to the mechanism for handling and following up on complaints from stakeholders (suppliers, customers, consumers, employees, etc.).</i></p> <p><i>The Board of Directors Regulation of Perum BULOG No. PD-04/DS100/02/2021 concerning Guidelines on Measuring Employee Satisfaction and Engagement of the Public Corporation (Perum) BULOG is available, but there is no mechanism for handling complaints from other stakeholders.</i></p>	✓	<p>Perusahan telah menerbitkan Kebijakan perihal Layanan Pelanggan melalui Peraturan Direksi Nomor: PD-32/DB200/11/2023 (pada tahun 2023) dan Media Layanan Pelanggan melalui Keputusan Direksi Nomor : KD-42/DB300/02/2024 (pada tahun 2024) dalam rangka penyempurnaan kebijakan pelayanan dan penanganan keluhan pelanggan secara cepat, tepat, dan akurat.</p> <p><i>The company issued a policy regarding customer service through Board of Directors Regulation No. PD-32/DB200/11/2023 (in 2023) and Customer Service Media through Board of Directors Decree No. KD-42/DB300/02/2024 (in 2024) in order to improve service policies and handle customer complaints quickly, precisely, and accurately.</i></p>
16.	<p>Perusahaan agar mengusahakan dapat memenuhi harapan Pemilik Modal melalui pencapaian target-target yang telah disepakati, dengan pemenuhan kriteria yang mencapai di atas 85%. -> KPI.</p> <p><i>The company should strive to meet Capital Owner's expectations by achieving the agreed targets, with the criteria fulfillment above 85%. -> KPI.</i></p>	✓	<p>KPI Perum BULOG Tahun 2023 (<i>Audited</i>) mencapai 86,15. Perum BULOG's (<i>Audited</i>) KPI for 2023 scored 86.15.</p>
17.	<p>Perusahaan agar menyusun Risalah Rapat Direksi yang mencantumkan jalannya rapat (dinamika rapat) dari peserta Rapat.</p> <p><i>The company must prepare the Board of Directors' Meeting minutes which cover meeting progress (meeting dynamics) involving the meeting participants.</i></p>	✗	<p><i>Board Manual</i> akan diperbarui pada tahun 2024 <i>The Board Manual will be updated in 2024.</i></p>
18.	<p>Perusahaan agar menyusun Risalah Rapat Direksi yang mencantumkan jalannya rapat (dinamika rapat) dari peserta Rapat.</p> <p><i>The company must prepare the Board of Directors' Meeting minutes which cover meeting progress (meeting dynamics) involving the meeting participants.</i></p>	✓	<p>Sudah terdapat pada Risalah Radir Tahun 2023 <i>The Board of Directors' Meeting minutes in 2023 are available.</i></p>
19.	<p>Perusahaan agar menyusun Risalah Rapat Direksi yang memuat keputusan rapat sebelumnya.</p> <p><i>The company must prepare the Board of Directors' Meeting minutes which contain the decisions of the previous meeting.</i></p>	✓	<p>Sudah terdapat pada Risalah Radir Tahun 2023. <i>The Board of Directors' Meeting minutes in 2023 are available.</i></p>
20.	<p>Perusahaan agar mengupayakan pengesahan/ persetujuan RJPP dapat dilaksanakan secara tepat waktu oleh Pemilik Modal, selambat-lambatnya dalam waktu 60 (enam puluh) hari setelah diterimanya Rancangan RJPP secara lengkap atau sebelum periode RJPP berikutnya berjalan.</p> <p><i>The company must endeavor that LTP ratification/approval can be completed promptly by the Capital Owner, no later than 60 days after receipt of the complete LTP Draft or before the next LTP period.</i></p>	✗	<p>RJPP Perum BULOG periode tahun 2024-2028 sedang dalam proses penyusunan pada tahun 2023 dan estimasi terbit pada tahun 2024. <i>The 2024-2028 Perum BULOG LTP was being drafted in 2023 and is expected to be published in 2024.</i></p>

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		Status Status	Bentuk Tindak Lanjut <i>Follow ups</i>
21.	Perusahaan agar menyusun prosedur tertulis tentang kebijakan yang mengatur pengelolaan dan pemutakhiran <i>website</i> Perusahaan. <i>The company must prepare written procedures regarding policies governing the management and updates of the company's website.</i>	X	Belum ada kebijakan yang mengatur pengelolaan dan pemutakhiran <i>website</i> Perusahaan. <i>A policy governing the management and updates of the company's website is unavailable.</i>
22.	Perusahaan agar melakukan pengelolaan <i>website</i> sesuai dengan kebijakan yang ditetapkan secara konsisten. <i>The company must manage its website following established policies consistently.</i>	X	Perusahaan telah melakukan pemutakhiran informasi pada <i>website</i> secara berkala, namun belum ada kebijakan yang mengatur perihal pengelolaan <i>website</i> . <i>The company updated information on the website regularly, but a policy governing website management was unavailable.</i>
23.	Perusahaan agar mempublikasikan Program Pengendalian Gratifikasi Perusahaan pada <i>website</i> Perusahaan. <i>The company must publish the company's Gratification Control Program on the company's website.</i>	X	Perusahaan telah menyediakan laman untuk Program BULOG Whistleblowing System atau BULOG WBS sebagai media bagi pihak yang memiliki informasi dan ingin melakukan pengaduan atas suatu perubahan berindikasi pelanggaran yang terjadi di lingkungan Perum BULOG. Media untuk publikasi Program Pengendalian Gratifikasi pada <i>website</i> perusahaan masih belum tersedia. <i>The company has provided a page for the BULOG Whistleblowing System or BULOG WBS as a medium for parties who have information and want to file a complaint about an alleged violation in the Perum BULOG. However, media for the publication of the Gratification Control Program on the company's website is unavailable.</i>
24.	Perusahaan agar secara berkala memutakhirkan informasi di dalam <i>website</i> Perusahaan khususnya terkait informasi Laporan Keuangan dan Laporan Tahunan Perusahaan. <i>The company must periodically update information on the company's website, especially regarding information on the company's Financial Statements and Annual Report.</i>	✓	Perusahaan telah melakukan pemutakhiran informasi pada <i>website</i> Perusahaan terkhususnya terkait Laporan Keuangan dan Laporan Tahunan Perusahaan (<i>Annual Report</i>), dimana untuk data Laporan Keuangan (<i>Audited</i>) telah terlampir pada <i>Annual Report</i> tahun 2022. <i>The company updated the information on the company's website, especially regarding the company's Financial Statements and Annual Report, where the Financial Statements (Audited) data has been attached to the 2022 Annual Report.</i>
25.	Laporan Tahunan dalam <i>Annual Report</i> Perusahaan agar mencantumkan/memuat identitas Perusahaan pada setiap halamannya. <i>The company's Annual Report must mention the company's identity on each page.</i>	✓	Identitas Perusahaan telah tercantum pada setiap halaman <i>Annual Report</i> tahun 2022. <i>The company's identity is listed on every page of the 2022 Annual Report.</i>
26.	Muatan laporan komite-komite yang berada di bawah pengawasan Dewan Pengawas dalam bab Laporan Dewan Pengawas pada <i>Annual Report</i> Perusahaan agar disajikan/dinarasikan dalam bagian/sub bab tersendiri. <i>The reports of the committees under the supervision of the Board of Commissioners in the Board of Commissioners chapter in the company's Annual Report should be presented/narrated in a separate section/sub-chapter.</i>	✓	Masing-masing Komite yang berada dibawah pengawasan Dewan Pengawas telah memberikan laporan pada <i>Annual Report</i> tahun 2022. <i>Each Committee under the supervision of the Board of Commissioners presented a report in the 2022 Annual Report.</i>
27.	Muatan penjelasan terkait tingkat likuiditas perusahaan (<i>liquidity</i>) dalam bahasan tentang struktur modal (<i>capital structure</i>), kebijakan manajemen atas struktur modal (<i>capital structure policies</i>), dan tingkat likuiditas perusahaan (<i>liquidity</i>) agar disajikan/dinarasikan dalam <i>Annual Report</i> Perusahaan. <i>Explanation of the company's liquidity in the discussion of capital structure, capital structure policies, and the company's liquidity should be presented/narrated in the company's Annual Report.</i>	✓	<i>Annual Report</i> Tahun Buku 2022 telah memuat penjelasan terkait tingkat likuiditas perusahaan (<i>liquidity</i>) dalam bahasan tentang struktur modal (<i>capital structure</i>), kebijakan manajemen atas struktur modal (<i>capital structure policies</i>), dan tingkat likuiditas perusahaan (<i>liquidity</i>). <i>The 2022 Annual Report contains an explanation of the company's liquidity in the discussion of capital structure, of capital structure policies, and the company's liquidity.</i>



Asesmen Penerapan GCG Tahun Buku 2023

Berkenaan dengan Keputusan Sekretaris Kementerian BUMN Republik Indonesia Nomor: SK-12/S.MBU/08/2023 tentang Pencabutan Keputusan Sekretaris Kementerian BUMN Nomor:SK-16/S.MBU/2012 tentang indikator/parameter penilaian dan evaluasi atas penerapan Tata Kelola Perusahaan Yang Baik (GCG), serta belum adanya ketentuan pengganti yang ditetapkan untuk Indikator/Parameter Penilaian dan Evaluasi Penerapan GCG oleh Kementerian BUMN, maka setelah berkoordinasi dengan Kementerian BUMN, Perum BULOG memutuskan untuk menggunakan Parameter Pedoman Umum Governansi Korporasi Indonesia (PUG-KI) yang terdiri dari 8 (delapan) prinsip, yaitu :

1. Peran dan Tanggung Jawab Direksi dan Dewan Pengawas;
2. Komposisi Kerja antara Direksi dan Dewan Pengawas;
3. Hubungan Kerja antara Direksi dan Dewan Pengawas;
4. Perilaku Etis;
5. Manajemen Risiko, Pengendalian Intern, dan Kepatuhan;
6. Pengungkapan dan Transparansi;
7. Hak-Hak Pemegang Saham;
8. Hak-Hak Pemangku Kepentingan.

Perum BULOG telah melaksanakan *Self Assessment* penerapan GCG Tahun Buku 2023 pada tahun 2024 dengan metode baru, yaitu Parameter Pedoman Umum Governansi Korporasi Indonesia (PUG-KI) dimana dalam pelaksanaannya didampingi oleh Konsultan Ahli dari PT Kharisma Integrasi Manajemen Consulting (KIM Consult).

Hasil Pendampingan Konsultan Ahli dalam Pelaksanaan *Self Assessment* Penerapan GCG Perum BULOG Tahun Buku 2023 dengan metode PUG-KI didapatkan bahwa Perusahaan telah memenuhi (*Apply*) terhadap 76 (tujuh puluh enam) rekomendasi dari 81 (delapan puluh satu) rekomendasi.

Perjalanan dan Perkembangan Hasil Penilaian GCG Perum BULOG

Perum BULOG melakukan evaluasi, pemantauan, perbaikan dan peningkatan GCG pada setiap aspeknya. Berikut riwayat proses penilaian penerapan GCG Perum BULOG selama 5 tahun terakhir.

GCG Implementation Assessment for Fiscal Year 2023

Regarding the Secretary to Ministry of State-owned Enterprises Decision of the Republic of Indonesia No. SK-12/S.MBU/08/2023 concerning the Revocation of the Secretary to Ministry of State-owned Enterprises Decision No. SK-16/S.MBU/2012 concerning Indicators/Parameters for Assessment and Evaluation of Good Corporate Governance and the absence of the replacement provision set for the Indicators/Parameters for Assessment and Evaluation of the GCG Implementation by the Ministry of SOEs and after coordinating with the Ministry of SOEs, Perum BULOG decided to use the Corporate Governance (CG) Principles (PUG-KI) Parameters which consist of eight (8) principles, namely:

1. *Roles and Responsibilities of the Board of Directors and the Board of Commissioners;*
2. *Work Composition between the Board of Directors and the Board of Commissioners;*
3. *Working Relationship between the Board of Directors and the Board of Commissioners;*
4. *Ethical Behavior;*
5. *Risk Management, Internal Control, and Compliance;*
6. *Disclosure and Transparency;*
7. *Shareholder Rights;*
8. *Stakeholder Rights.*

Perum BULOG administered a self-assessment of the GCG implementation in the Fiscal Year 2023 in 2024 using a new method, called the Corporate Governance (CG) Principles (PUG-KI) Parameters, with the assistance from an Expert Consultant of PT Kharisma Integrasi Manajemen Consulting (KIM Consult).

The results of the consultant experts' assistance in the self-assessment of Perum BULOG's GCG Implementation for the Fiscal Year 2023 using the Corporate Governance (CG) Principles method showed that the Company fulfilled (applied) 76 (seventy-six) recommendations out of 81 (eighty-one) recommendations.

The Journey and Development of Perum BULOG GCG Assessment

Perum BULOG evaluates, monitors, improves, and enhances GCG in every aspect. The following is the history of GCG assessment at Perum BULOG for the last 5 years.

Tabel Tingkat Pemenuhan Application Level		
Prinsip Principles		Terpenuhi Apply
Prinsip 1 Principle 1	Peran dan Tanggung Jawab Direksi dan Dewan Pengawas <i>Roles and Responsibilities of the Board of Directors and Board of Commissioners</i>	28 dari 31 rekomendasi 28 of 31 recommendations
Prinsip 2 Principle 2	Komposisi dan Remunerasi Direksi dan Dewan Pengawas <i>Composition and Remuneration of the Board of Directors and Board of Commissioners</i>	11 dari 11 rekomendasi 11 of 11 recommendations
Prinsip 3 Principle 3	Hubungan kerja antara Direksi dan Dewan Pengawas <i>Working relationship between the Board of Directors and the Board of Commissioners</i>	5 dari 5 rekomendasi 5 of 5 recommendations
Prinsip 4 Principle 4	Perilaku Etis <i>Ethical Behavior</i>	3 dari 4 rekomendasi 3 of 4 recommendations
Prinsip 5 Principle 5	Manajemen Risiko, Pengendalian Internal dan Kepatuhan <i>Risk Management, Internal Control, and Compliance</i>	6 dari 6 rekomendasi 6 of 6 recommendations
Prinsip 6 Principle 6	Pengungkapan dan Transparansi <i>Disclosure and Transparency</i>	9 dari 9 rekomendasi 9 of 9 recommendations
Prinsip 7 Principle 7	Hak-Hak Pemegang Saham <i>Shareholder Rights</i>	10 dari 11 rekomendasi 10 of 11 recommendations
Prinsip 8 Principle 8	Hak-Hak Pemangku Kepentingan <i>Stakeholder Rights</i>	4 dari 4 rekomendasi 4 of 4 recommendations
	Total	76 dari 81 rekomendasi 76 of 81 recommendations

Berdasarkan hasil asesmen tersebut, terdapat hal-hal yang memerlukan penanganan segera dari rekomendasi yang menjadi area perbaikan penerapan GCG Perum BULOG 31 Desember 2024.

Based on the results of this assessment, some matters required immediate handling based on recommendations which became areas for improvement in Perum BULOG's GCG by December 31, 2024.

No	Area of Improvement Areas of Improvement
1.	Belum terdapat kebijakan terkait pengunduran diri anggota Dewan Pengawas apabila terlibat dalam kejahatan keuangan dan terbukti melakukan kesalahan. <i>There is no policy regarding the resignation of members of the Board of Commissioners in case of involvement in financial crimes and guilt.</i>
2.	Belum terdapat pengungkapan jenis keputusan yang memerlukan persetujuan Dewan Pengawas dalam laporan tahunan. <i>There is no disclosure of the types of decisions requiring the Board of Commissioner's approval in the annual report.</i>
3.	Belum terdapat kebijakan terkait pengunduran diri anggota Dewan Pengawas apabila terlibat dalam kejahatan keuangan dan terbukti melakukan kesalahan. <i>There is no policy regarding the resignation of members of the Board of Commissioners in case of involvement in financial crimes and guilt.</i>
4.	Belum disampaikan dokumentasi mengenai sosialisasi <i>Code of Conduct</i> , dikomunikasikan secara efektif kepada Direksi, Dewan Pengawas, serta seluruh karyawan, diintegrasikan ke dalam strategi dan operasi Perusahaan termasuk sistem manajemen risiko dan struktur remunerasi, serta ditegakkan. <i>Documentation regarding the socialization of the Code of Conduct has not been submitted; communicated effectively to the Board of Directors, Board of Commissioners, and all employees; integrated into the company's strategy and operations, including the risk management system and remuneration structure; and enforced.</i>
5.	Perum BULOG telah memiliki kebijakan perihal Pengelolaan Anak Perusahaan, yaitu di dalam Bab VIII Kepatuhan Anak Perusahaan Terhadap <i>Good Corporate Governance</i> (GCG) Bagian 8.1 menyebutkan "Anak Perusahaan wajib menyusun kebijakan governansi yang selaras dengan kebijakan governansi Induk Perusahaan, termasuk diantaranya adalah Pedoman Governansi (GCG Code), Board Manual, Pedoman Perilaku (<i>Code of Conduct</i>), <i>Whistleblowing System</i> , Kebijakan Gratifikasi, dan Sistem Manajemen Anti Penyuapan (ISO 37001: 2016 tentang Sistem Manajemen Anti Penyuapan). Namun, untuk Peraturan Direksi perihal Pengelolaan Anak Perusahaan sedang dalam proses penyusunan, belum disahkan. Berdasarkan informasi yang terdapat dalam Laporan Tahunan 2022, Perum BULOG memiliki 2 (dua) entitas anak yakni: PT Jasa Prima Logistik BULOG dan PT Gendhis Multi Manis serta memiliki 1 (satu) entitas Asosiasi yakni PT Mitra Bumdes Nusantara. Berdasarkan penelusuran di website PT Jasa Prima Logistik BULOG dan PT Gendhis Multi Manis, belum terdapat informasi terkait dengan kebijakan governansi Perusahaan, baik yang dimiliki sendiri oleh Perusahaan maupun mengacu pada ketentuan dari induk perusahaan (Perum BULOG). <i>Perum BULOG has a policy regarding the Management of Subsidiaries in Chapter VIII Subsidiary Compliance with Good Corporate Governance (GCG) Section 8.1, which states "Subsidiaries are required to prepare governance policies that are aligned with the parent company's governance policies, including the Governance Guidelines (GCG Code), Board Manual, Code of Conduct, Whistleblowing System, Gratification Policy, and Anti-Bribery Management System (ISO 37001: 2016 concerning Anti-Bribery Management System). However, the Board of Directors Regulation regarding the Management of Subsidiaries is in the drafting stage, so it has not been ratified. Based on the information presented in the 2022 Annual Report, Perum BULOG has two (2) subsidiary entities, namely PT Jasa Prima Logistik BULOG and PT Gendhis Multi Manis, as well as one (1) associated entity, called PT Mitra Bumdes Nusantara. Based on searches on the websites of PT Jasa Prima Logistik BULOG and PT Gendhis Multi Manis, there is no information related to its owned company's governance policies or the policies referring to the provisions of the parent company (Perum BULOG).</i>

**Perjalanan dan Perkembangan Hasil Penilaian GCG Perum BULOG*****The Journey and Development of Perum BULOG GCG Assessment***

Perum BULOG melakukan evaluasi, pemantauan, perbaikan dan peningkatan GCG pada setiap aspeknya. Berikut riwayat proses penilaian penerapan GCG Perum BULOG selama 5 tahun terakhir (periode Tahun Buku 2019-2023).

Perum BULOG evaluates, monitors, improves, and enhances GCG in every aspect. The following is the history of GCG assessment at Perum BULOG for the last 5 years.

Tahun Penilaian <i>Assessment year</i>	Tahun Buku Penilaian <i>Fiscal Year of Assessment</i>	Jenis Penilaian <i>Type of Assessment</i>	Penilai <i>Assessor</i>	Metode Penilaian <i>Assessment Methodology</i>	Hasil Penilaian <i>Assessment Result</i>
2024	2023	<i>Self Assessment</i>	Tim Internal dengan Pendampingan Konsultan <i>Internal Team with a consultant's assistance</i>	Parameter Pedoman Umum Governansi Korporasi Indonesia (PUG-KI) <i>Parameters of Corporate Governance (CG) Principles</i>	Apply 76 dari 81 rekomendasi <i>Applied 76 of 81 recommendations</i>
2023	2022	<i>Assesment</i>	Konsultan <i>Consultant</i>	SK-16/S. MBU/2012	92,47 (Sangat Baik) <i>92,47 (Very Good)</i>
2022	2021	<i>Self Assesment</i>	Tim Internal <i>Internal Team</i>	SK-16/S. MBU/2012	91,08 (Sangat Baik) <i>91,08 (Very Good)</i>
2021	2020	<i>Assesment</i>	Konsultan <i>Consultant</i>	SK-16/S. MBU/2012	89,95 (Sangat Baik) <i>89,95 (Very Good)</i>
2020	2019	<i>Self Assesment</i>	Tim Internal <i>Internal Team</i>	SK-16/S. MBU/2012	89,72 (Sangat Baik) <i>89,72 (Very Good)</i>

REALISASI PENGEMBANGAN TATA KELOLA PERUSAHAAN YANG BAIK TAHUN 2023***REALIZATION OF GOOD CORPORATE GOVERNANCE DEVELOPMENT IN 2023***

Sejalan dengan perkembangan dan tuntutan bisnis, penerapan GCG di Perum BULOG terus mengalami peningkatan dan penyempurnaan. Perum BULOG akan selalu berkomitmen untuk menjadikan GCG sebagai bagian dalam setiap pengelolaan Perusahaan. Penerapan prinsip-prinsip GCG di setiap lini kepengurusan Perusahaan pada akhirnya akan menjadi suatu perilaku yang membudaya dan menciptakan sinergitas perilaku karyawan dengan visi dan misi Perusahaan.

In line with business developments and demands, the implementation of GCG at Perum BULOG is continuously improved. Perum BULOG is always committed to making GCG a part of its management. The application of GCG principles in all the company management will ultimately become a culture and create synergy between employee behavior and the company's vision and mission.

Selama periode 2023, Perum BULOG telah melaksanakan berbagai kegiatan dalam rangka meningkatkan kualitas dan efektifitas penerapan GCG, antara lain sebagai berikut:

In 2023, Perum BULOG implemented various activities in order to improve GCG quality and effectiveness. They are as follows.

- Membangun komitmen Dewan Pengawas dan Direksi melalui pembaharuan pakta integritas dan komitmen penerapan GCG. Pembaharuan pakta integritas dan komitmen penerapan GCG dilakukan secara berkala setiap Periode nya dengan melakukan penandatanganan:
 - Surat pernyataan independensi dalam pengelolaan operasional perusahaan oleh Direksi;
 - Surat pernyataan independensi dalam pengawasan operasional perusahaan oleh Dewan Pengawas;
 - Surat kepemilikan saham oleh Direksi dan Dewan Pengawas; serta
 - Surat Kepatuhan Insan Perusahaan untuk Direksi dan Dewan Pengawas.
- Menyusun materi sosialisasi dan himbuan kepada seluruh karyawan Perum BULOG di Kantor Pusat maupun Kantor Wilayah untuk mengisi dan menandatangani Surat Pernyataan Kepatuhan Insan Tahun 2023 melalui Surat Edaran Nomor : E-08/DS000/GC.06/01/2023.

- Renewal of integrity pact and commitment to GCG to build the Board of Commissioners and the Board of Directors' commitment. The renewal was administered periodically by signing:*
 - the Board of Directors' statement of independence in managing company operations;*
 - the Board of Commissioners's statement of independence in supervising company operations;*
 - the Board of Directors and the Board of Commissioners' certificate of share ownership; and*
 - the Board of Directors and the Board of Commissioners' Company Personnel Compliance Letter*
- Preparation of outreach materials and appeal to all Perum BULOG employees in the Head Office and Regional Offices to fill out and sign the 2023 Personnel Compliance Statement through Circular Letter No. E-08/DS000/GC.06/01/2023. All of 4,385 employees signed the statement.*



- Penandatanganan dokumen Pernyataan Kepatuhan Insan Tahun 2023 mencapai 100% dari jumlah karyawan Perusahaan sejumlah 4.385 orang.
3. Menyusun dan menyampaikan data pejabat Wajib Laporan (WL) LHKPN periode tahun 2023 serta formulir pendaftaran aplikasi e-filing untuk WL baru kepada seluruh Pimwil Selindo melalui faksimili No. 6369/DU104/GC.07/20122022 dan penyampaian data kepada seluruh Kepala Divisi di Kantor Pusat melalui NI No. NI-1099/DU104/GC.07/12/2022.
 4. Melaksanakan pembaruan data Wajib Laporan (WL) serta berkoordinasi dengan admin LHKPN KPK dan admin LHKPN Unit Kerja (Asman SDM dan Hukum) di 26 Kanwil dalam monitoring pengisian LHKPN. Jumlah Wajib Laporan yang tersimpan dalam basis data sistem e-LHKPN untuk periode tahun 2023 adalah 815 pejabat WL lama dan 73 pejabat WL baru.
 5. Menyusun materi infografis perihal LHKPN sebagai media sosialisasi dan himbauan pengisian bagi Wajib Laporan (WL) Perum BULOG yang kemudian dikoordinasikan dengan Divisi Teknologi Informasi untuk ditampilkan pada *Wallpaper Desktop* perangkat kerja seluruh pegawai.
 6. Melaporkan *progress* kepatuhan penyampaian LHKPN Perum BULOG secara berkala dari mulai bulan Januari-Maret 2023 sekaligus menghimbau pengisian LHKPN sebelum batas waktu 31 Maret 2023 kepada Direksi dan BOD-1 di Kantor Pusat melalui NI, Dewan Pengawas melalui Memo, serta Pimwil Selindo melalui Faksimili.
 7. Melaporkan progress kepatuhan penyampaian LHKPN Perum BULOG sekaligus menghimbau pengisian LHKPN sebelum batas waktu 31 Maret 2023 kepada Dewan Pengawas yang terdaftar dalam sistem admin e-LHKPN Perum BULOG melalui Memo tanggal 3 Maret 2023 dan 27 Maret 2023.
 8. Menyampaikan Laporan terkait Pengelolaan dan Kepatuhan Laporan Harta Kekayaan Penyelenggara Negara (LHKPN) di lingkungan Perum BULOG kepada Direktur Human Capital melalui Nota Intern No. NI 262/DU104/GC.07/04/2023 tanggal 5 April 2023.
 9. Kegiatan *assessment* penerapan *Good Corporate Governance* (GCG) Perum BULOG periode Tahun Buku 2022 dilaksanakan oleh Konsultan ahli di bidang penerapan GCG yaitu PT. Kharisma Integrasi Manajemen (KIM Consult). Pelaksanaan asesmen dilaksanakan selama 60 hari kalender dimulai tanggal 18 Agustus 2023 s.d. 16 Oktober 2023 berdasarkan Surat Perjanjian Nomor PJ495/DU100/GC.03/08/2023.
 10. Pelaksanaan Survei Pemahaman Pelaksanaan *Good Corporate Governance* (GCG) Perum BULOG Tahun 2023 melalui surat Edaran Nomor: E-77/DU104/GC.02/12/2023 yang ditujukan kepada Seluruh Karyawan/ti Perum BULOG dan Anak Perusahaan Perum BULOG dalam rangka mengevaluasi kondisi internal Perusahaan terhadap Tingkat kepedulian (*awareness*) dan pemahaman (*understanding*) karyawan dalam penerapan budaya Tata Kelola Perusahaan yang baik di kegiatan operasional dan administrasi sehari-hari. Pengisian survei berlangsung pada Desember 2023 dan hasil tersebut akan dilaporkan kepada Direksi pada Januari 2024.
3. *Preparation and submission of Asset Declaration for Public Officials for Mandatory Reporters in 2023 and e-filing application registration forms for all Selindo Regional Heads as new Mandatory Reporters via fax No. 6369/DU104/GC.07/20122022 and data submission of all Division Heads at Head Office via NI No. NI-1099/DU104/GC.07/12/2022.*
 4. *Mandatory Reporters' data updates and coordination with the administration of Asset Declaration for Public Officials of Corruption Eradication Committee and the administration of Asset Declaration for Public Officials Work Unit (HR and Legal Assistant) in 26 Regional Offices in monitoring Asset Declaration for Public Officials completion. The number of Mandatory Reporters in the e-LHKPN system database in 2023 is 815 old Mandatory Reporters and 73 new Mandatory Reporters.*
 5. *Preparation of infographic material regarding Asset Declaration for Public Officials as a media for socialization and submission appeal for Mandatory Reporters of Perum BULOG. The material was coordinated with the Information Technology Division to be displayed on the desktop wallpaper of all employees' work devices.*
 6. *Submission of periodic reports on the compliance progress of Asset Declaration for Public Officials in Perum BULOG from January to March 2023 while appealing Directors and BOD-1 at the Head Office via NI, the Board of Commissioners via Memo, and the Regional Head of Selindo via Facsimile, for the submission before the deadline, March 31, 2023.*
 7. *Report submission regarding the the compliance of LHKPN submission in Perum BULOG to the to the Board of Commissioners registered in the admin system of e-LHKPN Perum BULOG via an Internal Memorandum on March 3, 2023 and March 27, 2023.*
 8. *Submission of reports on the Management and Compliance of Asset Declaration for Public Officials in Perum BULOG to the Director of Human Capital through an Internal Memorandum No. NI 262/DU104/GC.07/04/2023, dated April 5, 2023.*
 9. *Assessment of Perum BULOG's Good Corporate Governance (GCG) for the Fiscal Year 2022 was administered by PT Kharisma Management Integration (KIM Consult), an expert consultant in GCG implementation. The assessment was administered for 60 calendar days from August 18, 2023 until October 16, 2023 based on the Letter of Agreement No. PJ495/DU100/GC.03/08/2023.*
 10. *The survey on the 2023 Perum BULOG's Understanding of Good Corporate Governance (GCG) Implementation through Circular Letter No. E-77/DU104/GC.02/12/2023 was addressed to all employees of Perum BULOG and its Subsidiaries in order to evaluate the employee awareness and understanding of Good Corporate Governance implementation in daily operational and administrative activities. The survey was distributed in December 2023 and the results was reported to the Board of Directors in January 2024.*



RENCANA PENGEMBANGAN TATA KELOLA PERUSAHAAN YANG BAIK TAHUN 2024

Rencana pengembangan GCG sebagai program kerja GCG Perum BULOG tahun 2024 adalah :

1. Melaksanakan pembaruan dokumen pakta integritas GCG untuk Direksi, Dewan Pengawas, dan Karyawan Perum BULOG.
2. Pengelolaan Laporan Harta Kekayaan Penyelenggara Negara (LHKPN) Perum BULOG.
3. Sosialisasi dan pendampingan pengisian LHKPN kepada Pejabat Wajib Lapor yang terdaftar dalam sistem e-LHKPN.
4. Memperbarui *soft structure* GCG menyesuaikan dengan Peraturan Menteri BUMN No. 2/MBU/03/2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan BUMN
5. Melaksanakan diseminasi penerapan tata kelola perusahaan kepada karyawan dan para pemangku kepentingan lainnya.
6. Melaksanakan survei pengukuran pemahaman GCG kepada Direksi, Dewan Pengawas, dan Karyawan Perum BULOG.
7. Melaksanakan *Self Assessment* penerapan GCG Perum BULOG untuk periode Tahun Buku 2023.

THE 2024 GOOD CORPORATE GOVERNANCE DEVELOPMENT PLAN

The GCG Development Plan as part of Perum BULOG's GCG work programs in 2024 is:

1. *to update the GCG integrity pact documents for the Board of Directors, Board of Commissioners, and employees of Perum BULOG;*
2. *to manage Asset Declaration for Public Officials (LHKPN) of Perum BULOG;*
3. *to socialize and assist LHKPN completion of Mandatory Reporters registered in the e-LHKPN system;*
4. *to updating the GCG soft structure to comply with the Minister of SOEs Regulations No. 2/MBU/03/2023 concerning Guidelines on Governance and Significant Corporate Activities of SOEs;*
5. *to disseminate the implementation of corporate governance to employees and other stakeholders;*
6. *to conduct surveys to measure the Board of Directors, Board of Commissioners, and employees' understanding of GCG;*
7. *to administer a self-assessment of Perum BULOG's GCG implementation for the Fiscal Year 2023.*



Struktur Organ Tata Kelola Perusahaan

Corporate Governance Organ Structure

PEMILIK MODAL DAN RAPAT PEMBAHASAN BERSAMA

CAPITAL OWNER AND SHAREHOLDER MEETING

Pemilik Modal dan Informasi Terkait Entitas Induk Akhir

Capital Owner and Information Related to Final Entity

Sesuai dengan Peraturan Pemerintah No. 13 Tahun 2016 tentang Perusahaan Umum (PERUM) BULOG pasal 1 menyebutkan bahwa Perum BULOG adalah BUMN sebagaimana diatur dalam Undang-undang No. 19 Tahun 2003 tentang Badan Usaha Milik Negara, yang seluruh modalnya dimiliki negara berupa kekayaan negara yang dipisahkan dan tidak terbagi atas saham, yang menyelenggarakan usaha logistik pangan serta usaha lainnya yang dapat menunjang tercapainya maksud dan tujuan perusahaan.

Based on Government Regulation No. 13 of 2016 concerning Public Corporation (PERUM) BULOG article 1 states that Perum BULOG is an SOE as regulated in Law No. 19 of 2003 concerning a State-Owned Enterprise, in which the state owns entire capital in the form of state assets segregated and not divided into shares and which runs food logistics business and other businesses that can support the achievement of the company's goals and objectives.



Sesuai dengan Peraturan Pemerintah No. 41 Tahun 2003 tentang Pelimpahan Kedudukan, Tugas dan Kewenangan Menteri Keuangan pada Perusahaan Persero (Persero), Perusahaan Umum (PERUM) dan Perusahaan Jawatan (PERJAN) kepada Menteri Negara Badan Usaha Milik Negara, dan Undang-undang No. 19 Tahun 2003 tentang Badan Usaha Milik Negara beserta Lembaran Negara Republik Indonesia; maka Kuasa Pemilik Modal Perusahaan adalah Menteri Badan Usaha Milik Negara (BUMN).

Based on Government Regulation No. 41 of 2003 concerning the Delegation of the Position, Duties, and Authorities relating the Public Companies (Persero), Public Corporations (PERUM) and Service Companies (PERJAN) from the Minister of Finance to the Minister of State-Owned Enterprises, Law No. 19 of 2003 concerning State-Owned Enterprises, and the State Gazette of the Republic of Indonesia, the Representative of the Capital Owner is the Minister of State-Owned Enterprises (SOE).

Rapat Pembahasan Bersama (RPB) merupakan mekanisme pengambilan keputusan strategis oleh Menteri BUMN selaku kuasa pemilik modal. Melalui RPB, Menteri BUMN memiliki wewenang dan hak untuk melakukan berbagai keputusan atas Perusahaan seperti yang dijelaskan di bawah ini.

The Shareholder Meeting is a strategic decision-making mechanism by the Minister of SOEs to represent the capital owner. Through the meeting, the Minister of SOEs has the authority and right to make various decisions on the Company as described below.

Hak dan Wewenang Pemilik Modal/Rapat Pembahasan Bersama (RPB)

Pemilik Modal pada dasarnya mempunyai hak sebagai berikut:

1. Memperoleh penjelasan dan informasi material mengenai Perum BULOG secara tepat waktu dan teratur.
2. Memperoleh penjelasan lengkap dan informasi yang akurat berkenaan dengan penyelenggaraan Rapat Pembahasan Bersama (RPB).
 - Wewenang RPB antara lain:
 - a. Menyetujui/mengesahkan Laporan Tahunan (*audited*), RKAP, dan RJPP.
 - b. Menetapkan penggunaan terhadap laba bersih Perum BULOG.
 - c. Mengangkat Dewan Pengawas dan Direksi melalui *fit and proper test*.
 - d. Memberi penilaian kinerja Perum BULOG dan masing-masing Direksi dan Dewan Pengawas.
 - e. Menetapkan auditor eksternal untuk melakukan audit keuangan atas laporan keuangan.
 - f. Menetapkan remunerasi Dewan Pengawas dan Direksi.

RAPAT PEMBAHASAN BERSAMA (RPB) DAN KEPUTUSAN PEMILIK MODAL TAHUN 2023

Di sepanjang tahun 2023 terdapat penyelenggaraan RPB serta keputusan Pemerintah Indonesia c.q. Menteri BUMN selaku pemilik modal sebagai berikut:

1. Keputusan Menteri BUMN No. S-40/MBU/01/2023, tanggal 30 Januari 2023 tentang Pengesahan Rencana Kerja dan Anggaran Perusahaan (RKAP) dan Rencana Kerja dan Anggaran Tanggung Jawab Sosial dan Lingkungan (RKA TJSL) Tahun 2023 Perusahaan Umum (Perum) BULOG.
2. Keputusan Menteri BUMN No. SK-91/MBU/04/2023 tanggal 27 April 2023 tentang Pemberhentian dan Pengangkatan Anggota-Anggota Direksi Perusahaan Umum (Perum) BULOG.
3. Keputusan Menteri BUMN No. SK-98/MBU/05/2023 tanggal 12 Mei 2023 tentang Pemberhentian dan Pengangkatan Anggota Dewan Pengawas Perusahaan Umum (Perum) BULOG.
4. Keputusan Menteri BUMN No. S-345/MBU/06/2023 tanggal 23 Juni 2023 tentang Persetujuan Laporan Tahunan dan Pengesahan Laporan Keuangan Perum BULOG Tahun Buku 2022.
5. Keputusan Menteri BUMN No. SK-179/MBU/07/2023 tanggal 27 April 2023 tentang Pemberhentian dan Pengangkatan Anggota-Anggota Dewan Pengawas Perusahaan Umum (Perum) BULOG.

Right and Authority of Capital Owner/Shareholder Meeting

Capital Owner have the following rights.

1. Obtain material explanations and information regarding Perum BULOG in a timely and regular manner.
2. Obtain a detailed explanation and accurate information regarding the Shareholder Meeting.
 - The Shareholder Meeting authorities include:
 - a. approving/ratifying the Annual Report (*audited*), Company WPB, and LTP;
 - b. determining the use of the net profit of Perum BULOG;
 - c. appointing the Board of Commissioners and the Board of Directors through a *fit and proper test*;
 - d. assessing the performance of Perum BULOG and each member of Board of Directors and Board of Commissioners;
 - e. appointing an external auditor to conduct a financial audit of the financial statements;
 - f. determining the remuneration for the Board of Commissioners and the Board of Directors.

SHAREHOLDER MEETING AND CAPITAL OWNER DECISION IN 2023

The following were the Shareholder Meeting and the Government's decisions c.q. Minister of SOEs as the capital owner throughout 2023.

1. Minister of State-Owned Enterprises Decree No. S-40/MBU/01/2023, dated January 30, 2023 concerning Ratification of the 2023 Company Work Programs and Budget (WPB) and 2023 Work Programs and Budget for Corporate Social Responsibility (WPB CSR) of Public Corporation (Perum) BULOG
2. Minister of State-Owned Enterprises Decree No. SK-91/MBU/04/2023, dated April 27, 2023 concerning the Dismissal and Appointment of Members of the Board of Directors of Public Corporation (Perum) BULOG
3. Minister of State-Owned Enterprises Decree No. SK-98/MBU/05/2023, dated May 12, 2023 concerning the Dismissal and Appointment of Members of the Board of Commissioners of Public Corporation (Perum) BULOG
4. Minister of State-Owned Enterprises Decree No. 345/MBU/06/2023, dated June 23, 2023 concerning Approval of the Annual Report and Ratification of the 2022 Financial Statements of Perum BULOG
5. Minister of State-Owned Enterprises Decree No. SK-179/MBU/07/2023, dated April 27, 2023 concerning the Dismissal and Appointment of Members of the Board of Commissioners of Public Corporation (Perum) BULOG



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| <p>6. Keputusan Menteri BUMN No. SK-224/MBU/08/2023 tanggal 1 Agustus 2023 tentang Pengangkatan Anggota Dewan Pengawas Perusahaan Umum (Perum) BULOG</p> <p>7. Keputusan Menteri BUMN No. SK-341/MBU/12/2023 tanggal 1 Desember 2023 tentang Pemberhentian dan Pengangkatan Anggota-Anggota Direksi Perusahaan Umum (Perum) BULOG</p> <p>8. Keputusan Menteri BUMN No. SK-342/MBU/12/2023 tanggal 1 Desember 2023 tentang Pemberhentian dan Pengangkatan Ketua Dewan Pengawas Perusahaan Umum (Perum) BULOG</p> | <p>6. <i>Minister of State-Owned Enterprises Decree No. SK-224/MBU/08/2023, dated August 1, 2023 concerning the Dismissal and Appointment of Members of the Board of Commissioners of Public Corporation (Perum) BULOG</i></p> <p>7. <i>Minister of State-Owned Enterprises Decree No. SK-341/MBU/12/2023, dated December 1, 2023 concerning the Dismissal and Appointment of Members of the Board of Directors of Public Corporation (Perum) BULOG</i></p> <p>8. <i>Minister of State-Owned Enterprises Decree No. SK-342/MBU/12/2023, dated December 1, 2023 concerning the Dismissal and Appointment of Members of the Board of Commissioners of Public Corporation (Perum) BULOG</i></p> |
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Berikut disampaikan rincian dari masing-masing RPB dan/atau keputusan pemilik modal serta tindak lanjut yang telah dilakukan manajemen Perum BULOG.

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| <ul style="list-style-type: none"> Keputusan Menteri BUMN No. S-40/MBU/01/2023 tanggal 30 Januari 2023 tentang Pengesahan Rencana Kerja dan Anggaran Perusahaan (RKAP) dan Rencana Kerja dan Anggaran Tanggung Jawab Sosial dan Lingkungan (RKA TJSL) Tahun 2023 Perusahaan Umum (Perum) BULOG. | <p><i>The following are details of each Shareholder Meeting and/or capital owner decision and Perum BULOG management's follow-up actions.</i></p> <ul style="list-style-type: none"> <i>Minister of State-Owned Enterprises Decree No. S-40/MBU/01/2023, dated January 30, 2023 concerning Ratification of the 2023 Company Work Programs and Budget (WPB) and 2023 Work Programs and Budget for Corporate Social Responsibility (WPB CSR) of Public Corporation (Perum) BULOG</i> |
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Hasil Keputusan Menteri BUMN No. S-75/MBU/01/2022 tanggal 28 Januari 2022 tentang Pengesahan Rencana Kerja dan Anggaran Perusahaan (RKAP) dan Rencana Kerja dan Anggaran Tanggung Jawab Sosial dan Lingkungan (RKA TJSL) Tahun 2022 Perusahaan Umum (Perum) BULOG <i>Minister of SOEs Decree No. S-75/MBU/01/2022 dated January 28, 2022 on the Ratification of the Company Work Programs and Budget (WPB) and 2022 Work Programs and Budget for Corporate Social Responsibility (WPB CSR) of Public Corporation (Perum) BULOG</i>	Sudah/ Belum Terlaksana Implemented/ Not Implemented	Tindak Lanjut oleh Manajemen Atas Keputusan RPB Hingga Akhir Tahun 2022 <i>Management Follow-up on the Shareholder Meeting Resolutions by the End of 2022</i>
1. Menyetujui dan mengesahkan RKAP Perum BULOG tahun 2022. <i>Approved and ratified Perum BULOG's 2022 Company WPB.</i>	✓	Perum BULOG menyampaikan rancangan RKAP tahun 2023 pada tanggal 26 Oktober 2022 kepada Kementerian BUMN berdasarkan surat nomor B-1383/III/ DU104/PR.02.03/10/2022. <i>Perum BULOG submitted the draft of 2023 Company WPB on October 26, 2022 to the Ministry of SOEs based on letter number B-1383/III/ DU104/PR.02.03/10/2022.</i>
2. Menetapkan indikator aspek operasional untuk penilaian tingkat kesehatan Perum BULOG tahun 2022, yang terdiri dari 3 indikator, yaitu peningkatan kualitas SDM, Ketersediaan CBP, dan Beban Operasional terhadap Pendapatan Operasional. <i>Set operational aspect indicators, covering three (3) indicators, namely improvement in HR quality, Government's Rice Reserves Availability, and Operating Expenses to Operating Income for the assessment of Perum BULOG's 2022 health index</i>	✓	Tingkat kesehatan Perusahaan berdasarkan angka pada Laporan Keuangan Tahun 2022 (Audited) memperoleh skor 72,76 atau masuk Grade A dengan kategori Sehat. <i>The Company's health index based on the 2022 Financial Statements (Audited) scored 72.76 or was classified as Grade A with the Healthy category.</i>



<p>Hasil Keputusan Menteri BUMN No. S-75/MBU/01/2022 tanggal 28 Januari 2022 tentang Pengesahan Rencana Kerja dan Anggaran Perusahaan (RKAP) dan Rencana Kerja dan Anggaran Tanggung Jawab Sosial dan Lingkungan (RKA TJSL) Tahun 2022 Perusahaan Umum (Perum) BULOG <i>Minister of SOEs Decree No. S-75/MBU/01/2022 dated January 28, 2022 on the Ratification of the Company Work Programs and Budget (WPB) and 2022 Work Programs and Budget for Corporate Social Responsibility (WPB CSR) of Public Corporation (Perum) BULOG</i></p>	<p>Sudah/ Belum Terlaksana Implemented/ Not Implemented</p>	<p>Tindak Lanjut oleh Manajemen Atas Keputusan RPB Hingga Akhir Tahun 2022 <i>Management Follow-up on the Shareholder Meeting Resolutions by the End of 2022</i></p>
<p>3. Menyetujui dan mengesahkan KPI yang tertuang dalam Kontrak Manajemen tahun 2022 antara Direksi dan Dewan Pengawas dengan Pemilik Modal. <i>Approved and ratified the KPI in the 2022 Management Contract between the Board of Directors, Board of Commissioners, and the Capital Owner.</i></p>	<p>✓</p>	<p>Realisasi KPI (<i>Key Performance Indicator</i>) Perum BULOG Tahun 2022 (<i>Audited</i>) mencapai skor sebesar 81,00 atau 81,00% dari target Periode Tahun 2022 (<i>Audited</i>). <i>The realization of Perum BULOG's 2022 KPI (Key Performance Indicator) (Audited) scored 81.00 or 81.00% of the 2022 target (Audited).</i></p>
<p>4. Menyetujui dan mengesahkan KPI Dewan Pengawas Perum BULOG tahun 2022. <i>Approved and ratified the 2022 KPI of the Board of Commissioners of Perum BULOG.</i></p>	<p>✓</p>	<p>Skor KPI Dewan Pengawas sampai dengan Semester II mencapai 87,97 dari total 100 (total target selama Tahun 2022). <i>The Board of Commissioners' KPI by Semester II reached 87.97 out of 100 (a total 2022 target)</i></p>
<p>✓ sudah dilaksanakan ✗ belum dilaksanakan ✓ <i>implemented</i> ✗ <i>not yet implemented</i></p> <ul style="list-style-type: none"> Keputusan Menteri BUMN No. S-415/MBU/06/2022 tanggal 27 Juni 2022 tentang Persetujuan Laporan Tahunan dan Pengesahan Laporan Keuangan Perum BULOG Tahun Buku 2021 <i>Minister of SOEs Decree No. S-415/MBU/06/2022 dated June 27, 2022 on the Approval of the Annual Report and Ratification of the 2021 Financial Statements of Perum BULOG</i> 		
<p>Hasil Keputusan Menteri BUMN No. S-415/MBU/06/2022 tanggal 27 Juni 2022 tentang Persetujuan Laporan Tahunan dan Pengesahan Laporan Keuangan Perum BULOG Tahun Buku 2021 <i>Minister of SOEs Decree No. S-415/MBU/06/2022 dated June 27, 2022 on the Approval of the Annual Report and Ratification of the 2021 Financial Statements of Perum BULOG</i></p>	<p>Sudah/ Belum Terlaksana Implemented/ Not Implemented</p>	<p>Tindak Lanjut oleh Manajemen Atas Keputusan RPB Hingga Akhir Tahun 2022 <i>Management Follow-up on the Shareholder Meeting Resolutions by the End of 2022</i></p>
<p>1. Menyetujui Laporan Tahunan Tahun Buku 2021 termasuk di Laporan Pelaksanaan Tugas Pengawasan Dewan Pengawas serta mengesahkan Laporan Keuangan Perusahaan Tahun Buku 2021 yang telah diaudit oleh KAP Kosasih, Nurdjaman, Mulyadi, Tjahjo & Rekan dengan opini "Wajar dalam semua hal yang material." <i>Approved the 2021 Annual Report including the Board of Commissioners Supervision Report and s ratified the company's 2021 Consolidated Financial Statements, which was audited by KAP Kosasih, Nurdjaman, Mulyadi, Tjahjo & Rekan with the result of "Unqualified Opinion."</i></p>	<p>✓</p>	<p>Penyampaian Laporan Manajemen dan Laporan Keuangan Tahun 2022 Perum BULOG sebagaimana Surat Direksi No.B-330/II/DU104/PR.03.04/03/2023 tanggal 31 Maret 2023 dan Tanggapan Laporan Hasil General Audit Perum BULOG Tahun Buku 2021 sebagaimana Surat Dewan Pengawas No. B-02/DW000/05/2023 tanggal 12 Mei 2023. <i>Submission of Perum BULOG's 2022 Management Report and Financial Statements as per Board of Directors Letter No. B-330/II/DU104/PR.03.04/03/2023 dated March 31, 2023 and Response to Perum BULOG's 2021 General Audit Report as per Board of Commissioners Letter No.B-02/DW000/05/2023 dated May 12, 2023.</i></p>



<p>Hasil Keputusan Menteri BUMN No. S-415/MBU/06/2022 tanggal 27 Juni 2022 tentang Persetujuan Laporan Tahunan dan Pengesahan Laporan Keuangan Perum BULOG Tahun Buku 2021</p> <p><i>Minister of SOEs Decree No. S-415/MBU/06/2022 dated June 27, 2022 on the Approval of the Annual Report and Ratification of the 2021 Financial Statements of Perum BULOG</i></p>	<p>Sudah/ Belum Terlaksana Implemented/ Not Implemented</p>	<p>Tindak Lanjut oleh Manajemen Atas Keputusan RPB Hingga Akhir Tahun 2022</p> <p><i>Management Follow-up on the Shareholder Meeting Resolutions by the End of 2022</i></p>
<p>2. Menyetujui dan mengesahkan Laporan Tahunan Program Kemitraan dan Bina Lingkungan (PKBL) Tahun Buku 2021 yang telah diaudit oleh Kantor Akuntan Publik Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan dengan opini Laporan Keuangan menyajikan secara wajar dalam semua hal yang material sesuai SAK Entitas tanpa Akuntabilitas Publik.</p> <p><i>Approved and ratified the 2021 Annual Report of the Partnership and Community Development Program (PKBL), which was audited by the Public Accounting Firm Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Partners and classified as Unqualified Opinion based on FAS without Public Accountability.</i></p>	<p>✓</p>	<p>Penyampaian Laporan PKBL dan CSR Perum BULOG disampaikan kepada Deputi Bidang SDM, Teknologi dan Informasi melalui Asisten Deputi Bidang Tanggung Jawab Sosial dan Lingkungan Kementerian BUMN.</p> <p><i>Submission of Perum BULOG's PKBL and CSR Report to the Deputy for HR, Technology and Information through the Assistant Deputy for Corporate Social Responsibility of the Ministry of SOEs.</i></p>
<p>3. Besarnya gaji/honorarium berikut fasilitas dan tunjangan lainnya Tahun 2023 serta tantiem Tahun Buku 2022 untuk anggota Direksi dan Dewan Pengawas Perum Bulog akan ditetapkan secara tersendiri.</p> <p><i>The amount of salary/honorarium along with other facilities and allowance in 2023 and profit share in 2022 for members of the Board of Directors and Board of Commissioners of Perum Bulog would be determined separately.</i></p>	<p>✓</p>	<p>Penetapan Penghasilan Direksi dan Dewan Pengawas Perum BULOG Tahun 2022 sebagaimana tercantum pada Surat Menteri BUMN nomor SR-35/Wk.1.MBU.D/07/2022 tanggal 26 Juli 2022 Determination.</p> <p><i>Determination of the Income of the Board of Directors and Board of Commissioners of Perum BULOG in 2022 as stated in the Minister of SOEs Letter No. SR-35/Wk.1.MBU.D/07/2022 dated July 26, 2022</i></p>
<p>4. Menetapkan kembali KAP Kosasih, Nurdiyaman, Mulyadi, Tjahjo dan Rekan yang akan mengaudit Laporan Keuangan Perusahaan Tahun Buku 2022 dan Laporan Keuangan Program Pendanaan Usaha Mikro dan Kecil (UMK) tahun buku 2022.</p> <p><i>Reappointed PAF Kosasih, Nurdiyaman, Mulyadi, Tjahjo and Partners to audit the Company's 2022 Financial Statements and the 2022 Financial Statements of the Micro and Small Enterprise (MSE) Funding</i></p>	<p>✓</p>	<p>Perjanjian Jasa Audit Umum Laporan Keuangan Konsolidasian Perum BULOG tahun buku 2022 dilaksanakan dengan perikatan perjanjian kerja antara Perum BULOG dengan KAP Kosasih, Nurdiyaman, Mulyadi, Tjahjo dan Rekan nomor: PJ-651/DK300/KU.14.03/09/2022 dan KNMT&R//EL-266/09/2022/MM dengan addendum nomor PJ-112/DK300/KU.14.03/02/2023 dan KNMT&R//EL-32/02/2023/MM dengan jangka waktu pelaksanaan selama 190 hari kalender terhitung sejak tanggal 13 September 2022 dan berakhir pada tanggal 21 Maret 2023.</p> <p><i>The General Audit Service Agreement for the Consolidated 2022 Financial Statements of Perum BULOG was carried out with a work agreement between Perum BULOG and PAF Kosasih, Nurdiyaman, Mulyadi, Tjahjo and Partners No. PJ-651/DK300/KU.14.03/09/2022 and KNMT&R//EL-266/09/2022/MM with addendum No. PJ-112/DK300/KU.14.03/02/2023 and KNMT&R//EL-32/02/2023/MM in 190 calendar days from September 13, 2022 to March 21, 2023.</i></p>



<p>Hasil Keputusan Menteri BUMN No. S-415/MBU/06/2022 tanggal 27 Juni 2022 tentang Persetujuan Laporan Tahunan dan Pengesahan Laporan Keuangan Perum BULOG Tahun Buku 2021</p> <p><i>Minister of SOEs Decree No. S-415/MBU/06/2022 dated June 27, 2022 on the Approval of the Annual Report and Ratification of the 2021 Financial Statements of Perum BULOG</i></p>	<p>Sudah/ Belum Terlaksana Implemented/ Not Implemented</p>	<p>Tindak Lanjut oleh Manajemen Atas Keputusan RPB Hingga Akhir Tahun 2022</p> <p><i>Management Follow-up on the Shareholder Meeting Resolutions by the End of 2022</i></p>
<p>5. Mengesahkan laporan realisasi penggunaan tambahan dana Penyertaan Modal Negara yang berasal dari APBN Tahun Anggaran 2016, untuk periode tahun buku 2021 dengan ketentuan semua kegiatan dan penggunaan telah sesuai dengan kajian bersama PMN</p> <p><i>Approved the report on the realization of the use of additional State Capital Participation from the 2016 State Budget for the Fiscal Year 2021, provided that all activities and allocation followed the State Capital Participation joint study.</i></p>	<p>✓</p>	<p>Direksi telah melaporkan realisasi PMN secara triwulan kepada Menteri BUMN, sebagaimana surat No. B-368/II/DU000/10/2022 tanggal 25 Oktober 2022 perihal Penyampaian Laporan PMN TA 2016 Triwulan III tahun 2022</p> <p><i>The Board of Directors has reported the realization of State Capital Participation quarterly to the Minister of SOEs, as per letter No.B-1368/II/DU000/10/2022 dated October 25, 2022 regarding the Submission of State Capital Participation Report FY 2016 Q3 2022.</i></p>

✓ sudah dilaksanakan | ✗ belum dilaksanakan
✓ implemented | ✗ not yet implemented

- Keputusan Menteri BUMN No. SK-209/MBU/09/2022 tanggal 20 September 2022 tentang Pemberhentian dan Pengangkatan Anggota Dewan Pengawas Perusahaan Umum (Perum) BULOG
 - Memberhentikan Sdr. Andi Z.A. Dulung sebagai Anggota Dewan Pengawas Perum BULOG.
 - Mengangkat Mengangkat Sdr. Faozan Amar sebagai Anggota Dewan Pengawas Perum BULOG.

September 20, 2022 on the Dismissal and Appointment of Members of the Board of Commissioners of Public Corporation (Perum) BULOG.

- Dismissed Andi Z.A. Dulung as a Member of the Board of Commissioners of Perum BULOG.*
- Appointed Faozan Amar as a Member of the Board of Commissioners of Perum BULOG.*

Seluruh hasil RPB dan keputusan pemilik modal telah dilaksanakan oleh Manajemen Perum BULOG

Perum BULOG Management has implemented all Shareholder Meetings and capital owner's decisions.

DEWAN PENGAWAS

Board Manual: Pedoman Tata Laksana Kerja Dewan Pengawas

Dalam menjalankan tugas dan tanggung jawab, Dewan Pengawas berpedoman pada petunjuk tata laksana kerja atau *Board Manual*. *Board Manual*, yang juga merupakan petunjuk tata laksana kerja bagi Dewan Pengawas dan Direksi Perum BULOG, menjelaskan tahapan aktivitas secara terstruktur, sistematis, mudah dipahami dapat dijalankan dengan konsisten sehingga dapat menjadi acuan bagi Dewan Pengawas dan Direksi dalam melaksanakan tugas masing-masing dalam mencapai Visi dan Misi Perusahaan.

BOARD OF COMMISSIONERS

Board Manual: Guidelines on Work Procedure of Board of Commissioners

In carrying out its duties and responsibilities, the Board of Commissioners is guided by the work guidelines or Board Manual. The Board Manual, which also serves as the work guidelines for the Board of Commissioners and the Directors of Perum BULOG, explains the stages of activities in a structured, systematic, and easily understood manner that can be consistently implemented. This allows the Board of Commissioners and the Directors to use it as a reference in performing their respective duties to achieve the company's Vision and Mission.

Perum BULOG memiliki *Board Manual* yang telah disahkan oleh Direksi dan Dewan Pengawas pada tanggal 10 November 2021. *Board Manual* dimaksudkan untuk menjelaskan hubungan kerja Direksi dan Dewan Pengawas

Perum BULOG has a Board Manual that was ratified by the Board of Directors and the Board of Commissioners on November 10, 2021. The Board Manual is intended to explain the working relationship between the Board of Directors



dalam melaksanakan tugas sesuai peran dan fungsinya, agar tercipta pengelolaan Perusahaan secara profesional, transparan, dan efisien.

Berkaitan dengan program kerja di bidang pembinaan GCG untuk tahun 2023, Sekretariat Perusahaan telah melakukan penyesuaian *Code of Corporate Governance* (Panduan GCG) dan *Code of Conduct* (Panduan Perilaku) dengan nilai-nilai utama (*core values*) sumber daya manusia BUMN berdasarkan Keputusan Direksi No. KD-301/DS200/09/2020 dan telah disahkan sebagai Peraturan Bersama Direksi dan Dewan Pengawas No. PD-02/DU000/01/2021 dan No. KEP-01/DW000/01/2021 tentang Pedoman Tata Kelola Perusahaan.

Ruang lingkup *Board Manual* terkait tata laksana kerja Dewan Pengawas meliputi:

1. Tugas, Wewenang dan Kewajiban Dewan Pengawas
2. Kriteria Anggota Dewas
3. Masa Jabatan
4. Rangkap Jabatan
5. Program Pengenalan dan Peningkatan Kapabilitas
6. Anggota Dewas Independen
7. Etika Jabatan
8. Rapat Dewas dan Mekanisme Pengambilan Keputusan
9. Organ Pendukung Dewas

Berdasarkan *Board Manual*, ketentuan masa jabatan Dewan Pengawas adalah selama 5 (lima) tahun dan dapat diangkat kembali untuk 1 (satu) kali masa jabatan berikutnya.

Susunan dan Komposisi Dewan Pengawas Tahun 2023

Perum BULOG melaksanakan sejumlah perubahan pada komposisi Dewan Pengawas selama tahun 2023, seperti dijelaskan pada tabel perubahan berikut ini.

and the Board of Commissioners in carrying out their duties according to their roles and functions, in order to create professional, transparent, and efficient management of the company.

In relation to the work program in the field of GCG development for 2023, the Corporate Secretariat has adjusted the Code of Corporate Governance and the Code of Conduct with the core values of SOE human resources based on the Decree of the Board of Directors No. KD-301/DS200/09/2020, which has been ratified as a Joint Regulation of the Board of Directors and the Board of Commissioners No. PD-02/DU000/01/2021 and No. KEP-01/DW000/01/2021 on Corporate Governance Guidelines.

The scope of the Board Manual related to the work implementation of the Board of Commissioners includes:

1. *Duties, Authorities, and Obligations of the Board of Commissioners;*
2. *Criteria for Board of Commissioners Members;*
3. *Term of Office;*
4. *Concurrent Positions;*
5. *Onboarding and Capacity Development Programs;*
6. *Independent Board of Commissioners Members;*
7. *Job Ethics;*
8. *Meetings of the Board of Commissioners and Decision-Making Mechanisms*
9. *Supporting Bodies of the Board of Commissioners.*

According to the Board Manual, the term of office for the Board of Commissioners is five (5) years and may be reappointed for one (1) subsequent term.

Structure and Composition of the Board of Commissioners in 2023

Perum BULOG made several changes to the composition of the Board of Commissioners during 2023, as explained in the following table.



Kronologi Perubahan Susunan Dewan Pengawas di Sepanjang Tahun 2023

The Chronology of Changes in the Composition of the Board of Commissioners in 2023

Periode 1 Januari s.d. 27 April 2023 <i>From January 1 to April 27, 2023</i>	Periode 27 April s.d. 12 Mei 2023 <i>From April 27 to May 12, 2023</i>	Periode 12 Mei s.d. 1 Agustus 2023 <i>From May 12 to August 1, 2023</i>	Periode 1 Agustus - 31 Desember 2023 <i>From August 1 to December 1, 2023</i>	Keterangan <i>Description</i>
			Arief Prasetyo Adi (Ketua) <i>(President Commissioner)</i>	Menjabat Ketua Dewan Pengawas berdasarkan Surat Keputusan Menteri BUMN No. SK-224/MBU/08/2023 tanggal 1 Agustus 2023 <i>Serving as President Commissioner based on Minister of State-Owned Enterprises Decree No. SK-224/MBU/08/2023, dated August 1, 2023</i>
	Bayu Krisnamurthi (Ketua merangkap Anggota Independen) <i>(President Commissioner and Independent Member)</i>	Bayu Krisnamurthi (Ketua merangkap Anggota Independen) <i>(President Commissioner and Independent Member)</i>		<ul style="list-style-type: none"> Menjabat Ketua Dewan Pengawas merangkap Anggota Dewan Pengawas Independen berdasarkan Surat Keputusan Menteri BUMN Nomor:Keputusan Menteri BUMN No. SK-179/MBU/07/2023 tanggal 27 April 2023. <i>Serving as President Commissioner based on Minister of State-Owned Enterprises Decree No. SK-179/MBU/07/2023, dated April 27, 2023</i> Tidak lagi menjabat Ketua Dewan Pengawas merangkap Anggota Dewan Pengawas Independen berdasarkan Surat Keputusan Menteri BUMN Nomor: SK-224/MBU/08/2023 tanggal 1 Agustus 2023 <i>No longer serving as President Commissioner while being the Independent Member of the Board of Commissioners based on Minister of State-Owned Enterprises Decree No. SK-224/MBU/08/2023, dated August 1, 2023</i>
Musdhalifah Machmud (Plt. Ketua) <i>(Acting Chairperson)</i>	Musdhalifah Machmud (Anggota) <i>(Member)</i>	Musdhalifah Machmud (Anggota) <i>(Member)</i>	Musdhalifah Machmud (Anggota) <i>(Member)</i>	
Fadjry Djufry (Anggota) <i>(Member)</i>	Fadjry Djufry (Anggota) <i>(Member)</i>	Fadjry Djufry (Anggota) <i>(Member)</i>	Fadjry Djufry (Anggota) <i>(Member)</i>	
Jhoni Ginting (Anggota) <i>(Member)</i>	Jhoni Ginting (Anggota) <i>(Member)</i>			Tidak lagi menjabat anggota dewan pengawas berdasarkan Surat Keputusan Menteri BUMN No. SK-98/MBU/05/2023 tanggal 12 Mei 2023 <i>No longer serving as Member of the Board of Commissioners based on Minister of State-Owned Enterprises Decree No. SK-98/MBU/05/2023, dated May 12, 2023</i>



Periode 1 Januari s.d. 27 April 2023 <i>Period from January 1 to April 27, 2023</i>	Periode 27 April s.d. 12 Mei 2023 <i>Period from April 27 to May 12, 2023</i>	Periode 12 Mei s.d. 1 Agustus 2023 <i>Period from May 12 to August 1, 2023</i>	Periode 1 Agustus - 31 Desember 2023 <i>Period from August 1 to December 31, 2023</i>	Keterangan <i>Description</i>
Faozan Amar (Anggota) <i>(Member)</i>				Tidak lagi menjabat anggota dewan pengawas berdasarkan Surat Keputusan Menteri BUMN No SK-179/MBU/07/2023 tanggal 27 April 2023 <i>No longer serving as Member of the Board of Commissioners based on Minister of State-Owned Enterprises Decree No. SK-179/MBU/07/2023, dated April 27, 2023</i>
		I Gusti Ketut Astawa (Anggota) <i>(Member)</i>	I Gusti Ketut Astawa (Anggota) <i>(Member)</i>	Menjabat sebagai anggota dewan pengawas berdasarkan surat keputusan Menteri BUMN No. SK-98/MBU/05/2023 tanggal 12 Mei 2023. <i>Serving as Member of the Board of Commissioners based on Minister of State-Owned Enterprises Decree No. SK-98/MBU/05/2023, dated May 12, 2023</i>
Dian Safitri (Anggota Independen) <i>(Independent Member)</i>	Dian Safitri (Anggota Independen) <i>(Independent Member)</i>	Dian Safitri (Anggota Independen) <i>(Independent Member)</i>	Dian Safitri (Anggota Independen) <i>(Independent Member)</i>	
Donny Gahral Adian (Anggota Independen) <i>(Independent Member)</i>	Donny Gahral Adian (Anggota Independen) <i>(Independent Member)</i>	Donny Gahral Adian (Anggota Independen) <i>(Independent Member)</i>	Donny Gahral Adian (Anggota Independen) <i>(Independent Member)</i>	
			Zainut Tauhid (Anggota Independen) <i>(Independent Member)</i>	Menjabat sebagai anggota dewan pengawas independen berdasarkan Surat Keputusan Menteri BUMN No. SK-224/MBU/08/2023 tanggal 1 Agustus 2023 <i>Serving as Independent Member of the Board of Commissioners based on Minister of State-Owned Enterprises Decree No. SK-224/MBU/08/2023, dated August 1, 2023</i>

Dengan demikian, susunan Dewan Pengawas dapat disampaikan sebagai berikut.

Thus, the composition of the Board of Commissioners is as follows.

Susunan Dewan Pengawas per 31 Desember 2023

Board of Commissioners Composition as of December 31, 2023

Nama Name	Jabatan Position	Dasar Pengangkatan Basis of Appointment	Masa Jabatan Term of Office	Periode Jabatan Term of Tenure
Arief Prasetyo Adi	Ketua Dewan Pengawas <i>President Commissioner</i>	Keputusan Menteri BUMN Nomor: SK-342/MBU/12/2023 tanggal 1 Desember 2023 <i>Minister of SOEs Decree No. SK-342/MBU/12/2023 dated December 1, 2023</i>	1 Desember 2023 - 1 Desember 2028 <i>December 1, 2023 - December 1, 2028</i>	Ke-1 <i>1st</i>
Musdhalifah Machmud	Anggota <i>Member</i>	Keputusan Menteri BUMN No. SK-358/MBU/11/2021 tanggal 17 November 2021 <i>Minister of SOEs Decree No. SK-358/MBU/11/2021 dated November 17, 2021</i>	17 November 2021 - 17 November 2026 <i>November 17, 2021 - November 17, 2026</i>	Ke-1 <i>1st</i>
Fadjry Djufry	Anggota <i>Member</i>	Keputusan Menteri BUMN No. SK-279/MBU/09/2020 tanggal 9 September 2020 <i>Minister of SOEs Decree No. SK-279/MBU/09/2020 dated September 9, 2020</i>	9 September 2020 - 9 September 2025 <i>September 9, 2020 - September 9, 2025</i>	Ke-1 <i>1st</i>
I Gusti Ketut Astawa	Anggota <i>Member</i>	Keputusan Menteri BUMN No. SK-98/MBU/05/2023 tanggal 12 Mei 2023 <i>Minister of SOEs Decree No. SK-98/MBU/05/2023 dated May 12, 2023</i>	12 Mei 2023 - 12 Mei 2028 <i>May 12, 2023 - May 12, 2028</i>	Ke-1 <i>1st</i>
Dian Safitri	Anggota Independen <i>Independent Member</i>	Keputusan Menteri BUMN No. SK-279/MBU/09/2020 tanggal 9 September 2020 <i>Minister of SOEs Decree No. SK-279/MBU/09/2020 dated September 9, 2020</i>	9 September 2020 - 9 September 2025 <i>September 9, 2020 - September 9, 2025</i>	Ke-1 <i>1st</i>
Donny Gahral Adian	Anggota Independen <i>Independent Member</i>	Keputusan Menteri BUMN No. SK-14/MBU/01/2021 tanggal 13 Januari 2021 <i>Minister of SOEs Decree No. SK-14/MBU/01/2021 dated January 13, 2021</i>	13 Januari 2021 - 13 Januari 2026 <i>January 13, 2021 - January 13, 2026</i>	Ke-1 <i>1st</i>
Zainut Tauhid	Anggota Independen <i>Independent Member</i>	Keputusan Menteri BUMN No. SK-224/MBU/08/2023 tanggal 1 Agustus 2023 <i>Minister of SOEs Decree No. SK-224/MBU/08/2023 dated August 1, 2023</i>	1 Agustus 2023 - 1 Agustus 2028 <i>August 1, 2023 - August 1, 2028</i>	Ke-1 <i>1st</i>

Profil singkat masing-masing anggota Dewan Pengawas dapat dilihat pada bagian Profil Dewan Pengawas, dalam bab Profil Perusahaan.

A brief profile of each member of the Board of Commissioners can be found in the Board of Commissioners Profile section, in the Company Profile chapter.

Tugas dan Tanggung Jawab Dewan Pengawas

Duties and Responsibilities of the Board of Commissioners

Berdasarkan Peraturan Pemerintah No. 13 Tahun 2016 tentang Perusahaan Umum (Perum) BULOG, pada pasal 53, Dewan Pengawas adalah organ Perusahaan yang bertugas melakukan pengawasan dan memberikan nasihat kepada Direksi jika dipandang perlu dalam pengurusan Perusahaan.

Based on Government Regulation No. 13 of 2016 concerning the Public Corporation (Perum) BULOG, Article 53, the Board of Commissioners is a corporate body tasked with overseeing and providing advice to the Directors when deemed necessary in the management of the company. In carrying



Dalam melaksanakan tugasnya, Dewan Pengawas bertanggung jawab antara lain:

1. Melakukan Pengawasan terhadap kebijakan Pengurusan dan jalannya Pengurusan pada umumnya mengenai Perusahaan dan usaha Perusahaan yang dilakukan oleh Direksi, termasuk Pengawasan terhadap pelaksanaan Rencana Jangka Panjang Perusahaan, Rencana Kerja dan Anggaran Perusahaan, Anggaran Dasar, Keputusan Menteri, dan/atau ketentuan peraturan perundang-undangan.
2. Memberikan nasihat kepada Direksi untuk kepentingan Perusahaan sesuai dengan maksud dan tujuan Perusahaan.

Wewenang Dewan Pengawas Sesuai Peraturan Pemerintah No. 13 Tahun 2016 tentang Perusahaan Umum (Perum) BULOG, pada pasal 54, Dewan Pengawas mempunyai wewenang untuk:

1. Memeriksa buku, surat, dokumen lainnya, memeriksa kas untuk keperluan verifikasi dan lain-lain surat berharga, dan kekayaan Perusahaan.
2. Memasuki pekarangan, gedung, dan kantor yang dipergunakan oleh Perusahaan.
3. Meminta penjelasan dari Direksi dan/atau pejabat lainnya mengenai persoalan yang menyangkut pengelolaan Perusahaan.
4. Mengetahui kebijakan dan tindakan yang telah dan akan dijalankan oleh Direksi.
5. Meminta Direksi dan/atau pejabat lainnya di bawah Direksi dengan sepengetahuan Direksi untuk menghadiri rapat Dewan Pengawas.
6. Mengangkat dan memberhentikan Sekretaris Dewan Pengawas atas beban Perusahaan, jika dianggap perlu.
7. Memberhentikan sementara anggota Direksi sesuai dengan ketentuan Peraturan Pemerintah.
8. Membentuk komite lain selain Komite Audit, jika dianggap perlu dengan memperhatikan kemampuan Perusahaan.
9. Menggunakan tenaga ahli untuk hal tertentu dan dalam jangka waktu tertentu atas beban Perusahaan, jika dianggap perlu.
10. Melakukan tindakan Pengurusan Perusahaan dalam keadaan tertentu untuk jangka waktu tertentu sesuai dengan ketentuan Peraturan Pemerintah.
11. Menghadiri rapat Direksi dan memberikan pandangan terhadap hal yang dibicarakan.
12. Melaksanakan kewenangan Pengawasan lainnya sepanjang tidak bertentangan dengan Anggaran Dasar, keputusan Menteri, dan/atau ketentuan peraturan perundang-undangan.

out its duties, the Board of Commissioners is responsible for, among other things:

1. *supervising the management policies and the general course of management of the company and its business conducted by the Directors, including supervision of the implementation of the company's Long-Term Plan, Work Programs and Budget, Articles of Association, Ministerial Decrees, and/or regulatory provisions;*
2. *providing advice to the Directors in the interest of the company in accordance with the company's objectives and goals.*

Authority of the Board of Commissioners According to Government Regulation No. 13 of 2016 concerning the Public Corporation (Perum) BULOG, Article 54, the Board of Commissioners has the authority to:

1. *examine the books, letters, and other documents; inspect the cash for verification purposes and other securities, and the company's assets;*
2. *enter the premises, buildings, and offices used by the company;*
3. *request explanations from the directors and/or other officials regarding issues concerning the management of the company;*
4. *be informed of the policies and actions that have been and will be implemented by the directors;*
5. *request the directors and/or other officials under the directors, with the knowledge of the directors, to attend Board of Commissioners meetings;*
6. *appoint and dismiss the secretary of the Board of Commissioners at the company's expense, if deemed necessary;*
7. *temporarily suspend members of the Board of Directors in accordance with government regulations;*
8. *form committees other than the audit committee, if deemed necessary, considering the company's capabilities;*
9. *utilize experts for specific matters and for a certain period at the company's expense, if deemed necessary;*
10. *take management actions for the company under certain circumstances and for a specific period in accordance with government regulations;*
11. *attend Board of Directors meetings and provide opinions on matters discussed;*
12. *exercise other supervisory authorities as long as they do not conflict with the Articles of Association, Ministerial Decrees, and/or regulatory provisions.*



Pembagian Lingkup Tugas Antar Dewan Pengawas

Dalam rangka kelancaran pelaksanaan tugas Anggota Dewan Pengawas, maka telah disepakati pembagian kerja internal anggota Dewan Pengawas. Pembagian Tugas Dewan Pengawas Perum BULOG sesuai keputusan Dewan Pengawas yang terbit sampai dengan saat ini di antaranya sebagai berikut.

Task Scope Division Among the Board of Commissioners

For the smooth execution of the duties of the Board of Commissioners members, an internal task division among the Board of Commissioners members has been agreed upon. The division of tasks for the Board of Commissioners of Perum BULOG, according to the decisions issued by the Board of Commissioners to date, is as follows.

Nama Name	Tugas Duties
Arief Prasetyo Adi Ketua Dewan Pengawas <i>President Commissioners</i>	Menetapkan kebijakan Dewan Pengawas; Memimpin dan mengkoordinasikan seluruh kegiatan lingkup Dewan Pengawas dengan memperhatikan pendapat dan masukan dari seluruh Anggota Dewan Pengawas. <i>Setting the policies of the Board of Commissioners; Leading and coordinating all activities within the scope of the Board of Commissioners, taking into account the opinions and input from all Board of Commissioners members.</i>
Dian Safitri Anggota Dewan Pengawas Independen <i>Independent Member of the Board of Commissioners</i>	Ketua Komite Nominasi dan Remunerasi; Menangani bidang Human Capital dan Bisnis; Menangani bidang Hukum dan Kepatuhan, Menangani bidang Transformasi dan Hubungan Kelembagaan. <i>Chairperson of the Nomination and Remuneration Committee; Handling Human Capital and Business Affairs; Handling Legal and Compliance Affairs; Handling Transformation and Institutional Relations.</i>
Musdhalifah Machmud Anggota Dewan Pengawas <i>Member of the Board of Commissioners</i>	Ketua Komite Pemantau Risiko dan Tata Kelola Perusahaan Menangani bidang Pengadaan serta Pengembangan Bisnis Industri Hulu dan Hilir. <i>Chairperson of the Risk Monitoring and Corporate Governance Committee; Handling Procurement and Upstream and Downstream Business Development in the Industry.</i>
Zainut Tauhid Anggota Dewan Pengawas Independen <i>Independent Member of the Board of Commissioners</i>	Ketua Komite Audit Menangani bidang Audit, Keuangan, Investasi dan Satuan Pengawasan Internal. <i>Chairperson of the Audit Committee; Handling Audit, Finance, Investment, and Internal Audit Unit affairs.</i>
Donny Gahral Adian Anggota Dewan Pengawas Independen <i>Independent Member of the Board of Commissioners</i>	Menangani bidang Manajemen Risiko dan Tata Kelola Perusahaan, Menangani bidang Supply Chain dan Pelayanan Publik serta Hubungan Kelembagaan. <i>Handling Risk Management and Corporate Governance; Handling Supply Chain and Public Services, as well as Institutional Relations.</i>
Fadjry Djufry Anggota Dewan Pengawas <i>Member of the Board of Commissioners</i>	Menangani bidang Riset dan Perencanaan Strategis Menangani bidang pengawasan Anak Perusahaan Menangani bidang Kerja Sama dengan Petani. <i>Handling Research and Strategic Planning; Handling supervision of Subsidiaries; Handling Collaboration with Farmers.</i>
I Gusti Ketut Astawa Anggota Dewan Pengawas <i>Member of the Board of Commissioners</i>	Menangani bidang Hubungan Masyarakat, Transformasi Teknologi dan Informasi (TI), serta Manajemen Perubahan. <i>Handling Public Relations, Technology and Information Transformation (IT), and Change Management.</i>

Pengawas Independen

Seperti halnya keberadaan Komisaris Independen dalam Perseroan Terbatas (PT), Pengawas Independen berfungsi untuk menjaga aspirasi dan kepentingan dari pemegang saham/pemilik modal minoritas maupun aspirasi dan kepentingan pemangku kepentingan lainnya dari kemungkinan adanya pengawasan yang tidak berimbang yang mungkin muncul dari Dewan Komisaris/ Dewan Pengawas.

Independent Commissioners

Similar to the presence of Independent Commissioners in a Limited Liability Company (LLC), Independent Supervisors function to safeguard the aspirations and interests of minority shareholders/owners of capital as well as the aspirations and interests of other stakeholders from the possibility of unbalanced oversight that may arise from the Board of Commissioners/Board of Supervisors.



Menteri BUMN telah mengangkat Dian Safitri, Donny Gahral Adian, serta Zainut Tauhid sebagai Anggota Dewan Pengawas Independen masing-masing pada tahun 2020, 2021, dan 2023. Pengangkatan ketiganya merupakan pengangkatan jabatan periode pertama, karena sebelumnya tidak pernah menjabat pada jajaran Dewan Pengawas Perum BULOG.

Program Pengenalan Perusahaan kepada Dewan Pengawas yang Diangkat Pertama Kali

Untuk Anggota Dewan Pengawas yang baru pertama kali diangkat, wajib diberikan program pengenalan mengenai kondisi Perusahaan secara umum. Penanggung jawab program pengenalan adalah Sekretaris Perusahaan.

Pada tahun 2023, terdapat Ketua dan 2 Anggota Dewan Pengawas yang baru diangkat, yaitu Arief Prasetyo Adi yang diangkat pada 1 Desember 2023, Zainut Tauhid yang diangkat pada 1 Agustus 2023, dan I Gusti Ketut Astawa yang diangkat pada 12 Mei 2023.

Sekretaris Perusahaan menyelenggarakan program pengenalan mengenai Perum BULOG kepada Ketua dan Anggota Dewan Pengawas yang baru pertama kali diangkat. Program pengenalan kepada Arief Prasetyo Adi diselenggarakan pada 7 Desember 2023, kepada Zainut Tauhid diselenggarakan pada 4 Agustus 2023, dan kepada I Gusti Ketut Astawa diselenggarakan pada 22 Mei 2023.

Program Pengembangan Kompetensi

Agar Dewan Pengawas dapat selalu memahami perkembangan hal-hal terkait perkembangan Perusahaan, Dewan Pengawas mengikuti program pengembangan kompetensi berupa seminar, workshop, atau kegiatan lain yang dapat meningkatkan pengetahuan dan kompetensi.

Kegiatan program pengembangan kompetensi yang diikuti Dewan Pengawas di sepanjang tahun 2023 ialah sebagai berikut:

The Minister of SOEs has appointed Dian Safitri, Donny Gahral Adian, and Zainut Tauhid as Independent Members of the Board of Commissioners in 2020, 2021, and 2023, respectively. These appointments are their first term, as they had not previously served on the Board of Commissioners of Perum BULOG.

Onboarding Program to the First Appointed Board of Commissioners Members

For members of the Board of Commissioners, who are appointed for the first time, an onboarding program regarding the general condition of the company is mandatory. The person responsible for the program is the Corporate Secretary.

In 2023, President Commissioner Arief Prasetyo Adi, and two members of Board of Commissioners, named Zainut Tauhid and I Gusti Ketut Astawa, were firstly appointed on December 1, 2023; August 1, 2023; May 12, 2023 respectively.

The Corporate Secretary organized an onboarding program about Perum BULOG for the President Commissioner and new members of the Board of Commissioners serving for the first period. The onboarding program about Perum BULOG for Arief Prasetyo Adi was organized on December 7, 2023; for Zainut Tauhid on August 4, 2023; and for I Gusti Ketut Astawa on May 22, 2023.

Competency Development Program

To ensure that the Board of Commissioners consistently understands developments related to the company's progress, the Board of Commissioners participates in competency development programs, such as seminars, workshops, or other activities that can enhance knowledge and competencies.

The competency development programs attended by the Board of Commissioners throughout 2023 are as follows.



Nama & Jabatan Name & Position	Nama Pelatihan Training Name	Waktu Pelaksanaan Implementation Time	Penyelenggara Organizer
Bayu Krisnamurthi Musdhalifah Machmud Fadjry Djufry Zainut Tauhid I Gusti Ketut Astawa Donny Gahral Adian	Training dan Sertifikasi Organ Pengelola Risiko Perum BULOG Tahun 2023 <i>Training and Certification of Perum BULOG's Risk Management Bodies in 2023</i>	11 Maret - 6 April 2023 <i>March 11-April 6, 2023</i>	FHCI
Bayu Krisnamurthi Musdhalifah Machmud Fadjry Djufry Zainut Tauhid I Gusti Ketut Astawa Donny Gahral Adian	Sertifikasi Skema Ahli Tata Kelola Risiko Terintegrasi / CRGP <i>Certified Risk Governance Professional (CRGP)</i>	12 September 2023 <i>September 12, 2023</i>	Lembaga Sertifikasi Manajemen Risiko <i>Risk Management Certification Body</i>
Bayu Krisnamurthi Musdhalifah Machmud Fadjry Djufry Zainut Tauhid I Gusti Ketut Astawa Donny Gahral Adian		13 September 2023 <i>September 13, 2023</i>	Lembaga Sertifikasi Manajemen Risiko <i>Risk Management Certification Body</i>

Laporan Singkat Pelaksanaan Tugas dan Tanggung Jawab Dewan Pengawas Tahun 2023

Pelaksanaan tugas pengawasan dan pemberian nasihat kepada Direksi mengacu pada RKAP yang ditetapkan, sehingga jalannya Perusahaan bisa efektif sesuai dengan harapan pemilik modal dan pemangku kepentingan lainnya. Pengawasan yang dilakukan oleh Dewan Pengawas dalam menjalankan fungsi, tugas, dan kewajibannya dilakukan melalui mekanisme sebagai berikut.

Dewan Pengawas melaksanakan tugas dan fungsi pengawasan mengacu pada Pasal 53 Peraturan Pemerintah Nomor 13 Tahun 2016 tentang Perum BULOG, yaitu:

- Melakukan pengawasan terhadap kebijakan pengurusan dan jalannya Pengurusan pada umumnya mengenai perusahaan dan usaha perusahaan yang dilakukan oleh Direksi, termasuk pengawasan terhadap pelaksanaan Rencana Jangka Panjang Perusahaan, Rencana Kerja dan Anggaran Perusahaan, Anggaran Dasar, Keputusan Menteri, dan/atau ketentuan peraturan perundang-undangan;
- Memberikan nasihat kepada Direksi untuk kepentingan Perusahaan sesuai dengan maksud dan tujuan perusahaan. Dalam rangka melaksanakan tugas tersebut, Dewan Pengawas melaksanakan kewajiban sesuai dengan Pasal 55 Peraturan Pemerintah Nomor 13 Tahun 2016 tentang Perum BULOG, sebagai berikut:
 - Memberikan nasihat kepada Direksi dalam melaksanakan pengurusan perusahaan;

Brief Report on the Implementation of Duties and Responsibilities of the Board of Commissioners in 2023

The execution of supervisory tasks and advisory to the Directors is based on the approved Company WPB, ensuring that the Company operates effectively in line with the expectations of shareholders and other stakeholders. Supervision carried out by the Board of Commissioners in fulfilling its functions, duties, and obligations is conducted through the following mechanisms.

The Board of Commissioners carries out its supervisory tasks and functions in accordance with Article 53 of Government Regulation No. 13 of 2016 concerning Perum BULOG, which include:

- supervising the management policies and the general course of management regarding the company and its business conducted by the Directors, including overseeing the implementation of the Company Long-Term Plan, Work Programs and Budget, Articles of Association, Ministerial Decrees, and/or regulatory provisions;*
- advising the Board of Directors on the Company's interests based on the company's objectives and goals. To perform this duty, the Board of Commissioners complete its obligations following Government Regulation No. 13 of 2016 concerning Perum BULOG Article 55, as follows:*
 - advising to the Directors in managing the company;*



- b. Meneliti dan menelaah serta menandatangani Rencana Jangka Panjang Perusahaan serta Rencana Kerja dan Anggaran Perusahaan yang disiapkan Direksi sesuai dengan ketentuan Peraturan Pemerintah ini;
- c. Memberikan pendapat dan saran kepada Menteri mengenai Rencana Jangka Panjang Perusahaan serta Rencana Kerja dan Anggaran Perusahaan;
- d. Mengikuti perkembangan kegiatan Perusahaan, memberikan pendapat dan saran kepada Menteri mengenai setiap masalah yang dianggap penting bagi Pengurusan Perusahaan;
- e. Melaporkan dengan segera kepada Menteri apabila terjadi gejala menurunnya kinerja Perusahaan;
- f. Meneliti dan menelaah laporan berkala dan laporan tahunan yang disiapkan Direksi serta menandatangani laporan tahunan;
- g. Memberikan penjelasan, pendapat, dan saran kepada Menteri mengenai laporan tahunan, apabila diminta;
- h. Menyusun rencana kerja dan anggaran tahunan Dewan Pengawas yang dimasukkan dalam Rencana Kerja dan Anggaran Perusahaan;
- i. Menyusun indikator pencapaian kinerja Dewan Pengawas untuk dimintakan persetujuan Menteri;
- j. Membentuk Komite Audit;
- k. Mengusulkan auditor eksternal kepada Menteri;
- l. Membuat risalah rapat Dewan Pengawas dan menyimpan salinannya serta menyampaikan aslinya kepada Direksi;
- m. Memberikan laporan tentang tugas Pengawasan yang telah dilakukan selama tahun buku yang Baru berakhir kepada Menteri; dan
- n. Melaksanakan kewajiban lainnya dalam rangka tugas Pengawasan dan pemberian nasihat, sepanjang tidak bertentangan dengan Anggaran Dasar, Keputusan Menteri, dan/atau ketentuan peraturan perundang-undangan.

Rapat Dewan Pengawas

Dalam rangka pelaksanaan tugasnya, Dewan Pengawas telah mengadakan rapat internal untuk mengevaluasi kinerja Tahun 2023 serta, pemberian saran dan nasehat kepada Direksi atas kinerja Perusahaan. Rapat tersebut dipimpin oleh Ketua Dewan Pengawas dan diikuti Anggota Dewan Pengawas, serta perangkat Dewan Pengawas. Dewan Pengawas dapat mengundang Direksi untuk membahas hal-hal penting dan mendesak yang memerlukan persetujuan Dewan Pengawas.

Board of Commissioners Meeting

In fulfilling its duties, the Board of Commissioners held internal meetings to evaluate company's performance in 2023 and to provide advice and recommendations to the Directors regarding the company's performance. These meetings were chaired by President Commissioners and attended by the Board of Commissioners members, as well as the Board's supporting bodies. The Board of Commissioners might invite the Directors to discuss important and urgent matters requiring the approval of the Board of Commissioners.

Setiap pelaksanaan rapat Dewan Pengawas harus dibuat risalah rapat oleh Sekretaris Dewan Pengawas yang mencantumkan setidaknya pokok – pokok pembahasan dan keputusan rapat serta memperhatikan dinamika rapat termasuk apabila terdapat perbedaan pendapat (*dissenting opinion*). Selama Tahun 2023, pelaksanaan Rapat Dewan Pengawas telah dilaksanakan sebanyak 13 (tiga belas) kali

DIREKSI

Direksi merupakan organ perusahaan yang bertanggung jawab atas kepengurusan perusahaan untuk kepentingan dan tujuan perusahaan, diangkat berdasarkan pertimbangan keahlian, integritas, kepemimpinan, pengalaman, jujur, perilaku yang baik, dedikasi tinggi untuk memajukan perusahaan. Tugas pokok Direksi adalah memimpin dan mengurus perusahaan sesuai dengan maksud dan tujuan perusahaan dan senantiasa berusaha meningkatkan efisiensi dan efektivitas perusahaan. Selain itu juga menguasai, memelihara dan mengurus kekayaan perusahaan. Direksi dalam kapasitasnya memperhatikan kepentingan para pemangku kepentingan sesuai ketentuan perundang-undangan.

Board Manual: Pedoman dan Tata Laksana Kerja Direksi

Dalam menjalankan tugas dan tanggung jawab, Direksi berpedoman pada petunjuk tata laksana kerja (*Board Manual*). Board Manual merupakan petunjuk tata laksana kerja Direksi dan Dewan Pengawas Perum BULOG yang menjelaskan tahapan aktivitas secara terstruktur, sistematis, mudah dipahami dapat dijalankan dengan konsisten sehingga dapat menjadi acuan bagi Direksi dan Dewan Pengawas dalam melaksanakan tugas masing-masing dalam mencapai visi dan misi Perusahaan. Perum BULOG memiliki *Board Manual* yang telah disahkan oleh Direktur Utama dan Ketua Dewan Pengawas pada tanggal 10 November 2021. *Board Manual* dimaksudkan untuk menjelaskan hubungan kerja Direksi dan Dewan Pengawas dalam melaksanakan tugas sesuai peran dan fungsinya, agar tercipta pengelolaan Perusahaan secara profesional, transparan, dan efisien.

Berkaitan dengan program kerja di bidang pembinaan GCG untuk tahun 2023, Sekretariat Perusahaan telah melakukan penyesuaian Code of Corporate Governance (Panduan GCG) dan *Code of Conduct* (Panduan Perilaku) dengan nilai-nilai utama (*core values*) sumber daya manusia BUMN berdasarkan Keputusan Direksi No. KD-301/DS200/09/2020 dan telah disahkan sebagai Peraturan Bersama Direksi dan Dewan Pengawas No. PD-02/DU000/01/2021 dan No. KEP-01/DW000/01/2021 tentang Pedoman Tata Kelola Perusahaan.

Each meeting was documented in minutes by the Secretary of the Board of Commissioners, outlining the main discussion points and decisions made during the meeting. The minutes also captured the dynamics of the meeting, including any dissenting opinions expressed by the members. In 2023, the Board of Commissioners held thirteen (13) meetings.

BOARD OF DIRECTORS

The Board of Directors is a corporate body responsible for the management of the company to achieve the company's interests and objectives and appointed after considering their expertise, integrity, leadership, experience, honesty, good behavior, and high dedication for the company's progress. The main duty of the Board of Directors is to lead and manage the company in accordance with the purpose and objectives of the company and always strive to improve the company's efficiency and effectiveness. In addition, it controls, maintains, and manages the company's assets. The Board of Directors in its capacity pays attention to the interests of stakeholders in accordance with the provisions of the legislation.

Board Manual: Guidelines for and Work Procedures of the Board of Directors

In executing its duties and responsibilities, the Board of Directors follows a Board Manual, which is a work management guide for the Board of Directors and the Board of Commissioners of Perum BULOG. It explains the stages of activities in a structured, systematic, easy-to-understand manner and can be implemented consistently so that they can become a reference for the Board of Directors and the Board of Commissioners in completing their respective duties in achieving the Company's Vision and Mission. Perum BULOG 's Board Manual was approved by the Board of Directors and the Board of Commissioners on November 10, 2021. The Board Manual explains the working relationship of the Board of Directors and the Board of Commissioners in conducting their duties according to their roles and functions in order to create a professional, transparent, and efficient company management.

Concerning the work programs in the GCG development in 2023, the Corporate Secretariat adjusted the Code of Corporate Governance (GCG Guidelines) and Code of Conduct with the core values of SOE human resources based on the Decree of the Board of Directors No. KD-301/DS200/09/2020 and they were ratified as Joint Regulation of the Board of Directors and Board of Commissioners No. PD- 02/DU000/01/2021 and No. KEP-01/DW000/01/2021 regarding Guidelines on Corporate Governance.



Ruang lingkup *Board Manual* terkait tata laksana kerja Direksi meliputi:

1. Tugas, wewenang, dan kewajiban Direksi
2. Kriteria Anggota Direksi
3. Komposisi dan Pembagian tugas Direksi
4. Rangkap Jabatan Anggota Direksi
5. Benturan Kepentingan Anggota Direksi
6. Program Pengenalan dan Peningkatan Kapabilitas Direksi
7. Etika Jabatan Anggota Direksi
8. Rapat Direksi dan Pengambilan Keputusan
9. Kinerja Direksi
10. Organ Pendukung Direksi
11. Pengaturan Hubungan Perusahaan Induk dan Perusahaan Anak/Patungan

The scope of the *Board Manual* related to the work management of the Board of Directors includes:

1. Duties, Authorities, and Obligations of the Board of Directors;
2. Criteria for Members of the Board of Directors;
3. The Board of Directors composition and division of duties;
4. Concurrent positions of the Board of Directors;
5. Conflict of Interest of the Members of the Board of Directors;
6. Induction and Competency Improvement Programs for the Board of Directors;
7. Work Ethics of the Members of the Board of Directors;
8. Board of Directors' Meetings and Decision Making Mechanisms;
9. Board of Directors' performance;
10. Board of Directors' Supporting Bodies;
11. Arrangements of Relations between Parent Company and Subsidiaries/Joint Companies.

Ketentuan Masa Jabatan

Berdasarkan *Board Manual*, ketentuan masa jabatan Direksi adalah selama 5 (lima) tahun dan dapat diangkat kembali untuk 1 (satu) kali masa jabatan berikutnya.

Provision on Term of Office

Based on the *Board Manual*, the term of office of the Board of Directors is for five (5) years and can be reappointed for another term of office.

Susunan dan Komposisi Direksi Tahun 2023

Komposisi Direksi Perum BULOG ditetapkan untuk dapat menjalankan aktivitas manajemen sesuai dengan visi dan misi serta rencana perusahaan baik untuk jangka pendek maupun jangka panjang. Selama tahun 2023, Perum BULOG melakukan perubahan susunan Direksi. Berikut disampaikan susunan Direksi per 31 Desember 2023.

Structure and Composition of the Board of Directors in 2023

The composition of the Board of Directors of Perum BULOG is determined to enable the implementation of management activities in accordance with the vision and mission as well as both short and long term company's plan. In 2023, there were changes in the composition of Perum BULOG's Board of Directors. The following is the composition of the Board of Directors as of December 31, 2023.

Kronologi Perubahan Susunan Direksi Tahun 2023

The Chronology of Changes in the Composition of the Board of Commissioners in 2023

Periode 1 Januari - 27 April 2023 From January 1 to April 27, 2023	Periode 27 April - 1 Desember 2023 From April 27 to December 1, 2023	Periode 1-31 Desember 2023 From December 1 to December 31, 2023	Keterangan Description
Budi Waseso (Direktur Utama) (President Director)	Budi Waseso (Direktur Utama) (President Director)		<ul style="list-style-type: none"> • Menjabat sebagai Direktur Utama untuk periode kedua berdasarkan Surat Keputusan Menteri BUMN No. SK-91/MBU/04/2023 tanggal 27 April 2023 Serving as President Director for the second term based on Minister of State-Owned Enterprises Decree No. SK-91/MBU/04/2023, dated April 27, 2023



Periode 1 Januari s.d. 27 April 2023 <i>Period from January 1 to April 27, 2023</i>	Periode 27 April - 1 Desember 2023 <i>Period from April 27 to December 1, 2023</i>	Periode 1-31 Desember 2023 <i>Period from December 1 to December 31, 2023</i>	Keterangan <i>Description</i>
			<ul style="list-style-type: none"> Tidak lagi menjabat sebagai Direktur Utama berdasarkan Surat Keputusan Menteri BUMN SK-341/MBU/12/2023 tanggal 1 Desember 2023 <i>No longer serving as President Director based on Minister of State-Owned Enterprises Decree No. SK-341/MBU/12/2023, dated December 1, 2023</i>
		Bayu Krisnamurthi (Direktur Utama) <i>(President Director)</i>	Menjabat sebagai Direktur Utama berdasarkan Surat Keputusan Menteri BUMN SK-341/MBU/12/2023 tanggal 1 Desember 2023 <i>Serving as President Director based on Minister of State-Owned Enterprises Decree No. SK-341/MBU/12/2023, dated December 1, 2023</i>
Mokhamad Suyamto (Direktur Supply Chain dan Pelayanan Publik) <i>(Supply Chain and Public Service Director)</i>	Mokhamad Suyamto (Direktur Supply Chain dan Pelayanan Publik) <i>(Supply Chain and Public Service Director)</i>	Mokhamad Suyamto (Direktur Supply Chain dan Pelayanan Publik) <i>(Supply Chain and Public Service Director)</i>	
Febby Novita (Direktur Bisnis) <i>(Business Director)</i>	Febby Novita (Direktur Bisnis) <i>(Business Director)</i>	Febby Novita (Direktur Bisnis) <i>(Business Director)</i>	
Bagya Mulyanto (Direktur Keuangan) <i>(Finance Director)</i>	Bagya Mulyanto (Direktur Keuangan) <i>(Finance Director)</i>	Bagya Mulyanto (Direktur Keuangan) <i>(Finance Director)</i>	Menjabat sebagai Direktur Keuangan periode kedua berdasarkan Surat Keputusan Menteri BUMN SK-341/MBU/12/2023 tanggal 1 Desember 2023. <i>Serving as Finance Director for the second term based on Minister of State-Owned Enterprises Decree No. SK-341/MBU/12/2023, dated December 1, 2023</i>
Purnomo Sinar Hadi (Direktur Human Capital) <i>(Human Capital Director)</i>	Purnomo Sinar Hadi (Direktur Human Capital) <i>(Human Capital Director)</i>	Purnomo Sinar Hadi (Direktur Human Capital) <i>(Human Capital Director)</i>	
		Sonya Mamoriska (Direktur Transformasi dan Hubungan Kelembagaan) <i>(Transformation and Institutional Relations Director)</i>	Menjabat sebagai Direktur Transformasi dan Hubungan Kelembagaan berdasarkan Surat Keputusan Menteri BUMN SK-341/MBU/12/2023 tanggal 1 Desember 2023 <i>Serving as Transformation and Institutional Relations Director based on Minister of State-Owned Enterprises Decree No. SK-341/MBU/12/2023, dated December 1, 2023</i>

Sehingga susunan Direksi per 31 Desember adalah sebagai berikut:

Therefore, the composition of the Board of Directors as of December 31 is as follows.



Susunan Direksi per 31 Desember 2023 Board of Directors Composition as of December 31, 2023

Nama Name	Jabatan Position	Dasar Pengangkatan Basis of Appointment	Masa Jabatan Tenure	Periode Jabatan Position Period
Bayu Khrisnamurti	Direktur Utama <i>President Director</i>	Keputusan Menteri BUMN Nomor: SK-341/MBU/12/2023 <i>Minister of SOE Decree No. SK-341/ MBU/12/2023</i>	1 Desember 2023 – 1 Desember 2028 <i>December 1, 2023 to December 1, 2028</i>	Ke-1 <i>1st</i>
Mokhammad Suyamto	Direktur Supply Chain dan Pelayanan Publik <i>Supply Chain and Public Services Director</i>	Keputusan Menteri BUMN Nomor: SK-341/MBU/10/2020 tanggal 21 Oktober 2020 <i>Minister of SOEs Decree No. SK-341/ MBU/10/2020 dated October 21, 2020</i>	21 Oktober 2018 - 21 Oktober 2023 <i>October 21, 2018 to October 21, 2023</i>	Ke-1 <i>1st</i>
Febby Novita	Direktur Bisnis <i>Business Director</i>	Keputusan Menteri BUMN Nomor: SK-341/MBU/10/2020 tanggal 21 Oktober 2020 <i>Minister of SOEs Decree No. SK-341/ MBU/10/2020 dated October 21, 2020</i>	21 Oktober 2020 - 21 Oktober 2025 <i>October 21, 2020 to October 21, 2025</i>	Ke-1 <i>1st</i>
Bagya Mulyanto	Direktur Keuangan <i>Finance Director</i>	Periode Pertama Keputusan Menteri BUMN Nomor: SK-267/MBU/10/2018 tanggal 10 Oktober 2018 <i>First Period Minister of SOE Decree No. SK-267/ MBU/10/2018 dated October 10, 2018</i>	Periode Pertama 10 Oktober 2018 – 10 Oktober 2023 <i>First Period October 10, 2018 to October 10, 2023</i>	Ke-2 <i>2nd</i>
		Periode Kedua Keputusan Menteri BUMN Nomor : SK-341/MBU/12/2023 <i>Second Period Minister of SOE Decree No. SK-341/ MBU/12/2023</i>	Periode Kedua 1 Desember 2023 – 1 Desember 2028 <i>Second Period December 1, 2023 to December 1, 2028</i>	
Purnomo Sinar Hadi	Direktur Human Capital <i>Human Capital Director</i>	Keputusan Menteri BUMN Nomor: SK-341/MBU/10/2020 tanggal 21 Oktober 2020 <i>Minister of SOEs Decree No. SK-341/ MBU/10/2020 dated October 21, 2020</i>	21 Oktober 2020 - 21 Oktober 2025 <i>October 21, 2020 to October 21, 2025</i>	Ke-1 <i>1st</i>
Sonya Mariska	Direktur Transformasi dan Hubungan Kelembagaan <i>Transformation and Institutional Relations Director</i>	Keputusan Menteri BUMN Nomor: SK-341/MBU/12/2023 <i>Minister of SOE Decree No. SK-341/ MBU/12/2023</i>	1 Desember 2023 – 1 Desember 2028 <i>December 1, 2023 to December 1, 2028</i>	Ke-1 <i>1st</i>

Profil singkat masing-masing Direksi dapat dilihat pada bagian Profil Direksi, dalam bab Profil Perusahaan.

A brief profile of each member of the Board of Directors can be seen in the Board of Directors Profile section, in the Company Profile chapter.



Tugas dan Lingkup Tanggung Jawab Direksi

Dalam melaksanakan tugas dan tanggung jawabnya, Direksi senantiasa berpegang dan berpedoman pada Anggaran Dasar Perusahaan maupun ketentuan internal dan Peraturan perundangundangan yang berlaku.

Tugas Pokok Direksi adalah:

1. Menjalankan segala tindakan yang berkaitan dengan Pengurusan Perusahaan untuk kepentingan Perusahaan serta sesuai dengan maksud dan tujuan Perusahaan;
2. Mewakili Perusahaan di dalam dan/atau di luar pengadilan tentang segala hal dan segala kejadian, dengan pembatasan sebagaimana diatur dalam Anggaran Dasar dan/atau ketentuan perundang-undangan. Wewenang Direksi sesuai Anggaran Dasar Perusahaan adalah sebagai berikut:
 - a. Menetapkan kebijakan Pengurusan Perusahaan;
 - b. Mengatur penyerahan kekuasaan Direksi kepada seorang atau beberapa orang anggota Direksi untuk mengambil keputusan atas nama Direksi atau mewakili Perusahaan di dalam dan di luar pengadilan;
 - c. Mengatur penyerahan kekuasaan Direksi kepada seorang atau beberapa orang pekerja Perusahaan baik sendirisendiri maupun bersama-sama atau kepada orang lain, untuk mewakili Perusahaan di dalam dan di luar pengadilan;
 - d. Mengatur ketentuan tentang ketenagakerjaan Perusahaan termasuk penetapan gaji, pensiun atau jaminan hari tua dan penghasilan lain bagi pekerja Perusahaan berdasarkan ketentuan peraturan perundang-undangan, dengan ketentuan penetapan gaji, pensiun atau jaminan hari tua, dan penghasilan lain bagi pekerja yang melampaui kewajiban yang ditetapkan ketentuan peraturan perundang-undangan, harus mendapat persetujuan terlebih dahulu dari Menteri;
 - e. Mengangkat dan memberhentikan pekerja Perusahaan berdasarkan peraturan ketenagakerjaan Perusahaan dan peraturan perundang-undangan;
 - f. Mengangkat dan memberhentikan Sekretaris Perusahaan, Kepala Satuan Pengawasan Intern, dan jabatan struktural lainnya; dan Melakukan segala tindakan dan perbuatan lainnya mengenai Pengurusan dan pemilikan kekayaan Perusahaan, mengikat Perusahaan dengan pihak lain dan/atau pihak lain dengan Perusahaan, serta mewakili Perusahaan di dalam dan di luar pengadilan tentang segala hal dan segala kejadian, dengan pembatasan sebagaimana diatur dalam Anggaran

Duties and Responsibilities Scope of the Board of Directors

In completing its duties and responsibilities, the Board of Directors always adheres to and is guided by the Company's Articles of Association as well as internal provisions and applicable laws and regulations.

The main duties of the Board of Directors are:

1. *performing all actions related to the company management for the benefit of the company and the company's objectives and goals;*
2. *representing the Company inside and/or outside the court on all matters and all events, with the limitations as stipulated in the Articles of Association and/or statutory provisions. The authority of the Board of Directors in accordance with the company's Articles of Association is as follows.*
 - a. *Establish the Company Management policy.*
 - b. *Regulate the transfer of power of the Board of Directors to one or several members of the Board of Directors to make decisions on behalf of the Board of Directors or to represent the company inside and outside the court.*
 - c. *Regulate the transfer of power of the Board of Directors to one or several employees of the company, either individually or jointly or to other people, to represent the company inside and outside the court.*
 - d. *Regulate the provisions regarding the company's employment, including the determination of salary, pension or pension plan and other income for the company's employees based on the provisions of the legislation, provided that the determination of salary, pension or pension plan, and other income for employees that exceeds the stipulated obligations provisions of laws and regulations, must obtain prior approval from the Minister.*
 - e. *Appoint and dismiss company employees based on the company's labor regulations and laws and regulations.*
 - f. *Appoint and dismiss the Corporate Secretary, Head of the Internal Control Unit, and other structural positions. Perform all other actions regarding the management and ownership of the company's assets, bind the company with other parties and/or other parties with the company, and represent the company inside and outside the court regarding all matters and all events, with the restrictions as stipulated in the Articles of Association and/or provisions of laws and regulations.*



Dasar dan/atau ketentuan peraturan perundang-undangan.

Pembagian Lingkup Tugas Antar Direksi Tugas dan wewenang masing-masing Direksi telah diatur dalam Board Manual Perum BULOG sebagai berikut.

The duties and authorities of each member of the Board of Directors have been regulated in the Board Manual of Perum BULOG, as follows.

Jabatan Position	Tugas Duties
Bayu Khrisnamurti Direktur Utama <i>President Director</i>	<ul style="list-style-type: none"> • Melaksanakan kebijakan yang telah ditetapkan dalam Peraturan Pemerintah tentang Pendirian Perusahaan dan peraturan perundang-undangan dan melakukan tugas lain sesuai dengan kebijakan yang ditetapkan oleh Pemilik Modal Perusahaan; <i>Implement the policies stipulated in the Government Regulation concerning Company Establishment and the laws and regulations and perform other tasks following the policies determined by the Capital Owner.</i> • Mengoordinasikan pelaksanaan kebijakan Direksi yang dilakukan oleh para Direktur dan mengendalikan pelaksanaan tugas pengawasan internal dan kesekretariatan Perusahaan; <i>Coordinate the implementation of the Board of Directors policies by the member of the BOD and control the implementation of the company's internal supervision and secretarial duties.</i> • Mengintegrasikan dan menyinergikan pengelolaan dan penggunaan sumber daya untuk mencapai maksud, tujuan serta kegiatan usaha Perusahaan; <i>Integrate and synergize the management and use of resources to achieve the company's purpose, objectives, and business operations.</i> • Melaksanakan rencana-rencana dan kebijakan Perusahaan yang telah dirumuskan oleh Direksi; <i>Execute company plans and policies that have been formulated by the Board of Directors.</i> • Menandatangani surat-surat yang bersifat strategis dan kebijakan umum Perusahaan yang diketahui oleh para Direktur; <i>Sign strategic letters and general company policies acknowledged by the Board of Directors.</i> • Mengendalikan terlaksananya pemeriksaan intern Perusahaan dan menyampaikan laporan hasil pemeriksaan Satuan Pengawas Intern kepada seluruh anggota Direksi, untuk selanjutnya ditindaklanjuti dalam Rapat Direksi; <i>Control the implementation of the company's internal audit and submit the reports of the Internal Audit Unit inspection to all members of the Board of Directors to be followed up in the Board of Directors Meeting.</i> • Menunjuk seorang anggota Direksi sebagai penanggung jawab dalam penerapan dan pemantauan GCG Perusahaan dalam Rapat Direksi atau dalam bentuk Keputusan Direksi Perusahaan. <i>Appoint a member of the Board of Directors as the person in charge of Good Corporate Governance implementation and supervision at the Board of Directors Meeting or in other Decree of the Board of Directors.</i>
Bagya Mulyanto Direktur Keuangan <i>Finance Director</i>	<ul style="list-style-type: none"> • Melaksanakan kebijakan yang telah ditetapkan dalam Anggaran Dasar dan peraturan perundang-undangan; <i>Implement the policies established in the Articles of Association, laws, and regulations.</i> • Menetapkan kebijakan dan menyelenggarakan pengelolaan di bidang penyusunan strategi keuangan, anggaran, investasi, evaluasi monitoring kinerja keuangan anak perusahaan, perbendaharaan, akuntansi dan perpajakan, serta teknologi informasi; <i>Establish policies and conduct management of financial strategy, budgets, investment, evaluation and supervision of subsidiaries financial performance, treasury, accounting and tax, and information technology.</i> • Memberikan masukan, pertimbangan dan saran-saran guna menetapkan kebijaksanaan atau keputusan Direksi yang berlaku secara korporat, serta menetapkan program kerja di Direktorat Keuangan sesuai peraturan perundang-undangan; <i>Provide inputs, considerations, and suggestions to establish the Board of Directors' policies or decisions, which apply to the whole company, and determine the work programs in Finance Directorate in accordance with the laws and regulations.</i> • Bertanggung jawab atas rencana kerja dan anggaran pada Direktorat Keuangan; <i>Be responsible for work programs and budget at the Finance Directorate.</i> • Memimpin dan melaksanakan pembinaan unit kerja di bawah Direktorat Keuangan, serta mengoordinasi tim Pembina Kantor Wilayah binaan dalam rangka menunjang kelancaran koordinasi, komunikasi, dan pengendalian kegiatan operasional Perusahaan; <i>Lead and provide guidance to the work units under the Finance Directorate as well as coordinate with the Regional Office Council in order to support smooth coordination, communication, and control of the company's business operations.</i> • Bertindak atas nama Direksi dan menandatangani surat-surat yang secara teknis berkaitan langsung dengan kegiatan bidang keuangan. <i>Act on behalf of the Board of Directors and sign documents technically related to the finance section.</i>



Jabatan Position	Tugas Duties
Febby Novita Direktur Bisnis <i>Business Director</i>	<ul style="list-style-type: none"> • Melaksanakan kebijakan yang telah ditetapkan dalam Anggaran Dasar dan peraturan perundang-undangan; <i>Implement the policies established in the Articles of Association, laws, and regulations.</i> • Menetapkan kebijakan dan menyelenggarakan pengelolaan pemasaran, penjualan, serta pengembangan bisnis dan pengembangan produk; <i>Establish policies and conduct management of marketing, sales, and business and product development.</i> • Memberikan masukan, pertimbangan dan saran-saran guna menetapkan kebijakan atau keputusan Direksi yang berlaku secara korporat, serta menetapkan program kerja di Direktorat Bisnis sesuai peraturan perundang-undangan; <i>Provide inputs, considerations, and suggestions to establish the Board of Directors' policies or decisions, which apply to the whole company, and determine the work programs in Business Directorate in accordance with the laws and regulations.</i> • Bertanggung jawab atas rencana kerja dan anggaran pada Direktorat Bisnis; <i>Be responsible for work programs and budget at the Business Directorate.</i> • Memimpin dan melaksanakan pembinaan atas unit kerja di bawah Direktorat Bisnis, serta mengoordinasi tim Pembina Kantor Wilayah binaan dalam rangka menunjang kelancaran koordinasi, komunikasi, dan pengendalian kegiatan operasional Perusahaan; <i>Lead and provide guidance to the work units under the Business Directorate as well as coordinate with the Regional Office Council in order to support the smooth coordination, communication, and control of the company's business operations.</i> • Bertindak atas nama Direksi dan menandatangani surat-surat yang secara teknis berkaitan langsung dengan kegiatan bidang bisnis. <i>Act on behalf of the Board of Directors and sign documents technically related to the business sector.</i>
Mokhammad Suyamto Direktur Supply Chain dan Pelayanan Publik <i>Supply Chain and Public Services Director</i>	<ul style="list-style-type: none"> • Melaksanakan kebijakan yang telah ditetapkan dalam Anggaran Dasar dan peraturan perundang-undangan; <i>Implement the policies stipulated in the Articles of Association, laws, and regulations.</i> • Menetapkan kebijakan dan menyelenggarakan pengelolaan perencanaan operasional dan analisis data pangan, pelayanan penyaluran pangan untuk kegiatan penugasan pemerintah, budidaya pertanian (on farm), pengadaan gabah/beras dan produk pangan lainnya, penyelenggaraan kegiatan perdagangan, persediaan, dan angkutan, serta pengendalian dan perawatan mutu serta standarisasi; <i>Establish policies and organize operational planning management and food data analysis, food distribution services for government assignment, agricultural cultivation (on farm), procurement of grain/rice and other food products, implementation of warehousing, inventory, and transportation activities, as well as control and quality care and standardization.</i> • Memberikan masukan, pertimbangan dan saran-saran guna menetapkan kebijakan atau keputusan Direksi yang berlaku secara korporat, serta menetapkan program kerja di Direktorat Supply Chain dan Pelayanan Publik sesuai peraturan perundang-undangan; <i>Provide input, consideration, and suggestions in order to establish the Board of Directors' policies or decrees, which apply to the whole company, as well as determine work programs in the Supply Chain and Public Services Directorate in accordance with the laws and regulations.</i> • Bertanggung jawab atas rencana kerja dan anggaran pada Direktorat Supply Chain dan Pelayanan Publik; <i>Be responsible for work programs and budget at the Supply Chain and Public Services Directorate.</i> • Memimpin dan melaksanakan pembinaan atas unit kerja di bawah Direktorat Supply Chain dan Pelayanan Publik, serta mengoordinasi tim Pembina Kantor Wilayah binaan dalam rangka menunjang kelancaran koordinasi, komunikasi, dan pengendalian kegiatan operasional Perusahaan; <i>Lead and provide guidance to the work units under the Supply Chain and Public Services Directorate as well as coordinate with the Regional Office Council in order to support the smooth coordination, communication, and control of the company's business operations.</i> • Bertindak atas nama Direksi dan menandatangani surat-surat yang secara teknis berkaitan langsung dengan kegiatan bidang supply chain dan pelayanan publik. <i>Act on behalf of the Board of Directors and sign documents technically related to supply chain and public services activities.</i>



Jabatan Position	Tugas Duties
Purnomo Sinar Hadi Direktur Human Capital <i>Human Capital Director</i>	<ul style="list-style-type: none"> • Melaksanakan kebijakan yang telah ditetapkan dalam Anggaran Dasar dan peraturan perundang-undangan; <i>Implement the policies established in the Articles of Association, laws, and regulations.</i> • Menetapkan kebijakan dan menyelenggarakan pengelolaan Sumber Daya Manusia (SDM), manajemen organisasi, urusan Hukum, Umum, serta pengadaan barang dan jasa. <i>Establish policies and conduct management of human resources, organization management, law, general affairs, as well as procurement of products and services.</i> • Memberikan masukan, pertimbangan dan saran-saran guna menetapkan kebijakan atau keputusan Direksi yang berlaku secara korporat, serta menetapkan program kerja di Direktorat Human Capital sesuai peraturan perundang-undangan; <i>Provide inputs, considerations, and suggestions to establish the Board of Directors' policies or decrees, which apply to the whole company, and determine the work programs in the Human Capital Directorate in accordance with the laws and regulations;</i> • Bertanggung jawab atas rencana kerja dan anggaran pada Direktorat Human Capital; <i>Be responsible for work programs and budget at the Human Capital Directorate.</i> • Memimpin dan melaksanakan pembinaan unit kerja di bawah Direktorat Human Capital, serta mengoordinasi tim Pembina Kantor Wilayah binaan dalam rangka menunjang kelancaran koordinasi, komunikasi, dan pengendalian kegiatan operasional Perusahaan; <i>Lead and guide the work units under the Human Capital Directorate as well as coordinate with the Regional Office Council in order to support the smooth coordination, communication, and control of the company's business operations.</i> • Bertindak atas nama Direksi dan menandatangani surat-surat yang secara teknis berkaitan langsung dengan kegiatan bidang Human Capital. <i>Act on behalf of the Board of Directors and sign documents technically related to Human Capital activities.</i>
Sonya Mariska Direktur Transformasi dan Hubungan Kelembagaan <i>Transformation and Institutional Relations Director</i>	<p>Menetapkan kebijakan dan menyelenggarakan pengurusan dalam ruang lingkup perencanaan strategis, riset, pengelolaan manajemen risiko, dan teknologi informasi, serta manajemen organisasi. <i>Establish policies and organize management in strategic planning, research, risk management, information technology, and organizational management.</i></p>

Program Pengenalan Perusahaan kepada Direksi yang Diangkat Pertama Kali

Untuk Anggota Direksi yang baru pertama kali diangkat, wajib diberikan program pengenalan mengenai kondisi Perusahaan secara umum. Penanggung jawab program pengenalan adalah Sekretaris Perusahaan. Program pengenalan tidak wajib dilaksanakan pada Anggota Direksi yang berasal dari suksesor internal Perusahaan, maupun Anggota Direksi yang diangkat kembali untuk masa jabatan periode kedua.

Pada tahun 2023, Menteri BUMN mengangkat Bayu Khrisnamurti sebagai Direktur Utama dan Sonya Mariska sebagai Direktur Transformasi dan Hubungan Kelembagaan. Kepada keduanya tidak dilaksanakan program pengenalan karena Bayu Khrisnamurti pernah menjabat sebagai Ketua Dewan Pengawas pada periode sebelumnya, dan Sonya Mariska berasal dari suksesor internal Perusahaan.

Program Pengembangan Kompetensi

Agar Direksi dapat selalu memahami perkembangan hal-hal terkait perkembangan Perusahaan, Direksi mengikuti program pengembangan kompetensi berupa seminar,

Onboarding Program to the First Appointed Member of the Board of Directors

The Board of Directors members appointed for the first term must participate in an onboarding program about the general information on the company. The Corporate Secretary is responsible for the program. The onboarding program is not mandatory for members of the Board of Directors coming from the company or members of the Board of Directors for a second term of office.

In 2023, the Minister of SOEs appointed Bayu Khrisnamurti as President Director and Sonya Mariska as Transformation and Institutional Relations Director. The onboarding program was unnecessary for both of them because Bayu Khrisnamurti had served as President Commissioner in the previous period and Sonya Mariska is the company's internal successor.

Competency Development Program

In order to keep up with the development of matters related to the company development, the Board of Directors participates in competency development programs, such as



workshop, atau kegiatan lain yang dapat meningkatkan pengetahuan dan kompetensi.

seminars, workshops, or other activities to enrich knowledge and improve competence.

Kegiatan program pengembangan kompetensi yang diikuti Direksi selama tahun 2023 ialah sebagai berikut:

The Board of Directors participated in the following competency development programs in 2023.

Nama Name	Jabatan Position	Nama Pelatihan Training	Waktu Pelaksanaan Date
Febby Novita	Direktur Bisnis <i>Business Director</i>	CBDO (Chief Business Development Officers) Cohort 2	11 Maret - 6 April 2023 <i>March 11-April 6, 2023</i>
Budi Waseso	Direktur Utama <i>President Director</i>	Training dan Sertifikasi Organ Pengelola Risiko Perum BULOG Tahun 2023 <i>Training and Certification of Perum BULOG's Risk Management Bodies in 2023</i>	6-8 September 2023 <i>September 6-8, 2023</i>
Purnomo Sinar Hadi	Direktur Human Capital <i>Human Capital Director</i>	Training dan Sertifikasi Organ Pengelola Risiko Perum BULOG Tahun 2023 <i>Training and Certification of Perum BULOG's Risk Management Bodies in 2023</i>	6-8 September 2023 <i>September 6-8, 2023</i>
Bagya Mulyanto	Direktur Keuangan <i>Finance Director</i>	Training dan Sertifikasi Organ Pengelola Risiko Perum BULOG Tahun 2023 <i>Training and Certification of Perum BULOG's Risk Management Bodies in 2023</i>	6-8 September 2023 <i>September 6-8, 2023</i>
Mokhammad Suyamto	Direktur SCPP <i>Supply Chain and Public Service Director</i>	Training dan Sertifikasi Organ Pengelola Risiko Perum BULOG Tahun 2023 <i>Training and Certification of Perum BULOG's Risk Management Bodies in 2023</i>	6-8 September 2023 <i>September 6-8, 2023</i>
Febby Novita	Direktur Bisnis <i>Business Director</i>	Training dan Sertifikasi Organ Pengelola Risiko Perum BULOG Tahun 2023 <i>Training and Certification of Perum BULOG's Risk Management Bodies in 2023</i>	6-8 September 2023 <i>September 6-8, 2023</i>
Purnomo Sinar Hadi	Direktur Human Capital <i>Human Capital Director</i>	Risk Management Refreshment Program	21 September 2023 <i>September 21, 2023</i>

Penilaian Kinerja Organ Pendukung Direksi

Performance Assessment of Board of Directors Supporting Bodies

Direksi tidak membentuk komite khusus. Namun, Direksi memiliki beberapa organ pendukung untuk dapat memperkuat kontrol atas pengelolaan Perum BULOG, yaitu Sekretaris Perusahaan dan Satuan Pengawasan Intern (SPI). Penilaian kinerja masing-masing organ pendukung adalah sebagai berikut:

The Board of Directors does not form any special committees. However, the Board of Directors has several supporting organs to strengthen control over the management of Perum BULOG, namely the Corporate Secretary and Internal Audit (IA) Unit. The performance assessment of each supporting body is as follows.

1. Sekretaris Perusahaan
Penilaian Kinerja Sekretaris Perusahaan berdasarkan Sistem Manajemen Kinerja Perum BULOG yang diatur melalui Peraturan Direksi No. PD-01/DS200/02/2022. Metode Penilaian untuk Sekretaris Perusahaan berdasarkan Standar Kamus Kompetensi Manajerial untuk Pejabat Jenjang Utama dan Jenjang I yang dijabarkan dalam 6 Kompetensi Manajerial sebagai berikut:
 - a. *Achievement Orientation*

1. *Corporate Secretary*
The Corporate Secretary Performance Assessment is based on the Perum BULOG Performance Management System which is regulated through the Board of Directors Regulation No. PD-01/ DS200/02/2022. The Assessment Method for the Corporate Secretary is based on the Standard Managerial Competency Dictionary for Officials at Main Level and Level I, which are described in six (6) Managerial Competences as follows.
 - a. *Achievement Orientation*



- b. *Business Acumen*
- c. *Customer Orientation*
- d. *Fostering Teamwork*
- e. *Integrity*
- f. *Solution and Decision Making*

Adapun hasil penilaian untuk Sekretaris Perusahaan pada tahun 2023 ialah 9,54 (A)

2. Satuan Pengawasan Intern (SPI)
Penilaian Kinerja Kepala SPI berdasarkan Sistem Manajemen Kinerja Perum BULOG yang diatur melalui Peraturan Direksi No. PD-01/DS200/02/2022. Metode Penilaian untuk SPI berdasarkan Standar Kamus Kompetensi Manajerial untuk Pejabat Jenjang Utama dan Jenjang I yang dijabarkan dalam 6 Kompetensi Manajerial sebagai berikut:
 - a. *Achievement Orientation*
 - b. *Business Acumen*
 - c. *Customer Orientation*
 - d. *Fostering Teamwork*
 - e. *Integrity*
 - f. *Solution and Decision Making*

Adapun hasil penilaian untuk Kepala SPI pada tahun 2023 ialah 9,45 (A).

TRANSPARANSI INFORMASI TERKAIT DEWAN PENGAWAS DAN DIREKSI

KEBERAGAMAN KOMPOSISI DEWAN PENGAWAS DAN DIREKSI

Kebijakan Tertulis tentang Keberagaman Komposisi Dewan Pengawas dan Direksi

Hingga 31 Desember 2023, Perum BULOG belum memiliki kebijakan tertulis yang mengatur secara spesifik tentang keberagaman latar belakang Dewan Pengawas dan Direksi. Sebagai Perum/BUMN, penunjukan Dewan Pengawas dan Direksi menjadi bagian dari representasi manajemen oleh Pemerintah Republik Indonesia.

Keberagaman Komposisi Dewan Pengawas dan Direksi Tahun 2023

Berikut disampaikan keberagaman latar belakang Dewan Pengawas dan Direksi yang memungkinkan pengambilan keputusan di lingkup Perusahaan berdasarkan berbagai sudut pandang.

- b. *Business Acumen*
- c. *Customer Orientation*
- d. *Fostering Teamwork*
- e. *Integrity*
- f. *Solution and Decision Making*

The Corporate Secretary's score from the assessment in 2023 was 9.54 (A).

2. *Internal Audit (IA) Unit*
The Performance Assessment of the Head of Internal Audit (IA) Unit is administered based on the Perum BULOG Performance Management System regulated by Board of Directors Regulation No. PD-01/DS200/02/2022. The Assessment Method for the IA Unit follows the Standard Managerial Competency Dictionary for Officials at the Main Level and Level I as listed in the following six (6) Managerial Competencies.
 - a. *Achievement Orientation*
 - b. *Business Acumen*
 - c. *Customer Orientation*
 - d. *Fostering Teamwork*
 - e. *Integrity*
 - f. *Solution and Decision-Making*

The Head of IA Unit score in 2023 was 9.45 (A).

TRANSPARENCY OF INFORMATION RELATED TO THE BOARD OF COMMISSIONERS AND DIRECTORS

DIVERSITY OF THE COMPOSITION OF THE BOARD OF COMMISSIONERS AND DIRECTORS

Written Policy on the Diversity of the Composition of the Board of Commissioners and Directors

As of December 31, 2023, Perum BULOG did not have a specific written policy regulating the diversity of backgrounds for the Board of Commissioners and Directors. As a State-Owned Enterprise (SOE), the appointment of the Board of Commissioners and Directors is part of the management representation by the Government of the Republic of Indonesia.

Diversity of the Composition of the Board of Commissioners and Directors in 2023

The following outlines the diversity of backgrounds within the Board of Commissioners and Directors, which facilitates decision-making within the company from various perspectives.



Nama Name	Warga Negara Nationality	Kualifikasi Akademik Academic Qualification	Pengalaman Profesional Professional Experience	Keahlian Expertise	Usia Age	Gender Gender
Dewan Pengawas <i>Board of Commissioners</i>						
Arief Prasetyo Adi	Indonesia <i>Indonesian</i>	Magister (S2) Teknik Sipil <i>Master's degree (S2) in Civil Engineering</i>	Berkarier di sektor logistik pangan, dan kini menjabat sebagai Kepala Badan Pangan Nasional. <i>Career in the food logistics sector and currently of the National Food Agency.</i>	Bisnis <i>Business</i>	49	Laki-laki <i>Male</i>
Musdhalifah Machmud (Anggota) <i>(Member)</i>	Indonesia <i>Indonesian</i>	Doktor (S3) Manajemen Bisnis <i>Doctorate (PhD) in Business Management</i>	Berkarier di lingkungan Kementerian Koordinator Bidang Perekonomian, saat ini menjabat Deputy Bidang Koordinasi Pangan dan Agribisnis <i>Career in the Coordinating Ministry for Economic Affairs, currently Deputy for Food and Agribusiness Coordination</i>	Makroekonomi <i>Macroeconomics</i>	59	Perempuan <i>Female</i>
Fadjry Djufry (Anggota) <i>(Member)</i>	Indonesia <i>Indonesian</i>	Doktor (S3) Agroklimatologi/ Pemodelan Tanaman <i>Doctorate (PhD) in Agroclimatology/ Crop Modeling</i>	Berkarier sebagai peneliti di Kementerian Pertanian, saat ini menjabat Kepala Badan Penelitian dan Pengembangan Pertanian (Balitbangtan) <i>Career as a researcher in the Ministry of Agriculture, currently Head of Agricultural Research and Development (Balitbangtan)</i>	Pertanian <i>Agriculture</i>	54	Laki-laki <i>Male</i>
I Gusti Ketut Astawa	Indonesia <i>Indonesian</i>	Doktor (S3) Ilmu Manajemen <i>Doctorate (PhD) in Management Science</i>	Berkarier di Badan Pangan Nasional, saat ini menjabat sebagai Deputy Bidang Ketersediaan dan Stabilisasi Harga Pangan <i>Career at the National Food Agency, currently Deputy for Field Availability and Stabilization of Food Prices</i>	Pangan <i>Food</i>	53	Laki-laki <i>Male</i>
Dian Safitri (Anggota Independen) <i>(Independent Member)</i>	Indonesia <i>Indonesian</i>	Sarjana (S1) Hukum <i>Bachelor's Degree (S1) in Law</i>	Berkarier di lingkungan Kementerian BUMN, saat ini menjabat Tenaga Ahli Menteri BUMN Bidang Komunikasi Publik. <i>Career in the Ministry of State-Owned Enterprises, currently Expert Staff to the Minister of State-Owned Enterprises in the field of Public Communication</i>	Media dan E-Commerce <i>Media and E-Commerce</i>	46	Perempuan <i>Female</i>
Donny Gahril Adian (Anggota Independen) <i>(Independent Member)</i>	Indonesia <i>Indonesian</i>	Doktor (S3) Filsafat <i>Doctorate (PhD) in Philosophy</i>	Berkarier di lingkungan akademisi, saat ini menjabat sebagai Dosen Tetap di Departemen Filsafat Universitas Indonesia, Dosen Sekolah Tinggi Intelijen Negara, dan Dosen Sekolah Tinggi Hukum Militer <i>Career in academia, currently a Permanent Lecturer in the Department of Philosophy at the University of Indonesia, Lecturer at the College of State Intelligence, and Lecturer at the College of Military Law.</i>	Pengembangan Bisnis dan Human Capital <i>Business Development and Human Capital</i>	49	Laki-laki <i>Male</i>
Zainut Tauhid (Anggota Independen) <i>(Independent Member)</i>	Indonesia <i>Indonesian</i>	Doktor (S3) Studi Pemikiran Politik Islam <i>Doctorate (PhD) Studies in Islamic Political Thought</i>	Berkarier di bidang politik, saat ini menjabat Wakil Ketua Dewan Pertimbangan MUI. <i>Career in politics, currently Deputy Chair of the MUI Advisory Council.</i>	Ilmu Pemerintahan dan Politik Islam <i>Science of Islamic Government and Politics</i>	61	Laki-laki <i>Male</i>



Nama Name	Warga Negara Nationality	Kualifikasi Akademik Academic Qualification	Pengalaman Profesional Professional Experience	Keahlian Expertise	Usia Age	Gender Gender
Direksi						
Bayu Khrisnamurti	Indonesia <i>Indonesian</i>	Doktor (S3) Ekonomi Pertanian <i>Doctorate (S3) Agricultural Economics</i>	Pernah menjabat sebagai Anggota Dewan Pengawas Perum BULOG periode 2006-2011 dan Ketua Dewan Pengawas Perum BULOG pada 4 Juli 2023 – 1 Desember 2023 <i>He served as Member of the Board of Commissioners of Perum BULOG in 2006-2011 and President Commissioners of Perum BULOG from on July 4,-December 1, 2023</i>	Sumber Daya Manusia <i>Human Capital</i>	59	Laki-laki <i>Male</i>
Mokhamad Suyamto	Indonesia <i>Indonesian</i>	Magister (S2) Agronomi <i>Master's (MSc) in Agronomy</i>	Berkarier di Perum BULOG sejak tahun 1997 <i>Has been working at Perum BULOG since 1997</i>	Pertanian dan Manajemen Rantai Pasok <i>Agriculture and Supply Chain Management</i>	52	Laki-laki <i>Male</i>
Febby Novita	Indonesia <i>Indonesian</i>	Magister (S2) Manajemen <i>Master's (MSc) in Management</i>	Berkarier di Perum BULOG sejak tahun 1998 <i>Has been working at Perum BULOG since 1998</i>	Bisnis dan Pengembangan Produk <i>Business and Product Development</i>	50	Perempuan <i>Female</i>
Bagya Mulyanto	Indonesia <i>Indonesian</i>	Magister (S2) Manajemen <i>Master's (MSc) in Management</i>	Berkarier di lingkungan Kementerian BUMN, pernah menjabat Direktur Utama PTPN 8 <i>Career in the Ministry of State-Owned Enterprises, previously President Director of PTPN 8</i>	Kuangan dan Manajemen <i>Financial and Management</i>	55	Laki-laki <i>Male</i>
Purnomo Sinar Hadi	Indonesia <i>Indonesian</i>	Magister (S2) Manajemen Keuangan <i>Master's (MSc) in Financial Management</i>	Pernah menjabat Dewan Komisaris PT Bukit Asam (Persero) Tbk dan Direktur Keuangan PT Askrido (Persero) <i>Previously Commissioner at PT Bukit Asam (Persero) Tbk and Finance Director at PT Askrido (Persero)</i>	Sumber Daya Manusia dan Manajemen <i>Human Resources and Management</i>	57	Laki-laki <i>Male</i>
Sonya Mariska	Indonesia <i>Indonesian</i>	Doktor (S3) Manajemen Strategik <i>Doctorate (PhD) in Strategic Management</i>	Berkarier di Perum BULOG sejak tahun 1998 <i>Has been working at Perum BULOG since 1998</i>	Risiko Perusahaan <i>Corporate Risk</i>	54	Perempuan <i>Female</i>

ASESMEN DEWAN PENGAWAS DAN DIREKSI

Asesmen atas Dewan Pengawas dan Direksi sebagai organ utama dalam Perum BULOG yang memiliki peran sentral dalam pertumbuhan kinerja perusahaan merupakan sebuah keharusan. Terlebih lagi, Perum BULOG diarahkan untuk menerapkan prinsip GCG pada standar BUMN sekaligus mendapatkan penilaian terhadap penerapan tersebut.

ASSESSMENT OF THE BOARD OF COMMISSIONERS AND DIRECTORS

Assessing the Board of Commissioners and Directors as the main bodies in Perum BULOG, which play a central role in the company's performance growth, is essential. Moreover, Perum BULOG is directed to implement GCG (Good Corporate Governance) principles according to SOE standards and to obtain evaluations of their implementation.



Asesmen atas dua organ utama tersebut didasarkan pada metode penilaian Perum BULOG atas penerapan GCG, termasuk penilaian atas aspek Dewan Pengawas dan Direksi, dengan menggunakan Surat Sekretaris Kementerian BUMN No. SK-16/S.MBU/2012 tanggal 6 Juni 2012 tentang Indikator/Parameter Penilaian dan Evaluasi atas Penerapan Tata Kelola Perusahaan yang Baik (*Good Corporate Governance*) pada BUMN.

Adapun hasil asesmen penerapan GCG untuk aspek Dewan Pengawas dan Direksi dan tindak lanjut yang dilakukan oleh Pengawas atas rekomendasi asesmen dapat dilihat pada bagian “Hasil Tata Kelola: Penilaian, Evaluasi, Pemantauan, dan Peningkatan Penerapan Tata Kelola Perusahaan yang Baik” di bagian awal bab ini.

HAL-HAL YANG MEMBUTUHKAN PERSETUJUAN DEWAN PENGAWAS

1. Mengagunkan aktiva tetap untuk penarikan kredit jangka pendek;
2. Mengadakan kerjasama dengan badan usaha atau pihak lain berupa kerja sama lisensi, kontrak manajemen, menyewakan aset, Kerja Sama Operasi (KSO), Bangun Guna Serah (*Build Operate Transfer/BOT*), Bangun Milik Serah (*Build Own Transfer/BOwT*), Bangun Serah Guna (*Build Transfer Operate/BTO*), dan Kerjasama lainnya dengan nilai atau jangka waktu tertentu yang ditetapkan oleh Menteri;
3. Menerima atau memberikan pinjaman jangka menengah atau jangka panjang, kecuali pinjaman yang timbul karena transaksi bisnis dan pinjaman yang diberikan kepada anak perusahaan, dengan ketentuan pinjaman kepada anak perusahaan dilaporkan kepada Dewan Pengawas;
4. Menghapuskan dari pembukuan piutang macet dan persediaan barang mati;
5. Melepaskan aktiva tetap bergerak dengan umur ekonomis yang lazim berlaku dalam industri pada umumnya sampai dengan 5 (lima) tahun; dan/atau
6. Menetapkan struktur organisasi 1 (satu) tingkat dibawah Direksi.
7. Penghapusbukuan aset dan beras rusak
8. Pengangkatan Sekretaris Perusahaan dan Kepala SPI

Hal-hal yang membutuhkan persetujuan dewan pengawas pada tahun 2023 adalah sebagai berikut:

1. Penghapusbukuan aset dan beras rusak seperti surat nomor B-1618/II/DU000/PG.0212/2023 perihal Penghapusbukuan Beras Rusak di Kancab Bandung
2. Pengangkatan Sekretaris Perusahaan dan Kepala SPI seperti surat nomor : R-08/DU000/03/2023 tanggal 31 Maret 2023 Permohonan Persetujuan Pengangkatan Kepala Satuan Pengawas Intern.

The assessment of these two main bodies follows Perum BULOG’s evaluation method for implementing GCG, including the assessment of aspects related to the Board of Commissioners and Directors. This method utilizes the Secretary of the Ministry of SOEs’ Circular No. SK-16/S.MBU/2012 dated June 6, 2012, concerning Indicators/Parameters for Assessment and Evaluation of Good Corporate Governance Implementation in SOEs.

The results of the GCG assessment for the Board of Commissioners and Directors, along with the follow-up actions taken by the Supervisors based on the assessment recommendations, can be found in the section “Governance Outcomes: Assessment, Evaluation, Monitoring, and Improvement of Good Corporate Governance Implementation” at the beginning of this chapter.

MATTERS REQUIRING THE BOARD OF COMMISSIONERS’ APPROVAL

1. *Collateralize fixed assets for short-term credit withdrawals.*
2. *Cooperate with business entities or other parties through licensing cooperation, management contracts, leasing assets, Operation Cooperation, Build Operate Transfer (BOT), Build Own Transfer (BOwT), Build Transfer Operate (BTO), and other cooperation with a certain value or period determined by the Minister.*
3. *Receive or provide medium-term or long-term loans, except loans arising from business transactions and provided to subsidiaries under the provision that the loans are reported to the Board of Commissioners.*
4. *Write off bad debts and dead stock from the books.*
5. *Release movable fixed assets with an economic life generally applicable in the industry for up to 5 (five) years.*
6. *Establish an organizational structure one (1) level below the Board of Directors.*
7. *Write off assets and damaged rice.*
8. *Appoint Corporate Secretary and IA Head.*

Matters requiring approval from the Board of Commissioners in 2023 are as follows.

1. *Write-off of broken assets and rotten rice as per letter No. B-1618/II/DU000/PG.0212/2023 regarding Write-off of Rotten Rice in Bandung Branch Office*
2. *Appointment of Corporate Secretary and Head of IA as per letter No. R-08/DU000/03/2023, dated March 31, 2023, on Request for Approval of Appointment of Head of Internal Audit*



NOMINASI DAN PENGANGKATAN DEWAN PENGAWAS DAN DIREKSI

Kebijakan Mengenai Nominasi dan Pengangkatan Dewan Pengawas

Pengangkatan dan Pemberhentian Anggota Dewan Pengawas ditetapkan oleh Menteri selaku Pemilik Modal Perum BULOG. Anggota Dewan Pengawas diangkat untuk masa jabatan 5 (lima) tahun dan dapat diangkat kembali untuk 1 (satu) kali masa jabatan berikutnya, dan Pengangkatan anggota Dewan Pengawas tidak bersamaan waktunya dengan pengangkatan anggota Direksi.

Kebijakan Mengenai Suksesi Direksi

Suksesi Direksi merupakan momentum membangun tradisi alih generasi dan *role model* bagi Perum BULOG. Selain itu, suksesi Direksi juga menjadi tantangan bagi Direksi terpilih dan segenap karyawan untuk memberikan prestasi dan kinerja terbaik.

Sesuai dengan Peraturan Pemerintah Republik Indonesia No. 7 Tahun 2003 sebagaimana telah diubah dengan Peraturan Pemerintah No. 61 Tahun 2003, dan kembali diubah dengan Peraturan Pemerintah Republik Indonesia No. 13 Tahun 2016 tentang Perusahaan Umum (Perum) BULOG, suksesi atau pergantian Direksi berupa pengangkatan dan pemberhentian dilakukan oleh Menteri BUMN sebagai Pemilik Modal.

Untuk memastikan Perusahaan dikelola oleh manajemen yang memiliki keahlian dan kompetensi yang semestinya, Perusahaan melakukan proses suksesi Direksi melalui pencalonan dan penetapan Direksi berdasarkan pemenuhan Peraturan Menteri BUMN No. PER-10/MBU/10/2020 tanggal 9 Oktober 2020 tentang Perubahan atas Peraturan Menteri BUMN No. PER-02/MBU/02/2015 tentang Persyaratan dan Tata Cara Pengangkatan dan Pemberhentian Anggota Dewan Komisaris dan Dewan Pengawas Badan Usaha Milik Negara.

Adapun proses pemilihan Direksi dilakukan oleh Tim Evaluasi yang ditetapkan oleh Menteri berdasarkan usulan dari Eselon I terkait dan Sekretaris Kementerian. Selain itu, Menteri dapat meminta masukan dari Menteri Teknis. Direksi diangkat dari calon yang lulus seleksi melalui Uji Kelayakan dan Kepatuhan (UKK) yang dilakukan oleh tim dan/atau lembaga profesional yang dibentuk dan/atau ditunjuk oleh Menteri. Sumber calon Direksi didapatkan dari:

1. Direksi BUMN;
2. Dewan Komisaris/Dewan Pengawas BUMN;

NOMINATION AND APPOINTMENT OF THE BOARD OF COMMISSIONERS AND DIRECTORS

Policy on the Nomination and Appointment of the Board of Commissioners

The appointment and dismissal of members of the Board of Commissioners are determined by the Minister as the Capital Owner of Perum BULOG. Members of the Board of Commissioners are appointed for a term of five (5) years and may be reappointed for another additional term. The appointment of members of the Board of Commissioners does not coincide with the appointment of members of the Board of Directors.

Policy on the Succession of the Board of Directors

The succession of the Board of Directors is a pivotal moment for fostering a tradition of generational transition and serving as a role model for Perum BULOG. Furthermore, the succession of the Board of Directors presents a challenge for the selected directors and all employees to deliver their best performance and achievements.

In accordance with the Government Regulation of the Republic of Indonesia No. 7 of 2003, as amended by Government Regulation No. 61 of 2003, and further amended by Government Regulation No. 13 of 2016 concerning Perum BULOG, the succession or replacement of directors, including appointments and dismissals, is conducted by the Minister of SOEs as the Capital Owner.

To ensure that the company is managed by a board with the requisite skills and competencies, the succession process for the Board of Directors is administered through the nomination and appointment of directors based on compliance with Minister of SOEs Regulation No. PER-10/MBU/10/2020 dated October 9, 2020, concerning Amendments to Minister of SOEs Regulation No. PER-02/MBU/02/2015 on the Requirements and Procedures for the Appointment and Dismissal of Members of the Board of Commissioners and the Board of Supervisors of State-Owned Enterprises.

The selection process for the Board of Directors is conducted by an Evaluation Team appointed by the Minister based on proposals from the relevant Echelon I and the Secretary of the Ministry. Additionally, the Minister may seek input from the Technical Ministers. The directors are appointed from candidates who pass the Fit and Proper Test (UKK) conducted by the team and/or professional institutions formed and/or appointed by the Minister. The sources for director candidates are:

1. Directors of SOEs;

3. Talenta yang dimiliki Perum BULOG, yang terdiri atas:
 - a. Pejabat 1 (satu) tingkat di bawah Direksi atau pejabat yang mempunyai prestasi istimewa;
 - b. Direksi anak perusahaan/perusahaan patungan;
 4. Talenta Kementerian BUMN;
 5. Sumber lain yang terdiri dari:
 - a. Pejabat BUMN lain; dan
 - b. Sumber lainnya.
2. Board of Commissioners/Supervisory Board of SOEs;
 3. Talents within Perum BULOG, comprising:
 - a. Officials one level below the Board of Directors or officials with outstanding achievements;
 - b. Directors of subsidiary companies/joint ventures;
 4. Talents from the Ministry of SOEs;
 5. Other sources, including:
 - a. Officials from other SOEs;
 - b. Other sources.

Berikut disampaikan bagan pengusulan hingga penetapan Direksi di lingkup Perum BULOG.

Below is the outline of the nomination to appointment process for the Board of Directors within Perum BULOG.

Skema dan Mekanisme Suksesi Direksi: Pengusulan Hingga Penetapan Board of Directors Succession Scheme and Mechanism: from Nomination to Appointment

Pengajuan Bakal Calon

Pengajuan nama-nama calon Direksi didasarkan pada sumber-sumber bakal calon yang terdiri dari personal yang pernah menjabat Direksi BUMN, Dewan Komisaris/Dewan Pengawas BUMN, talenta yang dimiliki Perum BULOG, talenta dari Kementerian BUMN dan sumber lain.

Nomination of Prospective Candidates

The nomination of candidates for the Board of Directors comes from personnel who have served as Directors of SOEs, Board of Commissioners/Supervisory Board of SOEs, talents of Perum BULOG, talents from the Ministry of SOEs and other sources



Penjaringan Bakal Calon

Penjaringan nama-nama Direksi dilakukan oleh Menteri BUMN, Sekretaris, Deputi Teknis, dan/atau Deputi mencari bakal calon dari berbagai sumber. Dalam rangka penjaringan bakal calon Direksi, Menteri BUMN dapat meminta masukan dari Menteri Teknis.

Screening of Prospective Candidates

The Minister of SOEs, the Secretary, the Technical Deputy, and/or the Deputy looking for prospective candidates from various sources screen the names of the Board of Directors candidates. In screening candidates for the Board of Directors, the Minister of SOEs may request input from the Technical Minister.



Uji Kelayakan dan Kepatutan (UKK)

Bakal calon yang akan ditetapkan menjadi calon anggota Direksi, adalah seseorang yang telah dinyatakan memenuhi Persyaratan Formal dan Persyaratan lain dan lulus UKK. UKK terhadap bakal calon dilakukan oleh lembaga profesional yang ditunjuk oleh Menteri BUMN. Pengangkatan kembali pada jabatan yang sama bagi Anggota Direksi yang dinilai mampu melaksanakan tugas dengan baik selama masa jabatannya tidak perlu seleksi melalui Uji Kelayakan dan Kepatutan (UKK).

Fit and Proper Test

A nominee who will be selected as a candidate for a member of the Board of Directors is someone who has been declared to have fulfilled the Formal Requirements and other Requirements and passed the Fit and Proper Test, which is conducted by a professional institution appointed by the Minister of SOEs. In terms of reappointment to the same position for Members of the Board of Directors, who are considered capable of performing their duties properly during their term of office, does not require to take Fit and Proper Test again.



Usulan Pengangkatan

Bagi calon yang telah mendapatkan rekomendasi "Disarankan" oleh tim penilai akan diajukan kepada Menteri untuk diangkat.

Appointment Proposal

Candidates who have received a "Suggested" recommendation by the assessment team will be submitted to the Minister for appointment.



Penetapan

Penetapan dilakukan melalui mekanisme keputusan Menteri BUMN.

Appointment

Appointment is done through the Minister of State-Owned Enterprises Decree.



Per 31 Desember 2023, terdapat pengangkatan 2 orang Direksi Perum BULOG, yaitu Bayu Krisnamurthi sebagai Direktur Utama dan Sonya Mamoriska sebagai Direktur Transformasi dan Hubungan Kelembagaan.

As of December 31, 2023, two directors in Perum BULOG, namely Bayu Krisnamurthi as President Director and Sonya Mariska as Transformation and Institutional Relations Director, were appointed.

PENILAIAN KINERJA DEWAN PENGAWAS DAN DIREKSI

PERFORMANCE EVALUATION OF THE BOARD OF COMMISSIONERS AND THE BOARD OF DIRECTORS

Penilaian Kinerja Dewan Pengawas

Performance Evaluation of the Board of Commissioners

Penilaian Kinerja Dewan Pengawas merupakan hasil capaian dari rencana kerja Dewan Pengawas yang terdiri dari 4 aspek penilaian, yaitu: aspek perencanaan; aspek pengawasan dan nasihat; aspek pelaporan; dan aspek dinamis. Capaian KPI Dewan Pengawas dijelaskan pada tabel berikut ini.

Performance Evaluation of the Board of Commissioners is the outcome of the Board's work programs. The evaluation consists of four (4) evaluation aspects: planning aspect, supervision and advisory aspect, reporting aspect, and dynamic aspect. The achievement of the Board of Commissioners' Key Performance Indicators (KPIs) is outlined in the following table.

Capaian Key Performance Indicator (KPI) Dewan Pengawas Tahun 2023

Achievement of the Board of Commissioners' Key Performance Indicator (KPI) in 2023

No	Tugas, Fungsi dan Tanggung Jawab Dewan Pengawas <i>Duties, Functions, and Responsibilities of the Board of Commissioners</i>	Indikator <i>Indicators</i>	Satuan Unit <i>Unit</i>	Bobot Weight (%)	Target Target	Realisasi Realization	Score
1	Aspek Kontribusi Pencapaian KPI Direksi <i>Aspect of Contribution to Achievement of Board of Directors' KPI</i>	Realisasi pencapaian KPI Direksi <i>Realization of the Board of Directors' KPI Achievement</i>	%	20	100	86,15	17,23
2	Aspek Pengawasan dan Pemberian Nasihat <i>Aspect of Supervision and Advisory</i>						
a.	Memberikan tanggapan/rekomendasi dan/ atau persetujuan atas aksi korporasi yang disampaikan oleh Direksi secara tepat waktu sesuai ketentuan. <i>Provide responses recommendations and/or approvals on corporate actions submitted by the Board of Directors in a timely manner in accordance with the provisions.</i>	Pemberian persetujuan / rekomendasi/tanggapan kepada Direksi yang disertai dengan alasan yang jelas dan tepat waktu sesuai ketentuan. <i>Provision of approval/ recommendation/ response to the Board of Directors accompanied by clear reasons in timely manner in accordance with the provisions.</i>	Dokumen <i>Document</i>	6	6	11	6



No	Tugas, Fungsi dan Tanggung Jawab Dewan Pengawas <i>Duties, Functions, and Responsibilities of the Board of Commissioners</i>	Indikator <i>Indicators</i>	Satuan Unit <i>Unit</i>	Bobot Weight (%)	Target Target	Realisasi Realization	Score
b.	Memberikan pendapat dan saran yang komprehensif antara lain memuat aspek legal, aspek bisnis dan aspek risiko atas aksi korporasi beserta mitigasinya terhadap aksi korporasi yang diusulkan Direksi tahun berjalan. <i>Provide comprehensive opinions and suggestions, including legal, business, and risk aspects of corporate actions and their mitigations for corporate actions proposed by the Board of Directors in the current year.</i>	Pemberian pendapat dan saran yang komprehensif antara lain memuat aspek legal, aspek bisnis dan aspek risiko atas aksi beserta mitigasinya terhadap aksi korporasi yang diusulkan Direksi tahun berjalan. <i>Provision of comprehensive opinions and suggestions, including legal, business, and risk aspects of the action and its mitigation for the corporate action proposed by the Board of Directors in the current year.</i>	Dokumen <i>Document</i>	6	6	11	6
c.	Memberikan nasihat atau saran kepada Direksi guna mengoptimalkan kinerja sesuai dengan rencana kerja, arahan RUPS/Pemilik Modal dan meningkatkan kepatuhan BUMN terhadap peraturan perundang-undangan. <i>Provide advice or suggestions to the Board of Directors in order to optimize performance in accordance with the work plan, the direction of the GMS/ Capital Owners and improve SOE compliance with laws and regulations.</i>	Pemberian nasihat atau saran kepada Direksi guna mengoptimalkan kinerja sesuai dengan rencana kerja, arahan RUPS/Pemilik Modal dan meningkatkan kepatuhan BUMN terhadap peraturan perundang-undangan. <i>Provision of advice or suggestions to the Board of Directors in order to optimize performance in accordance with the work programs as well as the direction of the GMS/Capital Owners and improve SOE compliance with laws and regulations.</i>	Dokumen <i>Document</i>	6	6	8	6
d.	Melakukan pengawasan melalui kunjungan lapangan (site visit) terhadap kegiatan-kegiatan strategis BUMN. <i>Supervise strategic activities of SOEs through site visits.</i>	Kunjungan lapangan (site visit) terhadap kegiatan-kegiatan strategis BUMN. <i>Site visits to strategic activities of SOEs.</i>	Dokumen <i>Document</i>	6	6	21	6
e.	Meneliti dan menelaah serta menandatangani RKAP yang disiapkan oleh Direksi. <i>Examine, review, and sign the Company WPB prepared by the Board of Directors.</i>	Pemberian tanggapan dan pengawasan kepada Direksi mengenai usulan RKAP. <i>Provision of feedback and supervision to the Board of Directors regarding the proposed Company WPB.</i>	Surat <i>Letter</i>	3	1	1	3
f.	Memberikan pendapat dan saran kepada RUPS mengenai persetujuan RKAP. <i>Provide opinions and suggestions to the GMS regarding the approval of the Company WPB.</i>	Pemberian tanggapan kepada Pemilik Modal atas usulan RKAP 2024. <i>Provision of responses to the Capital Owner on the proposed 2024 Company WPB.</i>	Surat <i>Letter</i>	3	1	0	0



No	Tugas, Fungsi dan Tanggung Jawab Dewan Pengawas <i>Duties, Functions, and Responsibilities of the Board of Commissioners</i>	Indikator <i>Indicators</i>	Satuan Unit <i>Unit</i>	Bobot Weight (%)	Target Target	Realisasi Realization	Score
g.	Meneliti dan menelaah laporan berkala dan laporan tahunan yang disiapkan oleh Direksi. <i>Examine and review periodic reports and annual reports prepared by the Board of Directors.</i>	Pemberian tanggapan dan pengawasan kepada Direksi mengenai RKAP. <i>Provision of feedback and supervision to the Board of Directors regarding the Company WPB.</i>	Surat <i>Letter</i>	3	1	1	3
h.	Pengawasan terhadap pelaksanaan RKAP dan peraturan perundang-undangan. <i>Supervision of the implementation of Company WPB as well as laws and regulations.</i>	Pemberian tanggapan kinerja triwulanan atas kinerja perusahaan. <i>Provision of quarterly performance feedback on company performance.</i>	Surat <i>Letter</i>	3	3	3	3
i.	Memberikan pendapat dan saran kepada RUPS/ Menteri mengenai laporan tahunan. <i>Provide opinions and suggestions to the GMS/Minister regarding the annual report.</i>	Pemberian tanggapan kepada RUPS/Menteri mengenai laporan tahunan. <i>Provision of responses to the GMS/Minister regarding the annual report.</i>	Surat <i>Letter</i>	3	1	1	3
j.	Pengawasan atas kepatuhan terhadap perundang-undangan dan pengendalian intern. <i>Oversight of regulatory compliance and internal audits.</i>	Pembahasan upaya tindak lanjut terhadap temuan dan rekomendasi Laporan Auditor Independen (LAI) atas kepatuhan terhadap perundang-undangan dan pengendalian intern. <i>Discussion of follow-up efforts on the findings and recommendations of the Independent Auditor's Report (LAI) on compliance with laws and regulations and internal audits.</i>	%	5	85% dari Rekomendasi LAI <i>85% from LAI recommendations.</i>	100%	5
k.	Mengusulkan KAP yang mengaudit laporan keuangan perusahaan. <i>Propose a public accounting firm to audit the company's financial statements.</i>	Pengusulan kepada RUPS/ Menteri mengenai KAP yang mengaudit laporan keuangan. <i>Proposal to the GMS/Minister regarding the public accounting firm to audit the financial statements.</i>	Surat <i>Letter</i>	4	1	1	4
l.	Komunikasi dengan KAP <i>Communication with the public accounting firm</i>	Komunikasi hasil audit atas laporan keuangan perusahaan <i>Communication of audit results on the company's financial statements</i>	Risalah <i>Minutes</i>	4	3	3	4



No	Tugas, Fungsi dan Tanggung Jawab Dewan Pengawas <i>Duties, Functions, and Responsibilities of the Board of Commissioners</i>	Indikator <i>Indicators</i>	Satuan Unit <i>Unit</i>	Bobot Weight (%)	Target Target	Realisasi Realization	Score
m.	Melakukan pemantauan tindak lanjut saran/ pendapat Dewan Pengawas <i>Monitor the follow-up of the Board of Commissioners' suggestions/opinions</i>	Pemantauan tindak lanjut saran/pendapat Dewan Pengawas yang disampaikan melalui rapat dan surat <i>Monitoring of the follow-up of the Board of Commissioners' suggestions/opinions submitted through meetings and letters</i>	Surat <i>Letter</i>	4	4	4	4
n.	Mengusulkan Indikator Kinerja Aspek Operasional <i>Propose Performance Indicators for Operational Aspects</i>	Pengusulan kepada RUPS/ Menteri mengenai Indikator Kinerja Tingkat Kesehatan aspek Operasional <i>Proposal to the GMS/ Minister regarding Performance Indicators for Health Level in Operational aspects</i>	Surat <i>Letter</i>	4	1	1	4
3.	Aspek Dinamis dan Tata Kelola <i>Dynamic and Governance Aspects</i>						
a.	Kegiatan Pengembangan <i>Development Activities</i>						
1.	Menyelenggarakan FGD/ Pelatihan untuk Internal Dekom dan/atau mengikuti FGD/ Pelatihan <i>Organize FGD/Training for Board of Commissioners and/or participate in FGD/Training</i>	Training Kegiatan FGD/ pelatihan. <i>FGD/training activities.</i>	Laporan/ Sertifikat <i>Report/ Certificate</i>	2	5	9	3,6
2.	Menyampaikan masukan terhadap aspirasi Pemegang Saham/Menteri mengenai penyusunan RKAP. <i>Provide input on the shareholders'/ Minister's aspirations regarding the preparation of the Work Programs and Budget (WPB).</i>	Tindakan untuk menyampaikan aspirasi Pemegang Saham/ Menteri mengenai penyusunan RKAP. <i>Actions to convey the aspirations of Shareholders/Ministers regarding the preparation of the WPB.</i>	Laporan/ Surat <i>Report/ Letter</i>	2	1		0
b.	Penguatan Tata Kelola <i>Strengthening of Governance</i>						
1.	Menerapkan Tata Kelola Dewan Pengawas <i>Implement the Board of Commissioners' Governance</i>	Kualitas pelaksanaan Tata Kelola Aspek Dewan Pengawas <i>Quality of implementation of the Board of Commissioners' Governance</i>	%	3	85% dari Skor Maksimal Aspek Dewan Pengawas <i>85% of the maximum score of the Board of Commissioners</i>	100%	3



No	Tugas, Fungsi dan Tanggung Jawab Dewan Pengawas <i>Duties, Functions, and Responsibilities of the Board of Commissioners</i>	Indikator <i>Indicators</i>	Satuan Unit	Bobot Weight (%)	Target Target	Realisasi Realization	Score
2.	Menindaklanjuti area of improvement (AOI) hasil asesmen tata kelola aspek Dewan Pengawas <i>Follow up on the areas of improvement (AOI) of the governance assessment results of the Board of Commissioners aspect</i>	Jumlah tindak lanjut AOI <i>Number of AOI follow-ups</i>	%	2	75% dari jumlah AOI GCG Aspek Dewan Pengawas <i>75% of the total AOI GCG of the Board of Commissioners</i>	100%	2
3.	Menyusun Rencana Kerja dan Anggaran Tahunan Dewan Pengawas <i>Prepare the Annual Work Programs and Budget of the Board of Commissioners</i>	Penyampaian kepada Pemilik Modal mengenai Rencana kerja dan anggaran tahunan Dewan Pengawas <i>Submission of the Board of Commissioners' annual work programs and budget to the Capital Owner</i>	Surat <i>Letter</i>	2	1	1	2
4.	Menyusun Laporan Pengawasan Tahunan Dewan Pengawas <i>Prepare the Annual Supervisory Report of the Board of Commissioners</i>	Penyampaian kepada Pemilik Modal mengenai laporan pengawasan tahunan Dewan Pengawas <i>Submission of the annual supervisory report of the Board of Commissioners to the Capital Owner</i>	Surat <i>Letter</i>	2	1	1	2
5.	Menghadiri rapat-rapat Dewan Pengawas <i>Attend meetings of the Board of Commissioners</i>						
a.	Rapat Internal Dewan Pengawas <i>Board of Commissioners' Internal Meeting</i>	Persentase kehadiran Dewan Pengawas <i>Percentage of attendance of the Board of Commissioners</i>	% kehadiran <i>% attendance</i>	2	85%	88%	2,06
b.	Rapat koordinasi/ gabungan Dewan Pengawas dan Direksi <i>Coordination/ joint meetings of the Board of Commissioners and Board of Directors</i>	Persentase kehadiran Dewan Pengawas <i>Percentage of attendance of the Board of Commissioners</i>	% kehadiran <i>% attendance</i>	2	85%	88%	2,07
c.	Rapat Komite Audit <i>Audit Committee Meetings</i>	Persentase kehadiran Komite <i>Audit Percentage of attendance of the Audit Committee</i>	% kehadiran <i>% attendance</i>	1	85%	100%	1,00



No	Tugas, Fungsi dan Tanggung Jawab Dewan Pengawas <i>Duties, Functions, and Responsibilities of the Board of Commissioners</i>	Indikator <i>Indicators</i>	Satuan Unit	Bobot Weight (%)	Target Target	Realisasi Realization	Score
	d. Rapat Komite Nominasi dan Remunerasi <i>Nomination and Remuneration Committee Meetings</i>	Persentase kehadiran Komite Nominasi dan Remunerasi <i>Percentage of attendance of the Nomination and Remuneration Committee</i>	% kehadiran <i>% attendance</i>	1	85%	100%	1,00
	e. Rapat Komite Tata Kelola Perusahaan <i>Corporate Governance Committee Meetings</i>	Persentase kehadiran Komite Pemantau Risiko <i>Percentage of attendance of the Risk Monitoring Committee</i>	% kehadiran <i>% attendance</i>	1	85%	100%	1,00
Jumlah <i>Total</i>							

Skor perolehan KPI Dewan Pengawas Tahun 2023 mencapai 93,96 dari total target sebesar 100 (total target selama tahun 2023)

The score of the Board of Commissioners' KPIs in 2023 was 93.96 out of a total target of 100.

Penilaian Kinerja Direksi

Penilaian kinerja Direksi melekat pada pencapaian kinerja Perum BULOG sebagaimana tertuang dalam surat persetujuan Key Performance Indicator's (KPI) Tahun 2022 dari Menteri BUMN No. S-75/MBU/01/2022 tanggal 28 Januari 2022. Baik KPI maupun Tingkat Kesehatan Perusahaan sebagai alat untuk mengukur kinerja Perum BULOG tahun 2022 telah diaudit oleh Kantor Akuntan Publik (KAP) Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan.

Performance Evaluation of the Board of Directors

The performance evaluation of the Directorate is inherent in the achievement of Perum BULOG's performance as stipulated in the Minister of SOEs approval letter of the 2022 Key Performance Indicators (KPIs) No. S-75/MBU/01/2022 dated January 28, 2022. Both KPIs and the Organizational Health Index as tools to measure Perum BULOG's performance in 2022 have been audited by the Public Accounting Firm (KAP) Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Partners.



Capaian Key Performance Indicator (KPI) Perum BULOG Tahun 2023
Key Performance Indicator (KPI) Achievement of Perum BULOG in 2023

No	KPI	Satuan Unit	Target Target	Bobot Weight (%)	Realisasi Realization	Score
				Sub		
A. Nilai Ekonomi dan Sosial untuk Indonesia <i>Economic and Social Values for Indonesia</i>						
1	EBITDA	Rp miliar <i>IDR billion</i>	1.829	4	2.707	4,40
2	ROIC terhadap WACC <i>ROIC against WACC</i>	%	1,8	4	1,97	4,38
3	a. Interest Bearing Debt to EBITDA	Kali <i>Time</i>	5,50	2	10,79	1,02
	b. Interest Bearing Debt to Invested Capital	Kali <i>Time</i>	0,53	2	0,75	1,40
4	Ketahanan stok beras (stok sepanjang tahun) <i>Rice stock security (year-round stock)</i>	Ton <i>ton</i>	1.000.000	8	810.526	6,48
5	Volume pengadaan gabah/beras PSO dari petani <i>PSO grain/rice procurement volume from farmers</i>	Ton <i>ton</i>	1.400.000	4	606.365	1,73
6	Volume Penyaluran beras PSO <i>Volume of PSO rice distribution</i>	Ton <i>ton</i>	100	8	150	8,80
B. Inovasi Model Bisnis <i>Business Model Innovation</i>						
7	a. Milestone pengembangan cadangan jagung dan kedelai pemerintah dari sisi SDM, proses bisnis dan penyiapan infrastruktur, serta prasarana pendukung. <i>a. Development milestone of government's corn and soybean reserves in terms of human resources, business processes, and preparation of infrastructure and supporting facilities.</i>	Waktu <i>Time</i>	100	4	30	1,2
	b. Milestone transformasi dan organisasi budaya Perusahaan dalam persiapan Badan Pangan Nasional <i>b. Milestone of transformation and cultural organization of the company in preparation for the National Food Agency</i>	Waktu <i>Time</i>	100	4	100	4,0
8	a. Implementasi Integrated Supply Chain untuk produk selain beras (Jagung) dengan target peningkatan margin kotor komoditas jagung minimal sebesar target <i>a. Implementation of an Integrated Supply Chain for products other than rice (Corn) with the target of increasing the gross margin of corn by at least the target.</i>		2	6	5,91	6,60
	b. Peningkatan margin kotor komoditas komersial perusahaan minimal sebesar target <i>b. Increase in the gross margin of the company's commercial commodities by at least the target.</i>		1	4	0,33	1,33

No	KPI	Satuan Unit	Target Target	Bobot Weight (%)	Realisasi Realization	Score
				Sub		
C. Kepemimpinan Teknologi <i>Technology Leadership</i>						
9	Pengembangan dan implementasi modul BERAS (BULOG ERP Application System) <i>Development and implementation of BERAS module (BULOG ERP Application System)</i>		9	8	9	8,00
10	Implementasi Digitalisasi Warehouse Perum BULOG <i>Implementation of Perum BULOG Warehouse Digitalization</i>		25	6	27	6,48
D. Peningkatan Investasi <i>Increase in Investment</i>						
11	Pencapaian KPI PMN <i>Achievement of PMN KPIs</i>		100	8	0	0
12	a. Peningkatan pendapatan dari optimalisasi aset <i>a. Increase in revenue from asset optimization</i>		61,27	4	69,78	4,40
	b. Optimalisasi Infrastruktur Pasca Panen, Utilisasi Penggunaan Asset MRMP, RTR, dan CDC. <i>b. Post-Harvest Infrastructure Optimization, Utilization of MRMP, RTR, and CDC Assets.</i>		60	2	168,21	2,20
	c. Optimalisasi Infrastruktur Pasca Panen Pendapatan dan Optimalisasi Infrastruktur Pasca Panen <i>c. Post-Harvest Infrastructure Optimization: Revenue and Post-Harvest Infrastructure Optimization</i>		581,8	2	504,25	1,73
E. Pengembangan Talenta <i>Talent Development</i>						
13	Milenial (<=42 tahun) dalam <i>nominated talent</i> <i>Millennials (<=42 years old) in nominated talent</i>		7	8	13,33	8,80
14	Perempuan dalam <i>nominated talent</i> <i>Women in nominated talent</i>		23	8	26,67	8,80
15	Pemenuhan kualifikasi organ pengelola risiko <i>Qualification fulfillment of the risk management body</i>		50	4	96,42	4,40
Total					86,17	

Tingkat Kesehatan Perusahaan

Tingkat Kesehatan Perusahaan ditetapkan berdasarkan pemeringkatan tingkat kesehatan BUMN sesuai Peraturan Menteri BUMN Nomor PER- 2/MBU/03/2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan BUMN. Penilaian tingkat kesehatan Perum BULOG akhir tahun 2023 dilakukan oleh perusahaan pemeringkat nasional berdasarkan kinerja laporan keuangan audit konsolidasi.

Hasil penilaian tersebut menempatkan Perusahaan pada peringkat idAAA/Stable (Triple A, Stable Outlook), sehingga menjadikan tingkat kesehatan Perusahaan masuk dalam kategori "Sangat Sehat" sesuai Peraturan Menteri BUMN Nomor PER-2/MBU/03/2023.

Organizational Health Index

The Organizational Health Index is determined based on the ranking of the health index of SOEs according to the Minister of State-owned Enterprises Regulation No. PER-2/MBU/03/2023 concerning Guidelines on Governance and Significant Corporate Activities of SOEs. A national rating agency assessed Perum BULOG's health at the end of 2023 based on the performance of consolidated audit financial statements.

The results of this assessment placed the Company in the idAAA/Stable rating (Triple A, Stable Outlook), thus placing the Company's health level in the "Very Healthy" category in accordance with BUMN Ministerial Regulation Number PER-2/MBU/03/2023.



TATA KELOLA REMUNERASI DEWAN PENGAWAS DAN DIREKSI

Prosedur Pengusulan Hingga Penetapan Remunerasi Dewan Pengawas dan Direksi

Penetapan remunerasi bagi Dewan Pengawas dan Direksi Perusahaan mengacu kepada keputusan Menteri BUMN selaku kuasa Pemilik Modal melalui Peraturan Menteri BUMN PER-12/MBU/11/2020 tanggal 25 November 2020 tentang Perubahan Kelima atas Peraturan Menteri BUMN No. PER-04/MBU/2014 tentang Pedoman Penetapan Penghasilan Direksi, Dewan Komisaris dan Dewan Pengawas Badan Usaha Milik Negara.

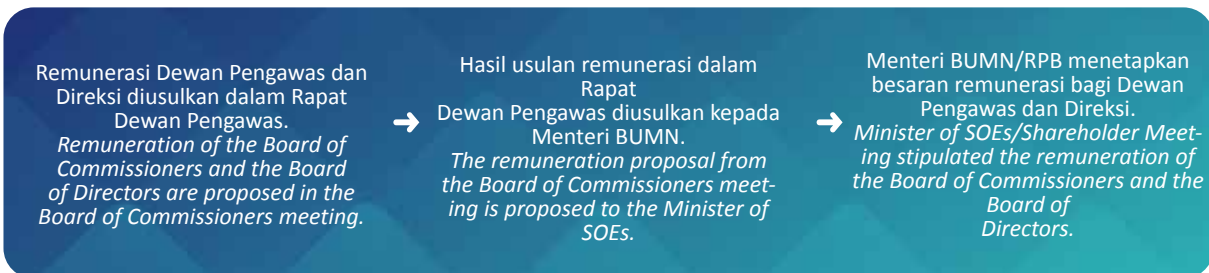
Berikut ini prosedur pengusulan hingga penetapan remunerasi bagi Dewan Pengawas dan Direksi.

GOVERNANCE OF REMUNERATION FOR THE BOARD OF COMMISSIONERS AND DIRECTORS

Procedure of Proposing and Stipulating the Remuneration for the Board of Commissioners and the Board of Directors

The stipulation of the Board of Commissioners and the Board of Directors remuneration refer to the Minister of SOEs decision as the representation of Capital Owner through Minister of SOEs Regulation PER-12/MBU/11/2020 dated November 25, 2020 regarding the fifth Amendment on Minister of SOEs Regulation No. PER-04/MBU/2014 concerning Guidelines on Determining the Income of the Board of Directors, Board of Commissioners, and Supervisory Board of State-Owned Enterprises.

The following is the procedure of proposal and stipulation of the remuneration for the Board of Commissioners and the Board of Directors.



Faktor perhitungan atas usulan besaran remunerasi:

1. Pertimbangan usulan yang ada
2. Hasil survei dengan industri sejenis dan sektor lainnya
3. Kemampuan Perusahaan

Perum BULOG membentuk Komite Nominasi dan Remunerasi pada bulan April 2020 sebagai tindak lanjut surat Menteri BUMN No. S-254/MBU/04/2020 tanggal 17 April 2020 perihal Talent & Succession Management Direksi BUMN. Komite Nominasi dan Remunerasi Perum BULOG bertugas membantu Dewan Pengawas dalam melakukan evaluasi dan memberikan rekomendasi kepada Dewan Pengawas mengenai kebijakan/mekanisme serta penerapan nominasi dan remunerasi bagi Dewan Pengawas, Direksi, pejabat eksekutif dan pegawai secara menyeluruh.

Factors for calculating the amount of remuneration:

1. incoming suggestions;
2. survey results in similar industries and other sector;
3. company's financial.

Perum BULOG formed the Nomination and Remuneration Committee in April 2020 as a follow-up to the Minister of SOEs' Letter No. S-254/MBU/04/2020 dated April 17, 2020 regarding Talent and Succession Management of Board of Directors in SOEs. The Nomination and Remuneration Committee of Perum BULOG is responsible to assist the Board of Commissioners in evaluating and providing recommendations to the Board of Commissioners regarding policies/mechanisms as well as the implementation of nomination and remuneration for the Board of Commissioners, Board of Directors, executive officers, and employees as a whole.

Struktur Remunerasi Dewan Komisaris dan Direksi

The Remuneration Structure for the Board of Commissioners and the Board of Directors

Struktur remunerasi Dewan Pengawas dan Direksi ditetapkan berdasarkan Peraturan Menteri BUMN No. PER-04/MBU/2014 sebagaimana beberapa kali diubah terakhir dengan PER-3/MBU/03/2023, terdiri dari:

The remuneration structure of the Board of Commissioners and the Board of Directors is determined based on the Minister of SOE Regulation No. PER-04/MBU/2014 as amended several times, most recently by PER-3/MBU/03/2023, consists of:

No	Penghasilan Income	Nilai/Besaran Sesuai Keputusan RPB Amount Based on the decisions of the Shareholder Meeting	
		Direksi Board of Directors	Dewan Pengawas Board of Commissioners
1	Gaji/ Honorarium Salary/ Honorarium	Direktur Utama: ditetapkan dengan menggunakan pedoman internal yang ditetapkan oleh Menteri; Wakil Direktur Utama: 95% dari gaji Direktur Utama; Anggota Direksi lainnya: 85% dari gaji Direktur Utama. President Director: determined by using the internal guidelines set by the Minister; Vice President Director: 95% of the salary of the President Director; Other members of the Board of Directors: 85% of the salary of the President Director	Ketua Dewan Pengawas: 45% gaji Direktur Utama; Anggota Dewan Pengawas: 90% Honorarium Ketua Dewan Pengawas. President Commissioners: 45% of the salary of the President Director; Members of the Board of Commissioners: 90% of the Honorarium of the President Commissioners
2	Tunjangan: Allowance:		
	Tunjangan Hari Raya Keagamaan Religious Holiday Allowance	1 kali Gaji 1 time Salary	1 kali Honorarium 1 time Honorarium
	Asuransi Purna Jabatan Post Position Insurance	Premi yang ditanggung sebanyak 25% dari gaji dalam 1 tahun Premium borne as much as 25% of 1 year salary	Premi yang ditanggung sebanyak 25% dari gaji dalam 1 tahun Premium borne as much as 25% of 1 year salary
	Tunjangan Perumahan Housing Allowance	Rp 27.500.000/bulan IDR 27,500,000/month	
	Tunjangan Transportasi Transportation Allowance		20% Honorarium/bulan 20% Honorarium/month
3	Fasilitas Facilities		
	Fasilitas kendaraan Vehicle facilities	1 unit kendaraan beserta biaya pemeliharaan dan biaya operasional, dengan memperhatikan keuangan Perusahaan 1 unit of vehicle along with maintenance costs and operational costs, by taking into account the company's finance.	
	Fasilitas Kesehatan Health facilities	Dalam bentuk asuransi kesehatan atau penggantian biaya pengobatan (at cost) In form of health insurance or medical cost reimbursement (at cost).	Dalam bentuk asuransi kesehatan atau penggantian biaya pengobatan (at cost) In form of health insurance or medical cost reimbursement (at cost).
	Fasilitas Bantuan Hukum Legal aid facilities	Sebesar pemakaian (at cost) At cost	Sebesar pemakaian (at cost) At cost
4	Tantiem/Insentif Kinerja Tantiem/Performance Incentive	Diberikan tantiem/insentif kinerja atas kinerja tahun buku tertentu Tantiem/performance incentive is awarded based on the performance of a certain fiscal year.	

Indikator untuk Penetapan Remunerasi Direktur Utama dan Transparansi Remunerasi Dewan Pengawas dan Direksi Tahun 2023

Penetapan remunerasi berupa gaji/honorarium, tunjangan dan fasilitas yang bersifat tetap dilakukan dengan mempertimbangkan beberapa faktor sebagai berikut:

1. Kondisi dan kemampuan keuangan Perusahaan.
2. Tingkat inflasi.
3. Faktor-faktor lain yang relevan, termasuk diantaranya adalah tingkat remunerasi yang berlaku umum dalam industri yang sejenis.

Adapun penetapan remunerasi yang berupa tunjangan dan tantiem yang bersifat variabel dilakukan dengan mempertimbangkan beberapa faktor, yaitu:

1. Pencapaian target.
2. Tingkat Kesehatan Perusahaan dan kemampuan keuangan Perusahaan.
3. Faktor-faktor lain yang relevan (merit system), termasuk di antaranya adalah tingkat remunerasi yang berlaku umum dalam industri yang sejenis.

Berdasarkan Keputusan Kementerian BUMN No. SR-46/Wk1.MBU.D/07/2023 tanggal 05 Juli 2023 tentang Penetapan Penghasilan Direksi, Dewan Pengawas Perum BULOG Tahun 2023, berikut ini penetapan remunerasi Dewan Pengawas dan Direksi.

1. Gaji Direktur Utama ditetapkan sebesar Rp284.000.000,00 per bulan dan Anggota Direksi lainnya sebesar 85% dari gaji Direktur Utama.
2. Honorarium Ketua Dewan Pengawas ditetapkan sebesar 45% dari Gaji Direktur Utama, dan honorarium anggota Dewan Pengawas ditetapkan sebesar 90% dari Honorarium Ketua Dewan Pengawas.
3. Tunjangan dan/atau fasilitas bagi Direksi dan Dewan Pengawas diberikan sebagaimana tabel tersaji. Direksi dan Dewan Pengawas dilarang untuk menerima jenis tunjangan dan/atau fasilitas lainnya di luar yang telah ditetapkan dalam Surat ini.
4. Gaji/honorarium serta tunjangan dan/atau fasilitas bagi Direksi dan Dewan Pengawas untuk tahun 2023 berlaku efektif sejak tanggal 1 Januari 2023.
5. Total Tantiem/Insentif Kinerja untuk Direksi dan Dewan Pengawas Tahun Buku 2021 ditetapkan sebesar Rp36.934.000.000,00 dengan ketentuan:
 - a. Direktur Utama : 100%
 - b. Wakil Direktur Utama : 90% dari Direktur Utama
 - c. Anggota Direksi lainnya : 85% dari Direktur Utama
 - d. Ketua Dewan Pengawas : 45% dari Direktur Utama
 - e. Anggota Dewan Pengawas : 90% dari Ketua Dewan Pengawas

Indicators for Determining the Remuneration of the President Director and Transparency of Remuneration for the Board of Commissioners and the Board of Directors in 2023

The determination of the remuneration in form of salary/honorarium, allowances, and fixed facilities is based on the following factors.

1. Company's financial condition and capability;
2. Inflation rate;
3. Other relevant factors, including the level of remuneration generally accepted in the same industry.

The determination of remuneration in the form of variable allowances and bonuses is administered by considering several factors, namely:

1. achievement of targets;
2. the Organizational Health Index and the company's financial capability;
3. other relevant factors (merit system), including the level of remuneration generally accepted in the same industry.

Based on the Ministry of SOEs Decree No. SR-46/Wk1.MBU.D/07/2023, dated July 5, 2023 concerning the Determination of the Income of the Board of Directors, Board of Commissioners, and Supervisory Board of SOEs in 2023, the remuneration of the Board of Commissioners and Board of Directors is determined as follows.

1. The salary of the President Director was set at IDR284,000,000.00 per month and the salaries of other members of the Board of Directors were 85% of the President Director's salary.
2. The Honorarium for the President Commissioners was set at 45% of the Salary of the President Director and the honorarium for the members of the Board of Commissioners was set at 90% of the Honorarium for the President Commissioners.
3. Allowances and/or facilities for the Board of Directors and the Board of Commissioners are provided as shown in the table. The Board of Directors and the Board of Commissioners were prohibited from receiving other types of allowances and/or facilities other than those stipulated in this letter.
4. Salary/honorarium as well as allowances and/or facilities for the Board of Directors and Board of Commissioners for 2023 were effective as of January 1, 2023.
5. Total Tantiem/Performance Incentive for the Board of Directors and Board of Commissioners for the 2021 Fiscal Year was set at IDR36,934,000,000.00 with the following provisions:
 - a. President Director: 100%
 - b. Vice President Director: 90% of the President Director
 - c. Other members of: 85% of the President Director the Board of Directors
 - d. President Commissioner: 45% of the President Director
 - e. Member of the Board : 90% of the President of Commissioners Commissioner



Berdasarkan Keputusan Menteri dimaksud, jumlah remunerasi Direksi dan Dewan Pengawas untuk tahun 2023 tersaji dalam tabel berikut ini:

Based on the Ministerial Decree, the total remuneration of the Board of Directors and Board of Commissioners for 2023 is presented in the following table:

Jumlah Remunerasi Dewan Pengawas Dan Direksi Tahun 2023
Total Remuneration for the Board of Commissioners and Directors for 2023

Uraian Description	Jumlah Total
Jumlah Remunerasi Dewan Pengawas <i>Total Remuneration for the Board of Commissioners</i>	21.800.173.618
Jumlah Remunerasi Direksi <i>Total Remuneration for the Board of Directors</i>	30.094.327.070

RAPAT DEWAN PENGAWAS DAN DIREKSI

Rapat Dewan Pengawas Dewan Pengawas mengadakan rapat minimal 1 (satu) kali dalam sebulan. Rapat Dewan Pengawas dapat dilakukan secara internal maupun dengan mengundang Direksi untuk membahas hal-hal penting dan mendesak yang memerlukan persetujuan Dewan Pengawas. Rapat tersebut dipimpin oleh Ketua Dewan Pengawas/ Plt. Ketua Dewas. Setiap pelaksanaan rapat Dewan Pengawas harus dibuat risalah rapat oleh Sekretaris Dewan Pengawas yang mencantumkan setidaknya pokok-pokok pembahasan dan keputusan rapat serta memperhatikan dinamika rapat termasuk apabila terdapat perbedaan pendapat (dissenting opinion).

BOARD OF COMMISSIONERS AND BOARD OF DIRECTORS MEETINGS

The Board of Commissioners holds meetings at least once a month. The Board of Commissioners meetings can be held internally or by inviting the Board of Directors to discuss important and urgent matters that require the approval of the Board of Commissioners. The President Commissioner/ Act. President Commissioner leads the meeting. In every meeting of the Board of Commissioners, the Secretary of the Board of Commissioners makes a meeting minutes, which includes at least the main points of discussion and decisions of the meeting, taking into account the dynamics of the meeting, including dissenting opinions, if any.

Selama Tahun 2023, pelaksanaan Rapat Dewan Pengawas telah dilaksanakan sebanyak 13 (tiga belas) kali.

Throughout 2023, the Board of Commissioners held 13 (thirteen) meetings.

1. Rapat Internal Dewan Pengawas
Rapat internal dilaksanakan dalam rangka mengevaluasi dan memberikan saran dan nasihat atas kebijakan dan kinerja Perusahaan. Agenda dan tingkat kehadiran Rapat Internal dipaparkan pada tabel berikut ini.

1. Board of Commissioners Internal Meetings
Internal meetings were held in order to evaluate and provide advice on company policies and performance. The agenda and attendance rate of the Internal Meetings are as follows.



Rincian Pelaksanaan Rapat, Agenda Dan Kehadiran Dewan Pengawas Dalam Rapat Internal Dewan Pengawas Tahun 2023 Details of Meetings, Agenda, and Attendance of the Board of Commissioners in the Board of Commissioners Internal Meetings in 2023

Tanggal dan Tempat Date and Venue	Agenda Rapat Meeting Agenda	Kehadiran Dewan Pengawas Attendance of the Board of Commissioners	Dewan Pengawas yang Tidak Hadir, dan Alasan Ketidakhadiran BOC Absences and Reasons for Absence
30 Januari 2023, Ruang Rapat Dewas Lt 15 January 30, 2023, Board of Commissioners Meeting Room on the 15th floor	<ol style="list-style-type: none"> Laporan Tahun 2022 (Unaudited) Update Usulan RKAP Tahun 2023 (Versi 16 Januari 2023) <ol style="list-style-type: none"> The 2022 Annual Report (Unaudited) The Update Proposal of the 2023 Company WPB (January 16, 2023 version) 	<ol style="list-style-type: none"> Musdhalifah Machmud Fadjry Djufry Dian Safitri Donny Gahrat Adian Faozan Amar 	Jhoni Ginting (Keperluan keluarga) (Family matters)
27 Februari 2023, Ruang Rapat Dewas Lt 15 February 27, 2023, Board of Commissioners Meeting Room on the 15th floor	<ol style="list-style-type: none"> Pembahasan Realisasi Kinerja dan KPI Perusahaan Tahun 2022 Pembahasan Perkembangan Implementasi ERP dan Persiapan Pengadaan Pada Musim Panen Raya <ol style="list-style-type: none"> Discussion of the 2022 Company Performance Realization and KPI Discussion of the Development of ERP Implementation and Procurement Preparation During the Peak Harvest Season 	<ol style="list-style-type: none"> Musdhalifah Machmud Fadjry Djufry Dian Safitri Faozan Amar Jhoni Ginting 	Donny Gahrat Adian (Keperluan pribadi) (Personal matters)
24 Maret 2023, Ruang Rapat Dewas Lt 15 March 24, 2023, Board of Commissioners Meeting Room on the 15th floor	<ol style="list-style-type: none"> Pembahasan Kinerja Februari 2023 Pembahasan Progres Audit Tahun Buku 2022 Pembahasan Kesiapan Perum BULOG menghadapi Ramadhan dan Hari Raya Idul Fitri <ol style="list-style-type: none"> Discussion of Performance in February 2023 Discussion of Audit Progress for the 2022 Fiscal Year Discussion of Perum BULOG's Readiness to Face Ramadhan and Eid al-Fitr 	<ol style="list-style-type: none"> Musdhalifah Machmud Dian Safitri Donny Gahrat Adian Faozan Amar Jhoni Ginting 	Fadjry Djufry (Penugasan Kementerian Pertanian) (Assignment from the Ministry of Agriculture)
26 April 2023, Ruang Rapat Dewas Lt 15 April 26, 2023, Board of Commissioners Meeting Room on the 15th floor	<ol style="list-style-type: none"> Pembahasan Kinerja Keuangan Maret 2023 <ol style="list-style-type: none"> Discussion of Performance in March 2023 	<ol style="list-style-type: none"> Musdhalifah Machmud Fadjry Djufry Dian Safitri Faozan Amar Jhoni Ginting 	Donny Gahrat Adian (Keperluan pribadi) (Personal matters)
29 Mei 2023, Ruang Rapat Dewas Lt 15 May 29, 2023, Board of Commissioners Meeting Room on the 15th floor	<ol style="list-style-type: none"> Pembahasan Kinerja Bulan April 2023 Pembahasan Kesiapan Perum BULOG menghadapi Hari Raya Idul Adha Update Persiapan Pengesahan Laporan Tahunan Perum BULOG <ol style="list-style-type: none"> Discussion of Performance in April 2023 Discussion of Perum BULOG's Readiness to Face Eid al-Adha Update on Preparation for the Ratification of Perum BULOG Annual Report 	<ol style="list-style-type: none"> Musdhalifah Machmud Fadjry Djufry Dian Safitri Donny Gahrat Adian Faozan Amar I Gusti Ketut Astawa 	Donny Gahrat Adian (Keperluan pribadi) (Personal matters)
26 Juni 2023, Ruang Rapat Dewas Lt 15 June 26, 2023, Board of Commissioners Meeting Room on the 15th floor	<ol style="list-style-type: none"> Pembahasan Kinerja Bulan Mei 2023 <ol style="list-style-type: none"> Discussion of Performance in May 2023 	<ol style="list-style-type: none"> Fadjry Djufry Dian Safitri Donny Gahrat Adian 	<ol style="list-style-type: none"> Fadjry Djufry (Penugasan Kementerian Pertanian) (Assignment from the Ministry of Agriculture) Musdhalifah Machmud (Penugasan Menko Ekonomi) (Assignment from the Coordinating Minister for Economic Affairs)



Tanggal dan Tempat <i>Date and Venue</i>	Agenda Rapat <i>Meeting Agenda</i>	Kehadiran Dewan Pengawas <i>Attendance of the Board of Commissioners</i>	Dewan Pengawas yang Tidak Hadir, dan Alasan Ketidakhadiran <i>BOC Absences, and Reasons for Absence</i>
20 Juli 2023, Ruang Rapat Dewas lt 15 <i>July 20, 2023, Board of Commissioners Meeting Room on the 15th floor</i>	<ol style="list-style-type: none"> 1. Manajemen Risiko - Monitoring Pergerakan Risiko di Setiap Unit Bisnis 2. Komersial - Upaya Meningkatkan Share Keuntungan Dalam Pendapatan Perum BULOG melalui penjualan Komersial, Anak Perusahaan dan Optimalisasi Unit Bisnis Industri (Bossfood & Opaset) 3. Telaah Laporan Keuangan Juni 2023 4. Informasi Umum Human Capital 5. Pengembangan Human Capital 6. Sepanjang tahun 2023 sd bulan Juni telah dilakukan alih tugas kepada Karyawan sebanyak 1.437 orang 7. Realisasi ADA DN PSO (Gabah) 8. Realisasi Pengadaan Non Beras periode Januari - Juni 2023 9. Sistem Terintegrasi dalam Pengumpulan dan Penyampaian Bahan Laporan dari unit kerja <ol style="list-style-type: none"> 1. <i>Risk Management - Monitoring Risk Movement in Each Business Unit</i> 2. <i>Commercial - Efforts to Increase Profit Share in Perum BULOG's Revenue through Commercial Sales, Subsidiaries and Optimization of Industrial Business Units (Bossfood & Opaset)</i> 3. <i>Review of the Financial Statements in June 2023</i> 4. <i>General Information on Human Capital</i> 5. <i>Human Capital Development</i> 6. <i>By June 2023, 1,437 employees were transferred.</i> 7. <i>Realization of ADA DN PSO (Grain)</i> 8. <i>Realization of Non-Rice Procurement for the period January-June 2023</i> 9. <i>An Integrated System in Collecting and Submitting Report Materials from Work Units</i> 	<ol style="list-style-type: none"> 1. Bayu Krisnamurthi 2. Musdhalifah Machmud 3. Fadjry Djufry 4. Dian Safitri 5. I Gusti Ketut Astawa 	<p>Donny Gahral Adian (Keperluan pribadi) <i>(Personal matters)</i></p>
12 Juli 2023, Ruang Rapat Dewas lt 15 <i>Board of Commissioners Meeting Room on the 15th floor</i>	<ol style="list-style-type: none"> 1. Konsolidasi Internal 2. Pembahasan Point of Concern Dewas <ol style="list-style-type: none"> 1. <i>Internal Consolidation</i> 2. <i>Discussion of Board of Commissioners' Point of Concern</i> 	<ol style="list-style-type: none"> 1. Bayu Krisnamurthi 2. Musdhalifah Machmud 3. Fadjry Djufry 4. Dian Safitri 5. I Gusti Ketut Astawa 	<p>Donny Gahral Adian (Keperluan pribadi) <i>(Personal matters)</i></p>
22 Agustus 2023, Ruang Rapat Dewas lt 15 <i>August 22, 2023, Board of Commissioners Meeting Room on the 15th floor</i>	<ol style="list-style-type: none"> 1. Diskusi, Net Income, Arus Kas Operasi vs Arus Kas Pendanaan Revenue Budget 2023 vs Realisasi 2022 2. Realisasi Pendapatan per Komoditi Jan-Juli 2023 3. Trend Realisasi Biaya Selling General Administratif (SGA), Beban Bunga, Other Income (Other Expenses) 4. Realisasi Shock Term Debt 2022 vs 2023 5. Leverage Ratio 2023 6. Realisasi Margin per Komoditi 7. Kajian Atas Laporan TW II Bidang HC 8. Kajian Risiko TW II Bidang Manajemen Risiko <ol style="list-style-type: none"> 1. <i>Discussion, Net Income, Operating Cash Flow vs Funding Cash Flow Revenue 2023 Budget vs 2022 Realization</i> 2. <i>Realization of Revenue per Commodity in Jan-July 2023</i> 3. <i>Trend of Realization of Selling General Administrative (SGA) Costs, Interest Expenses, Other Income (Other Expenses)</i> 4. <i>Realization of Shock Term Debt 2022 vs 2023</i> 5. <i>Leverage Ratio 2023</i> 6. <i>Realization of Margin per Commodity</i> 7. <i>Review of Q2 Report in HC Sector</i> 8. <i>Review of Q2 Risk in Risk Management Sector</i> 	<ol style="list-style-type: none"> 1. Bayu Krisnamurthi 2. Dian Safitri 3. I Gusti Ketut Astawa 4. Zainut Tauhid 	<ol style="list-style-type: none"> 1. Fadjry Djufry (Penugasan Kementerian Pertanian) 2. Musdhalifah Machmud (Penugasan Menko Ekonomi) 3. Donny Gahral Adian (Keperluan Pribadi) <ol style="list-style-type: none"> 1. <i>Fadjry Djufry (Assignment from the Ministry of Agriculture)</i> 2. <i>Musdhalifah Machmud (Assignment from the Coordinating Minister for Economic Affairs)</i> 3. <i>Donny Gahral Adian (Personal matters)</i>

Tanggal dan Tempat Date and Venue	Agenda Rapat Meeting Agenda	Kehadiran Dewan Pengawas Attendance of the Board of Commissioners	Dewan Pengawas yang Tidak Hadir, dan Alasan Ketidakhadiran BOC Absences, and Reasons for Absence
19 September 2023, Ruang Rapat Dewas Lt 15 <i>September 19, 2023, Board of Commissioners Meeting Room on the 15th floor</i>	<ol style="list-style-type: none"> 1. Telaah Laporan Keuangan Agustus 2023 2. Telah Penggunaan Sisa Dana PMN TA 2016 3. Telaah Pergantian Pemimpin Wilayah dan Kepala Divisi 4. Telaah Srikandi BULOG dan RWP 5. Telaah Talent Manajemen 6. Telaah Penyampaian Usulan Besaran Margin atas Penugasan Pemerintah 7. Analisis Potensi Profit UPGB/RMU <ol style="list-style-type: none"> 1. <i>Review of the Financial Statements in August 2023</i> 2. <i>Use of Remaining State Capital Participation Funds in FY 2016</i> 3. <i>Review of Changes in Regional Leaders and Division Heads</i> 4. <i>Review of Srikandi BULOG and RWP</i> 5. <i>Review of Management Talent</i> 6. <i>Review of Submission of Proposed Margin Amount for Government Assignments</i> 7. <i>Analysis of Potential Profit of UPGB/RMU</i> 	<ol style="list-style-type: none"> 1. Bayu Krisnamurthi 2. Musdhalifah Machmud 3. Fadry Djufry 4. Dian Safitri 5. Donny Gahril Adian 6. Zainut Tauhid 7. I Gusti Ketut Astawa 	Donny Gahril Adian (Keperluan pribadi) <i>(Personal matters)</i>
23 Oktober 2023, Ruang Rapat Dewas Lt 15 <i>October 23, 2023, Board of Commissioners Meeting Room on the 15th floor</i>	<ol style="list-style-type: none"> 1. Financial Highlight sd Septembr 2023 2. Laporan SPI TW III 2023 3. Audit Umum untuk Laporan Keuangan 2023 4. Risiko Operasional dan Reputasi 5. BUMN Muda BULOG 6. Corporate University BULOG 7. Aspirasi Pemegang Saham pada Bidang SDM Tahun 2024 <ol style="list-style-type: none"> 1. <i>Financial Highlight until September 2023</i> 2. <i>The 2023 Q3 IA Report</i> 3. <i>General Audit for the 2023 Financial Statements</i> 4. <i>Operational and Reputation Risk</i> 5. <i>BUMN Muda BULOG</i> 6. <i>BULOG Corporate University</i> 7. <i>Shareholders' Aspirations in the HR Sector in 2024</i> 	<ol style="list-style-type: none"> 1. Bayu Krisnamurthi 2. Musdhalifah Machmud 3. Fadry Djufry 4. Dian Safitri 5. Donny Gahril Adian 6. Zainut Tauhid 	I Gusti Ketut Astawa (Penugasan Bapanas) <i>(Assignment from National Food Agency)</i>
21 November 2023, Ruang Rapat Dewas Lt 15 <i>November 21, 2023, Board of Commissioners Meeting Room on the 15th floor</i>	<ol style="list-style-type: none"> 1. Financial Highlight sd Oktober 2023 2. Temuan Audit (sementara) 3. RKAP 2024 dan Pemetaan Risiko 4. Tata Kelola Risiko saat Penyaluran SPHP dan Banpang 2024 5. Talenta BULOG 6. Sistem Manajemen Kinerja 7. Kompetensi BUMN <ol style="list-style-type: none"> 1. <i>Financial Highlights as of October 2023</i> 2. <i>Audit Findings (temporary)</i> 3. <i>The 2024 Company WPB and Risk Mapping</i> 4. <i>Risk Governance during Food Supply and Price Stabilization and 2024 Food Assistance Distribution</i> 5. <i>BULOG Talent</i> 6. <i>Performance Management System</i> 7. <i>SOE Competence</i> 	<ol style="list-style-type: none"> 1. Bayu Krisnamurthi 2. Musdhalifah Machmud 3. Fadry Djufry 4. Dian Safitri 5. Donny Gahril Adian 6. Zainut Tauhid 7. I Gusti Ketut Astawa 	
11 Desember 2023, Ruang Rapat Dewas Lt 15 <i>December 11, 2023, Board of Commissioners Meeting Room on the 15th floor</i>	<ol style="list-style-type: none"> 1. Konsolidasi Internal 2. Optimalisasi Infrastruktur BUMN 3. Skema Anggaran untuk Operasi Penugasan BULOG 4. Pengalihan Asuransi Jiwasraya ke IFG terkait Pensiunan Pegawai <ol style="list-style-type: none"> 1. <i>Internal Consolidation</i> 2. <i>Optimization of SOE Infrastructure</i> 3. <i>Budget Scheme for BULOG Assignment Operations</i> 4. <i>Transfer of Jiwasraya Insurance to IFG related to Employee Retirement</i> 	<ol style="list-style-type: none"> 1. Arief Prasetyo Adi 2. Musdhalifah Machmud 3. Dian Safitri 4. Donny Gahril Adian 5. Zainut Tauhid 	Fadry Djufry (Mendampingi Menteri Pertanian pada agenda kunjungan Food Estate Gunung Mas di Kalimantan Tengah) <i>(Accompanied the Minister of Agriculture on the agenda of visiting Gunung Mas Food Estate in Central Kalimantan)</i>

Rekapitulasi dan Tingkat Kehadiran Dewan Pengawas dalam Rapat Internal Dewan Pengawas

Recapitulation and Attendance of the Board of Commissioners in the Board of Commissioners Internal Meeting

Dewan Pengawas Board of Commissioners	Jumlah Wajib Rapat Number of Mandatory Meetings	Jumlah Kehadiran Number of Attendance	Jumlah Ketidakhadiran Number of Absence	% Kehadiran % Attendance
Musdhalifah Machmud (Plt. Ketua) (Act. President Commissioners)	13	11	2	84,62%
Arief Prasetyo Adi	1	1	0	100%
Fadjry Djufry (Anggota) (Member)	13	10	3	76,92%
Jhoni Ginting (Anggota)* (Member)*	4	3	1	75%
Faozan Amar (Anggota) (Member)	5	5	0	100%
Dian Safitri (Anggota Independen) (Independent Member)	13	13	0	100%
Donny Gahril Adian (Anggota Independen) (Independent Member)	13	8	5	61,54%
Zainut Tauhid (Anggota)** (Member)**	5	5	0	100%

*Jhoni Ginting tidak lagi menjabat sejak 12 Mei 2023

*Jhoni Ginting has not served since May 12, 2023

**Zainut Tauhid menjabat sebagai anggota dewan pengawas independen berdasarkan surat keputusan menteri Nomor: SK-224/MBU/08/2023 tanggal 1 Agustus 2023

**Zainut Tauhid serves as a member of the independent supervisory board based on the ministerial decree No. SK-224/MBU/08/2023 dated August 1, 2023.

Rapat Gabungan Dewan Pengawas dengan Mengundang Direksi

Joint Meeting of the Board of Commissioners and the Board of Directors

Rapat Gabungan Dewan Pengawas merupakan rapat yang mengundang Direksi untuk meminta penjelasan atas pencapaian kinerja perusahaan serta agenda-agenda lain yang perlu diketahui dan/atau mendapatkan rekomendasi dari Dewan Pengawas. Agenda dan tingkat kehadiran Rapat Gabungan sebagaimana tabel berikut ini.

The Joint Meetings of the Board of Commissioners invite the Board of Directors to request explanation on the company's performance and other agendas requiring acknowledgement and recommendation from the Board of Commissioners. The agenda and attendance of the Joint Meetings are shown in the following table.

Rincian Pelaksanaan Rapat, Agenda dan Kehadiran Dewan Pengawas dalam Rapat Gabungan dengan Direksi Tahun 2023

Details of Meetings, Agenda, and Attendance of the Board of Commissioners in the Joint Meetings with the Board of Directors in 2023

Tanggal dan Tempat Date and Venue	Agenda Rapat Meeting Agenda	Kehadiran Dewan Pengawas Attendance of the Board of Commissioners	Dewan Pengawas yang Tidak Hadir, dan Alasan Ketidakhadiran BOC Absences, and Reasons for Absence
30 Januari 2023, di ruang kerja masing-masing dengan zoom meeting January 30, 2023, in their respective workspace via a zoom meeting	<ol style="list-style-type: none"> Laporan Tahun 2022 Unaudited Update Usulan RKAP Tahun 2023 <ol style="list-style-type: none"> Unaudited 2022 Report Update of the Proposed 2023 Company WPB 	<ol style="list-style-type: none"> Musdhalifah Machmud Fadjry Djufry Dian Safitri Donny Gahril Adian Faozan Amar 	Jhoni Ginting (Keperluan keluarga) (Family matters)
27 Februari 2023, di ruang kerja masing-masing dengan zoom meeting February 27, 2023, in their respective workspace via a zoom meeting	<ol style="list-style-type: none"> Pembahasan Realisasi Kinerja dan KPI Perusahaan Tahun 2022 Pembahasan Perkembangan Implementasi ERP dan Persiapan Pengadaan Pada Musim Panen Raya <ol style="list-style-type: none"> Discussion of 2022 Company Performance Realization and KPI Discussion of Development of ERP Implementation and Procurement Preparation During the High Harvest Season 	<ol style="list-style-type: none"> Musdhalifah Machmud Fadjry Djufry Dian Safitri Donny Gahril Adian Faozan Amar Jhoni Ginting 	

Tanggal dan Tempat Date and Venue	Agenda Rapat Meeting Agenda	Kehadiran Dewan Pengawas Attendance of the Board of Commissioners	Dewan Pengawas yang Tidak Hadir, dan Alasan Ketidakhadiran BOC Absences, and Reasons for Absence
24 Maret 2023, di ruang kerja masing-masing dengan zoom meeting March 24, 2023, in their respective workspace via a Zoom meeting	<ol style="list-style-type: none"> Pembahasan Kinerja bulan Februari 2023 Pembahasan Progres Audit Tahun Buku 2022 Pembahasan Kesiapan Perum BULOG menghadapi Ramadhan dan Hari Raya Idul Fitri <ol style="list-style-type: none"> Discussion of Performance in February 2023 Discussion of Audit Progress for the 2022 Fiscal Year Discussion of Perum BULOG's Readiness to Face Ramadhan and Eid al-Fitr 	<ol style="list-style-type: none"> Musdhalifah Machmud Dian Safitri Donny Gahral Adian Faozan Amar Jhoni Ginting 	Fadry Djufray (Penugasan Kementerian Pertanian) (Assignment from the Ministry of Agriculture)
26 April 2023, di ruang kerja masing-masing dengan zoom meeting April 26 2023, in their respective workspace via a Zoom meeting	Pembahasan Kinerja bulan Maret 2023 Discussion on Performance on March 2023	<ol style="list-style-type: none"> Musdhalifah Machmud Fadry Djufray Dian Safitri Faozan Amar Jhoni Ginting 	Donny Gahral Adian (Keperluan pribadi) (Personal matters)
29 Mei 2023, di ruang kerja masing-masing dengan zoom meeting May 29, 2023, in their respective workspace via a Zoom meeting	<ol style="list-style-type: none"> Pembahasan Kinerja bulan April 2023 Pembahasan kesiapan Perum BULOG menghadapi Hari Raya Idul Adha Update Persiapan Pengesahan Laporan Tahunan Perum BULOG (hal-hal yang perlu persetujuan Pemilik Modal termasuk usulan KAP) <ol style="list-style-type: none"> Discussion on Performance in April 2023 Discussion of Perum BULOG's readiness to face Eid al-Adha Update on the Preparation for Ratification of Perum BULOG's Annual Report (matters that require approval from Capital Owner including PAF proposals) 	<ol style="list-style-type: none"> Musdhalifah Machmud Fadry Djufray Dian Safitri Donny Gahral Adian Faozan Amar I Gusti Ketut Astawa 	
26 Juni 2023, di ruang kerja masing-masing dengan zoom meeting June 26, 2023, in their respective workspace via a Zoom meeting	Evaluasi Kinerja Perum BULOG Semester I Tahun 2023 The 2023 Performance Evaluation Semester I of Perum BULOG	<ol style="list-style-type: none"> Musdhalifah Machmud Dian Safitri Donny Gahral Adian I Gusti Ketut Astawa 	Fadry Djufray (Penugasan Kementerian Pertanian) (Assignment from the Ministry of Agriculture)
31 Juli 2023, operational room gedung Perum BULOG lantai 1 July 31, 2023, in the operational room on the first floor of the Perum BULOG building	Evaluasi Kinerja Perum BULOG Semester I Tahun 2023 The 2023 Performance Evaluation Semester I of Perum BULOG	<ol style="list-style-type: none"> Bayu Krisnamurthi Musdhalifah Machmud Fadry Djufray Dian Safitri Donny Gahral Adian I Gusti Ketut Astawa 	
28 Agustus 2023, operational room gedung Perum BULOG lantai 1 August 28, 2023, in the operational room on the first floor of the Perum BULOG building	Evaluasi Kinerja Perum BULOG bulan Juli Tahun 2023 The Performance Evaluation in July 2023 of Perum BULOG	<ol style="list-style-type: none"> Bayu Krisnamurthi Musdhalifah Machmud Fadry Djufray Dian Safitri Donny Gahral Adian Zainut Tauhid 	I Gusti Ketut Astawa (Penugasan Bapanas) (Assignment from National Food Agency)
2 Oktober 2023, operational room gedung Perum BULOG lantai 1 October 2, 2023, in the operational room on the first floor of the Perum BULOG building	Evaluasi Kinerja Perum BULOG Bulan Agustus Tahun 2023 The Performance Evaluation in August 2023 of Perum BULOG	<ol style="list-style-type: none"> Bayu Krisnamurthi Fadry Djufray Dian Safitri Donny Gahral Adian I Gusti Ketut Astawa Zainut Tauhid 	Musdhalifah Machmud (Penugasan Menteri Koordinator Bidang Perekonomian RI) (Assignment from the Coordinating Minister for Economic Affairs of the Republic of Indonesia)

Tanggal dan Tempat Date and Venue	Agenda Rapat Meeting Agenda	Kehadiran Dewan Pengawas Attendance of the Board of Commissioners	Dewan Pengawas yang Tidak Hadir, dan Alasan Ketidakhadiran BOC Absences, and Reasons for Absence
30 Oktober 2023, operational room gedung Perum BULOG lantai 1 <i>October 30, 2023, in the operational room on the first floor of the Perum BULOG building</i>	<ol style="list-style-type: none"> Evaluasi Kinerja Perum BULOG Bulan September Tahun 2023 Pembahasan Konsep RKAP Tahun 2024 Perum BULOG <ol style="list-style-type: none"> <i>The Performance Evaluation in September 2023 of Perum BULOG</i> <i>Discussion on the 2024 Company WPB Concept of Perum BULOG</i> 	<ol style="list-style-type: none"> Bayu Krisnamurthi Musdhalifah Machmud Dian Safitri Donny Gahril Adian Zainut Tauhid 	<ol style="list-style-type: none"> Fadjry Djufrj (Penugasan Kementerian Pertanian) <i>(Assignment from the Ministry of Agriculture)</i> I Gusti Ketut Astawa (Penugasan Bapanas) <i>(Assignment from National Food Agency)</i>
28 November 2023, operational room gedung Perum BULOG lantai 1 <i>November 28, 2023, in the operational room on the first floor of the Perum BULOG building</i>	Evaluasi Kinerja Perum BULOG Bulan Oktober Tahun 2023 <i>The Performance Evaluation in October 2023 of Perum BULOG</i>	<ol style="list-style-type: none"> Arief Prasetyo Adi Musdhalifah Machmud Dian Safitri Donny Gahril Adian I Gusti Ketut Astawa Zainut Tauhid 	Fadjry Djufrj (Mendampingi Menteri Pertanian pada agenda kunjungan Food Estate Gunung Mas di Kalimantan Tengah) <i>(Accompanied the Minister of Agriculture on the agenda of visiting Gunung Mas Food Estate in Central Kalimantan)</i>
28 November 2023, operational room gedung Perum BULOG lantai 1 <i>December 11, 2023, in the operational room on the first floor of the Perum BULOG building</i>	Evaluasi Kinerja Perum BULOG Bulan Oktober Tahun 2023 <i>The Performance Evaluation in November 2023 of Perum BULOG</i>	<ol style="list-style-type: none"> Arief Prasetyo Adi Musdhalifah Machmud Dian Safitri Donny Gahril Adian I Gusti Ketut Astawa Zainut Tauhid 	Fadjry Djufrj (Mendampingi Menteri Pertanian pada agenda kunjungan Food Estate Gunung Mas di Kalimantan Tengah) <i>(Accompanied the Minister of Agriculture on the agenda of visiting Gunung Mas Food Estate in Central Kalimantan)</i>

Rekapitulasi dan Tingkat Kehadiran Dewan Pengawas dan Direksi dalam Rapat Dewan Pengawas dengan Mengundang Direksi

Recapitulation and Attendance of the Board of Commissioners and the Board of Directors in the Joint Meetings which invited the Board of Directors

Dewan Pengawas Board of Commissioners	Jumlah Wajib Rapat Number of Mandatory Meetings	Jumlah Kehadiran Number of Attendance	Jumlah Ketidakhadiran Number of Absence	% Kehadiran % Attendance
Dewan Pengawas <i>Board of Commissioners</i>				
Musdhalifah Machmud (Plt. Ketua) <i>(Act. President Commissioners)</i>	12	10	2	83,33%
Arief Prasetyo Adi	1	1	0	100%
Fadjry Djufrj (Anggota) <i>(Member)</i>	12	8	4	66,67%
Jhoni Ginting (Anggota)* <i>(Member)*</i>	5	3	2	75%
Faozan Amar (Anggota) <i>(Member)</i>	5	5	0	100%
Dian Safitri (Anggota Independen) <i>(Independent Member)</i>	12	12	0	100%
Donny Gahril Adian (Anggota Independen) <i>(Independent Member)</i>	12	11	1	91,67%
Zainut Tauhid (Anggota)** <i>(Member)**</i>	5	5	0	100%
Rata-Rata Kehadiran Dewan Pengawas <i>Attendance of the Board of Commissioners</i>				
Budi Waseso (Direktur utama)* <i>(President Director)*</i>	11	11	0	100%
Bayu Khrisnamui (Direktur utama)* <i>(President Director)*</i>	1	1	0	100%
Mokhammad Suyamto (Direktur Supply Chain dan Pelayanan Publik) <i>(Supply Chain and Public Services Director)</i>	12	10	2	83,33%

Dewan Pengawas Board of Commissioners	Jumlah Wajib Rapat Number of Mandatory Meetings	Jumlah Kehadiran Number of Attendance	Jumlah Ketidakhadiran Number of Absence	% Kehadiran % Attendance
Febby Novita (Direktur Bisnis) (Business Director)	12	11	1	91.67%
Bagya Mulyanto (Direktur Keuangan) (Finance Director)	10	9	1	90%
Purnomo Sinar Hadi (Direktur Human Capital) (Human Capital Director)	12	11	1	91.67%
Sonya Mariska (Direktur Tranformasi dan Hubungan Kelembagaan) (Transformation and Institutional Relations Director)	1	1	0	100%

RAPAT DIREKSI

Dalam mendukung kelancaran pelaksanaan tugasnya, Direksi mengadakan Rapat Direksi paling sedikit sebanyak 1 (satu) kali dalam 1 (satu) bulan. Selain rapat Direksi, Direksi juga menghadiri Rapat Gabungan antara Dewan Pengawas dan Direksi. Setiap pelaksanaan rapat Direksi harus dibuatkan risalah rapat oleh Sekretaris Perusahaan, sedangkan risalah rapat gabungan Dewas dengan Direksi dibuat oleh Sekretaris Perusahaan bersama Sekretaris Dewan Pengawas.

Sampai dengan 31 Desember 2023, pelaksanaan rapat Direksi telah dilaksanakan sebanyak 51 (lima puluh satu) kali.

Rincian Pelaksanaan Rapat, Agenda dan Kehadiran Direksi dalam Rapat Direksi Tahun 2023

BOARD OF DIRECTORS MEETINGS

The Board of Directors holds a Board of Directors Meeting at least once a month. In addition to the Board of Directors meeting, the Board of Directors also attends the Joint Meeting with the Board of Commissioners once a month. The Corporate Secretary must prepare the minutes of every meeting. Meanwhile, the Corporate Secretary and the Secretary of the Board of Commissioners make the minutes of the joint meetings.

By December 31, 2023, the Board of Directors held 51 (fifty-one) meetings.

Details of Meetings, Agenda and Attendance in Board of Directors Meetings in 2023

Tanggal dan Tempat Date and Venue	Nomor Risalah Minutes No.	Agenda Rapat Meeting Agenda	Peserta Rapat Participants	Direksi yang Tidak Hadir, dan Alasan Ketidakhadiran BOD Absences and Reasons for Absence
2 Januari 2023, Ruang Executive Lt.1 <i>January 2, 2023, Executive Room on the first floor</i>	001/2023	<ol style="list-style-type: none"> Update tagihan kepada pemerintah, Kebijakan penyesuaian pengaturan pajak penghasilan sesuai PP no55 tahun 2022 Udpate Realisasi PMN Laporan Operasional Akhir tahun 2022 Progres importasi (Beras, Kedelai dan Daging Kerbau) Finalisasi Konsep pengolahan, model dan rencana bisnis infrastruktur pengolahan: MRMP dan CDC <ol style="list-style-type: none"> Update on government bills Income tax regulation adjustment policy according to PP No. 55 of 2022 State Capital Participation Realization Update The 2022 End of Year Operational Report Importation progress (rice, soybeans, and buffalo meat) Finalization of processing concept, model and business plan for processing infrastructure: MRMP and CDC 	<ol style="list-style-type: none"> Musdhalifah Machmud Fadjry Djufry Dian Safitri Donny Gahril Adian Faozan Amar 	
9 Januari 2023, Ruang Executive Lt.1 <i>January 9, 2023, Executive Room on the first floor</i>	002/2023	<ol style="list-style-type: none"> Update PMN Mekanisme Penjualan beras UB Industri Kebijakan Pengelola Cadangan Pangan Pemerintah (Beras, Jagung & Kedelai) Progres Importasi (Beras & Kedelai) Persiapan Materi Raker tahun 2023 <ol style="list-style-type: none"> State Capital Participation Update Rice Sales Mechanism of UB Industri Government's Food Reserve Management Policy (Rice, Corn & Soybeans) Importation Progress (Rice & Soybeans) Preparation of 2023 Work Meeting Materials 	Dirut, Dir SCPP, Dir Bisnis, Dir Keuangan, Dir HC, Sesper <i>President Director, Supply Chain and Public Services Director, Business Director, Finance Director, Human Capital Director, Corporate Secretary</i>	



Tanggal dan Tempat <i>Date and Venue</i>	Nomor Risalah <i>Minutes No.</i>	Agenda Rapat <i>Meeting Agenda</i>	Peserta Rapat <i>Participants</i>	Direksi yang Tidak Hadir, dan Alasan Ketidakhadiran <i>BOD Absences, and Reasons for Absence</i>
17 Januari 2023, Ruang Executive Lt.1 <i>January 17, 2023, Executive Room on the first floor</i>	003/2023	<ol style="list-style-type: none"> Update PMN Target RKAP Unit Bisnis tahun 2023, Proyeksi Laba Rugi & Biaya SGA dalam HPB Progres Importasi (Beras & Kedelai) Strategi Penyaluran SPHP dalam Rangka Pengendalian Inflasi Update Rencana Divestasi PT GMM Evaluasi & Potensi Pengembangan Boss Food Konsep Pengelolaan MRMP <ol style="list-style-type: none"> State Capital Participation Update The 2023 Company WPB Target of Business Unit, Projected Profit and Loss & SG&A Cost in Sales in Rice Importation Progress (Rice & Soybeans) Distribution Strategy of Food Supply and Price Stabilization in the Framework of Inflation Control Update on PT GMM Divestment Plan Evaluation & Potential of Boss Food Development MRMP Management Concept 	Dirut, Dir SCPP, Dir Bisnis, Dir Keuangan, Dir HC, Sesper <i>President Director, Supply Chain and Public Services Director, Business Director, Finance Director, Human Capital Director, Corporate Secretary</i>	
24 Januari 2023, Ruang Executive Lt.1 <i>January 24, 2023, Executive Room on the first floor</i>	004/2023	<ol style="list-style-type: none"> Update PMN Update Realisasi Penjualan Komoditi Komersial Persiapan Stok & Strategi Penjualan Menjelang Ramadhan/Lebaran Progres Importasi (Beras & Daging) Update Penyaluran SPHP Beras <ol style="list-style-type: none"> State Capital Participation Update Realization Update of Commercial Commodity Sales Stock Preparation & Sales Strategy Ahead of Ramadhan/Eid al-Fitr Importation Progress (Rice & Meat) Distribution Update on Rice Food Supply and Price Stabilization 	Dirut, Dir SCPP, Dir Bisnis, Dir Keuangan, Dir HC, Sesper <i>President Director, Supply Chain and Public Services Director, Business Director, Finance Director, Human Capital Director, Corporate Secretary</i>	
30 Januari 2023, Ruang Executive Lt.1 <i>January 30, 2023, Executive Room on the first floor</i>	005/2023	<ol style="list-style-type: none"> Penempatan Deposito Update Realisasi PMN Evaluasi Kinerja Kanwil Selindo Monitoring & Evaluasi Unit Pengolahan Realisasi Penjualan Komoditi Komersial (Target Mingguan & Breakdown RKAP) Alternatif Konsep Pengelolaan MRMP Rencana Penjualan Komoditi Komersial Menghadapi Ramadhan Persiapan Penyediaan pasokan menghadapi ramadhan (PSO & Komersial) Progres Importasi Beras & Kedelai serta Persiapan Importasi Daging Update Penyaluran SPHP Beras Persiapan Materi Raker Tahun 2023 <ol style="list-style-type: none"> Time Deposit Placement Update on State Capital Participation Realization Performance Evaluation of Selindo Regional Office Processing Unit Monitoring & Evaluation Commercial Commodity Sales Realization (Weekly Target & Company WPB Breakdown) MRMP Management Concept Alternatives Commercial Commodity Sales Plan for Facing Ramadhan Preparation of Supply Provision facing Ramadhan (PSO & Commercial) Rice & Soybean Import Progress and Meat Import Preparation Distribution Update on Rice in Food Supply and Price Stabilization Preparation of the 2023 Work Meeting Materials 	Dirut, Dir SCPP, Dir Bisnis, Dir Keuangan, Dir HC, Sesper <i>President Director, Supply Chain and Public Services Director, Business Director, Finance Director, Human Capital Director, Corporate Secretary</i>	
6 Februari 2023, Ruang Executive Lt.1 <i>February 6, 2023, Executive Room on the first floor</i>	006/2023	<ol style="list-style-type: none"> Update Realisasi PMN Progres Importasi Beras dan Persiapan Importasi Daging Realisasi Penjualan Komoditi Komersial Persiapan penyerapan Gabah untuk MRMP Update Penyaluran SPHP Beras 	Dirut, Dir SCPP, Dir Bisnis, Dir Keuangan, Dir HC, Sesper <i>President Director, Supply Chain and Public Services Director, Business Director, Finance Director, Human Capital Director, Corporate Secretary</i>	



Tanggal dan Tempat Date and Venue	Nomor Risalah Minutes No.	Agenda Rapat Meeting Agenda	Peserta Rapat Participants	Direksi yang Tidak Hadir, dan Alasan Ketidakhadiran BOD Absences, and Reasons for Absence
		<ol style="list-style-type: none"> Update on State Capital Participation Realization Rice Import Progress and Meat Import Preparation Sales Realization Of Commercial Commodity Preparation for Grain Absorption for MRMP Distribution Update on Rice in Food Supply and Price Stabilization 		
13 Februari 2023, Ruang Executive Lt.1 February 13, 2023, Executive Room on the first floor	007/2023	<ol style="list-style-type: none"> Laporan Posisi Keuangan Bulan Januari 2023 Update Realisasi PMN Progres Importasi Beras dan Persiapan Importasi Daging Update Penyaluran SPHP Beras Realisasi Penjualan Komoditi Komersial Persiapan penjualan menghadapi bulan ramadhan 	Dirut, Dir SCPP, Dir Bisnis, Dir Keuangan, Dir HC, Sesper President Director, Supply Chain and Public Services Director, Business Director, Finance Director, Human Capital Director, Corporate Secretary	
20 Februari 2023, Ruang Executive Lt.1 February 20, 2023, Executive Room on the first floor	008/2023	<ol style="list-style-type: none"> Realisasi Penyaluran dan Progres Penyiapan Kemasan untuk SPHP Pasar Ritel & Toko Modern Perkembangan Impor Beras dan Daging Realisasi Penjualan Komoditi Komersial Dukungan ERP dalam Menunjang Kegiatan Unit Bisnis Persiapan Rapat Kerja 	Dirut, Dir SCPP, Dir Bisnis, Dir Keuangan, Dir HC, Sesper President Director, Supply Chain and Public Services Director, Business Director, Finance Director, Human Capital Director, Corporate Secretary	
27 Februari 2023, Ruang Executive Lt.1 February 27, 2023, Executive Room on the first floor	009/2023	<ol style="list-style-type: none"> Update PMN Strategi Pengadaan & Penetapan HPP Gabah/Beras Tahun 2023 Realisasi Penyaluran SPHP Perkembangan Impor (Beras & Daging) Realisasi Penjualan Komoditi Komersial Gangguan Sistem IT & Upaya Pemulihannya 	Dirut, Dir SCPP, Dir Bisnis, Dir Keuangan, Dir HC, Sesper President Director, Supply Chain and Public Services Director, Business Director, Finance Director, Human Capital Director, Corporate Secretary	
6 Maret 2023, Ruang Executive Lt.1 March 6, 2023, Executive Room on the first floor	010/2023	<ol style="list-style-type: none"> Posisi Kas & Piutang Update PMN & Persiapan Peresmian MRMP Update Rencana Pensiunan Dini Realisasi Pengadaan Gabah/Beras & Penyaluran SPHP Persiapan Stok untuk Penyaluran Bantuan Sosial Beras Perkembangan Impor (Beras & Daging) Realisasi Penjualan Komoditi Komersial 	Dirut, Dir SCPP, Dir Bisnis, Dir Keuangan, Dir HC, Sesper President Director, Supply Chain and Public Services Director, Business Director, Finance Director, Human Capital Director, Corporate Secretary	



Tanggal dan Tempat <i>Date and Venue</i>	Nomor Risalah <i>Minutes No.</i>	Agenda Rapat <i>Meeting Agenda</i>	Peserta Rapat <i>Participants</i>	Direksi yang Tidak Hadir, dan Alasan Ketidakhadiran <i>BOD Absences, and Reasons for Absence</i>
13 Maret 2023, Ruang Executive Lt.1 <i>March 13, 2023, Executive Room on the first floor</i>	011/2023	<ol style="list-style-type: none"> Laporan keuangan bulan Februari 2023 Update PMN Realisasi Pengadaan Gabah/Beras dan Penyaluran SPHP Persiapan Penyaluran Bantuan Sosial Beras Perkembangan Impor Beras & Daging Kerbau Realisasi Penjualan Komoditi Komersial & Persiapan Puasa/Lebaran <ol style="list-style-type: none"> <i>Financial Statements for February 2023</i> <i>Update on State Capital Participation</i> <i>Realization of Grains/Rice Procurement and Distribution of Food Supply and Price Stabilization</i> <i>Preparation for Rice Social Assistance Distribution</i> <i>Progress with Rice & Buffalo Meat Imports</i> <i>Realization of Commercial Commodity Sales & Preparation for Fasting/Eld al-Fitr</i> 	<p>Dirut, Dir SCPP, Dir Bisnis, Dir Keuangan, Dir HC, Sesper</p> <p><i>President Director, Supply Chain and Public Services Director, Business Director, Finance Director, Human Capital Director, Corporate Secretary</i></p>	
21 Maret 2023, Ruang Executive Lt.1 <i>March 21, 2023, Executive Room on the first floor</i>	012/2023	<ol style="list-style-type: none"> Laporan Audit Keuangan, cadangan jasa produksi setelah audit & perencanaan kenaikan gaji Update PMN Model Pengelolaan MRMP Hasil Raker Realisasi Penjualan Komoditi Komersial dan Agenda Komersial Lainnya Realisasi Pengadaan Gabah/Beras dan Penyaluran SPHP Persiapan Penyaluran Bantuan Sosial Beras Perkembangan Impor Daging Kerbau <ol style="list-style-type: none"> <i>Financial Audit Report, production service reserves after audit & salary raise planning</i> <i>Update on State Capital Participation</i> <i>MRMP Management Model from the Work Meeting</i> <i>Realization of Commercial Commodity Sales and Other Commercial Agendas</i> <i>Realization of Grains/Rice Procurement and Distribution of Food Supply and Price Stabilization</i> <i>Preparation for Distribution of Rice Social Assistance</i> <i>Progress with Buffalo Meat Imports</i> 	<p>Dirut, Dir SCPP, Dir Bisnis, Dir Keuangan, Dir HC, Sesper</p> <p><i>President Director, Supply Chain and Public Services Director, Business Director, Finance Director, Human Capital Director, Corporate Secretary</i></p>	
28 Maret 2023, Ruang Executive Lt.1 <i>March 28, 2023, Executive Room on the first floor</i>	013/2023	<ol style="list-style-type: none"> Udatet PMN Rencana & Realisasi Pengadaan Beras DN & LN Realisasi Penyaluran SPHP & Rencana Bantuan Sosial Beras Perkembangan Impor Daging Kerbau Realisasi Penjualan Komoditi Komersial & Agenda Komersial Lainnya <ol style="list-style-type: none"> <i>Update on State Capital Participation</i> <i>Plan & Realization of Domestic & Overseas Rice Procurement</i> <i>Distribution Realization of Food Supply and Price Stabilization & Rice Social Assistance Plan</i> <i>Progress with Buffalo Meat Imports</i> <i>Realization of Commercial Commodity Sales & Other Commercial Agendas</i> 	<p>Dirut, Dir SCPP, Dir Bisnis, Dir Keuangan, Dir HC, Sesper</p> <p><i>President Director, Supply Chain and Public Services Director, Business Director, Finance Director, Human Capital Director, Corporate Secretary</i></p>	
4 April 2023, Ruang Executive Lt.1 <i>April 4, 2023, Executive Room on the first floor</i>	014/2023	<ol style="list-style-type: none"> Hasil Audit Umum Laporan Keuangan Tahun 2023 Kesiapan Stok PSO & Komersial untuk HBKN Rencana & Realisasi Impor (Beras, Daging & Kedelai) Rencana Penyaluran Bantuan Pangan Beras Realisasi Penjualan Komoditi Komersial & Agenda Komersial Lainnya <ol style="list-style-type: none"> <i>General Audit Results of the 2023 Financial Statements</i> <i>PSO & Commercial Stock Readiness for National Religious Holidays</i> <i>Import Plan & Realization (Rice, Meat & Soybeans)</i> <i>Rice Food Assistance Distribution Plan</i> <i>Realization of Commercial Commodity Sales & Other Commercial Agendas</i> 	<p>Dirut, Dir SCPP, Dir Bisnis, Dir Keuangan, Sesper</p> <p><i>President Director, Supply Chain and Public Services Director, Business Director, Finance Director, Corporate Secretary</i></p>	<p>Dir HC (Sakit)</p> <p><i>Human Capital Director (ill)</i></p>

Tanggal dan Tempat Date and Venue	Nomor Risalah Minutes No.	Agenda Rapat Meeting Agenda	Peserta Rapat Participants	Direksi yang Tidak Hadir, dan Alasan Ketidakhadiran BOD Absences, and Reasons for Absence
13 April 2023, Ruang Executive Lt.1 April 13, 2023, Executive Room on the first floor	015/2023	<ol style="list-style-type: none"> Laporan Keuangan Bulan Maret tahun 2023 Update PMN Rencana & Realisasi Impor (Beras, Daging, Kedelai) Realisasi Penyaluran SPHP & Bantuan Pangan Beras Kinerja UB Industri & Optimalisasi MRMP 	<p>Dirut, Dir SCPP, Dir Bisnis, Dir Keuangan, Dir HC, Sesper</p> <p>President Director, Supply Chain and Public Services Director, Business Director, Finance Director, Human Capital Director, Corporate Secretary</p>	
17 April 2023, Ruang Executive Lt.1 April 17, 2023, Executive Room on the first floor	016/2023	<ol style="list-style-type: none"> Kredit Modal Kerja, Piutang dan Penempatan Deposito Realisasi Penjualan Komoditi Komersial Realisasi Pengadaan, Penyaluran SPHP dan Bantuan Pangan Rencana & Realisasi Impor (Beras, Daging & Kedelai) 	<p>Dirut, Dir SCPP, Dir Bisnis, Dir Keuangan, Dir HC, Sesper</p> <p>President Director, Supply Chain and Public Services Director, Business Director, Finance Director, Human Capital Director, Corporate Secretary</p>	
26 April 2023, Ruang Executive Lt.1 April 26, 2023, Executive Room on the first floor	017/2023	<ol style="list-style-type: none"> Laporan Keuangan Triwulan I tahun 2023 (sesuai laporan ke Sistem Kementerian BUMN) Progres pengadaan Gabah/Beras dalam Negeri Progres Importasi Beras serta Persiapan Importasi Beras & Daging Update Penyaluran SPHP & Bantuan Pangan Beras Realisasi Penjualan Komoditi Komersial Rencana Rekrutmen Bersama BUMN 	<p>Dirut, Dir SCPP, Dir Bisnis, Dir Keuangan, Dir HC, Sesper</p> <p>President Director, Supply Chain and Public Services Director, Business Director, Finance Director, Human Capital Director, Corporate Secretary</p>	
2 Mei 2023, Ruang Executive Lt.1 May 2, 2023, Executive Room on the first floor	018/2023	<ol style="list-style-type: none"> Realisasi Pengadaan DN serta Penyaluran SPHP & Bantuan Pangan Update Realisasi Impor (Beras, Daging dan Kedelai) Realisasi Penjualan Komoditi Komersial Evaluasi MRMP 	<p>Dirut, Dir SCPP, Dir Bisnis, Dir Keuangan, Dir HC, Sesper</p> <p>President Director, Supply Chain and Public Services Director, Business Director, Finance Director, Corporate Secretary</p>	<p>Dir HC (Dinas) Human Capital Director (Business Trip)</p>
8 Mei 2023, Ruang Executive Lt.1 May 8, 2023, Executive Room on the first floor	019/2023	<ol style="list-style-type: none"> Update PMN dan Clearance Asset Tanah Marunda Realisasi Pengadaan DN, serta Penyaluran SPHP & Bantuan Pangan Update Realisasi Impor (Beras, Daging & Kedelai) Realisasi Penjualan Komoditi Komersial 	<p>Dirut, Dir Bisnis, Dir Keuangan, Dir HC, Sesper</p> <p>President Director, Business Director, Finance Director, Human Capital Director, Corporate Secretary</p>	<p>Dir SCPP (Cuti) Supply Chain and Public Services Director (on leave)</p>



Tanggal dan Tempat <i>Date and Venue</i>	Nomor Risalah <i>Minutes No.</i>	Agenda Rapat <i>Meeting Agenda</i>	Peserta Rapat <i>Participants</i>	Direksi yang Tidak Hadir, dan Alasan Ketidakhadiran <i>BOD Absences, and Reasons for Absence</i>
15 Mei 2023, Ruang Executive Lt.1 <i>May 15, 2023, Executive Room on the first floor</i>	20/2023	<ol style="list-style-type: none"> Laporan Keuangan Bulan April tahun 2023 Update PMN & Kesepakatan Skema Pembayaran Kepada PT BBI Pendataan & Clearance Asset Strategi Penataan Personil Sehubungan dengan Rencana Restrukturisasi Organisasi Rencana & Realisasi Impor (Beras, Daging dan Kedelai) Realisasi Penyaluran SPHP & Bantuan Pangan Beras Update Audit Kopelindo Realisasi Penjualan Komoditi Komersial <ol style="list-style-type: none"> <i>The 2023 Financial Statements in April</i> <i>Update on State Capital Participation & Payment Scheme Agreement to PT BBI</i> <i>Asset Data Collection & Clearance</i> <i>Personnel Arrangement Strategy in Relation to the Organizational Restructuring Plan</i> <i>Import Plan & Realization (Rice, Meat, and Soybeans)</i> <i>Realization of Food Supply and Price Stabilization Distribution & Rice Food Assistance</i> <i>Update on Kopelindo Audit</i> <i>Realization of Commercial Commodity Sales</i> 	<p>Dirut, Dir SCPP, Dir Keuangan, Dir HC, Sesper</p> <p><i>President Director, Supply Chain and Public Services Director, Finance Director, Human Capital Director, Corporate Secretary</i></p>	<p>Dir Bisnis (Dinas) <i>Business Director (Business Trip)</i></p>
23 Mei 2023, Ruang Executive Lt.1 <i>May 23, 2023, Executive Room on the first floor</i>	021/2023	<ol style="list-style-type: none"> Update PMN Realisasi Pengadaan, penyaluran SPHP dan Bantuan Pangan Beras Rencana & Realisasi Impor (Beras, Daging & Kedelai) Realisasi Penjualan Komoditi Komersial Update Kinerja MRMP Laporan Kunker Komisi IV Ke Australia tentang importas daging <ol style="list-style-type: none"> <i>Update on State Capital Participation</i> <i>Procurement Realization, Distribution of Food Supply and Price Stabilization and Rice Food Assistance</i> <i>Import Plan & Realization (Rice, Meat, & Soybeans)</i> <i>Realization of Commercial Commodity Sales</i> <i>Update on MRMP Performance</i> <i>Report of Commission IV Working Visit to Australia on Meat Imports</i> 	<p>Dirut, Dir SCPP, Dir Bisnis, Dir Keuangan, Dir HC, Sesper</p> <p><i>President Director, Supply Chain and Public Services Director, Business Director, Finance Director, Human Capital Director, Corporate Secretary</i></p>	
30 Mei 2023, Ruang Executive Lt.1 <i>May 30, 2023, Executive Room on the first floor</i>	22/2023	<ol style="list-style-type: none"> Update PMN Realisasi Pengadaan, Penyaluran SPHP & Bantuan Pangan Beras Rencana & Realisasi Impor (Beras, Daging & Kedelai) <ol style="list-style-type: none"> <i>Update on State Capital Participation</i> <i>Realization of Procurement, Distribution of Food Supply and Price Stabilization, and Rice Food Assistance</i> <i>Import Plan & Realization (Rice, Meat, & Soybeans)</i> 	<p>Dirut, Dir SCPP, Dir Keuangan, Dir HC, Sesper</p> <p><i>President Director, Supply Chain and Public Services Director, Finance Director, Human Capital Director, Corporate Secretary</i></p>	<p>Dir Bisnis (Dinas) <i>Business Director (Business Trip)</i></p>
6 Juni 2023, Ruang Executive Lt.1 <i>June 6, 2023, Executive Room on the first floor</i>	023/2023	<ol style="list-style-type: none"> Laporan nilai penjualan bulan Mei 2023 Realisasi pengadaan, penyaluran SPHP & Bantuan pangan beras Rencana & Realisasi Impor (beras, daging & kedelai) Rencana pemasaran kedelai dan komoditi lainnya Realisasi penjualan komoditi komersial Alternatif pengelolaan MRMP & CDC <ol style="list-style-type: none"> <i>Sales report in May 2023</i> <i>Realization of procurement, distribution of Food Supply and Price Stabilization, & Rice food assistance</i> <i>Import plan & realization (rice, meat, & soybeans)</i> <i>Marketing plan for soybeans and other commodities</i> <i>Realization of commercial commodity sales</i> <i>MRMP & CDC management alternatives</i> 	<p>Dirut, Dir SCPP, Dir Bisnis, Dir Keuangan, Dir HC, Sesper</p> <p><i>President Director, Supply Chain and Public Services Director, Business Director, Finance Director, Human Capital Director, Corporate Secretary</i></p>	
13 Juni 2023, Ruang Opsroom Lt.1 <i>June 13, 2023, Opsroom Room on the first floor</i>	024/2023	<p>Pembahasan Lanjutan setelah diskusi terkait Roadmap transformasi industri 4.0 dan Human apital Masterplan perum BULOG Tahun 2023-2029</p> <p><i>Continued discussion after the discussion regarding the Roadmap for the transformation of industry 4.0 and the Human Capital Masterplan of Perum BULOG for 2023-2029</i></p>	<p>Dirut, Dir SCPP, Dir Bisnis, Dir Keuangan, Dir HC, Sesper</p> <p><i>President Director, Supply Chain and Public Services Director, Business Director, Finance Director, Human Capital Director, Corporate Secretary</i></p>	

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15 Juni 2023, Ruang Executive Lt.1 <i>June 15, 2023, Executive Room on the first floor</i>	025/2023	<ol style="list-style-type: none"> Laporan keuangan bulan Mei 2023 Update PMN Rencana Perubahan struktur organisasi Realisasi penjualan komoditi komersial Realisasi pengadaan, penyaluran SPHP & Bantuan pangan beras Rencana serta realisasi Impor (Beras & Daging) <ol style="list-style-type: none"> The 2023 Financial Statements in May Update on State Capital Participation Organizational Restructuring Plan Realization of commercial commodity sales Procurement realization, Distribution of Food Supply and Price Stabilization & Rice Food Assistance Import Plan and Realization (Rice & Meat) 	Dirut, Dir SCPP, Dir Bisnis, Dir Keuangan, Dir HC, Sesper <i>President Director, Supply Chain and Public Services Director, Business Director, Finance Director, Human Capital Director, Corporate Secretary</i>	
22 Juni 2023, Ruang Executive Lt.1 <i>June 22, 2023, Executive Room on the first floor</i>	026/2023	<ol style="list-style-type: none"> Realisasi penyaluran bantuan pangan, SPHP dan Impor (Beras & Daging) Realisasi penjualan komoditi komersial <ol style="list-style-type: none"> Distribution realization of food aid, Food Supply and Price Stabilization and Imports (Rice & Meat) Realization of commercial commodities sales 	Dirut, Dir Bisnis, Dir Keuangan, Dir HC, Sesper <i>President Director, Business Director, Finance Director, Human Capital Director, Corporate Secretary</i>	Dir SCPP (Cuti Haji) <i>Supply Chain and Public Services Director (Hajj Leave)</i>
27 Juni 2023, Ruang Executive Lt.1 <i>June 27, 2023, Executive Room on the first floor</i>	027/2023	<ol style="list-style-type: none"> Update PMN Update Program Pensiun Dini Realisasi penyaluran bantuan pangan, SPHP dan Impor (Beras & Daging) Realisasi penjualan komoditi komersial <ol style="list-style-type: none"> Update on State Capital Participation Update on Early Retirement Program Realization of food aid distribution, Food Supply and Price Stabilization, and Imports (Rice & Meat) Realization of commercial commodities sales 	Dirut, Dir Bisnis, Dir Keuangan, Dir HC, Sesper <i>President Director, Business Director, Human Capital Director, Corporate Secretary</i>	Dir SCPP (Cuti Haji) Dir Keuangan (Cuti) <i>Supply Chain and Public Services Director (Hajj Leave) Finance Director (on leave)</i>
3 Juli 2023, Ruang Executive Lt.1 <i>July 3, 2023, Executive Room on the first floor</i>	028/2023	<ol style="list-style-type: none"> Realisasi penyaluran bantuan pangan, SPHP dan Impor (beras & daging) Realisasi penjualan komoditi komersial <ol style="list-style-type: none"> Realization of food aid distribution, Food Supply and Price Stabilization, and Imports (rice & meat) Realization of commercial commodities sales 	Dirut, Dir Bisnis, Dir Keuangan, Dir HC, Sesper <i>President Director, Business Director, Finance Director, Human Capital Director, Corporate Secretary</i>	Dir SCPP (Cuti Haji) <i>Supply Chain and Public Services Director (Hajj Leave)</i>
11 Juli 2023, Ruang Executive Lt.1 <i>July 11, 2023, Executive Room on the first floor</i>	029/2023	<ol style="list-style-type: none"> Laporan keuangan bulan juni 2023 Update PMN Rencana perubahan struktur organisasi Persiapan peringatan HUT ke-78 RI Realisasi penyaluran bantuan pangan, SPHP, pengadaan dan impor (beras & daging) Realisasi penjualan komoditi komersial <ol style="list-style-type: none"> The 2023 Financial statements in June Update on State Capital Participation Organizational restructuring plan Preparation for the commemoration of the 78th Anniversary of the Republic of Indonesia Realization of food aid distribution, Food Supply and Price Stabilization, procurement, and import (rice & meat) Realization of commercial commodities sales 	Dirut, Dir Bisnis, Dir Keuangan, Dir HC, Sesper <i>President Director, Business Director, Finance Director, Human Capital Director, Corporate Secretary</i>	Dir SCPP (Cuti Haji) <i>Supply Chain and Public Services Director (Hajj Leave)</i>
20 Juli 2023, Ruang Executive Lt.1 <i>July 20, 2023, Executive Room on the first floor</i>	030/2023	<ol style="list-style-type: none"> Update PMN Update Impor, Proyeksi stick, realisasi SPHP dan Persiapan bantuan pangan tahap II Update penjualan & operasional unit bisnis Pembahasan Draft KPI tahun 2024 <ol style="list-style-type: none"> Update on State Capital Participation Import Update, Stock Projection, Food Supply and Price Stabilization Realization and Preparation of Phase II Food Assistance Update on Business Units' sales & operations Discussion on the 2024 KPI Draft 	Dirut, Dir Bisnis, Dir Keuangan, Dir HC, Sesper <i>President Director, Business Director, Finance Director, Human Capital Director, Corporate Secretary</i>	Dir SCPP (Cuti Haji) <i>Supply Chain and Public Services Director (Hajj Leave)</i>



Tanggal dan Tempat <i>Date and Venue</i>	Nomor Risalah <i>Minutes No.</i>	Agenda Rapat <i>Meeting Agenda</i>	Peserta Rapat <i>Participants</i>	Direksi yang Tidak Hadir, dan Alasan Ketidakhadiran <i>BOD Absences, and Reasons for Absence</i>
25 Juli 2023, Ruang Executive Lt.1 <i>July 25, 2023, Executive Room on the first floor</i>	031/2023	<ol style="list-style-type: none"> Laporan keuangan Bulan Juli 2023 Update PMN Update Pensiun Dini Update Rencana HUT ke-78 RI Rencana Townhall Meeting Update Impor, Proyeksi Stok, Realisasi SPHP dan Persiapan Bantuan Pangan Tahap II Update Penjualan Komersial <ol style="list-style-type: none"> <i>The 2023 Financial Statements in July</i> <i>Update on State Capital Participation</i> <i>Update on Early Retirement</i> <i>Update on the 78th Anniversary of the Republic of Indonesia</i> <i>Townhall Meeting Plan</i> <i>Import Update, Stock Projection, Food Supply and Price Stabilization Realization, and Preparation of Phase II Food Assistance</i> <i>Update on Commercial Sales</i> 	Dirut, Dir Bisnis, Dir Keuangan, Dir HC, Sesper <i>President Director, Business Director, Finance Director, Human Capital Director, Corporate Secretary</i>	Dir SCPP (Cuti Haji) <i>Supply Chain and Public Services Director (Hajj Leave)</i>
29 Agustus 2023, Ruang Executive Lt.1 <i>August 29, 2023, Executive Room on the first floor</i>	036/2023	<ol style="list-style-type: none"> Update Realisasi Impor Persiapan penyaluran bantuan pangan tahap II dan penyaluran SPHP Realisasi penjualan komoditi komersial <ol style="list-style-type: none"> <i>Update on Import Realization</i> <i>Preparation for distribution of food aid phase II and Food Supply and Price Stabilization</i> <i>Realization of commercial commodities sales</i> 	Dirut, Dir SCPP, Dir Bisnis, Dir Keuangan, Sesper <i>President Director, Supply Chain and Public Services Director, Business Director, Finance Director, Corporate Secretary</i>	Dir HC (Dinas) <i>Human Capital Director (Business Trip)</i>
19 September 2023, Ruang Executive Lt.1 <i>September 19, 2023, Executive Room on the first floor</i>	038/2023	<ol style="list-style-type: none"> Update program pensiun dini Tindaklanjut penyusunan masterplan human capital Perubahan nomenklatur jabatan & Nama kantor cabang Usulan desain kalender 2024 Laporan posisi keuangan bulan agustus 2023 Update realisasi impor Persiapan penyaluran bantuan pangan tahap II dan penyaluran SPHP <ol style="list-style-type: none"> <i>Update on early retirement program</i> <i>Follow-up on the preparation of the human capital master plan</i> <i>Changes in job nomenclature & branch office names</i> <i>Proposal of the 2024 calendar design</i> <i>Financial position report for August 2023</i> <i>Update on import realization</i> <i>Preparation for distribution of food aid phase II and Food Supply and Price Stabilization</i> 	Dirut, Dir SCPP, Dir Keuangan, Dir HC, Sesper <i>President Director, Supply Chain and Public Services Director, Finance Director, Human Capital Director, Corporate Secretary</i>	Dir Bisnis (Cuti Umroh) <i>Business Director (Umrah leave)</i>
25 September 2023, Ruang Executive Lt.1 <i>September 25, 2023, Executive Room on the first floor</i>	039/2023	<ol style="list-style-type: none"> Update realisasi Impor Persiapan penyaluran bantuan pangan tahap II SPHP (update penyaluran & evaluasi efektivitas saluran melalui pasar induk beras Cipinang Jakarta) <ol style="list-style-type: none"> <i>Update on import realization</i> <i>Preparation for distribution of food aid phase II</i> <i>Food Supply and Price Stabilization (update on distribution & evaluation of channel effectiveness through the Cipinang Jakarta rice main market)</i> 	Dirut, Dir SCPP, Dir Keuangan, Dir HC, Sesper <i>President Director, Supply Chain and Public Services Director, Finance Director, Human Capital Director, Corporate Secretary</i>	Dir Bisnis (Cuti Umroh) <i>Business Director (Umrah leave)</i>
2 Oktober 2023, Ruang Executive Lt.1 <i>October 2, 2023, Executive Room on the first floor</i>	040/2023	<ol style="list-style-type: none"> Update PMN Update Impor Laporan realisasi & evaluasi penyaluran bantuan pangan & SPHP Update realisasi penjualan komoditi komersial Update rencana divestasi PT GMM <ol style="list-style-type: none"> <i>Update on State Capital Participation</i> <i>Import Update</i> <i>Report on realization & evaluation of distribution of food aid & Food Supply and Price Stabilization</i> <i>Update on realization of commercial commodity sales</i> <i>Update on PT GMM divestment plan</i> 	Dirut, Dir SCPP, Dir Bisnis, Dir Keuangan, Dir HC, Sesper <i>President Director, Supply Chain and Public Services Director, Business Director, Finance Director, Human Capital Director, Corporate Secretary</i>	

Tanggal dan Tempat Date and Venue	Nomor Risalah Minutes No.	Agenda Rapat Meeting Agenda	Peserta Rapat Participants	Direksi yang Tidak Hadir, dan Alasan Ketidakhadiran BOD Absences, and Reasons for Absence
19 Oktober 2023, Ruang Executive Lt.1 October 19, 2023, Executive Room on the first floor	043/2023	<ol style="list-style-type: none"> Update impor beras, jagung dan daging Pengalihan stok CBP dan penjualan skema komersial Prognosa keuangan tahun 2023 & postur RKAP 2024 <ol style="list-style-type: none"> Update on rice, corn, and meat import Government's Rice Reserves transfer and commercial scheme sales The 2023 financial prognosis & 2024 Company WPB posture 	Dirut, Dir SCPP, Dir Bisnis, Dir Keuangan, Dir HC, Sesper President Director, Supply Chain and Public Services Director, Business Director, Finance Director, Human Capital Director, Corporate Secretary	
1 November 2023, Ruang Executive Lt.1 November 1, 2023, Executive Room on the first floor	045/2023	<ol style="list-style-type: none"> Update Impor Update penyaluran SPHP & bantuan pangan Update pengadaan jasa konsultasi RJPP Rencana pengadaan karyawan outsourcing Laporan keuangan Laporan realisasi penjualan komoditi komersial <ol style="list-style-type: none"> Import Update Update on Food Supply and Price Stabilization and food aid distribution Update on the procurement of LTP consulting service Recruitment plan of outsourcing employee Financial statements Realization report on commercial commodity sales 	Dirut, Dir SCPP, Dir Bisnis, Dir Keuangan, Dir HC, Sesper President Director, Supply Chain and Public Services Director, Business Director, Finance Director, Human Capital Director, Corporate Secretary	
7 November 2023, Ruang Executive Lt.1 November 7, 2023, Executive Room on the first floor	046/2023	<ol style="list-style-type: none"> Penyelesaian kasus hukum PT Puspa agro Laporan realisasi penjualan komoditi komersial Update pengembangan sistem IT Update Impor Realisasi penyaluran bantuan pangan dan SPHP Evaluasi penyaluran SPHP di pasar induk beras Cipinang <ol style="list-style-type: none"> Settlement of PT Puspa Agro legal case Report on realization of commercial commodity sales Update on IT system development Import Update Realization of distribution of food aid and Food Supply and Price Stabilization Evaluation of distribution of Food Supply and Price Stabilization in the Cipinang rice main market 	Dirut, Dir SCPP, Dir Bisnis, Plt. Dir Keuangan, Dir HC, Sesper President Director, Supply Chain and Public Services Director, Business Director, Acting Finance Director, Human Capital Director, Corporate Secretary	
13 November 2023, Ruang Executive Lt.1 November 13, 2023, Executive Room on the first floor	047/2023	<ol style="list-style-type: none"> Update PMN Update Impor Realisasi penyaluran bantuan pangan dan SPHP Laporan keuangan bulan oktober 2023 Update pengalihan beras CBP ke komersial Laporan realisasi penjualan komoditi komersial <ol style="list-style-type: none"> Update on State Capital Participation Import Update Realization of food aid distribution and Food Supply and Price Stabilization The 2023 Financial Statements in October Update on the Government's Rice Reserves transfer to commercial Report on the realization of commercial commodity sales 	Dirut, Dir SCPP, Dir Bisnis, Plt. Dir Keuangan, Dir HC, Sesper President Director, Supply Chain and Public Services Director, Business Director, Acting Finance Director, Human Capital Director, Corporate Secretary	
20 November 2023, Ruang Executive Lt.1 November 20, 2023, Executive Room on the first floor	048/2023	<ol style="list-style-type: none"> Update Impor (beras & jagung) Realisasi bantuan pangan & kesiapan penyaluran alokasi desember 2023 Realisasi & evaluasi serta SPHP Rencana pengadaan tenaga alih daya (outsourcing) Update PMN Update RJPP Update Kinerja Komersial Update RKAP & Rencana investasi tahun 2024 <ol style="list-style-type: none"> Import Update (rice & corn) Realization of food aid & readiness for distribution 	Dirut, Dir SCPP, Dir Bisnis, Plt. Dir Keuangan, Dir HC, Sesper President Director, Supply Chain and Public Services Director, Business Director, Acting Finance Director, Human Capital Director, Corporate Secretary	



Tanggal dan Tempat <i>Date and Venue</i>	Nomor Risalah <i>Minutes No.</i>	Agenda Rapat <i>Meeting Agenda</i>	Peserta Rapat <i>Participants</i>	Direksi yang Tidak Hadir, dan Alasan Ketidakhadiran <i>BOD Absences, and Reasons for Absence</i>
		<ul style="list-style-type: none"> in December 2023 3. Realization & evaluation and Food Supply and Price Stabilization 4. Outsourcing procurement plan 5. Update on State Capital Participation 6. Update on LTP 7. Commercial Performance Update 8. Update on the 2024 Company WPB & Investment Plan 		
27 November 2023, Ruang Executive Lt.1 <i>November 27, 2023, Executive Room on the first floor</i>	049/2023	<ul style="list-style-type: none"> 1. Update Impor (beras & jagung) 2. Realisasi bantuan pangan & kesiapan penyaluran alokasi desember 2023 3. Realisasi & evaluasi serta SPHP 4. Pending matters kinerja komersial 5. Pending matters kinerja keuangan <ul style="list-style-type: none"> 1. Import Update (rice & corn) 2. Realization of food aid & readiness for distribution in December 2023 3. Realization & evaluation and Food Supply and Price Stabilization 4. Pending matters of commercial performance 5. Pending matters of financial performance 	Dirut, Dir SCPP, Dir Bisnis, Plt. Dir Keuangan, Dir HC, Sesper <i>President Director, Supply Chain and Public Services Director, Business Director, Acting Finance Director, Human Capital Director, Corporate Secretary</i>	
18 Desember 2023, Ruang Executive Lt.1 <i>December 18, 2023, Executive Room on the first floor</i>	050/2023	<ul style="list-style-type: none"> 1. Pelaksanaan penugasan PSO 2. Progres pengembangan bisnis komersial 3. Progres transformasi BULOG 4. Laporan keuangan dan kewajiban lainnya <ul style="list-style-type: none"> 1. Implementation of PSO assignments 2. Development progress of commercial business 3. BULOG transformation progress 4. Financial statements and other obligations 	Dirut, Dir SCPP, Dir Bisnis, Plt. Dir Keuangan, Dir HC, Dir THK, Sesper <i>President Director, Supply Chain and Public Services Director, Business Director, Acting Finance Director, Human Capital Director, Transformation and Institutional Relations Director, Corporate Secretary</i>	
28 Desember 2023, Ruang Executive Lt.1 <i>December 28, 2023, Executive Room on the first floor</i>	051/2023	<ul style="list-style-type: none"> 1. Pelaksanaan penugasan PSO 2. Progres pengembangan bisnis komersial 3. Progres transformasi BULOG 4. Laporan keuangan dan kewajiban lainnya <ul style="list-style-type: none"> 1. Implementation of PSO assignments 2. Progress of commercial business development 3. BULOG transformation progress 4. Financial statements and other obligations 	Dirut, Dir SCPP, Dir Bisnis, Plt. Dir Keuangan, Dir HC, Dir THK, Sesper <i>President Director, Supply Chain and Public Services Director, Business Director, Acting Finance Director, Human Capital Director, Transformation and Institutional Relations Director, Corporate Secretary</i>	

Rekapitulasi dan Tingkat Kehadiran Direksi dalam Rapat Direksi

Recapitulation and Attendance of the Board of Directors in Board of Directors Meetings

Dewan Pengawas Board of Commissioners	Jumlah Wajib Rapat Number of Mandatory Meetings	Jumlah Kehadiran Number of Attendance	Jumlah Ketidakhadiran Number of Absence	% Kehadiran % Attendance
Budi Waseso (Direktur utama)* (President Director)*	41	41	0	100%
Bayu Khrisnamurti (Direktur utama)* (President Director)*	2	2	0	100%
Mokhammad Suyamto (Direktur Supply Chain dan Pelayanan Publik) (Supply Chain and Public Services Director)	43	36	7	83,72%
Febby Novita (Direktur Bisnis) (Business Director)	43	39	4	90,69%
Bagya Mulyanto (Direktur Keuangan) (Finance Director)	43	43	0	100%
Purnomo Sinar Hadi (Direktur Human Capital) (Human Capital Director)	43	40	3	93,02%
Sonya Mariska (Direktur Tranformasi dan Hubungan Kelembagaan) (Transformation and Institutional Relations Director)	2	2	0	100%

* Budi Waseso menjabat Direktur Utama BULOG pada 27 April 2018 hingga 1 Desember 2023, digantikan oleh Bayu Krisnamurthi sejak 1 Desember 2023.

* Budi Waseso served as President Director of BULOG from April 27, 2018 to December 1, 2023 and Bayu Krisnamurthi has been serving the position since December 1, 2023.

RENCANA RAPAT DEWAN PENGAWAS DAN DIREKSI TAHUN 2024

Dewan Pengawas dan Direksi telah menyusun rencana rapat untuk tahun 2024 berdasarkan ketentuan yang berlaku, minimal 1 (satu) kali dalam 1 (satu) bulan yang dituangkan dalam RKAP Perusahaan tahun 2024.

Informasi tentang Pemilik Modal Hingga Nama Pemilik Akhir

Pemilik Modal Perum BULOG adalah Pemerintah Republik Indonesia dengan kepemilikan sebesar 100,00%, dengan kuasa pemilik modal adalah Kementerian BUMN.

Pengungkapan Hubungan Afiliasi Antara Direksi, Dewan Komisaris, dan Pemilik Modal

Bentuk hubungan afiliasi mencakup hubungan istimewa terutama yang disebabkan hubungan pertalian darah seperti suami/istri/anak/ orang tua/saudara kandung/ipar, dsbnya, maupun hubungan lainnya yang dapat menimbulkan hubungan yang istimewa, seperti yang diuraikan pada Pernyataan Standar Akuntansi Keuangan (PSAK) 7 tentang Pengungkapan Pihak-pihak Berelasi. Berikut ini ialah tabel yang menunjukkan hubungan hubungan afiliasi antara Dewan Pengawas, Direksi, dan Pemilik Modal.

BOARD OF COMMISSIONERS AND BOARD OF DIRECTORS MEETING PLAN IN 2024

Based on applicable regulations, the Board of Commissioners and the Board of Directors have planned meetings at least once a month in 2024 as outlined in the 2024 Company Work Programs and Budget.

Information on Capital Owners to Final Owner's Name

The sole capital owner (100.00%) of Public Corporation (Perum) BULOG is the Government of the Republic of Indonesia, with the Ministry of SOEs as the authorized capital owner.

Disclosure of Affiliation Between Board of Directors, Board of Commissioners, and Capital Owner

The table below shows the affiliation between the Board of Commissioners, Board of Directors, and Capital Owner. The form of affiliation includes special relationships, especially family relationships, such as husband/wife/children/parents/siblings/in-laws, etc., as well as other relationships that can lead to special relationships, as described in the Statement of Financial Accounting Standards (SFAS) 7 concerning Related Party Disclosures. The following table shows the affiliation between the Board of Commissioners, the Board of Directors, and the Capital Owner.



	Hubungan Afiliasi dengan <i>Affiliation with</i>		
	Dewan Pengawas <i>Board of Commissioners</i>	Direksi <i>Board of Directors</i>	Pemerintah Republik Indonesia sebagai Pemilik Modal <i>Government of the Republic of Indonesia as Capital Owner</i>
Dewan Pengawas <i>Board of Commissioners</i>			
Arief Prasetyo Adi	X	X	✓
Musdhalifah Machmud	X	X	✓
Fadjry Djufry (Anggota) <i>(Member)</i>	X	X	✓
Dian Safitri (Anggota Independen) <i>(Independent Member)</i>	X	X	✓
Donny Gahral Adian (Anggota Independen) <i>(Independent Member)</i>	X	X	X
Zainut Tauhid (Anggota)** <i>(Member)**</i>	X	X	X
I Gusti Ketut Astawa	X	X	✓
Direksi <i>Board of Directors</i>			
Bayu Krisnamurthi (Direktur utama)* <i>(President Director)*</i>	X	X	X
Mokhamad Suyamto (Direktur Supply Chain dan Pelayanan Publik) <i>(Supply Chain and Public Services Director)</i>	X	X	X
Febby Novita (Direktur Bisnis) <i>(Business Director)</i>	X	X	X
Bagya Mulyanto (Direktur Keuangan) <i>(Finance Director)</i>	X	X	X
Purnomo Sinar Hadi (Direktur Human Capital) <i>(Human Capital Director)</i>	X	X	X
Sonya Mariska (Direktur Transformasi dan Hubungan Kelembagaan) <i>(Transformation and Institutional Relations Director)</i>	X	X	X

Terdapat hubungan afiliasi Dewan Pengawas terhadap Pemerintah Republik Indonesia sebagai pemilik modal melalui rangkap jabatan sebagaimana akan dijelaskan pada bagian berikutnya. Hubungan afiliasi ini merupakan bagian dari representasi manajerial dan kepentingan dari Pemerintah Indonesia atas pengelolaan Perum BULOG.

The affiliation relationship between the Board of Commissioners and the Government of the Republic of Indonesia as the capital owner through multiple positions will be explained in the next section. The affiliation relationship is part of the managerial representation and interest of the Government of Indonesia in managing Perum BULOG.

TRANSPARANSI RANGKAP JABATAN DEWAN PENGAWAS DAN DIREKSI

TRANSPARENCY OF CONCURRENT POSITIONS OF THE BOARD OF COMMISSIONERS AND BOARD OF DIRECTORS

Hubungan kepengurusan anggota Dewan Pengawas dan Direksi pada perusahaan lain di luar Perum BULOG maupun jabatan lainnya adalah sebagai berikut.

The management relationship of members of the Board of Commissioners and the Board of Directors in companies other than Perum BULOG or in other positions is as follows.



Dewan Pengawas dan Direksi <i>Board of Commissioners and Board of Directors</i>	Rangkap Jabatan <i>Concurrent Positions</i>		
	Sebagai Anggota Dewan Komisaris/ Dewan Pengawas <i>As Member of Board of Commissioners</i>	Sebagai Anggota Direksi <i>As Member of Board of Directors</i>	Jabatan Lainnya <i>Other Positions</i>
Dewan Pengawas <i>Board of Commissioners</i>			
Arief Prasetyo Adi	X	X	✓
Musdhalifah Machmud	X	X	✓
Fadjry Djufray (Anggota) <i>(Member)</i>	X	X	✓
Dian Safitri (Anggota Independen) <i>(Independent Member)</i>	X	X	✓
Donny Gahril Adian (Anggota Independen) <i>(Independent Member)</i>	X	X	✓
Zainut Tauhid (Anggota)** <i>(Member)**</i>	X	X	✓
I Gusti Ketut Astawa	X	X	✓
Direksi <i>Board of Directors</i>			
Bayu Krisnamurthi (Direktur utama)* <i>(President Director)*</i>	X	X	X
Mokhamad Suyamto (Direktur Supply Chain dan Pelayanan Publik) <i>(Supply Chain and Public Services Director)</i>	X	X	X
Febby Novita (Direktur Bisnis) <i>(Business Director)</i>	X	X	X
Bagya Mulyanto (Direktur Keuangan) <i>(Finance Director)</i>	X	X	X
Purnomo Sinar Hadi (Direktur Human Capital) <i>(Human Capital Director)</i>	X	X	X
Sonya Mariska (Direktur Tranformasi dan Hubungan Kelembagaan) <i>(Transformation and Institutional Relations Director)</i>	X	X	X

Rangkap jabatan yang ada adalah sebagai berikut:

1. Ketua Dewan Pengawas Arief Prasetyo Adi menjabat sebagai Kepala Badan Pangan Nasional (21 Februari 2022 - sekarang)
2. Anggota Dewan Pengawas Musdhalifah Machmud menjabat Deputy Bidang Koordinasi Pangan dan Agribisnis Kementerian Koordinator Bidang Perekonomian (2015-sekarang).
3. Anggota Dewan Pengawas Fadry Djufry menjabat Kepala Badan Penelitian dan Pengembangan Pertanian (Balitbangtan) Kementerian Pertanian (2019-sekarang).
4. Anggota Dewan Pengawas I Gusti Ketut Astawa menjabat Deputy Bidang Ketersediaan dan Stabilisasi Pangan, Badan Pangan Nasional (2022 - sekarang)
5. Anggota Dewan Pengawas/Independen Dian Safitri menjabat Tenaga Ahli Menteri BUMN Bidang Komunikasi Publik, Kementerian BUMN (2020-sekarang).
6. Anggota Dewan Pengawas Independen Donny Gahril Adian menjabat Dosen Tetap Departemen Filsafat Universitas Indonesia (1999-sekarang), Dosen Sekolah Tinggi Intelijen Negara (2016-sekarang), dan Dosen Sekolah Tinggi Hukum Militer (2018-sekarang).
7. Anggota Dewan Pengawas Independen Zainut Tahid menjabat sebagai Wakil Ketua Dewan Pertimbangan MUI.

ORGAN PENDUKUNG DEWAN PENGAWAS

SEKRETARIS DEWAN PENGAWAS

Dalam rangka membantu kelancaran pelaksanaan tugasnya, Dewan Pengawas dibantu oleh Sekretaris Dewan Pengawas yang berfungsi melaksanakan kegiatan protokol dan kesekretariatan Dewan Pengawas Perusahaan.

Ketentuan Masa Jabatan

Berdasarkan peraturan Menteri BUMN tentang Organ Pendukung Dewan Pengawas, masa jabatan Sekretaris Dewan Pengawas maksimal 3 (tiga) tahun dan dapat diangkat kembali untuk paling lama 2 (dua) tahun dengan tidak mengurangi hak Dewan Pengawas untuk memberhentikannya sewaktu-waktu.

Pejabat Sekretaris Dewan Pengawas

Berdasarkan Surat Keputusan Dewan Pengawas No. 07/DW000/08/2022 tanggal 31 Agustus 2022 tentang Pemberhentian dan Pengangkatan Sekretaris Dewan Pengawas Perusahaan Umum (Perum) BULOG, Pejabat Sekretaris Dewan Pengawas dipercayakan kepada Muh. Rosyid Ariansyah.

The concurrent positions are as follows.

1. *President Commissioner Arief Prasetyo Adi serves as Head of the National Food Agency (February 21, 2022–present)*
2. *Member of the Board of Commissioners Musdhalifah Machmud serves as Deputy for Food and Agribusiness Coordination at the Coordinating Ministry for Economic Affairs (2015–present).*
3. *Member of the Board of Commissioners Fadry Djufry serves as Head of Agricultural Research and Development (Balitbangtan) of the Ministry of Agriculture (2019–present).*
4. *Member of the Board of Commissioners I Gusti Ketut Astawa serves as Deputy for Food Availability and Stabilization of the National Food Agency (2022–present).*
5. *Independent Member of the Board of Commissioners Dian Safitri serves as an Expert for Public Communication at the Ministry of State-owned Enterprises (2020–present).*
6. *Independent Member of the Board of Commissioners Donny Gahril Adian is a Lecturer at the Department of Philosophy, University of Indonesia (1999–present); College of State Intelligence (2016–present); and College of Military Law (2018–present).*
7. *Independent Member of the Board of Commissioners Zainut Tahid serves as Deputy Chair of the MUI Advisory Council.*

SUPPORTING BODIES OF THE BOARD OF COMMISSIONERS

SECRETARY OF THE BOARD OF COMMISSIONERS

In order to support in managing its tasks, the Board of Commissioners is assisted by the Board of Commissioners Secretary, whose role includes carrying out protocol and secretarial activities for the Company's Board of Commissioners.

Term of Office

The Secretary of the Board of Commissioners may serve for a maximum of three (3) years, can be reappointed for an additional two (2) years, and the Board of Commissioners retains the right to terminate the Secretary at any time, per Minister of SOEs Regulation regarding Supporting Bodies of the Board of Commissioners.

Incumbent Secretary of the Board of Commissioners

Based on the Decree of the Board of Commissioners No. 07/DW000/08/2022 dated August, 31,2022, regarding the Termination and Appointment of the Secretary of the Board of Commissioners of the Public Corporation (Perum) BULOG, the position of the Acting Secretary of Board of Commissioners is entrusted to Muh. Rosyid Ariansyah.



Muh. Rosyid Ariansyah

Sekretaris Dewan Pengawas

Secretary of the Board of Commissioners

Periode Jabatan: 31 Agustus 2022 – sekarang

Term of Office: August 31, 2022 - present

Data Pribadi

Warga negara Indonesia

Usia 40 tahun

Kelahiran Klaten, 2 Januari 1982

Domisili

Kota Depok, Jawa Barat, Indonesia

Pendidikan

S1 Universitas Indonesia (2007, Depok),

D3 Sekolah Tinggi Akuntansi Negara (2003, Jurangmangu).

Riwayat Profesi

Kepala Bagian Tata Usaha dan Keuangan (9 Juni 2020 - sekarang)

Personal data

Indonesian

40 years old

Born in Klaten, on January 2, 1982

Domicile

Depok City, West Java, Indonesia

Education

Bachelor's degree (S1) at the University of Indonesia (2007, Depok)

Three-Year Diploma from Indonesian State College of Accountancy (2003, Jurangmangu)

Work Experience

Head of Administration and Finance (June 9, 2020 - present)

Tugas Pokok dan Fungsi Sekretaris Dewan Pengawas

Sekretaris Dewan Pengawas mempunyai tugas membantu kelancaran pelaksanaan tugas Dewan Pengawas yang dibantu oleh beberapa staf sekretariat yang ditetapkan oleh Ketua Dewan Pengawas. Dalam melaksanakan tugasnya, Sekretaris Dewan Pengawas menyelenggarakan fungsi sebagai berikut:

1. Merencanakan, mengarahkan, mengoordinasikan kegiatan pengelolaan ketatausahaan.
2. Merencanakan, mengarahkan, mengoordinasikan kegiatan pengelolaan kerumahtanggaan.
3. Menyelenggarakan hubungan internal di lingkungan Dewan Pengawas dengan Unit Kerja/Divisi-Divisi di bawah Direksi.
4. Menyelenggarakan hubungan eksternal dengan BUMN, instansi Pemerintah, swasta dan lembaga.

Program Pengembangan Kompetensi

Agar Sekretaris Dewan Pengawas selalu dapat mengikuti perkembangan hal-hal terkait perkembangan Perusahaan, Sekretaris Dewan Pengawas mengikuti program pengembangan kompetensi berupa seminar, workshop, atau kegiatan lain yang dapat meningkatkan pengetahuan dan kompetensi Sekretaris Dewan Pengawas.

Main Duties and Functions of the Secretary of the Board of Commissioners

The Secretary of the Board of Commissioners is responsible for ensuring that the Commissioners' tasks are carried out smoothly, supported by several secretariat personnels appointed by the President of Commissioners. The Secretary carries out the following duties.

1. *Plan, direct, and coordinate the administrative management functions.*
2. *Plan, direct, and coordinate the household management tasks.*
3. *Manage internal relations within the environment of the Board of Commissioners with Units/Divisions under the Board of Directors.*
4. *Manage external relations with SOEs, government agencies, private sector organizations, and other institutions.*

Competencies Development Program

In order to stay updated on issues related to the Company's growth, the Secretary of the Board of Commissioners participates in competency development programs, including seminars, workshops, and other events that enrich the Secretary's knowledge and expertise.

Remunerasi Sekretaris Dewan Pengawas

Remunerasi Sekretaris Dewan Pengawas ditetapkan dalam Keputusan Dewan Pengawas No. KEP-08/DW000/08/2017 tentang Penetapan Remunerasi Sekretaris Dewan Pengawas Perusahaan Umum (Perum) BULOG. Dengan surat keputusan tersebut, ditetapkan honorarium Sekretaris Dewan Pengawas sebesar 15% dari Gaji Direktur Utama/bulan. Total remunerasi yang diterima oleh Sekretaris Dewan Pengawas selama tahun 2023 masih dalam proses pengajuan kepada Pemilik Modal.

Laporan Singkat Pelaksanaan Tugas Tahun 2023

Selama tahun 2023, Sekretaris Dewan Pengawas telah melaksanakan beberapa kegiatan sebagai berikut:

1. Mempersiapkan rapat termasuk bahan rapat (*briefing sheet*).
2. Membuat risalah rapat Dewan Pengawas.
3. Mengadministrasikan dokumen Dewan Pengawas, baik surat masuk, surat keluar, risalah rapat maupun dokumen lainnya.
4. Menyusun rencana kerja dan anggaran Dewan Pengawas
5. Menyusun rancangan laporan - laporan Dewan Pengawas
6. Memastikan Dewan Pengawas mematuhi peraturan perundang - undangan serta menerapkan prinsip - prinsip GCG.
7. Memberikan informasi yang dibutuhkan oleh Dewan Pengawas secara berkala apabila diminta.
8. Mengkoordinasikan anggota komite
9. Sebagai penghubung (*liaison officer*) Dewan Pengawas dengan pihak lain.

KOMITE AUDIT

Komite Audit dibentuk mengacu kepada pasal 70 Undang-Undang No. 19 Tahun 2003 tentang BUMN, yang menyebutkan bahwa Dewan Komisaris/Dewan Pengawas BUMN wajib membentuk Komite Audit. Pembentukan Komite Audit juga diatur dalam Peraturan Menteri Negara BUMN No. PER-12/MBU/2012 tentang Organ Pendukung Dewan Komisaris/Dewan Pengawas Badan Usaha Milik Negara.

Piagam Komite Audit

Piagam Komite Audit untuk periode 2019-2024 disahkan oleh Plt. Ketua Dewan Pengawas bersama Ketua Komite Audit pada tanggal 26 Desember 2019 yang merupakan revisi dari Standar Profesi Akuntan Publik untuk Ikatan Akuntan Indonesia (IAI), yang diadopsi oleh Perum BULOG melalui KEP-17/DEWAS/06/2009 tentang Pedoman Pelaksanaan Kerja komite Audit Perum BULOG.

Remuneration of the Secretary of the Board of Commissioners

The remuneration of the Secretary of the Board of Commissioners is stipulated in the Board of Commissioners' Decree No. KEP-08/DW000/08/2017 concerning the Remuneration of the Secretary of the Board of Commissioners of the Public Company (Perum) BULOG. According to this settlement, the Secretary's remuneration will be 15% of the President Director's monthly salary. The total remuneration received by the Secretary of the Board of Commissioners in 2023 is now being proposed to the Capital Owner.

Brief Report on the Performance Activities in 2023

Throughout 2023, the Secretary of the Board of Commissioners conducted the following activities.

1. *Prepared meetings, including meeting resources (briefing sheets).*
2. *Recorded the official minutes of the Board of Commissioners' meetings.*
3. *Managed the documents for the Board of Commissioners, including incoming and outgoing correspondence, meeting minutes, and other documents.*
4. *Arranged the work programs and budget for the Board of Commissioners.*
5. *Prepared reports for the Board of Commissioners.*
6. *Ensured that the Board of Commissioners complied with laws and regulations, as well as the principles of Good Corporate Governance (GCG).*
7. *Provided information periodically upon the Board of Commissioners' request.*
8. *Coordinated the activities of committee members.*
9. *Served as a liaison officer between the Board of Commissioners and other parties.*

AUDIT COMMITTEE

The Audit Committee was established in accordance with Law No. 19 2003 on State-Owned Enterprises (SOE) Article 70, which specifies that the Board of Commissioners/Supervisory Board of SOE must form an Audit Committee. The formation of the Audit Committee is also regulated by the Minister of State-owned Enterprises Regulation No. PER-12/MBU/2012 regarding the Supporting Bodies of the Board of Commissioners/Supervisory Board of State-Owned Enterprises (SOEs).

Audit Committee Charter

The acting President Commissioner and the Head of the Audit Committee ratified the Audit Committee Charter for 2019-2024 on December 26, 2019. This charter is a revision of the Public Accountant Professional Standards for the Indonesian Institute of Accountants (IAI), which were adopted by Perum BULOG under KEP-17/DEWAS/06/2009 regarding the Guidelines on the Work Implementation of Perum BULOG's Audit Committee.



Masa Jabatan

Masa jabatan anggota Komite Audit yang bukan merupakan anggota Dewan Pengawas Perusahaan adalah 3 (tiga) tahun dan dapat diperpanjang 1 (satu) kali selama 2 (dua) tahun masa jabatan, dengan tidak mengurangi hak Dewan Pengawas untuk memberhentikannya sewaktu-waktu.

Term of Office

The term of office for members of the Audit Committee who are not members of the Company's Board of Commissioners is three (3) years and can be extended once for two (2) years, without limiting the Board of Commissioners' rights to terminate the Committee members at any time.

Susunan dan Profil Anggota Komite Audit pada tahun 2023

The Structure and Profile of the Audit Committee Members in 2023

Kronologi Perubahan Komite Audit

Chronology of Changes in Audit Committee Composition in 2023

Jabatan Position	Nama Name	Dasar Pengangkatan Legal Basis	Masa Jabatan Term of Office	Periode Jabatan Term of Tenure
Ketua Komite Audit/ Anggota Dewan Pengawas* Head of Audit Committee/ Member of Board of Commissioners*	Faozan Amar	Surat Keputusan Dewan Pengawas No. KEP-09/DW000/09/2022 Decree of the Board of Commissioners No. KEP-09/DW000/09/2022	20 September 2022 s.d. 31 Juli 2023 September 20, 2022–July 31, 2023	Ke-1 first
Ketua Komite Audit/ Anggota Dewan Pengawas* Head of Audit Committee/ Member of Board of Commissioners*	I Gusti Ketut Astawa	Surat Keputusan Dewan Pengawas No. KEP-09/DW000/07/2023 Decree of the Board of Commissioners No. KEP-09/DW000/07/2023	31 Juli 2023 s.d. 22 Agustus 2023 July 31, 2022– August 22, 2023	Ke-1 first
Ketua Komite Audit/ Anggota Dewan Pengawas* Head of Audit Committee/ Member of Board of Commissioners*	Zainut Tauhid	Surat Keputusan Dewan Pengawas No. KEP-12/DW000/08/2023 Decree of the Board of Commissioners No. KEP-12/DW000/08/2023	22 Agustus 2023 s.d. 22 Agustus 2028 August 22, 2023– August 22, 2028	Ke-1 first
Anggota Komite Audit/Ketua Dewan Pengawas* Member of Audit Committee/President Commissioner*	Bayu Krisnamurthi	Surat Keputusan Dewan Pengawas No. KEP-09/DW000/07/2023 Decree of the Board of Commissioners No. KEP-09/DW000/07/2023	31 Juli 2023 s.d. 22 Agustus 2023 July 31, 2023– August 22, 2023	Ke-1 first
Anggota Komite Audit/ Anggota Dewan Pengawas* Member of Audit Committee/Member of Board of Commissioners*	I Gusti Ketut Astawa	Surat Keputusan Dewan Pengawas No. KEP-12/DW000/08/2023 Decree of the Board of Commissioners No. KEP-12/DW000/08/2023	22 Agustus 2023 s.d. 26 Juli 2024 August 22, 2023– July 26, 2024	Ke-1 first
Anggota Komite Audit* Member of Audit Committee*	Achmad Yakub	<ul style="list-style-type: none"> Surat Keputusan Dewan Pengawas No. KEP-03/DW000/07/2018 tanggal 30 Juli 2018 Decree of the Board of Commissioners No. KEP-03/DW000/07/2018, dated July 30, 2018 Surat Keputusan Dewan Pengawas No. KEP-08/DW000/07/2021 tanggal 23 Juli 2021 Decree of the Board of Commissioners No. KEP-08/DW000/07/2021, dated July 21, 2021 	1 Agustus 2018 s.d. 29 Juli 2023 August 1, 2018– July 29, 2023	Ke-1 first

Jabatan Position	Nama Name	Dasar Pengangkatan Legal Basis	Masa Jabatan Term of Office	Periode Jabatan Term of Tenure
Anggota Komite Audit* Member of Audit Committee*	Hasnawati	Surat Keputusan Dewan Pengawas No. KEP-06/DW000/07/2023 tanggal 31 Juli 2023 Decree of the Board of Commissioners No. EP-06/DW000/07/2023, dated July 31, 2023	31 Juli 2023 s.d. 31 Juli 2026 July 31, 2023–July 31, 2026	Ke-1 1st
Anggota Komite Audit* Member of Audit Committee*	Mega Meilistya	<ul style="list-style-type: none"> Surat Keputusan Dewan Pengawas No. KEP-11/DW000/10/2020 tanggal 27 Oktober 2020 Decree of the Board of Commissioners No. KEP-11/DW000/10/2020, dated October 27, 2020 Surat Keputusan Dewan Pengawas No. KEP-16/DW000/10/2023 tanggal 30 Oktober 2023 Decree of the Board of Commissioners No. KEP-11/DW000/10/2020KEP-16/DW000/10/2023, dated October 30, 2023 	27 Oktober 2020 s.d. 30 Oktober 2025 October 20, 2023–October 30, 2025	Ke-2 second

Sehingga susunan Komite Audit adalah sebagai berikut:

Therefore, the composition of the Audit Committee is as follows.

Susunan Komite Audit per 31 Desember 2023 Audit Committee Composition as of December 31, 2023

Jabatan Position	Nama Name	Dasar Pengangkatan Legal Basis	Masa Jabatan Term of Office	Periode Jabatan Term of Tenure
Ketua Komite Audit/ Anggota Dewan Pengawas Head of Audit Committee/ Member of Board of Commissioners	Zainut Tauhid	Surat Keputusan Dewan Pengawas No. KEP-12/DW000/08/2023 Decree of the Board of Commissioners No. KEP-12/DW000/08/2023	22 Agustus 2023 s.d. 22 Agustus 2028 August 22, 2023–August 22, 2028	Ke-1 first
Anggota Komite Audit/ Anggota Dewan Pengawas* Member of Audit Committee/Member of Board of Commissioners*	I Gusti Ketut Astawa	Surat Keputusan Dewan Pengawas No. KEP-12/DW000/08/2023 Decree of the Board of Commissioners No. KEP-12/DW000/08/2023	22 Agustus 2023 s.d. 26 Juli 2024 August 22, 2023–July 26, 2024	Ke-1 first
Anggota Komite Audit Member of Audit Committee	Mega Meilistya	<ul style="list-style-type: none"> Surat Keputusan Dewan Pengawas No. KEP-11/DW000/10/2020 tanggal 27 Oktober 2020 Decree of the Board of Commissioners No. KEP-11/DW000/10/2020, dated October 27, 2020 Surat Keputusan Dewan Pengawas No. KEP-16/DW000/10/2023 tanggal 30 Oktober 2023 Decree of the Board of Commissioners No. KEP-11/DW000/10/2020KEP-16/DW000/10/2023, dated October 30, 2023 	27 Oktober 2020 s.d. 30 Oktober 2025 October 20, 2023–October 30, 2025	Ke-1 first
Anggota Komite Audit Member of Audit Committee	Hasnawati	Surat Keputusan Dewan Pengawas No. KEP-06/DW000/07/2023 tanggal 31 Juli 2023 Decree of the Board of Commissioners No. EP-06/DW000/07/2023, dated July 31, 2023	31 Juli 2023 s.d. 31 Juli 2026 July 31, 2023–July 31, 2026	Ke-1 first



Profil Komite Audit

Profiles of Audit Committee Members

Mega Meilistya

Anggota Komite Audit

Member of the Audit Committee

Periode Jabatan:

27 Oktober 2020 s.d. 31 Oktober 2023, Periode Pertama

30 Oktober 2023 s.d. 30 Oktober 2025, Periode Kedua

Term of Office:

October 27, 2020 to October 31, 2023, First Term

October 30, 2023 s.d. October 30, 2025, Second Term

Data Pribadi

Warga negara Indonesia

Usia 56 tahun

Kelahiran 5 Mei 1968

Domisili

Jakarta Pusat, DKI Jakarta, Indonesia

Pendidikan

S2 Waseda University (2008, Jepang)

S1 Universitas Indonesia (1993, Depok)

Riwayat Profesi

Kasubdit Standar Akuntansi Pemerintahan Direktorat Akuntansi dan Pelaporan Keuangan, Kementerian Keuangan RI, 9 September 2014 s.d. sekarang.

Personal data

Indonesian

56 years old

Born on May 5, 1968

Domicile

Central Jakarta, DKI Jakarta, Indonesia

Education

Master's degree (S2) Waseda University (2008, Japan),

Bachelor's degree (S1) University of Indonesia (1993, Depok)

Work Experience

Sub-Directorate Head of Government Accounting Standards Directorate of Accounting and Financial Reporting, Ministry of Finance, Republic of Indonesia, September 9, 2014 until present.

Hasnawati

Anggota Komite Audit

Member of the Audit Committee

Periode Jabatan:

31 Juli 2023 s.d. 31 Juli 2026, Periode Pertama

Term of Office:

July 31, 2023 to July 31, 2026, First Term

Data Pribadi

Warga negara Indonesia

Usia 56 tahun

Kelahiran 29 November 1968

Domisili

Depok, Jawa Barat, Indonesia

Pendidikan

S3 Universitas Trisakti (2022, Jakarta)

S2 Universitas Indonesia (1998, Depok)

S1 Universitas Indonesia (1994, Depok)

Riwayat Profesi

Dosen Fakultas Ekonomi Universitas Trisakti

Personal data

Indonesian

56 years old

Born on November 29, 1968

Domicile

Depok, West Java, Indonesia

Education

Doctoral degree (S3) Trisakti University

Master's degree (S2) University of Indonesia

Bachelor's degree (S1) University of Indonesia (1994, Depok)

Work Experience

Lecturer at Economic Faculty Trisakti University



Independensi Komite Audit

Komite Audit tidak memiliki kepentingan atau keterkaitan pribadi yang dapat menimbulkan dampak negatif dan konflik kepentingan terhadap Perusahaan seperti mempunyai kaitan keluarga sedarah dan semenda sampai derajat ketiga, baik menurut garis lurus maupun garis ke samping dengan Direksi atau Dewan Pengawas atau pejabat inti dalam Perusahaan. Komite Audit juga tidak mempunyai kaitan dengan rekanan Perusahaan.

Tugas, Tanggung Jawab dan Wewenang Komite Audit

Sebagaimana diatur dalam Board Manual Perum BULOG tahun 2021 dan Surat Keputusan Dewan Pengawas Perum BULOG No. KEP08/DW000/08/2016 tanggal 25 Agustus 2016 tentang Organisasi dan Tata Kerja Dewan Pengawas Perusahaan Umum BULOG, tugas pokok dan tanggung jawab Komite Audit adalah:

1. Bekerja secara kolektif dalam melaksanakan tugasnya membantu Dewan Pengawas.
2. Bersifat mandiri baik dalam pelaksanaan tugasnya maupun dalam pelaporan, dan bertanggung jawab langsung kepada Dewan Pengawas.
3. Membantu Dewan Pengawas untuk memastikan efektivitas sistem pengendalian intern dan efektivitas pelaksanaan tugas eksternal auditor dan internal auditor.
4. Menilai pelaksanaan kegiatan serta hasil audit yang dilaksanakan oleh SPI maupun auditor eksternal.
5. Memberikan rekomendasi mengenai penyempurnaan sistem pengendalian manajemen serta pelaksanaannya.
6. Memastikan telah terdapat prosedur evaluasi yang memuaskan terhadap segala informasi yang dikeluarkan perusahaan.
7. Melakukan identifikasi hal-hal yang memerlukan perhatian Dewan Pengawas serta tugas-tugas Dewan Pengawas lainnya.
8. Dewan Pengawas dapat memberikan penugasan lain kepada Komite Audit yang ditetapkan dalam piagam Komite Audit.

Komite Audit bertanggung jawab kepada Dewan Pengawas. Tanggung jawab Komite Audit adalah memberikan analisis, penilaian, rekomendasi dan informasi mengenai hal-hal yang ditelaah sesuai tugas dan wewenangnya. Pertanggung jawaban Komite Audit disampaikan kepada Dewan Pengawas dalam bentuk laporan-laporan berikut:

1. Laporan triwulan dan laporan tahunan pelaksanaan kegiatan Komite Audit.
2. Laporan untuk setiap pelaksanaan tugas Komite Audit sesuai Surat Perintah Ketua Dewan Pengawas yang antara lain berisi temuan fakta lapangan, analisis, kesimpulan dan saran.

The Audit Committee's Independency

The Audit Committee has no personal associations or ties that could cause a negative impact or conflict of interest with the Company. This includes no familial links by blood or marriage with the Board of Directors, Board of Commissioners, or notable officials within the Company up to the third degree, either directly or indirectly. Furthermore, the Audit Committee has no affiliation with the Company's partners.

Duties, Responsibilities, and Authorities of the Audit Committee

As stipulated in the 2021 Perum BULOG Board Manual and the Board of Commissioners' Decree of Perum BULOG No. KEP-08/DW000/08/2016 dated August 25, 2016, regarding the Organization and Work Procedures of the Board of Commissioners of the Public Corporation BULOG, the Audit Committee's main duties and responsibilities are:

1. *working collectively in carrying out its duties to assist the Board of Commissioners;*
2. *maintaining independence in the execution of duties and in reporting, while being directly accountable to the Board of Commissioners;*
3. *assisting the Board of Commissioners in assuring the effectiveness of the internal control system and the completion of tasks by external and internal auditors.*
4. *evaluating the activities and audit reports conducted by the Internal Audit (IA) Unit and external auditors;*
5. *recommending improvement and implementation of management control systems;*
6. *ensuring satisfactory evaluation procedures for all information released by the company;*
7. *identifying the issues that require the Board of Commissioners' attention, as well as any other duties of the Board of Commissioners;*
8. *other tasks may be assigned to the Audit Committee by the Board of Commissioners in accordance with the Audit Committee charter.*

The Audit Committee is accountable to the Board of Commissioners. The Audit Committee's responsibilities includes providing analysis, assessments, recommendations, and information regarding the subjects under consideration. The form of the Audit Committee's responsibilities is presented to the Board of Commissioners through the following reports.

1. *Quarter and Annual Activity Reports of Audit Committee*
2. *Reports on each task completed by the Audit Committee under the Orders from the President Commissioners. These reports include field observations, analysis, conclusions, and suggestions.*



Program Pengembangan Kompetensi

Perum BULOG menyelenggarakan sejumlah program pengembangan kompetensi agar Komite Audit selalu dapat mengikuti perkembangan hal-hal terkait perkembangan Perusahaan. Program-program tersebut berupa seminar, workshop, atau kegiatan lain yang dapat meningkatkan pengetahuan dan kompetensi Komite Audit.

Rapat Komite Audit

Rapat Komite Audit ditetapkan dan dilakukan minimal 1 (satu) kali dalam sebulan. Pertemuan/Rapat tersebut dipimpin oleh Ketua Komite, dihadiri oleh Ketua Komite lainnya atau Sekretaris Dewan Pengawas, Anggota Komite dan Sekretaris Dewan Pengawas, dan didokumentasikan dalam bentuk Notulen Rapat dan Daftar Hadir Peserta Rapat. Rapat Komite Audit diselenggarakan dalam rangka membahas masalah-masalah aktual tentang kinerja, Rencana Kerja, dan Hasil Kunjungan Kerja Komite Audit.

Remunerasi Komite Audit

Remunerasi bagi Komite Audit telah ditetapkan sesuai Surat Keputusan Dewan Pengawas No. KEP-09/DW000/08/2017 tentang Penetapan Remunerasi Anggota-Anggota Komite Dewan Pengawas Perusahaan Umum (Perum) BULOG. Dengan surat keputusan tersebut, ditetapkan honorarium Anggota Komite sebesar 17% dari Gaji Direktur Utama/bulan.

Laporan Singkat Pelaksanaan Kegiatan Komite Audit Tahun 2023

Selama tahun 2023 Komite Audit telah melaksanakan beberapa kegiatan sebagai berikut:

1. Melakukan penelaahan atas:
 - a. Laporan pelaksanaan Penyertaan Modal Negara (PMN).
 - b. Tindakan Direksi yang memerlukan persetujuan/rekomendasi Dewan Pengawas.
2. Melakukan pengawasan atas:
 - a. Tindak lanjut rekomendasi BPK, Kantor Akuntan Publik maupun Satuan Pengawas Intern (SPI).
 - b. Perkembangan pengadaan, penyaluran dan persediaan pangan.
3. Membantu mempersiapkan bahan laporan triwulan, semester, dan tahunan kepada Kementerian BUMN.
4. Membantu mempersiapkan materi Rapat Dewan Pengawas.
5. Kunjungan Kerja ke Daerah.
6. Penyusunan Laporan Triwulanan dan Laporan Tahunan Komite Audit.

Competencies Development Program

Perum BULOG organises several competency development programs to make sure that the Audit Committee is updated on issues relating to the Company's development. These programs include seminars, workshops, and other events aimed to increase the knowledge and abilities of the Audit Committee.

Audit Committee Meetings

The Audit Committee meetings are scheduled and conducted at least once a month. These meetings are led by the Head of the Audit Committee, attended by the Heads of other Committees or the Secretary of the Board of Commissioners, Committee Members, and the Secretary of the Board of Commissioners. The meetings are documented in minutes and attendance lists. The Audit Committee meetings are held to discuss current issues related to performance, Work Programs, and the outcomes of the Audit Committee's site visits.

Remuneration of the Audit Committee

The remuneration for the Audit Committee has been determined under the Board of Commissioners' Decree No. KEP-09/DW000/08/2017 regarding the remuneration of Members of the Committees of the Board of Commissioners of the Public Corporation (Perum) BULOG. According to this Decree, the honorarium for Committee Members is set at 17% of the monthly salary of the President Director.

Brief Report on the Audit Committee's Performance Activities in 2023

Throughout 2023, the Audit Committee performed numerous tasks, including:

1. *conducting reviews on:*
 - a. *Reports on the implementation of State Capital Participation (PMN);*
 - b. *Actions taken by the Board of Directors that require permission or recommendation by the Board of Commissioners;*
2. *supervising on:*
 - a. *Follow-up on recommendations from the Supreme Audit Agency, Public Accounting Firms, and the Internal Audit (IA) Unit;*
 - b. *Developments in food procurement, distribution, and supplies;*
3. *assisting in the preparation of quarterly, semester, and annual reports for the Ministry of State-Owned Enterprises (SOEs);*
4. *assisting in the preparation of materials for Board of Commissioners' meetings;*
5. *conducting work visits to various regions;*
6. *compiling the Quarterly Reports and Annual Reports of the Audit Committee;*

7. Melaksanakan rapat internal Komite Audit.
8. Menghadiri rapat dengan Dewan Pengawas.

7. *holding internal meetings for the Audit Committee;*
8. *attending meetings with the Board of Commissioners;*

KOMITE PEMANTAU RISIKO DAN TATA KELOLA

Untuk memastikan bahwa Perum BULOG telah menjalankan kegiatan operasionalnya sesuai dengan aturan-aturan tentang *Good Corporate Governance* (GCG) yang berlaku, Dewan Pengawas membentuk Komite Tata Kelola Perusahaan melakukan pengawasan terhadap penerapan GCG, manajemen risiko dan pengembangan usaha.

RISK MONITORING AND GOVERNANCE COMMITTEE

To ensure that Perum BULOG's operational activities follow the applicable Good Corporate Governance (GCG) regulations, the Board of Commissioners established the Corporate Governance Committee to supervise GCG implementation, risk management, and business development.

Piagam Komite Pemantau Risiko dan Tata Kelola

Piagam Komite Pemantau Risiko dan Tata Kelola Tahun 2023 ditetapkan oleh Ketua Dewan Pengawas bersama Ketua Komite Pemantau Risiko dan Tata Kelola pada Agustus 2023 dengan ruang lingkup tugas di bidang Manajemen Risiko, GCG, dan pengembangan usaha Perusahaan.

Risk Monitoring and Governance Committee Charter

The 2023 Risk Monitoring and Governance Committee Charter was approved in August 2023 by the President Commissioners and the Head of the Risk Monitoring and Governance Committee within the scope of Risk Management, GCG, and the company's business development.

Ketentuan Masa Jabatan

Masa jabatan anggota Komite Pemantau Risiko dan Tata Kelola yang bukan merupakan anggota Dewan Pengawas Perusahaan adalah 3 (tiga) tahun dan dapat diperpanjang 1 (satu) kali selama 2 (dua) tahun masa jabatan, dengan tidak mengurangi hak Dewan Pengawas untuk memberhentikannya sewaktu-waktu.

Terms of Service

The term of office for members of the Risk Monitoring and Governance Committee who are not members of the Company's Board of Commissioners is three (3) years and can be extended once for two (2) years, without limiting the Board of Commissioners' rights to terminate the Committee members at any time.

Susunan dan Profil Anggota Komite Pemantau Risiko dan Tata Kelola

Selama tahun 2023, terdapat pergantian keanggotaan Komite Pemantau Risiko dan Tata Kelola, sehingga susunan Komite Pemantau Risiko dan Tata Kelola adalah sebagai berikut:

The Structure and Profile of the Risk Monitoring and Governance Committee Members

In 2023, there were changes in the structure of the Risk Monitoring and Governance Committee. The composition of the Risk Monitoring and Governance Committee is as follows.

Kronologi Perubahan Komite Pemantau Risiko dan Tata Kelola Tahun 2023

The Chronology of Changes in the Composition of Nomination and Remuneration Committee in 2023

Jabatan Position	Nama Name	Dasar Pengangkatan Legal Basis	Masa Jabatan Term of Office	Periode Jabatan Term of Tenure
Ketua Komite/Anggota Dewan Pengawas* <i>Head of the committee/ Member of Board of Commissioners*</i>	Donny Gahril Adian	Surat Keputusan Dewan Pengawas No. KEP-03/DW000/02/2021 tanggal 4 Februari 2021 <i>Decree of the Board of Commissioners No. KEP-03/DW000/02/2021, dated February 4, 2021</i>	4 Februari 2021 s.d. 31 Juli 2023 <i>February 4, 2021– July 31, 2023</i>	Ke-1 <i>first</i>
Ketua Komite/Anggota Dewan Pengawas* <i>Head of the committee/ Member of Board of Commissioners*</i>	Mudhalifah Machmud	Surat Keputusan Dewan Pengawas No. KEP-10/DW000/07/2023 tanggal 31 Juli 2023 <i>Decree of the Board of Commissioners No. KEP-10/DW000/07/2023, dated July 31, 2023</i>	31 Juli 2023 s.d. 26 Juli 2024 <i>July 31, 2023– July 26, 2024</i>	Ke-1 <i>first</i>
Anggota Komite/Anggota Dewan Pengawas* <i>Member/Member of Board of Commissioners*</i>	Donny Gahril Adian	Surat Keputusan Dewan Pengawas No. KEP-10/DW000/07/2023 tanggal 31 Juli 2023 <i>Decree of the Board of Commissioners No. KEP-10/DW000/07/2023, dated July 31, 2023</i>	31 Juli 2023 s.d. 26 Juli 2024 <i>July 31, 2023– July 26, 2024</i>	Ke-1 <i>first</i>
Anggota Komite* <i>Member*</i>	Cipto Utomo	Surat Keputusan Dewan Pengawas No. KEP-05/DW000/07/2022 tanggal 27 Juli 2022 <i>Decree of the Board of Commissioners No. KEP-05/DW000/07/2022, dated July 27, 2023</i>	27 Juli 2022 s.d. 31 Juli 2023 <i>July 27, 2022– July 31, 2023</i>	Ke-1 <i>first</i>



Jabatan Position	Nama Name	Dasar Pengangkatan Legal Basis	Masa Jabatan Term of Office	Periode Jabatan Term of Tenure
Anggota Komite* Member*	M. Malik	Surat Keputusan Dewan Pengawas No. KEP-07/DW000/07/2023 tanggal 31 Juli 2023 Decree of the Board of Commissioners No. KEP-07/DW000/07/2023, dated July 31, 2023	31 Juli 2023 s.d. 31 Juli 2026 July 31, 2023– July 31, 2026	Ke-1 first
Anggota Komite* Member*	Amir Fikri	<ul style="list-style-type: none"> Surat Keputusan Dewan Pengawas No. KEP-10/DW000/10/2020 tanggal 27 Oktober 2020 Decree of the Board of Commissioners No. KEP-10/DW000/10/2020, dated October 27, 2020 Surat Keputusan Dewan Pengawas No. KEP-15/DW000/10/2023 tanggal 30 Oktober 2023 Decree of the Board of Commissioners No. EP-15/DW000/10/2023, dated October 30, 2023 	27 Oktober 2020 s.d. 30 Oktober 2025 October 27, 2020–October 30, 2025	Ke-2 second

Sehingga susunan Komite Pemantau Resiko dan Tata Kelola adalah sebagai berikut:

Therefore, the composition of the Risk Monitoring and Governance Committee is as follows.

Susunan Komite Pemantau Resiko dan Tata Kelola per 31 Desember 2023

Risk Monitoring and Governance Committee Composition as of December 31, 2023

Jabatan Position	Nama Name	Dasar Pengangkatan Legal Basis	Masa Jabatan Term of Office	Periode Jabatan Term of Tenure
Ketua Komite/Anggota Dewan Pengawas Head of the committee/ Member of Board of Commissioners*	Musdhalifah Machmud	Surat Keputusan Dewan Pengawas No. KEP-10/DW000/07/2023 tanggal 31 Juli 2023 Decree of the Board of Commissioners No. KEP-10/DW000/07/2023, dated July 31, 2023	31 Juli 2023 s.d. 26 Juli 2024 July 31, 2023– July 26, 2024	Ke-1 first
Anggota Komite/ Anggota Dewan Pengawas Member/Member of Board of Commissioners*	Donny Gahral Adian	Surat Keputusan Dewan Pengawas No. KEP-10/DW000/07/2023 tanggal 31 Juli 2023 Decree of the Board of Commissioners No. KEP-10/DW000/07/2023, dated July 31, 2023	31 Juli 2023 s.d. 26 Juli 2024 July 31, 2023– July 26, 2024	Ke-1 first
Anggota Komite Member*	M. Malik	Surat Keputusan Dewan Pengawas No. KEP-07/DW000/07/2023 tanggal 31 Juli 2023 Decree of the Board of Commissioners No. KEP-07/DW000/07/2023, dated July 31, 2023	31 Juli 2023 s.d. 31 Juli 2026 July 31, 2023– July 31, 2026	Ke-1 first
Anggota Komite Member*	Amir Fikri	<ul style="list-style-type: none"> Surat Keputusan Dewan Pengawas No. KEP-10/DW000/10/2020 tanggal 27 Oktober 2020 Decree of the Board of Commissioners No. KEP-10/DW000/10/2020, dated October 27, 2020 Surat Keputusan Dewan Pengawas No. KEP-15/DW000/10/2023 tanggal 30 Oktober 2023 Decree of the Board of Commissioners No. EP-15/DW000/10/2023, dated October 30, 2023 	27 Oktober 2020 s.d. 30 Oktober 2025 October 27, 2020– October 30, 2025	Ke-2 second



Profil Komite

Profile of the Corporate Governance Committee Members

Amir Fikri

Anggota Komite Pemantau Risiko dan Tata Kelola
Member of the Risk Monitoring and Governance Committee

Periode Jabatan:

27 Oktober 2020 s.d. 31 Oktober 2023, Periode Pertama
30 Oktober 2023 s.d 30 Oktober 2025, Periode Kedua

Term of Office:

October 27, 2020 to October 31, 2023, First Term
October 30, 2023 to October 30, 2025, Second Term

Data Pribadi

Warga negara Indonesia
Usia 55 tahun
Kelahiran 14 Januari 1969

Domisili

Bogor, Jawa Barat, Indonesia

Pendidikan

Dr. MM; Manajemen Agribisnis; IPB, Manajemen Marketing;
Universitas Trisakti, Manajemen Bisnis; IPB, tahun lulus
1992, 1995 dan 2019

Riwayat Profesi

Dosen mengajar di Universitas BINUS (2013-sekarang),
Universitas Trisakti (2014-sekarang), Kwik Kian Gie
Business School (2022-sekarang), dan Universitas Terbuka
(2020-sekarang)

Personal data

Indonesian
55 years old
Born on January 14, 1969

Domicile

Bogor, West Java, Indonesia

Education

Dr. MM; Management Agribusiness; IPB, Marketing
Management; Trisakti University, Management &
Business; IPB ; year of graduation 1992, 1995 and
2019

Work Experience

Lecturer at BINUS University (2013-Present),
Trisakti University (2014-Present), Kwik Kian Gie
Business School (2022-Present), dan Open University
(2020-Present)

M. Malik

Anggota Komite Pemantau Risiko dan Tata Kelola
Member of the Risk Monitoring and Governance Committee

Periode Jabatan:

31 Juli 2023 s.d. 31 Juli 2026 , Periode Pertama

Term of Office:

July 31, 2023 to Juli 31, 2026, First Term

Data Pribadi

Warga negara Indonesia
Usia 41 tahun
Kelahiran 20 Juli 1982

Domisili

Depok, Jawa Barat, Indonesia

Pendidikan

M.Ak. SE ; Ekonomi; UI, Magister Akuntansi; UI, tahun lulus
2005 dan 2011

Riwayat Profesi

Dosen Magister Akutansi FEBUI sejak 2015-Sekarang

Personal data

Indonesian
41 years old
Born on July 20, 1982

Domicile

Depok, West Java, Indonesia

Education

MAcc. BEc; Economic; UI, Postgraduate Program in
Accounting UI; year of graduation 2005 and 2011

Work Experience

Lecturer at Postgraduate Program in Accounting for
FEB UI since 2015-Present



Independensi Komite Pemantau Risiko dan Tata Kelola

Komite Pemantau Risiko dan Tata Kelola tidak memiliki kepentingan atau keterkaitan pribadi yang dapat menimbulkan dampak negatif dan konflik kepentingan terhadap Perusahaan seperti mempunyai kaitan keluarga sedarah dan semenda sampai derajat ketiga, baik menurut garis lurus maupun garis kesamping dengan Direksi atau Dewan Pengawas atau pejabat inti dalam Perusahaan. Komite Pemantau Risiko dan Tata Kelola juga tidak mempunyai kaitan dengan rekanan Perusahaan.

Tugas dan Tanggung Jawab Komite Pemantau Risiko dan Tata Kelola

Sebagaimana diatur dalam *Board Manual* Perum BULOG tahun 2013 dan Surat Keputusan Dewan Pengawas No. KEP-08/DW000/08/2016 tanggal 25 Agustus 2016 tentang Organisasi dan Tatakerja Dewan Pengawas Perusahaan Umum BULOG, tugas pokok dan tanggung jawab Komite Tata Kelola Perusahaan adalah:

1. Memantau penerapan tata kelola perusahaan yang baik (TKP) pada Perum BULOG pusat maupun daerah;
2. Melakukan evaluasi terhadap penerapan TKP dalam rangka meningkatkan prinsip keterbukaan, akuntabilitas, dapat dipercaya, bertanggung jawab dan adil agar perusahaan memiliki daya saing yang kuat, baik secara nasional maupun internasional;
3. Melakukan kajian terhadap TKP dalam rangka peningkatan pelaksanaan TKP di masa yang akan datang;
4. Memantau kegiatan pengelolaan manajemen risiko di bidang operasi dan pengembangan usaha dalam rangka mengurangi kerugian dan atau yang dapat mengganggu kelangsungan perusahaan;
5. Melakukan penilaian secara berkala dan merekomendasikan tentang risiko usaha dari kegiatan operasi dan pengembangan usaha;
6. Melakukan evaluasi terhadap risiko usaha kegiatan operasi dan pengembangan usaha yang merupakan kajian terhadap tahapan pengendalian risiko untuk masukan dalam pengendalian risiko berikutnya dan atau kebijakan selanjutnya;
7. Melakukan penilaian secara berkala dan merekomendasikan tentang pengembangan terhadap kebijakan dan strategi di bidang industri, perdagangan, jasa dan lain-lain yang berkaitan dengan kegiatan perusahaan;
8. Melakukan evaluasi terhadap pengembangan kebijakan dan strategi di bidang industri, perdagangan, jasa dan lainnya yang berkaitan dengan kegiatan perusahaan;
9. Melaporkan secara berkala hasil pelaksanaan tugas kepada Ketua Dewan Pengawas.

The Risk Monitoring and Governance Committee's Independency

The Risk Monitoring and Governance Committee has no personal associations or ties that could cause a negative impact or conflict of interest with the company. This includes no familial links by blood or marriage with the Board of Directors, Board of Commissioners, or notable officials within the company up to the third degree, either directly or indirectly. Furthermore, the Risk Monitoring and Governance Committee has no affiliation with the Company's partners.

Duties and Responsibilities of the Risk Monitoring and Governance Committee

As stipulated in the 2013 Perum BULOG Board Manual and Perum BULOG's Board of Commissioners Decree No. KEP-08/DW000/08/2016 dated August 25, 2016, regarding the Organization and Work Procedures of the Board of Commissioners of the Public Corporation BULOG, the Risk Monitoring and Governance Committee's main duties and responsibilities are:

1. *monitoring the implementation of Good Corporate Governance (GCG) at both head office and regional offices of Perum BULOG;*
2. *evaluating GCG implementation to improve the principles of transparency, accountability, trustworthiness, responsibility, and fairness to strengthen the company's national and worldwide competitiveness;*
3. *conducting studies on GCG to improve its implementation in the future;*
4. *monitoring risk management activities in operations and business development to reduce losses and/or potential disruptions for the company sustainability;*
5. *periodically assessing and recommending the risks associated with operational and development activities;*
6. *evaluating operational and business development risks to provide insights for future risk control measures and policy improvements;*
7. *conducting periodic assessments and providing recommendations for the development of policies and strategies in the industrial, trade, services, and other sectors related to the company operations;*
8. *evaluating the development of policies and strategies in the industrial, trade, service, and other sectors related to the company operations;*
9. *periodically reporting the results of duties implementation to the President Commissioner.*

Program Pengembangan Kompetensi

Agar Komite Pemantau Risiko dan Tata Kelola selalu dapat mengikuti perkembangan hal-hal terkait perkembangan Perusahaan, Komite Pemantau Risiko dan Tata Kelola mengikuti program pengembangan kompetensi berupa seminar, workshop, atau kegiatan lain yang dapat meningkatkan pengetahuan dan kompetensi Komite Tata Kelola Perusahaan.

Rapat Komite Tata Kelola Perusahaan

Rapat Komite Tata Kelola Perusahaan ditetapkan dan dilakukan minimal 1 (satu) kali dalam sebulan. Pertemuan/Rapat tersebut dipimpin oleh Ketua Komite atau Sekretaris Dewan Pengawas, dihadiri oleh Ketua Komite lainnya, Anggota Komite dan Sekretaris Dewan Pengawas, dan didokumentasikan dalam bentuk Notulen Rapat dan Daftar Hadir Peserta Rapat. Rapat Komite Tata Kelola Perusahaan diselenggarakan dalam rangka membahas masalah-masalah aktual tentang kinerja, Rencana Kerja, dan Hasil Kunjungan Kerja Komite Tata Kelola Perusahaan.

Remunerasi Komite Pemantau Risiko dan Tata Kelola

Remunerasi bagi Komite Pemantau Risiko dan Tata Kelola telah ditetapkan sesuai Surat Keputusan Dewan Pengawas No. KEP09/DW000/08/2017 tentang Penetapan Remunerasi Anggota Komite Dewan Pengawas Perusahaan Umum (Perum) BULOG. Dengan surat keputusan tersebut, ditetapkan honorarium Anggota Komite sebesar 17% dari Gaji Direktur Utama/bulan.

Laporan Singkat Pelaksanaan Kegiatan Komite Pemantau Risiko dan Tata Kelola Tahun 2023

Selama tahun 2023 Komite Pemantau Risiko dan Tata Kelola telah melaksanakan beberapa kegiatan sebagai berikut:

1. Memantau dan mengevaluasi:
 - a. Penerapan program GCG dan *Code of Conduct* pada Perum BULOG di Kantor Pusat, Kantor Wilayah dan Kantor Cabang.
 - b. Efektivitas pelaksanaan praktik-praktik prinsip *Good Corporate Governance* yang diterapkan dalam kaitannya dengan Sumber Daya Manusia Perum BULOG.
 - c. Jalannya prinsip-prinsip Manajemen Risiko (*Risk Management*) di pusat maupun daerah dalam rangka pengendalian risiko usaha.
 - d. Pencapaian Ukuran Kinerja Utama Kriteria Penilaian Kinerja Unggul Perum BULOG 2022.
 - e. Hasil penilaian pelaksanaan GCG oleh *assessor* internal maupun eksternal pada Perusahaan, untuk rekomendasi perbaikan dalam peningkatan tata kelola Perusahaan.
 - f. Kebijakan Mutu dan Pelayanan.
 - g. Pengembangan Perusahaan Perum BULOG.

Competency Development Program

To ensure that the Risk Monitoring and Governance Committee is updated on issues relating to the company development, the committee participates in competency development programs such as seminars, workshops, and other events aimed to increase the knowledge and abilities of the Corporate Governance Committee.

Risk Monitoring and Governance Committee Meetings

The Risk Monitoring and Governance Committee meetings are scheduled and conducted at least once a month. These meetings are led by the Head of the Risk Monitoring and Governance Committee or the Secretary of the Board of Commissioners and attended by the Heads of other Committees, Committee Members, and the Secretary of the Board of Commissioners. The meetings are documented minutes and attendance lists. The Risk Monitoring and Governance Committee meetings are held to discuss current issues related to performance, Work Programs, and the outcomes of the Risk Monitoring and Governance Committee's site visits.

Risk Monitoring and Governance Committee Remuneration

The remuneration for the Risk Monitoring and Governance Committee has been determined by the Board of Commissioner Decree No. KEP-09/DW000/08/2017 regarding the remuneration of Members of the Committees of the Board of Commissioners of the Public Corporation (Perum) BULOG. According to this Decree, the honorarium for Committee Members is set at 17% of the monthly salary of President Director.

Brief Report on the Risk Monitoring and Governance Committee's Performance Activities in 2023

Throughout 2023, the Risk Monitoring and Governance Committee performed numerous tasks, including:

1. *monitoring and evaluating on:*
 - a. *the implementation of GCG programs and the Code of Conduct at Perum BULOG's Head Office, Regional Offices, and Branch Offices;*
 - b. *the effectiveness of the implementation of Good Corporate Governance principles related to Human Resources at Perum BULOG;*
 - c. *the implementation of Risk Management principles in both head and regional offices to control business risks;*
 - d. *the Achievement of Key Performance Indicators of Perum BULOG 2022 Superior Performance Assessment Indicators;*
 - e. *the results of GCG assessment by internal and external assessors to provide recommendations for improvement in the corporate governance;*
 - f. *the Quality and Service Policies;*
 - g. *the development of Perum BULOG as a company;*



- | | |
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| <ul style="list-style-type: none"> h. Kebijakan pengadaan barang dan jasa, serta pelaksanaannya. i. Kebijakan dan pelaksanaan Sistem Teknologi Informasi (TI). j. Ketaatan Perusahaan terhadap peraturan perundangundangan dan perjanjian dengan pihak ketiga. k. Evaluasi atas Piagam Komite TKP. l. Melaksanakan kegiatan lainnya sesuai penugasan dari Dewan Pengawas. <ol style="list-style-type: none"> 2. Memberikan tanggapan kepada Dewan Pengawas terhadap kegiatan Perum BULOG, baik di Kantor Pusat maupun Kantor Wilayah/Kantor Cabang/Kantor Cabang Pembantu dalam rangka meminimalkan risiko yang akan terjadi untuk kegiatan PSO maupun Komersial. 3. Melakukan telaah atas tindakan Direksi yang memerlukan persetujuan/rekomendasi Dewan Pengawas. 4. Melakukan koordinasi dengan Kantor Pusat, Kantor Wilayah/Kantor Cabang/Kantor Cabang Pembantu dalam rangka mendapatkan informasi tentang implementasi ataupun kendala pelaksanaan Manajemen Risiko, GCG, dan pengembangan Perusahaan yang sedang berjalan maupun dalam perencanaan. 5. Membantu mempersiapkan laporan triwulan, semester, dan tahunan kepada Kementerian BUMN. 6. Membantu mempersiapkan materi Rapat Dewan Pengawas Perum BULOG. 7. Membantu mempersiapkan evaluasi mandiri Dewan Pengawas. 8. Melakukan pendampingan kunjungan kerja Dewan Pengawas ke Daerah. 9. Menyusun Rencana Kerja dan Anggaran Komite Tata Kelola Perusahaan Tahun 2023. 10. Penyusunan Laporan Triwulanan dan Laporan Tahunan Komite Tata Kelola Perusahaan. 11. Seminar/pelatihan/workshop/studi banding. 12. Melaksanakan rapat internal Komite Tata Kelola Perusahaan. 13. Menghadiri rapat dengan Dewan Pengawas. 14. Melakukan pemantauan atas kejadian penting yang mempengaruhi kinerja Perusahaan. | <ul style="list-style-type: none"> h. the policy on goods and services procurement and its implementation. i. the policy on Information Technology (IT) and its implementation. j. the company's compliance with laws and agreements with third parties. k. the evaluation of the Corporate Governance Committee Charter. l. completing other activities assigned by the Board of Commissioners; <ol style="list-style-type: none"> 2. providing feedback to the Board of Commissioners regarding Perum BULOG's activities, both at the Head Office and Regional/Branch Offices, to minimize potential risks associated with PSO and Commercial activities; 3. reviewing Board of Directors' actions that required approval/recommendation from the Board of Commissioners; 4. coordinating with the Head Office and Regional/Branch Offices to obtain information on the implementation or issues related to Risk Management, GCG, and Company development that is ongoing or in planning; 5. assisting in the preparation of quarterly, semi-annual, and yearly reports for the Ministry of State-owned Enterprises; 6. assisting in preparing materials for Perum BULOG's Board of Commissioners meetings; 7. assisting in the preparation of the Board of Commissioners' self-evaluation; 8. providing assistance during the Board of Commissioners' working visit to the Region; 9. preparing the 2023 Work programs and Budget of the Corporate Governance Committee; 10. preparing the Quarterly and Annual Reports for the Corporate Governance Committee; 11. Seminar/training/workshop/comparative study; 12. conducting internal meetings of the Corporate Governance Committee; 13. attending meetings with the Board of Commissioners; 14. monitoring significant events that affect the Company's performance. |
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Komite Nominasi dan Remunerasi

Perum BULOG membentuk Komite Nominasi dan Remunerasi guna membantu Dewan Pengawas untuk melaksanakan tugas mengawasi dan memastikan efektivitas pelaksanaan di bidang nominasi dan remunerasi terhadap anggota Direksi dan Dewan Pengawas serta bidang manajemen sumber daya manusia.

Nomination and Remuneration Committee

Perum BULOG established the Nomination and Remuneration Committee to assist the Board of Commissioners in carrying out its duties in supervising and ensuring the effectiveness of nominations and remuneration for the members of the Board of Commissioners and the Board of Directors, as well as in the field of human resource management.

Piagam Komite Nominasi dan Remunerasi

Piagam Komite disahkan berdasarkan Surat Keputusan Dewan Pengawas Perum BULOG No. KEP-02/DW000/04/2020 tentang Piagam Komite Nominasi dan Remunerasi pada tanggal 27 April 2020 oleh Plt. Ketua Dewan Pengawas. Piagam ini mengukuhkan Struktur Organisasi dan Keanggotaan Komite, Tanggung Jawab Komite, Tugas dan Wewenang Komite, serta masa jabatan anggota Komite.

Masa Jabatan

Masa jabatan anggota Komite Nominasi dan Remunerasi yang bukan merupakan anggota Dewan Pengawas Perusahaan adalah 3 (tiga) tahun dan dapat diperpanjang 1 (satu) kali selama 2 (dua) tahun masa jabatan, dengan tidak mengurangi hak Dewan Pengawas untuk memberhentikannya sewaktu-waktu.

Susunan dan Profil Anggota Komite Nominasi dan Remunerasi

Selama tahun 2023 terdapat penggantian keanggotaan Komite Nominasi dan Remunerasi, dengan keterangan sebagai berikut.

Nomination and Remuneration Committee Charter

The acting President Commissioner ratified the Committee Charter based on the Board of Commissioners Decree No. KEP-02/DW000/04/2020 concerning the Nomination and Remuneration Committee Charter on April 27, 2020. This charter stipulates the Committee's Organizational Structure and Membership, Responsibilities of the Committee, Duties and Authorities, and the term of office of the committee members.

Term of Office

The term of office for members of the Nomination and Remuneration Committee who are not members of the Company's Board of Commissioners is three (3) years and can be extended once for two (2) years, without limiting the Board of Commissioners' rights to terminate the Committee members at any time.

The Structure and Profile of the Nomination and Remuneration Committee Members

In 2023, there were changes in the memberships in the Nomination and Remuneration Committee, with the following details.

Kronologi Perubahan Komite Nominasi dan Remunerasi Tahun 2023

The Chronology of Changes in the Composition of Nomination and Remuneration Committee in 2023

Jabatan Position	Nama Name	Dasar Pengangkatan Legal Basis	Masa Jabatan Term of Office	Periode Jabatan Term of Tenure
Ketua Komite/ Anggota Dewan Pengawas* Head of the committee/Member of Board of Commissioners*	Jhoni Ginting	Surat Keputusan Dewan Pengawas No. KEP-02/DW000/01/2022 tanggal 26 Januari 2022 Decree of the Board of Commissioners No. KEP-02/DW000/01/2022, dated January 26, 2022	26 Januari 2022 s.d. 31 Juli 2023 January 26, 2022–July 31, 2023	Ke-1 first
Ketua Komite/ Anggota Dewan Pengawas* Head of the committee/Member of Board of Commissioners*	Dian Safitri	Surat Keputusan Dewan Pengawas No. KEP-08/DW000/07/2023 tanggal 31 Juli 2023 Decree of the Board of Commissioners No. KEP-08/DW000/07/2023, dated July 31, 2023	31 Juli 2023 s.d. 31 Juli 2025 July 31, 2023– July 31, 2025	Ke-1 first
Anggota Komite/ Anggota Dewan Pengawas Member/Member of Board of Commissioners	Fadjry Djufry	Surat Keputusan Dewan Pengawas No. KEP-08/DW000/10/2020 tanggal 27 Oktober 2020 Decree of the Board of Commissioners No. KEP-08/DW000/10/2020, dated October 27, 2020	27 Oktober 2020 s.d. 27 Oktober 2025 October 27, 2020– October 27, 2025	Ke-1 first
Anggota Komite/ Anggota Dewan Pengawas* Member/Member of Board of Commissioners*	Dian Safitri	Surat Keputusan Dewan Pengawas No. KEP-08/DW000/10/2020 tanggal 27 Oktober 2020 Decree of the Board of Commissioners No. KEP-08/DW000/10/2020, dated October 27, 2020	27 Oktober 2020 s.d. 31 Juli 2023 October 27, 2020– July 31, 2023	Ke-1 first
Anggota Komite* Member*	Achmad Yakub	Surat Keputusan Dewan Pengawas No. KEP-01/DW000/04/2020 tanggal 27 April 2020 Decree of the Board of Commissioners No. KEP-01/DW000/04/2020, dated April 27, 2020	27 April 2020 s.d 31 Juli 2023 April 27, 2020– July 31, 2023	Ke-1 first



Jabatan Position	Nama Name	Dasar Pengangkatan Basis of Appointment	Masa Jabatan Term of Office	Periode Jabatan Position Term
Anggota Komite* Member*	Cipto Utomo	Surat Keputusan Dewan Pengawas No. KEP-06/DW000/07/2022 tanggal 27 Juli 2022 Decree of the Board of Commissioners No. KEP-06/DW000/07/2022, dated July 27, 2022	27 Juli 2022 s.d. 31 Juli 2023 July 27, 2022– July 31, 2023	Ke-1 first
Anggota Komite* Member*	Desti Fitriani	Surat Keputusan Dewan Pengawas No. KEP-11/DW000/07/2023 tanggal 31 Juli 2023 Decree of the Board of Commissioners No. KEP-11/DW000/07/2023, dated July 31, 2023	31 Juli 2023 s.d. 31 Juli 2026 July 31, 2023– July 31, 2026	Ke-1 first
Anggota Komite* Member*	Maria A. Samperuru	Surat Keputusan Dewan Pengawas No. KEP-11/DW000/07/2023 tanggal 31 Juli 2023 Decree of the Board of Commissioners No. KEP-11/DW000/07/2023, dated July 31, 2023	31 Juli 2023 s.d. 31 Juli 2026 July 31, 2023– July 31, 2026	Ke-1 first

Sehingga susunan Komite Nominasi dan Remunerasi adalah sebagai berikut:

Therefore, the composition of the Nomination and Remuneration Committee is as follows.

Susunan Komite Nominasi dan Remunerasi per 31 Desember 2023 Nomination and Remuneration Committee Composition as of December 31, 2023

Jabatan Position	Nama Name	Dasar Pengangkatan Legal Basis	Masa Jabatan Term of Office	Periode Jabatan Term of Tenure
Ketua Komite/ Anggota Dewan Pengawas* Head of the committee/Member of Board of Commissioners*	Dian Safitri	Surat Keputusan Dewan Pengawas No. KEP-08/DW000/07/2023 tanggal 31 Juli 2023 Decree of the Board of Commissioners No. KEP-08/DW000/07/2023, dated July 31, 2023	31 Juli 2023 s.d. 31 Juli 2025 July 31, 2023– July 31, 2025	Ke-1 first
Anggota Komite/ Anggota Dewan Pengawas Member/Member of Board of Commissioners	Fadjry Djufry	Surat Keputusan Dewan Pengawas No. KEP-08/DW000/10/2020 tanggal 27 Oktober 2020 Decree of the Board of Commissioners No. KEP-08/DW000/10/2020, dated October 27, 2020	27 Oktober 2020 s.d. 27 Oktober 2025 October 27, 2020– October 27, 2025	Ke-1 first
Anggota Komite Member	Desti Fitriani	Surat Keputusan Dewan Pengawas No. KEP-11/DW000/07/2023 tanggal 31 Juli 2023 Decree of the Board of Commissioners No. KEP-11/DW000/07/2023, dated July 31, 2023	31 Juli 2023 s.d. 31 Juli 2026 July 31, 2023–July 31, 2026	Ke-1 first
Anggota Komite Member	Maria A. Samperuru	Surat Keputusan Dewan Pengawas No. KEP-11/DW000/07/2023 tanggal 31 Juli 2023 Decree of the Board of Commissioners No. KEP-11/DW000/07/2023, dated July 31, 2023	31 Juli 2023 s.d. 31 Juli 2026 July 31, 2023– July 31, 2026	Ke-1 first

Profil Komite

Profiles of Nomination and Remuneration Committee Members

Desti Fitriani

Anggota Komite Nominasi dan Remunerasi
 Member of the Nomination and Remuneration Committee
 Periode Jabatan: 31 Juli 2023 – sekarang
 Term of Office: July 31, 2023 - present

Data Pribadi

Warga negara Indonesia
 Usia 42 tahun
 Kelahiran Cirebon, 22 Agustus 1981

Domisili Kota Depok, Jawa Barat, Indonesia

Pendidikan

S2 Hochschule fuer Wirtschaft und Recht (2009, Berlin, Jerman), S1 Universitas Indonesia (2003, Depok)

Riwayat Profesi

Dosen di FEBUI sejak (1 Februari 2010-Sekarang)

Personal data

Indonesian
 42 years old
 Born in Cirebon, on January 22, 1981

Domicile Depok City, West Java, Indonesia

Education

Master's Degree (S2) at Hochschule fuer Wirtschaft und Recht (2009, Berlin, Germany), Bachelor's degree (S1) at the University of Indonesia (2003, Depok)

Work Experience

Lecturer in FEBUI (February 1, 2010 - Present)

Maria A. Samperuru

Anggota Komite Nominasi dan Remunerasi
 Member of the Nomination and Remuneration Committee
 Periode Jabatan: 31 Juli 2023 – sekarang
 Term of Office: July 31, 2023 - present

Data Pribadi

Warga negara Indonesia
 Usia 51 tahun
 Kelahiran Bandung, 15 Agustus 1973

Domisili Jakarta Timur, DKI Jakarta, Indonesia

Pendidikan

S2 Universitas Indonesia (2022, Depok), Program Profesi Universitas Indonesia (2020, Depok), S1 Universitas Indonesia (1998, Depok)

Riwayat Profesi

Wakil Presiden HC Strategy & Talent Manajemen di PT. Biofarma (Persero) (6 Februari 2023 - 31 May 2023)

Personal data

Indonesian
 51 years old
 Born in Bandung, on August 15, 1973

Domicile East Jakarta, DKI Jakarta, Indonesia

Education

Master's Degree (S2) at the University of Indonesia (2022, Depok), Professional Program at the University of Indonesia (2020, Depok), Bachelor's degree (S1) at the University of Indonesia (1998, Depok)

Work Experience

Vice President of Human Capital Strategy & Talent Management at PT. Biofarma (Persero) (February 6, 2023 - May 31, 2023)

Tugas, Tanggung Jawab dan Wewenang Komite Nominasi dan Remunerasi

Fungsi Nominasi

Tugas dan tanggung jawab Komite Nominasi dan Remunerasi terkait fungsi nominasi adalah sebagai berikut:

1. Memberikan rekomendasi kepada Dewan Pengawas mengenai:
 - i. Komposisi jabatan anggota Direksi dan/atau anggota Dewan Pengawas;
 - ii. Kebijakan dan kriteria yang dibutuhkan dalam proses Nominasi; dan

Duties, Responsibilities, and Authorities of the Nomination and Remuneration Committee

Function of Nomination

The duties and responsibilities of the Nomination and Remuneration Committee related to the nomination function are:

1. providing recommendations to the Board of Commissioners regarding:
 - i. the composition of members of the Board of Directors and/or members of the Board of Commissioners;



- iii. Kebijakan evaluasi kinerja bagi anggota Direksi dan/ atau anggota Dewan Pengawas;
 - 2. Membantu Dewan Pengawas melakukan penilaian kinerja anggota Direksi dan/atau anggota Dewan Pengawas berdasarkan tolok ukur yang telah disusun sebagai bahan evaluasi;
 - 3. Memberikan rekomendasi kepada Dewan Pengawas mengenai program pengembangan kemampuan anggota Direksi dan/atau anggota Dewan Pengawas;
 - 4. Memberikan usulan/rekomendasi calon anggota Direksi dan/atau calon anggota Dewan Pengawas yang memenuhi syarat kepada Dewan Pengawas untuk disampaikan kepada Pemilik Modal;
 - 5. Menyusun dan memberikan rekomendasi kepada Dewan Pengawas mengenai sistem dan prosedur pemilihan dan/ atau penggantian anggota Dewan Pengawas dan Direksi kepada Dewan Pengawas untuk disampaikan kepada Pemilik Modal;
 - 6. Memberikan rekomendasi kepada Dewan Pengawas mengenai Pihak Independen yang akan menjadi anggota Komite Nominasi dan Remunerasi.
 - ii. *the policies and criteria required in the nomination process; and*
 - iii. *the performance evaluation policies for members of the Board of Directors and/or members of the Board of Commissioners;*
- 2. *assisting the Board of Commissioners in assessing the performance of members of the Board of Directors and/or members of the Board of Commissioners based on the benchmarks that have been prepared as the evaluation materials;*
 - 3. *providing recommendations to the Board of Commissioners regarding the competency development programs for members of the Board of Directors and/or members of the Board of Commissioners;*
 - 4. *providing proposals/recommendations for candidates for members of the Board of Directors and/or the Board of Commissioners, who meet the requirements to the Board of Commissioners, to be submitted to the Capital Owner;*
 - 5. *preparing and providing recommendations to the Board of Commissioners regarding the system and procedure for selecting and/or replacing members of the Board of Commissioners and the Board of Directors to the Board of Commissioners, to be submitted to the Capital Owner;*
 - 6. *providing recommendations to the Board of Commissioners regarding Independent Parties who will become members of the Nomination and Remuneration Committee.*

Fungsi Remunerasi

Tugas dan tanggung jawab Komite Nominasi dan Remunerasi terkait fungsi remunerasi adalah sebagai berikut:

1. Melakukan evaluasi terhadap sistem/kebijakan remunerasi yang didasarkan atas kinerja, risiko, kewajaran dengan peer group, sasaran, dan strategi jangka panjang perusahaan, pemenuhan cadangan sebagaimana diatur dalam undang-undang dan potensi pendapatan perusahaan di masa yang akan datang;
2. Menyusun dan memberikan rekomendasi kepada Dewan Pengawas mengenai:
 - i. Struktur remunerasi;
 - ii. Kebijakan remunerasi; dan
 - iii. Besaran remunerasi; Struktur, kebijakan dan besaran remunerasi bagi Dewan Pengawas dan Direksi tersebut di atas dievaluasi oleh Komite Nominasi dan Remunerasi sekurang-kurangnya satu kali dalam satu tahun.
3. Menyampaikan hasil evaluasi dan memberikan rekomendasi kepada Dewan Pengawas mengenai:
 - i. Kebijakan remunerasi bagi Direksi dan Dewan Pengawas untuk disampaikan kepada Pemilik Modal;
 - ii. Kebijakan remunerasi bagi pejabat eksekutif dan pegawai secara keseluruhan untuk disampaikan kepada Direksi;
4. Memastikan bahwa kebijakan remunerasi telah sesuai dengan ketentuan yang berlaku;
5. Melakukan evaluasi secara berkala terhadap penerapan kebijakan remunerasi;

Functions of Remuneration

The duties and responsibilities of the Nomination and Remuneration Committee related to the remuneration function are as follows.

1. Evaluate the remuneration system/policy based on performance, risk, fairness with peer groups, targets, and the company's long-term strategy, fulfillment of reserves, as regulated in laws, and the company's revenue potential in the future.
2. Prepare and provide recommendations to the Board of Commissioners regarding:
 - i. remuneration structure
 - ii. remuneration policy; and
 - iii. the amount of remuneration; structure, policies, and amount of remuneration for the Board of Commissioners and the Board of Directors mentioned above are assessed by the Nomination and Remuneration Committee at least once a year.
3. Submit evaluation results and provide recommendations to the Board of Commissioners regarding:
 - i. remuneration policy for the Board of Directors and the Board of Commissioners to be submitted to the Capital Owner;
 - ii. remuneration policy for executive officers and employees as a whole to be submitted to the Board of Directors.
4. Ensure that the remuneration policy complies with applicable regulations.
5. Conduct periodic assessments of the implementation of the remuneration policy.



6. Membantu Dewan Pengawas melakukan penilaian kinerja dengan kesesuaian remunerasi yang diterima masing-masing anggota Direksi dan/atau anggota Dewan Pengawas

Selain kedua fungsi tersebut, Komite Nominasi dan Remunerasi juga melaksanakan tugas lainnya yang diberikan oleh Dewan Pengawas terkait fungsi nominasi dan remunerasi; dan menjalankan prosedur pelaksanaan tugas dan fungsi Komite Nominasi dan Remunerasi dilakukan berdasarkan pada peraturan perundangan yang mengatur Komite Nominasi dan Remunerasi yang berlaku.

Program Pengembangan Kompetensi

Agar Komite Nominasi dan Remunerasi selalu dapat mengikuti perkembangan hal-hal terkait perkembangan Perusahaan, Komite Nominasi dan Remunerasi mengikuti program pengembangan kompetensi berupa seminar, workshop, atau kegiatan lain yang dapat meningkatkan pengetahuan dan kompetensi Komite Nominasi dan Remunerasi.

Rapat Komite Nominasi dan Remunerasi

Rapat Komite Nominasi dan Remunerasi ditetapkan dan dilakukan minimal 1 (satu) kali dalam sebulan. Pertemuan/Rapat tersebut dipimpin oleh Ketua Komite atau Sekretaris Dewan Pengawas, dihadiri oleh Ketua Komite lainnya, Anggota Komite dan Sekretaris Dewan Pengawas, dan didokumentasikan dalam bentuk Notulen Rapat dan Daftar Hadir Peserta Rapat. Rapat Komite Nominasi dan Remunerasi diselenggarakan dalam rangka membahas masalah-masalah aktual tentang kinerja, Rencana Kerja, dan Hasil Kunjungan Kerja Komite Nominasi dan Remunerasi.

Remunerasi Komite Nominasi dan Remunerasi

Remunerasi bagi Komite Nominasi dan Remunerasi tidak diberikan karena seluruh anggota dan ketuanya merupakan Anggota Dewan Pengawas.

Laporan Singkat Pelaksanaan Kegiatan Komite Nominasi dan Remunerasi Tahun 2023

Fungsi Nominasi

Komite Nominasi dan Remunerasi telah melaksanakan beberapa kegiatan dalam menjalankan fungsi nominasi, sebagai berikut:

1. Kebijakan dan kriteria yang dibutuhkan dalam proses Nominasi.
2. Kebijakan evaluasi kinerja bagi anggota Direksi dan/atau anggota Dewan Pengawas.

6. Assist the Board of Commissioners in conducting performance assessments in line with the remuneration received by each member of the Board of Directors and/or the Board of Commissioners.

In addition to the functions mentioned above, the Nomination and Remuneration Committee performs other tasks assigned by the Board of Commissioners related to nomination and remuneration functions and carries out the procedures for executing the tasks and functions of the Nomination and Remuneration Committee based on the applicable laws.

Competency Development Program

To ensure that the Nomination and Remuneration Committee is updated on issues relating to the company development, the committee participates in competency development programs such as seminars, workshops, and other events aimed to increase the knowledge and abilities of the Nomination and Remuneration Committee.

Nomination and Remuneration Committee Meetings

The Nomination and Remuneration Committee meetings are scheduled and conducted at least once a month. These meetings are led by the Head of the Nomination and Remuneration Committee or the Secretary of the Board of Commissioners and attended by the Heads of other Committees, Committee Members, and the Secretary of the Board of Commissioners. The meetings are documented in minutes and attendance lists. The Nomination and Remuneration Committee meetings are held to discuss current issues related to performance, Work Programs and the outcomes of the Nomination and Remuneration Committee's site visits.

Nomination and Remuneration Committee Remuneration

There is no remuneration for the Nomination and Remuneration Committee because all the members of the Committee are Members of the Board of Commissioners.

Brief Report on the Nomination and Remuneration Committee's Performance Activities in 2023

Function of Nomination

The Nomination and Remuneration Committee has carried out several tasks related to the nomination function, including:

1. *the policies and criteria required in the Nomination process;*
2. *performance evaluation policy for Board of Directors and/or Board of Commissioners members;*



3. Membantu Dewan Pengawas melakukan penilaian kinerja anggota Direksi dan/atau anggota Dewan Pengawas berdasarkan tolok ukur yang telah disusun sebagai bahan evaluasi.
4. Memberikan usulan/rekomendasi calon anggota Direksi dan/atau calon anggota Dewan Pengawas yang memenuhi syarat kepada Dewan Pengawas untuk disampaikan kepada Pemilik Modal.
5. Menyusun dan memberikan rekomendasi kepada Dewan Pengawas mengenai sistem dan prosedur pemilihan dan/ atau penggantian anggota Dewan Pengawas dan Direksi kepada Dewan Pengawas untuk disampaikan kepada Pemilik Modal.
6. Memberikan rekomendasi kepada Dewan Pengawas mengenai Pihak Independen yang akan menjadi anggota Komite Nominasi dan Remunerasi.
7. Melakukan penelaahan terkait mosi dan demosi yang terjadi pada 1 level di bawah Direksi.
8. Melakukan penelaahan Suksesi Manajemen Perusahaan.
9. Melakukan Penelaahan Pengembangan Karier Karyawan.
10. Melakukan Penelaahan Kebijakan Sumber Daya Manusia.
11. Melakukan Penelaahan Kinerja Individu Direksi.

Fungsi Remunerasi

Komite Nominasi dan Remunerasi telah melaksanakan beberapa kegiatan dalam menjalankan fungsi remunerasi, sebagai berikut:

1. Melakukan evaluasi terhadap sistem/kebijakan remunerasi yang didasarkan atas kinerja, risiko, kewajaran dengan peer group, sasaran, dan strategi jangka Panjang Perusahaan, pemenuhan cadangan sebagaimana diatur dalam peraturan perundang-undangan dan potensi.
2. Menyusun dan memberikan rekomendasi kepada Dewan Pengawas mengenai: Struktur remunerasi, Kebijakan remunerasi, Besaran remunerasi.
3. Menyampaikan hasil evaluasi dan memberikan rekomendasi kepada Dewan Pengawas mengenai:
 - i. Kebijakan remunerasi bagi Direksi dan Dewan Pengawas untuk disampaikan kepada Pemilik.
 - ii. Kebijakan remunerasi bagi pejabat eksekutif dan pegawai secara keseluruhan untuk disampaikan kepada Direksi.
4. Memastikan bahwa kebijakan remunerasi telah sesuai dengan ketentuan yang berlaku.

ORGAN PENDUKUNG DIREKSI

Sekretaris Perusahaan

Sekretaris Perusahaan memiliki beberapa peran yaitu membangun hubungan baik dengan berbagai pihak termasuk regulasi dan peraturan perundang-undangan yang berlaku. Selain itu, Sekretaris Perusahaan juga bertugas menyampaikan informasi internal maupun eksternal yang aktual dan baik kepada pemangku kepentingan. Sekretaris Perusahaan juga bertanggung jawab atas kegiatan berikut:

3. *assistance for the Board of Commissioners in assessing the performance of the Board of Directors and/or Board of Commissioners members based on the established benchmarks for evaluation;*
4. *proposals/recommendations for qualified candidates for the Board of Directors and/or Board of Commissioners members to the Board of Commissioners to be submitted to the Capital Owner;*
5. *recommendations to the Board of Commissioners regarding the selection and/or replacement systems and procedures for Board of Commissioners and Board of Directors members to be presented to the Capital Owner;*
6. *recommendations to the Board of Commissioners regarding Independent Parties who will become members of the Nomination and Remuneration Committee;*
7. *review of motions and demotions that occurred at one level below the Board of Directors;*
8. *review of the Company Management Succession;*
9. *review of the Employee Career DDevelopment;*
10. *review of the Human Resources Policies;*
11. *review of the individual performance of the Board of Directors*

Function of Remuneration

The Nomination and Remuneration Committee carried out several tasks related to the remuneration function, including:

1. *assessments of the remuneration system/policy based on performance, risk, comparability with peer groups, targets, long-term company strategies, compliance with legal regulations regarding reserves, and potential;*
2. *recommendations to the Board of Commissioners regarding: Remuneration structures, Remuneration policies, and Remuneration amounts;*
3. *submission of the evaluation results and provided recommendations to the Board of Commissioners regarding:*
 - i. *the remuneration policies for the Board of Directors and the Board of Commissioners to be presented to the Capital Owners;*
 - ii. *the remuneration policies for the executive officers and all employees to be presented to the Board of Directors;*
4. *assurance that the remuneration policy is following the applicable regulations.*

SUPPORTING BODIES OF THE BOARD OF DIRECTORS

Corporate Secretary

The Corporate Secretary has several roles, including fostering good relationships with various parties, complying with regulations and applicable laws. Additionally, the Corporate Secretary is responsible for delivering accurate and current internal and external information to stakeholders. The Corporate Secretary is also responsible for the following activities.



1. Memberikan informasi yang dibutuhkan oleh Direksi dan Dewan Pengawas secara berkala dan/atau apabila diminta;
2. Sebagai penghubung (*liaison officer*);
3. Menatausahakan serta menyimpan dokumen perusahaan, termasuk tetapi tidak terbatas pada daftar khusus dan risalah rapat Direksi, dan surat Keputusan Menteri.

1. Provide the necessary information to the Board of Directors and the Board of Supervisors periodically and/or upon request.
2. Act as a liaison officer.
3. Administer and archive company documents, including but not limited to special lists and minutes of the Board of Directors' meetings and the Ministerial Decree letters.

Pihak yang Mengangkat dan Memberhentikan Sekretaris Perusahaan

Sesuai Peraturan Menteri Negara BUMN No. PER-02/MBU/03/2023 perihal Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara, Pasal 28 ayat 3, Sekretaris Perusahaan diangkat dan diberhentikan oleh Direktur Utama dengan persetujuan Dewan Pengawas.

Authority Appointing and Dismissing the Corporate Secretary

In accordance with the Minister of State-Owned Enterprises Regulation No. PER-02/MBU/03/2023 concerning Guidelines on Governance and Significant Corporate Activities of State-Owned Enterprises, Article 28 paragraph 3, the Corporate Secretary is appointed and dismissed by the President Director with the approval of the Board of Commissioners.

Awaludin Iqbal

Sekretaris Perusahaan

Corporate Secretary

Periode Jabatan:

31 Mei 2019 sampai dengan sekarang

Term of Office:

31 May 2019 to present

Data Pribadi

Warga negara Indonesia

Usia 54 tahun

Kelahiran Lamongan, 6 Mei 1969

Personal data

Indonesian

54 years old

Born in Lamongan, on May 6, 1969

Domisili Jakarta Pusat, DKI Jakarta, Indonesia

Domicile Central Jakarta, DKI Jakarta, Indonesia

Pendidikan

- Magister (S2) Manajemen dari Universitas Airlangga (2012)
- Sarjana (S1) Ilmu Politik dari Universitas Airlangga (1995)
- Sertifikasi Profesi yang Masih Berlaku

Education

- Master's degree in management at Airlangga University (2012)
- bachelor's degree in political science at Airlangga University (1995)
- Valid Professional Certification

Riwayat Profesi

Bergabung di Perum BULOG 1 Maret 1997, sebagai Staf Depot Logistik Jawa Timur.

Sebelum menjabat Sekretaris Perusahaan, beberapa jabatan yang pernah diemban di lingkungan Perum BULOG adalah

- Kepala Divisi Organisasi Direktorat SDM dan Umum (28 Desember 2018 s.d. 31 Mei 2019),
- Kepala Divisi Regional Kalimantan Selatan (28 Mei 2018 s.d. 28 Desember 2018),
- Kepala Divisi Regional Riau dan Kepri (8 Agustus 2016 s.d. 28 Mei 2018),
- Kepala Divisi Pengadaan Pangan Pokok Direktorat Pengadaan (24 November 2015 s.d. 15 Oktober 2014),
- Kepala Divisi Regional Jakarta dan Banten (15 Oktober 2014 s.d. 24 November 2015),
- Kepala Divisi Regional Yogyakarta (22 Juli 2013 s.d. 14 Oktober 2014).

Work Experience

Joined Perum BULOG on March, 1997, as Staff of the East Java Logistics Depot.

Prior to serving as Corporate Secretary, he held several positions in Perum BULOG, namely

- Head of the Organizational Division of the HR and General Affairs Directorate (December 28, 2018 to May 31, 2019),
- Head of the South Kalimantan Regional Division (May 28, 2018 to December 28, 2018),
- Head of the Riau Regional Division and Riau Islands (August 8, 2016 to May 28, 2018),
- Head of the Staple Food Procurement Division of the Procurement Directorate (November 24, 2015 to October 15, 2014),
- Head of the Jakarta and Banten Regional Division (October 15, 2014 to November 24, 2015),
- Head of the Yogyakarta Regional Division (July 22, 2013 to October 14, 2014).

Pejabat Sekretaris Perusahaan

Berdasarkan Surat Keputusan Direksi No. KD-149/DS101/SM.04.01/05/2019 tanggal 31 Mei 2019, Sekretaris Perusahaan dipercayakan untuk dijabat oleh Awaludin Iqbal.

Corporate Secretary Officer

Based on the Decree of the Board of Directors No. KD-149/DS101/SM.04.01/05/2019, dated May 31, 2019, Awaludin Iqbal was appointed Corporate Secretary.

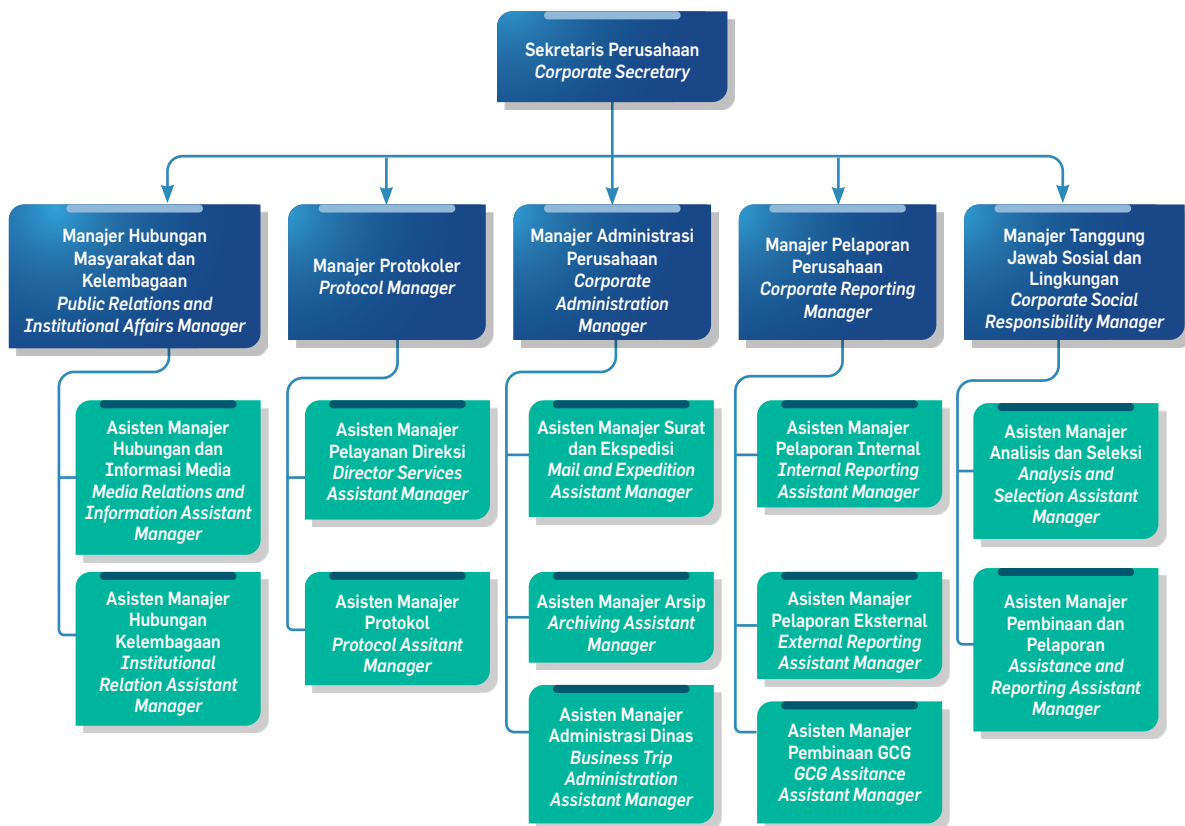
Struktur Organisasi dan Kedudukan Sekretaris Perusahaan

Berikut ini struktur organisasi Sekretaris Perusahaan yang telah disahkan melalui Peraturan Direksi No. PD-40/DS200/12/2023 tanggal 29 Desember 2023 tentang Organisasi dan Tata Kerja Kantor Pusat Perum BULOG.

Organizational Structure and Position of the Corporate Secretary

The following is the organizational structure of the Corporate Secretary, which has been ratified through the Board of Directors Regulation No. PD-40/DS200/12/2023 dated December 29, 2023, concerning the Organization and Work Procedures of the Head Office of Perum BULOG.

Struktur Organisasi Sekretaris Perusahaan Corporate Secretary Organizational Structure



Secara organisasi, Sekretaris Perusahaan membawahi 5 (lima) Manajer, yaitu:

1. Manajer Hubungan Masyarakat dan Kelembagaan
2. Manajer Protokoler
3. Manajer Administrasi Perusahaan
4. Manajer Pelaporan Perusahaan
5. Manajer Tanggung Jawab Sosial dan Lingkungan

Per 31 Desember 2023, jumlah karyawan di Sekretariat Perusahaan sebanyak 50 orang dengan penempatan sebagai berikut.

Structurally, the Corporate Secretary oversees five (5) Managers, namely:

1. Public Relations and Institutional Affairs Manager;
2. Protocol Manager;
3. Corporate Administration Manager;
4. Corporate Reporting Manager;
5. Corporate Social Responsibility Manager.

As of December 31, 2023, the number of employees in the Corporate Secretariat was 50 people with the following placement.



Jabatan/Fungsi Position/ Function	Jumlah (orang) Number (person)
Sekretaris Perusahaan Corporate Secretary	1
Bagian Hubungan Masyarakat dan Kelembagaan (Humaslem) PR and Institutional Affairs Department	7
Bagian Protokoler Protocol Department	22
Bagian Administrasi Perusahaan Corporate Administration Department	8
Bagian Pelaporan Reporting Department	7
Bagian Tanggung Jawab Sosial dan Lingkungan (TJSL) Corporate Social Responsibility (CSR) Department	5
Jumlah Total	50

Tugas dan Tanggung Jawab Sekretaris Perusahaan

Sekretaris Perusahaan merupakan organ yang dibentuk Direksi yang berfungsi sebagai penghubung antara Perusahaan dengan Pemilik Modal dan pihak-pihak yang berkepentingan lainnya dengan Perusahaan, memberikan informasi yang dibutuhkan oleh Direksi dan Dewan Pengawas secara berkala dan/atau sewaktu-waktu apabila diminta serta melakukan pengelolaan dokumen Perusahaan.

Selain itu, Sekretaris Perusahaan memastikan bahwa Perusahaan mematuhi tentang persyaratan keterbukaan sejalan dengan penerapan prinsip-prinsip GCG. Dalam menyelenggarakan tugas tersebut, Sekretaris Perusahaan memiliki fungsi:

1. Merencanakan dan mengoordinasikan kegiatan surat dan ekspedisi, arsip serta perjalanan dinas.
2. Merencanakan dan mengoordinasikan kegiatan hubungan kemasyarakatan dan kelembagaan serta pembinaan media elektronik.
3. Merencanakan dan mengoordinasikan kegiatan kesekretariatan dan keprotokolan Direksi.
4. Merencanakan dan mengoordinasikan kegiatan penyusunan Laporan Perusahaan dan *Corporate Governance*.

Secara rinci, sebagaimana terlihat pada bagan struktur organisasi Sekretaris Perusahaan di atas, tugas pokok Sekretaris Perusahaan melalui 5 (lima) bidang adalah sebagai berikut:

1. Administrasi Perusahaan mempunyai tugas pokok melaksanakan urusan surat menyurat, ekspedisi, dokumentasi, pengelolaan arsip, dan administrasi dokumen Perusahaan, administrasi dan tata usaha perjalanan dinas, serta penyusunan pedoman/prosedur di bidang administrasi perusahaan.
2. Pelaporan Perusahaan mempunyai tugas pokok melaksanakan kegiatan penghimpunan bahan dan penyusunan laporan perusahaan untuk pihak internal maupun eksternal, melaksanakan pembinaan dan penerapan *Good Corporate Governance* (GCG) serta penyusunan dan evaluasi pedoman/prosedur di bidang pelaporan perusahaan.

Duties and Responsibilities of the Corporate Secretary

The Corporate Secretary is a body established by the Board of Directors, functioning as a liaison between the company and its Shareholder and other stakeholders. It provides information required by the Board of Directors and the Board of Commissioners periodically and/or upon request, and manages the company's documents.

Additionally, the Corporate Secretary ensures that the company complies with disclosure requirements along with GCG principles. In performing these duties, the Corporate Secretary has the following functions.

1. *Plan and coordinate mail and expedition, archiving, and business trips.*
2. *Plan and coordinate public relations and institutional affairs, as well as manage electronic media.*
3. *Plan and coordinate secretarial and protocol activities for the Board of Directors.*
4. *Plan and coordinate the preparation of Corporate Reports and Corporate Governance.*

In detail, as shown in the organizational structure chart of the Corporate Secretary above, the main duties of the Corporate Secretary through its five (5) divisions are as follows.

1. *The Corporate Administration Department has the primary duty of handling the company correspondence, expeditions, documentation, archiving, and administration, business trip administration and developing guidelines/procedures in corporate administration.*
2. *The Corporate Reporting Department's main duty is to collect materials and prepare corporate reports for both internal and external parties, assist and implement Good Corporate Governance (GCG) and develop as well as evaluate guidelines/procedures in corporate reporting and GCG.*

3. Tanggung Jawab Sosial dan Lingkungan mempunyai tugas pokok melaksanakan kegiatan analisis, seleksi, pembinaan dan pelaporan program tanggung jawab sosial dan lingkungan (TJSL) serta penyusunan dan evaluasi pedoman/prosedur di bidang tanggung jawab sosial dan lingkungan.
 4. Hubungan Masyarakat dan Kelembagaan mempunyai tugas pokok melaksanakan pembinaan hubungan kemasyarakatan dan informasi media, pengelolaan informasi media digital, hubungan kelembagaan, serta penyusunan dan evaluasi pedoman/prosedur di bidang hubungan masyarakat.
 5. Protokoler mempunyai tugas pokok melaksanakan penyiapan kegiatan protokoler dan pelayanan kebutuhan operasional Direksi, serta penyusunan dan evaluasi pedoman/prosedur di bidang protokoler.
3. *The Corporate Social Responsibility Department is primarily responsible for analyzing, selecting, assisting, and reporting, community development programs, as well as preparing and evaluating the guidelines/procedures in corporate social responsibility.*
 4. *The Public Relations and Institutional Affairs Department's main duties include managing public relations, media information, management of digital media information, and institutional relations, as well as preparing and evaluating guidelines/procedures in public relations.*
 5. *The Protocol Department's main duties are preparing protocol processions, providing services related to the Board of Directors' operational needs, as well as preparing and evaluating guidelines/procedures in protocol affairs.*

Program Pengembangan Kompetensi

Agar Sekretaris Perusahaan selalu dapat mengikuti perkembangan hal-hal terkait dunia usaha, perkembangan Perusahaan, serta peraturan dan perundang-undangan terkait, Perusahaan memfasilitasi SDM yang tergabung dalam Sekretaris Perusahaan untuk mengikuti program pengembangan kompetensi berupa seminar, workshop, atau kegiatan lain yang dapat meningkatkan pengetahuan dan kompetensi.

Tentang kegiatan peningkatan kompetensi yang diikuti Pejabat Sekretaris Perusahaan di sepanjang tahun 2023 dapat dilihat pada bab Profil Perusahaan dalam laporan tahunan ini.

Adapun program pengembangan kompetensi yang diikuti oleh karyawan yang tergabung dalam unit Sekretaris Perusahaan di tahun 2023 adalah sebagai berikut:

Competency Development Program

To ensure that the Corporate Secretary can keep up with developments in the business world, the company's growth, as well as relevant regulations and legislation, the company facilitates the HR within the Corporate Secretary unit to participate in competency development programs such as seminars, workshops, or other activities that can enhance their knowledge and skills.

Details about the competency enhancement activities attended by the Corporate Secretary Officers throughout 2023 can be found in the Company Profile chapter of this annual report.

The competency development programs attended by employees in the Corporate Secretary unit in 2023 are as follows.

Nama dan Jabatan <i>Name and Position</i>	Jenis Pendidikan dan Pelatihan <i>Types of Education and Training</i>	Materi Pendidikan dan Pelatihan <i>Education and Training Subject</i>	Tempat/Tanggal <i>Place/Date</i>	Penyelenggara <i>Organizer</i>
Awaludin Iqbal (Sekretaris Perusahaan) <i>(Corporate Secretary)</i>	Diklat <i>Education & Training</i>	Pelatihan Manajemen Risiko Untuk Risk Owner <i>Training in Risk Management for Risk Owner</i>	Online, 29 Mei 2023 <i>Online, May 29, 2023</i>	Perum BULOG
	Diklat <i>Education & Training</i>	Training Manajemen Risiko Untuk Organ Pengelola Risiko <i>Training in Risk Management for Risk Management Body</i>	Jakarta, 06 September 2023 <i>Jakarta, September 6, 2023</i>	Perum BULOG
	Diklat <i>Education & Training</i>	Sertifikasi Ahli Tata Kelola Risiko Terintegrasi / Crgp (Level IV) <i>Certified Risk Governance Professional/Crgp (Level IV)</i>	Jakarta, 12 September 2023 <i>Jakarta, September 12, 2023</i>	Perum BULOG
Gandi Prarista (Manajer Pelaporan Perusahaan) <i>(Corporate Reporting Manager)</i>	Diklat <i>Education & Training</i>	Pelatihan Manajemen Risiko Bagi Personil Pendukung <i>Training in Risk Management for Supporting Department</i>	Online, 21 Agustus 2023 <i>Online, August 21, 2023</i>	Perum BULOG
Tri Augusta Dharma S. (Manajer Tanggung Jawab Sosial & Lingkungan) <i>(Corporate Social Responsibility Manager)</i>	Workshop	Sharing Session "Business Models For Sustainable	Tangerang, 26 Januari 2023 <i>Tangerang, January 26, 2023</i>	PT. Surveyor Indonesia



Nama dan Jabatan Name and Position	Jenis Pendidikan dan Pelatihan Types of Education and Training	Materi Pendidikan dan Pelatihan Education and Training Subject	Tempat/Tanggal Place/Date	Penyelenggara Organizer
Taufiqurrahman (Manajer Protokoler) (Protocol Manager)	Diklat <i>Education & Training</i>	Leadership Development Program - Intermediate	Jakarta, 21 Agustus 2023 <i>Jakarta, August 21, 2023</i>	Perum BULOG
Didik Supriono (Asisten Manajer Analisis & Seleksi) (Analysis and Selection Assitant Manager)	Diklat <i>Education & Training</i>	Leadership Development Program - Basic	Jakarta, 07 Agustus 2023 <i>Jakarta, August 7, 2023</i>	Perum BULOG
Ahmad Nur Varid (Asisten Manajer Pelaporan Internal) (Internal Reporting Assistant Manager)	Diklat <i>Education & Training</i>	Leadership Development Program - Basic	Jakarta, 07 Agustus 2023 <i>Jakarta, August 7, 2023</i>	Perum BULOG
Meilae Andjelly (Asisten Manajer Pembinaan GCG) (GCG Assistance Assistant Manager)	Diklat <i>Education & Training</i>	Pelatihan Manajemen Risiko Untuk Risk Owner <i>Training in Risk Management for Risk Owner</i>	Jakarta, 11 September 2023 <i>Jakarta, September 11, 2023</i>	Perum BULOG
Florencia Wuli Valentine Waruwu (Staf Pelaporan Perusahaan) (Corporate Reporting Staff)	Diklat <i>Education & Training</i>	Diklat Prajabatan Calon Karyawan Batch XVI & XVII Tahun 2023 <i>Pre-Service Training for Prospective Employees Batch XVI and XVII 2023</i>	Jakarta, 05 Juni 2023 <i>Jakarta, June 5, 2023</i>	Perum BULOG
Talitha Salma Sahda (Staf Hubungan Masyarakat & Kelembagaan) (Public Relations and Institutional Affairs staff)	Diklat <i>Education & Training</i>	Diklat Prajabatan Calon Karyawan Batch XVI & XVII Tahun 2023 <i>Pre-Service Training for Prospective Employees Batch XVI and XVII 2023</i>	Jakarta, 05 Juni 2023 <i>Jakarta, June 5, 2023</i>	Perum BULOG

Laporan Singkat Pelaksanaan Tugas Sekretaris Perusahaan Tahun 2023

Selama tahun 2023, Sekretaris Perusahaan telah melaksanakan beberapa kegiatan sebagai berikut:

1. Menyusun Laporan Manajemen Triwulan dan Tahunan Perum BULOG;
2. Menyelenggarakan Rapat Direksi dan Rapat Gabungan Direksi dan Dewan Pengawas;
3. Menyelenggarakan Rapat Kerja seluruh Pimpinan Wilayah;
4. Pengelolaan LHKPN Pejabat Wajib Laport Perum BULOG;
5. Pembinaan dan *self assessment* penerapan GCG;
6. Pengelolaan Hubungan Masyarakat dan Kelembagaan;
7. *Press Release* dan analisis pemberitaan publik;
8. Pengelolaan TJSL Perusahaan;
9. Pengelolaan Tata Kelola Persuratan, Arsip, dan Ekspedisi Perusahaan; dan
10. Pembinaan Kegiatan Protokoler dan layanan rumah tangga Direksi Perusahaan.

Secretary Duties in 2023

Throughout 2023, the Corporate Secretary carried out several activities as follows.

1. Prepared the Quarterly and Annual Management Reports of Perum BULOG;
2. Organized Board of Directors meetings and Joint Meetings of the Board of Directors and the Board of Supervisors;
3. Organized Working Meetings for all Regional Leaders;
4. Managed the Asset Declaration for Public Officials (LHKPN) for mandatory reporting officials of Perum BULOG;
5. Conducted guidance and self-assessment on the implementation of Good Corporate Governance (GCG);
6. Managed Public Relations and Institutional Affairs;
7. Issued press releases and analyzing public news coverage;
8. Managed the company's corporate social responsibility (CSR) programs;
9. Managed the company's correspondence, archiving, and expedition governance; and
10. Oversaw protocol activities and providing household services for the company's Board of Directors.



SATUAN PENGAWASAN INTERN/AUDIT INTERNAL

Satuan Pengawas Intern (SPI) merupakan bagian dari organ perusahaan yang berada di bawah pengawasan Direktur Utama dan dipimpin oleh Kepala Unit SPI. SPI bertugas memberikan keyakinan (*assurance*) dan melakukan konsultasi secara independen dan objektif dalam rangka perbaikan operasional perusahaan. SPI juga memiliki fungsi melakukan audit, evaluasi dan reviu yang sistematis terhadap efektivitas manajemen risiko, pengendalian internal dan proses tata kelola Perusahaan.

Pihak yang Mengangkat dan Memberhentikan Kepala Satuan Pengawasan Intern

Mengacu kepada Peraturan Menteri BUMN No. PER-2/MBU/03/2023 Tahun 2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara pada pasal 29 ayat 4, Kepala SPI diangkat dan diberhentikan oleh direktur utama berdasarkan mekanisme internal Perusahaan dengan persetujuan Dewan Pengawas.

INTERNAL AUDIT UNIT

The Internal Audit Unit (IA) Unit is a part of the company's organizational structure that operates under the supervision of the President Director and is led by the Head of Internal Audit. IA's duties include providing independent and objective assurance and consultation to improve the company's operations. IA also functions to conduct systematic audits, evaluations, and reviews of the effectiveness of the company's risk management, internal controls, and governance processes.

Authority Appointing and Dismissing the Head of Internal Audit Unit

Referring to the Minister of State-Owned Enterprises Regulation No. PER-2/MBU/03/2023 concerning Guidelines on Governance and Significant Corporate Activities of State-Owned Enterprises in article 29 paragraph 4, the Head of IA is appointed and dismissed by the President Director based on the Company's internal mechanism with the approval of the Board of Commissioners.

Profil Kepala Satuan Pengawasan Intern Profile of the Head of Internal Audit Unit

Nama: Name:	Langgeng Wisnu Adinugroho
Menjabat sejak: Serving since:	10 April 2023 April 10, 2023
Dasar hukum pengangkatan: Legal basis of appointment:	KD-90/DS101/SM.04.01/04/2023
Usia: Age:	51 Tahun 51 Years Old
Tempat, Tanggal Lahir: Place and Date of Birth:	Magelang, 18 Mei 1973 Magelang, May 18, 1973
Domisili: Domicile:	Jakarta
Riwayat Pendidikan: Educational Background:	S2 Manajemen Agribisnis - 2010 <i>Master's degree in agribusiness management - 2010</i> S1- Sosial Ekonomi Pertanian - 1997 <i>Bachelor's degree in agricultural social economy - 1997</i>
Sertifikasi: Certification:	<ul style="list-style-type: none"> • Sertifikasi QIA (Qualified Internal Auditor) <i>QIA (Qualified Internal Auditor) Certification</i> • Sertifikasi Ahli Tata Kelola Risiko Terintegrasi / CRGP (Level IV) <i>Integrated Risk Governance Expert Certification/CRGP (Level IV)</i> • Pelatihan Manajemen Risiko untuk Risk Owner <i>Risk Management Training for Risk Owners</i> • Diklat Awareness dan Audit Internal ISO 9001:2015 <i>ISO 9001:2015 Awareness and Internal Audit Training</i> • Pendidikan Manajemen Pengadaan Barang dan Jasa <i>Procurement Management Education</i> • Pendidikan & Sertifikasi Pengadaan Barang dan Jasa <i>Procurement Education and Certification</i>
Bergabung ke Perum BULOG sejak: Joined Perum BULOG since:	01 Maret 1998 March 1, 1998



Riwayat Profesi:
Professional History:

- Staf Sub Seksi Pengadaan Depot Logistik Kalimantan Timur
Staff of Sub-Section Procurement, Logistic Depot East Kalimantan

- Kepala Urusan Perlengkapan Depot Logistik Kalimantan Timur
Head of Equipment Affairs, Logistic Depot East Kalimantan

- Staf Bidang Operasi & Usaha Logistik Depot Logistik Kalimantan Timur
Staff of Operations & Logistics Business Division, Logistic Depot East Kalimantan

- Kepala Seksi Perdagangan Divisi Regional Kalimantan Timur
Head of Trade Section, Regional Division East Kalimantan

- Asisten Pengawas Bidang Pengawasan Divisi Regional Kalimantan Timur
Assistant Supervisor of Supervision Division, Regional Division East Kalimantan

- Staf Bidang Pengawasan Divisi Regional Kalimantan Timur
Staff of Supervision Division, Regional Division East Kalimantan

- Kepala Bidang Administrasi dan Keuangan Divisi Regional Kalimantan Timur
Head of Administration and Finance Division, Regional Division East Kalimantan

- Kepala Subdivisi Anggaran Publik Divisi Anggaran
Head of Public Budget Subdivision, Budget Division

- Kepala Bidang Administrasi dan Keuangan Divisi Regional Jawa Timur
Head of Administration and Finance Division, Regional Division East Java

- Kepala Sub Divre Malang Divisi Regional Jawa Timur
Head of Sub-Division Malang, Regional Division East Java

- Kepala Divisi Regional Yogyakarta Perum Bulog
Head of Regional Division Yogyakarta, Perum Bulog

- Kepala Divisi Regional Jambi Perum Bulog
Head of Regional Division Jambi, Perum Bulog

- Kepala Divisi Pengadaan Barang dan Jasa Direktorat SDM dan Umum
Head of Goods and Services Procurement Division, Directorate of HR and General Affairs

- Kepala Divisi Umum Direktorat SDM dan Umum
Head of General Division, Directorate of HR and General Affairs

- Kepala Divisi Perbendaharaan Direktorat Keuangan
Head of Treasury Division, Directorate of Finance

Struktur Organisasi dan Kedudukan Satuan Pengawasan Intern

Dalam menjalankan tugasnya, SPI juga melakukan koordinasi secara berkala dengan Komite Audit. Untuk tingkat Kantor Pusat, Kepala SPI dibantu oleh Kepala Bagian (Kabag) Pelaporan dan Pengembangan Audit (PPA), Kabag Audit Anti Fraud (AAF), dan Kabag Audit Teknologi Informasi (TI). Masing-masing Kabag Kantor Pusat bertugas untuk mengoordinasi dan memantau kepala seksi dan auditor, beserta jajaran staf di bawahnya. Selain itu, SPI juga melakukan koordinasi secara berkala dengan Komite Audit.

Untuk tingkat Wilayah, Kepala SPI dibantu oleh Kepala Auditor Internal Wilayah dan Auditor yang wilayah kerjanya mencakup beberapa Kantor Wilayah (Kanwil). Pembagian wilayah kerja SPI Regional adalah sebagai berikut:

1. Auditor Internal Wilayah I: Kanwil Aceh, Kanwil Riau dan Kepulauan Riau, dan Kanwil Sumatera Utara (berkedudukan di Medan).
2. Auditor Internal Wilayah II: Kanwil Sumatera Barat, Kanwil Jambi, Kanwil Sumatera Selatan dan Bangka Belitung, dan Kanwil Bengkulu (berkedudukan di Palembang).
3. Auditor Internal Wilayah III: Kantor Pusat (berkedudukan di Jakarta).
4. Auditor Internal Wilayah IV: Kanwil Lampung, Kanwil DKI Jakarta dan Banten, dan Kanwil Kalimantan Tengah (berkedudukan di Jakarta).

Organizational Structure and Position of the Internal Audit Unit

In carrying out its duties, the Internal Audit (IA) Unit also periodically coordinates with the Audit Committee. At the Head Office level, the Head of IA is assisted by the Reporting and Audit Development (PPA) Division Head, the Anti-Fraud Audit (AAF) Division Head, and the Information Technology (IT) Audit Division Head. Each Division Head at the Head Office is responsible for coordinating and monitoring section heads and auditors, along with their staff.

In the Regional level, the Head of IA is assisted by the Head of Internal Auditor and Auditors whose work areas cover several Regional Offices. The division of IA Regional work areas is as follows.

1. *Internal Auditor for Region I: Aceh Regional Office, Riau and Riau Islands Regional Office, and North Sumatra Regional Office (based in Medan).*
2. *Internal Auditor for Region II: West Sumatra Regional Office, Jambi Regional Office, South Sumatra and Bangka Belitung Regional Office, and Bengkulu Regional Office (based in Palembang).*
3. *Internal Auditor for Region III: Head Office (based in Jakarta).*
4. *Internal Auditor for Region IV: Lampung Regional Office, Jakarta and Banten Regional Office, and Central Kalimantan Regional Office (based in Jakarta).*



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| <ol style="list-style-type: none"> 5. Auditor Internal Wilayah V: Kanwil Jawa Barat dan Kanwil Kalimantan Barat (berkedudukan di Bandung). 6. Auditor Internal Wilayah VI: Kanwil Jawa Tengah dan Kanwil DI Yogyakarta (berkedudukan di Semarang). 7. Auditor Internal Wilayah VII: Kanwil Jawa Timur (berkedudukan di Surabaya). 8. Auditor Internal Wilayah VIII: Kanwil Bali, Kanwil Nusa Tenggara Barat, dan Kanwil Nusa Tenggara Timur (berkedudukan di Mataram). 9. Auditor Internal Wilayah IX: Kanwil Kalimantan Timur dan Kalimantan Utara, Kanwil Kalimantan Selatan, Kanwil Sulawesi Tengah, dan Kanwil Sulawesi Tenggara (berkedudukan di Banjarmasin). 10. Auditor Internal Wilayah X: Kanwil Sulawesi Utara dan Gorontalo, Kanwil Sulawesi Selatan dan Barat, Kanwil Maluku dan Maluku Utara, dan Kanwil Papua-Papua Barat (berkedudukan di Makassar). | <ol style="list-style-type: none"> 5. <i>Internal Auditor for Region V: West Java Regional Office and West Kalimantan Regional Office (based in Bandung).</i> 6. <i>Internal Auditor for Region VI: Central Java Regional Office and Yogyakarta Regional Office (based in Semarang).</i> 7. <i>Internal Auditor for Region VII: East Java Regional Office (based in Surabaya).</i> 8. <i>Internal Auditor for Region VIII: Bali Regional Office, West Nusa Tenggara Regional Office, East Nusa Tenggara Regional Office (based in Mataram).</i> 9. <i>Internal Auditor for Region IX: East Kalimantan and North Kalimantan Regional Office, South Kalimantan Regional Office, Central Sulawesi Regional Office, and Southeast Sulawesi Regional Office (based in Banjarmasin).</i> 10. <i>Internal Auditor for Region X: North Sulawesi and Gorontalo Regional Office, South and West Sulawesi Regional Office, Maluku and North Maluku Regional Office, and Papua-West Papua Regional Office (based in Makassar).</i> |
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Jabatan Auditor Internal di lingkungan Perum BULOG adalah jabatan fungsional yang ditetapkan secara berjenjang mulai dari Asisten Auditor, Auditor Muda, Auditor Madya, dan Auditor Utama. Para auditor tersebut bertanggung jawab langsung kepada Kepala Auditor Internal Wilayah, Kabag Audit Anti Fraud dan Kabag Audit TI, yang dalam pelaksanaan tugas sehari-hari mengoordinasi penugasan yang dilakukan auditor sesuai ruang lingkup dan wilayah kerjanya.

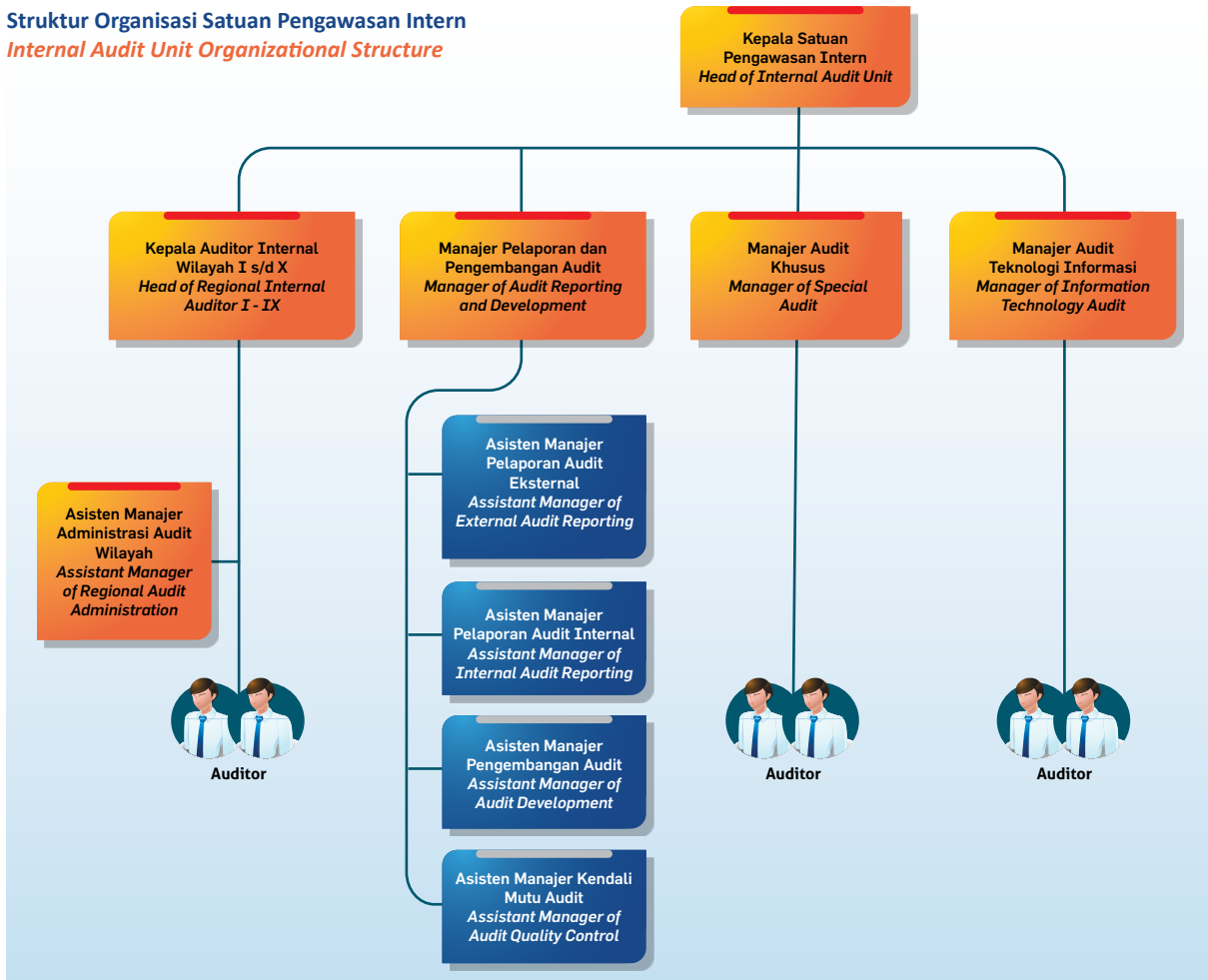
Berikut ini struktur organisasi Satuan Pengawasan Intern yang telah disahkan melalui Peraturan Direksi No. PD-40/ DS200/12/2023 tanggal 29 Desember 2023 tentang Organisasi dan Tata Kerja Perum BULOG.

The position of Internal Auditor within Perum BULOG is a functional position determined hierarchically from Assistant Auditor, Junior Auditor, Associate Auditor, to Senior Auditor. These auditors report directly to the Head of Internal Audit for the Region, the Anti-Fraud Audit Division Head, and the IT Audit Division Head, who coordinate the assignments carried out by auditors in accordance with their scope of work and geographical area.

Below is the organizational structure of the Internal Audit Unit, as approved by Board of Directors Regulation PD-40/ DS200/12/2023 dated September 29, 2023, concerning the Organization and Work Procedures of Perum BULOG.



Struktur Organisasi Satuan Pengawasan Intern Internal Audit Unit Organizational Structure



Per 31 Desember 2023, jumlah karyawan SPI sebanyak 169 orang dengan penempatan sebagai berikut.

As of December 31, 2023, the number of employees in the Internal Audit (IA) Unit was 169, with placements as follows.

Jabatan/Fungsi Position/ Function	Jumlah (orang) Number (person)
Kepala SPI Head of Internal Audit Unit	1
Kepala SPI Regional Head of Regional Internal Audit Unit	10
Kepala Bagian Division Head	3
Auditor Madya Associate Auditor	30
Auditor Muda Junior Auditor	43
Asisten Auditor Assistant Auditor	61
Kepala Seksi Section Head	13
Staf Staff	8
Jumlah Total	169

Sertifikasi Profesi Satuan Pengawasan Internal

Sertifikasi profesi menjadi sebuah aspek penting bagi auditor untuk memahami perkembangan audit, khususnya terkait kepatuhan terhadap peraturan serta perkembangan industri. Pada tahun 2023, telah dilaksanakan program sertifikasi bagi karyawan SPI yaitu sertifikasi QIA dan CFrA. Berikut ini komposisi karyawan SPI dengan sertifikasi yang telah didapatkan per 31 Desember 2023.

Level Sertifikasi Certification Level	Jumlah yang Memiliki (orang) Number of People (person)	Komposisi Terhadap Jumlah Karyawan SPI (%) Composition Against Total Number of SPI Employees (%)
Qualified Internal Auditor (QIA)	81 Orang <i>people</i>	48%
CPIA	17 Orang <i>people</i>	10%
QRMA	3 Orang <i>people</i>	1,7%
CFrA	2 Orang <i>people</i>	1,2%
Jumlah Total	103 Orang <i>people</i>	61%

Piagam SPI (Internal Audit Charter)

Sebagai pedoman kerja SPI, Direksi atas persetujuan Dewan Pengawas menetapkan Piagam Audit Intern (Internal Audit Charter) yang pertama kali dituangkan dalam Kebijakan Umum No. KD-04/DS200/08/2012 tentang Audit Charter Satuan Pengawasan Intern. Piagam ini memuat Visi, Misi, Fungsi, Tujuan, Ruang Lingkup Tugas, Wewenang dan Tanggung Jawab SPI. Kemudian sesuai dengan perkembangan kebutuhan Perum BULOG, telah dilakukan update melalui Peraturan Direksi No. PD-08/DU500/09/2014 tanggal 2 September 2014 tentang Piagam Pemeriksaan Intern (Internal Audit Charter) Satuan Pengawasan Intern Perum BULOG, yang kemudian diperbarui kembali melalui Peraturan Direksi No. PD-19/DU400/06/2016 tanggal 13 Juni 2016, yang kemudian disempurnakan melalui Peraturan Direksi No. PD-19/ DU500/10/2019 tanggal 15 Oktober 2019 Piagam Pemeriksaan Intern (Internal Audit Charter) Perusahaan Umum (Perum) Bulog.

Kebijakan Umum Piagam Audit Intern ini disusun sebagai pegangan dan pedoman para auditor internal untuk dapat melaksanakan tugasnya secara profesional. Satuan Pengawasan Internal diharapkan dapat menghasilkan suatu laporan audit yang mencapai standar dan berkualitas untuk mendukung aktivitas Perusahaan. Piagam Audit ini dimaksudkan sebagai landasan bagi para auditor internal SPI Perum BULOG untuk dapat melaksanakan tugasnya dengan baik dan benar serta profesional sesuai prinsip-prinsip GCG, yaitu: keterbukaan (*transparency*), akuntabilitas (*accountability*), dapat dipertanggungjawabkan (*responsibility*), tidak berpihak (*independency*), dan wajar (*fairness*).

Tujuan ditetapkannya Piagam Audit Internal adalah agar para auditor internal memiliki perilaku kerja, keahlian dan kompetensi yang dipersyaratkan dalam pelaksanaan tugasnya, serta menghasilkan laporan audit yang memenuhi standar dan kualitas Standar Profesi Audit Internal yang mengacu pada "Professional Practices Framework: International

Professional Certification for the Internal Audit Unit

Professional certification is an important aspect for auditors to understand the developments in auditing, especially regarding compliance with regulations and industry advancements. In 2023, there were certification programs for IA employees, called the QIA and CFrA certification. The following is the composition of IA employees with certification that has been obtained as of December 31, 2023.

Internal Audit Charter

As a guideline for the Internal Audit Unit's work, the Board of Directors, with the approval of the Board of Commissioners, established the Internal Audit Charter, initially outlined in General Policy No. KD-04/DS200/08/2012 concerning the Internal Audit Charter of the Internal Audit Unit. This charter includes the Vision, Mission, Functions, Objectives, Scope of Work, Authority, and Responsibilities of the Internal Audit Unit. Subsequently, in response to the evolving needs of Perum BULOG, updates were made through Board of Directors Regulation No. PD-08/DU500/09/2014 dated September 2, 2014, concerning the Internal Audit Charter of the Internal Audit Unit of Perum BULOG. This was further revised through Board of Directors Regulation No. PD-19/DU400/06/2016 dated June 13, 2016, and then refined through Board of Directors Regulation No. PD-19/DU500/10/2019 dated October 15, 2019, concerning the Internal Audit Charter of Perum BULOG.

The General Policy of the Internal Audit Charter is developed as guidance for internal auditors to carry out their duties professionally. The Internal Audit Unit is expected to produce audit reports that meet the standards and quality to support the company's activities. This Audit Charter serves as a foundation for internal auditors of the IA Unit of Perum BULOG to execute their duties properly and professionally in accordance with the principles of Good Corporate Governance (GCG), which include transparency, accountability, responsibility, independence, and fairness.

The purpose of establishing the Internal Audit Charter is to ensure that internal auditors possess the required work behavior, skills, and competencies in carrying out their tasks, and to produce audit reports that meet the standards and quality of the International Standards for the Professional Practice of Internal Audit outlined in the "Professional



Standards for The Professional Practice of Internal Audit” yang dikeluarkan Institute of Internal Audit (IIA).

Tugas dan Tanggung Jawab serta Wewenang Satuan Pengawasan Intern (SPI)

Piagam Audit Intern Perum BULOG memberi cakupan pelaksanaan tugas-tugas SPI pada ruang lingkup penugasan, meliputi namun tidak terbatas pada:

- 1. Penugasan Audit Operasional**
Operasional Kegiatan pemberian keyakinan (*assurance*) melalui pengujian objektif terhadap bukti dengan maksud untuk memberikan penilaian yang independen, dengan tujuan untuk menilai efisiensi dan efektivitas operasi Perusahaan, keandalan informasi dan pelaporan Perusahaan dan ketaatan terhadap peraturan perundang-undangan serta pengamanan aset Perusahaan.
- 2. Penugasan Audit Kinerja**
Kegiatan pemberian keyakinan (*assurance*) melalui pengujian objektif terhadap bukti dengan maksud untuk memberikan penilaian yang independen, dengan tujuan untuk meninjau atau mengulas perencanaan dan pelaksanaan program kerja masing-masing unit kerja dan menilai kesesuaiannya dengan tujuan Perusahaan.
- 3. Penugasan Audit Teknologi Informasi**
Kegiatan pemberian keyakinan (*assurance*) melalui pengujian objektif terhadap bukti dengan maksud untuk memberikan penilaian yang independen, dengan tujuan meninjau dan mengevaluasi faktor-faktor: ketersediaan (*availability*), kerahasiaan (*confidentiality*), dan keutuhan (*integrity*) dari sistem informasi organisasi, untuk kemudian menentukan apakah aset sistem informasi Perusahaan telah memenuhi kecukupan dan dan efektivitas sistem pengendalian intern dan manajemen risiko.
- 4. Penugasan Audit Khusus (Investigasi)**
Kegiatan pemberian keyakinan (*assurance*) melalui pengujian objektif terhadap bukti dengan maksud untuk memberikan penilaian yang independen, dengan tujuan melakukan investigasi dan pemeriksaan khusus terhadap kasus yang berindikasi adanya kecurangan (*fraud*). Audit ini juga dilakukan sebagai pendalaman atas rekomendasi jenis penugasan audit lainnya yang mengarah ke potensi terjadinya fraud, dengan justifikasi penanggung jawab fungsi pengawasan intern dalam hal ini Kepala SPI.
- 5. Penugasan Konsultansi (Advisory)**
Kegiatan pemberian *advice* (nasihat) dan jasa lain yang sifat dan ruang lingkupnya disepakati bersama manajemen Perusahaan, yang ditujukan untuk memberi nilai tambah kepada organisasi, meningkatkan proses tata kelola organisasi, manajemen risiko, dan proses-proses pengendalian, tanpa adanya pengalihan tanggung jawab dari manajemen kepada auditor internal. Selama penugasan konsultansi, auditor internal harus memperhatikan risiko yang terkait dengan tujuan penugasan serta harus waspada terhadap risiko lain yang signifikan.

Practices Framework” issued by the Institute of Internal Audit (IIA).

Duties, Responsibilities, and Authorities of the Internal Audit (IA) Unit

The Internal Audit Charter of Perum BULOG covers the scope of IA tasks, including but not limited to:

- 1. Operational Audit Assignments**
The activity of providing assurance through objective testing of evidence with the aim of providing independent assessment with the purpose of assessing the efficiency and effectiveness of the company’s operations, the reliability of the company’s information and reporting, compliance with laws and regulations, and safeguarding the company’s assets.
- 2. Performance Audit Assignments**
The activity of providing assurance through objective testing of evidence with the aim of providing independent assessment with the purpose of reviewing or evaluating the planning and implementation of work programs of each work unit and assessing their compliance with the company’s objectives.
- 3. Information Technology Audit Assignments**
The activity of providing assurance through objective testing of evidence with the aim of providing independent assessment with the purpose of reviewing and evaluating factors: availability, confidentiality, and integrity of the organization’s information systems, to then determine whether the company’s information system assets have met the adequacy and effectiveness of internal control systems and risk management.
- 4. Special Audit Assignments (Investigation)**
The activity of providing assurance through objective testing of evidence with the aim of providing independent assessment with the purpose of conducting investigations and special examinations into cases indicating fraud. This audit is also carried out as a deepening of recommendations from other types of audit assignments that lead to potential fraud, with justification from the internal audit oversight function, in this case, the Head of Internal Audit Unit.
- 5. Advisory Assignments**
The activity of providing advice and other services whose nature and scope are agreed upon with the company’s management, aimed at adding value to the organization, improving organizational governance processes, risk management, and control processes, without transferring responsibility from management to internal auditors. During advisory assignments, internal auditors must consider the risks associated with the assignment objectives and be vigilant against other significant risks.



6. Penugasan Insidental Dengan Tujuan Tertentu

Kegiatan untuk memberikan gambaran atas kondisi tertentu terhadap suatu kegiatan proses bisnis yang sedang dilaksanakan/telah dilaksanakan oleh Perusahaan.

Persetujuan penugasan dituangkan dalam Surat Tugas yang diterbitkan oleh Kepala SPI atau Kepala Auditor Internal Wilayah. Audit Rutin SPI telah mengimplementasikan *Risk Based Audit* sebagaimana yang telah disusun melalui *Annual Audit Plan*. Penugasan audit rutin ini seluruhnya dilakukan oleh tim Auditor Internal Wilayah dan Audit TI.

Selain audit rutin, SPI juga melakukan penugasan audit non rutin dan penugasan non audit. Penugasan audit non rutin direalisasikan melalui audit khusus/investigasi dan *join audit* yang dilakukan oleh Tim Audit Khusus dan/atau gabungan dengan Tim Auditor Internal bersama Auditor Eksternal.

Kode Etik SPI

Kode Etik SPI tertuang dalam Peraturan Direksi No. PD-41/DU400/10/2018 tentang Kode Etik Auditor SPI Perum BULOG. Kode Etik SPI meliputi 2 (dua) komponen dasar, yaitu:

1. Prinsip etika yang relevan dengan profesi dan praktik pengawasan internal Perusahaan; dan
2. Aturan perilaku yang menggambarkan norma perilaku yang diharapkan bagi Auditor Internal dalam memenuhi tanggung jawab profesionalnya.

Auditor internal wajib mematuhi prinsip perilaku integritas, objektivitas, kerahasiaan, dan kompetensi. Auditor Internal dilarang melakukan hal-hal sebagai berikut:

1. Melakukan pengawasan di luar ruang lingkup yang ditetapkan dalam surat tugas;
2. Menggunakan data dan/atau informasi yang sifatnya rahasia untuk kepentingan pribadi atau golongan yang mungkin akan merusak nama baik organisasi;
3. Menerima suatu pemberian dari auditee yang terkait dengan keputusan maupun pertimbangan profesionalnya; dan
4. Berafiliasi dengan partai politik/golongan tertentu yang dapat mengganggu integritas, objektivitas, dan keharmonisan dalam pelaksanaan tugas.

Program Pengembangan Kompetensi

Dalam rangka peningkatan dan pengembangan wawasan personil SPI, Perum BULOG memfasilitasi SDM yang tergabung dalam SPI untuk mengikuti program pengembangan kompetensi berupa seminar, workshop, atau kegiatan lain yang dapat meningkatkan pengetahuan dan kompetensi.

Pada tahun 2023, terdapat 19 personil SPI yang mengikuti program-program pendidikan dan pelatihan teknis, yaitu berupa sertifikasi personil secara daring (*zoom meeting*) maupun *inhouse training* yang diselenggarakan oleh pihak eksternal Perusahaan yang berkolaborasi dengan Bulog Corporate University. Dari 19 peserta tersebut, 3

6. Incidental Assignments with Specific Purposes

Activities to provide an overview of certain conditions regarding a business process activity that is being implemented/has been implemented by the company.

Approval of the assignment is stated in the Assignment Letter issued by the Head of IA Unit or Head of Regional Internal Auditor. Routine Audits of the IA Unit has implemented Risk-based Audits as prepared through the Annual Audit Plan. This routine audit assignment is entirely carried out by the Regional Internal Auditor and IT Audit teams.

In addition to routine audits, the IA Unit also carries out non-routine audit assignments and non-audit assignments. Non-routine audit assignments are realized through special audits/investigations and joint audits carried out by the Special Audit Team and/or jointly with the Internal Auditor Team and the External Auditor.

The IA Code of Ethics

The IA Code of Ethics is outlined in Board of Directors Regulation No. PD-41/DU400/10/2018 concerning the Code of Ethics for IA Auditors at Perum BULOG. The IA Code of Ethics includes two basic components:

1. *ethical principles relevant to the profession and practice of internal auditing in the company;*
2. *behavioral rules that describe the norms expected of Internal Auditors in fulfilling their professional responsibilities.*

Internal auditors are required to adhere to the principles of integrity, objectivity, confidentiality, and competence. Internal Auditors are prohibited from the following.

1. *Conduct audits outside the scope defined in the assignment letter.*
2. *Use data and/or information of a confidential nature for personal or group interests that may damage the organization's reputation.*
3. *Accept gifts from auditees related to their professional decisions or considerations.*
4. *Affiliate with political parties/groups that may compromise integrity, objectivity, and harmony in carrying out their duties.*

Competency Development Program

In order to enhance and broaden the knowledge of IA personnel, Perum BULOG facilitates the participation of IA members in competency development programs, such as seminars, workshops, or other activities aimed at improving knowledge and competence.

In 2023, 19 IA personnel participated in educational and technical training programs. These programs included online certifications (via Zoom meetings) and in-house training conducted by external parties collaborating with the Bulog Corporate University. Out of the 19 participants, 3 individuals obtained Managerial QIA certification, 14 individuals



orang mendapatkan sertifikasi QIA Manajerial, 14 orang mendapatkan sertifikasi QIA Lanjutan, dan 2 orang mendapatkan sertifikasi Certified Forensic Auditor (CFrA). CFrA merupakan sertifikasi profesi di bidang audit forensik yang telah diakui oleh Badan Nasional Sertifikasi Profesi (BNSP). Audit Forensik adalah suatu metodologi dan pendekatan khusus dalam menelisik kecurangan (*fraud*), atau audit yang bertujuan untuk membuktikan ada atau tidaknya fraud yang dapat digunakan dalam proses litigasi.

Selain itu, telah diselenggarakan Webinar “Behind Integration : Auditing Enterprise Resource Planning System” untuk personil SPI pada September 2023.

obtained Advanced QIA certification, and 2 individuals obtained Certified Forensic Auditor (CFrA) certification. CFrA is a professional certification in the field of forensic auditing recognized by the National Professional Certification Agency (BNSP). Forensic audit is a specific methodology and approach used to investigate fraud or audits aimed at proving the presence or absence of fraud that can be used in litigation processes.

Furthermore, a webinar titled “Behind Integration: Auditing Enterprise Resource Planning System” was organized for IA personnel in September 2023.

Kebutuhan Instruksi <i>Instruction needs</i>	Nama Training <i>Training Name</i>	Peserta <i>Participants</i>
Sesuai Standar Internasional Praktik Profesional Auditor, Penugasan harus dilaksanakan dengan menggunakan keahlian/kecakapan dan kecermatan profesional (<i>due professional care</i>) <i>In accordance with the International Standards of Auditor Professional Practice, the Assignment must be carried out using professional expertise/skills and due professional care.</i>	Qualified Internal Auditor (QIA)	Auditor Internal yang belum memiliki sertifikasi auditor <i>Internal Auditors who do not have auditor certification</i>
	CPIA <i>(Certified Professional Internal Auditor)</i>	Seluruh personil SPI agar lebih memahami aspek penting dalam audit internal, termasuk prinsip dan standar audit, teknik audit, manajemen risiko, dan pengendalian internal. <i>All IA Unit personnel must better understand the important aspects of internal audit, including audit principles and standards, audit techniques, risk management and internal control.</i>
	Certified Forensic Auditor (CFrA) Fraud Auditing I Fraud Auditing II	Auditor Khusus yang belum memiliki sertifikasi fraud <i>Special Auditors who do not have fraud certification</i>
	Sertifikasi Audit TI (CISA, CISM, CRISC) <i>IT Audit Certification (CISA, CISM, CRISC)</i>	Auditor di bagian Audit TI <i>Auditor in the IT Audit section</i>

Laporan Singkat Pelaksanaan Tugas SPI Tahun 2023

Fungsi SPI mengacu pada Peraturan Menteri BUMN Nomor PER-2/MBU/03/2023 yaitu menjalankan fungsi Audit Intern dengan mengevaluasi atas efektivitas pelaksanaan pengendalian intern, Manajemen Risiko, dan proses tata kelola perusahaan, sesuai dengan ketentuan peraturan perundang-undangan dan kebijakan perusahaan serta melakukan pemeriksaan dan penilaian atas efisiensi dan efektivitas di bidang keuangan, operasional, sumber daya manusia, teknologi informasi, dan kegiatan lainnya. Penugasan dan fungsi tersebut telah dilaksanakan secara optimal dengan memberdayakan sumber daya yang tersedia secara maksimal. Pelaksanaannya merupakan Realisasi Program Kerja SPI yang telah ditetapkan di Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun 2023.

Aktivitas pemeriksaan yang dilaksanakan SPI merupakan aktivitas pemeriksaan yang bersifat penugasan audit rutin, audit non rutin, dan non audit yang dilakukan oleh Audit Internal Wilayah, Bagian Audit Teknologi Informasi (TI), dan Bagian Audit Khusus (AK). Audit Rutin telah

Brief Report on IA Tasks Implementation in 2023

The function of IA refers to Minister of SOEs Regulation No. PER-2/MBU/03/2023, which involves carrying out Internal Audit functions by evaluating the effectiveness of internal controls, Risk Management, and corporate governance processes, following legal regulations and company policies, as well as conducting examinations and assessments of efficiency and effectiveness in financial, operational, human resources, information technology, and other activities. These assignments and functions have been optimally executed by maximizing available resources. Their implementation is the realization of the IA Work Program established in the 2023 Company Work Program and Budget (WPB).

The examination conducted by IA consist of routine audit assignments, non-routine audits, and non-audit activities performed by the Regional Internal Audit, the Information Technology Audit Division (TI), and the Special Audit Division (AK). Routine audits have been implemented risk-based

mengimplementasikan *Risk Based Audit* melalui *Annual Audit Plan (AAP)*. Aktivitas pendukung pemeriksaan berupa kegiatan non-audit juga dilakukan oleh Kepala SPI, seluruh Audit Internal Wilayah, dan Bagian-Bagian. Kegiatan non audit adalah penugasan di luar pemeriksaan seperti monitoring/*review*, sosialisasi, evaluasi dan pendampingan/*counter part* auditor eksternal.

Pada pelaksanaan kegiatan audit tahun 2023, SPI telah melakukan penyusunan AAP berdasarkan proses bisnis dengan tingkatan risiko prioritas (sangat signifikan dan signifikan). Terdapat beberapa pertimbangan dalam penyusunan AAP Tahun 2023, yaitu biaya operasional; jumlah personil dan penambahan/alih tugas Auditor; pelaksanaan audit khusus dan audit bersama; dan adanya penambahan/penyesuaian ruang lingkup audit. Jumlah keseluruhan rencana pelaksanaan audit sebanyak 83 penugasan.

Hingga 31 Desember 2023, SPI telah melaksanakan 83 penugasan dan mendapatkan 304 temuan pemeriksaan audit rutin Auditor Internal Wilayah dan Audit TI s.d. Triwulan IV Tahun 2023. Temuan terbanyak yaitu pada kegiatan:

1. Pengelolaan dan pelaporan Keuangan, Akuntansi, dan Perpajakan sebanyak 28.5%
2. Penjualan Pasar Pemerintah 13.2%.
3. Operasional dan pengelolaan gudang sebanyak 11.4%.

Tindak lanjut Laporan Hasil Audit Rutin Audit Internal Wilayah I – X dan Audit TI Tahun 2023 terpantau masih terdapat 17 rekomendasi dengan status Belum Selesai (BS) dan 15 rekomendasi dengan status Belum Ditindaklanjuti (BD), dari total keseluruhan sebanyak 484 rekomendasi. Dalam hal ini, SPI selalu berkoordinasi terkait upaya penyelesaian tindak lanjut atas temuan pemeriksaan yang dilaksanakan Audit Internal Wilayah, serta upaya-upaya kedepan untuk menangani penyelesaian atas temuan sesuai dengan rekomendasi. Adapun dengan diterbitkannya Standar Operasional Prosedur nomor: SOP-16/DU500/08/2018, pelaksanaan tindak lanjut atas rekomendasi hasil audit oleh Auditee dan proses pelaporannya berjalan efektif.

AKUNTAN PUBLIK/AUDITOR INDEPENDEN

Akuntan Publik merupakan auditor independen, atau proses audit yang dilakukan pihak eksternal melakukan audit finansial untuk memberikan pendapat yang independen dan objektif mengenai kewajaran, ketaatan dan kesesuaian laporan keuangan Perusahaan dengan Standar Akuntansi Keuangan (SAK) Indonesia dan peraturan perundang-undangan yang berlaku. Dalam melakukan tugas, Akuntan Publik bertindak secara independen. Beberapa hal yang dilakukan akuntan publik dalam memastikan independensinya seperti:

1. Tidak diperbolehkan memberikan jasa selain audit selama periode audit;
2. Tidak diperbolehkan untuk memiliki kepentingan keuangan yang material atau hubungan bisnis dengan Perusahaan, baik secara langsung maupun tidak langsung;

audits through the Annual Audit Plan (AAP). The IA Head, all Regional Internal Auditors, and the respective sections also administer supporting examination activities, such as non-audit tasks. Non-audit activities include assignments beyond examination, such as monitoring/review, socialization, evaluation, and external auditor counterpart assistance.

During audits in 2023, IA compiled the AAP based on business processes with prioritized risk levels (very significant and significant). Several considerations in the 2023 AAP preparation included operational costs; personnel numbers and the addition/reassignment of auditors; special and joint audits; and the addition/adjustment of audit scopes. The total number of planned audit implementation assignments is 83.

As of December 31, 2023, IA has conducted 83 assignments and obtained 304 findings from routine audit examinations by Regional Internal Auditors and IT Audits by the fourth quarter of 2023. The most common findings were in the following activities.

1. *Management and reporting of Finance, Accounting, and Taxation accounted for 28.5%.*
2. *Government Market Sales accounted for 13.2%.*
3. *Operational and warehouse management accounted for 11.4%.*

Follow-up on the Results of Routine Audits by Regional Internal Audit I-X and IT Audit in 2023 showed 17 "Incomplete" (BS) recommendations and 15 recommendations with the status "Not Followed Up" (BD), out of a total of 484 recommendations. In this regard, IA consistently coordinates efforts to address follow-up actions on examination findings conducted by Regional Internal Audit, as well as future efforts to address findings in accordance with recommendations. With the issuance of Standard Operating Procedure No. SOP-16/DU500/08/2018, the implementation of follow-up actions on audit recommendations by the Auditee and the reporting process has been effective.

PUBLIC ACCOUNTANT/INDEPENDENT AUDITOR

Public Accountants are independent auditors, or external parties who conduct financial audits to provide independent and objective opinions regarding the fairness, compliance, and suitability of a company's financial statements with Indonesian Financial Accounting Standards (FAS) and applicable regulations. In performing their duties, Public Accountants act independently. Some measures taken by public accountants to ensure their independence include:

1. *not being allowed to provide services other than auditing during the audit period;*
2. *not being allowed to have material financial interests or business relationships with the company, either directly or indirectly;*



3. Tidak diperbolehkan membatasi audit sesuai dengan peraturan dan ketentuan yang berlaku.

Penunjukan Auditor Publik mengacu kepada Peraturan Pemerintah No. 20 Tahun 2015 tentang Praktik Akuntan Publik. Berdasarkan PP 20/2015 tersebut, Akuntan Publik dibatasi paling lama untuk 5 (lima) tahun buku berturut-turut, di mana Auditor Publik dapat memberikan kembali jasa audit setelah 2 (dua) tahun buku berturut-turut tidak memberikan jasa audit pada perusahaan yang sama.

Kepatuhan Terhadap Standar Akuntansi Keuangan Indonesia

Manajemen bertanggung jawab terhadap penyajian laporan keuangan Perusahaan dan patuh terhadap Standar Akuntansi Keuangan (SAK) yang berlaku di Indonesia yang ditetapkan oleh Ikatan Akuntan Indonesia (IAI).

Prosedur Audit Eksternal dan Standar Audit

1. Audit atas laporan keuangan Perusahaan dilakukan sesuai dengan standar profesional Akuntan Publik yang mencakup seluruh prosedur audit yang dipandang perlu sesuai dengan keadaan.
2. Audit meliputi pengujian dan evaluasi terhadap sistem pengendalian intern, serta pemeriksaan, atas dasar pengujian, bukti-bukti yang mendukung jumlah-jumlah dan pengungkapan dalam laporan keuangan. Audit juga akan meliputi penilaian atas prinsip akuntansi yang digunakan dan estimasi signifikan yang dibuat oleh manajemen, serta penilaian atas penyajian laporan keuangan secara keseluruhan sesuai dengan Pernyataan Standar Akuntansi Keuangan (PSAK) yang dikeluarkan oleh IAI/Institut Akuntan Publik Indonesia (IAPI).
3. Sebagai bagian dari proses audit, Akuntan Publik juga melakukan tanya jawab kepada manajemen mengenai pernyataan manajemen yang disajikan dalam laporan keuangan.
4. Audit mengandung risiko inheren bahwa jika terdapat kekeliruan dan ketidakberesan yang material. Jika terdapat hal tersebut, Akuntan Publik akan menyampaikan kepada manajemen.
5. Apabila ditemukan kejadian atau indikasi pelanggaran perundang-undangan dan/atau hal-hal yang dianggap membahayakan keuangan Perusahaan atau terindikasi melanggar peraturan maupun undang-undang, auditor eksternal wajib melaporkan keadaan tersebut kepada pemegang saham, Direksi, Dewan Pengawas, dan/atau fungsi Sistem Pengendalian Internal (SPI) dalam kurun waktu 7 (tujuh) hari kerja.
6. Manajemen menyetujui kertas kerja pemeriksaan Akuntan Publik atas Perusahaan untuk direviu oleh badan atau otoritas terkait.
7. Jika terdapat bantuan keuangan Pemerintah Indonesia, maka audit dilaksanakan berdasarkan Standar Pemeriksaan Keuangan Negara (SPKN) yang diterbitkan oleh Badan Pengawasan Keuangan (BPK) RI.

3. *not being allowed to restrict the audit in accordance with applicable regulations and provisions.*

The appointment of Public Accountants refers to Government Regulation No. 20 of 2015 concerning Public Accountant Practices. Based on this regulation, Public Accountants are limited to serving for a maximum of 5 (five) consecutive fiscal years, where a Public Auditor may provide audit services again after not providing audit services to the same company for 2 (two) consecutive fiscal years.

Compliance with Indonesian Financial Accounting Standards

Management is responsible for the preparation of the company's financial statements and compliance with the applicable Indonesian Financial Accounting Standards (FAS) established by the Indonesian Institute of Accountants (IAI).

External Audit Procedures and Audit Standards

1. *Audit of the company's financial statements is conducted in accordance with the professional standards of Public Accountants, which encompass all necessary audit procedures based on the circumstances.*
2. *The audit involves testing and evaluation of the internal control system, as well as examination, based on testing, of the evidence supporting the amounts and disclosures in the financial statements. The audit also encompasses an assessment of the accounting principles used and significant estimates made by management, as well as an evaluation of the overall presentation of the financial statements in accordance with the Statements of Financial Accounting Standards (SFAS) issued by the IAI/Indonesian Institute of Certified Public Accountants (IAPI).*
3. *As part of the audit process, Public Accountants also engage in discussions with management regarding the statements made by management in the financial statements.*
4. *Audit inherently carries the risk that if material errors or irregularities are found, the Public Accountants will report them to management.*
5. *If instances or indications of legal violations and/or matters deemed to jeopardize the company's finances or indicate breaches of regulations or laws are found, the external auditor is required to report such conditions to shareholder, the Board of Directors, the Board of Commissioners, and/or the Internal Audit (IA) function within 7 (seven) working days.*
6. *Management approves the working papers of the Public Accountant's examination of the company for review by relevant bodies or authorities.*
7. *If there is government financial assistance, the audit is conducted based on the State Financial Audit Standards (SPKN) issued by the Financial Supervisory Agency (BPK) RI.*



Mekanisme Penunjukan Akuntan Publik

Berikut ini tahapan mekanisme pengusulan hingga penunjukan Akuntan Publik.

Mechanism for Appointing Public Accountants

Here are the stages of the mechanism from proposal to the appointment of Public Accountants.

MEKANISME PENUNJUKAN HINGGA PENETAPAN AKUNTAN PUBLIK

MECHANISM OF APPOINTMENT TO DETERMINATION OF PUBLIC ACCOUNTANT

Penyampaian arahan dan penugasan dari Dewan Pengawas kepada Komite Audit tentang audit laporan keuangan Perusahaan.
The Board of Commissioners gives directions and assignments to the Audit Committee regarding the audit of the company's financial statements



Tindak lanjut Komite Audit:

- Melakukan evaluasi atas pelaksanaan audit internal dan eksternal.
 - Menyampaikan laporan kepada Dewan Pengawas.

Follow-up of the Audit Committee:

- Evaluate the implementation of internal and external audits.
 - Submit reports to the Board of Commissioners.



Dewan Pengawas melakukan telaah atas rekomendasi Komite Audit, melakukan pembahasan dengan organ Dewan Pengawas dan calon auditor eksternal/Akuntan Publik, serta meminta bantuan Direksi dalam proses penunjukannya sesuai dengan ketentuan pengadaan barang/jasa.

The Board of Commissioners reviews the recommendation of the Audit Committee, holds discussions with the bodies of the Board of Commissioners and prospective external auditors/Public Accountants, and requests assistance from the Board of Directors in the appointment process in accordance with the provisions for the procurement of goods/services.



Dewan Pengawas menyampaikan surat rekomendasi kepada Menteri BUMN.

The Board of Commissioners submits a letter of recommendation to the Minister of SOEs.



Penetapan Akuntan Publik oleh Menteri BUMN/RPB.

Determination of Public Accountants by the Minister of SOEs/Shareholder Meeting

Untuk proses penunjukan calon auditor eksternal dan atau penunjukan kembali auditor eksternal yang dilakukan oleh Menteri BUMN, Dewan Pengawas memberikan kuasa kepada Menteri BUMN untuk menetapkan auditor tersebut.

For the appointment of external auditor candidates and/or the reappointment of external auditors by the Minister of SOEs, the Board of Commissioners delegates authority to the Minister of SOEs to determine such auditors.

Akuntan Publik Tahun 2023

Berdasarkan Surat dari Kementerian BUMN No. S-502/MBU/10/2023 perihal Persetujuan Laporan Tahunan dan Pengesahan Laporan Keuangan Perum BULOG Tahun Buku 2023 dan Surat dari Dewan Pengawas Perum BULOG No.B-02/DW000/10/203 perihal Penetapan Kantor Akuntan Publik (KAP) bahwa menetapkan KAP Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan (PKF Int) untuk melakukan audit Laporan Keuangan Perusahaan Tahun Buku 2023 dan Laporan Program Kemitraan dan Bina Lingkungan Tahun Buku 2023.

Public Accountants for the Year 2023

Based on the Letter from the Ministry of SOEs No. S-502/MBU/10/2023 regarding the Approval of the Annual Report and Approval of the Financial Statements of Perum BULOG for the Fiscal Year 2023, and the Letter from the Board of Commissioners of Perum BULOG No.B-02/DW000/10/203 regarding the Appointment of Public Accounting Firm (PAF) it is determined that Public Accounting Firm (PAF) Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan (PKF Int) would audit the Company's Financial Statements for the Fiscal Year 2023 and the Partnership and Environmental Development Program Reports for the Fiscal Year 2023.



Akuntan Publik Tahun 2023

Public Accountant for year 2023

Kantor Akuntan Publik: <i>Public Accounting Firm</i>	KAP Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan (PKF Int)
Akuntan : <i>Accountant</i>	Darmenta Pinem
Tahun Audit : <i>Audit Year</i>	2023
Periode Penugasan : <i>Assignment Period</i>	10 Oktober 2023 - 15 Maret 2024 <i>October 10, 2023 - March 15, 2024</i>
Tanggal Laporan : <i>Reporting Date</i>	15 Maret 2024 <i>March 15, 2024</i>
Jasa : <i>Service</i>	Audit
Jasa Lainnya : <i>Other Services</i>	-
Biaya : <i>Total Fee</i>	1.494.925.800

Hasil audit menyatakan bahwa Laporan Keuangan dan Laporan Keuangan Program Kemitraan dan Bina Lingkungan Perusahaan Tahun Buku 2023 “Menyajikan secara wajar, dalam semua hal yang material, posisi keuangan Perum BULOG dan entitas anak tanggal 31 Desember 2023, serta kinerja keuangan dan arus kas untuk tahun yang berakhir pada tanggal tersebut, sesuai dengan Standar Akuntansi Keuangan di Indonesia”.

Audit findings state that the Financial Statements and Partnership and Environmental Development Program Financial Statements of the Company for the Fiscal Year 2023 “Present the unqualified opinion, in all material respects, the financial position of Perum BULOG and its subsidiary as of December 31, 2023, and the financial performance and cash flows for the year then ended, in accordance with Indonesian Financial Accounting Standards”.

Daftar Akuntan Publik

Guna kepentingan transparansi, berikut disajikan Auditor Publik Laporan Keuangan Perusahaan 7 (tujuh) tahun berturut-turut, untuk tahun buku 2017 hingga 2023 seperti yang dapat dilihat pada tabel di bawah ini:

List of Public Accountants

For transparency purposes, the Public Auditor of the Company's Financial Statements for 7 (seven) consecutive years, from the fiscal year 2017 to 2023, is presented in the table below.



Tahun Buku Fiscal Year	Kantor Akuntan Publik Public Accounting Firm	Akuntan Accountant	Jasa Service	Opini Opinion	Biaya Jasa Audit (Rp) Audit Service Fee (IDR)
2023	KAP Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan (PKF Int)	Darmenta Pinem No. Izin: AP-19/ PM.22/2018	Jasa Pemeriksaan Umum Laporan Keuangan <i>General Audit Services of Financial Statements</i>	Menyajikan secara wajar, dalam semua hal yang material <i>Unqualified Opinion</i>	1.494.925.800
2022	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan No. Registrasi: 854/KM.1/2015	Muhamad Muhidin, CPA; No. Izin: AP.1801	Jasa Pemeriksaan Umum Laporan Keuangan <i>General Audit Services of Financial Statements</i>	Menyajikan secara wajar, dalam semua hal yang material <i>Unqualified Opinion</i>	1.699.010.400
2021	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan No. Registrasi: 854/KM.1/2015	Dr. Nunu Nurdiyaman, CPA; No. Izin: AP.0269	Jasa Pemeriksaan Umum Laporan Keuangan <i>General Audit Services of Financial Statements</i>	Menyajikan secara wajar, dalam semua hal yang material <i>Unqualified Opinion</i>	1.238.500.000
2020	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan No. Registrasi: 854/KM.1/2015	Dr. Nunu Nurdiyaman, CPA; No. Izin: AP.0269	Jasa Pemeriksaan Umum Laporan Keuangan <i>General Audit Services of Financial Statements</i>	Menyajikan secara wajar, dalam semua hal yang material <i>Obtained fair opinion, in all material respects</i>	1.239.000.000
2019	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan No. Registrasi: 854/KM.1/2015	Dr. Nunu Nurdiyaman, CPA; No. Izin: AP.0269	Jasa Pemeriksaan Umum Laporan Keuangan <i>General Audit Services of Financial Statements</i>	Menyajikan secara wajar, dalam semua hal yang material <i>Unqualified Opinion</i>	1.240.071.910
2018	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan No. Registrasi: 854/KM.1/2015	Dr. Nunu Nurdiyaman, CPA; No. Izin: AP.0269	Jasa Pemeriksaan Umum Laporan Keuangan <i>General Audit Services of Financial Statements</i>	Menyajikan secara wajar, dalam semua hal yang material <i>Obtained fair opinion, in all material respects</i>	1.244.188.000
2017	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan No. Registrasi: 854/KM.1/2015	Dr. Nunu Nurdiyaman, CPA; No. Izin: AP.0269	Jasa Pemeriksaan Umum Laporan Keuangan <i>General Audit Services of Financial Statements</i>	Menyajikan secara wajar, dalam semua hal yang material <i>Unqualified Opinion</i>	1.250.000.000



Manajemen Risiko

Risk Management

Dalam menjalankan kegiatan usaha, Perum BULOG menghadapi berbagai risiko yang harus dikelola. Untuk itu, Perum BULOG menerapkan sistem manajemen risiko untuk mengelola berbagai risiko yang dihadapi. Penerapan sistem manajemen risiko yang tepat sasaran diharapkan dapat mendukung Perum BULOG dalam mencapai tujuan usahanya.

Penerapan dan Pengembangan Sistem Manajemen Risiko Perum BULOG

Kerangka penerapan manajemen risiko di Perum BULOG diatur melalui pedoman yang ditetapkan melalui Peraturan Direksi No. PD09/DB000/06/2022 tanggal 30 Juni 2022 tentang Penerapan Praktik Manajemen Risiko Terintegrasi (*Enterprises Risk Management*) dan proses manajemen risiko diatur pada Standar Operasional Prosedur Nomor: SOP-03/DB303/01/2021 tanggal 29 Januari 2021 tentang Standar Operasional Prosedur Kebijakan Manajemen Risiko.

Sementara terkait dengan kemampuan Perusahaan dalam mengelola risiko terdapat pada Buku RKAP Tahun 2023 yang diajukan ke Kementerian BUMN, telah menjelaskan *Risk Appetite Statement*, *Key Risk Indicator*, dan *Profil Risiko* Perum BULOG Tahun 2023.

Model Sistem Manajemen Risiko

Penerapan manajemen risiko di Perum BULOG saat ini mengadopsi SNI 8615 ISO yang mengacu pada 31000:2018 dan merupakan terapan best practice secara umum dipergunakan oleh industri selain jasa keuangan. Dalam terapan tersebut terdapat hal yang disebut sebagai Arsitektur Manajemen Risiko di mana dalam Arsitektur tersebut memuat prinsip manajemen risiko, kerangka kerja manajemen risiko, dan proses manajemen risiko. Prinsip manajemen risiko di Perum BULOG mengacu pada prinsip ISO tersebut, yaitu dengan nilai utama menciptakan dan melindungi nilai sebagai landasan paradigma untuk melaksanakan secara efektif kerangka kerja dan proses manajemen risiko di setiap tingkatan organisasi, serta agar dapat dirasakan manfaat dari terapan manajemen risiko.

Sementara kerangka kerja manajemen risiko sebagai fondasi dan tata kerja integrasi proses manajemen risiko pada setiap tingkatan proses pada organisasi. Dan proses manajemen risiko adalah praktik untuk melakukan identifikasi risiko prioritas yang menjadi bagian tidak terpisahkan dari bisnis, budaya organisasi, dan khas terhadap kondisi dan proses bisnis organisasi.

In its business activities, Perum BULOG encounters various risks that must be managed. To manage the risks, Perum BULOG implements a risk management system. The well-targeted risk management system implementation is expected to support Perum BULOG in achieving its business goals.

Implementation And Development of Perum Bulog's Risk Management System

The risk management implementation at Perum BULOG is regulated through guidelines set out in Directors Regulation No. PD-09/DB000/06/2022 dated 30 June 2022 concerning Implementation of Integrated Risk Management Practices (Enterprises Risk Management) and risk management processes regulated in Standard Operating Procedures Number: SOP-03/ DB303/01/2021 dated 29 January 2021 concerning Standards Operational Procedures of Risk Management Policy.

Meanwhile, the Company's ability to manage risk is contained in the 2023 RKAP Book submitted to the Ministry of SOEs where the book contains the Risk Appetite Statement, Key Risk Indicator, and Risk Profile of Perum BULOG in 2022.

Risk Management System Model

The implementation of risk management at Perum BULOG currently adopts SNI 8615 ISO which refers to 31000:2018, the best practice generally used by industries other than financial services. In the implementation, there is Risk Management Architecture comprising risk management principles, risk management framework, and risk management processes. The principle of risk management at BULOG refers to the ISO principles, with a core value of creating and protecting value as the paradigm basis for effectively implementing risk management frameworks and processes at every level of the organization, and enabling the realization of the benefits of risk management.

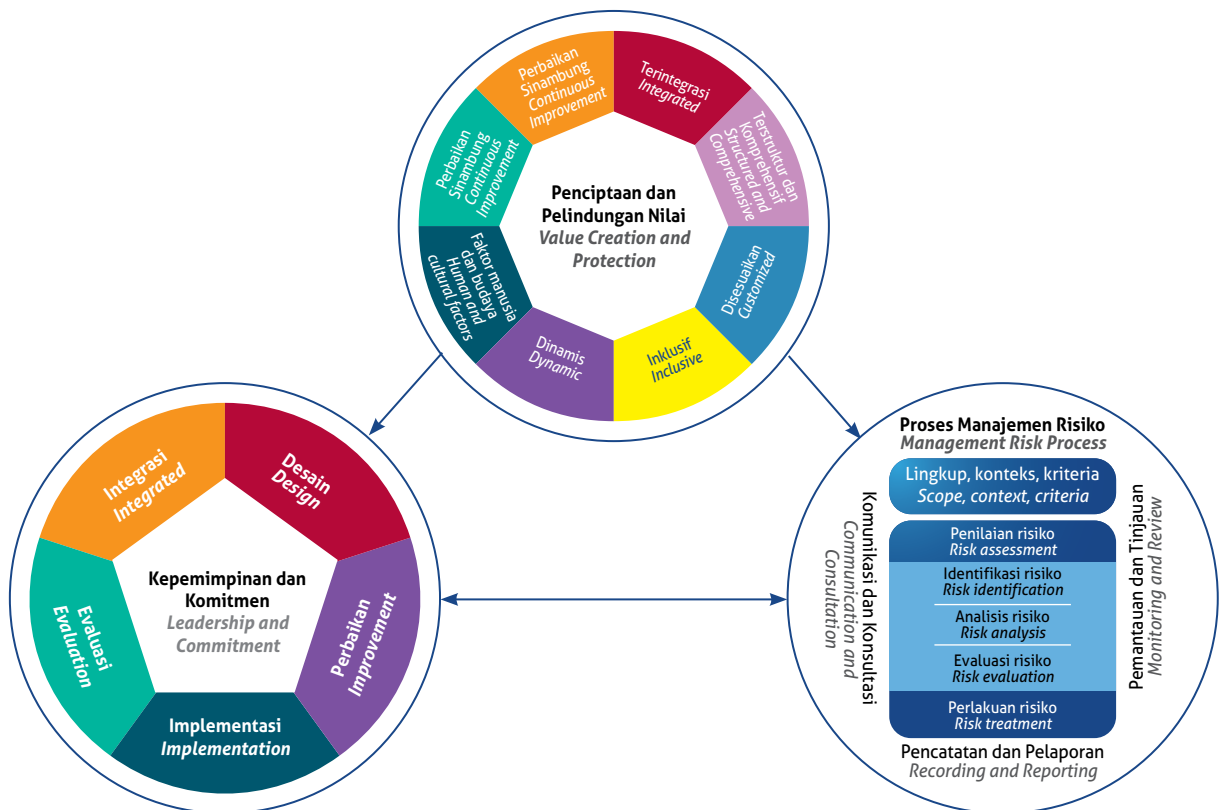
Meanwhile, the risk management framework serves as the foundation and working system for the integration of risk management processes at every level of the organization's processes. And the risk management process is the practice of identifying priority risks that is an integral part of the business, organizational culture, and unique to the organization's business conditions and processes.



Manajemen Risiko Perum BULOG memiliki siklus pelaksanaan yang dalam pekerjaannya selalu bersinergi dengan unit kerja sebagai *Risk Owner* operasional bisnis untuk memfasilitasi dalam upaya mencapai sasaran, melalui langkah-langkah antisipatif untuk mengelola risiko yang melekat pada operasionalisasi bisnis, serta bersama-sama menyusun tindakan kontigensi apabila suatu potensi risiko tersebut terjadi. Siklus tersebut mengedepankan aspek proses manajemen risiko dalam arsitektur ISO 31000:2018 yang menitikberatkan pada aktivitas komunikasi dan konsultasi serta monitoring dan evaluasi yang setiap kegiatannya dilakukan pencatatan dan pelaporan.

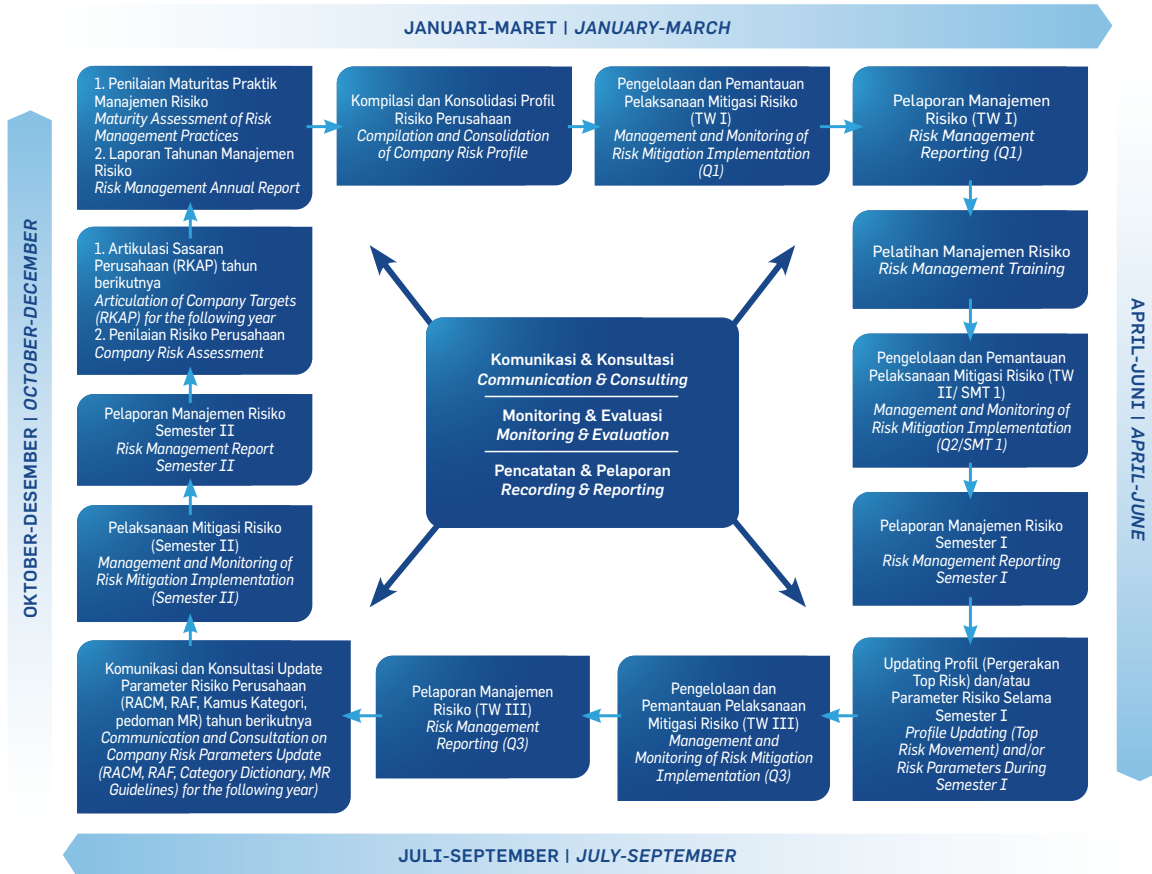
Perum BULOG's Risk Management has an implementation cycle that always synergizes with the work unit as the Risk Owner of business operations to facilitate efforts to achieve targets, through anticipatory steps in managing inherent risks that occurred in business operations, and jointly develop contingency actions if any potential risks occur. The cycle puts forward aspects of the risk management process in the ISO 31000:2018 architecture which focuses on communication and consultation activities as well as monitoring and evaluation, where each activity is recorded and reported.

Arsitektur Manajemen Risiko ISO 31000:2018
ISO 31000:2018 Risk Management Architecture





Siklus Pelaksanaan Manajemen Risiko Perum BULOG Perum BULOG Risk Management Implementation Cycle



Dalam terapan manajemen risiko secara organisasi mengadopsi konsep *Three Lines Model*. Setiap lininya merupakan lini pertahanan untuk memastikan bahwa telah dilakukan penanganan atas risiko teridentifikasi dan menjadi bagian dari operasional bisnis.

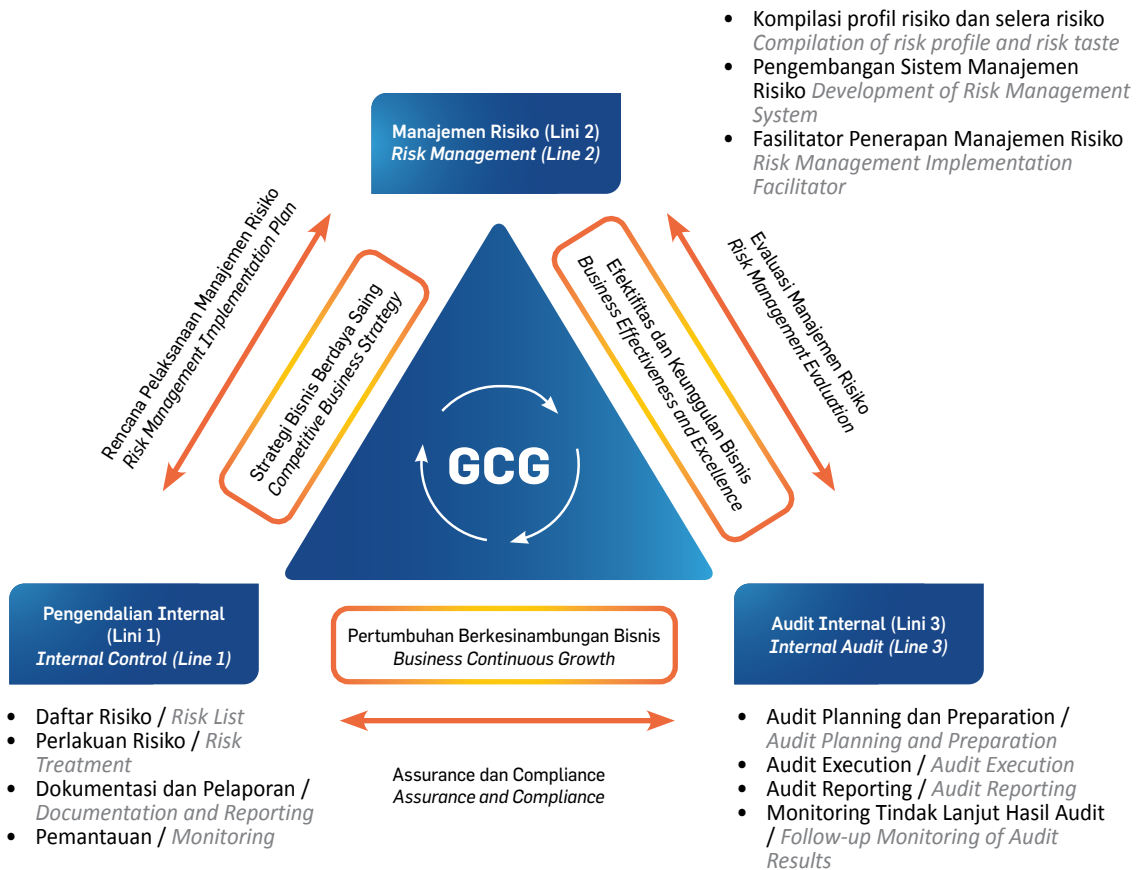
The risk management implementation adopts the concept of Three Lines Model. Each line is a line of defense to ensure that identified risks have been handled and become part of business operations.

Berada di lini 2 (dua) yang berfungsi sebagai partner lini 1 (satu) selaku pemilik proses bisnis bersinergi secara bersama-sama untuk mendukung pencapaian target, sehingga manajemen risiko pada lini 2 (dua) memiliki peran antisipatif untuk bersinergi dengan lini 1 (satu) dalam mengelola risiko yang melekat dalam pencapaian sasaran.

Being in line 2 (two) which functions as a partner in line 1 (one) as the owner of business processes synergizes together to support target achievement, so that risk management in line 2 (two) has an anticipatory role to synergize with line 1 (one) in managing the risks inherent in achieving targets.



Integrasi Proses Manajemen Risiko
Integration of Risk Management Processes



PETA JALAN SISTEM MANAJEMEN RISIKO

Peta jalan manajemen risiko Perum BULOG memiliki tujuan akhir adalah untuk meningkatkan kedewasaan penerapan manajemen risiko yang melekat menjadi budaya organisasi untuk mempertahankan level kompetitif Perusahaan di industri. Peta jalan pengembangan manajemen risiko dimulai dengan mengupayakan integrasi dengan bisnis organisasi; membangun kapabilitas manajemen risiko; dan menjaga konsistensi untuk ketahanan dan keberlanjutan organisasi.

RISK MANAGEMENT SYSTEM ROADMAP

Perum BULOG's risk management roadmap has the ultimate goal of improving the maturity of risk management implementation that is attached to the organizational culture to maintain the Company's competitive level in the industry. The risk management development roadmap begins with efforts to integrate with the organization's business; build risk management capabilities; and maintain consistency for organizational resilience and sustainability.

Peta Jalan Manajemen Risiko Perum BULOG

Perum BULOG's Risk Management Roadmap

	Komitmen <i>Commitment</i>	Keterpaduan <i>Integration</i>	Konsistensi <i>Consistency</i>	Kinerja <i>Performance</i>
	2023	2024	2025	2026
Sasaran <i>Target</i>	Tersedianya komitmen Manajemen untuk mendukung program-program manajemen risiko sesuai <i>roadmap Management</i> commitment to support risk management programs according to the roadmap	Terbangunnya kapabilitas internal bagi pelaksanaan integrasi manajemen risiko. Terwujudnya integrasi manajemen risiko di seluruh organisasi sebagai stepping stone menuju kinerja berbasis manajemen risiko. <i>Establishment of internal capability for the implementation of risk management integration. The realization of risk management integration throughout the organization as a stepping stone towards risk management-based performance.</i>	Tersedianya sistem informasi manajemen risiko yang andal guna mendukung kinerja manajemen risiko. <i>The establishment of a reliable risk management information system to support risk management performance</i>	Terwujudnya kinerja berprinsip yang didukung oleh budaya sadar risiko yang kuat. Optimalnya peran manajemen risiko bagi penguatan ketahanan dan keberlanjutan usaha. <i>The realization of principled performance supported by a strong risk-aware culture. The optimal role of risk management to strengthen business resilience and sustainability</i>
Strategi <i>Strategy</i>	Membangun komitmen Manajemen Perum Bulog Pengelolaan risiko ketahanan bisnis dan keberlanjutan usaha <i>Building Bulog Management commitment Risk management for business resilience and business sustainability</i>	Peningkatan kecukupan pedoman manajemen risiko. Membangun sinergi manajemen risiko di seluruh area Perum Bulog. Menyiapkan kapabilitas manajemen risiko terintegrasi. Memperkuat sikap, perilaku, dan budaya risiko di lingkungan perusahaan <i>Improving adequacy of risk management guidelines. Building risk management synergy in all areas of Perum Bulog. Setting up integrated risk management capabilities. Strengthening risk attitude, behavior, and culture within the company</i>	Meningkatkan kinerja manajemen risiko terintegrasi. Meningkatkan kontribusi manajemen risiko bagi kinerja bisnis. <i>Improve integrated risk management performance. Increase the contribution of risk management to business performance.</i>	Optimalisasi pengelolaan risiko ketahanan dan keberlanjutan bisnis. Memperkuat sikap, perilaku, dan budaya risiko di lingkungan perusahaan (lanjutan). <i>Optimizing risk management for business resilience and sustainability. Strengthening risk attitudes, behaviors, and culture within the company (continued).</i>

Dalam mengupayakan capaian sesuai peta jalan di setiap periodenya, maka perlu dipastikan adanya kecukupan ada aspek *people-process-tools* di setiap periode pelaksanaannya, sebagai berikut:

1. Untuk realisasi program strategis pengembangan *Process* (kebijakan/pedoman/prosedur), perlu dikaji kebutuhan peningkatan keahlian dari *people* yang menjadi pelaksana proses tersebut. Kemudian, perlu dikaji pula kebutuhan *tools* penunjang bagi *people* yang menjadi pelaksana proses tersebut;
2. Untuk realisasi program strategis pengembangan *People*, perlu dikaji kebutuhan mekanisme pengaturannya melalui proses (kebijakan/pedoman/prosedur) sebagai dasar hukum pelaksanaannya. Kemudian, perlu dikaji pula kebutuhan perangkat penunjang bagi kegiatan pengembangan *People* tersebut;
3. Untuk realisasi program strategis pengembangan *Tools*, perlu dikaji kebutuhan mekanisme pengaturannya melalui proses (kebijakan/pedoman/prosedur) sebagai dasar hukum pelaksanaannya. Kemudian, perlu dikaji pula kebutuhan peningkatan keahlian *people* yang akan menggunakan *tools* penunjang tersebut.

To ensure the achievement of the road map for each period, it is necessary to assure the adequacy of the people-process-tools aspect in each implementation period, as follows:

1. *To realize the development strategic program of Process (policies/guidelines/procedures), it is necessary to study the need for skills improvement of the people who implement the process. Then, it is also necessary to examine the need for supporting tools for the people who implement the process;*
2. *To realize the development strategic program of People, it is necessary to study the need for regulatory mechanisms through process (policies/guidelines/procedures) as the legal basis for its implementation. Then, it is also necessary to study the need for supporting tools for these people development activities;*
3. *To realize the development strategic program of Tools, it is necessary to study the need for regulatory mechanisms through process (policies/guidelines/procedures) as the legal basis for implementation. Then, it is also necessary to study the need to increase the skills of the people who will use these supporting tools.*

FUNGSI PENGELOLA HUBUNGAN KERJA DENGAN KOMITE DEWAN PENGAWAS

Fungsi manajemen risiko sebagai lini 2 (dua) saat ini melekat pada Divisi Perencanaan Strategis dan Manajemen Risiko,

MANAGEMENT FUNCTION AND WORKING RELATIONSHIP WITH THE COMMISSIONERS COMMITTEE

The risk management function as line 2 (two) is currently attached to the Strategic Planning and Risk Management

sesuai dengan Peraturan Direksi No. PD-20/DS000/10/2023 tentang Organisasi dan Tata Kerja Perusahaan Umum (PERUM) BULOG tanggal 1 September 2021 pada BAB IX Pusat Perencanaan Strategis dan Manajemen Risiko Pasal 304.

Berdasarkan Peraturan Direksi Nomor: PD-21/DS000/07/2020 tentang Organisasi dan Tata Kerja Perum BULOG, terhitung mulai 30 Juli 2020 Pusat Perencanaan Strategis dan Manajemen Risiko yang salah satu fungsinya meliputi Manajemen Risiko, bertanggung jawab langsung kepada Direktur Utama. Lingkup tanggung jawabnya, antara lain, melaksanakan pengembangan dan pengelolaan infrastruktur manajemen risiko, analisis, dan penilaian risiko Perusahaan, pemantauan mitigasi dan analisis pelaporan risiko, serta penyusunan dan evaluasi pedoman/prosedur di bidang manajemen risiko.

Fungsi manajemen risiko sesuai dengan ketentuan tersebut dibawah langsung oleh Direktur Utama dengan Pembina harian Direktur Bisnis, serta pelaporan manajemen risiko sesuai dengan ketentuan GCG Perum BULOG dilakukan secara berkala. Pelaporan manajemen risiko dilakukan dengan 2 (dua) mekanisme, yaitu:

1. Masuk dalam laporan berkala yang disusun oleh Sekretaris Perusahaan, dan
2. Pelaporan disampaikan secara langsung oleh Pusat Perencanaan Strategis dan Manajemen Risiko kepada Direktur Bisnis.

Sementara, terkait hubungan kerja dengan Komite Dewan Pengawas, saat ini Perum BULOG tidak memiliki Komite Pemantau Risiko yang dibawah langsung oleh Dewan Pengawas, serta Pusat Perencanaan Strategis dan Manajemen Risiko melakukan komunikasi dengan Komite Dewan Pengawas dilakukan sesuai dengan undangan secara langsung oleh Komite Dewan Pengawas atau disesuaikan dengan kebutuhan pelaporan oleh Sekretaris Perusahaan.

JENIS-JENIS RISIKO DAN MITIGASINYA

Perum BULOG saat ini mengacu pada SOP-08/DU300/05/2019 tentang Standar Operasional Prosedur Kebijakan Manajemen Risiko Tanggal 28 Mei 2019 membagi jenis risiko ke dalam 4 (empat) kategori, yaitu Keuangan, Operasional, Kepatuhan, dan Strategis. Adapun potensi risiko yang menjadi profil risiko Perum BULOG yang telah dibakukan ke dalam Keputusan Direksi Nomor : KD-253/DB300/09/2023 tanggal 8 September 2023 tentang Profil Risiko Prioritas saat ini yaitu:

1. Penjualan belum optimal;
2. Penurunan mutu komoditas;
3. Ketidaksediaan stok komoditas;
4. Penyerapan pengadaan PSO dan non PSO belum optimal;
5. Aset tidak layak;
6. Piutang tidak tertagih;
7. Harga beli/jual tidak bersaing;
8. Sanksi pakjaj/denda pakjaj;

Division, this is in accordance with Directors Regulation No. PD-20/DS000/10/2023 concerning the Organization and Working Procedures of the Public Corporation (Perum) BULOG dated 1 September 2021 in CHAPTER IX Center for Strategic Planning and Risk Management Article 304.

According to Directors Regulation No.: PD-21/DS000/07/2020 concerning the Organization and Working Procedures of Perum BULOG, commencing July 30, 2020 the Center for Strategic Planning and Risk Management, whose functions include Risk Management, is directly responsible to the President Director. The scope of responsibilities includes, among others, carrying out the development and management of risk management infrastructure, analysis and assessment of the Company's risks, monitoring mitigation and risk reporting analysis, as well as preparing and evaluating guidelines/procedures in the field of risk management.

The risk management function in accordance with these provisions is directly under the President Director with the daily supervisor of the Business Director. The risk management reporting in accordance with the GCG provisions of Perum BULOG is carried out regularly. Risk management reporting is carried out by 2 (two) mechanisms, namely:

- 1. Included in the periodic reports prepared by the Corporate Secretary, and*
- 2. Reports submitted directly by the Center for Strategic Planning and Risk Management to the Business Director.*

Regarding the working relationship with the Board of Commissioners Committee, currently Perum BULOG does not have a Risk Monitoring Committee directly supervised by the Board of Commissioners, while the Strategic Planning and Risk Management Center communicates with the Board of Commissioners Committee according to direct invitation by the Board of Commissioners Committee or as requested by the Corporate Secretary.

TYPES OF RISK AND MITIGATION

Perum BULOG currently refers to SOP-08/DU300/05/2019 concerning Standard Operational Risk Management Policy Procedures dated May 28, 2019, which divided risk types into 4 (four) categories, namely Financial, Operational, Compliance, and Strategic. The potential risks that become the risk profile of Perum BULOG which have been standardized into the Decree of the Board of Directors Number: KD-253/DB300/09/2023 dated September 8, 2023, concerning the Priority Risk Profile at the present, namely:

- 1. Nonoptimal sales;*
- 2. Commodity quality downgrade;*
- 3. Unavailability of commodity stocks;*
- 4. Nonoptimal absorption of PSO and non-PSO procurement;*
- 5. Inviabile assets;*
- 6. Unpaid receivables.*
- 7. Uncompetitive buy/sell prices;*
- 8. Tax sanctions/tax fines;*



9. Fraud;
10. Akurasi laporan keuangan.

Dari basis data per 27 Desember 2023 pada aplikasi Sistem Informasi Manajemen Risiko dan Kepatuhan (SIMRK), terdapat 402 risiko yang terbagi atas 99 risiko Kantor Pusat dan 303 risiko Kantor Wilayah. Dari 402 risiko tersebut, terdapat kejadian risiko pada kategori operasional sebesar 59%, kategori finansial 16%, kategori kepatuhan 13%, dan kategori strategis 12%. Secara umum potensi risiko yang melekat pada aktivitas Perum BULOG didominasi oleh potensi risiko pada kategori operasional dan kategori finansial, dikarenakan aktivitas bisnis BULOG dengan core bisnis supply chain. Akibatnya, sebaran potensi risiko pada kategori operasional menjadi lebih banyak, dan kategori finansial secara umum adalah potensi risiko yang berupa excess dari kegiatan operasional.

EVALUASI ATAS EFEKTIVITAS SISTEM MANAJEMEN RISIKO

Perum BULOG bekerja sama dengan pihak ketiga yang profesional di bidang manajemen risiko untuk melakukan asesmen penilaian tingkat kematangan atas penerapan manajemen risiko tahun 2023 di lingkungan Perum BULOG. Atas pelaksanaan asesmen penilaian tersebut didapati nilai capaian kematangan atas terapan manajemen risiko Perum BULOG adalah 2,88 dari maksimum 5. Nilai tersebut menunjukkan terapan manajemen risiko Perum BULOG saat ini berada pada level Defined. Selain itu, hal tersebut menunjukkan bahwa pengelolaan risiko sudah mulai berlangsung secara sistematis, namun cenderung masih terpisah dari governansi dan manajemen organisasi serta dukungan kompetensi serta kepemimpinan dan komitmen terhadap pengelolaan risiko yang belum merata.

Pada setiap kelompok tersebut peluang perbaikan yang dilakukan dimaksudkan untuk peningkatan pada aspek integrasi proses dan penguatan budaya risiko dalam aktivitas perencanaan dan pengambilan keputusan. Sehingga diperlukan adanya dukungan dari setiap elemen sebagai penggerak proses manajemen risiko.

Pernyataan Direksi dan/atau Dewan Komisaris atas Kecukupan Sistem Manajemen Risiko

Perum BULOG telah menerapkan manajemen risiko dengan berpedoman pada prinsip kehati-hatian serta senantiasa menjaga kewaspadaan dalam proses pengambilan keputusan di sektor strategis dan operasional guna menjaga profil risiko Perum BULOG agar tetap berada pada level menengah sampai rendah. Dewan Komisaris dan Direksi secara aktif mengevaluasi kebijakan dan strategi pengelolaan risiko secara periodik. Kebijakan dan strategi yang telah diarahkan Dewan Komisaris digunakan sebagai acuan oleh Direksi untuk menjalankan tujuan Perum BULOG tersebut dan telah mempertimbangkan toleransi risiko serta dampaknya terhadap permodalan, menjabarkan serta mengkomunikasikan kebijakan dan strategi risiko kepada seluruh satuan kerja terkait serta melakukan evaluasi implementasinya.

9. Fraud;
10. Accuracy of financial statements.

Based on the database in the Risk and Compliance Management Information System (SIMRK) application as of December 27, 2023, there are 402 risks divided into 99 Head Office risks and 303 Regional Office risks. Of the 402 risks, there are 59% risks in the operational category, 16% in the financial category, 13 in the compliance category, and 12% in the strategy category. In general, the potential risks in Perum BULOG's activities are dominated by risk in operational and financial categories due to the supply chain as the core business. As a result, the distribution of potential risks in the operational category becomes wider, while the financial category is generally exposed to risk in the form of excess from operational activities.

EVALUATION OF EFFECTIVENESS OF RISK MANAGEMENT SYSTEM

Perum BULOG collaborated with a third party professional in the risk management field to conduct an assessment of the maturity level of the risk management implementation in 2023 within Perum BULOG. The assessment showed that Perum BULOG's risk management implementation maturity score was 2.88 out of a maximum of 5. The value indicates that the risk management implementation at Perum BULOG is currently at the "Defined" level. Additionally, it suggests that risk management is starting to take place systematically but tends to be somewhat separate from governance and organizational management, lacking consistent support in terms of competence, leadership, and commitment to risk management.

The potential for improvement in each of these groups aims to strengthen the risk culture in planning and decision-making processes and boost the features of process integration. As a result, each component must be supported in order for the risk management process to proceed.

Statement of the Board of Directors and/or Board of Commissioners on the Adequacy of the Risk Management System

Perum BULOG has implemented risk management guided by the precautionary principle and always maintains vigilance in the decision-making process in strategic and operational sectors to keep Perum BULOG's risk profile at a medium to low level. The Board of Commissioners and Board of Directors actively evaluate risk management policies and strategies periodically. The policies and strategies that have been directed by the Board of Commissioners are used as a reference by the Board of Directors to carry out Perum BULOG's objectives and have considered risk tolerance and its impact on capital, elaborated and communicated risk policies and strategies to all relevant work units and evaluated their implementation.

Sistem Pengendalian Internal

Internal Control System

Penerapan Sistem Pengendalian Internal ditujukan untuk mencegah terjadinya kecurangan (*fraud*) pada proses bisnis dengan melakukan pekerjaan yang efektif dan efisien, keandalan pelaporan keuangan, pengamanan aset dan mematuhi peraturan perundang-undangan yang berlaku.

Sistem Pengendalian Internal Perum BULOG serta Pengendalian Operasional dan Keuangan

Pedoman Pengendalian Intern Perum BULOG disahkan berdasarkan Peraturan Direksi No. PD-32/DU400/08/2016 yang ditandatangani oleh Direktur Utama pada tanggal 29 Agustus 2018. Pengendalian intern Perusahaan terbagi dalam 5 unsur yang terdiri dari lingkungan pengendalian intern, penilaian risiko, kegiatan pengendalian intern, proses informasi dan komunikasi, serta pemantauan pengendalian intern. Penerapan unsur pengendalian intern sebagaimana dimaksud dilaksanakan menyatu dan menjadi bagian terintegrasi dalam setiap kegiatan Perusahaan.

Dalam pengendalian internal, Perum BULOG menerapkan konsep *Three Lines Model* (Model Tiga Lini) dengan skema yang dapat dilihat pada gambar berikut.

The implementation of the Internal Control System is intended to prevent fraud in business processes by carrying out effective and efficient work, reliability of financial reporting, securing assets, and complying with applicable laws and regulations.

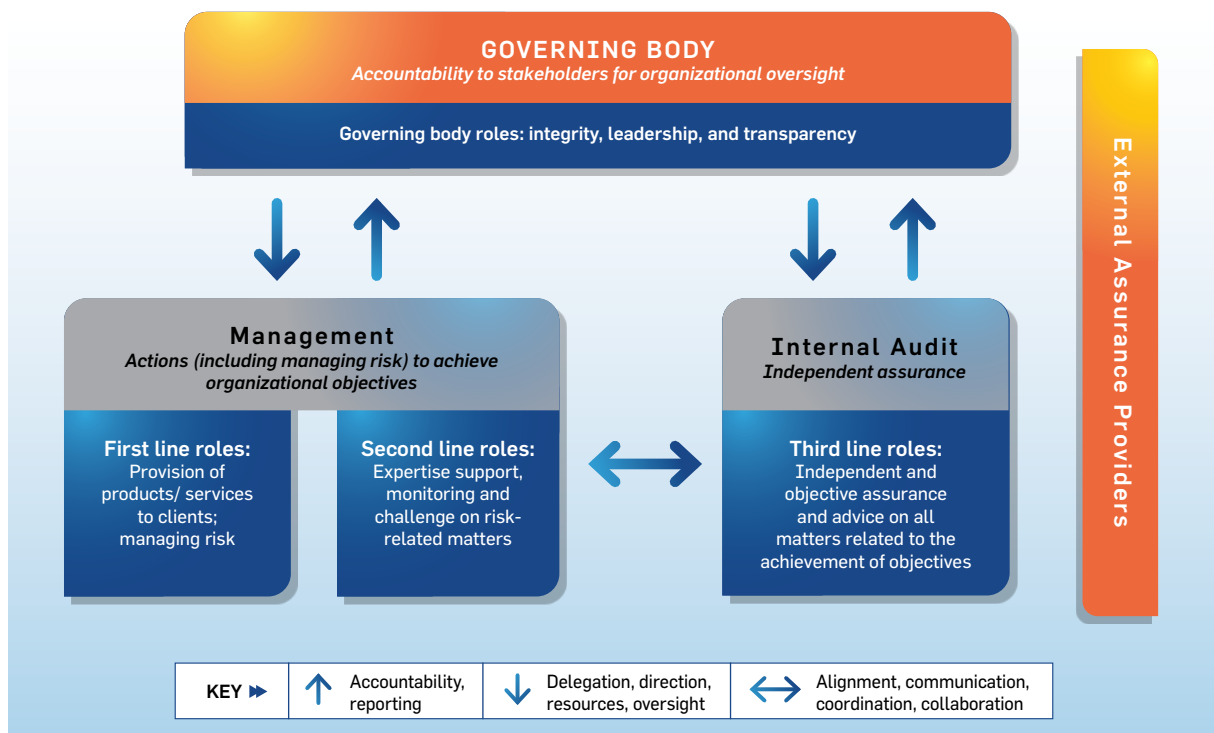
Perum Bulog's Internal Control System and Operational and Financial Control

The Internal Control Guidelines of Perum BULOG were approved based on the Directors Regulation No: PD-32/DU400/08/2016 signed by the President Director on August 29, 2018. The Company's internal control is divided into 5 elements consisting of the internal control environment, risk assessment, internal control activities, information and communication processes as well as internal control monitoring. Internal control implementation is blending in with and becoming an integral component of all Company activities.

In internal control, Perum BULOG implements the concept of Three Lines Model with a scheme that can be seen in the following figure.

Three Lines Model di Lingkungan Perum BULOG

Three Lines Model in Perum BULOG Environment





Three Lines Model di Lingkungan Perum BULOG

Pada Lini 1, sebagai pemilik proses bisnis atau *Risk Owner* yang secara langsung memiliki kapabilitas untuk langsung memberikan penanganan terhadap aktivitas Perusahaan, baik secara operasional maupun finansial dan kemungkinan terjadinya potensi risiko yang bisa menjadi deviasi dalam mencapai sasaran. Lini 1 adalah lini pertahanan pertama yang sehari-hari secara langsung melakukan pengelolaan risiko dan management control atas aktivitas proses bisnis.

Adapun Lini 2 merupakan unit yang umumnya memfasilitasi identifikasi dan evaluasi risiko, *coaching* manajemen untuk tanggap risiko, membangun strategi penerapan manajemen risiko, serta memastikan Lini 1 tetap berada pada koridor kebijakan dan sebagainya. Salah satu bidang yang berada pada Lini 2 adalah *Risk Management and Compliance* dengan acuan ISO 31000:2009 yang telah diadopsi oleh Badan Standarisasi Nasional (BSN) menjadi SNI ISO 31000:2011. Fungsi-fungsi dari Lini 2 tersebut merupakan sebuah langkah preventif yang bersifat antisipatif dalam rangka mencegah terjadinya potensi risiko terhadap proses kerja Lini 1, sehingga membantu Lini 1 untuk mencapai sasaran secara tepat dan/atau mengurangi deviasi sasaran.

Sedangkan, Lini 3 umumnya bertindak sebagai korektif action untuk memperbaiki terjadinya penyimpangan yang terjadi pada suatu aktivitas, melakukan review dan evaluasi terhadap rancang bangun dan implementasi manajemen risiko secara keseluruhan, dan memastikan bahwa pertahanan lapis pertama dan lapis kedua berjalan sesuai dengan harapan.

Kesesuaian sistem pengendalian internal dengan kerangka yang diakui secara internasional (COSO-internal control framework). COSO menjelaskan fungsi Internal Control sebagai fasilitator yang memastikan Lini 1 melaksanakan aktivitas terhadap:

1. Efektivitas dan efisiensi operasi
2. Keandalan pelaporan keuangan dan
3. Ketaatan terhadap peraturan perundang-undangan.

Fungsi fasilitator tersebut dilakukan oleh unit Manajemen Risiko dan Kepatuhan, yang umumnya berada dalam lingkup lapis pertahanan Lini 2. Untuk menjalankan fungsi Lini 2 dalam mendukung Lini 1 menuntaskan perannya dalam COSO Framework, Perusahaan mengadopsi standar ISO 31000:2009 sebagai arsitektur manajemen risikonya, yang telah dijadikan sebuah standar oleh BSN menjadi SNI ISO 31000:2011.

Penerapan Manajemen Risiko di lingkungan Perusahaan dikoordinasikan oleh Pusat Manajemen Risiko dan Kepatuhan sebagai unit pengendalian *Risk Management and Compliance* dengan menyesuaikan kebutuhan unit-unit teknis terkait dan melaksanakan sosialisasi pengendalian risiko dalam rangka meningkatkan kapabilitas personel perusahaan untuk melaksanakan aktivitas perusahaan berbasis risiko.

Three Lines Model in Perum BULOG Environment

In Line 1, the owner of the business process or Risk Owner has the capability to directly handle the company's activities, both operationally and financially, and the possibility of potential risks that could be a deviation from achieving the target. Line 1 is the first line of defense that directly performs risk management and management control over daily business process.

Meanwhile, Line 2 is a unit that generally facilitates risk identification and evaluation, coaching management for risk response, developing risk management implementation strategies and ensuring Line 1 remains within the policy corridor and so on. One of the areas in Line 2 is Risk Management and Compliance with ISO 31000:2009 standard, which has been adopted by the National Standardization Agency (BSN) into SNI ISO 31000:2011. The function of Line 2 is preventive measures that has anticipatory role to prevent potential risks to the work processes of Line 1, thus helping Line 1 to achieve targets precisely and/or reduce target deviations.

Meanwhile, Line 3 generally acts as a corrective action to correct the occurrence of irregularities in activities, conduct reviews and evaluations of the overall design and implementation of risk management, and ensure that the first and second layers of defense run as expected.

The conformity of the internal control system with an internationally recognized framework (COSO-internal control framework) describes the function of Internal Control as a facilitator that ensures Line 1 carries out activities on:

1. *effectiveness and efficiency of operations;*
2. *reliability of financial reporting;*
3. *compliance with the laws and regulations.*

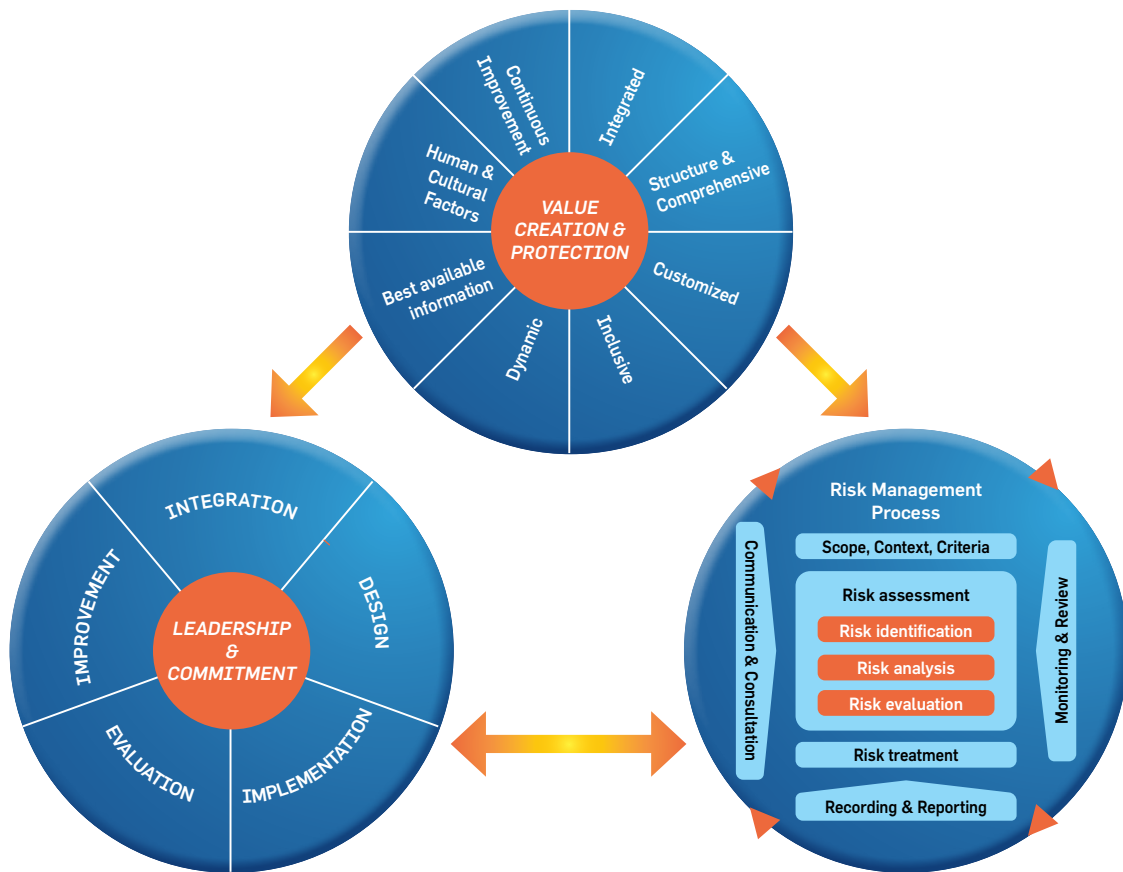
The facilitator function is carried out by the Risk Management and Compliance unit, which is generally within the scope of the Line 2 defense. To carry out the function of Line 2 in supporting Line 1 to complete its role in the COSO Framework, the company adopted the ISO 31000:2009 standard as its risk management architecture, which has been standardized by BSN into SNI ISO 31000:2011.

The implementation of Risk Management within the company is coordinated by the Center for Risk Management and Compliance as the Risk Management and Compliance control unit by adjusting the needs of related technical units and carrying out risk control socialization in order to improve the capability of the company's personnel to perform the company's risk-based activities.



Pembentukan Pusat Manajemen Risiko dan Kepatuhan oleh Manajemen Perum BULOG adalah untuk menetapkan *Risk Governance Structure* dan menetapkan konteks pengendalian risiko sebagai bentuk mandat dan komitmen terkait penerapan Manajemen Risiko. Setiap akhir tahun Pusat Manajemen Risiko dan Kepatuhan mendampingi *Risk Owner* untuk menyusun daftar risiko yang selaras dengan sasaran yang telah ditetapkan di tahun berikutnya, kegiatan tersebut terangkum ke dalam aktivitas *Risk Assessment*.

The establishment of the Center for Risk Management and Compliance by Perum BULOG Management is to determine the Risk Governance Structure and decide the context of risk control as a form of mandate and commitment related to the Risk Management implementation. At the end of each year the Center for Risk Management and Compliance, together with the Risk Owner, compiles a list of risks that are in line with the targets set for the following year. These activities are summarized in the Risk Assessment activities.



Kesesuaian Sistem Pengendalian Internal Perusahaan dengan Kerangka COSO

Sebagaimana telah dijelaskan di atas, sistem pengendalian keuangan dan operasional Perum BULOG menggunakan kerangka internasional dari Committee of Sponsoring Organization of the Treadway Commission (COSO). Kerangka COSO berisi mengenai kebijakan, prosedur, kegiatan pemantauan dan komunikasi, standar perilaku serta berbagai inisiatif yang dilakukan.

Compatibility of the Company's Internal Control System with the COSO Framework

As explained above, the financial and operational control system of Perum BULOG uses the international framework of Committee of Sponsoring Organization of the Treadway Commission (COSO). The COSO framework contains policies, procedures, monitoring and communication activities, behavior standards, and various undertaken initiatives.

Evaluasi atas Efektivitas Sistem Pengendalian Internal Perusahaan

Evaluasi atas efektivitas SPI terdapat pada PD-32-DU400-08-2016 tentang Pedoman Pengendalian Intern Perum BULOG. Aktivitas evaluasi dilaksanakan bersamaan dengan pelaksanaan audit, termasuk di dalamnya ialah menilai kecukupan dan efektivitas pengendalian internal.

Pernyataan Direksi dan/atau Dewan Komisaris atas Kecukupan Sistem Pengendalian Internal

Belum terdapat pernyataan Direksi dan/atau Dewan Komisaris atas kecukupan sistem pengendalian internal.

Evaluation of the Effectiveness of the Company's Internal Control System

Evaluation of the effectiveness of the Internal Control System is available in PD-32-DU400-08-2016 concerning the Internal Control Guidelines of Perum BULOG. Evaluation is administered simultaneously with an audit, including assessing the adequacy and effectiveness of internal control.

Statement of the Board of Directors and/or Board of Commissioners on the Adequacy of the Internal Control System

There is currently no statement by the Board of Directors and/or the Board of Commissioners regarding the adequacy of the internal control system.

Perkara Penting Significant Cases

Permasalahan Hukum

Permasalahan dan/atau perkara hukum yang dihadapi Perusahaan serta anggota Dewan Pengawas dan Direksi di sepanjang periode tahun 2022 dan 2023 adalah sebagai berikut:

Legal Issues

The following are cases and/or legal issues faced by the company and members of the Board of Commissioners and Board of Directors in 2022 and 2023.

Permasalahan Hukum Legal Issues	2023		2022	
	Perdata Civil	Pidana Criminal	Perdata Civil	Pidana Criminal
Perum BULOG				
Selesai dan telah mempunyai kekuatan hukum tetap Settled and the decision was final	3	8	1	2
Dalam proses penyelesaian In settlement process	7	9	9	8
Dewan Pengawas dan Direksi Board of Commissioners and Board of Directors				
Selesai dan telah mempunyai kekuatan hukum tetap Settled and the decision was final				
Dalam proses penyelesaian In settlement process				
Entitas Anak Subsidiaries				
Entitas anak Perum BULOG Perum BULOG Subsidiaries				
Jumlah Total	10	17	9	10



Rincian permasalahan hukum yang dihadapi Perusahaan di tahun 2023 dan/atau telah dinyatakan selesai di tahun 2023 adalah sebagai berikut.

The details of the legal issues faced by the Company in 2023 and/or declared settled in 2023 are as follows.

PERKARA #01: No. 361/Pdt.G/2021/PN.Jkt.Sel di Pengadilan Negeri Jakarta Selatan
CASE #01: No. 361/Pdt.G/2021/PN.Jkt.Sel in South Jakarta District Court

POKOK PERKARA:

Gugatan Perbuatan Melawan Hukum terhadap sertifikat hak milik Nomor : 12 tanggal 2 April 1994 seluas 54.835 m² atas nama ZK dan sertifikat hak milik Nomor : 40 tanggal 05 Februari 1996 seluas 13.910 m² atas nama ZK yang terletak di Cigudeg, Bogor.

STATUS PERKARA:

Atas Putusan Pengadilan Negeri Jakarta Selatan, Sdr. ZK selaku Penggugat telah mengajukan Upaya Hukum Banding, namun Upaya Hukum Banding tersebut telah dicabut dan telah diterima pencabutannya oleh Pengadilan Tinggi sehingga perkara telah selesai dan Putusan Pengadilan Negeri Jakarta Selatan telah berkekuatan hukum tetap (*Inkracht van gewijsde*).

TINDAK LANJUT:

Perkara telah selesai (*Inkracht van gewijsde*).

SUBJECT MATTER:

Wrongful act lawsuit against certificate of ownership No. 12 dated April 2, 1994, covering 54,835 m² in the name of ZK and certificate of ownership No. 40 dated February 05, 1996, covering 13,910 m² in the name of ZK located in Cigudeg, Bogor.

LAWSUIT STATUS:

*Based on the Decision of the South Jakarta District Court, Mr. ZK as the Plaintiff filed an Appeal, but the Appeal was withdrawn and its withdrawal was accepted by the High Court so that the case was completed and the Decision of the South Jakarta District Court has res judicata/claim preclusion (*Inkracht van gewijsde*).*

FOLLOW-UP:

*Claim preclusion (*Inkracht van gewijsde*).*

PERKARA #02: No. 109/Pdt.G/2020/PN.Jkt.Utr di Pengadilan Negeri Jakarta Utara
CASE #02: No. 109/Pdt.G/2020/PN.Jkt.Utr at the North Jakarta District Court

POKOK PERKARA:

Penggugat melayangkan gugatan wanprestasi terhadap Perum BULOG terhadap belum dilakukannya pembayaran ganti rugi terhadap ±11 Ha yang telah dilakukan pelepasan hak sebagaimana Surat Pernyataan Pelepasan Hak Atas Tanah tanggal 26 Desember 1997.

STATUS PERKARA:

Telah diputus pada tingkat pertama oleh Majelis Hakim pada Pengadilan Negeri Jakarta Utara menyatakan Perum BULOG menang. Lalu, Sdr. H K telah mengajukan Banding ke Pengadilan Tinggi DKI Jakarta dan atas Upaya Hukum Banding tersebut Majelis Hakim Pengadilan Tinggi DKI telah memutuskan bahwa Perum BULOG menang. Sdr. HK telah mengajukan Upaya Hukum Kasasi atas Putusan tersebut. Dalam Putusan Kasasi, Mahkamah Agung menyatakan bahwa Perum BULOG menang.

TINDAK LANJUT:

Perkara telah selesai (*Inkracht van gewijsde*).

SUBJECT MATTER:

The plaintiff filed a default lawsuit against Perum BULOG for the non-payment of compensation for ±11 hectares of land that had been released as per the Declaration of Release of Land Rights dated December 26, 1997.

LAWSUIT STATUS:

At the first level, the panel of judges at the North Jakarta District Court decided that Perum BULOG won. Then Mr. HK filed an appeal to the DKI Jakarta High Court and on the appeal the DKI High Court judges decided that Perum BULOG won. Mr. HK filed an appeal in cassation against the verdict.

The Plaintiff is in the process of filing an appeal for cassation.

FOLLOW-UP:

*Claim preclusion (*Inkracht van gewijsde*).*

PERKARA #03: No. 352/Pdt.G/2021/PN.JKT.UTR di Pengadilan Negeri Jakarta Utara
CASE #03: No. 352/Pdt.G/2021/PN.JKT.UTR at the North Jakarta District Court

POKOK PERKARA:

Sdri. HH melayangkan Gugatan Perdata Kepada Sdri. GEL dikarenakan atas telah terbit Sertifikat Hak Milik No. 2550 atas nama GEL di tanah miliknya.

STATUS PERKARA:

Telah Putus di Tingkat Banding dimana Majelis Hakim Pengadilan Tinggi DKI Jakarta memenangkan Pemanding semula Tergugat I (Sdri. GEL). Adapun Saat ini Perum BULOG telah mengajukan upaya hukum Kasasi.

TINDAK LANJUT:

Sedang menunggu Putusan Kasasi terhadap Putusan Pengadilan Negeri No. 352/Pdt.G/2021/PN.JKT.UTR melalui kepaniteraan Pengadilan Negeri Jakarta Utara dan sedang dilakukan upaya hukum pidana dengan diduga adanya surat palsu yang dipakai sebagai bukti saat pembuktian di Pengadilan Negeri Jakarta Utara.

SUBJECT MATTER:

Mrs. HH filed a civil lawsuit against Mrs. GEL due to the issuance of a Certificate of Title No. 2550 in the name of GEL on her land.

LAWSUIT STATUS:

It has been decided at the Appeal Level where the Panel of Judges of the DKI Jakarta High Court ruled in favor of the Appellant, originally Defendant I (Ms. GEL). Currently, Perum BULOG has filed an appeal in cassation.

FOLLOW-UP:

Currently awaiting an Appeal Decision against the District Court Decision No. 352/Pdt.G/2021/PN.JKT.UTR through the registrar of the North Jakarta District Court and criminal proceedings are in the process with suspected fake letters used as evidence at the North Jakarta District Court.



PERKARA #04: 168/Pdt.Sus.PHI/2022/PN.Bdg di Pengadilan Negeri Bandung
CASE #04: 168/Pdt.Sus.PHI/2022/PN.Bdg at Bandung District Court

POKOK PERKARA:

Terdapat gugatan PHI pada Pengadilan Negeri Bandung yang diajukan oleh Sdr. PS karena merasa keberatan atas pemecatan atas dirinya dan menuntut untuk dibayarkan segala haknya.

STATUS PERKARA:

Telah Putus di Tingkat Pertama (Pengadilan Negeri) dan Putusan tersebut Memenangkan Perum BULOG, lalu Sdr. PS mengajukan upaya hukum kasasi di Mahkamah Agung RI. Telah putus putusan kasasi dengan amar putusan: "Menyatakan putus hubungan kerja antara Penggugat dengan Tergugat sejak tanggal 13 Desember 2019 berdasarkan Keputusan Direksi Perum BULOG Nomor: KD-357/DS103/SM.11.01/12/2019 tentang Penjatuhan Hukuman Disiplin dan Menghukum Tergugat untuk membayar biaya kompensasi PHK (*Inkracht van gewisjde*).

TINDAK LANJUT:

Dalam kasus tersebut sedang dilakukan proses pemenuhan kewajiban atas putusan kasasi.

SUBJECT MATTER:

Mr. PS filed a lawsuit at the Bandung District Court because he objected to his dismissal and demanded to be paid all his rights.

LAWSUIT STATUS:

*The case was decided at the First Level (District Court) and the verdict favored Perum BULOG. Then PS filed a cassation appeal at the Supreme Court of the Republic of Indonesia. The cassation has been decided with the ruling: "Declaring the termination of employment between the Plaintiff and the Defendant since December 13, 2019, based on Decree of the Board of Directors of Perum BULOG No. KD-357/DS103/SM.11.01/12/2019 concerning the Imposition of Disciplinary Punishment and Sentencing the Defendant to pay severance compensation." Claim preclusion (*Inkracht van gewisjde*).*

FOLLOW-UP:

In the process of fulfilling obligations regarding the cassation decision.

Perkara No. #5: 256/Pdt.G/2019/PN.Sby di Pengadilan Negeri Surabaya
Case No. #5: 256/Pdt.G/2019/PN.Sby at Surabaya District Court

POKOK PERKARA:

Terdapat Gugatan Wanprestasi yang dilayangkan PT. PUSPA AGRO (BUMD Provinsi Jawa Timur) dikarenakan merasa dirugikan akibat tidak terpenuhinya kontrak jual beli dengan Sdr. SHP di Pengadilan Negeri Surabaya dengan Nomor Perkara : 256/Pdt.G/2019/PN.Sby.

STATUS PERKARA:

Telah Putus di Tingkat Pertama (Pengadilan Negeri) dan Putusan Memenangkan Perum BULOG, lalu oleh PT. Puspa Agro mengajukan banding ke Pengadilan Tinggi dan Putusan Memenangkan PT. Puspa Agro. Saat ini Perum BULOG sedang dalam mengajukan kasasi di tingkat kasasi (Mahkamah Agung) dan telah putus oleh Majelis Hakim Mahkamah Agung dengan putusannya Perum BULOG dinyatakan **KALAH**. Pada saat ini, Perum BULOG sedang mengajukan upaya hukum Peninjauan Kembali.

TINDAK LANJUT:

Perkara tersebut sedang dalam proses penanganan guna menempuh upaya hukum luar biasa Peninjauan Kembali (PK).

SUBJECT MATTER:

A default suit was filed by PT PUSPA AGRO (BUMD of East Java Province) because it felt aggrieved due to the non-fulfillment of the sale and purchase agreement with SHP at the Surabaya District Court with Case No. 256/Pdt.G/2019/PN.Sby.

LAWSUIT STATUS:

*The case was decided at the first level (District Court) and the verdict was in favor of Perum BULOG, then PT Puspa Agro appealed to the High Court and the verdict was in favor of PT Puspa Agro. Perum BULOG filed an appeal at the cassation level (Supreme Court) and It has been decided by the Panel of Judges of the Supreme Court with the verdict that Perum BULOG was declared **LOST**. Currently, Perum BULOG is filing a judicial review.*

FOLLOW-UP:

The case is being handled to pursue the extraordinary legal remedy of Judicial Review (PK).

Perkara No. #6: 974/Pdt.Plw/2021/PN.Jkt-Sel di Pengadilan Negeri Jakarta Selatan
Case No. #6: 974/Pdt.Plw/2021/PN.Jkt-Sel at the South Jakarta District Court

POKOK PERKARA:

Gugatan Perlawanan terhadap Putusan Kasasi No. 248 K/Pdt/2005 tanggal 17 Juli 2006 Jo. Putusan Pengadilan Tinggi DKI Jakarta No. 15/Pdt/2004/PT.DKI tanggal 22 Juni 2004 Jo. Putusan Pengadilan Negeri Jakarta Selatan No. 381/Pdt.G/2002/PN.Jak.Sel tanggal 15 Juli 2005.

STATUS PERKARA:

Telah Putus di Tingkat Pertama (Pengadilan Negeri) dan dalam putusan tersebut Perum BULOG dinyatakan kalah. Atas Putusan tersebut, Perum BULOG telah melakukan banding, dan Perum BULOG dinyatakan kalah. Saat ini Perum BULOG telah mengajukan Upaya Hukum Kasasi atas Putusan tersebut.

TINDAK LANJUT:

Perkara tersebut sedang dalam proses penanganan upaya hukum kasasi.

SUBJECT MATTER:

Lawsuit against Cassation Decision No. 248 K/Pdt/2005 dated July 17, 2006 Jo. Decision of DKI Jakarta High Court No. 15/Pdt/2004/PT.DKI dated June 22, 2004, Jo. Decision of South Jakarta District Court No. 381/Pdt.G/2002/PN.Jak.Sel dated July 15, 2005.

LAWSUIT STATUS:

It was decided at the first level (District Court) that Perum BULOG was declared lost. Perum BULOG filed an appeal against the verdict and Perum BULOG was declared lost. Perum BULOG has filed an appeal in cassation against the verdict.

FOLLOW-UP:

The case is in the process of handling a cassation appeal.



Perkara No. #7: 16/Pdt.Sus-PHI/2022/PN.Tpg di Pengadilan Negeri Tanjung Pinang
Case No. #7: 16/Pdt.Sus-PHI/2022/PN.Tpg at Tanjung Pinang District Court

POKOK PERKARA:

Terdapat gugatan perselisihan hubungan industrial dari Sdr. MS atas pemecatan dirinya oleh PT. KORP.

STATUS PERKARA:

Saat ini telah Putus di Pengadilan Negeri Tanjung Pinang dan saat ini sedang mengajukan Upaya Hukum Kasasi.

TINDAK LANJUT:

Perkara tersebut sedang dalam proses penanganan upaya hukum kasasi.

SUBJECT MATTER:

MS filed a lawsuit in a dispute of industrial relations due to his dismissal by PT KORP.

LAWSUIT STATUS:

This case has been decided by the Tanjung Pinang District Court and is currently under appeal.

FOLLOW-UP:

The case is in the process of handling a cassation appeal.

Perkara No. #8: 17/Pdt.Sus-PHI/2022/PN.Tpg di Pengadilan Negeri Tanjung Pinang
Case No. #8: 17/Pdt.Sus-PHI/2022/PN.Tpg at Tanjung Pinang District Court

POKOK PERKARA:

Terdapat gugatan perselisihan hubungan industrial dari Sdr. RR atas pemecatan dirinya oleh PT. KORP.

STATUS PERKARA:

Saat ini telah Putus di Pengadilan Negeri Tanjung Pinang dan saat ini sedang mengajukan Upaya Hukum Kasasi.

TINDAK LANJUT:

Perkara tersebut sedang dalam proses penanganan upaya hukum kasasi.

SUBJECT MATTER:

RR filed a lawsuit in a dispute of industrial relations due to his dismissal by PT KORP.

LAWSUIT STATUS:

This case has been decided by the Tanjung Pinang District Court and is currently under appeal.

FOLLOW-UP:

The case is in the process of handling a cassation appeal.

Perkara No. #9: 127/Pdt.G/2022/PN. Pso di Pengadilan Negeri Poso
Case No. #9: 127/Pdt.G/2022/PN. Pso at the Poso District Court

POKOK PERKARA:

Terdapat gugatan mengenai kepemilikan tanah yang telah berdiri 2 (dua) bidang rumah dinas dan 1 (satu) lapangan tenis di Kelurahan Lawanga.

STATUS PERKARA:

Saat ini sedang dalam proses banding di Pengadilan Tinggi Palu

TINDAK LANJUT:

Perkara tersebut sedang dalam proses penanganan oleh Jaksa Pengacara Negara Kejaksaan Negeri Poso.

SUBJECT MATTER:

The lawsuit is about an ownership of land, on which 2 (two) official houses and 1 (one) tennis court have been built in Lawanga Village.

LAWSUIT STATUS:

Currently in the appeal process at the Palu High Court

FOLLOW-UP:

The case is in the process of being handled by the State Attorney of Poso District Attorney.

Perkara No. #10: 995/Pdt.G/2023/PN. Jkt.Sel di Pengadilan Negeri Jakarta Selatan
Case No. #10: 995/Pdt.G/2023/PN.Jkt-Sel at the South Jakarta District Court

POKOK PERKARA:

Terdapat gugatan wanprestasi atas pembayaran pembangunan 9 gudang multi purpose di Perum BULOG Kantor Wilayah Jakarta dan Banten

STATUS PERKARA:

Saat ini sedang dalam proses persidangan di Pengadilan Negeri Jakarta Selatan

TINDAK LANJUT:

Perkara tersebut sedang dalam proses penanganan oleh Divisi Hukum Perum BULOG dengan Brata & Partners

SUBJECT MATTER:

There is a lawsuit for default on payment for the construction of 9 multi-purpose warehouses in the BULOG Regional Offices in Jakarta and Banten

LAWSUIT STATUS:

Currently under trial at the South Jakarta District Court

FOLLOW-UP:

The case is currently being handled by the Legal Division of Perum BULOG with Brata & Partners



Perkara Kasus Pidana #1: Tindak Pidana Korupsi terkait Pengadaan Tanah untuk PMN di Grobogan di Kejaksaan Negeri Grobogan, Kanwil Jawa Tengah
Criminal Case #1: Corruption Crime related to Land Acquisition for PMN in Grobogan at Grobogan District Attorney's Office, Central Java Regional Office

STATUS PERKARA:

Telah Putus di Pengadilan Negeri Semarang dimana Sdr. PC dijatuhkan pidana penjara selama 1 (satu) tahun serta denda sejumlah Rp 50.000.000,- (lima puluh juta rupiah). Telah putus oleh Pengadilan Tinggi Jawa Tengah (*Inkracht van gewisjde*).

CASE STATUS:

*It was decided in Semarang District Court where PC was sentenced to imprisonment for 1 (one) year and a fine of IDR50,000,000 (fifty million rupiah). The case was decided on claim preclusion (*Inkracht van gewisjde*) by the Central Java High Court.*

Perkara Kasus Pidana #2: Tindak Pidana Korupsi Penyalahgunaan Dana Hasil Penjualan Beras (HPB) PNS Otonom Kabupaten Sorong Selatan dan Kabupaten Maybrat pada Kantor Cabang Sorong Kantor Wilayah Papua & Papua Barat tahun 2011 - 2019
Criminal Case #3: Corruption Crime of Misuse of Funds from the Sale of Rice (HPB) for Autonomous Civil Servants of South Sorong Regency and Maybrat Regency at the Sorong Branch Office of the Papua & West Papua Regional Office in 2011–2019

STATUS PERKARA:

Telah putus di Pengadilan Negeri Manokwari yang menyatakan bahwa yang bersangkutan terbukti secara sah dan meyakinkan bersalah. (*Inkracht van gewisjde*).

CASE STATUS:

*Manokwari District Court decided that the person concerned was proven legally and convincingly guilty claim preclusion (*Inkracht van gewisjde*)*

Perkara Kasus Pidana #3: Laporan Perum BULOG kepada Polda Banten atas Dugaan Pemalsuan Dokumen PO
Criminal Case #3: Perum BULOG's Report to Banten Police on Alleged Forgery of PO Documents

STATUS PERKARA:

Telah ditutup oleh Polda Banten dengan telah terbitnya Surat Perintah SP3 (Surat Perintah Penghentian Penyelidikan) oleh Polda Banten.

CASE STATUS:

Banten Regional Police closed the case by issuing an Investigation Termination Warrant (SP3).

Perkara Kasus Pidana #4: Laporan Perum BULOG kepada Satgas Mafia Tanah Kejaksaan Agung RI terkait dengan permasalahan sengketa tanah atas Aset Ex WA yang terletak di Kendari, Sulawesi Tenggara
Criminal Case #4: Perum BULOG's report to the Attorney General's Task Force on Land Mafia related to land dispute over Ex-Wongko Amiruddin Asset in Kendari, Southeast Sulawesi

STATUS PERKARA:

Sedang dalam proses penyelidikan Kejaksaan Tinggi Sulawesi Tenggara.

CASE STATUS:

Under investigation by the Southeast Sulawesi High Prosecutor's Office



Perkara Kasus Pidana #5: Tindak Pidana Korupsi Pada Pembayaran Ganti Rugi Pembangunan Waduk di Marunda.
Criminal Case #5: Corruption in the Compensation Payment for the Construction of a Reservoir in Marunda

PIHAK YANG BERPERKARA:

Belum ada yang ditetapkan yang menjadi Tersangka

LITIGANTS:

No one has been named as a suspect.

STATUS PERKARA:

Telah ditutup oleh Kejaksaan Tinggi Kejaksaan Tinggi DKI Jakarta

CASE STATUS:

The case closed by the DKI Jakarta High Court

Perkara Kasus Pidana #6: Dugaan Tindak Pidana Pemalsuan Surat dan Tandatangan
Criminal Case #6: Alleged Crime of Forgery of Letter and Signature

PIHAK YANG BERPERKARA:

Belum ada yang ditetapkan yang menjadi tersangka, dugaan perbuatan dilakukan oleh Sdri. GE

LITIGANTS:

No one has been named as a suspect. GE committed the alleged acts.

STATUS PERKARA:

Sedang dalam proses penyelidikan Tim Bareskrim POLRI dan sedang di uji lab oleh PUSLABFOR POLRI

CASE STATUS:

Under investigation by the Police Criminal Investigation Team and being tested in the lab by the Police Forensic Laboratory Center

Perkara Kasus Pidana #7: Dugaan Tindak Pidana Korupsi Pengadaan Beras di Gudang Lampa KCP Pinrang Kancab Parepare Kanwil Sulselbar.
Criminal Case #7: Alleged Corruption of Rice Procurement at Lampa Warehouse Pinrang Sub-branch Office, Parepare Branch Office, Sulselbar Regional Office

PIHAK YANG BERPERKARA:

Telah ditetapkan Sdr. I, Sdr. RWPS, dan Sdr. MI sebagai terdakwa

LITIGANTS:

RWPS and MI have been appointed as the defendants.

Perkara Kasus Pidana #8: Laporan Perum BULOG kepada Bareskrim Polri atas adanya Pemerasan atas Diretasnya Aplikasi milik Perum BULOG
Criminal Case #8: Report from Perum BULOG to the Police Criminal Investigation Team regarding Extortion for Hacking the Application belonging to Perum BULOG

PIHAK YANG BERPERKARA:

Tidak terdapat pihak yang ditetapkan menjadi tersangka

LITIGANTS:

No one has been named as a suspect.

STATUS PERKARA:

Sedang dalam proses penyelidikan dari Tim Siber Bareskrim POLRI.

CASE STATUS:

Under investigation by the Police Criminal Investigation Team



Perkara Kasus Pidana #9: Dugaan Tindak Pidana Korupsi Terkait Pengadaan dan Pendistribusian (Penjualan) Beras Dalam Negeri (ADA DN) Periode Tahun 2020 - 2022
Criminal Case #9: Alleged Corruption Related to Domestic Rice Procurement and Distribution (Sales) (ADA DN) from 2020–2022

PIHAK YANG BERPERKARA:

Telah ditetapkan tersangka atas nama Sdr. M

STATUS PERKARA:

Sedang dalam proses persidangan di Pengadilan Negeri Makassar.

LITIGANTS:

M was named as a suspect.

CASE STATUS:

In trial at Makassar District Court.

Perkara Kasus Pidana #10: Dugaan Tindak Pidana Korupsi di Gudang GSP Lamajakka I, Gudang GBB Lamajakka II, Gudang GBB Lampa, dan Gudang GBB Macorowalie Periode Tahun 2021.
Criminal Case #10: Alleged Corruption in GSP Lamajakka I Warehouse, GBB Lamajakka II Warehouse, GBB Lampa Warehouse, and GBB Macorowalie Warehouse in 2021

PIHAK YANG BERPERKARA:

Tidak terdapat pihak yang ditetapkan menjadi tersangka

STATUS PERKARA:

Sedang dalam proses penyidikan Kejaksaan Negeri Pinrang.

LITIGANTS:

No one has been named as a suspect.

CASE STATUS:

Under investigation by Pinrang District Attorney.

Perkara Kasus Pidana #11: Dugaan Penyimpangan atau Tindak Pidana Korupsi dalam Hal Penyaluran dan Penyerahan Bantuan Pangan, Badan Pangan melalui Sub Divre Bulog kota Makassar kepada Keluarga Penerima Manfaat (KPM) yang di selenggarakan di halaman kantor Kelurahan Se-kota Makassar
Criminal Case #11: Alleged Misappropriation or Criminal Act of Corruption in Food Assistance Distribution and Submission, Food Agency through Bulog Sub-regional Division of Makassar City to Beneficiary Families in the yard of the Village Offices throughout Makassar City

PIHAK YANG BERPERKARA:

Tidak terdapat pihak yang ditetapkan menjadi tersangka

STATUS PERKARA:

Sedang dalam proses penyelidikan Polres Makassar Pelabuhan.

LITIGANTS:

No one has been named as a suspect.

CASE STATUS:

Under investigation by Makassar Pelabuhan City Police

Perkara Kasus Pidana #12: Dugaan Penyalahgunaan Penyaluran Beras dalam Pelaksanaan Stabilitas Pasokan dan Harga Pangan (SPHP) Tingkat Konsumen oleh Perum BULOG Kantor Cabang Bulukumba.
Criminal Case #12: Alleged Misuse of Rice Distribution in the Implementation of Food Supply and Price Stability (SPHP) at Consumer Level by Perum BULOG in Bulukumba Branch Office.

PIHAK YANG BERPERKARA:

Tidak terdapat pihak yang ditetapkan menjadi tersangka

STATUS PERKARA:

Sedang dalam proses penyidikan Kejaksaan Negeri Bulukumba.

LITIGANTS:

No one has been named as a suspect.

CASE STATUS:

Under investigation by Bulukumba District Attorney



Perkara Kasus Pidana #13: Dugaan Tindak Pidana Korupsi Pengadaan Beras Dalam Negeri dan Kekurangan Penyerahan Beras Hasil Gilling di Perum BULOG
Criminal Case #13: Alleged Corruption in Domestic Rice Procurement and Shortage of Milled Rice Deliveries at Perum BULOG

PIHAK YANG BERPERKARA:

Telah ditetapkan Sdr. A sebagai tersangka

STATUS PERKARA

Saat ini atas perkara tersebut, Sdr. A telah putus di Pengadilan Negeri Serang dan dijatuhi Hukuman Pidana Penjara selama 5 (lima) tahun dan denda sebesar Rp200.000.000,- (dua ratus juta rupiah).

LITIGANTS:

A was named as a suspect.

CASE STATUS:

For this case, A was sentenced to five (5) years in prison and a fine of IDR200,000,000 (two hundred million rupiah) in the Serang District Court.

Perkara Kasus Pidana #14: Dugaan Adanya Mafia Beras Penyaluran Beras SPHP di wilayah Banten
Criminal Case #14: Alleged Rice Mafia in SPHP Rice Distribution in Banten Region

PIHAK YANG BERPERKARA:

Telah ditetapkan mitra dan *downline* yang bermasalah sebagai tersangka.

STATUS PERKARA

Saat ini atas perkara tersebut, masing-masing tersangka dinyatakan bersalah oleh Pengadilan Negeri setempat.

LAWSUIT BETWEEN:

Trouble partners and downlines were named as suspects

CASE STATUS:

In this case, each suspect was found guilty by the local District Court.

Perkara Kasus Pidana #15: Dugaan Tindak Pidana Korupsi atas Penyimpangan Transaksi Penjualan BPNT di Kanwil Sumut Perum BULOG pada Periode Tahun 2019-2021
Criminal Case #15: Alleged Corruption in the Irregularities of Non-Cash Food Aid Sales Transactions at the North Sumatra Regional Office of Perum BULOG in 2019-2021

PIHAK YANG BERPERKARA:

Tidak terdapat pihak yang dinyatakan sebagai tersangka

STATUS PERKARA

Saat ini atas perkara tersebut telah ditutup oleh Kejaksaan Tinggi Sumatera Utara.

LAWSUIT BETWEEN:

No one has been named as a suspect.

CASE STATUS:

Was closed by the state Attorney of North Sumatera.

Perkara Kasus Pidana #16: Dugaan Tindak Pidana Korupsi dalam Penyaluran Cadangan Beras Pemerintah (CBP) Bencana Alam / Non Bencana Alam Oleh Perum BULOG Kancab Padangsidempuan Periode Tahun 2017-2021
Criminal Case #16: Alleged Corruption in the Government's Rice Reserves (CBP) Distribution for Natural Disasters/Non-Natural Disasters by Perum BULOG of Padangsidempuan Branch Office in 2017-2021

PIHAK YANG BERPERKARA:

Tidak terdapat pihak yang dinyatakan sebagai tersangka.

STATUS PERKARA

Saat ini atas perkara tersebut telah ditutup oleh Kejaksaan Negeri Padang Sidempuan.

LAWSUIT BETWEEN:

No one has been named as a suspect.

CASE STATUS:

Was closed by the state Attorney of Padang Sidempuan.

Sanksi Administrasi

Di sepanjang tahun 2023 tidak terdapat sanksi administrasi yang dikenakan oleh otoritas terkait baik kepada Perum BULOG maupun kepada anggota Dewan Pengawas dan Direksi.

Administrative Sanctions

In 2023, no administrative sanctions were imposed by the relevant authorities either on Perum BULOG or members of the Board of Commissioners and Board of Directors.



Akses Informasi dan Data Perusahaan

Access to Company Information and Data

Perum BULOG mempunyai kewajiban untuk mengungkapkan informasi penting yang relevan kepada Pemilik Modal, Instansi Pemerintah, dan *stakeholders* lainnya sesuai dengan Peraturan Perundang-undangan yang berlaku secara tepat waktu, akurat, jelas, dan objektif. Keterbukaan Perum BULOG kepada para pemangku kepentingan telah dilakukan manajemen melalui berbagai sarana media, maupun pengungkapan informasi pada berbagai *event*, komunikasi dalam rapat serta komunikasi nonformal seperti *gathering* dan *sharing day*. Penyebaran informasi kepada seluruh pemangku kepentingan merupakan bagian penting dari perwujudan prinsip transparansi informasi. Untuk itu, Perusahaan menyediakan akses informasi seluas-luasnya bagi para *stakeholders* melalui website Perusahaan (www.bulog.co.id). Perusahaan juga menerbitkan majalah internal yaitu Warta Intra Bulog (WIB) sebagai sarana sosialisasi dan komunikasi seluruh insan Perum BULOG. Akses data dan informasi perusahaan disajikan dalam bentuk:

1. Media Massa

Perum BULOG selalu memuat dan menyebarkan informasi yang perlu diketahui publik sebagai bentuk transparansi bagi *stakeholders* dalam surat kabar nasional. Penyampaian informasi tersebut dibungkus dalam kegiatan *press conference*, diskusi *media*, *media visit*, *press tour* dan *media gathering*. Pemuatan informasi pun dilakukan baik dalam bentuk iklan *display* maupun *advertorial*.

2. Kontak Perusahaan

Perusahaan secara terbuka menyiapkan jalur komunikasi dengan pemangku kepentingan untuk memperoleh informasi melalui:

Website : <http://www.bulog.co.id>
X (Twitter) : @perumbulog
Instagram : perum.bulog
Facebook : perum bulog
Telepon : (021) 5252209
Faksimili : (021) 5204334, 52962604, 52962645
Kantor Pusat : Gedung BULOG, Jl. Gatot Subroto Kav. 49, Jakarta Selatan 12950

Korespondensi

Korespondensi yang dilakukan Perusahaan di sepanjang tahun 2023 adalah sebagai berikut:

Perum BULOG has the obligation to disclose important relevant information to Capital Owner, Government Agencies, and other stakeholders in accordance with the prevailing laws and regulations in a timely, accurate, clear, and objective manner. The management of Perum BULOG has done transparency to stakeholders through various media facilities as well as information disclosure at various events, communication in formal meetings, and non-formal communication such as gatherings and sharing days. Dissemination of information to all stakeholders is an important part of realizing the principle of information transparency. Therefore, the company provides the widest possible access to information for stakeholders through the company's website (www.bulog.co.id). The company also publishes an internal magazine, called Warta Intra Bulog (WIB) as a means of socialization and communication for all personnel of Perum BULOG. Access to company data and information is presented in the form of:

1. Mass Media

Perum BULOG always shares and disseminates information in national newspapers for public consumption as a form of transparency for stakeholders. The information is delivered in press conference activities, media discussions, media visits, press tours, and media gatherings. In addition, information is also published through display ads and advertorials.

2. Company Contact

The Company opens lines of communication channels publicly for stakeholders to obtain information through:
Website : <http://www.bulog.co.id>
X (Twitter) : @perumbulog
Instagram : perum.bulog
Facebook : Perum Bulog
Phone : (021) 5252209
Facsimile : (021) 5204334, 52962604, 52962645
Head Office : Gedung BULOG, Jl. Gatot Subroto Kav. 49, South Jakarta 12950

Correspondence

Correspondence conducted by the company throughout 2023 is as follows.



Korespondensi Perum BULOG Tahun 2023

Perum BULOG Correspondence in 2023

Bentuk Korespondensi Correspondence Form	Frekuensi Frequency
Korespondensi keluar Outgoing Correspondence	88
Korespondensi keluar B-2 Outgoing Correspondence B-2	1.658
Korespondensi keluar B-3 Outgoing Correspondence B-3	3.024
Faksimili Facsimile	6.966
Undangan Invitations	670
Korespondensi Masuk Incoming Correspondence	
Kanwil Regional Regional Office	2.041
Eksternal Swasta dan Eksternal Pemerintah External Private and External Government	2.571

Hubungan Media

Perum BULOG senantiasa membangun hubungan media agar dapat menyampaikan informasi secara komprehensif melalui rilis kepada sejumlah media baik nasional maupun lokal. Di sepanjang tahun 2023 terdapat 53 rilis yang diberikan kepada media baik nasional maupun lokal.

Media Relations

Perum BULOG always builds media relations so that it can convey information comprehensively through releases to several media, both national and local. In 2023, 53 releases were broadcast to both national and local media.

Tanggal Date	Tajuk Topic
19 Januari 2023 January 19, 2023	BULOG Lepas 100 Ribu Ton Beras Operasi Pasar di Awal Januari 2023 BULOG Distributes 100 Thousand Tons Of Rice For Market Operations In Early January 2023
02 Februari 2023 February 2, 2023	BULOG Siapkan Semua Stok Untuk Banjiri Beras Operasi Pasar BULOG Prepares All Stock To Flood Rice For Market Operations
03 Februari 2023 February 3, 2023	Dirut BULOG Sidak ke Cipinang Pastikan Operasi Pasar Lancar BULOG President Director's Unannounced Inspection In Cipinang to Ensure Smooth Market Operations
08 Februari 2023 February 8, 2023	BULOG Gandeng Hypermart Perluas Jangkauan Operasi Pasar BULOG Partners With Hypermart To Expand Its Market Operations
09 Februari 2023 February 9, 2023	BULOG dan PWI Peduli Salurkan Bantuan Beras di Hari Pers Nasional BULOG and PWI Care Distribute Rice Aid on National Press Day
09 Februari 2023 February 9, 2023	BULOG dan PWI Sepakat Tingkatkan Kompetensi Wartawan di Hari Pers Nasional BULOG and PWI Agree To Improve Journalists' Competencies on National Press Day
10 Februari 2023 February 10, 2023	BULOG Bersama Satgas Pangan Tangkap Penyimpangan Distribusi Beras Operasi Pasar BULOG With The Food Task Force Find Rice Distribution Misappropriation In Market Operations
11 Maret 2023 March 11, 2023	Presiden Puji Sentra Penggilingan Padi Modern Milik BULOG President Praises BULOG's Modern Rice Milling Center



Tanggal Date	Tajuk Topic
15 Maret 2023 March 15, 2023	BULOG Rangkul Transmart Perluas Jaringan Distribusi Operasi Pasar <i>BULOG Collaborates With Transmart To Expand Market Operations Distribution Network</i>
31 Maret 2023 March 31, 2023	Presiden Pastikan Kapasitas Gudang BULOG Aman Untuk Panen Raya <i>President Ensures BULOG Warehouse Capacity Is Safe For A Great Harvest</i>
06 April 2023 April 6, 2023	BULOG dan Bapanas Lepas Penyaluran Serentak Bantuan Pangan 2023 <i>BULOG and Bapanas Open All Together 2023 Food Aid Distribution</i>
10 April 2023 April 10, 2023	Presiden Tugaskan BULOG Salurkan Bantuan Pangan 2023 <i>President Assigns BULOG To Distribute 2023 Food Aid</i>
12 April 2023 April 12, 2023	Dirut BULOG Pantau Langsung Kedatangan Daging Beku, Stok Aman <i>BULOG President Director Directly Monitors Frozen Meat Arrival, Stock Is Safe</i>
14 April 2023 April 14, 2023	BULOG Gelar Operasi Pasar Daging Melalui Alfamidi <i>BULOG Holds Meat Market Operations Through Alfamidi</i>
18 April 2023 April 18, 2023	BULOG Berangkatkan 300 Peserta Mudik Gratis BUMN 2023 <i>BULOG Sends 300 Participants Of 2023 SOE Free Homecoming</i>
04 Mei 2023 May 4, 2023	BULOG Cadangkan Beras Impor Untuk Stabilisasi Harga <i>BULOG Reserves Imported Rice To Stabilize Price</i>
31 Mei 2023 May 31, 2023	BULOG Gandeng PHRI Penuhi Kebutuhan Bahan Pangan di Hotel dan Restoran <i>BULOG Partners With PHRI To Fulfill Food Needs in Hotels and Restaurants</i>
26 Juni 2023 June 26, 2023	BULOG Motori "Gerakan Pangan Murah" di Lebih Dari 300 Titik Seluruh Indonesia <i>BULOG Drives "Cheap Food Movement" in More Than 300 Points All Over Indonesia</i>
20 Juli 2023 July 20, 2023	BULOG Pastikan Stok Beras Aman Guna Antisipasi Dampak El Nino <i>BULOG Makes Sure Rice Stock Is Safe To Anticipate El Nino Impact</i>
11 Agustus 2023 August 11, 2023	BULOG Percepat Realisasi Impor Antisipasi Dampak El Nino <i>BULOG Accelerates Imports In Anticipation Of El Nino Impact</i>
25 Agustus 2023 August 25, 2023	BULOG Gelar AKHLAK Culture Festival Peringati 3 Tahun Core Values AKHLAK <i>BULOG Holds AKHLAK Culture Festival To Commemorate 3 Years Of AKHLAK Core Values</i>
28 Agustus 2023 August 28, 2023	Dirut BULOG "Grebek Pasar", Pastikan Beras Operasi Pasar (SPHP) Tersedia Sepanjang Tahun <i>BULOG President Director Inspects Markets To Make Sure Market Operating Rice (SPHP) Availability All Year</i>
07 September 2023 September 7, 2023	Cegah Stunting, "BULOG Peduli" Sambangi Desa Di Kaki Gunung Rinjani <i>Prevent Stunting, "BULOG Peduli" Visits Villages On Mount Rinjani Slope</i>
08 September 2023 September 8, 2023	Stok Melimpah, BULOG Pastikan Beras Operasi Pasar (SPHP) Tersedia Di Semua Tempat <i>Abundant Stock, BULOG Ensures Market Operating Rice (SPHP) Is Available In All Places</i>
11 September 2023 September 11, 2023	Presiden Tugaskan BULOG Akselerasi Bantuan Pangan Tahap II <i>President Assigns BULOG To Accelerate Food Aid Phase II</i>
12 September 2023 September 12, 2023	Presiden Serahkan Langsung Bantuan Pangan BULOG Untuk Warga Cilegon <i>President Directly Delivers BULOG Food Aid To Cilegon Citizens</i>
14 September 2023 September 14, 2023	Presiden Konsen Dengan Beras Bantuan Pangan BULOG, Hari Ini Menyerahkan Di Karawang <i>President Concerned With BULOG's Rice Aid, Today Its Delivery To Karawang</i>
21 September 2023 September 21, 2023	Kepala Bapanas Kunjungi Mesin Rice To Rice BULOG, Pastikan Beras Bantuan Pangan Berkualitas Baik <i>Bapanas Head Visits Rice Machine To BULOG Rice, Ensure Good Quality Of Rice For Food Aid</i>
23 September 2023 September 23, 2023	Dirut BULOG Salurkan Langsung Beras Bantuan Pangan ke Masyarakat Di Balikpapan <i>BULOG President Director Distributes Rice Aid Directly to Communities In Balikpapan</i>
27 September 2023 September 27, 2023	BULOG Pastikan Pasokan Beras Aman Sampai Dengan Panen Tahun Depan <i>BULOG Ensures Rice Supply Is Safe Until Next Year's Harvest</i>
04 Oktober 2023 October 4, 2023	Dirut BULOG Dampingi Menteri BUMN Tinjau PIBC, Pastikan Pasokan Beras Aman <i>BULOG President Director Accompanies Minister Of SOE To Review PIBC, Ensure Safe Rice Supply</i>
11 Oktober 2023 October 11, 2023	BULOG Siap Stabilkan Harga Dengan Tambahan Kuota Penugasan Impor <i>BULOG Is Ready To Stabilize Prices With Additional Import Assignment Quotas</i>



Tanggal Date	Tajuk Topic
13 Oktober 2023 October 13, 2023	Dirut BULOG Dan Badan Karantina Jamin 1000% Semua Beras Impor Aman <i>BULOG President Director and Quarantine Agency Guarantee 1000% Safe Imported Rice</i>
18 Oktober 2023 October 18, 2023	BULOG Apresiasi Polda Banten Yang Berhasil Tangkap Mafia Beras <i>BULOG Appreciates Banten Police For Successfully Capturing The Rice Mafia</i>
25 Oktober 2023 October 25, 2023	Presiden Dan Dirut BULOG Serahkan Beras Bantuan Pangan Di Sumatera Barat <i>President And Director Of BULOG Deliver Rice Aid In West Sumatra</i>
25 Oktober 2023 October 25, 2023	BULOG Kelola 24 Infrastruktur Pasca Panen, Lumbung Pangan Nasional Makin Kuat <i>BULOG Manages 24 Post-Harvest Infrastructures, National Food Silo Gets Stronger</i>
31 Oktober 2023 October 31, 2023	Presiden Serahkan Langsung Bantuan Pangan Tahap II BULOG Untuk Warga Bali <i>President Directly Delivers BULOG's Phase II Food Aid To Bali Citizens</i>
01 November 2023 November 1, 2023	BULOG Kenalkan Beras Premium "Punokawan" Hasil Produksi Modern Rice Milling Plant <i>BULOG Introduces "Punokawan" Premium Rice From Modern Rice Milling Plant</i>
03 November 2023 November 3, 2023	Stok BULOG Makin Kuat, Cadangan Beras Pemerintah Aman Sampai Tahun Depan <i>BULOG Stock Gets Stronger, Government Rice Reserves Are Safe Until Next Year</i>
09 November 2023 November 9, 2023	Presiden Tambah Bantuan Pangan Beras BULOG Sampai Akhir Tahun <i>President Adds BULOG Rice Aid Until The End Of The Year</i>
10 November 2023 November 10, 2023	BULOG Percepat Realisasi Impor Dengan Perbanyak Destinasi Pelabuhan Penerima <i>BULOG Accelerates Imports With More Recipient Port Destinations</i>
15 November 2023 November 15, 2023	BULOG Segera Gelontorkan Jagung Pakan Untuk Stabilkan Harga Di Peternak <i>BULOG Immediately Releases Feed Corn To Stabilize Prices For Farmers</i>
23 November 2023 November 23, 2023	Presiden Teruskan Bantuan Pangan BULOG Sampai Maret 2024 Karena Efektif Stabilkan Harga <i>President Continues BULOG Food Aid Until March 2024 For Effectively Stabilizing Prices</i>
05 Desember 2023 December 5, 2023	Bayu Krisnamurthi Gantikan Budi Waseso Pimpin BULOG <i>Bayu Krisnamurthi Replaces Budi Waseso To Lead BULOG</i>
05 Desember 2023 December 5, 2023	Budi Waseso Yakin Bayu Krisnamurthi Bawa BULOG Lebih Baik <i>Budi Waseso Is Sure Bayu Krisnamurthi Will Bring BULOG Better</i>
06 Desember 2023 December 6, 2023	Presiden Jokowi Bagikan Bantuan Pangan BULOG Di Tiga Lokasi Sekaligus Di NTT <i>President Jokowi Distributes BULOG Food Aid In Three Locations At Once In NTT</i>
08 Desember 2023 December 8, 2023	Dirut BULOG Berikan Kuliah Umum di Universitas Airlangga <i>BULOG President Director Gives A Public Lecture at Airlangga University</i>
14 Desember 2023 December 14, 2023	Presiden Jokowi: Data Penerima Bantuan Pangan BULOG Ditambah 8 Persen <i>President Jokowi: Data On BULOG Food Aid Recipients Added 8 Percent</i>
21 Desember 2023 December 21, 2023	BULOG Siap Jaga Stabilitas Pangan Di 2024 <i>BULOG Is Ready To Guarantee Food Stability In 2024</i>
21 Desember 2023 December 21, 2023	BULOG Gandeng BRI Dan BNI Kembangkan Digitalisasi Transaksi Keuangan <i>BULOG Partners With BRI And BNI To Develop Digitalization Of Financial Transactions</i>
27 Desember 2023 December 27, 2023	BULOG Tindak Tegas Oknum Yang Permainkan Beras <i>BULOG Takes Strict Actions On Individuals "Playing" With Rice</i>
28 Desember 2023 December 28, 2023	BULOG Gandeng Pelindo Tingkatkan Pelayanan Bongkar Muat Komoditas Pangan <i>BULOG Partners With Pelindo To Improve Food Commodity Loading And Unloading Services</i>
30 Desember 2023 December 30, 2023	Wamen BUMN Puji Kecanggihan Mesin Baru Pengolahan Beras BULOG <i>SOE Deputy Minister Praises The Sophistication Of BULOG's New Rice Processing Machine</i>

Selain melalui rilis media, Perum BULOG juga berupaya membangun hubungan informal dengan media massa melalui berbagai kegiatan.

Aside from media releases, Perum BULOG also sought to build informal relationships with mass media through various activities.

Kode Etik

Code of Conduct

Kode Etik atau *Code of Conduct* adalah sekumpulan komitmen yang membentuk dan mengarahkan tingkah laku agar sesuai dengan budaya dan nilai-nilai Perusahaan.

Code of Conduct is a set of commitments that shape and direct the behavior to be in accordance with the culture and values of the Company.

VISI, MISI, DAN NILAI-NILAI PERUSAHAAN SEBAGAI FONDASI UTAMA

VISION, MISSION AND CORPORATE VALUES AS THE MAIN FOUNDATION

Perum BULOG menerapkan kode etik sebagai salah satu upaya untuk dapat menyinergikan seluruh organ Perusahaan untuk dapat bersama-sama mengemban visi, misi dan budaya Perusahaan. Sebagai tujuan akan perjalanan Perum BULOG di masa yang akan datang, visi berperan penting dalam menempatkan seluruh Insan Perum BULOG untuk dapat mewujudkan visi tersebut melalui misi yang telah ditetapkan, serta internalisasi budaya dan nilai Perusahaan hingga mampu membentuk perilaku setiap Insan Perum BULOG.

The implementation of code of conduct is a manifestation of the Company's effort to synergize all Company organs to jointly uphold the vision, mission and culture of the Company. The Company's vision, as the goal of Perum BULOG's journey in the future, plays an important role in positioning all Perum BULOG personnel to realize this vision through the mission that has been set, and through internalizing the culture and values of the Company to be able to shape the behavior of every Perum BULOG Personnel.

Visi

Menjadi perusahaan pangan yang unggul dan tepercaya dalam mendukung terwujudnya kedaulatan pangan.

Vision

Becoming a winning and trusted food company in order to support the realization of food sovereignty



Misi

- Menjalankan usaha logistik pangan pokok dengan mengutamakan layanan kepada masyarakat.
- Melaksanakan praktik manajemen unggul dengan dukungan sumber daya manusia yang profesional, teknologi terdepan dan sistem yang terintegrasi.
 - Menerapkan prinsip tata kelola perusahaan yang baik serta senantiasa melakukan perbaikan yang berkelanjutan.
 - Menjamin ketersediaan, keterjangkauan dan stabilitas komoditas pangan pokok.

Mission

- *Running a business of staple food logistics by prioritizing service to the society.*
- *Implementing the practices of superior management with the support of professional human resources, leading-edge technology, and integrated systems.*
- *Applying the principle of good corporate governance and continuously implement a sustainable improvements.*
 - *Ensuring the availability, affordability, and stability of staple food commodities.*



Tata Nilai dan Budaya Perusahaan "AKHLAK"
Corporate Values and Culture "AKHLAK"



Panduan Perilaku (*Code of Conduct*)
Code of Conduct

Penjelasan tentang visi, misi, budaya dan nilai Perum BULOG dapat dilihat dalam bab Profil Perusahaan.

Detail explanation of the vision, mission, culture and values of Perum BULOG can be found in the Company Profile chapter.



PENETAPAN DAN POKOK-POKOK ISI PANDUAN PERILAKU

Panduan Perilaku (*Code of Conduct*) ditetapkan berdasarkan Peraturan Bersama antara Direksi dan Dewan Pengawas No. PD17/DU000/06/2020 dan KEP-06/ DW000/06/2020 tanggal 25 Juni 2020, dan selanjutnya pada tahun 2021 Perum BULOG melakukan Soft Structure Manual GCG termasuk di dalamnya Panduan Perilaku yaitu menetapkan Peraturan Bersama antara Direksi dan Dewan Pengawas Perum BULOG No. PD-02/DU000/01/2021 dan KEP-01/ DW000/01/2021 tanggal 27 Januari 2021.

Isi Panduan Perilaku Perusahaan antara lain adalah:

1. Pernyataan Komitmen Direksi dan Dewan Pengawas dalam mematuhi Panduan Perilaku (*Code Of Conduct*) Perum BULOG.
2. Bab I : Pendahuluan.
3. Bab II : Panduan Perilaku dan Etika Kerja Karyawan.
4. Bab III : Etika Usaha dengan Para Pemangku Kepentingan.
5. Bab IV : Penegakan Panduan Perilaku.
6. Bab V: Penerapan Panduan Perilaku.
7. Bab VI : Penutup.

Pemberlakuan Kode Etik kepada Seluruh Insan Perum BULOG

Panduan Perilaku (*Code of Conduct*) berfungsi sebagai pedoman perilaku bagi seluruh Insan Perusahaan di seluruh level dan menjadi dasar penerapan perilaku yang mengatur hubungan antara karyawan dengan manajemen, sesama karyawan dan seluruh pemangku kepentingan. Panduan Perilaku (*Code of Conduct*) berlaku untuk seluruh individu yang bertindak atas nama Perum BULOG dan entitas anak, serta menjadi acuan hubungan Perum BULOG dengan seluruh pemangku kepentingan.

Internalisasi dan Penyebarluasan Kode Etik

Perum BULOG memahami, mengembangkan kehidupan dunia usaha yang menjunjung tinggi nilai-nilai etika adalah sebuah keharusan. Karena itu, dunia bisnis dituntut untuk melaksanakan kegiatan usaha yang beretika secara berkelanjutan. Terutama karena semakin meningkatnya daya kritis masyarakat seiring dengan perbaikan tingkat pendidikan dan mudahnya persebaran informasi hingga ke seluruh lapisan masyarakat.

Hingga Desember 2023, Perum BULOG telah melakukan sosialisasi dan penyebaran Panduan Perilaku (*Code of Conduct*) kepada seluruh Insan Perusahaan melalui distribusi Panduan Perilaku ke Kanwil-Kanwil di seluruh Indonesia. Direksi memiliki komitmen untuk menerapkan *Code of Conduct* kepada segenap Insan Perusahaan dengan memberi contoh kepada karyawan bagaimana bersikap sesuai dengan etika tersebut dan memberikan sanksi terhadap pelanggaran

DETERMINATION AND MAIN CONTENTS OF THE CODE OF CONDUCT

The Code of Conduct is determined based on the Joint Regulation between the Board of Directors and the Board of Commissioners No. PD-17/DU000/06/2020 and KEP-06/DW000/06/2020 dated June 25, 2020, and then in 2021 Perum BULOG launched GCG Soft Structure Manual including the Code of Conduct, which established a Joint Regulation between the Board of Directors and the Board of Commissioners of Perum BULOG No. PD-02/DU000/01/2021 and KEP-01/DW000/01/2021 dated January 27, 2021.

The contents of the Company's Code of Conduct include:

1. *Statement of Commitment of the Board of Directors and Board of Commissioners in complying with the Code of Conduct of Perum BULOG;*
2. *Chapter I: Introduction;*
3. *Chapter II: Guidelines for Employee Behavior and Work Ethics;*
4. *Chapter III: Business Ethics with Stakeholders;*
5. *Chapter IV: Code of Conduct Enforcement;*
6. *Chapter V: Code of Conduct Implementation;*
7. *Chapter VI: Closing.*

Code of Conduct Enforcement to All Perum Bulog Personnel

The Code of Conduct functions as the standard guideline on ethics for all Company personnel at all levels and becomes the basic principle of behavior that regulates the relationship between employees and management, fellow employees, and all stakeholders. The Code of Conduct applies without exception to all individuals acting on behalf of Perum BULOG and its subsidiaries, as a relationship reference for Perum BULOG with all stakeholders.

Internalization and Dissemination of Code of Conduct

Perum BULOG understands that developing a business environment that upholds ethical values is a must. Therefore, ethics in business activities need to be implemented sustainably, especially because the increasing level of people's education has fostered the critical power of the community, coupled with the easier flow of information to reach all levels of society.

As of December 2023, Perum BULOG has socialized and disseminated the Code of Conduct to all Company Personnel through the Code of Conduct distribution to Regional Offices throughout Indonesia. The Board of Directors is committed to enforcing the implementation of the Code of Conduct to all Company personnel by setting an example of how to behave by the code and providing sanctions for any ethical violations. Every year, all Perum BULOG personnel make a statement of

etika. Setiap tahun, seluruh Insan Perum BULOG membuat pernyataan kepatuhan terhadap *Code of Conduct* dengan menandatangani Surat Pernyataan Kepatuhan Insan Perusahaan sebagai wujud komitmen Insan Perusahaan terhadap kebijakan dan aturan yang tertuang dalam Panduan Perilaku Perum BULOG dan salah satu syarat bagi kelanjutan masa bakti Insan Perum BULOG di Perusahaan. Pada tahun 2023, seluruh Direksi dan Dewan Pengawas telah menandatangani Surat Pernyataan Kepatuhan Insan Perusahaan. Begitu juga dengan 4.385 karyawan yang seluruhnya telah menandatangani Surat Pernyataan Kepatuhan Insan Perusahaan.

compliance with the Code of Conduct by signing a Company Personnel Compliance Statement as a form of commitment to the policies and rules in the Perum BULOG Code of Conduct. This statement is also one of the requirements for the continuation of Perum BULOG personnel's service period in the Company. In 2023, the entire Board of Directors and Board of Commissioners have signed the Company Personnel Compliance Statement. As many as 4,385 employees signed the Company Personnel Compliance Statement.

No	Jenis Sanksi Type of Sanction	Jumlah Pelanggaran (orang) Number of Violation (person)		
		2023	2022	2021
1	Teguran Lisan Verbal Reprimand	-	4	-
2	Teguran Tertulis Written Reprimand	10	25	7
3	Pernyataan tidak puas disertai pemotongan gaji sebesar 10% selama 3 bulan Statement of dissatisfaction accompanied by salary deduction of 10% for 3 months	10	7	3
4	Penundaan kenaikan gaji berkala untuk jangka waktu selama 1 tahun Postponement of periodic salary increases for a period of 1 year.	6	3	1
5	Pemotongan gaji sebesar 20% selama 3 bulan Salary deduction of 20% for 3 months	6	5	5
6	Penurunan pangkat/golongan pada pangkat/golongan yang setingkat lebih rendah selama 1 tahun Demotion to 1 grade lower for 1 year	4	4	2
7	Pemotongan gaji sebesar 50% selama 6 bulan Salary deduction of 50% for 6 months	0	3	2
8	Pembebasan dari jabatan atau pemotongan gaji sebesar 50% selama 1 (satu) tahun Exemption from office or salary deduction of 50% for one (1) year	3	10	9
10	PHK dengan hormat Termination with honor	0	-	1
11	PHK dengan tidak hormat Dishonorable layoffs	2	10	5
Jumlah Total		41	71	35

Penegakan dan Sanksi Pelanggaran Kode Etik

Perum BULOG telah menerapkan sanksi yang tegas kepada karyawan yang terbukti kuat melakukan pelanggaran terhadap Kode Etik Perusahaan. Selama tahun 2023, terdapat 41, orang karyawan yang telah melakukan pelanggaran kode etik Perusahaan dan telah mendapatkan sanksi berdasarkan ketentuan peraturan yang berlaku sesuai dengan jenis pelanggarannya.

Enforcement and Sanctions for Code of Conduct Violation

Perum BULOG has implemented strict sanctions against employees who are proven to have violated the Company's Code of Conduct. Throughout 2023, 41, employees have violated the Company's Code of Conduct and have received sanctions based on applicable regulations according to the type of violation.



Kebijakan AntiKorupsi

Anti-Corruption Policy

Kebijakan antikorupsi Perum BULOG diatur dalam Pengendalian Gratifikasi dan tindakan tidak wajar yang disebutkan dalam Panduan GCG Perum BULOG (Code of Corporate Governance) dan Panduan Perilaku Perum BULOG (Code of Conduct). Kebijakan ini juga diatur dalam Peraturan Direksi Perum BULOG nomor PD10/DU000/04/2020 tentang Pedoman Sistem Manajemen Anti Penyuapan.

Maksud dan tujuan ditetapkannya kebijakan antikorupsi adalah untuk memberikan pedoman bagi Insan Perum BULOG untuk menerapkan manajemen anti Penyuapan berdasarkan standar ISO 3001 tentang Sistem Manajemen Anti Penyuapan (SMAP). Kebijakan antikorupsi Perum BULOG diharapkan dapat:

1. Menciptakan budaya kerja organisasi agar dapat mengenal, mencegah, dan mengatasi situasi yang berpotensi terjadinya Penyuapan;
2. Meningkatkan integritas Insan Perusahaan;
3. Menjaga reputasi Perusahaan yang pengelolaan bisnisnya dilakukan berdasarkan prinsip-prinsip tata kelola perusahaan yang baik;
4. Meningkatkan kinerja Perusahaan dan mencegah terjadinya kerugian Perusahaan khususnya yang timbul akibat Penyuapan.

Perum BULOG juga melaksanakan pelatihan berkelanjutan terkait Kebijakan Sistem Manajemen Anti Penyuapan untuk memastikan agar insan Perum BULOG maupun para pemangku kepentingan eksternal terkait yang menjadi mitra strategis perusahaan memahami dan dapat melaksanakan kebijakan, prosedur, kode etik, kode perilaku dan prosedur tetap yang berlaku di lingkungan Perusahaan.

Perum BULOG's anti-corruption policy is regulated by the Control of Gratification and Unfair Actions, which are stated in the Perum BULOG GCG Guidelines (Code of Corporate Governance) and Perum BULOG's Code of Conduct. Furthermore, it is also regulated in Perum BULOG Board of Directors Regulation number PD-10/ DU000/04/2020 concerning Guidelines for the Anti-Bribery Management System.

The purpose and objective of establishing an anti-corruption policy is to provide guidelines for Perum BULOG personnel to implement anti-bribery management based on the ISO 3001 standard concerning the Anti-Bribery Management System (SMAP). The anti-corruption policy of Perum BULOG is expected to:

1. *Create an organizational work culture in order to identify, prevent and resolve situations that have the potential for bribery;*
2. *Improve the integrity of company personnel;*
3. *Maintain the reputation of the company whose business management is carried out based on the principles of Good Corporate Governance;*
4. *Improve the company's performance and prevent losses, especially those resulting from bribery.*

Perum BULOG conducts ongoing training related to the AntiBribery Management System Policy to ensure that Perum BULOG employees and related external stakeholders, who are the company's strategic partners, understand and are able to implement the policies, procedures, code of ethics, code of conduct and standard procedures that apply within the company.

Laporan Harta Kekayaan Penyelenggara Negara

Asset Declaration for Public Officials

Sebagai BUMN yang dimiliki oleh Pemerintah Indonesia serta mengelola Barang Milik Negara (BMN), Perum BULOG wajib mentaati peraturan perundang-undangan yang mengikat. Salah satu bentuk peraturan perundang-undangan yang dilandasi oleh semangat pemberantasan korupsi dan tindakan penyimpangan internal adalah kewajiban Laporan Harta Kekayaan Penyelenggara Negara (LHKPN).

LHKPN merupakan daftar seluruh Harta Kekayaan Penyelenggara Negara yang dituangkan dalam formulir LHKPN yang ditetapkan oleh Komisi Pemberantasan Korupsi (KPK) sebagaimana yang diatur dalam Keputusan KPK No. KEP 07/KPK/02/2005 tentang Tata Cara Pendaftaran,

As an enterprise owned by the Government of Indonesia and manages State-Owned Goods (BMN), Perum BULOG is obliged to comply with binding laws and regulations. One form of legislation that is based on the spirit of eradicating corruption and acts of internal irregularities is the obligation of the Asset Declaration for Public Officials (LHKPN).

LHKPN is a list of all state administrators' assets as outlined in the LHKPN form stipulated by the Corruption Eradication Commission (KPK) as stipulated in KPK Decree No. KEP 07/ KPK/02/2005 concerning Procedures for Registration, Examination, and Announcement of State Officials Wealth



Pemeriksaan dan Pengumuman Laporan Harta Kekayaan Penyelenggara Negara. Undang-Undang No. 30 Tahun 2002 tentang Komisi Pemberantasan Tindak Pidana Korupsi menegaskan wewenang KPK melaksanakan langkah atau upaya pencegahan korupsi antara lain melalui pendaftaran dan pemeriksaan terhadap LHKPN. Selain itu, Undang-Undang No. 28 Tahun 1999 tentang Penyelenggara Negara Yang Bersih dan Bebas dari Korupsi, Kolusi, dan Nepotisme, mengamanatkan bahwa setiap penyelenggara wajib melaporkan dan mengumumkan Harta Kekayaannya sebelum dan setelah memegang jabatan serta bersedia diperiksa kekayaannya sebelum dan setelah menjabat.

Di lingkup internal, Perum BULOG memiliki pedoman tentang LHKPN, yaitu Pedoman Kewajiban Pelaporan Harta Kekayaan Penyelenggara Negara yang telah disahkan melalui Peraturan Direksi No. PD-09/DU100/05/2021 tentang Laporan Harta Kekayaan Penyelenggara Negara (LHKPN) Perum BULOG. Perusahaan telah melaksanakan pembaruan, monitoring, pendampingan dan pembinaan kepada Pejabat Wajib Laporan Harta Kekayaan Penyelenggara Negara (WL-LHKPN) kepada Pejabat Perum BULOG di Seluruh Indonesia, berkoordinasi dengan admin KPK dan admin pengelola LHKPN (Asisten Manajer SDM & Hukum) di 26 Kanwil.

Pada periode tahun 2023, jumlah Pejabat Wajib Laporan yang terekam dalam database sistem e-LHKPN mencapai 815 pejabat WL lama, dan 73 pejabat baru. Tingkat kepatuhan pelaporan seluruh karyawan Wajib Laporan sampai dengan 31 Desember 2023 adalah sebagai berikut ini.

Reports. Law No. 30 of 2002 concerning the Corruption Eradication Commission emphasizes the authority of the KPK to carry out steps or efforts to prevent corruption, including through registration and examination of LHKPN. In addition, Law No. 28 of 1999 concerning State Organizers who are Clean and Free from Corruption, Collusion, and Nepotism, stipulates that every administrator is required to report and announce his assets before and after taking office and to be willing to have his assets examined before and after taking office.

Internally, Perum BULOG has guidelines regarding LHKPN, namely Guidelines for Obligation to Report the Wealth of State Administrators which has been ratified through Directors Regulation No. PD-09/DU100/05/2021 concerning Asset Declaration for Public Officials (LHKPN) of Perum BULOG. Carry out updating, monitoring, mentoring, and coaching to Mandatory Reporters of Asset Declaration for Public Officials of Perum BULOG throughout Indonesia, coordinating with the Corruption Eradication Committee admin and LHKPN manager admin (Assistant HR & Legal Manager) in 26 Regional Offices.

The number of Mandatory Reporters (WL) registered in the e-LHKPN system database in 2023 is 814 old WL officials, and 93 new WL officials. The level of reporting compliance for all Mandatory Reporting employees as of December 31, 2023 is as follows.

	Sudah Laporan Reported	Belum Laporan Not Reported	Jumlah Total
Pejabat WL Lama (2022) <i>Old WL Officials (2022)</i>			
Jumlah Total	815	0	815
Persentase Percentage	100%	100%	100%
Pejabat WL Baru (2023) <i>New WL Officials (2023)</i>			
Jumlah Total	73	0	73
Persentase Percentage	100%	100%	100%

Selanjutnya, terkait penyiapan untuk sistem pelaporan LHKPN tahun 2024, Admin Instansi Perum BULOG telah menyelaraskan *updating* nomenklatur jabatan Wajib Laporan Perum BULOG ke dalam sistem e-lhkpn berdasarkan Peraturan Direksi Nomor: PD-40/DS200/12/2023 tentang Organisasi dan Tata Kerja Perusahaan Umum (Perum) BULOG.

In addition to preparation for the reporting system of 2024 LHKPN, the Admin of Perum BULOG Agency has aligned the updated position nomenclature of Mandatory Reportes of Perum BULOG into the e-lhkpn system based on Board of Directors Regulation No. PD-0/DS200/12/2023 concerning Organization and Work Procedures of Public Corporation (Perum) BULOG.



Whistleblowing System

Whistleblowing System

Sistem Pelaporan Pelanggaran atau *Whistleblowing System* (WBS) merupakan sistem yang dapat dijadikan media bagi saksi pelapor untuk menyampaikan informasi mengenai tindakan pelanggaran yang diindikasikan terjadi di dalam Perusahaan berdasarkan bukti-bukti yang dapat dipertanggungjawabkan dan niat baik untuk kepentingan perusahaan. WBS memungkinkan kerahasiaan identitas pelapor untuk dapat menjaga proses tindak lanjut yang tidak membahayakan pelapor.

Penetapan Pedoman WBS Perusahaan

Sistem pelaporan pelanggaran Perum BULOG diatur dalam Peraturan Bersama Direksi dan Dewan Pengawas No. PD-17/ DU000/11/2018 dan KEP-05/DW000/11/2018 tanggal 29 November 2018 tentang Pedoman Pelaksanaan *Whistleblowing System* (WBS) Perum BULOG. BULOG WBS (*Whistleblowing System*) yang pertama kali diluncurkan pada 14 Januari 2016 merupakan media yang disediakan oleh Perum BULOG bagi pelapor yang memiliki informasi dan ingin mengadakan suatu perbuatan berindikasi pelanggaran yang terjadi di lingkungan Perum BULOG. Pada tahun 2023, Perum BULOG telah menambahkan ketentuan berupa Peraturan Bersama Direksi dan Dewan Pengawas No. PD-35/DU300/11/2023 tentang Pedoman Pengendalian Kecurangan (*fraud control policy*).

Ruang Lingkup WBS

Adapun kriteria pelaporan diatur sebagai berikut:

1. Pelanggaran yang dilakukan oleh pihak internal Perum BULOG, yaitu Anggota Dewan Pengawas, Dewan Direksi, Pegawai, Calon Pegawai, PKWT dan *Outsourcing*.
2. Lingkup pengaduan/pelaporan yang akan ditindaklanjuti oleh WBS adalah tindakan yang dapat merugikan Perusahaan, meliputi sebagai berikut:
 - a. Penyimpangan terhadap ketentuan dan peraturan perundang-undangan;
 - b. Penyalahgunaan jabatan untuk kepentingan lain di luar Perusahaan;
 - c. Korupsi;
 - d. Pemerasan;
 - e. Pencurian;
 - f. Kecurangan (Fraud);
 - g. Benturan Kepentingan;
 - h. Gratifikasi;
 - i. Tindakan Pidana Pencucian Uang;
 - j. Perbuatan tidak etis yang merugikan Perusahaan;
 - k. Menggunakan dan/atau memperjualbelikan Narkoba;

The whistleblowing system (WBS) is the Company's system for reporting violations that occurred within the Company, based on justified evidence and with good intention for the benefit of the Company. WBS guarantees the protection of the reporter's identity so that the follow-up process will not put the reporter in danger.

Establishment of Company WBS Guidelines

*Perum BULOG Whistleblowing System is regulated in the Joint Regulation of the Board of Directors and the Board of Commissioners No. PD-17/DU000/11/2018 and KEP-05/DW000/11/2018 dated November 29, 2018 regarding Guidelines for the Implementation of the Whistleblowing System (WBS) of Perum BULOG. The Whistleblowing System, which was first launched on January 14, 2016 is a medium provided by Perum BULOG for whistleblowers who have information and wish to report an act that indicates a violation that occurred within Perum BULOG. In 2023, Perum BULOG has added provisions in the form of Joint Regulation of the Directors and Supervisory Board No. PD-35/DU300/11/2023 concerning Fraud Control Guidelines (*fraud control policy*).*

WBS Scope

The reporting criteria for WBS are as follows:

1. *Violations committed by internal parties of Perum BULOG, namely Members of the Board of Commissioners, Board of Directors, Employees, Prospective Employees, Time-based Employment Contract (PKWT), and Outsourcing.*
2. *The scope of complaints/reports that will be followed up by WBS is any actions that are detrimental to the Company, including the following:*
 - a. *Deviations from the provisions and laws and regulations;*
 - b. *Misuse of position for other interests outside the company;*
 - c. *Corruption;*
 - d. *Blackmail;*
 - e. *Theft;*
 - f. *Fraud;*
 - g. *Conflict of interest;*
 - h. *Gratification;*
 - i. *Money laundering crime;*
 - j. *Unethical actions that are detrimental to the company;*
 - k. *Using and/or trading drugs;*



- l. Perbuatan yang dengan sengaja merusak asset Perusahaan; dan
- m. Perbuatan pidana lainnya yang merugikan Perusahaan.

- l. Acts that intentionally damage the company's assets; and
- m. Other criminal acts that are detrimental to the company.

Pihak yang Mengelola Pengaduan

Sesuai dengan pedoman pelaksanaan BULOG WBS, Direksi telah menetapkan Tim Pengkaji *Whistleblower* sebagai pihak yang mengelola pengaduan dan pelaksana WBS Perum BULOG. Susunan Tim Pengkaji WBS adalah sebagai berikut:

WBS Management

In accordance with the guidelines for the implementation of BULOG WBS, the Board of Directors has established a *Whistleblower Review Team* as the party that manages reports and implements Perum BULOG WBS. The composition of the WBS Review Team is as follows:

Susunan Anggota <i>Membership Composition</i>	Kedudukan dalam Tim <i>Team Position</i>
Kepala Satuan Pengawasan <i>Intern Head of Internal Control Unit</i>	Ketua <i>Chairman</i>
Sekretaris Perusahaan <i>Corporate Secretary</i>	Sekretaris <i>Secretary</i>
Kepala Divisi Hukum <i>Head of Law Division</i>	Anggota <i>Member</i>
Kepala Divisi SDM <i>Head of HR Division</i>	Anggota <i>Member</i>
Kepala Pusat Perencanaan Strategis dan Manajemen Risiko (PSMR) <i>Head of Risk Management and Strategic Planning (PSMR)</i>	Anggota <i>Member</i>
Kepala Bagian Audit Khusus SPI <i>Division Head of Internal Audit</i>	Anggota merangkap Sekretariat <i>Member and Secretariat</i>
Kasubdiv Pelayanan dan Bantuan Hukum Divisi Hukum <i>Head of Subdiv Services and Legal Aid Legal Division</i>	Anggota merangkap Sekretariat <i>Member and Secretariat</i>
Kabag Manajemen Risiko Pusat Perencanaan Strategis dan Manajemen Risiko <i>Head of Risk Management Center for Strategic Planning and Risk Management</i>	Anggota <i>Member</i>
Kasubdiv Hubungan Industrial dan K3 Divisi SDM <i>Head of Subdiv Industrial Relations and OHS HR Division</i>	Anggota <i>Member</i>

SALURAN PENGADUAN WBS BULOG

Perum BULOG memiliki *Whistleblowing System* (WBS) sebagai sarana bagi pelapor yang memiliki informasi dan ingin mengadukan suatu perbuatan berindikasi pelanggaran yang terjadi di lingkungan Perusahaan. Perum BULOG telah membuat aplikasi BULOG WBS yang dapat diakses menggunakan platform situs web dan mobile android. BULOG WBS sebagai salah satu bentuk media kampanye "BULOG Bersih Berwibawa". Sosialisasi-sosialisasi media tersebut telah dipajang standing banner di seluruh lantai Kantor Pusat dan di Kantor Wilayah Selindo. Pelapor dapat menyampaikan Pengaduan/Pelaporan kepada Tim Pengkaji *Whistleblower* melalui sarana/media telepon, situs web, aplikasi android, surel dan surat yang khusus diperuntukkan bagi *Whistleblowing System*.

BULOG WBS CHANNEL

BULOG *Whistleblowing System* (WBS) serves as a means for whistleblowers who have information and wish to report an act that indicates a violation that occurred within Perum BULOG. Perum BULOG has made the BULOG WBS application that can be accessed via the website and Android mobile platform. BULOG WBS is a media form for the "Clean Authoritative BULOG" campaign. The media socializations are done by placing standing banners on all floors of the Head Office and in the Selindo Regional Office. The *Whistleblower* can submit a Complaint/Report to the *Whistleblower Review Team* through the following facilities/ media: telephone, website, android application, e-mail, and letter specifically designated for the *Whistleblowing System*.



Situs Web BULOG WBS : www.bulog.co.id/wbs
 BULOG WBS Mobile Android : BULOG WBS APP
 Surel BULOG WBS : bulogwbs@bulog.co.id
 Telepon BULOG WBS : +62 21 5252209 ext.1811
 Surat BULOG WBS : SPI Perum BULOG - Lantai 8
 Gedung BULOG I , Jl. Jenderal
 Gatot Soebroto Kav.49 Jakarta
 Selatan, 12950

*BULOG WBS Website: www.bulog.co.id/wbs
 BULOG WBS Mobile Android: BULOG WBS APP
 BULOG WBS Email: bulogwbs@bulog.co.id
 Telephone BULOG WBS: +62 21 5252209 ext.1811
 BULOG WBS Letter: SPI Perum BULOG - 8th Floor
 BULOG I Building, Jl. General
 Gatot Soebroto Kav. 49, South
 Jakarta, 12950*

Perlindungan Bagi Pelapor

Perum BULOG menjamin kerahasiaan identitas *Whistleblower*, data *Whistleblower* atau informasi lainnya dari *Whistleblower*, kecuali yang bersangkutan menyetujui pengungkapan data/informasi tersebut dalam rangka kepentingan pelaksanaan pemeriksaan. Perum BULOG menjamin perlindungan terhadap *Whistleblower* dari segala bentuk ancaman, intimidasi, hukuman atau tindakan tidak menyenangkan dari pihak mana pun atas biaya Perusahaan, selama *Whistleblower* menjaga kerahasiaan kasus yang diadakan kepada pihak mana pun.

Mekanisme Penyampaian dan Penanganan Serta Prosedur Pengelolaan Pengaduan Melalui WBS

Setiap pengaduan yang masuk melalui mekanisme WBS akan diterima oleh Tim Pengkaji *Whistleblower*, setelah dilakukan verifikasi, akan ditindaklanjuti dengan proses investigasi. Tim SPI akan melakukan verifikasi sampai investigasi melalui Audit Khusus. Tindak lanjut dari pelaporan mengedepankan sikap adil dan bertanggung jawab. Sejak peluncurannya, sejumlah pengaduan telah diterima baik melalui WBS (portal, e-mail, surat dan SMS), media massa dan tindak lanjut atau pendalaman audit, untuk kemudian ditindaklanjuti dengan melakukan audit khusus/ investigasi sebanyak 8 (delapan) kali.

Berikut disampaikan mekanisme serta prosedur penyampaian dan penanganan WBS Perum BULOG.

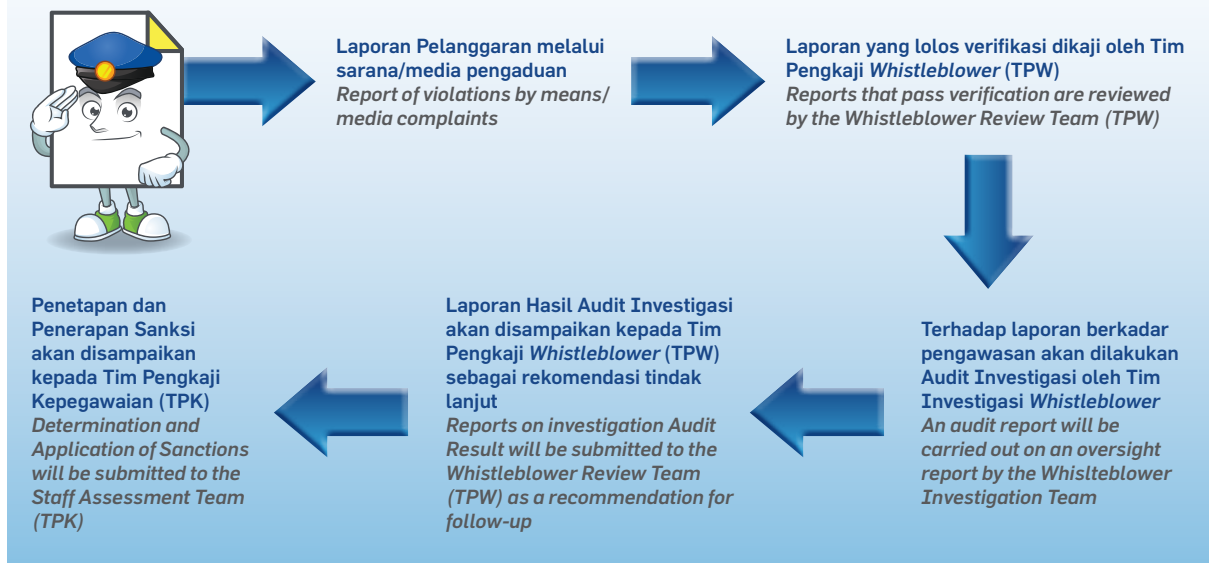
Protection for Whistleblowers

The confidentiality of the Whistleblower's identity is guaranteed by Perum BULOG. The Whistleblower's data or other information from the Whistleblower will be kept confidential, unless the person concerned agrees to disclose the data/information for the purpose of conducting the investigation. Perum BULOG guarantees the protection of the Whistleblower from all forms of threats, intimidation, punishment or unpleasant actions from any party at the expense of the Company, as long as the Whistleblower maintains the confidentiality of the reported case and does not disclose it to any party.

Mechanism for Submission, Handling and Procedure for Whistleblowing Management through WBS

Every report that comes through the WBS mechanism will be received by the Whistleblower Review Team. After verification, it will be followed up with an investigation process. The Internal Control Unit (SPI) team will verify and investigate through a Special Audit. The reporting's follow-up puts forward a fair and responsible attitude. Since its launch, 8 (eight) reports have been received either through WBS (portal, e-mail, letter and SMS), mass media and followed up with in-depth audits, then by conducting special audits/ investigations.

The following is the mechanism and procedure for submitting and handling the Perum BULOG WBS.



Tim Pengkaji *Whistleblower* akan mengkaji hasil audit investigasi dan menetapkan tindak lanjut untuk perbaikan/ penyelesaian kasus. Apabila tidak terbukti atau dinyatakan selesai, maka laporan pengaduan/pelaporan ditutup. Sebaliknya apabila terbukti, maka dilakukan pengenaan sanksi sesuai ketentuan, atau diteruskan kepada penegak hukum untuk diproses lebih lanjut sesuai peraturan perundang-undangan.

Selanjutnya, Tim Pengkaji *Whistleblower* akan membuat Risalah Hasil Audit Investigasi berdasarkan laporan hasil audit investigasi untuk diserahkan kepada Direksi sebagai laporan, dan kepada Tim Pengkaji Kepegawaian (TPK) untuk penetapan dan pengenaan sanksi dengan berlandaskan *Zero Tolerance on Fraud*. Jika pelanggaran berkaitan dan/atau dilakukan oleh Direksi dan/atau Dewan Pengawas, maka laporan dan Risalah Hasil Audit Investigasi akan diserahkan kepada Komite Etik untuk kemudian dilaporkan kepada Menteri BUMN selaku Pemilik Modal untuk ditindaklanjuti.

Penanganan dugaan pelanggaran dilaksanakan oleh tim pengkaji *whistleblower* yang dibentuk dan bertanggung jawab langsung kepada Direksi. Apabila dugaan pelanggaran dilakukan oleh Organ Perusahaan yang berkaitan dengan Direktur Utama/Anggota Direksi lainnya, atau Ketua Dewan Pengawas/Anggota Dewan Pengawas lainnya, maka tim

The Whistleblower Review Team will review the results of the investigative audit and determine follow-up actions for improvement/settlement of the case. If it is not proven or declared completed, then the complaint/report is closed. If proven, on the other hand, sanctions will be imposed according to the provisions, or forwarded to law enforcement for further processing following the laws and regulations.

Furthermore, the Whistleblower Review Team will prepare the Minutes of Investigation Audit Results based on the investigative audit results report to be submitted to the Board of Directors as a report, and to the Personnel Review Team (TPK) for the determination and imposition of sanctions based on Zero Tolerance on Fraud. If the violation is related to and/or committed by the Board of Directors and/or the Board of Commissioners, the report and the Minutes of Investigation Audit Results will be submitted to the Ethics Committee to be reported to the Minister of SOEs as the Capital Owner for follow-up.

The handling of alleged violations is carried out by the Whistleblower Review Team which is established by and reported directly to the Board of Directors. If the alleged violation is committed by a company organ related to the President Director/ other members of the Board of Directors, or the President Commissioner/other members of the Board



pengkaji *whistleblower* melaporkan hasil pengaduannya kepada Komite Etik. Komite Etik dibentuk dari Organ Dewan Pengawas dan Direksi yang terdiri dari 1 orang Anggota Dewan Pengawas dan 2 orang Anggota Direksi yang tidak terindikasi terlibat atas dugaan pelanggaran yang dilaporkan. Komite Etik bertugas untuk menindaklanjuti pengaduan/ pelaporan dugaan pelanggaran yang berkaitan dan/atau dilakukan oleh Direksi dan/atau Dewan Pengawas.

Sosialisasi WBS

Perum BULOG telah melakukan sosialisasi dan kampanye transformasi BULOG melalui pemahaman mengenai Fraud, WBS (*Whistle Blower System*), Internal Control, *Fraud Control Policy*. Penerapan WBS tahun 2023 telah diupayakan melalui berbagai cara, di antaranya sosialisasi pada saat dilakukan Audit Khusus serta penyampaian kepada peserta pelatihan, *workshop* dan diklat yang dilaksanakan di lingkungan Perum BULOG.

Pelaporan Pelanggaran Tahun 2023 dan Tindak Lanjutnya

Berdasarkan pengaduan yang telah diterima oleh Sekretariat WBS, pada tahun 2023 terdapat 12 laporan pengaduan, dengan rincian sebagai berikut:

of Commissioners, the Whistleblower Review Team will report the results of the complaint to the Ethics Committee. The Ethics Committee is established as part of the Board of Commissioners and the Board of Directors organ, consisting of 1 member of the Board of Commissioners and 2 members of the Board of Directors, who are not indicated to be involved in the alleged violations reported. The Ethics Committee is assigned with following up on complaints/reports of alleged violations related to and/or committed by the Board of Directors and/or the Board of Commissioners.

WBS Socialization

Socialization and BULOG's Transformation Campaign through understanding Fraud, WBS (Whistleblower System), Internal Control, Fraud Control Policy. The implementation of WBS in 2023 have been carried out in various ways, including socialization at the time of the Special Audit and delivered to participants of workshops, education, and training conducted within Perum BULOG.

Reporting and Follow Up of Violations in 2023

Based on the complaints received by the WBS Secretariat, in 2023 there were 12 (twelve) complaint reports, with the following details:

Jenis Saluran Pengaduan <i>Type of WBS Channel</i>	Jumlah Pengaduan <i>Number of Report</i>	Tindak Lanjut <i>Follow Up Status</i>	
		Tidak Ditindaklanjuti <i>Not Followed Up</i>	Ditindaklanjuti <i>Followed Up</i>
Situs Web BULOG WBS <i>BULOG WBS Website</i>	6	4	2
BULOG WBS Mobile Android	-	-	-
Surel BULOG WBS <i>BULOG WBS Email</i>	1	-	1
Telepon BULOG WBS <i>BULOG WBS Telephone</i>	1	1	-
Surat BULOG WBS <i>BULOG WBS Letters</i>	4	2	2
Jumlah Total	12	7	5





**Tanggung Jawab
Sosial
dan Lingkungan**
*Social and
Environmental
Responsibility*



Kebijakan dan Tata Kelola Tanggung Jawab Sosial dan Lingkungan Perusahaan di Lingkup Perum BULOG

Corporate Social Responsibility Policies and Governance in Perum BULOG

Sejalan dengan komitmen Pemerintah mewujudkan Tujuan Pembangunan Berkelanjutan (TPB) atau *Sustainable Development Goals* (SDGs), Perum BULOG senantiasa berupaya memberikan dampak positif terhadap masyarakat Indonesia, baik pada perekonomian, kualitas kesehatan, maupun kebutuhan publik lainnya, dengan tetap menjaga alam lingkungan. Salah satu bentuk komitmen organisasi terhadap upaya pencapaian SDGs ialah program TJSL. Selama tahun 2023, Perum BULOG telah menjalankan program TJSL yang memberikan manfaat pada ekonomi, sosial, lingkungan serta hukum dan tata kelola dengan prinsip yang lebih terintegrasi, terarah, terukur dampaknya serta dapat dipertanggungjawabkan dan merupakan bagian dari pendekatan bisnis perusahaan, sesuai peraturan yang ditetapkan Kementerian Badan Usaha Milik Negara (BUMN) sebagai regulator perusahaan BUMN. Terkait hal tersebut, Pemerintah telah meratifikasi ISO 26000 tentang *Guidance* Tanggung Jawab Sosial (*Guidance on Social Responsibility*) pada 2010 dan menjadikannya Standar Nasional Indonesia (SNI) pada tahun 2012. *Guidance* ISO 26000 memuat panduan dan rekomendasi tentang bagaimana cara organisasi untuk dapat meningkatkan tanggung jawab sosialnya yang berkontribusi pada keberlanjutan lingkungan, sosial dan ekonomi.

In line with the Government's commitment to realizing Sustainable Development Goals (SDGs), Perum BULOG always strives to positively impact the Indonesian people in terms of economy, health quality, and other public needs, while maintaining the natural environment. One form of organizational commitment to SDG achievement is made through CSR programs. In 2023, Perum BULOG implemented beneficial CSR programs for the economy, society, and environment, as well as law and governance with its more integrated, focused, measurable, and accountable principles, which are part of the company's business approach following regulations stipulated by the Ministry of State-Owned Enterprises (SOEs) as the regulator of SOEs. In this regard, the Government ratified ISO 26000 on Guidance on Social Responsibility in 2010 and made it the Indonesian National Standard (SNI) in 2012. ISO 26000 Guidance contains guidelines and recommendations on how organizations can improve their social responsibility to contribute to environmental, social, and economic sustainability.

Subyek Inti Tanggung Jawab Sosial dan Lingkungan Berdasarkan Guidance ISO 26000

Core Subjects of Corporate Social Responsibility According to Guidance ISO 26000

Tata Kelola Organisasi *Organizational Governance*

Proses, sistem, struktur, atau mekanisme lain yang memungkinkan perusahaan untuk menerapkan prinsip-prinsip dan praktik-praktik tanggung jawab sosial.
Processes, systems, structures or other mechanisms that enable companies to implement social responsibility principles and practices.

Hak Asasi Manusia *Human Rights*

Prinsip spesifik: HAM adalah hak yang melekat, tidak dapat dicabut, universal, tak terpisahkan dan saling bergantung, yang terkait dengan Kemanusiaan yang adil dan beradab.
Isu: *due diligence* (analisa dampak keputusan dan kegiatan); situasi berisiko; menghindari persekongkolan; penanganan keluhan; hak sipil dan politik; hak ekonomi, sosial dan budaya; prinsip dan hak dasar di tempat kerja.
Specific principles: Human rights are rights that are inherent, inalienable, universal, inseparable and interdependent, which are related to a just and civilized humanity.
Issues: due diligence (analysis of the impact of decisions and activities); risky situations; avoid conspiracy; complaint handling; civil and political rights; economic, social and cultural rights; fundamental principles and rights at work.

Praktik Ketenagakerjaan *Labour Practices*

Prinsip spesifik: Pekerja bukanlah komoditas/tidak diperlakukan sebagai faktor produksi; berhak mendapat nafkah dari pekerjaan yang dipilihnya; berhak atas kondisi kerja yang adil dan baik.
Isu: pekerjaan dan hubungan kerja; kondisi kerja dan perlindungan sosial; dialog sosial; kesehatan dan keselamatan kerja; pengembangan SDM dan pelatihan di tempat kerja.
Specific principles: Labor is not a commodity/not to be treated as a factor of production; has the right to earn a living from the work he/she chooses; the right to just and favorable conditions of work.
Issues: work and work relations; working conditions and social protection; social dialogue; occupational Health and Safety; HR development and on-the-job training.



Lingkungan Environment

Prinsip spesifik: prinsip tanggung jawab lingkungan; prinsip kehati-hatian; manajemen risiko lingkungan; pencemar membayar.

Isu: pencegahan pencemaran; penggunaan sumber daya berkelanjutan; mitigasi dan adaptasi perubahan iklim; perlindungan lingkungan hidup, keanekaragaman hayati dan pemulihan habitat alami.

Specific principles: the principle of environmental responsibility; precautionary principle; environmental risk management; polluter pays.

Issues: pollution prevention; sustainable use of resources; climate change mitigation and adaptation; environmental protection, biodiversity and restoration of natural habitats.

Prosedur Operasi yang Wajar Fair Operating Practices

Prinsip spesifik: perilaku etis.

Isu: anti korupsi, keterlibatan dalam politik yang bertanggung jawab; persaingan yang adil (*fair*); mendorong tanggung jawab sosial di rantai nilai; menghargai hak kepemilikan.

Specific principles: ethical behavior.

Issues: anti-corruption, responsible involvement in politics; fair competition; promote social responsibility in the value chain; respect property rights.

Isu Pelanggan Consumer Issues

Prinsip spesifik: Terpenuhinya kebutuhan dasar, standar hidup layak, produk dan jasa esensial, keselamatan, informasi; menentukan pilihan; didengarkan; kompensasi kerugian; edukasi; lingkungan yang sehat; privasi; prinsip kehati-hatian.

Isu: perlindungan kesehatan dan keselamatan pelanggan; konsumsi berkelanjutan; layanan, dukungan serta penyelesaian keluhan dan perselisihan pelanggan; perlindungan data dan privasi pelanggan; akses ke pelayanan dasar; pendidikan dan kesadaran.

Specific principles: Fulfillment of basic needs, decent standard of living, essential products and services, safety, information; make a choice; listened to; loss compensation; education; healthy environment; privacy; precautionary principle.

Issues: customer health and safety protection; sustainable consumption; service, support and settlement of customer complaints and disputes; customer data protection and privacy; access to basic services; education and awareness.

Pelibatan dan Pengembangan Komunitas/Masyarakat Community Involvement and Development

Prinsip spesifik: perusahaan adalah bagian tak terpisahkan dari komunitas; komunitas berhak mengambil keputusan sendiri terkait komunitasnya; menghargai karakteristik komunitas; kerja sama.

Isu: Pelibatan masyarakat; pendidikan dan kebudayaan; penciptaan lapangan kerja dan pengembangan ketrampilan; pengembangan dan akses ke teknologi; kemakmuran dan penciptaan pendapatan; kesehatan; investasi sosial.

Specific principles: companies are an integral part of the community; the community has the right to make their own decisions regarding their community; appreciate the characteristics of the community; cooperation.

Issues: Community involvement; education and culture; job creation and skills development; development of and access to technology; prosperity and income creation; health; social investment.

Sumber: Pedoman KADIN Tentang Tanggung-Jawab Sosial Perusahaan untuk Mendukung Pembangunan Berkelanjutan, 2015.
Source: KADIN Guidelines on Corporate Social Responsibility to Support Sustainable Development, 2015.

Strategi Keberlanjutan Perum BULOG

Perum BULOG's Sustainability Strategy

Sesuai arahan dari Kementerian BUMN selaku kuasa pemilik modal, Perum BULOG telah memiliki Bagian TJSL (Tanggung Jawab Sosial dan Lingkungan) di bawah Sekretariat Perusahaan sejak tahun 2017.

Melalui Surat Menteri BUMN Nomor S-348/MBU/DSI/11/2020 tanggal 18 November 2020 dan Nomor S-188/DSI. MBU/10/2021 tanggal 05 Oktober 2021, Kementerian BUMN merubah paradigma Program TJSL BUMN lebih komprehensif pada dan melekat pada keseluruhan aktivitas organisasi perusahaan serta mengacu pada:

Following the direction of the Ministry of SOEs as the authorized capital owner, Perum BULOG has owned a CSR (Corporate Social Responsibility) Division under the Corporate Secretariat since 2017.

Through the Minister of State-owned Enterprises Letter No. S-348/MBU/DSI/11/2020, dated November 18, 2020, and No. S-188/DSI. MBU/10/2021, dated October 5, 2021, the Ministry of SOEs changed the paradigm of the SOE CSR Programs into more comprehensive and attached programs to the entire activities of the company organization and they refer to:



1. 7 (tujuh) *Core Subject* ISO 26000 (Tata Laksana Organisasi, Hak Asasi Manusia, Praktik Tenaga Kerja, Lingkungan, Praktik Operasi yang Adil, Isu Konsumen serta Keterlibatan dan Pengembangan Komunitas);
2. Pilar Pembangunan Berkelanjutan sebagaimana telah dirancang Bapenas (Pilar Pembangunan Sosial, Pilar Pembangunan Ekonomi, Pilar Pembangunan Lingkungan, serta Pilar Pembangunan Hukum dan Tata Kelola);
3. Prioritas Tujuan Pembangunan Berkelanjutan (TPB) sesuai Klaster. Dalam hal ini, Perum BULOG masuk ke dalam Klaster Industri Pangan dan Pupuk dengan 8 prioritas dan berkomitmen mendukung bisnis inti yang menciptakan *Creating Share Value* (CSV) bagi perusahaan;
4. Program TJSL difokuskan pada 3 (tiga) bidang prioritas yaitu Pendidikan, Lingkungan dan Pengembangan UMK.

1. *Seven (7) Core Subjects ISO 26000 (Organizational Governance, Human Rights, Labor Practices, Environment, Fair Operating Practices, Consumer Issues, as well as Community Engagement and Development);*
2. *Pillars of Sustainable Development as designed by the National Development Planning Agency (Social Development Pillar, Economic Development Pillar, Environmental Development Pillar, as well as Legal and Governance Development Pillar);*
3. *Priority Sustainable Development Goals (SDGs) according to Cluster. In this case, Perum BULOG is included in the Food and Fertilizer Industry Cluster with 8 priorities and is committed to supporting core businesses that generate Creating Share Value (CSV) for the company;*
4. *The CSR program focuses on three (3) priority areas, namely Education, Environment, and MSE Development.*

8 Prioritas TPB Klaster Industri Pangan dan Pupuk
8 Priorities of SDGs: Food and Fertilizer Industry Cluster



Dalam merumuskan program-program TJSL, Perum BULOG memiliki 5 landasan utama, yaitu fokus pada dampak; perbaikan tata kelola; pemanfaatan teknologi; peningkatan keterlibatan karyawan; dan peningkatan kolaborasi. Dalam pelaksanaannya, berbagai program TJSL Perum BULOG mengacu pada peraturan-peraturan berikut ini:

1. Peraturan Menteri Badan Usaha Milik Negara RI Nomor : PER-01/MBU/03/2023 tentang Penugasan Khusus dan Program Tanggung Jawab Sosial dan Lingkungan Badan Usaha Milik Negara.

In formulating CSR programs, Perum BULOG has five (5) main foundations, namely focusing on impact, improving governance, utilizing technology, increasing employee involvement, and increasing collaboration. In its implementation, various Perum BULOG's CSR programs refer to the following regulations.

1. *Minister of State-owned Enterprises Regulation No. PER-01/MBU/03/2023 concerning Special Assignments and Corporate Social Responsibility Programs of State-owned Enterprises*



2. Peraturan Direksi Perusahaan Umum (Perum) BULOG Nomor: PD-21/DU100/08/2023 tertanggal 14 Agustus 2023 tentang Program Tanggung Jawab Sosial dan Lingkungan

2. *Board of Directors Regulation of Public Company (Perum) BULOG No. PD-21/DU100/08/2023, dated August 14, 2023, concerning Corporate Social Responsibility Programs*

Selain itu, Perum BULOG juga telah memetakan para pemangku kepentingan signifikan yang terdampak atau berpengaruh atas dampak dari kegiatan perusahaan, seperti dijelaskan pada tabel berikut ini.

In addition, Perum BULOG has also mapped significant stakeholders affected or influenced by the impact of the company's activities, as explained in the following table.

Pemangku Kepentingan Stakeholders	Definisi Definition	Pengaruh/Dampak dari Kegiatan Perusahaan Pengaruh/Dampak dari Kegiatan Perusahaan
Pemilik Modal <i>Capital owner</i>	Pemerintah Republik Indonesia c.q Kementerian BUMN <i>The Government of the Republic of Indonesia c.q Ministry of SOEs</i>	Peran serta perusahaan dalam menjaga 3 (tiga) pilar ketahanan pangan, yaitu: 1. Pilar Ketersediaan. Perum BULOG melaksanakan kebijakan pembelian Komoditas pangan pokok dengan ketentuan Harga Pembelian Pemerintah (HPP) melalui kegiatan pengadaan Dalam Negeri (DN). Tujuannya untuk menumbuhkan semangat petani dalam memproduksi tanaman pangan sehingga dapat menjaga kecukupan stok di masyarakat. 2. Pilar Keterjangkauan. Perum BULOG menyediakan dan menyalurkan komoditas pangan pokok bersubsidi bagi kelompok masyarakat berpendapatan rendah sehingga dapat menjangkau (memperoleh) pangan secara fisik dan ekonomi. 3. Pilar Stabilitas. Perum BULOG menyediakan dan menyalurkan komoditas pangan pokok untuk menjaga stabilitas harga dan pasokan di tingkat konsumen, serta meningkatkan kesiapan penanggulangan keadaan darurat, bencana, dan rawan pangan dari sisi konsistensi penyediaan pangan oleh Pemerintah melalui pengelolaan stok Perum BULOG dan Cadangan Pangan Pemerintah (CPP).
Regulator <i>Regulator</i>	Pemerintah Republik Indonesia c.q Kementerian Teknis Terkait <i>The Government of the Republic of Indonesia c.q Related Technical Ministries</i>	<i>The Company's role in maintaining 3 (three) pillars of food security, namely:</i> 1. <i>Pillar of Availability</i> Perum BULOG implements purchasing policies of Staple food commodities with the provisions of the Government Purchase Price (HPP) through Domestic Procurement (DN). The aim is to foster the enthusiasm of farmers in producing food crops so that they can maintain adequate stocks in the community. 2. <i>Pillar of Affordability</i> Perum BULOG provides and distributes subsidized staple food commodities for low-income groups so they can reach (obtain) food physically and economically. 3. <i>Pillar of Stability</i> Perum BULOG provides and distributes staple food commodities to maintain price stability and supply at the consumer level, as well as increase preparedness for dealing with emergencies, disasters and food insecurity from a consistent standpoint of food supply by the Government through the stock management of Perum BULOG and Government Food Reserves (CPP).
Karyawan <i>Employee</i>	Karyawan tetap <i>Permanent employees</i>	Memiliki hubungan timbal balik dengan Perum BULOG: produktivitas karyawan memberikan dampak positif atas kinerja Perum BULOG, dan kinerja positif Perum BULOG akan berujung pada peningkatan kesejahteraan karyawan, maupun pemenuhan aktualisasi diri masing-masing karyawan. <i>Having a reciprocal relationship with Perum BULOG: employee productivity has a positive impact on Perum BULOG's performance, and Perum BULOG's positive performance will lead to increased employee welfare, as well as fulfillment of each employee's self-actualization.</i>



Pemangku Kepentingan Stakeholders	Definisi Definition	Pengaruh/Dampak dari Kegiatan Perusahaan Pengaruh/Dampak dari Kegiatan Perusahaan
Masyarakat Public	Petani/Produsen Farmers/Producers	Perum BULOG melaksanakan kegiatan pengadaan beras dalam negeri/ kegiatan pengadaan pangan pokok lainnya dengan tujuan untuk menumbuhkan semangat petani dalam memproduksi tanaman pangan sehingga dapat menjaga kecukupan stok di masyarakat. <i>Perum BULOG carries out domestic rice procurement activities/other staple food procurement activities with the aim of fostering the enthusiasm of farmers in producing food crops so that they can maintain adequate stocks in the community.</i>
Konsumen Consumer	Masyarakat Public	Perum BULOG menyediakan dan menyalurkan komoditas pangan pokok untuk menjaga stabilitas harga dan pasokan di tingkat konsumen, serta meningkatkan kesiapan penanggulangan keadaan darurat, bencana, dan rawan pangan. <i>Perum BULOG provides and distributes staple food commodities to maintain price and supply stability at the consumer level, as well as to increase preparedness for dealing with emergencies, disasters and food insecurity.</i>
Media Massa Mass media	Media Massa Mass media	Sebagai upaya mendorong keterbukaan informasi publik Perum BULOG berkomitmen untuk transparan dalam memberikan, menyampaikan dan menyebarkan informasi publik yang berada dibawah kewenangannya dan diharapkan mampu mempercepat pelaksanaan keterbukaan informasi berdasarkan UU KIP. <i>As an effort to encourage public information disclosure, Perum BULOG is committed to being transparent in providing, conveying and disseminating public information under its authority and is expected to accelerate the implementation of information disclosure based on the KIP Law.</i>

DUKUNGAN TERHADAP TPB

Program TJSL Perum BULOG dilaksanakan sebagai bentuk kontribusi BUMN pada pencapaian TPB yang dilaksanakan dengan berpedoman pada 7 Core Subject ISO 26000 seperti disebutkan sebelumnya. Program-program tersebut dikelompokkan menjadi 4 (empat) pilar utama yang meliputi Pilar Sosial, Pilar Ekonomi, Pilar Lingkungan serta Pilar Hukum dan Tata Kelola, dan diselaraskan dengan prioritas TPB Klaster Industri Pangan dan Pupuk. Dalam pelaksanaannya, Perum BULOG menerapkan prinsip-prinsip sebagai berikut:

1. Terintegrasi: berdasarkan analisa risiko dan proses bisnis yang memiliki keterkaitan dengan pemangku kepentingan;
2. Terarah: Memiliki arah yang jelas untuk mencapai tujuan perusahaan;
3. Terukur Dampaknya: Memiliki kontribusi dan memberikan manfaat yang menghasilkan perubahan atau nilai tambah bagi pemangku kepentingan dan perusahaan; dan
4. Akuntabilitas: Dapat dipertanggungjawabkan sehingga menjauhkan dari potensi penyalahgunaan dan penyimpangan.
5. Merupakan bagian dari pendekatan bisnis perusahaan.

Program TJSL Perum BULOG dibagi menjadi program TJSL Community Involvement and Development (CID) dan Non CID. Program TJSL CID adalah program kerja tanggung jawab sosial

SUPPORT FOR SDG

The CSR programs of Perum BULOG are implemented as SOEs' contribution to SDG achievement, which refers to the aforementioned Seven (7) Core Subjects of ISO 26000. These programs are categorized into four (4) main pillars, namely the Social Pillar, Economic Pillar, Environmental Pillar as well as Legal and Governance Pillar. The programs are also aligned with the priorities of the SDG: Food and Fertilizer Industry Cluster. In its implementation, Perum BULOG applies the following principles.

1. Integrated: based on risk analysis and business processes related to stakeholders;
2. Directed: having a clear direction to achieve company goals;
3. Measurable Impact: contributing and benefiting with changes or added value for stakeholders and the company; and
4. Accountability: can be accounted for to avoid potential misuse and deviation;
5. Is part of the company's business approach.

The CSR programs of Perum BULOG are grouped into the CSR for Community Involvement and Development (CID) and Non-CID programs. The CSR for CID programs is corporate



dan lingkungan yang dikelola langsung oleh Bagian TJSL, yang berkaitan dengan isu-isu antara pelibatan komunitas akibat dampak keputusan organisasi, pendidikan dan kebudayaan, penciptaan lapangan kerja dan pengembangan keterampilan, pengembangan dan akses teknologi, penciptaan pendapatan dan kemakmuran, kesehatan dan investasi sosial. Sedangkan program TJSL Non CID adalah program kerja tanggung jawab sosial dan lingkungan yang dikelola oleh Bagian di luar Bagian TJSL yang berkaitan dengan subyek inti tata kelola organisasi, hak asasi manusia, praktik tenaga kerja, praktik operasi yang adil, isu konsumen dan lingkungan.

Selama tahun 2023, Perum BULOG menjalankan 15 program TJSL CID dan 5 program TJSL Non CID yang dirancang oleh Perum BULOG dan telah disetujui oleh Kementerian BUMN melalui Risalah Rapat Pembahasan Rencana Kerja dan Anggaran Program Tanggung Jawab Sosial dan Lingkungan Tahun 2023 Perum BULOG Nomor Ris-17/DSI.MBU.B/12/2022.

social responsibility programs managed directly by the CSR Division. The programs concern issues between community involvement due to the impact of organizational decisions, education and culture, job creation and skills development, technology development and access, income generation and prosperity, health and social investment. Meanwhile, the SCR for Non-CID programs are corporate social responsibility programs managed by a division, beyond the CSR Division related to the core subjects of organizational governance, human rights, labor practices, fair operating practices, and consumer and environmental issues.

In 2023, Perum BULOG implemented its 15 CSR for CID programs and five (5) CSR for Non-CID programs. The Ministry of SOEs had approved these programs through Minutes No. Ris-17/DSI.MBU.B/12/2022 for the Discussion Meeting on the 2023 Work Programs and Budget on the Corporate Social Responsibility Programs of Perum BULOG.

Program TJSL CID dan Non CID Perum BULOG CSR Programs for CID and Non-CID of Perum BULOG

No	SDGs/TPB	RKA Tahun 2023 (Rp) 2023 WPB (IDR)	Penambahan RKA TJSL CID 2023 (Rp) Addition of 2023 CSR WPB (IDR)	RKA Total Tahun 2023 (Rp) Total 2023 WPB (IDR)	Realisasi Tahun 2023 (Rp) Realization in 2023 (IDR)	Presentase Capaian Real/RKA Tahun 2023 (%) Percentage of Realization/2023 WPB (%)
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(5)
A	PILAR SOSIAL SOCIAL PILLAR	11.668.500.000	960.000.000	12.628.500.000	12.185.604.314	96,49%
1	TPB 1 SDG 1	1.187.000.000	900.000.000	2.087.000.000	5.211.048.857	249,69%
2	TPB 2 SDG 2	1.250.000.000	-	1.250.000.000	372.113.445	29,77%
3	TPB 3 SDG 3	-	-	-	-	-
4	TPB 4 SDG 4	9.231.500.000	60.000.000	9.291.500.000	6.602.442.012	71,06%
5	TPB 5 SDG 5	-	-	-	-	-
B	PILAR EKONOMI ECONOMIC PILLAR	2.386.200.000	40.000.000	2.426.200.000	1.114.734.897	46,72%
1	TPB 7 SDG 7	-	-	-	-	-
2	TPB 8 SDG 8	2.386.200.000	40.000.000	2.426.200.000	1.114.734.897	45,95%
3	TPB 9 SDG 9	-	-	-	-	-
4	TPB 10 SDG 10	-	-	-	-	-
5	TPB 17 SDG 17	-	-	-	-	-
C	PILAR LINGKUNGAN ENVIRONMENTAL PILLAR	2.964.000.000	-	2.964.000.000	858.404.983	28,96%
1	TPB 6 SDG 6	38.000.000	-	38.000.000	150.000.000	394,74%
2	TPB 11 SDG 11	-	-	-	-	-
3	TPB 12 SDG 12	-	-	-	-	-
4	TPB 13 SDG 13	2.888.000.000	-	2.888.000.000	668.404.983	23,14%
5	TPB 14 SDG 14	-	-	-	-	-
6	TPB 15 SDG 15	38.000.000	-	38.000.000	40.000.000	105,26%
D	PILAR HUKUM DAN TATA KELOLA LEGAL AND GOVERNANCE PILLAR	3.440.000.000	-	3.440.000.000	1.654.171.039	48,09%
1	TPB 16 SDG 16	3.440.000.000	-	3.440.000.000	1.654.171.039	48,09%
	TOTAL	20.458.700.000	1.000.000.000	21.458.700.000	15.812.915.233	73,69%



Perusahaan memiliki komitmen TJSL untuk mendukung pencapaian tujuan pembangunan berkelanjutan (TPB) nasional melalui praktik-praktik operasional dan tata kelola perusahaan yang secara terus menerus disempurnakan agar bermanfaat bagi pembangunan ekonomi, sosial, lingkungan serta hukum dan tata kelola. Komitmen TJSL perusahaan dilaksanakan berdasarkan integrasi, terarah dan terukur dampaknya dengan pendekatan atas mitigasi risiko corporate.

Dari 17 Tujuan Pembangunan Berkelanjutan yang telah dirancang oleh Kementerian PPN/Bappenas sebagai koordinator pelaksana TPB di Indonesia, pelaksanaan program TJSL Perusahaan diselaraskan dengan TPB yang menjadi prioritas BUMN klaster industri pangan dan pupuk dan yaitu: TPB 1 Tanpa Kemiskinan; TPB 2 Tanpa Kelaparan; TPB 4 Pendidikan Berkualitas; TPB 6 Akses Air Bersih dan Sanitasi; TPB 8 Pekerjaan Layak dan Pertumbuhan Ekonomi; TPB 13 Penanganan Perubahan Iklim; TPB 15 Ekosistem Daratan dan TPB 16 Perdamaian, Keadilan dan Kelembagaan yang Tangguh.

Berdasarkan pada tabel di atas, kontribusi Program TJSL BULOG yang memiliki nilai lebih dari 100% pada TPB 1 dan TPB 15 dilaksanakan melalui kolaborasi para *stakeholder* perusahaan. Aktivitas TPB 1 dan 15 berupa pemenuhan kebutuhan pangan pokok masyarakat yang menjadi hak asasi manusia dan penyediaan akses air baku yang dapat digunakan untuk memenuhi kebutuhan sehari-hari masyarakat sebagai upaya penanganan kemiskinan di Indonesia.






The company commits to CSR to support the achievement of national sustainable development goals (SDGs) through operational practices and corporate governance that are continuously improved to benefit economic, social, environmental, legal, and governance development. The company's commitment to CSR is implemented based on integration, as well as directed and measurable impact with an approach to corporate risk mitigation.





Of the 17 Sustainable Development Goals designed by the Ministry of National Development Planning/National Development Planning Agency as the coordinator of the SDG implementation in Indonesia, the company's CSR programs are aligned with SDGs that become a priority of SOEs in the food and fertilizer industry cluster, namely: SDG 1 No Poverty; SDG 2 Zero Hunger; SDG 4 Quality Education; SDG 6 Clean Water and Sanitation; SDG 8 Decent Work and Economic Growth; SDG 13 Climate Change; and SDG 15 Life on Land and SDG 16 Peace, Justice, and Strong Institutions.

Based on the table above, the contribution of BULOG's CSR Programs in SDG 1 and SDG 15 exceeded 100% through the company's stakeholders' collaboration. Activities in SDGs 1 and 15 were fulfilling the community's basic food needs as part of human rights and providing access to raw water to meet the community's daily needs to address poverty in Indonesia.



Program TJSL CID Perum BULOG dan Dukungan terhadap TPB CSR for CID Programs of Perum BULOG and Support for SDGs

Pilar/Bidang Pillar/Sector	Program Program	Target Capaian 2023 2023 Target	TPB SDG
Pilar Sosial Social Pillar			
Bidang Pendidikan Educational Sector	BULOG Pintar	1% dari total mahasiswa/i kategori tidak mampu pada titik bantuan (fakultas/jurusan di Perguruan Tinggi) <i>1% of the total students in the underprivileged category at the point of assistance (faculty/department at the university)</i>	
	BULOG Peduli Pendidikan	100% Tersalurkan dari anggaran BULOG Peduli Pendidikan. <i>100% disbursed from BULOG Peduli Pendidikan budget</i>	
	BULOG Peduli Pendidikan Khusus	100% Tersalurkan dari anggaran BULOG Peduli Pendidikan Khusus. <i>100% disbursed from BULOG Peduli Pendidikan Khusus budget</i>	
	Kolaborasi BUMN SOE Collaboration	Dianggarkan 10 % dari anggaran total. <i>10% allocation of the total budget</i>	
Program CSV CSV Program	BULOG Peduli Gizi	Penurunan $\geq 1\%$ dari jumlah prevalensi stunting balita pada titik bantuan <i>$\geq 1\%$ reduction in the prevalence of stunting in toddlers in the areas of assistance</i>	
	BULOG Peduli Petani	Pendapatan produsen pertanian skala kecil menurut subsektor meningkat $\geq 5\%$ pada titik bantuan. <i>Income of small-scale agricultural producers by subsector increased $\geq 5\%$ in the areas of assistance</i>	
Program Umum General Program	BULOG Aksi Berbagi	100% tersalurkan dari anggaran BULOG Aksi Berbagi. <i>100% disbursed from BULOG Aksi Berbagi budget</i>	
	BULOG Peduli Harga dan Pasokan	1% dari harga anomali komoditas di lokasi pasar murah. <i>1% of commodity anomaly price in cheap markets</i>	
Pilar Ekonomi Economic Pillar			
Pengembangan UMKM MSME Development	BULOG Peduli UMKM	5% sasaran dari total tingkat setengah pengangguran pada titik bantuan. <i>5% target of the total disguised unemployment rate at the areas of assistance</i>	
	BULOG UMKM Disabilitas	5% sasaran dari total jumlah disabilitas pada titik bantuan <i>5% target of the total People with Disability Rate in the areas of assistance</i>	
	BULOG Industri Ecosocio System	3% sasaran dari tingkat pengangguran terbuka pada titik bantuan 3% <i>3% target of Open Unemployment Rate in the areas of assistance</i>	

Pilar/Bidang Pillar/Sector	Program Program	Target Capaian 2023 2023 Target	TPB SDG
Pilar Lingkungan <i>Environmental Pillar</i>			
Lingkungan <i>Environment</i>	BULOG Peduli Air Bersih	Persentase jumlah rumah tangga yang memiliki akses terhadap pelayanan air minum dan atau akses sanitasi layak 5% pada titik bantuan. <i>5% of households in the areas of assistance have access to drinking water services and/or access to proper sanitation</i>	
	BULOG Peduli Bencana	31% dari total penyediaan anggaran TJSL. <i>31% of total CSR budget provision</i>	
	BULOG Peduli Hijau	Reboisasi ≥ 200 Pohon. <i>100% disbursed from BULOG Membangun Tempat Ibadah budget</i>	
Program Umum <i>General Program</i>	BULOG Membangun Tempat Ibadah	100 % tersalurkan dari anggaran BULOG Membangun Tempat Ibadah <i>100% disbursed from BULOG Membangun Tempat Ibadah budget</i>	

Program TJSL Non CID Perum BULOG dan Dukungan terhadap TPB *CSR for Non-CID Programs of Perum BULOG and Support for SDGs*

Pilar/Bidang Pillar/Sector	Program Program	Kegiatan Tahun 2023 2023 Activities	TPB SDG
Pilar Sosial <i>Social Pillar</i>			
Praktik Ketenagakerjaan <i>Labour Practices</i>	Upgrading Kompetensi Karyawan <i>Upgrading Employee Competencies</i>	Program pendidikan, pelatihan maupun workshop guna meningkatkan keterampilan karyawan. <i>Educational programs, training and workshops to improve employee skills.</i>	
Pilar Ekonomi <i>Economic Pillar</i>			
Isu Pelanggan <i>Consumer Issues</i>	Program Maintenance Pelanggan <i>Customer Maintenance Program</i>	Program peningkatan produk dan pembinaan kepuasan pelanggan <i>Product improvement programs and coaching customer satisfaction</i>	
Pilar Hukum dan Tata Kelola <i>Legal and Governance Pillar</i>			
Tata Kelola Perusahaan <i>Corporate Governance</i>	Program Pengelolaan Akreditasi, Budaya, dan GCG Perusahaan. <i>Corporate Accreditation, Culture, and GCG Management Program</i>	Program pengelolaan akreditasi, ISO, upgrading teknologi informasi, tata kelola kebijakan direksi, SOP, struktur organisasi dan asesmen GCG. <i>Accreditation management program, ISO, information technology upgrading, board of directors' policy governance, SOP, organizational structure and GCG assessment.</i>	



Tanggung Jawab Perusahaan Lingkup Pemenuhan Hak Asasi Manusia

Corporate Responsibility Scope of Human Rights Fulfillment

Hak Asasi Manusia (HAM) merupakan hak yang melekat pada manusia, tidak dapat dicabut, universal, tak terpisahkan dan saling bergantung. Sebagaimana amanat Sila ke-2 Pancasila kepada seluruh rakyat Indonesia, pengakuan dan penghormatan terhadap HAM juga diakui secara internasional seperti tercantum dalam Deklarasi Hak Asasi Manusia Tahun 1948. Dalam ISO 26000 tentang Panduan Tanggung Jawab Sosial, HAM mencakup hal-hak terkait analisa dampak keputusan dan kegiatan, situasi berisiko terkait HAM, menghindari persekongkolan, penanganan keluhan, diskriminasi dan kelompok marjinal, hak sipil dan politik; hak ekonomi, sosial dan budaya; serta prinsip dan hak dasar di tempat kerja.

Hingga 31 Desember 2023, Perum BULOG belum memiliki pendekatan secara khusus dan spesifik terkait isu HAM dalam kegiatan operasi dan bisnisnya. Meskipun demikian, Perum BULOG telah mengembangkan operasi dan bisnis yang menjunjung tinggi HAM, termasuk terhadap seluruh pemangku kepentingan terkait. Pada lingkup Perum BULOG, upaya menghargai HAM diwujudkan dengan menerapkan praktik non diskriminasi terhadap jenis kelamin, etnik, agama atau afiliasi politik. Hal tersebut tercermin pada lingkungan kerja sehari-hari maupun pelaksanaan rekrutmen pekerja karyawan baru, yang didasarkan atas hasil seleksi, hasil evaluasi pada masa percobaan dan orientasi pekerja. Kesempatan yang sama dan setara juga diberikan kepada seluruh karyawan dalam mengikuti program pelatihan dan pendidikan, baik dari tingkat pelaksana sampai dengan manajemen puncak. Seluruh ketentuan terkait kesetaraan kesempatan tersebut diatur pada Perjanjian Kerja Bersama (PKB).

Perum BULOG juga mematuhi kebijakan untuk tidak mempekerjakan anak-anak di bawah umur. Syarat usia minimal calon karyawan Perusahaan adalah 18 tahun, sesuai keputusan Pemerintah untuk meratifikasi Konvensi International Labour Organization (ILO). Setiap karyawan bekerja pada jam kerja yang sesuai dengan peraturan perundang-undangan ketenagakerjaan, termasuk aturan mengenai jam lembur, sebagai bentuk komitmen Perusahaan memastikan tidak adanya praktik tenaga kerja paksa.

Selain itu, Perum BULOG juga berkomitmen untuk menerapkan semangat anti korupsi sebagai bagian dari penghormatan terhadap hak ekonomi dan hak hidup orang lain. Ketentuan mengenai antikorupsi dijelaskan pada bab Tata Kelola Perusahaan yang Baik di Laporan Tahunan ini.

Human Rights are inherent, inalienable, universal, inseparable, and interdependent rights. In line with the second Precept of Pancasila, recognition and respect for human rights are recognized internationally as stated in the 1948 Declaration of Human Rights. In ISO 26000 on Guidelines on Social Responsibility, human rights cover rights related to the analysis of the impact of decisions and activities, risk situations related to human rights, avoiding collusion, handling complaints, discrimination and marginalized groups, civil and political rights; economic, social and cultural rights; and basic principles and rights at work.

By December 31, 2023, Perum BULOG did not have a specific approach to human rights issues in its business operations. However, Perum BULOG has developed business operations that uphold its responsibility to respect human rights, including all relevant stakeholders. Within Perum BULOG, human rights are respected by implementing non-discriminatory practices against gender, ethnicity, religion, or political affiliation. This is reflected in the daily work environment as well as the recruitment of new employees, which is based on selection results, evaluation results during the probationary period, and employee orientation. The same opportunity to participate in training and education programs is also given to all employees, from the executing level to top management. All provisions related to equal opportunities are regulated in the Collective Labor Agreement (CLA).

Perum BULOG also complies with the policy of not employing minors. The minimum age requirement for prospective employees of the company is 18 years old. This is by the Government's decision to ratify the International Labor Organization (ILO) Conventions. Every employee works at working hours by labor laws and regulations, including rules regarding overtime hours, as a form of the company's commitment to ensure no forced labor practices.

Moreover, Perum BULOG is committed to implementing the spirit of anti-corruption as part of respecting the economic rights and life rights of others. Provisions regarding anti-corruption are explained in the Good Corporate Governance chapter of this Annual Report.

Tanggung Jawab Perusahaan untuk Operasi yang Adil

Corporate Responsibility for Fair Operation

Penerapan operasi yang adil menegaskan pentingnya pengelolaan entitas usaha sesuai dengan etika bisnis dan usaha yang berlaku. Perum BULOG, melalui Panduan Perilaku (*Code of Conduct*), berkomitmen untuk menerapkan standar etika dalam setiap aktivitas bisnisnya guna mewujudkan operasi yang adil. Perum BULOG menerapkan prosedur operasi yang wajar sesuai dengan kode etik internal perusahaan, yang mengatur hubungan dengan berbagai entitas, termasuk pemerintah, perusahaan lain, pemasok, konsumen, dan organisasi/asosiasi. Unsur-unsur penting dalam subjek ini mencakup anti korupsi, keterlibatan yang bertanggung jawab terhadap kepentingan publik, kompetisi yang adil, dan perilaku yang mengutamakan tanggung jawab sosial.

A fair operation emphasizes the importance of managing business entities by applicable business ethics. Perum BULOG has a Code of Conduct as a commitment to implementing ethical standards as the company's way of doing business in order to realize its commitment to fair operations. Perum BULOG applies reasonable operating procedures following the company's internal code of ethics that regulates the company's relationships with other companies/organizations, including cooperative relationships with the government, other companies, suppliers, consumers, and organizations/associations. The elements of concern in this subject are anti-corruption, responsible involvement in the public interest, fair competition, and behavior that promotes social responsibility.

Tanggung Jawab Perusahaan Terkait Lingkungan Hidup

Corporate Responsibility Related to the Environment

Persoalan lingkungan yang merupakan isu global telah menuntut tanggungjawab dan keterlibatan seluruh pihak, termasuk Perum BULOG. Meskipun kegiatan operasional sehari-hari Perum BULOG tidak berdampak langsung terhadap lingkungan, Perusahaan berupaya menjaga kelestarian alam melalui sejumlah upaya. Salah satunya ialah semaksimal mungkin menerapkan prinsip 3R, yaitu *reduce, reuse dan recycle* dalam setiap kegiatan operasionalnya. Pendekatan tersebut diharapkan menjadi kebiasaan yang tertanam dalam aktivitas sehari-hari seluruh insan Perum BULOG.

Selain itu, Perum BULOG juga menjalankan mitigasi dampak lingkungan yang mungkin timbul akibat kegiatan operasi Perusahaan. Upaya dan tindakan pencegahan tersebut antara lain tercermin dari biaya yang dikeluarkan untuk lingkungan hidup dalam program TJSI bidang lingkungan. Selama tahun 2023, Perum BULOG telah mengeluarkan biaya dan investasi dalam bidang lingkungan sebesar Rp2.401.000.000 meningkat dari tahun sebelumnya sebesar Rp2.030.751.063.

Environmental global issues have demanded all parties' responsibility and involvement, including Perum BULOG. Although Perum BULOG's daily operations do not directly impact the environment, the company strives to preserve nature through several efforts. One of them is to apply the 3R principle, namely reduce, reuse, and recycle, as much as possible in all its operations. This approach is expected to become a habit that grows in all Perum BULOG employees' daily activities.

In addition, Perum BULOG also mitigates possible environmental impacts due to the company's operations. These efforts and preventive measures are reflected in the costs incurred for the environment in the CSR programs in the environmental sector. In 2023, Perum BULOG incurred costs and investments of IDR2,401,000,000 in the environmental sector, increasing IDR2,030,751,063 from the previous year.



Biaya dan Investasi Lingkungan

Environmental Costs and Investments

Nama Program Program	Kegiatan Activity	Target Capaian Target	Anggaran Budget
BULOG PEDULI AIR BERSIH	Bantuan Penyediaan sumber air baku seperti pembuatan sumur submersibel maupun sarana penunjang; antara lain Bantuan Penyediaan sanitasi layak, tempat cuci tangan atau WC <i>Assistance in providing raw water sources, such as making submersible wells and supporting facilities; including proper sanitation, sinks, or toilets.</i>	Persentase jumlah rumah tangga yang memiliki akses terhadap pelayanan air minum dan atau akses sanitasi layak bantuan <i>Percentage of households with access to drinking water services and/or adequate sanitation assistance</i>	38.000.000
BULOG PEDULI BENCANA	Memberikan bantuan Sandang, Pangan dan Kesehatan yang tajam terdampak adaptasi, mitigasi dari perubahan iklim. <i>Provision of clothing, food, and health assistance heavily impacted by adaptation and mitigation of climate change.</i>	31% dari total penyaluran anggaran T3SL. <i>31% of the total T3SL budget allocation</i>	2.325.000.000
BULOG HIJAU	Bantuan Penanaman Pohon untuk penghijauan sebagai tindak lanjut untuk penanganan erosi tanah, abrasi maupun sumber produksi Oksigen. <i>Donation of saplings for reforestation as a follow-up to handling soil erosion, abrasion, and as a source of oxygen production</i>	>200 Pohon <i>>200 trees</i>	38.000.000
Total			2.401.000.000

Penggunaan Material dan Energi dalam Operasional dan Usaha

Perum BULOG mengupayakan pemakaian sumber daya secara bertanggung jawab, baik sumber daya air, listrik, BBM, hingga material kertas.

1. Pemakaian Kertas

Material yang umum digunakan dalam kegiatan operasi Perum BULOG ialah kertas, antara lain untuk kebutuhan pencetakan dokumen, administrasi, dan korespondensi. Guna mengurangi pemakaian kertas, Perusahaan sedapat mungkin melakukan komunikasi secara digital. Jika harus mencetak naskah, karyawan diingatkan agar selalu memeriksa naskah secara teliti agar tidak perlu mencetak ulang karena kesalahan. Apabila memungkinkan, naskah dicetak pada dua sisi kertas (bolak-balik). Adapun naskah sementara dicetak menggunakan kertas bekas yang satu sisinya masih kosong. Penghematan kertas ini diharapkan ikut mengurangi penebangan pohon yang merupakan bahan baku pembuatan kertas, dan berdampak pada pengurangan listrik, BBM, serta air yang dibutuhkan dalam proses pembuatan kertas.

Pada laporan ini, Perum BULOG baru mendokumentasikan penggunaan kertas terbatas di ruang lingkup kantor pusat Perusahaan saja, mencakup 560 karyawan dan 302 mitra.

The use of Material and Energy in Business Operations

Perum BULOG strives to use resources responsibly, including water, electricity, fuel, and paper materials.

1. Use of Paper

Common materials used in Perum BULOG's operations are paper for documents, administration, and correspondence. In order to reduce paper usage, the company uses digital communication as much as possible. If a hard copy is needed, employees are advised to check the drafts thoroughly so they do not need to reprint due to revisions. If possible, print documents on both sides. As for drafts, it is encouraged to print on used paper with an empty side. Saving paper is expected to reduce deforestation because trees are the raw paper material and eventually save electricity, fuel, and water use in the paper-making process.

In this report, Perum BULOG's documentation of paper usage is limited within the company's head office, covering 560 employees and 302 partners.

Selama tahun 2023, jumlah kertas yang digunakan oleh karyawan dalam menjalankan aktivitas Perusahaan mencapai 3.125 rim, atau 5,58 rim/orang. Terdapat kenaikan pemakaian kertas sebesar 2,76% dibandingkan tahun sebelumnya, disebabkan oleh kegiatan surat menyurat yang lebih banyak dibandingkan tahun sebelumnya.

In 2023, employees' paper consumption in performing the Company's activities reached 3,125 reams, or 5.58 reams/person. The paper consumption increased by 2.76% from the previous year due to the high correspondence activities compared to the previous year.

Pemakaian Kertas Tahun 2023 (Kantor Pusat) Paper Consumption in 2023 (Head Office)

	2023	2022	2021	Kenaikan (penurunan) tahun 2023 dibandingkan tahun 2022 (%) Increase (Decrease) 2023 to 2022 (%)	
				Jumlah Total	Persentase % Percentage %
Pemakaian kertas (rim) <i>Paper consumption (ream)</i>	3.125	3.041	3.230	84	3
Intensitas pemakaian kertas (rim/orang) <i>Intensity of paper consumption (ream/person)</i>	5,58	5,43	5,72	0,15	3

Adapun limbah kertas yang tidak terpakai tersebut akan dimusnahkan. Dalam operasional sehari-hari, Perusahaan tidak menggunakan kertas hasil daur ulang limbah tersebut.

The paper waste will be destroyed. In its daily operations, the company does not use recycled paper.

2. Pemakaian Energi

Dalam menjalankan operasional Perusahaan, Perum BULOG menggunakan energi listrik yang bersumber dari Perusahaan Listrik Negara (PLN), serta BBM untuk kendaraan operasional. Pada laporan ini, Perusahaan hanya mendokumentasikan penggunaan listrik di ruang lingkup kantor pusat.

2. Energy Consumption

In running the company's operations, Perum BULOG consumes electricity from the State Electricity Company (PLN) and fuel for operational vehicles. In this report, the company only records electricity consumption within the head office.

Pemakaian dan Intensitas Energi (Kantor Pusat) Energy Consumption and Intensity (Head Office)

	2023	2022	2021	Kenaikan (penurunan) tahun 2023 dibandingkan tahun 2022 (%) Increase (Decrease) 2023 to 2022 (%)	
				Jumlah Total	Persentase % Percentage %
Pemakaian Energi Listrik (kWh) <i>Electricity Consumption (kWh)</i>	4.390.000	3.859.170	3.354.137	530.830	14
Intensitas pemakaian listrik (kWh/orang) <i>Intensity of electricity consumption (kWh/person)</i>	5.092,81	4.477,00	433	616	14

Total penggunaan energi listrik pada tahun 2023 tercatat sebesar 4.390.000 kWh, meningkat 13,76% dibandingkan pemakaian pada tahun 2022 sebesar 3.859.170 kWh. Peningkatan pemakaian listrik disebabkan kegiatan operasional kantor pusat sudah sepenuhnya berjalan normal. Intensitas pemakaian listrik juga naik 13,75% dari 4.477,00 kWh per karyawan menjadi 5.092,81 kWh per karyawan.

Total electricity consumption in 2023 was at 4,390,000 kWh, an increase of 13.76% from 3,859,170 kWh in 2022. The electricity usage rose because the head office operations fully returned to normal. The intensity of electricity usage also increased by 13.75% from 4,477.00 kWh per employee to 5,092.81 kWh per employee.

Untuk menghemat penggunaan listrik, Perum BULOG melakukan berbagai upaya, seperti menggunakan lampu hemat energi, mematikan peralatan elektronik kantor (komputer, mesin pengatur udara, mesin fotokopi, dan lain-lain) setelah selesai digunakan. Sementara itu, untuk penghematan bahan bakar minyak, kebijakan yang diambil antara lain mengurangi perjalanan dinas. Jika memungkinkan, rapat dapat dilakukan melalui telekonferensi.

3. Penggunaan Air

Penggunaan air dalam kehidupan sehari-hari, terutama air yang bersumber dari tanah di wilayah perkotaan, dapat berdampak langsung terhadap kualitas tanah dan air di wilayah tersebut. Dalam menjalankan kegiatan operasional, Perum BULOG tidak menggunakan air tanah melainkan membeli air dari PDAM. Untuk laporan ini, Perum BULOG hanya melakukan perhitungan pada ruang lingkup kantor pusat.

	2023	2022	2021	Kenaikan (penurunan) tahun 2023 dibandingkan tahun 2022 (%) Increase (Decrease) 2023 to 2022 (%)	
				Jumlah Total	Persentase % Percentage %
Volume pemakaian air (m ³) <i>Volume of water use (m³)</i>	30.730	74.910	83.030	(44.180)	(59%)
Intensitas pemakaian air (m ³ /orang) <i>Intensity of water use (m³/person)</i>	35,65	86,90	106,00	(51)	(59%)

Pada tahun 2023, volume pemakaian air menurun signifikan sebesar 58,98% dari 74.910 m³ (tahun 2022) menjadi 30.730 m³. Penurunan penggunaan air PDAM terjadi karena perbaikan pipa supply yang bocor. Adapun rasio penggunaan air per karyawan pada tahun 2023 mencapai 35,65 meter kubik per karyawan, menurun dibandingkan rasio TAHUN 2022 sebesar 86,90 meter kubik per karyawan.

Perum BULOG secara konsisten senantiasa mengeluarkan himbauan kepada seluruh karyawan untuk menghemat dan menggunakan air seperlunya. Selain itu, divisi terkait secara rutin melakukan pengecekan instalasi air. Sehingga jika ada kebocoran atau kerusakan instalasi air bisa segera diperbaiki. Penghematan air perlu dilakukan karena bahan baku air bersih untuk PDAM semakin terbatas akibat pencemaran air yang belum bisa ditanggulangi.

4. Menjaga Keanekaragaman Hayati

Wilayah operasional Perum BULOG tidak berada di dekat atau di dalam daerah konservasi atau memiliki keanekaragaman hayati. Meskipun demikian, Perum BULOG memiliki sejumlah program TJSJ dalam bidang lingkungan untuk pelestarian lingkungan hayati. Pada tahun 2023, Perum BULOG melaksanakan penanaman 1.000 bibit bakau di kawasan Pantai Kuta Patasari, Kabupaten Badung, Bali berkolaborasi dengan Sekaa Nelayan Prapat Agung Mengening sebagai bentuk

Perum BULOG has made various efforts, such as using energy-saving lamps and turning off office electronic equipment (computers, air conditioners, photocopiers, etc.) after use to save electricity. In addition, there is a policy to reduce business trips to save fuel. If possible, meetings can be held via teleconference.

3. Water Consumption

The water consumption in daily life, especially groundwater in urban areas, can directly impact the soil and water quality in the area. In performing its operations, Perum BULOG does not use groundwater but buys water from PDAM. For this report, Perum BULOG only made calculations within the head office.

In 2023, the water consumption decreased significantly by 58.98% from 74,910 m³ (2022) to 30,730 m³. The decrease in PDAM water use occurred due to repairs to leaking supply pipes. The ratio of water use per employee in 2023 will reach 35.65 cubic meters per employee, a decrease compared to the ratio in 2022 of 86.90 cubic meters per employee.

Perum BULOG consistently issues appeals to all employees to save water and use it as needed. Apart from that, the relevant divisions routinely check water installations. Therefore, if there is a leak or damage to the water installation, it can be repaired immediately. It is necessary to save water because raw water materials of clean water for PDAMs are increasingly limited due to water pollution that cannot yet be overcome.

4. Maintain Biodiversity

Perum BULOG operations are not near, in a conservation area, or an area with biodiversity. However, Perum BULOG has several CSR programs in the environmental sector to preserve the biological environment. In 2023, Perum BULOG planted 1,000 mangrove saplings in Kuta Patasari Beach, Badung Regency, Bali, together with Sekaa Nelayan Prapat Agung, reflecting the company's commitment to one of the priority sectors, namely environment.

komitmen perusahaan pada salah satu bidang prioritas, yaitu bidang lingkungan.

Bantuan penanaman pohon untuk penghijauan ini merupakan salah satu upaya Perusahaan untuk menangani erosi tanah, melestarikan kesuburan tanah, menjaga struktur tanah, menjaga keanekaragaman hayati, menekan efek pencemaran udara, serta meningkatkan sumber produksi oksigen.

5. Emisi Gas Rumah Kaca

Upaya mendokumentasikan emisi gas rumah kaca (GRK) yang dihasilkan merupakan cara Perusahaan memahami profil emisi GRK Perusahaan sehingga dapat dilakukan tindakan mitigasi maupun usaha pengurangan emisi GRK dalam rangka mendukung Pemerintah mencapai target net zero emission pada tahun 2060.

Pada laporan ini, Perum BULOG hanya melakukan perhitungan emisi GRK yang dihasilkan dari pemakaian listrik PLN di ruang lingkup kantor pusat. Faktor emisi jaringan listrik JAMALI ialah 0,87 kg CO₂ e/kWh, berdasarkan referensi Faktor Emisi GRK Sistem Ketenagalistrikan Tahun 2019 Kementerian Energi dan Sumber Daya Mineral. Sementara intensitas emisi GRK dihitung dari jumlah emisi GRK yang dihasilkan dari proses bisnis Perusahaan. Oleh karena itu, pada laporan ini Perum BULOG belum dapat melaporkan intensitas emisi GRK berdasarkan proses bisnis mengingat belum adanya pendokumentasian pemakaian energi pada proses pengadaan maupun penjualan komoditas pangan dan non pangan yang merupakan kegiatan utama Perusahaan.

Berikut ini jumlah emisi GRK yang dihasilkan dalam lingkup kantor pusat. Adapun intensitas emisi GRK dihitung dari emisi GRK yang dihasilkan setiap karyawan dalam menjalankan kegiatan operasional di kantor pusat.

The donation of saplings for reforestation is one of the company's efforts to address soil erosion, preserve soil fertility, maintain soil structure and biodiversity, reduce the effects of air pollution, and increase sources of oxygen production.

5. Greenhouse Gas Emissions

Efforts to document greenhouse gas (GHG) emissions generated are a way for the company to understand the company's GHG emission profile so that mitigation actions or efforts to reduce GHG emissions can be implemented in order to support the Government in achieving a net zero emission target by 2060.

In this report, Perum BULOG only calculates GHG emissions from PLN electricity consumption within the head office. The JAMALI electricity network emission factor is 0.87 kg CO₂ e/kWh, based on the reference for the GHG Emission Factor for the Electricity System in 2019 of the Ministry of Energy and Mineral Resources. Meanwhile, the intensity of GHG emissions is calculated from the amount of GHG emissions generated from the company's business processes. Therefore, in this report, Perum BULOG has not been able to report the intensity of GHG emissions based on business processes considering that there has been no documentation of energy consumption in the procurement or sales of food and non-food commodities which are the company's main operations.

The following is the amount of GHG emissions produced within the head office. The intensity of GHG emissions is calculated from the GHG emissions generated by each employee in performing operational activities at the head office.

	2023	2022	2021	Kenaikan (penurunan) tahun 2023 dibandingkan tahun 2022 (%) Increase (Decrease) 2023 to 2022 (%)
Pemakaian Energi Listrik (kWh) <i>Electricity Consumption (kWh)</i>	4.390.000	3.859.170	3.354.137	13,76
Emisi GRK yang dihasilkan (Ton CO ₂ e) <i>GHG Emission generated (Ton CO₂ e)</i>	3.819,3	3.357,48	2.918,10	13,75
Intensitas Emisi GRK (Ton CO ₂ e/orang) <i>Intensity of GHG Emission (Ton CO₂ e/person)</i>	4,43	3,89	3,73	13,78



Seiring dengan kegiatan di kantor pusat yang sepenuhnya sudah kembali normal seperti sebelum pandemi Covid-19 yang berakibat pada peningkatan pemakaian listrik, maka emisi GRK yang dihasilkan juga turut meningkat. Untuk mengurangi emisi GRK yang dihasilkan, Perum BULOG melakukan upaya efisiensi energi dan melakukan gerakan penghijauan. Penjelasan program penghijauan yang dimaksud telah dijelaskan pada bagian Menjaga Keanekaragaman Hayati di laporan ini.

6. Penanganan Limbah

Dalam kegiatan operasi dan bisnisnya, Perum BULOG menghasilkan limbah berupa sampah rumah tangga dan limbah septic. Untuk penanganan sampah, Perusahaan menyediakan cukup tempat sampah, selanjutnya sampah tersebut dibuang ke tempat pembuangan akhir bekerjasama dengan dinas kebersihan. Adapun limbah dari WC, akan dilakukan penyedotan melalui kerjasama dengan pihak ketiga atau dinas kebersihan. Perum BULOG tidak mengelola limbah B3 karena jenis limbah yang dihasilkan dari kegiatan operasi Perusahaan merupakan jenis limbah organik yang dapat terurai oleh lingkungan, atau dapat menjadi produk *recycle*/turunan, seperti sekam dan katul yang berasal dari proses pengolahan gabah/beras. Selama tahun 2023, Perum BULOG tidak menghasilkan limbah atau tumpahan efluen yang membahayakan lingkungan.

7. Pengaduan Masalah Lingkungan

Sejalan dengan semangat Perum BULOG turut mengurangi dampak negatif terhadap lingkungan, Perusahaan menyediakan layanan *contact center* Be Care untuk menjawab pengaduan masalah Lingkungan di seluruh Indonesia dengan nomor kontak WhatsApp Be Care: 08111967016. Selama tahun 2023, Perusahaan tidak menerima pengaduan terkait lingkungan oleh pihak eksternal.

As the business operations in the head office fully returned to normal, like pre-COVID-19, resulting in increasing electricity consumption, the GHG generated also increased. Therefore, Perum BULOG implemented energy efficiency efforts and reforestation to reduce the GHG emissions generated. The reforestation program in question has been explained in the Maintain Biodiversity section of this report.

6. Waste Management

In its business operations, Perum BULOG produces both domestic waste and septic waste. For its waste management, the company provides sufficient trash cans, and later the waste is sent to a final landfill site in collaboration with the sanitary agency. As for waste from toilets, the company collaborates with a third party or the sanitary agency for the suction. Perum BULOG does not manage hazmat and toxic material waste because the waste generated from the Company's business operations can be environmentally decomposed or recycled into derivative products, such as husks and bran from the rice/grain processing. In 2023, Perum BULOG did not produce harmful waste or effluent spills to the environment.

7. Complaints on Environmental Issues

In line with the spirit of Perum BULOG to help reduce negative impacts on the environment, the company provides a Be Care contact center service to respond to complaints about environmental issues throughout Indonesia. The Be Care WhatsApp contact number is 08111967016. In 2023, the Company did not receive any complaints related to the environment from external parties.

Tanggung Jawab Perusahaan Terkait Ketenagakerjaan, Kesehatan, dan Keselamatan Kerja

Company Responsibility Related to Employment, Occupational Health and Safety

Kinerja positif Perusahaan tak lepas dari kontribusi karyawan yang kompeten dan berdedikasi tinggi. Di sisi lain, Perusahaan yang kuat dan sehat dapat memberikan dampak positif bagi kesejahteraan karyawan. Hubungan timbal balik antara Perusahaan dengan karyawan tersebut menjadi dasar utama bagi Perum BULOG untuk mengelola aspek Sumber Daya Manusia (SDM) secara optimal, baik dalam mendorong produktivitas yang akan berujung pada kinerja positif Perusahaan dan peningkatan kesejahteraan karyawan, maupun pemenuhan aktualisasi diri masing-masing karyawan yang tertuang melalui *reward & punishment*. Memahami peran karyawan yang sentral dan strategis tersebut, Perum BULOG senantiasa menempatkan karyawan sebagai aset yang sangat berharga. Termasuk didalamnya ialah pemenuhan aspek Kesehatan dan Keselamatan Kerja (K3) yang juga menjadi perhatian utama Perum BULOG. Seluruh sarana dan prasarana, baik dalam kegiatan perkantoran maupun dalam kegiatan operasi logistik, menjadi prioritas agar karyawan dan seluruh pemangku kepentingan tetap aman saat berada di kantor maupun dalam wilayah operasi Perum BULOG.

PERSAMAAN KESEMPATAN DALAM REKRUTMEN DAN PENGEMBANGAN JENJANG KARIR

Sejak proses rekrutmen, Perum BULOG senantiasa mengedepankan prinsip kesetaraan dan perilaku tidak membeda-bedakan kepada setiap pelamar kerja. Kebutuhan SDM dilandaskan pada kebutuhan Perum BULOG serta aspek pemenuhan kompetensi dan kapasitas individu. Begitu juga dalam pengembangan karier, setiap karyawan berpeluang untuk mengembangkan diri seluas-luasnya pada formasi jabatan yang tersedia, dengan mempertimbangkan kompetensi dan minat karyawan sesuai dengan prinsip *“the right man in the right place at the right time”* melalui pemetaan talenta yang pernah diselenggarakan Divisi SDM di tiap wilayah. Perum BULOG tidak memandang latar belakang Suku, Agama maupun Ras (SARA) maupun jenis kelamin dalam rekrutmen maupun pengembangan jenjang karir.

1. Rekrutmen dan Seleksi

Rekrutmen dan seleksi karyawan baru Perum BULOG pada tahun 2023 dilaksanakan melalui Program Perekrutan Bersama (PPB) BUMN dan Program Perekrutan Mandiri. Pelaksanaan Rekrutmen Bersama BUMN (RBB) Tahun 2023 dimulai dengan pengumuman pendaftaran pada bulan Mei 2023 dan diakhiri dengan tahap pengumuman akhir di bulan Agustus 2023. Setelah melalui sejumlah tahapan, diperoleh 35 orang kandidat yang direkrut oleh Perum BULOG. Seluruhnya telah melakukan pemberkasan dan registrasi ulang yang kemudian ditetapkan menjadi Calon Karyawan.

The company's positive performance is inseparable from the competent and highly dedicated employees' contribution. A strong and healthy company can positively impact employee welfare. The reciprocal relationship between the company and its employees is the main basis for Perum BULOG to manage the Human Resources (HR) optimally, both in encouraging productivity for positive company performance and improving employee welfare, as well as fulfilling each employee's self-actualization which is expressed through rewards & punishments. Understanding the central and strategic role of employees, Perum BULOG always places its employees as a highly valuable asset. This includes fulfilling the Occupational Health and Safety (OHS), which is also Perum BULOG's major concern. All facilities and infrastructure, both in the office and logistics operations, are a priority so that employees and all stakeholders remain safe when in the office or the Perum BULOG operational area.

EQUAL OPPORTUNITY IN RECRUITMENT AND CAREER DEVELOPMENT

From the recruitment process, Perum BULOG always prioritizes the principle of equality and non-discriminatory behavior towards every job applicant. HR needs reflects the needs of Perum BULOG as well as fulfillment aspect of individual competencies and capacities. Likewise, in career development, every employee has the opportunity to develop themselves as much as possible in the available position formations by considering employee competencies and interests and applying the principle of “the right man in the right place at the right time” through talent mapping that has been held by the HR Division in each region. Perum BULOG provides the same opportunity regardless of ethnic, religious or racial backgrounds or gender in recruitment and career development.

1. Recruitment and Selection

Recruitment and selection of new employees of Perum BULOG in 2023 was administered through the SOE Joint Recruitment Program (PPB) and the Independent Recruitment Program. The 2023 SOE Joint Recruitment (RBB) began with the registration announcement in May 2023 and ended with the final announcement in August 2023. After going through a number of stages, Perum BULOG 35 candidates recruited. All of them filed and re-registered and then became prospective employees. These prospective new employees joined an introductory orientation and worked at the regional

Untuk sementara, calon karyawan baru melakukan orientasi pengenalan dan bekerja di kantor wilayah sesuai dengan lokasi registrasi ulang sambil menunggu informasi inagurasi untuk selanjutnya akan dilakukan penempatan sesuai dengan SK Direksi (selama masa induksi).

Sedangkan melalui mekanisme Program Rekrutmen Mandiri Tahun 2023, berlangsung selama 4 bulan yaitu November 2023 - Februari 2024. Rekrutmen mandiri ini bertujuan untuk menjaring talenta terbaik pada jenjang pendidikan SMA/SMK, D3, dan S1 sebanyak 90 orang.

Penerimaan Karyawan Penyandang Disabilitas merupakan mandatori dari Kementerian BUMN sesuai pasal 53 Undang Undang Nomor 8 tahun 2016 tentang Penyandang Disabilitas dan Nomor SE-01/MBU/2014 tentang Penempatan Tenaga Kerja Penyandang Disabilitas. Ketentuan tersebut menetapkan sebesar 2% dari total karyawan masing-masing BUMN diisi oleh penyandang disabilitas. Namun telah disepakati untuk program rekrutmen bersama BUMN ini paling sedikit sebesar 0,5% dari total karyawan. Pelaksanaan PPB Kategori Disabilitas diserahkan kepada pihak ketiga yang telah ditunjuk oleh Kementerian BUMN, yaitu PT Kerjabilitas sebagai penyedia jasa rangkaian Tes Kemampuan Dasar (TKD), AKHLAK, dan Psikotes. Pelaksanaan PPB BUMN Kategori Putra/Putri Papua dan Papua Barat serta Kategori Regular, pelaksanaan diserahkan kepada pihak ketiga yang bersifat independen, yaitu Experd Consultant sebagai penyedia jasa rangkaian psikotes. Pada pelaksanaan tes kesehatan, diserahkan kepada pihak ketiga yang telah ditunjuk oleh Forum Human Capital Indonesia (FHCI), yaitu Telkomedika (Kategori Regular) dan Kimia Farma (Kategori Putra/Putri Papua dan Papua Barat). Adapun tahapan akhir rekrutmen seluruh kategori dilakukan wawancara *user* oleh tim yang beranggotakan pejabat Jenjang Utama, I, dan II dari berbagai unit kerja di Kantor Pusat dan Kantor Wilayah.

2. Program Belajar dan Pengembangan Kapasitas Karyawan

a. Izin Belajar

Untuk memenuhi kebutuhan Perusahaan terhadap karyawan dengan latar belakang pendidikan formal tertentu serta untuk memberikan kesempatan kepada karyawan untuk memperdalam atau mendapatkan keahlian pada pendidikan formal yang lebih tinggi, maka Perusahaan memberikan izin belajar kepada karyawan yang mengajukan, sesuai dengan syarat dan ketentuan yang dimiliki oleh Perusahaan yaitu PD-29/DS100/10/2020 tentang Pemberian Izin Belajar, Pengakuan dan Penyesuaian Ijazah. Selain itu, Perusahaan juga memberikan tugas belajar kepada karyawan yang memenuhi syarat dan ketentuan Perusahaan yaitu KD-180/DS101/07/2006 tentang Tugas Belajar Pegawai Perum BULOG.

office according to their respective re-registration location while waiting for inauguration information to then be assigned based on the the Board of Directors Decree (during the induction period).

Meanwhile, the 2023 Independent Recruitment Program mechanism lasted for 4 months from November 2023–February 2024. This independent recruitment aimed to attract the 90 best talents graduating from Senior High School/Vocational School, Three-Year Diploma, Bachelor’s Degree.

Recruitment of People with Disabilities is mandatory by the Ministry of SOEs based on Law No. 8 of 2016 concerning People with Disabilities Article 53 and No. SE-01/MBU/2014 concerning Placement of People with Disabilities. These provisions stipulate that people with disabilities cover 2% of the total employees of each SOE. However, this joint SOE recruitment program agreed that at least 0.5% of the total employees were intended for people with disabilities. The PPB for the Disability Category was administered by a third party appointed by the Ministry of SOEs, named PT Kerjabilitas as a service provider for a series of Basic Ability Tests (TKD), AKHLAK, and Psychological Tests. The SOE PPB for the Papua and West Papua Male/Female Categories and the Regular Category was administered by an independent third party, called Experd Consultant as a service provider for a series of psychological tests. Meanwhile, the health test was administered by third parties appointed by the Indonesian Human Capital Forum (Forum Human Capital Indonesia/FHCI), namely Telkomedika (Regular Category) and Kimia Farma (Papua and West Papua Male/Female Category). The final stage of the recruitment process for all categories involved user interviews by a team of Main Level as well as Level I and II officials from various work units in the Head Office and Regional Offices.

2. Employee Study and Capacity Development Program

a. Study Permit

To meet the Company’s needs for employees with specific formal educational backgrounds and provide employees with the opportunity to pursue or gain expertise in higher formal education, the company grants study permits to employees who apply, following the terms and conditions of the company, namely PD-29/DS100/10/2020 concerning Study Permits, Recognition, and Adjustment of Certificates. In addition, the company also offers study assignments to employees who meet the company’s terms and conditions, namely KD-180/DS101/07/2006 concerning Study Assignments of Perum BULOG Employees.

Selama tahun 2023, terdapat 67 karyawan yang mengajukan izin belajar, dengan 65 di antaranya disetujui. Sebanyak 48 karyawan disetujui mendapatkan izin belajar untuk jenjang D4/S1 dan 17 karyawan untuk jenjang S2.

b. Program Pengembangan SDM di BULOG Corporate University

BULOG Corporate University (CorpU) diharapkan dapat membangun insan BULOG yang unggul dan kompeten di bidang Logistik Pangan. Untuk mencapai sasaran, BULOG CorpU berkomitmen untuk berkontribusi pada peningkatan performansi organisasi berupa pertumbuhan, efisiensi serta pendapatan Perusahaan; selaras dengan rencana strategis jangka pendek dan jangka panjang Perum BULOG; mendukung pembelajaran yang berorientasi pada kebutuhan karyawan guna mengembangkan potensi karyawan; serta memberikan kesempatan kepada seluruh karyawan untuk belajar, saling bertukar pengetahuan secara terus menerus dalam upaya penyelesaian masalah dan perbaikan berkelanjutan Perusahaan.

BULOG CorpU menerapkan pola pembelajaran berbasis *learning value chain* yang terdiri dari Learning Need Diagnosis, Learning Design and Development, Delivery and Deployment of Learning Solutions, Learning Impact Measurement.

Selama tahun 2023, BULOG CorpU telah menyelenggarakan sejumlah pelatihan bagi karyawan seperti dijelaskan pada tabel berikut ini.

In 2023, 67 employees applied for study permits and all were approved. A total of 48 employees were approved for study permits for Associate Degrees/Bachelor's Degrees and 17 employees for Master's Degrees.

b. Human Resources Development Program at BULOG Corporate University

BULOG Corporate University (CorpU) is expected to build superior and competent BULOG personnel in the Food Logistics sector. To achieve the target, BULOG CorpU is committed to contributing to improving organizational performance in growth, efficiency, and company revenue; staying in line with Perum BULOG's short-term and long-term strategic plans; supporting learning towards employee needs in order to develop employee potential; and providing opportunities for all employees to learn, exchange knowledge continuously to solve problems and improve the company's sustainable development.

BULOG CorpU implements a learning value chain as its learning method. This learning consists of Learning Need Diagnosis, Learning Design and Development, Delivery and Deployment of Learning Solutions as well as Learning Impact Measurement.

During 2023, BULOG CorpU has held a number of trainings for employees as explained in the following table.

No	Kegiatan Activity	Rencana Tahun 2023 (orang) 2023 Plan (People)	Realisasi Peserta Tahun 2023 (orang) 2023 Realization (People)	Persentase capaian terhadap rencana (%) Percentage of Achievement to Plan (%)
1	Diklat Penguatan dan Peningkatan di Lingkungan Direktorat Human Capital <i>Training in Enforcement and Improvement in the Human Capital Directorate</i>	345	773	224,06
2	Diklat Kepemimpinan <i>Leadership Education and Training</i>	305	240	78,69
3	Diklat Orientasi / Prajabatan <i>Orientation and Onboarding Education and Training</i>	127	150	118,11
4	Diklat Penguatan dan Peningkatan di Lingkungan Eksekutif <i>Training in Enforcement and Improvement in the C-Level</i>	10	19	190,00
5	Diklat Penguatan dan Peningkatan di Lingkungan Direktorat Keuangan <i>Training in Enforcement and Improvement in the Finance Directorate</i>	265	388	146,42
6	Diklat Penguatan dan Peningkatan di Lingkungan Direktorat Bisnis <i>Training in Enforcement and Improvement in the Business Directorate</i>	315	505	160,32
7	Diklat Penguatan dan Peningkatan di Lingkungan Supply Chain and Public Services Directorate	630	611	96,98



No	Kegiatan Activity	Rencana Tahun 2023 (orang) 2023 Plan (People)	Realisasi Peserta Tahun 2023 (orang) 2023 Realization (People)	Persentase capaian terhadap rencana (%) Percentage of Achievement to Plan (%)
8	Diklat Penguatan dan Peningkatan di Lingkungan Non Direktorat <i>Training in Enforcement and Improvement in the Non-Directorate</i>	220	604	274,55
9	Tugas Luar <i>External Assignment</i>	8	4	50,00
10	Diklat Eksternal <i>External Education and Training</i>	159	77	48,43
Jumlah Total		2.384	3.371	141,40

Selain itu, BULOG CorpU juga mengembangkan kegiatan transfer knowledge melalui Sharing Knowledge Mania (SKM) guna membangun fondasi Manajemen Pengetahuan Organisasi. Kegiatan yang dilakukan melalui webinar dengan nara sumber eksternal itu ditujukan untuk membagikan pengetahuan antar karyawan. Berikut ialah tema dan jumlah peserta SKM selama tahun 2023.

In addition, BULOG CorpU also develops transfer knowledge activities through Sharing Knowledge Mania (SKM) to build the foundation of Organizational Knowledge Management. The activities implemented through webinars with external speakers are intended to share knowledge among employees. The following are the themes and number of SKM participants in 2023.

Kegiatan Sharing Knowledge Mania (SKM) 2023 *Sharing Knowledge Mania (SKM) activities in 2023*

No	Judul Kegiatan SKM <i>SKM activities</i>	Tanggal Kegiatan <i>Date</i>	Jumlah peserta <i>Total Participants</i>
1	Peluang dan Tantangan dalam Menghadapi Ancaman Resesi Tahun 2023 <i>Opportunities and Challenges in Facing the Threat of Recession in 2023</i>	28 Februari 2023 <i>February 28, 2023</i>	220
2	Get to Know About Corn	28 Maret 2023 <i>March 28, 2023</i>	166
3	Peran BULOG sebagai Operator Badan Pangan <i>BULOG's Role as a Food Agency Operator</i>	14 Juni 2023 <i>June 14, 2023</i>	308
4	Warehouse Management System : "How To Optimize Your Warehouse"	29 November 2023 <i>November 29, 2023</i>	209

Selama tahun 2023, total biaya kegiatan pengembangan karyawan yang terdiri dari biaya Diklat (pendidikan, pelatihan, seminar/workshop, executive training, serta tugas belajar) dan Non Diklat sebesar Rp6.454.763.051.

In 2023, the total cost of employee development programs, covering training costs (education, training, seminars/workshops, executive training, and study assignments) and non-training costs, amounted to IDR6,454,763,051.

Biaya Pengembangan Kapasitas Karyawan

Employee Capacity Development Costs

No	Kegiatan Diklat Education and Training Activity	Realisasi (Rp) Realization (IDR)
1	Diklat Bidang Supply Chain & Pelayanan Publik <i>Education and Training in the Supply Chain and Public Services Sector</i>	942,585,142
2	Diklat Bidang Bisnis <i>Education and Training in the Business Sector</i>	1,232,984,158
3	Diklat Human Capital <i>Education and Training in the Human Capital Sector</i>	570,640,550
4	Diklat Bidang Keuangan <i>Education and Training in the Finance Sector</i>	687,100,290
5	Diklat Non Direktorat Akademi <i>Education and Training in the Non-Directorate</i>	1,068,841,138
6	Leadership	1,062,784,050
7	Orientasi/Prajabatan <i>Orientation/Onboarding</i>	216,020,146
8	Executive Training	149,000,000
9	Diklat Eksternal <i>External Education and Training</i>	502,111,377
10	Tugas Belajar * <i>Study Assignment*</i>	22,696,200
Total		6,454,763,051

c. Program Magang Mahasiswa Bersertifikat (PMMB)

Sebagai bentuk komitmen BUMN Hadir Untuk Indonesia, Perum BULOG turut serta dalam Program Magang Generasi Bertalenta (Magenta) BUMN Tahun 2023. Magenta merupakan program magang yang diinisiasi oleh Kementerian BUMN dengan memberikan kesempatan kepada mahasiswa aktif dan *fresh graduate* untuk mengaplikasikan semua ilmu yang telah didapat dengan cara mempraktekkan secara langsung di dunia kerja khususnya di BUMN, agar peserta mendapatkan pengetahuan dan keterampilan tentang standar kerja profesional di BUMN. Pelaksanaan Program Magenta berakhir pada 29 Desember 2023. Pada awal pelaksanaan, program tersebut diikuti sebanyak 150 orang dengan rincian 40 orang pemenuhan Kantor Pusat dan 110 orang pemenuhan Kanwil Seluruh Indonesia. Sejalan dengan perkembangannya, terdapat 62 orang yang mengundurkan diri dengan rincian 39 orang yang lulus menjadi Staf Pelaksana Os (Outsourcing) dan 22 orang mengundurkan diri atas permintaan sendiri, sehingga jumlah peserta akhir sampai dengan 31 Desember 2023 sebanyak 88 orang.

Berikut ini jumlah peserta PMMB Tahun 2023 beserta lokasi penempatannya, dibandingkan dengan tahun sebelumnya.

c. Certified Student Internship Program (PMMB)

As a form of SOE's commitment to Being Present for Indonesia, Perum BULOG participated in the 2023 SOE Talented Generation Internship Program (Magenta). Magenta is an internship program initiated by the Ministry of SOEs to provide opportunities for active students and fresh graduates to apply all the knowledge they have gained by practicing directly in the world of work, especially in SOE, so that participants gain knowledge and skills about professional work standards in State-owned Enterprises. The Magenta Program ends on December 29, 2023. Initially, the program was attended by 150 people, consisting of 40 interns in the Head Office and 110 interns in the Regional Offices throughout Indonesia. Along with its development, 62 people resigned with details of 39 people who passed to become OS (Outsourcing) Implementing Staff and 22 people resigned at their request, so the final number of participants by December 31, 2023 was 88 people.

The following is the number of PMMB participants in 2023 and their placement locations, compared to previous years.



Penempatan Placement	2023	2022
Diklat Education and Training	5.427	3.407
Non Diklat Non-education and Training	140	83
Jumlah Total	5.527	3.490

PENGLOLAAN KESEJAHTERAAN DAN ADMINISTRASI SDM

1. Remunerasi dan Tunjangan

Dalam memastikan pemenuhan hak kepada karyawan, Perum BULOG menerapkan remunerasi yang adil pada setiap karyawan, sesuai dengan jenjang jabatan dan ketentuan yang diatur pada peraturan kepegawaian Perusahaan. Gaji pokok karyawan pada jenjang terendah tidak kurang dari upah minimum regional yang berlaku, dengan tidak membeda-bedakan antara karyawan laki-laki maupun perempuan. Pemberian remunerasi kepada karyawan Perum BULOG selain bertujuan untuk meningkatkan kesejahteraan karyawan, juga bertujuan untuk memotivasi karyawan secara maksimal sehingga berdampak langsung pada pencapaian hasil kinerja Perusahaan. Pemberian remunerasi kepada karyawan tersebut dilakukan berdasarkan Peraturan Direksi No. PD-25/DS102/08/2017 tentang Remunerasi Karyawan.

2. Penerapan Aplikasi Presensi

Dengan diterapkannya aplikasi presensi berdasarkan Keputusan Direksi No. KD-335/DS100/12/2018 tentang Hari dan Jam Kerja Karyawan, diharapkan kesadaran karyawan tentang kedisiplinan terhadap jam dan waktu kerja yang berlaku di Perum BULOG semakin meningkat. Selain itu, aplikasi presensi juga ditujukan guna mendukung pembayaran tunjangan operasional yang lebih tepat kepada karyawan, karena melalui aplikasi presensi tersebut diperoleh informasi atas ketidakhadiran dan keterlambatan karyawan. Terkait dengan hal itu, acuan dalam perhitungan potongan atas ketidakhadiran/ keterlambatan karyawan telah dituangkan dalam Peraturan Direksi No. PD-19/DS100/07/2020 tentang Perhitungan Tunjangan Operasional dan Potongan Atas Keterlambatan, Cepat Pulang dan Ketidakhadiran Karyawan.

3. Lingkungan Bekerja yang Layak dan Aman

Perusahaan menghadirkan sejumlah fasilitas/sarana Keselamatan dan Kesehatan Kerja bagi karyawan seperti perumahan dinas, sarana olah raga, tempat beribadah dan lain-lain. Untuk memastikan tempat kerja aman dan nyaman, Perum BULOG juga memberikan fasilitas/sarana penunjang dalam bekerja seperti meja/kursi kerja, komputer kerja, makanan/minuman yang sehat,

HR ADMINISTRATION AND WELFARE MANAGEMENT

1 Remuneration and Allowance

In ensuring the fulfillment of employee rights, Perum BULOG applies fair remuneration to each employee, following the level of position and provisions stipulated in the company's personnel regulations. Employees' basic salary at the lowest level is no less than the applicable regional minimum wage, without discriminating between male and female employees. In addition to improving employee welfare, remuneration given to Perum BULOG employees aims to motivate employees optimally so that it directly impacts the achievement of the Company's performance. The employee remuneration is provided based on Board of Directors Regulation No. PD-25/DS102/08/2017 concerning Employee Remuneration.

2 Implementation of Attendance Application

With the implementation of the attendance application based on the Decree of the Board of Directors No. KD-335/DS100/12/2018 regarding Employee Working Days and Hours, it is expected that employee awareness about discipline towards working hours applying at Perum BULOG will increase. In addition, the attendance application is also intended to support more precise payment of operational allowances to employees because the attendance application records the data on employee absenteeism and tardiness. Regarding the matter, the value of the deduction for absenteeism/tardiness is calculated based on the Board of Directors Regulation No. PD-19/ DS100/07/2020 concerning Calculation of Operational Allowances and Deductions for Employee Lateness, Early Return, and Absenteeism.

3 Decent and Safe Working Environment

The company provides employees with several Occupational Safety and Health facilities, such as official housing, sports facilities, places of worship, and others. To ensure a safe and comfortable workplace, Perum BULOG also provides supporting work facilities, such as work desks/chairs, work computers, healthy food/drinks, lifts, emergency stairs, air conditioners,



lift, tangga darurat, pengatur suhu ruangan, genset, dan lain-lain. Selain itu, Perum BULOG juga senantiasa melakukan pengecekan fasilitas/sarana secara rutin untuk memastikan agar tetap berfungsi sebagaimana mestinya.

a. Pelayanan Kesehatan

Perum BULOG senantiasa memastikan jaminan pelayanan kesehatan bagi Direksi, Dewan Pengawas, Karyawan beserta keluarga (pasangan beserta 3 tanggungan/anak), dan Calon Karyawan melalui BPJS Kesehatan. Selain itu, Perum BULOG memberikan jaminan kesehatan tambahan dengan ditetapkan penyedia jasa jaminan pelayanan kesehatan kepada PT Asuransi Jiwa Inhealth Indonesia (Mandiri Inhealth) selama periode 01 Januari 2023 sampai dengan 31 Desember 2023. Perum BULOG juga menyediakan fasilitas kesehatan berupa klinik kesehatan (dokter umum).

Selain itu, Perum BULOG juga mengikutsertakan seluruh karyawan/ ti pada Jaminan Sosial Tenaga Kerja yang diselenggarakan oleh BPJS Ketenagakerjaan dalam program Jaminan Hari Tua (JHT), Jaminan Kecelakaan Kerja (JKK), (JKM) dan Jaminan Pensiun (JP). Berbagai kebijakan yang terkait Keselamatan dan Kesehatan Kerja dan kesempatan yang setara bagi karyawan serta lingkungan kerja yang bebas dari diskriminasi, juga tertulis di dalam *Code of Conduct* Perum BULOG.

b. Penerapan Keselamatan dan Kesehatan Kerja (K3)

Merujuk Pasal 86 Undang-Undang No.13 Tahun 2003 tentang Ketenagakerjaan disebutkan bahwa setiap pekerja mempunyai hak untuk memperoleh perlindungan atas Keselamatan dan Kesehatan Kerja (K3). Dalam lingkup internal, keseriusan Perum BULOG menjamin dan melindungi keselamatan dan kesehatan kerja karyawannya serta pihak-pihak yang berkepentingan, antara lain tercermin dari Peraturan Direksi Perum BULOG No. PD-49/ DS103/12/2016 tentang Kebijakan dan Pedoman Keselamatan dan Kesehatan Kerja, serta SOP No. SOP-41/DS103/12/2016 tentang Standard Operasional Prosedur Penanggulangan Keadaan Darurat.

Dalam kondisi darurat, misalnya terjadi kebakaran/gempa bumi dan lainnya, Perum BULOG menyediakan sarana keselamatan kerja seperti: Alat Pemadam Api Ringan (APAR), hydrant pemadam api, sirine/alarm kedaruratan, alat pendeteksi asap, masker kebakaran, dan sebagainya. Pengecekan fasilitas/sarana kantor dilakukan secara rutin setiap bulan, misalnya untuk fasilitas/sarana terkait kebakaran, Perum BULOG melakukan kerja sama untuk pengecekan,

generators, and others. In addition, Perum BULOG routinely checks its facilities to ensure that they remain functioning properly.

a. Health services

Perum BULOG always ensures health services for the Board of Directors, the Board of Commissioners, employees and their families (a spouse and 3 dependents/children), and Prospective Employees through BPJS Kesehatan. In addition, Perum BULOG provides additional health insurance by appointing PT Asuransi Jiwa Inhealth Indonesia (Mandiri Inhealth) as its health service provider from January 1, 2023 to December 31, 2023. Perum BULOG also provides health facilities through health clinics (general practitioners).

In addition, Perum BULOG includes all employees in the Jaminan Sosial Tenaga Kerja (Workers' Social Security) in Jaminan Hari Tua (JHT/ Retirement Security), Jaminan Kecelakaan Kerja (JKK/Work Accident Security), Jaminan Kematian (JKM/Life Insurance) and Jaminan Pensiun (JP/ Pension Security) programs organized by BPJS Ketenagakerjaan. Various policies related to Occupational Safety and Health as well as equal opportunities for employees and a work environment free from discrimination are also written in the Perum BULOG Code of Conduct.

b. Occupational Safety and Health (OHS) Implementation

Referring to Law No. 13 of 2003 concerning Manpower Article 86, it is stated that every employee has the right to obtain protection for Occupational Safety and Health (OHS). Internally, Perum BULOG's seriousness in guaranteeing and protecting its employees and interested parties' occupational safety and health, among others is reflected in Perum BULOG's Board of Directors Regulation No. PD-49/DS103/12/2016 concerning Occupational Safety and Health Policies and Guidelines and SOP No. SOP-41/DS103/12/2016 concerning Standard Operating Procedures for Handling Emergency Situations.

In emergency conditions, for example, fire or earthquakes, Perum BULOG provides work safety facilities, such as Light Fire Extinguishers (APAR), fire hydrants, emergency sirens/alerts, smoke detectors, and fire masks. Checks on office facilities are implemented monthly. For example, regarding fire extinguisher facilities, Perum BULOG cooperates to check, maintain, and manage the building's fire emergency system.



perawatan dan pengelolaan sistem kedaruratan kebakaran gedung.

Secara rutin, Perusahaan melakukan sosialisasi Keselamatan dan Kesehatan Kerja (K3), memasang rambu-rambu K3 (*Safety Sign*), serta menerapkan Peraturan dan Prosedur Keselamatan Kerja. Perusahaan menjalin komunikasi yang baik antara manajemen dan karyawan khususnya dalam bidang K3, keterlibatan karyawan secara aktif, termasuk dalam pelatihan intensif K3.

Selama tahun 2023, Perusahaan telah memberikan pendidikan, pelatihan, dan sertifikasi yakni meliputi:

1. Ahli K3 Umum yang diselenggarakan oleh Corporate University dan PT. Liets Inspire Indonesia sebanyak 9 orang karyawan Kantor Pusat, 1 General Manager Unit Bisnis dan 26 orang Asisten Manager SDM dan Hukum Kantor Wilayah dan staf.
2. Auditor SMK3 yang diselenggarakan oleh PT. Liets Inspire Indonesia sebanyak 3 orang karyawan Kantor Pusat.
3. Sertifikasi Operator Mesin MRMP UB Industri yang diselenggarakan oleh PT. Liets Inspire Indonesia sebanyak 22 orang karyawan Unit Bisnis.
4. Sertifikasi Operator Forklift yang diselenggarakan oleh Phitagoras Training and Consulting sebanyak 10 orang karyawan Unit Bisnis.
5. Sertifikasi Petugas Peran Kebakaran Kelas D yang diselenggarakan oleh Phitagoras Training and Consulting sebanyak 21 orang karyawan Unit Bisnis.
6. Pelatihan Tim Tanggap Darurat Kantor Pusat yang diselenggarakan oleh PT Airkon Pratama sebanyak 61 orang karyawan Kantor Pusat.

The company regularly conducts the socialization of Occupational Safety and Health (OHS), installs OHS signs (Safety Signs), and implements Occupational Safety Regulations and Procedures. The company establishes good communication between management and employees, especially in the OHS sector and active employee involvement, including in intensive OHS training.

In 2023, the company provided education, training, and certification, including:

1. *General OHS Expert organized by Corporate University and PT Liets Inspire Indonesia for 9 Head Office employees, 1 General Manager of the Business Unit, and 26 Assistant Managers of HR and Legal Affairs of the Regional Office and staff;*
2. *OHSMS Auditor organized by PT Liets Inspire Indonesia for 3 Head Office employees;*
3. *MRMP Machine Operator Certification of UB Industri held by PT Liets Inspire Indonesia for 22 Business Unit employees;*
4. *Forklift Operator Certification held by Phitagoras Training and Consulting for 10 Business Unit employees;*
5. *Fire Officer Certification: Class D held by Phitagoras Training and Consulting for 21 Business Unit employees;*
6. *Head Office Emergency Response Team Training organized by PT Airkon Pratama for 61 Head Office employees.*

Identifikasi Risiko dalam K3 OHS Risk Identification

Jenis Bahaya Type of Hazard	Sumber Bahaya Source of Hazard
Terpeleset, Tersandung, Terjepit dan Terjatuh <i>Slipped, tripped, pinched and fell</i>	<ul style="list-style-type: none"> • Penempatan kabel di lantai yang tidak rapi • Ada ceceran air, oli, cairan pembersih lantai, dan lainnya (yang menyebabkan lantai licin) • Benda/barang yang tercecer di lantai • Laci dan pintu lemari yang terbuka • Pintu ruangan dan pintu lift yang menutup secara otomatis • Permukaan lantai yang tidak rata/miring • Anak tangga yang tidak dilengkapi anti slip • Mengambil barang dengan tangga yang tidak sesuai Intensitas pencahayaan ruangan tidak memadai. • <i>Untidy placement of cables on the floor</i> • <i>Splashes of water, oil, floor cleaning fluid, and others (which cause the floor to be slippery)</i> • <i>Objects/items scattered on the floor</i> • <i>Drawers and cupboard doors are left open.</i> • <i>Room doors and elevator doors close automatically.</i> • <i>Uneven/sloping floor surface</i> • <i>Stairs are not equipped with anti-slip.</i> • <i>Picking up items with the wrong ladder</i> • <i>Insufficient room lighting intensity</i>



Jenis Bahaya Type of Hazard	Sumber Bahaya Source of Hazard
Tersengat Aliran Listrik <i>Electric Shock</i>	<ul style="list-style-type: none"> • Kabel yang tidak ada pembungkusnya • Peralatan elektronik tanpa ada grounding/pertanahan • Beban listrik yang berlebihan pada sambungan kabel • Penggunaan alat yang tidak sesuai dengan ketentuan • Tidak adanya rambu di area listrik bertegangan tinggi • <i>Unwrapped cable</i> • <i>Electronic equipment without grounding</i> • <i>Excessive electrical load on cable connections</i> • <i>Use of tools without following the provisions</i> • <i>No signs in high-voltage power areas</i>
Ergonomi <i>Ergonomics</i>	<ul style="list-style-type: none"> • Posisi duduk tidak sesuai dengan kursi • Kursi terlalu rendah atau tinggi • Posisi mengangkat barang yang tidak sesuai • <i>Sitting position does not match the chair.</i> • <i>The seat is too low or too high.</i> • <i>Incorrect lifting position</i>
Infeksi Silang dan Paparan Bakteri <i>Cross Infection and Exposure to Bacteria</i>	<ul style="list-style-type: none"> • Terpapar bakteri dari makanan/minuman yang tidak higienis atau sisa cecekan makanan • Terpapar bakteri/virus dari alat makan/minum • Tertular bakteri/virus dari penderita sakit • Kontak dengan limbah domestik • Kontak dengan benda tajam yang berkarat • Kontak dengan hewan berbisa/buas Infeksi silang dari polusi udara • <i>Exposure to bacteria from unhygienic food/drinks or food spills</i> • <i>Exposure to bacteria/viruses from eating/drinking utensils</i> • <i>Infected with bacteria/viruses from sick patients</i> • <i>Contact with domestic waste</i> • <i>Contact with rusty sharp objects</i> • <i>Contact with venomous/wild animals</i> • <i>Cross infection from air pollution</i>
Kejatuhan Benda <i>Falling Objects/ Items</i>	<ul style="list-style-type: none"> • Penyusunan barang/ benda yang tidak stabil • Penempatan barang/benda pada sisi rak terlalu pinggir • Membawa barang/benda terlalu tinggi saat naik atau turun tangga • <i>Unstable arrangement of goods/objects</i> • <i>Placement of goods/objects on the edge of the shelf</i> • <i>Carrying tall objects when going up or down stairs</i>
Tersayat <i>Cut</i>	<ul style="list-style-type: none"> • Penggunaan alat potong/cutter tanpa gagang • Sudut-sudut kaca dari meja yang belum dihaluskan • <i>Use of cutting tools/ cutters without handles</i> • <i>The glass corners of the table that have not been smoothed</i>

Sistem K3 bertujuan untuk untuk mempertahankan derajat Kesehatan tenaga kerja sesudah berada dalam pekerjaannya, serta menilai kemungkinan adanya pengaruh-pengaruh dari pekerjaan seawal mungkin yang perlu dikendalikan dengan usaha-usaha pencegahan. Selama tahun 2023, Perusahaan telah merealisasikan pemeriksaan kesehatan berkala kepada 1.595 orang karyawan dari sisa karyawan yang belum MCU Tahun 2022.

The OHS system aims to maintain employees' health after they are on the job and to assess the possibility of work influences as early as possible that need to be controlled with preventive measures. In 2023, the Company conducted periodic medical checkups for 1,595 employees from the remaining employees who hadn't received MCU in 2022.

Perum BULOG telah menetapkan sistem pelaporan dan investigasi terhadap kejadian/kecelakaan kerja/keadaan darurat sebagai pedoman pelaporan dan investigasi insiden secara sistematis dan akurat. Dengan begitu, setiap pelaporan dapat ditanggapi dan disimpulkan secara objektif untuk kemudian menjadi landasan bagi tindakan perbaikan serta pencegahan terhadap kecelakaan kerja/keadaan darurat.

Perum BULOG has established a reporting and investigation system for work incidents/accidents/emergencies as a guideline for reporting and investigating incidents systematically and accurately. That way, each report can be responded to and concluded objectively as the basis for corrective actions and prevention of work accidents/emergencies.

Pelaporan penerapan K3 secara menyeluruh dituangkan dalam manajemen review minimal 1 (satu) tahun sekali secara berjenjang. Laporan manajemen *review* meliputi:

The report on the whole OHS is outlined in a management review in stages at least once a year. The management review report includes:



1. Pelaporan insiden/kecelakaan kerja;
2. Pelaporan ketidaksesuaian;
3. Pelaporan identifikasi sumber bahaya;
4. Pelaporan perkembangan penerapan K3 secara menyeluruh.

Selama tahun 2023, Perusahaan juga tidak menerima pengaduan terkait K3 maupun masalah ketenagakerjaan lainnya.

1. Reports on work incidents/accidents;
2. Reports on non-conformities;
3. Reports on the identification of sources of danger;
4. Reports on the progress of the whole OHS implementation.

In 2023, the company also did not receive any complaints related to OHS or other employment issues.

Kinerja K3 OHS Performance

Kecelakaan Kerja Work Accident	2023	2022	2021
Kecelakaan kerja menyebabkan kematian <i>Work accidents resulting in death</i>	0	0	0
Kecelakaan kerja menyebabkan tidak dapat bekerja <i>Work accidents resulting in inability to work</i>	0	0	0
Total	0	0	0

c. Penghargaan dan Sertifikasi di Bidang K3

Penghargaan di Bidang Ketenagakerjaan dan K3 Tahun 2023 ialah Penghargaan dari Pengurus Provinsi Palang Merah Indonesia Khusus Ibu Kota Jakarta atas pelaksanaan Donor Darah tahun 2023.

d. Biaya dan Investasi pada Aspek Ketenagakerjaan dan K3

Pada tahun 2023 Perum BULOG telah mengeluarkan biaya dan investasi dalam bidang Ketenagakerjaan dan K3 sebesar Rp490.845.679

c. Awards and Certifications In OHS

The 2023 Employment and OHS Award is an Award from the Provincial Management of the Indonesian Red Cross-DKI Jakarta for holding Blood Donation in 2023

d. Costs and Investments in the Manpower and OHS

In 2023, Perum BULOG spent and invested IDR490,845,679 in the Manpower and OHS elements.

No	Program Kerja Work Program	Realisasi Realization	Anggaran (Rp) Budget (IDR)
1	Pelatihan dan Sertifikasi Calon Ahli K3 Umum untuk Kantor Pusat dan Kantor Wilayah <i>Training in and certification for General OHS Expert Candidates in the Head and Regional Offices</i>	36 orang/people	146.707.529
2	Pelatihan dan Sertifikasi Operator Mesin MRMP UB Industri <i>Training in and certification for MRMP Machine Operator of UB Industri</i>	22 orang/people	122.547.353
3	Pelatihan dan Sertifikasi Operator Forklift MRMP UB Industri <i>Training in and certification for MRMP Forklift Operator of UB Industri</i>	10 orang/people	71.850.151
4	Pelatihan dan Sertifikasi Petugas Peran Kebakaran Kelas D UB Industri <i>Training and certification for Fire Officer: Class D</i>	21 orang/people	82.474.646
5	Pelatihan Tim Tanggap Darurat Kantor Pusat <i>Head Office Emergency Response Team Training</i>	61 orang/people	51.726.000
6	Pemeriksaan dan Pengujian Sarana K3 Gedung Kantor Pusat <i>Inspection and Testing of OHS Facilities in the Head Office Building</i>	2 Genset/ Generator sets 1 Instalasi Listrik/ Electricity installation 1 Instalasi Penangkal Petir/ Lightning rod installation 1 Instalasi Fire Alarm/ Fire alarm installation	15.540.000
Jumlah Total			490.845.679

4. Pengelolaan Hubungan Industrial yang Sehat

Hubungan Industrial antara manajemen dengan karyawan diwujudkan dengan terbentuknya Serikat Karyawan Perum BULOG sejak tahun 2005 yang telah tercatat pada Kantor Suku Dinas Tenaga Kerja dan Transmigrasi Pemerintah Kotamadya Jakarta Selatan dengan nomor bukti pencatatan No. 432/V/P/IX/2005 tanggal 20 September 2005 yang selanjutnya disebut SEKAR Perum BULOG.

Hubungan Industrial antara Perum BULOG dengan SEKAR Perum BULOG dilaksanakan melalui prinsip-prinsip kemitraan, kekeluargaan, penciptaan ketenangan dan ketentraman bekerja, peningkatan produktivitas serta peningkatan kesejahteraan bersama. Sarana pendukung Hubungan Industrial antara perusahaan dengan karyawan telah diwujudkan berupa peraturan perusahaan dan perjanjian kerja bersama (PKB) antara manajemen dan SEKAR Perum BULOG, yaitu No. PJ-835/DS000/12/2022 dan No. 40/S/PP/SEKAR/12/2022.

Salah satu bentuk kemitraan Perum BULOG dalam pengelolaan hubungan industrial dengan pemberian kesejahteraan karyawan berupa pemberian gaji dan berbagai tunjangan serta jaminan sosial untuk pemenuhan kesejahteraan karyawan, meliputi:

1. Fasilitas pengobatan dan perawatan kesehatan bagi karyawan.
2. Fasilitas perumahan dinas untuk karyawan yang telah menjabat.
3. Tempat ibadah
4. Sarana olahraga.
5. Penyertaan seluruh karyawan pada program Jaminan Sosial Tenaga Kerja (BPJS Ketenagakerjaan) yang meliputi Jaminan Hari Tua, Jaminan Kecelakaan Kerja, Jaminan Kematian, dan Jaminan Pensiun.
6. Penyertaan seluruh karyawan beserta keluarga pada program Jaminan Kesehatan Nasional pada BPJS Kesehatan dan Asuransi Kesehatan InHealth.

Dalam rangka mengidentifikasi kepuasan karyawan terhadap pemberian kesejahteraan dan hal terkait lain yang dapat mempengaruhi kinerja karyawan, serta untuk menilai hubungan kepuasan tersebut dengan keterikatan karyawan kepada perusahaan, maka dilakukan pengukuran melalui survei yang bertujuan sebagai bahan pertimbangan untuk menetapkan kebijakan perusahaan guna mengoptimalkan kontribusi karyawan untuk mencapai tujuan perusahaan.

Pada tahun 2023, telah dilakukan pengukuran untuk survei kepuasan dan keterikatan tahun 2022 dengan indeks kepuasan karyawan sebesar 4,67 dari skala 6 dan indeks keterikatan sebesar 5,10 dari skala 6. Secara keseluruhan Karyawan Perum BULOG kurang merasa menjadi bagian dari Perusahaan, namun tetap ingin bertahan di perusahaan dalam jangka waktu yang panjang.

4. Healthy Industrial Relations Management

Industrial relations between management and employees were manifested through the formation of the Perum BULOG Employees Union in 2005, which has been registered at the Office of the Manpower and Transmigration of South Jakarta City Government with registration No. 432/V/P/IX/2005 dated September 20, 2005, hereinafter referred to as SEKAR Perum BULOG.

Industrial Relations between Perum BULOG and SEKAR Perum BULOG is implemented through the principles of partnership, family, creation of peace and tranquility at work, increasing productivity, and increasing mutual welfare. Supporting facilities for Industrial Relations between the company and employees have been realized in company regulations and a Collective Labor Agreement (CLA) between the management and SEKAR Perum BULOG, namely No. PJ-835/DS000/12/2022 and No. 40/S/PP/SEKAR/12/2022.

One form of partnership of Perum BULOG in managing industrial relations is providing employee welfare through salaries and various allowances as well as social security to fulfill employee welfare, including:

1. *Medical treatment and health care facilities for employees;*
2. *Official housing facilities for serving employees.*
3. *Places of worship*
4. *Sports facilities;*
5. *Inclusion of all employees in the jaminan sosial tenaga kerja program (bpjs ketenagakerjaan), which includes jaminan hari tua, jaminan kecelakaan kerja, jaminan kematian, and jaminan pensiun.*
6. *Inclusion of all employees and their families in the jaminan kesehatan Nasional/National Health Insurance program at BPJS Kesehatan and InHealth Health Insurance.*

To identify employee satisfaction with the provision of welfare and other related matters that can affect employee performance and to assess the relationship between this satisfaction and employee commitment to the company, measurements are implemented through surveys as consideration for determining company policies to optimize employee contributions to achieve company goals.

In 2023, the measurements were conducted for the 2022 satisfaction and engagement survey with an employee satisfaction index of 4.67 on a scale of 6 and an engagement index of 5.10 on a scale of 6. Overall, Perum BULOG employees feel that they do not belong to the company, but still want to stay for the long term.



5. Reward & Punishment

Sistem *reward & punishment* diterapkan Perum BULOG sebagai bagian dari upaya pembinaan karyawan. Hingga akhir 2023, Perum BULOG telah melakukan pembinaan terhadap karyawan dan penegakan disiplin dengan melakukan pemberian sanksi kepada 41 orang karyawan. Adapun sanksi yang diberikan, yaitu:

No	Hukuman Punishment	Jumlah Total	Tingkat Scale
1	Teguran Tertulis <i>Written Reprimand</i>	10	Ringan <i>Light</i>
2	Pernyataan tidak puas disertai pemotongan gaji sebesar 10% (sepuluh persen) selama 3 (tiga) bulan <i>Statement of dissatisfaction accompanied by salary deduction of 10% for three (3) months</i>	10	
3	Penundaan kenaikan gaji berkala untuk jangka waktu selama 1 (satu) tahun <i>Postponement of periodic salary increases for a period of one (1) year</i>	6	
4	Pemotongan gaji sebesar 20% (dua puluh persen) selama 3 (tiga) bulan <i>Salary deduction of 20% (twenty percent) for 3 (three) months</i>	6	Sedang <i>Moderate</i>
5	Penurunan golongan pada golongan yang setingkat lebih rendah selama 1 (satu) tahun <i>Demotion to 1 grade lower for one (1) year</i>	4	
6	Pemotongan gaji sebesar 50% selama 6 (enam) bulan <i>Salary deduction of 50% for 6 (six) months</i>	0	Berat <i>Severe</i>
7	Pembebasan dari jabatan atau pemotongan gaji sebesar 50% selama 1 (satu) tahun <i>Exemption from office or salary deduction of 50% for one (1) year</i>	3	
8	PHK dengan hormat <i>Termination with honor</i>	0	
9	PHK dengan tidak hormat <i>Disrespectful termination</i>	2	
Jumlah <i>Total</i>		41	

Penerapan penjatuhan disiplin ini diharapkan dapat memberikan efek jera bagi karyawan yang melakukan pelanggaran.

Adapun karyawan yang telah memiliki masa kerja 25 tahun dan tidak pernah dijatuhi hukuman disiplin berat maka akan diberikan *Rewards* berupa uang senilai harga 25 gram emas murni 99,99%, piagam penghargaan dan lencana dengan warna emas. Pada tahun 2023, sebanyak 49 karyawan yang masa kerjanya telah mencapai 25 tahun mendapatkan *rewards* tersebut. Sedangkan 63 karyawan yang telah mencapai batas usia pensiun 56 tahun mendapatkan *rewards*/penghargaan berupa emas 10 gram emas murni 99,99%.

5. Rewards and Punishment

Perum BULOG implements the rewards and punishment system as part of employee development efforts. By the end of 2023, Perum BULOG gave 41 employees coaching and disciplinary actions by imposing sanctions. The sanctions given were:

This disciplinary action is expected to provide a deterrent effect for employees, who commit violations.

Meanwhile, employees, who have worked at the company for 25 years and have never been subject to severe disciplinary action, are given rewards in money worth 25 grams of 99.99% pure gold, a certificate of appreciation, and a gold badge. In 2023, 49 employees, who had worked for 25 years, received these rewards. Meanwhile, 63 employees, who reached the retirement age of 56 years, received a reward of 10 grams of 99.99% pure gold.



6. Kerja Sama Antar BUMN dan Instansi

Sepanjang tahun 2023, Perum BULOG menjalankan sejumlah kerja sama dengan BUMN dan instansi lainnya dalam bentuk:

1. Program Magang Generasi Bertalenta (Magenta)
Perum BULOG bekerja sama dengan FHCI (Forum Human Capital Indonesia) dalam memberikan kesempatan kepada Mahasiswa aktif dan *Fresh Graduate* untuk mengaplikasikan ilmu mereka secara langsung di dunia kerja guna menambah pengetahuan dan keterampilan tentang standar kerja profesional di BUMN.
2. Fasilitas kesehatan berupa poliklinik kesehatan yang bekerja sama dengan PT Mulia Health and Dental Clinic (MHDC), serta pelayanan kesehatan bagi Direksi, Dewan Pengawas, Karyawan, beserta keluarga mereka dan Calon Karyawan dalam program jaminan kesehatan nasional yang diselenggarakan oleh BPJS Kesehatan dan asuransi kesehatan PT Asuransi Jiwa Inhealth Indonesia (Mandiri Inhealth).
3. Keselamatan Kerja
Perum BULOG mengikutsertakan seluruh karyawan/ti pada Jaminan Sosial Tenaga Kerja yang diselenggarakan oleh BPJS Ketenagakerjaan dalam program Jaminan Hari Tua (JHT), Jaminan Kecelakaan Kerja (JKK), Jaminan Kematian (JKm) dan Jaminan Pensiun (JP).

6. Cooperation between SOEs and Agencies

In 2023, Perum BULOG made several collaborations with SOEs and other agencies in the form of:

1. *Talented Generation Internship Program (Magenta)*
Perum BULOG collaborates with FHCI (Indonesian Human Capital Forum) in providing opportunities for active students and fresh graduates to apply their knowledge directly in the working world to increase their knowledge and skills about professional work standards in SOEs.
2. *Health facilities in the form of a health polyclinic in collaboration with PT Mulia Health and Dental Clinic (MHDC) and health services for the Board of Directors, the Board of Commissioners, employees, and their families and prospective employees through the national health insurance program organized by BPJS Kesehatan and health insurance from PT Asuransi Jiwa Inhealth Indonesia (Mandiri Inhealth).*
3. *Occupational Safety*
Perum BULOG registers all employees in the Jaminan Sosial Tenaga Kerja, organized by BPJS Ketenagakerjaan, namely the Jaminan Hari Tua (JHT), Jaminan Kecelakaan Kerja (JKK), Jaminan Kematian (JKm) and Jaminan Pensiun (JP) programs.



Tanggung Jawab Perusahaan Lingkup Tanggung Jawab atas Produk/Jasa serta Konsumen

Corporate Responsibility Scope of Responsibility for Products/Services and Consumers

Kepuasan konsumen merupakan salah satu fokus pelayanan Perum BULOG sebagai perusahaan yang berkecimpung dalam urusan logistik yang menyangkut hajat hidup masyarakat luas. Oleh karena itu, Perusahaan mengatur hubungan dengan konsumen melalui *Code of Conduct* Perum BULOG sebagai berikut:

1. Memberikan pelayanan prima yang tercermin dari ketepatan jumlah, sasaran, harga kualitas dan ketepatan waktu penyaluran bahan pangan pokok yang disalurkan serta memperhatikan ketepatan waktu penyalurannya.
2. Memberikan informasi yang relevan kepada konsumen secara adil dan akurat mengenai segala syarat, kondisi, hak dan kewajibannya; dan Memastikan seluruh Insan Perusahaan telah berperilaku profesional, disiplin, dan jujur dalam memberikan pelayanan serta dukungan tertib administrasi penyaluran dan pertanggungjawabannya.

PROGRAM DAN KEGIATAN

Perum BULOG senantiasa berkomitmen memberikan pelayanan terbaik kepada konsumen melalui program dan kegiatan sebagai berikut:

1. Inovasi serta Pengembangan Produk dan Jasa

Sebagai upaya untuk mempertahankan sustainabilitas bisnis perusahaan, Perum BULOG bersinergi dan bekerjasama dengan pihak-pihak berafiliasi untuk mengembangkan produk beras, produk hewani, produk hortikultura, produk hasil turunan dan produk sereal non beras beserta turunannya sesuai dengan potensi pasar. Pengembangan produk dan inovasi dilakukan dengan mendiversifikasi produk pangan pokok berkualitas melalui berbagai jenis merek untuk penetrasi pasar, termasuk mengembangkan produk beras FortiVit sebagai produk beras yang mengandung vitamin dan mineral dengan tambahan kernel fortifikasi. Beras FortiVit diharapkan menjadi produk unggulan untuk menyokong program intervensi Pemerintah dalam mengurangi prevalensi stunting serta mendukung peningkatan nutrisi masyarakat Indonesia.

Dalam rangka mengevaluasi proses produksi yang sudah dilakukan dan pengembangan produk berikutnya telah dilakukan *benchmarking* dengan industri lain yang serupa. Peningkatan pasokan dan distribusi pangan pokok ke Retail Modern, Rumah Pangan Kita (RPK) dan perluasan jaringan lainnya diharapkan dapat lebih menjangkau pelanggan di seluruh wilayah kerja Perusahaan.

Consumer satisfaction is one of the service focuses of Perum BULOG as a company engaged in logistics concerning the livelihoods of the wider community. Therefore, the company regulates consumer relations through the Code of Conduct of Perum BULOG as follows.

1. *Provide excellent service, which is reflected in the accuracy of the quantity, target, price, quality, and distribution timeliness of staple food.*
2. *Provide relevant information to consumers fairly and accurately regarding all terms, conditions, rights, and obligations. Ensure that all company personnel show professional, disciplined, and honest behavior in providing services and support for orderly distribution administration and its accountability.*

PROGRAMS AND ACTIVITIES

Perum BULOG is always committed to providing the best service to consumers through the following programs and activities.

1. Innovation and Product and Service Development

As an effort to maintain the sustainability of the company's business, Perum BULOG synergizes and collaborates with affiliated parties to develop rice products, animal products, horticultural products, derivative products, as well as non-rice cereal products and their derivatives according to market potential. Product development and innovation are implemented through quality staple food diversification under various brands for market penetration, including developing FortiVit rice products as rice with vitamins, minerals, and additional fortified kernels. FortiVit rice is expected to be a superior product to support the Government's intervention program in reducing stunting prevalence and supporting nutrition improvement for the Indonesian people.

In order to evaluate the production process implemented and the development of subsequent products, benchmarking has been conducted with other similar industries. Increasing the supply and distribution of staple foods to Modern Retail, Rumah Pangan Kita (RPK), and other network expansions are expected to be able to reach more customers throughout the company's work area.

2. Survei Kepuasan Konsumen

Kepuasan pelanggan merupakan elemen penting dalam menentukan tingkat perkembangan perusahaan untuk menghadapi persaingan. Kegiatan survei kepuasan pelanggan bertujuan untuk mengukur tingkat kepuasan pelanggan terhadap produk komersial BULOG, ruang lingkup kegiatan survei dilaksanakan per triwulanan selama periode tahun 2023 dengan metode survei menggunakan kuesioner. Pelaksanaan survei dilakukan dengan secara online dengan cara akses log in Aplikasi Survei Kepuasan Pelanggan di portal BULOG serta mengirimkan link survei ke pelanggan baik grosir maupun ritel (*offline*).

Pengukuran kepuasan pelanggan dilakukan pada beberapa aspek sebagai berikut:

- Produk dan transaksi penjualan
- Pelayanan oleh tenaga penjualan/karyawan
- Pemberian solusi kepada pelanggan
- Keinginan pelanggan untuk melakukan pembelian ulang
- Keinginan pelanggan untuk merekomendasikan produk kepada orang lain

Adapun hasil survei kepuasan pelanggan untuk tahun 2023 menggunakan skala likert 1 s/d 5., dengan rincian angka indeks per triwulan sebagai berikut:

No	Triwulan/Tahun Quater/Year	Produk & Transaksi Product & Transaction	Pelayanan Tenaga Penjualan Salesperson's Service	Solusi Kepada Pelanggan Solution for the Costumers	Pembelian Ulang Repurchase Solution for the Costumers	Rekomendasi kepada Orang Lain Recommendation to Others	Total Indeks Kepuasan Total Satisfactory Index to Others
1	I/2023	4,68	4,71	4,74	4,78	4,71	4,73
2	II/2023	4,30	4,63	4,69	4,74	4,63	4,60
3	III/2023	4,96	4,70	4,90	4,79	4,79	4,89
4	IV/2023	4,82	4,85	4,57	4,76	4,63	4,73

Pengaduan Masalah Produk/Jasa

Terdapat layanan Contact Center Be Care untuk menjawab pengaduan masalah Produk/Jasa di seluruh Indonesia dengan nomor kontak WhatsApp Be Care: 08111967016.

2. Survei Kepuasan Konsumen

*Customer satisfaction is an important element in determining the level of company development to face competition. The customer satisfaction survey aims to measure the level of customer satisfaction with BULOG's commercial products. The survey itself was administered quarterly in 2023 with questionnaires as its method. The survey was conducted online by logging in to the Customer Satisfaction Survey Application on the BULOG portal and sending a survey link to both wholesale and retail (*offline*) customers.*

The measurement of customer satisfaction was conducted on several aspects as follows.

- Products and sales transactions;*
- Service by sales personnel/employees;*
- Provision of solutions to customers;*
- Customer desire to make repeat purchases;*
- Customer desire to recommend the product to others*

The results of the customer satisfaction survey in 2023 used a Likert scale of 1 to 5, with details of the quarterly index figures as follows.

Complaints about Product/Service Problems

Be Care Contact Center service is available to answer complaints about Product/Service problems throughout Indonesia on Be Care WhatsApp contact No. 08111967016.



Sertifikasi Bidang Mutu Produk/Jasa yang Masih Berlaku di Tahun 2023

Product/Service Quality Certification that is Valid in 2023

Sertifikat ISO 9001:2015 tentang Sistem Manajemen Mutu ISO 9001:2015 Certificate on Quality Management System	
Deskripsi: Description:	Sertifikasi ISO 9001:2015 untuk Sistem Manajemen Mutu pada "Warehousing and Storage of Rice, Raw Rice and Repackaging of White Crystal Sugar" ISO 9001:2015 Certification for Quality Management System on "Warehousing and Storage of Rice, Raw Rice and Repackaging of White Crystal Sugar".
Lembaga yang Mengeluarkan Sertifikasi: Issuer Institute:	Sertifikasi ISO 9001:2015 untuk Sistem Manajemen Mutu pada "Warehousing and Storage of Rice, Raw Rice and Repackaging of White Crystal Sugar" "Warehousing and Storage of Agricultural Commodity" ISO 9001:2015 Certification for Quality Management System on "Warehousing and Storage of Rice, Raw Rice and Repackaging of White Crystal Sugar".
Masa Berlaku: Validity Period:	24 Juli 2021 s.d 23 Juli 2024 July 24, 2021 to July 23, 2024
Sertifikat Izin Edar Badan Pengawas Obat dan Makanan (BPOM) Food and Drug Administration (BPOM) Certificate of Distribution	
Deskripsi: Description:	Sertifikat Izin Edar BPOM untuk komoditi Gula dengan Merek Gula ManisKiTA di seluruh Kanwil BPOM Certificate of Distribution for Sugar under ManisKiTA brand throughout the Regional Offices
Lembaga yang Mengeluarkan Sertifikasi: Issuer Institute:	Badan Pengawas Obat dan Makanan (BPOM) Food and Drug Administration (BPOM)
Masa Berlaku: Validity Period:	3 Agustus 2022 - 23 Maret 2027 August 3, 2022 to March 23, 2027
Sertifikat Standar Nasional Indonesia (SNI) Indonesian National Standard (SNI) Certificate	
Deskripsi: Description:	Sertifikat SNI untuk komoditi Gula dengan Merek Gula ManisKiTA di seluruh Kanwil SNI Certificate for Sugar under ManisKiTA Brand in all Regional Offices
Lembaga yang Mengeluarkan Sertifikasi: Issuer Institute:	Penilai Standar Nasional dengan Akreditasi Nasional dari KAN (Komite Akreditasi Nasional) National Standard Assessor with National Accreditation from KAN (National Accreditation Committee)
Masa Berlaku: Validity Period:	25 Februari 2022 - 24 Februari 2026 February 25, 2022 to February 24, 2026
Sertifikat Halal Badan Penyelenggara Jaminan Produk Halal (BPJPH) Halal Certificate from Halal Product Guarantee Agency (BPJPH)	
Deskripsi: Description:	Sertifikat Halal BPJPH untuk komoditi Gula dengan Merek Gula ManisKiTA di seluruh Kanwil BPJPH Halal Certificate for Sugar under ManisKiTA brand in all Regional Offices
Lembaga yang Mengeluarkan Sertifikasi: Issuer Institute:	Badan Penyelenggara Jaminan Produk Halal (BPJPH) Halal Product Guarantee Agency (BPJPH)
Masa Berlaku: Validity Period:	2 September 2021 - 2 September 2025 September 2, 2021 to September 2, 2025
Sertifikat Merek Ditjen HAKI Trademark Certificate from Ditjen HAKI	
Deskripsi: Description:	Sertifikat Halal BPJPH untuk komoditi Gula dengan Merek Gula ManisKiTA di seluruh Kanwil BPJPH Halal Certificate for Sugar under ManisKiTA brand in all Regional Offices
Lembaga yang Mengeluarkan Sertifikasi: Issuer Institute:	Direktorat Jenderal Kekayaan Intelektual Directorate General of Intellectual Property
Masa Berlaku: Validity Period:	20 Oktober 2016 - 20 Oktober 2026 October 20, 2016 to October 20, 2026

3. Biaya dan/atau Investasi Tanggung Jawab Aspek Mutu Produk/Jasa

Pada tahun 2023 Perum BULOG telah mengeluarkan biaya dan investasi dalam pemenuhan aspek mutu produk/jasa serta konsumen sebesar Rp510.501.556,00 (untuk sertifikasi Sistem Manajemen Mutu ISO 9001:2015).

3. Costs and/or Investments in Product and Service Quality Responsibility

In 2023, Perum BULOG spent IDR510,501,556.00 for costs and investments in the fulfillment aspect of product/service and consumer quality (for ISO 9001:2015 Quality Management System certification).



Tanggung Jawab Perusahaan Terkait Pengembangan Sosial dan Kemasyarakatan

Corporate Responsibility Regarding Social and Community Development

Dalam menjalankan tanggung jawab perusahaan terkait pengembangan sosial dan kemasyarakatan, Perum BULOG telah memenuhi kepatuhan terkait Program Tanggung Jawab Sosial dan Lingkungan (TJSL) yang mengacu pada Peraturan Menteri BUMN No. PER-05/MBU/04/2021 tentang Program Tanggung Jawab Sosial dan Lingkungan Badan Usaha Milik Negara dan PER-6/MBU/09/2022 tentang Perubahan atas Peraturan Menteri BUMN No. PER-05/MBU/04/2021 tentang Program Tanggung Jawab Sosial dan Lingkungan Badan Usaha Milik Negara.

Program TJSL Perum BULOG dilaksanakan sebagai bentuk kontribusi BUMN pada pencapaian Tujuan Pembangunan Berkelanjutan (TPB) yang dilaksanakan dengan berpedoman pada 7 (tujuh) *Core Subject* ISO 26000 yang meliputi:

1. Tata kelola perusahaan (*organizational governance*);
2. Hak asasi manusia (*human right*);
3. Praktek ketenagakerjaan (*labour practices*);
4. Lingkungan hidup (*the environment*);
5. Praktek operasi yang adil (*fair operating practices*);
6. Isu-isu konsumen (*consumer issues*);
7. Keterlibatan dan pengembangan komunitas (*community involvement and development*).

Khusus pada bidang pengembangan kemasyarakatan, Perum BULOG menyelenggarakan 15 Program TJSL yang telah disetujui oleh Kementerian BUMN melalui Risalah Rapat Pembahasan Rencana Kerja dan Anggaran Program Tanggung Jawab Sosial dan Lingkungan Tahun 2023 Perum BULOG Nomor Ris-17/DSI.MBU.B/12/2022.

Dalam perjalanannya, terdapat sejumlah program TJSL CID yang memerlukan penambahan anggaran karena memiliki tingkat kemungkinan pelaksanaan dengan klasifikasi moderate ke tinggi, baik yang berasal dari permintaan eksternal maupun inisiatif internal untuk pelaksanaan program TJSL unggulan yang diklasifikasikan ke dalam beberapa program, yaitu BULOG Aksi Berbagi, BULOG Peduli Pendidikan, BULOG Peduli Pendidikan Khusus, dan BULOG Industry Ecosociosystem.

Secara keseluruhan, program TJSL Perum BULOG Tahun 2023 setelah mendapatkan tambahan anggaran ialah Rp21.458.700.000 yang terdiri dari :

1. Program yang dijalankan di unit Pelibatan dan pengembangan Masyarakat/Community Involvement and Development (CID) sebesar Rp8.500.000.000.
2. Program TJSL yang dijalankan di luar unit CID sebesar Rp12.958.700.000.

Realisasi penyaluran Program TJSL (CID dan Non CID) sampai dengan Triwulan IV 2023 Rp 15.812.915.233,29,- atau 73,69

In performing corporate responsibilities related to social and community development, Perum BULOG has complied with the Corporate Social Responsibility (CSR) Programs which refers to the Minister of State-owned Enterprises Regulation No. PER-05/MBU/04/2021 concerning Corporate Social Responsibility Programs of State-Owned Enterprises and PER-6/MBU/09/2022 concerning Amendments to the Minister of State-owned Enterprises Regulation No. PER-05/MBU/04/2021 concerning Corporate Social Responsibility Programs of State-Owned Enterprises.

Perum BULOG's CSR programs are SOEs contributions to the achievement of Sustainable Development Goals (SDGs), which are implemented based on seven (7) Core Subjects of ISO 26000, which include:

1. *Organizational governance;*
2. *Human rights;*
3. *Labor practices;*
4. *The environment;*
5. *Fair operating practices;*
6. *Consumer issues;*
7. *Community involvement and development.*

Specifically in the community development sector, Perum BULOG organized 15 CSR Programs approved by the Ministry of State-owned Enterprises through the Minutes of the Discussion Meeting on the 2023 Work Programs and Budget related to the Corporate Social Responsibility Programs of Perum BULOG No. Ris-17/DSI.MBU.B/12/2022.

Along the way, several CSR for CID programs required additional budget because they had a moderate to high possibility of implementation, both from external requests and internal initiatives as superior CSR programs that are classified into several programs, namely BULOG Aksi Berbagi (A Sharing Action), BULOG Peduli Pendidikan (Care for Education), BULOG Peduli Pendidikan Khusus (Care for Special Education), and BULOG Industry Ecosociosystem.

Overall, Perum BULOG's CSR programs in 2023 after the additional budget of IDR21,458,700,000 were:

1. *Programs implemented in the Community Involvement and Development (CID) unit amounting to IDR8,500,000,000.*
2. *CSR programs implemented beyond the CID unit amounting to IDR12,958,700,000.*

The realization of the distribution of the CSR Programs (CID and Non-CID), including the additional budget, by Quarter IV



% dari Total RKA Program TJSL Tahun 2023 setelah dilakukan penambahan anggaran.

2023 was IDR 15,812,915,233.29 or 73.69% of the Total WPB of CSR Programs in 2023.

Peningkatan terjadi pada Pilar Sosial TPB 1 dan 4 jika dibandingkan pada Tahun 2022 TPB 1 mengalami peningkatan sebesar 33,92 % dan TPB 4 meningkat 10,37%. Hal ini disebabkan karena adanya peningkatan pada kegiatan penanggulangan kemiskinan ekstrem dan peningkatan kualitas pendidikan. Perum BULOG berkontribusi aktif dalam penanggulangan kemiskinan dalam bentuk pemberian bantuan pangan terutama beras dan komoditi lainnya.

The increase occurred in the Social Pillars of SDG 1 and 4. SDG 1 increased by 33.92% and SDG 4 increased by 10.37% from 2022. This is due to an increase in activities to overcome extreme poverty and improve the quality of education. Perum BULOG actively contributed to poverty alleviation by providing food assistance, especially rice and other commodities.

Program TJSL Unit CID Perum BULOG CSR for CID programs of Perum BULOG

No	Program Program	Kegiatan Activity	Anggaran (Rp) Budget (IDR)	Realisasi (Rp) Realization (IDR)	Rasio Capaian (%) Achievement Ration (%)
Pilar pembangunan sosial Bidang Pendidikan Social Development Pillar Education Sector					
1	BULOG PINTAR	Memberikan bantuan Beasiswa bagi Mahasiswa/i berprestasi dengan status tidak mampu dengan mekanisme bekerja sama dengan komunitas/ yayasan <i>Scholarship for outstanding impoverished students through cooperation with communities/foundations</i>	70.000.000	93.500.000	133,57
2	BULOG PEDULI PENDIDIKAN	Memberikan bantuan Prasarana dan Sarana Sekolah SD, SMP SMA (sederajat) seperti akses Listrik, Internet, Komputer, Toilet Siswa/i, Air Minum Layak, Fasilitas Cuci Tangan dan Lainnya <i>Donation of School Infrastructure and Facilities for elementary, junior high, and high schools (equivalent), such as access to electricity, the Internet, computers, student toilets, proper drinking water, hand washing facilities, and others.</i>	307.000.000,00	234.360.000	76,34
3	BULOG PEDULI PENDIDIKAN KHUSUS	Bantuan Prasarana dan Sarana untuk PAUD, Taman Belajar dan Bermain, sekolah keagamaan dan pendidikan non formal lainnya seperti akses Listrik, Internet, Komputer, Toilet Siswa/i, Air Minum Layak, Fasilitas Cuci Tangan dan Lainnya <i>Donation of Infrastructure and Facilities for PAUD, Kindergarten, religious schools, and other non-formal education, such as access to electricity, the Internet, computers, student toilets, proper drinking water, hand washing facilities, and others.</i>	377.000.000,00	336.813.000,	89,34
4	PROGRAM KOLABORASI BUMN	Program Bantuan di Bidang Pendidikan yang dilaksanakan secara kolaborasi di bawah koordinasi Kementerian BUMN <i>The Education Assistance Program was implemented collaboratively under the coordination of the Ministry of State-Owned Enterprises.</i>	750.000.000	750.000.000	100,00
Sub Total Bidang Pendidikan <i>Subtotal Education Sector</i>			1.444.000.000	1.414.673.000	97,97



No	Program Program	Kegiatan Activity	Anggaran (Rp) Budget (IDR)	Realisasi (Rp) Realization (IDR)	Rasio Capaian (%) Achievement Ration (%)
Pilar pembangunan sosial Bidang CSV <i>Social Development Pillar CSV Sector</i>					
1	BULOG PEDULI GIZI	Bantuan dalam rangka pencegahan/penanganan stunting/wasting antara lain akses informasi kesehatan (pembekalan/pengetahuan), perlengkapan alat kesehatan ataupun memberikan kecukupan nilai gizi, salah satunya beras fortivit <i>Assistance in the prevention/handling of stunting/wasting including access to health information (socialization/knowledge), medical equipment, or provision of adequate nutritional value, one of which is fortified rice</i>	500.000.000	325.176.945	65,04
2	BULOG PEDULI PETANI	Memberikan bantuan Sarana Produksi (Saprodi) bagi petani komoditas hasil pertanian strategis, misalnya: Padi, Jagung, Kedelai, atau tanaman lainnya. <i>Donation of production facilities for farmers of strategic agricultural commodities, such as rice, corn, and soybeans</i>	450.000.000	35.000.000	7,78
Sub Total Bidang CSV <i>Subtotal CSV Sector</i>			950.000.000	360.176.945	37,91
Pilar pembangunan lingkungan Bidang Lingkungan <i>Social Development Pillar Environment Sector</i>					
1	BULOG PEDULI AIR BERSIH	Bantuan Penyediaan sumber air baku seperti pembuatan sumur submersibel maupun sarana penunjangnya;atau Bantuan Penyediaan sanitasi layak, seperti: Kamar mandi, tempat cuci tangan atau WC. <i>Assistance in providing raw water sources, such as the construction of submersible wells and supporting facilities; or assistance in providing proper sanitation, such as bathrooms, hand washing facilities, or toilets.</i>	38.000.000	150.000.000	394,74
2	BULOG PEDULI BENCANA	Memberikan bantuan Sandang, Pangan dan Obat-obatan bagi korban dan Kegiatan yang terkait mitigasi, adaptasi, peringatan dini perubahan iklim <i>Donation of clothes, food, and medicine for victims and activities related to mitigation, adaptation, and early warning of climate change.</i>	2.325.000.000	306.904.983	13,20
3	BULOG HIJAU	Bantuan Penanaman Pohon untuk penghijauan sebagai tindak lanjut untuk penanganan erosi tanah, abrasi maup <i>Reforestation assistance as a follow-up to handling soil erosion and abrasion.</i>	38.000.000	40.000.000	105,26
Sub Total Bidang Lingkungan <i>Subtotal Environment Sector</i>			2.401.000.000	496.904.983	20,70



No	Program Program	Kegiatan Activity	Anggaran (Rp) Budget (IDR)	Realisasi (Rp) Realization (IDR)	Rasio Capaian (%) Achievement Ration (%)
Pilar Pembangunan Ekonomi Bidang Pengembangan UMK <i>Social Development Pillar SME Development Sector</i>					
1	BULOG PEDULI UMKM	Penguatan Finansial dan mendukung pemulihan ekonomi melalui pendirian Usaha Rumah Pangan Kita (RPK) dengan sasaran masyarakat umum <i>Financial empowerment and support for economic recovery through the establishment of Rumah Pangan Kita (RPK) businesses targeting the general public</i>	300.000.000	276.258.000	92,09
2	BULOG UMKM DISABILITAS	Penguatan Finansial dan mendukung pemulihan ekonomi melalui pendirian Usaha Rumah Pangan Kita (RPK) dengan sasaran penyandang Disabilitas <i>Financial empowerment and support for economic recovery through the establishment of Rumah Pangan Kita (RPK) business targeting people with disabilities.</i>	55.000.000	-	0,00
3	BULOG INDUSTRY ECOSOCIOSYSTEM	Pembuatan ruang usaha baru berbasis by product (Produk samping) industri pengolahan beras bagi masyarakat sekitar MRMP/RTR <i>New business creation implementing by-products basis of the rice processing industry for the community around MRMP/RTR</i>	340.000.000	175.402.500	51,59
Sub Total Bidang Pengembangan UMK <i>Subtotal SME Development Sector</i>			695.000.000	451.660.500	64,99
Pilar pembangunan sosial & Lingkungan Program Umum <i>Social Development Pillar General Sector</i>					
1	BULOG AKSI BERBAGI	Memberikan bantuan berupa komoditi pangan dan lainnya kepada Masyarakat dalam rangka pengurangan kesenjangan kemiskinan <i>Donation of food commodities and others to the community in order to reduce poverty gaps</i>	2.087.000.000	5.211.048.856	249,69
2	BULOG PEDULI HARGA & PASOKAN	Mengadakan kegiatan Pasar Murah beras atau komoditas strategis lainnya pada saat terjadinya anomali harga <i>Organizing Cheap Markets for rice or other strategic commodities during price anomalies</i>	300.000.000	46.936.500	15,65
3	BULOG MEMBANGUN TEMPAT IBADAH	Bantuan Sarana dan Prasarana Masjid/Mushola/ Gereja/Wihara/Pu ra akibat perubahan iklim <i>Donation of facilities and infrastructure for mosques/ prayer rooms/churches/viharas/temples due to climate change</i>	563.000.000	361.500.000	64,21
Sub Total Program Umum <i>Subtotal General Sector</i>			2.050.000.000		274,12
Total Total			8.500.000.000	8.307.900.785	97,74

Peningkatan terjadi pada Pilar Sosial TPB 1 dan 4 jika dibandingkan pada Tahun 2022 TPB 1 mengalami peningkatan sebesar 33,92 % dan TPB 4 meningkat 10,37%. Hal ini disebabkan karena adanya peningkatan pada kegiatan penanggulangan kemiskinan ekstrem dan peningkatan kualitas pendidikan. Perum BULOG berkontribusi aktif dalam penanggulangan kemiskinan dalam bentuk pemberian bantuan pangan terutama beras dan komoditi lainnya.

The increase occurred in the Social Pillars of SDG 1 and 4. SDG 1 increased by 33.92% and TPB 4 increased by 10.37% from 2022. This is due to an increase in activities to overcome extreme poverty and improve the quality of education. Perum BULOG actively contributed to poverty alleviation by providing food assistance, especially rice and other commodities.

Program TJSL di luar unit CID Perum BULOG CSR programs for Non-CID Units of Perum BULOG

No	Ruang Lingkup ISO 26000 ISO 26000 Scope	Nama Program Program	Kegiatan Activity	Anggaran (Rp) Budget (IDR)	Realisasi (Rp) Realization (IDR)	Rasio Capaian (%) Achievement Ration (%)
Pilar Pembangunan Sosial <i>Social Development Pillars</i>						
1	Praktek Ketenagakerjaan <i>Labor Practices</i>	PROGRAM UPGRADING KOMPETENSI KARYAWAN <i>EMPLOYEE COMPETENCE UPGRADING PROGRAM</i>	Program peningkatan kemampuan karyawan melalui pendidikan, pelatihan maupun workshop guna meningkatkan skill karyawan <i>Employee capability improvement program through education, training, and workshops to improve their skills</i>	7.787.500.000	5.187.769.012	66,52
Pilar Pembangunan Ekonomi <i>Economic Development Pillars</i>						
2	Isu Konsumen <i>Consumer Issues</i>	PROGRAM MAINTENANCE PELANGGAN <i>CUSTOMER MAINTENANCE PROGRAM</i>	Program peningkatan produk dan pembinaan kepuasan pelanggan <i>Product improvement and customer satisfaction coaching programs</i>	1.731.200.000	663.074.397	38,30
Pilar Pembangunan Hukum dan Tata Kelola <i>Legal and Governance Development Pillar</i>						
3	Tata kelola perusahaan <i>Corporate governance</i>	PROGRAM PENGELOLAAN AKREDITASI, BUDAYA, DAN GCG PERUSAHAAN. <i>COMPANY ACCREDITATION, CULTURE, AND GCG MANAGEMENT PROGRAM</i>	Program pengelolaan Akreditasi ISO, Upgrading Sistem Teknologi Informasi, Tata kelola Kebijakan Direksi, SOP, Struktur Organisasi dan Assessment GCG. <i>ISO Accreditation Management Program, Upgrading Information Technology Systems, Directors' Policy Governance, SOPs, Organizational Structure, and GCG Assessment</i>	3.440.000.000	1.654.171.039	48,09
Total Biaya Program TJSL Non CID <i>Total Costs of CSR Programs for Non-CID</i>				12.958.700.000	7.505.014.448	57,91



Referensi SEOJK
SEOJK Reference

Referensi SEOJK Nomor 16/SEOJK.04/2021 tentang Bentuk Dan Isi Laporan Tahunan Emiten Atau Perusahaan Publik

SEOJK Reference Number 16/SEOJK.04/2021 regarding the Form and Content of the Annual Report of Issuers or Public Companies

No	Uraian Isi Laporan Tahunan <i>Description of Content of the Annual Report</i>	Halaman <i>Page</i>
Ikhtisar Data Keuangan Penting <i>Financial Highlights</i>		
1	<p>Ikhtisar data keuangan penting memuat informasi keuangan yang disajikan dalam bentuk perbandingan selama 3 tahun buku atau sejak memulai usahanya jika Emiten atau Perusahaan Publik tersebut menjalankan kegiatan usahanya kurang dari 3 tahun, paling sedikit memuat, pendapatan, laba (rugi), jumlah aset, liabilitas, ekuitas, dan rasio-rasio keuangan.</p> <p><i>Financial information is presented in a comparative form over a period of 3 (three) financial years; if the Issuer or Public Company has been established less than 3 years, the information shall include at least includes revenue, profit (loss), total assets, liabilities; equity, and financial ratios.</i></p>	14
Informasi Saham <i>Information on Shares</i>		
1	<p>Saham yang telah diterbitkan untuk setiap masa triwulan yang disajikan dalam bentuk perbandingan selama 2 tahun buku terakhir, paling sedikit memuat: a) jumlah saham yang beredar; b) kapitalisasi pasar berdasarkan harga pada bursa efek tempat saham dicatatkan; c) harga saham tertinggi, terendah, dan penutupan berdasarkan harga pada bursa efek tempat saham dicatatkan; dan d) volume perdagangan pada bursa efek tempat saham dicatatkan. Informasi dalam huruf b), huruf c) dan huruf d) hanya diungkapkan jika sahamnya tercatat di bursa efek.</p> <p><i>Issued shares for each quarter presented in a comparative form of at least 2 financial years at least include: a) number of outstanding shares; b) market capitalization based on the price at the Stock Exchange where the shares are listed; c) the highest, lowest, and closing share price based on the Stock Exchange where the shares are listed; and d) trading volume at the Stock Exchange where the shares are listed. Information in the sections b), c, and d is disclosed if the shares are listed on the stock exchange.</i></p>	N/A
2	<p>Dalam hal terjadi aksi korporasi yang menyebabkan terjadinya perubahan pada saham, seperti pemecahan saham (stock split), penggabungan saham (reverse stock), dividen saham, saham bonus, perubahan nilai nominal saham, penerbitan efek konversi, serta penambahan dan pengurangan modal, informasi saham sebagaimana dimaksud pada angka 1.</p> <p><i>In the event of corporate action causes changes in shares such as stock split, reverse stock, stock dividend, bonus shares, changes in the nominal value of shares, issuance of conversion stock, and increasing and decreasing interests; information on shares as stated in point 1.</i></p>	N/A
3	<p>Dalam hal terjadi penghentian sementara perdagangan saham (suspension) dan/atau pembatalan pencatatan saham (delisting) dalam tahun buku, dijelaskan alasan penghentian sementara perdagangan saham (suspension) dan/atau pembatalan pencatatan saham (delisting) tersebut.</p> <p><i>In the event of suspension and/or delisting in the financial year, the Issuer or Public Company shall explain the reasons for the suspension and/or delisting.</i></p>	N/A
4	<p>Dalam hal penghentian sementara perdagangan saham (suspension) sebagaimana dimaksud pada angka 3, dan/atau proses pembatalan pencatatan saham (delisting) masih berlangsung hingga akhir periode Laporan Tahunan, dijelaskan tindakan yang dilakukan untuk menyelesaikan penghentian sementara perdagangan saham (suspension) dan/atau pembatalan pencatatan saham (delisting) tersebut.</p> <p><i>In the event that suspension and/or delisting as referred to point 3 is still ongoing until the end of the Annual Report period, the Issuer or Public Company shall explain the actions taken to resolve the suspension and/or delisting.</i></p>	N/A
Laporan Direksi <i>Report of the Board of Directors</i>		
1	<p>Kinerja Emiten atau Perusahaan Publik, paling sedikit memuat: a) strategi dan kebijakan strategis; b) peranan Direksi dalam perumusan strategi dan kebijakan strategis; c) proses yang dilakukan Direksi untuk memastikan implementasi strategi; d) perbandingan antara hasil yang dicapai dengan yang ditargetkan; e) kendala yang dihadapi.</p> <p><i>Performance of Issuer or Public Company, at least includes: a) strategies and Strategic Policy; b) the role of the Board of Directors in the formulation of strategies and strategic policy; c) processes carried out by the Board of Directors to ensure the implementation of strategies and strategic policy; d) comparison between realization and target; and e) obstacle faced by Issuer or Public Company</i></p>	52-65



No	Uraian Isi Laporan Tahunan <i>Description of Content of the Annual Report</i>	Halaman <i>Page</i>
2	Gambaran tentang prospek usaha Emiten atau Perusahaan Publik. <i>Views on business prospect of Issuer or Public Company; and</i>	
3	Penerapan tata kelola Emiten atau Perusahaan Publik. <i>Implementation of good governance of Issuer or Public Company.</i>	
Laporan Dewan Komisaris <i>Report of the Board of Commissioners</i>		
1	Penilaian terhadap kinerja Direksi mengenai pengelolaan Emiten atau Perusahaan Publik, termasuk pengawasan Dewan Komisaris dalam perumusan dan implementasi strategi yang dilakukan oleh Direksi. <i>Performance evaluation of the Board of Directors regarding management of Issuer or Public Company, including the supervision of the Board of Commissioners in the formulation and implementation of strategies for Issuers or Public Company carried out by the Board of Directors.</i>	40-51
2	Pandangan atas prospek usaha yang disusun oleh Direksi. <i>Views on business prospect of Issuer or Public Company prepared by the Board of Directors</i>	
3	Pandangan atas penerapan tata kelola Emiten atau Perusahaan Publik. <i>Views on the implementation of governance of Issuer or Public Company</i>	
Profil Emiten atau Perusahaan Publik <i>Profile of Issuer or Public Company</i>		
1	Nama Emiten atau Perusahaan Publik termasuk apabila terdapat perubahan nama, alasan perubahan, dan tanggal efektif perubahan nama pada tahun buku. <i>Name of Issuer or Public Company, including name change, reason of the change, and effective date of the name change in the financial year.</i>	68
	Akses terhadap Emiten atau Perusahaan Publik termasuk kantor cabang atau kantor perwakilan yang memungkinkan masyarakat dapat memperoleh informasi mengenai Emiten atau Perusahaan Publik, meliputi alamat, nomor telepon, alamat surat elektronik, dan alamat situs web. <i>Access to Issuer or Public Company, including branch office or representative office that allows public to obtain information regarding Issuer or Public Company, including: address; phone number, email address, and web address. Riwayat singkat Emiten atau Perusahaan Publik. Brief history of Issuer or Public Company.</i>	68, 84-85
3	Riwayat singkat Emiten atau Perusahaan Publik. <i>Brief history of Issuer or Public Company</i>	69
4	Visi dan misi Emiten atau Perusahaan Publik serta budaya perusahaan (corporate culture) atau nilai-nilai perusahaan. <i>Vision and mission of Issuer or Public Company and its corporate culture or values;</i>	70
5	Kegiatan usaha menurut anggaran dasar terakhir, kegiatan usaha yang dijalankan pada tahun buku, serta jenis barang dan/atau jasa yang dihasilkan. <i>Business activities according to the latest article of association, business activities conducted within the financial year, and type of goods and/or services.</i>	74-81
6	Wilayah operasional Emiten atau Perusahaan Publik; wilayah operasional merupakan wilayah atau daerah pelaksanaan kegiatan operasional atau jangkauan dari kegiatan operasional perusahaan. <i>Operational area of Issuer or Public Company; operational area is an area or region for carrying out operational activities or the range of operational activities.</i>	82-83



No	Uraian Isi Laporan Tahunan <i>Description of Content of the Annual Report</i>	Halaman <i>Page</i>
7	<p>Struktur organisasi Emiten atau Perusahaan Publik dalam bentuk bagan, paling sedikit sampai dengan struktur satu tingkat di bawah Direksi termasuk komite di bawah Direksi (jika ada) dan komite di bawah Dewan Komisaris, disertai dengan nama dan jabatan.</p> <p><i>Organizational structure of Issuer or Public Company in the form of a chart, at least until 1 (one) level below the Board of Directors, including committees under the Board of Directors (if any) and committees under the Board of Commissioners, along with name and position.</i></p>	74-81
8	<p>Daftar keanggotaan asosiasi industri baik dalam skala nasional maupun internasional yang berkaitan dengan penerapan keuangan berkelanjutan.</p> <p><i>A list of industry association memberships on a national and international scale related to the implementation of sustainable finance.</i></p>	85
9	<p>Profil Direksi, paling sedikit memuat:</p> <ol style="list-style-type: none">nama dan jabatan yang sesuai dengan tugas dan tanggung jawab;foto terbaru;usia;kewarganegaraan;riwayat pendidikan dan/atau sertifikasiriwayat jabatan, meliputi informasi:<ul style="list-style-type: none">dasar hukum pengangkatan;rangkap jabatan;pengalaman kerja beserta periode waktunya baik di dalam maupun di luar Emiten atau Perusahaan Publik;hubungan afiliasi dengan anggota Direksi lainnya, anggota Dewan Komisaris, pemegang saham utama, dan pengendali baik langsung maupun tidak langsung; danperubahan komposisi anggota Direksi dan alasan perubahannya. <p><i>Profile of the Board of Directors, at least includes:</i></p> <ol style="list-style-type: none"><i>name and position in accordance with the duties and responsibilities;</i><i>recent photograph;</i><i>age;</i><i>citizenship;</i><i>education background and/or certification;</i><i>position history, including information on:</i><ul style="list-style-type: none"><i>legal basis of appointment as a member of the Board of Directors of Issuer or Public Company;</i><i>concurrent positions;</i><i>work experience and period of service inside and outside Issuer or Public Company;</i><i>affiliation with other members of the Board of Directors, members of the Board of Commissioners, major and controlling shareholders, either directly or indirectly to individual owners.</i><i>changes in the composition of members of the Board of Directors and the reasons for the changes</i>	85
10	<p>Profil Dewan Komisaris, paling sedikit memuat:</p> <ol style="list-style-type: none">nama dan jabatan;foto terbaru;usia;kewarganegaraan;riwayat pendidikan dan/atau sertifikasi;riwayat jabatan, meliputi informasi:<ul style="list-style-type: none">dasar hukum pengangkatan sebagai anggota Dewan Komisaris;dasar hukum pengangkatan pertama kali sebagai anggota Dewan Komisaris yang merupakan komisaris independen;rangkap jabatan; danpengalaman kerja beserta periode waktunya baik di dalam maupun di luar Emiten atau Perusahaan Publik;hubungan afiliasi dengan anggota Dewan Komisaris lainnya, pemegang saham utama, dan pengendali baik langsung maupun tidak langsung;pernyataan independensi komisaris independen dalam hal komisaris independen telah menjabat lebih dari 2 periode; danperubahan komposisi anggota Dewan Komisaris dan alasan perubahannya.	85



No	Uraian Isi Laporan Tahunan Description of Content of the Annual Report	Halaman Page
	<p>Profile of the Board of Commissioners, at least includes:</p> <ol style="list-style-type: none">name and position in accordance with the duties and responsibilities;recent photograph;age;citizenship;education background and/or certification;position history, including information on:<ul style="list-style-type: none">legal basis for appointment as a member of the Board of Commissioners;concurrent positions;work experience and period of service inside and outside Issuer or Public Company;affiliation with other members of the Board of Commissioners, major and controlling shareholders, either directly or indirectly to individual owners.independence statement of the independent commissioner in the event that the independent commissioner has served for more than 2 terms; andchanges in the composition of members of the Board of Directors and the reasons for the changes.	
11	<p>Dalam hal terdapat perubahan susunan anggota Direksi dan/atau anggota Dewan Komisaris yang terjadi setelah tahun buku berakhir sampai dengan batas waktu penyampaian Laporan Tahunan, susunan yang dicantumkan dalam Laporan Tahunan adalah susunan anggota Direksi dan/atau anggota Dewan Komisaris yang terakhir dan sebelumnya.</p> <p><i>In the event that there is a change in the composition of the members of the Board of Directors and/or members of the Board of Commissioners that occurs after the financial year ends up to the deadline for submitting the Annual Report, the composition included in the Annual Report is the composition of the latest and previous members of the Board of Directors and/or members of the Board of Commissioners.</i></p>	244-246, 253-255
12	<p>Jumlah karyawan menurut jenis kelamin, jabatan, usia, tingkat pendidikan, dan status ketenagakerjaan (tetap/ kontrak) dalam tahun buku.</p> <p><i>Number of employees by gender, position, age, education level, and employment status (permanent/contract) in the financial year.</i></p>	105
13	<p>Nama pemegang saham dan persentase kepemilikan pada awal dan akhir tahun buku, yang terdiri dari informasi mengenai:</p> <ol style="list-style-type: none">pemegang saham yang memiliki 5% atau lebih;anggota Direksi dan anggota Dewan Komisaris yang memiliki saham; dankelompok pemegang saham masyarakat, yaitu kelompok pemegang saham yang masing-masing memiliki kurang dari 5%. <p><i>Names of shareholders and percentage of ownership at the beginning and end of the financial year, at least includes information on:</i></p> <ol style="list-style-type: none"><i>shareholders owning 5% or more shares of Issuer or Public Company;</i><i>members of the Board of Directors and members of the Board of Commissioners who own shares in Issuers or Public Companies; and</i><i>public shareholders group who has ownership less than 5% of shares of the Issuer or Public Company</i>	N/A
14	<p>Persentase kepemilikan tidak langsung atas saham Emiten atau Perusahaan Publik oleh anggota Direksi dan anggota Dewan Komisaris pada awal dan akhir tahun buku. Dalam hal seluruh anggota Direksi dan/atau seluruh anggota Dewan Komisaris tidak memiliki kepemilikan tidak langsung atas saham Emiten atau Perusahaan Publik, maka diungkapkan mengenai hal tersebut.</p> <p><i>The percentage of indirect ownership of the shares of the Issuer or Public Company by members of the Board of Directors and members of the Board of Commissioners at the beginning and end of the financial year. If all members of the Board of Directors and/or the Board of Commissioners do not have indirect ownership of the shares of the Issuer or Public Company, this matter shall be disclosed.</i></p>	N/A
15	<p>Jumlah pemegang saham dan persentase kepemilikan per akhir tahun buku berdasarkan klasifikasi: kepemilikan institusi lokal; institusi asing; individu lokal; dan individu asing.</p> <p><i>Number of shareholders and percentage of ownership at the end of the financial year based on the classification: local institution ownership; foreign institution ownership; local individual ownership; and foreign individual ownership</i></p>	N/A



No	Uraian Isi Laporan Tahunan <i>Description of Content of the Annual Report</i>	Halaman <i>Page</i>
16	<p>Informasi mengenai pemegang saham utama dan pengendali Emiten atau Perusahaan Publik, baik langsung maupun tidak langsung, sampai kepada pemilik individu, yang disajikan dalam bentuk skema atau bagan.</p> <p><i>Information on major and controlling shareholders of Issuer or Public Company, either directly or indirectly, to the individual owners, presented in the form of a scheme or chart.</i></p>	110
17	<p>Nama entitas anak, perusahaan asosiasi, perusahaan ventura bersama dimana Emiten atau Perusahaan Publik memiliki pengendalian bersama entitas (jika ada), beserta persentase kepemilikan saham, bidang usaha, total aset, dan status operasi entitas anak, perusahaan asosiasi, perusahaan ventura bersama. Untuk entitas anak, ditambahkan informasi mengenai alamat entitas anak tersebut.</p> <p><i>Name of subsidiary, associated company, joint venture where Issuer or Public Company has a jointly controlled entity (if any), along with the percentage of share ownership, line of business, total assets, and operating status of the subsidiary, associated company, joint venture.</i></p>	113-115
18	<p>Kronologis pencatatan saham, jumlah saham, nilai nominal, dan harga penawaran dari awal pencatatan hingga akhir tahun buku serta nama bursa efek dimana saham Emiten atau Perusahaan Publik dicatatkan, termasuk pemecahan saham (stock split), penggabungan saham (reverse stock), dividen saham, saham bonus, dan perubahan nilai nominal saham, pelaksanaan efek konversi, pelaksanaan penambahan dan pengurangan modal (jika ada).</p> <p><i>Chronology of share listing, number of shares, par value, and offering price from the beginning of listing to the end of the financial year as well as the name of the stock exchange where the shares of the Issuer or Public Company are listed, including stock splits, reverse stock, stock dividend, bonus shares, and changes in the par value of shares, implementation of conversion stock, implementation of capital additions and subtractions (if any).</i></p>	85
19	<p>Informasi pencatatan efek lainnya selain efek sebagaimana dimaksud pada angka 18, yang belum jatuh tempo pada tahun buku paling sedikit memuat nama efek, tahun penerbitan, tingkat suku bunga/imbalance, tanggal jatuh tempo, nilai penawaran, dan peringkat efek (jika ada).</p> <p><i>Information on the listing of other securities other than securities as referred to in point 18), that have not matured within the financial year at least includes name of securities, issuance year, interest rate/yield, maturity date, offering value, and securities rating (if any).</i></p> <p>Informasi penggunaan jasa akuntan publik (AP) dan kantor akuntan publik (KAP) beserta jaringan/asosiasi/aliansinya meliputi: nama dan alamat; periode penugasan; informasi jasa audit dan/atau non audit yang diberikan; biaya jasa (fee); dalam hal AP dan KAP beserta jaringan/asosiasi/aliansinya, yang ditunjuk tidak memberikan jasa non audit, maka diungkapkan mengenai informasi tersebut.</p> <p><i>Information on the use of public accounting services (AP) and public accounting firms (KAP) and its networks/associations/alliances include: Name and address; Assignment period; Information on audit and/or non-audit services provided; audit and/or non-audit fee for each assignment during the financial year. If the appointed AP and KAP and its network/association/alliance do not provide non-audit services, then the matter shall be disclosed.</i></p>	N/A
20	<p>Nama dan alamat lembaga dan/atau profesi penunjang pasar modal selain AP dan KAP.</p> <p><i>Name and address of capital market supporting institutions and/or professions other than AP and KAP</i></p>	117
Analisis dan Pembahasan Manajemen <i>Management Discussion and Analysis</i>		
1	<p>Tinjauan operasi per segmen usaha sesuai dengan jenis industri Emiten atau Perusahaan Publik, paling sedikit mengenai:</p> <ol style="list-style-type: none">produksi, yang meliputi proses, kapasitas, dan perkembangannya;pendapatan/penjualan; danprofitabilitas. <p><i>Overview of operations per business segment according to the type of industry of Issuer or Public Company, at least includes:</i></p> <ol style="list-style-type: none">production, including process, capacity, and growth;sales/revenue; andprofitability	133



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2	<p>Kinerja keuangan komprehensif yang mencakup perbandingan kinerja keuangan dalam 2 tahun buku terakhir, penjelasan tentang penyebab adanya perubahan dan dampak perubahan tersebut, paling sedikit mengenai:</p> <ol style="list-style-type: none">aset lancar, aset tidak lancar, dan total aset;liabilitas jangka pendek, liabilitas jangka panjang, dan total liabilitas;ekuitas;pendapatan/penjualan, beban, laba (rugi), penghasilan komprehensif lain, dan total laba (rugi) komprehensif; danarus kas <p><i>Comprehensive financial performance, including comparison of financial performance in the last 2 (two) financial years, an explanation of the causes of the changes and the impact of these changes, at least includes:</i></p> <ol style="list-style-type: none"><i>current assets, non-current assets, and total assets;</i><i>current liabilities, non-current liabilities, and total liabilities;</i><i>equity;</i><i>revenue/sales, expenses, profit (loss), other comprehensive income, and total comprehensive profit (loss); and</i><i>cash flow.</i>	110
3	<p>Kemampuan membayar utang atau kewajiban dengan menyajikan perhitungan rasio yang relevan.</p> <p><i>Ability to pay debts or liabilities by presenting the relevant ratio calculations.</i></p>	188
4	<p>Tingkat kolektibilitas piutang Emiten atau Perusahaan Publik dengan menyajikan perhitungan rasio yang relevan.</p> <p><i>Collectability level of the Issuer's or Public Company's receivables by presenting the relevant ratio calculations.</i></p>	190
5	<p>Struktur modal dan kebijakan manajemen atas struktur modal tersebut disertai dasar penentuan kebijakan dimaksud.</p> <p><i>Capital structure and management policy on capital structure along with the basis for determining the policy.</i></p>	192
6	<p>Bahasan mengenai ikatan yang material untuk investasi barang modal dengan penjelasan paling sedikit memuat:</p> <ol style="list-style-type: none">tujuan dari ikatan tersebut;sumber dana yang diharapkan untuk memenuhi ikatan tersebut;mata uang yang menjadi denominasi; danlangkah yang direncanakan Emiten atau Perusahaan Publik untuk melindungi risiko dari posisi mata uang asing yang terkait. <p><i>Discussion on material commitment for capital goods investment with description, at least includes:</i></p> <ol style="list-style-type: none"><i>objectives of the commitment;</i><i>expected source of funds to fulfill the commitment;</i><i>the denominated currency; and</i><i>steps planned by Issuer or Public Company to protect the position of related currency from any risks.</i>	193
7	<p>Bahasan mengenai investasi barang modal yang direalisasikan dalam tahun buku terakhir, paling sedikit memuat:</p> <ol style="list-style-type: none">jenis investasi barang modal;tujuan investasi barang modal; dannilai investasi barang modal yang dikeluarkan. <p><i>Discussion on capital goods investment realized in the latest financial year, at least includes:</i></p> <ol style="list-style-type: none"><i>types of capital goods investment;</i><i>objectives of capital goods investment; and</i><i>values of the issued capital goods investment.</i>	193
8	<p>Prospek usaha dari Emiten atau Perusahaan Publik dikaitkan dengan kondisi industri, ekonomi secara umum dan pasar internasional disertai data pendukung kuantitatif dari sumber data yang layak dipercaya.</p> <p><i>Business prospects of Issuer or Public Company related to the general conditions of industry, economy, and international market as well as quantitative supporting data from reliable data sources.</i></p>	199



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9	<p>Perbandingan antara target/proyeksi pada awal tahun buku dengan hasil yang dicapai (realisasi), mengenai:</p> <ol style="list-style-type: none">pendapatan/penjualan;laba (rugi);struktur modal; atauhal lainnya yang dianggap penting bagi Emiten atau Perusahaan Publik. <p><i>Comparison between target/projection at the beginning of the financial year and realization, including:</i></p> <ol style="list-style-type: none"><i>revenue/sales;</i><i>profit (loss);</i><i>capital structure; or</i><i>other matters deemed important to Issuer or Public Company</i>	194
10	<p>Target/proyeksi yang ingin dicapai Emiten atau Perusahaan Publik untuk 1 tahun mendatang, mengenai:</p> <ol style="list-style-type: none">pendapatan/penjualan;laba (rugi);struktur modal;kebijakan dividen; atauhal lainnya yang dianggap penting bagi Emiten atau Perusahaan Publik; <p><i>Target/projection to be achieved by Issuer or Public Company for the following 1 year, including:</i></p> <ol style="list-style-type: none"><i>revenue/sales;</i><i>profit (loss);</i><i>capital structure;</i><i>dividend policy; or</i><i>other matters deemed important to Issuer or Public Company.</i>	206-208
11	<p>Aspek pemasaran atas barang dan/atau jasa Emiten atau Perusahaan Publik, paling sedikit mengenai strategi pemasaran dan pangsa pasar.</p> <p><i>Marketing aspects of goods and/or services of Issuer or Public Company, at least including marketing strategy and market share.</i></p>	150
12	<p>Uraian mengenai dividen selama 2 tahun buku terakhir, paling sedikit:</p> <ol style="list-style-type: none">kebijakan dividen, antara lain memuat informasi persentase jumlah dividen yang dibagikan terhadap laba bersih;tanggal pembayaran dividen kas dan/atau tanggal distribusi dividen non kas;jumlah dividen per saham (kas dan/atau non kas); danjumlah dividen per tahun yang dibayar. <p><i>Description on dividends for the last 2 financial years, at least including:</i></p> <ol style="list-style-type: none"><i>dividend policy, including information on the percentage of total dividends distributed to net income;</i><i>date of payment of cash dividends and/or date of distribution of non-cash dividends;</i><i>amount of dividends per share (cash and/or non-cash); and</i><i>amount of paid dividends per year</i>	N/A
13	<p>Realisasi penggunaan dana hasil penawaran umum, dengan ketentuan:</p> <ol style="list-style-type: none">dalam hal selama tahun buku, Emiten memiliki kewajiban menyampaikan laporan realisasi penggunaan dana, maka diungkapkan realisasi penggunaan dana hasil penawaran umum secara kumulatif sampai dengan akhir tahun buku; dandalam hal terdapat perubahan penggunaan dana sebagaimana diatur dalam Peraturan Otoritas Jasa Keuangan mengenai laporan realisasi penggunaan dana hasil penawaran umum, maka Emiten menjelaskan perubahan tersebut. <p><i>Realization of the use of proceeds from the public offering, provided that:</i></p> <ol style="list-style-type: none"><i>in the event that during the financial year, the Issuer has an obligation to submit a report on the realization of the use of proceeds, then the realization of the cumulative use of the proceeds from the public offering shall be disclosed until the end of the financial year; and</i><i>if there is a change in the use of proceeds as regulated in the Financial Services Authority Regulation on the report on the realization of the use of the proceeds from the public offering, the Issuer shall explain the change.</i>	N/A



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14	<p>Informasi material (jika ada), antara lain mengenai investasi, ekspansi, divestasi, penggabungan/peleburan usaha, akuisisi, restrukturisasi utang/modal, transaksi material, transaksi afiliasi, dan transaksi benturan kepentingan, yang terjadi pada tahun buku, paling sedikit memuat:</p> <ol style="list-style-type: none">tanggal, nilai, dan objek transaksi;nama pihak yang melakukan transaksi;sifat hubungan afiliasi (jika ada);penjelasan mengenai kewajaran transaksi;pemenuhan ketentuan terkait; dandalam hal terdapat hubungan afiliasi, selain mengungkapkan informasi sebagaimana dimaksud dalam huruf (a) sampai dengan huruf (e), Emiten atau Perusahaan Publik juga mengungkapkan informasi:<ul style="list-style-type: none">pernyataan Direksi bahwa transaksi afiliasi telah melalui prosedur yang memadai untuk memastikan bahwa transaksi afiliasi dilaksanakan sesuai dengan praktik bisnis yang berlaku umum; danperan Dewan Komisaris dan komite audit dalam melakukan prosedur yang memadai;untuk transaksi afiliasi atau transaksi material yang merupakan kegiatan usaha yang dijalankan dalam rangka menghasilkan pendapatan usaha dan dijalankan secara rutin, berulang, dan/atau berkelanjutan, ditambahkan penjelasan bahwa transaksi afiliasi atau transaksi material tersebut merupakan kegiatan usaha yang dijalankan dalam rangka menghasilkan pendapatan usaha dan dijalankan secara rutin, berulang, dan/atau berkelanjutan;untuk pengungkapan transaksi afiliasi dan/atau transaksi benturan kepentingan yang merupakan hasil pelaksanaan transaksi afiliasi dan/atau transaksi benturan kepentingan yang telah disetujui pemegang saham independen, ditambahkan informasi mengenai tanggal pelaksanaan RUPS yang menyetujui transaksi afiliasi dan/atau transaksi benturan kepentingan tersebut;dalam hal tidak terdapat transaksi afiliasi dan/atau transaksi benturan kepentingan, maka diungkapkan mengenai hal tersebut. <p><i>Material information (if any) on investment, expansion, divestment, business merger/consolidation, acquisition, debt/capital restructuring, material transactions, affiliated transactions, and conflict of interest transactions, that occur during the financial year, at least includes:</i></p> <ol style="list-style-type: none"><i>date, value, and object of transaction;</i><i>name of the party making the transaction;</i><i>nature of affiliated relationship (if any);</i><i>description on fairness of the transaction;</i><i>compliance with related provisions; and</i><i>If there is an affiliated relationship, other than disclosing the information as referred to in letter (a) to letter (e), the Issuer or Public Company shall also disclose information on:</i><ul style="list-style-type: none"><i>statement of the Board of Directors that the affiliate transaction has been through adequate procedures to ensure that the affiliated transaction is carried out in accordance with generally accepted business practices;</i><i>role of the Board of Commissioners and the audit committee in carrying out adequate procedures to ensure that affiliated transactions.</i><i>as for the routine, repeated, and/or sustainable affiliated or material transactions that are parts of operational activities conducted to gain revenues, there shall be an added information stating that those transactions are routine, repeated, and/or sustainable affiliated or material transactions that are parts of operational activities conducted to gain revenues;</i><i>as for disclosure of affiliated transactions and/or conflict of interest transactions resulting from the implementation of affiliated transactions and/or conflict of interest transactions that have been approved by independent shareholders, additional information regarding the date of the GMS to approve the affiliated transactions and/or conflict of interest transactions shall be added;</i><i>If there is no affiliated transaction and/or conflict of interest transaction, then this matter shall be disclosed.</i>	210-216
15	<p>Perubahan ketentuan peraturan perundang-undangan yang berpengaruh signifikan terhadap Emiten atau Perusahaan Publik dan dampaknya terhadap laporan keuangan (jika ada).</p> <p><i>Changes in the provisions of laws and regulations that have a significant impact on Issuer or Public Company and its impact on financial statements (if any).</i></p>	216
16	<p>Perubahan kebijakan akuntansi, alasan dan dampaknya terhadap laporan keuangan (jika ada).</p> <p><i>Changes in accounting policies, reasons, and impact on financial statements (if any).</i></p>	217



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Tata Kelola Emiten atau Perusahaan Publik <i>Issuer or Public Company Governance</i>		
1	<p>Rapat Umum Pemegang Saham (RUPS), paling sedikit memuat:</p> <p>a. Informasi mengenai keputusan RUPS pada tahun buku dan 1 tahun sebelum tahun buku meliputi:</p> <ul style="list-style-type: none">• keputusan RUPS pada tahun buku dan 1 tahun sebelum tahun buku yang direalisasikan pada tahun buku; dan• keputusan RUPS pada tahun buku dan 1 tahun sebelum tahun buku yang belum direalisasikan beserta alasan belum direalisasikan; <p>b. dalam hal Emiten atau Perusahaan Publik menggunakan pihak independen dalam pelaksanaan RUPS untuk melakukan perhitungan suara, maka diungkapkan mengenai hal tersebut.</p> <p><i>Issuer or Public Company governance shall at least include a brief description of:</i></p> <p>a. <i>Information on GMS resolutions in the financial year and 1 year before the financial year, including:</i></p> <ul style="list-style-type: none">• <i>GMS resolution in the financial year and 1 year before the financial year realized in the financial year; and</i>• <i>GMS resolutions in the financial year and 1 year before the financial year that have not been realized and the reasons for not realizing the resolutions;</i> <p>b. <i>If Issuer or Public Company uses an independent party during the GMS to calculate the votes, then this matter shall be disclosed.</i></p>	238-242
2	<p>Direksi, paling sedikit memuat:</p> <p>a. tugas dan tanggung jawab masing-masing anggota Direksi;</p> <p>b. pernyataan bahwa Direksi memiliki pedoman atau piagam (charter) Direksi;</p> <p>c. kebijakan dan pelaksanaan frekuensi rapat Direksi, rapat Direksi bersama Dewan Komisaris, dan tingkat kehadiran anggota Direksi dalam rapat tersebut termasuk kehadiran dalam RUPS;</p> <p>d. pelatihan dan/atau peningkatan kompetensi anggota Direksi;</p> <p>e. penilaian Direksi terhadap kinerja komite yang mendukung pelaksanaan tugas Direksi;</p> <p>f. dalam hal Emiten atau Perusahaan Publik tidak memiliki komite yang mendukung pelaksanaan tugas Direksi, maka diungkapkan mengenai hal tersebut.</p> <p><i>Board of Directors, at least includes:</i></p> <p>a. <i>duties and responsibilities of each member of the Board of Directors;</i></p> <p>b. <i>statement that the Board of Directors has Board of Directors Charter;</i></p> <p>c. <i>policy and frequency of BOD meetings, meetings of the Board of Directors with the Board of Commissioners, and attendance rate of members of the Board of Directors in the meeting including attendance at the GMS;</i></p> <p>d. <i>training and/or competency development of members of the Board of Directors;</i></p> <p>e. <i>Board of Directors' appraisal on the performance of the committees supporting the implementation of the Board of Directors' duties;</i></p> <p>f. <i>If Issuer or Public Company does not have committees to support the implementation of the duties of the Board of Directors, this matter shall be disclosed.</i></p>	252-261
3	<p>Dewan Komisaris, paling sedikit memuat:</p> <p>a. tugas dan tanggung jawab Dewan Komisaris;</p> <p>b. pernyataan bahwa Dewan Komisaris memiliki pedoman atau piagam (charter) Dewan Komisaris;</p> <p>c. kebijakan dan pelaksanaan frekuensi rapat Dewan Komisaris, rapat Dewan Komisaris bersama Direksi dan tingkat kehadiran anggota Dewan Komisaris dalam rapat tersebut termasuk kehadiran dalam RUPS;</p> <p>d. pelatihan dan/atau peningkatan kompetensi anggota Dewan Komisaris;</p> <p>e. penilaian kinerja Direksi dan Dewan Komisaris serta masing-masing anggota Direksi dan anggota Dewan Komisaris;</p> <p>f. penilaian Dewan Komisaris terhadap kinerja Komite yang mendukung pelaksanaan tugas Dewan Komisaris pada tahun buku.</p> <p><i>Board of Commissioners, at least includes:</i></p> <p>a. <i>duties and responsibilities of the Board of Commissioners;</i></p> <p>b. <i>statement that the Board of Commissioners has the Board of Commissioners Manual or Charter;</i></p> <p>c. <i>policy and frequency of Board of Commissioners meetings, joint meetings of the Board of Commissioners and the Board of Directors and attendance rate of members of the Board of Commissioners in the meetings, including attendance at the GMS;</i></p> <p>d. <i>training and/or competency development of members of the Board of Commissioners;</i></p> <p>e. <i>performance appraisal of the Board of Directors and the Board of Commissioners as well as each member of the Board of Directors and the Board of Commissioners;</i></p> <p>f. <i>the Board of Commissioners' appraisal on the performance of the Committees to support the implementation of the duties of the Board of Commissioner</i></p>	242-252



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4	<p>Nominasi dan remunerasi Direksi dan Dewan Komisaris, paling sedikit memuat:</p> <ol style="list-style-type: none">prosedur nominasi, meliputi uraian singkat mengenai kebijakan dan proses nominasi anggota Direksi dan/ atau anggota Dewan Komisaris; danprosedur dan pelaksanaan remunerasi Direksi dan Dewan Komisaris. <p><i>Nomination and remuneration of the Board of Directors and the Board of Commissioners shall at least include:</i></p> <ol style="list-style-type: none"><i>nomination procedure, including a brief description of the nomination policies and processes of members of the Board of Directors and/or members of the Board of Commissioners; and</i><i>procedures and implementation of remuneration of the Board of Directors and the Board of Commissioners.</i>	275-278
5	<p>Dewan Pengawas Syariah, bagi Emiten atau Perusahaan Publik yang menjalankan kegiatan usaha berdasarkan prinsip syariah sebagaimana tertuang dalam anggaran dasar (jika ada).</p> <p><i>Sharia Supervisory Board, for Issuers or Public Companies that carry out business activities based on sharia principles as stated in the articles of association.</i></p>	N/A
6	<p>Komite audit, paling sedikit memuat:</p> <ol style="list-style-type: none">nama dan jabatannya dalam keanggotaan komite;usia;kewarganegaraan;riwayat pendidikan;riwayat jabatan;periode dan masa jabatan anggota komite audit;pernyataan independensi komite audit;pelatihan dan/atau peningkatan kompetensi yang telah diikuti dalam tahun buku (jika ada);kebijakan dan pelaksanaan frekuensi rapat komite audit dan tingkat kehadiran anggota komite audit dalam rapat tersebut; danpelaksanaan kegiatan komite audit pada tahun buku sesuai dengan yang dicantumkan dalam pedoman atau piagam (charter) komite audit. <p><i>The audit committee, at least includes:</i></p> <ol style="list-style-type: none"><i>name and position in committee membership;</i><i>age;</i><i>citizenship;</i><i>educational background;</i><i>position history;</i><i>period and tenure of the audit committee members;</i><i>independence statement of the audit committee;</i><i>training and/or competency development attended in the financial year (if any);</i><i>policy and frequency of audit committee meetings and attendance rate of audit committee members in the meetings; and</i><i>implementation of the audit committee's activities in the financial year in accordance with the audit committee guidelines or charter.</i>	300-306
7	<p>Komite atau fungsi nominasi dan remunerasi Emiten atau Perusahaan Publik, paling sedikit memuat:</p> <ol style="list-style-type: none">nama dan jabatannya dalam keanggotaan komite;usia;kewarganegaraan;riwayat pendidikan;riwayat jabatan;periode dan masa jabatan anggota komite;pernyataan independensi komite;pelatihan dan/atau peningkatan kompetensi yang telah diikuti dalam tahun buku (jika ada);uraian tugas dan tanggung jawab;pernyataan bahwa telah memiliki pedoman atau piagam (charter);kebijakan dan pelaksanaan frekuensi rapat dan tingkat kehadiran anggota dalam rapat tersebut;uraian singkat pelaksanaan kegiatan pada tahun buku; dandalam hal tidak dibentuk komite nominasi dan remunerasi, Emiten atau Perusahaan Publik cukup mengungkapkan informasi sebagaimana dimaksud dalam huruf (i) sampai dengan huruf (l), mohon dijelaskan alasannya.	311-317



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	<p><i>Nomination and remuneration committee or function of Issuer or Public Company, at least includes:</i></p> <ul style="list-style-type: none">a. name and position in the committee membership;b. age;c. citizenship;d. educational background;e. position history;f. period and tenure of the committee members;g. independence statement of the committee;h. training and/or competency development attended in the financial year (if any);i. description of duties and responsibilities;j. statement that the committee has guidelines or charter;k. policy and frequency of meetings and attendance rate of the committee members at the meeting;l. brief description of the implementation of activities in the financial year; andm. in the event that no nomination and remuneration committee is formed, the Issuer or Public Company as referred to in letter (i) to letter (l), shall disclose the reason.	
8	<p>Komite lain yang dimiliki Emiten atau Perusahaan Publik dalam rangka mendukung fungsi dan tugas Direksi (jika ada) dan/atau komite yang mendukung fungsi dan tugas Dewan Komisaris.</p> <p><i>Other committees owned by Issuer or Public Company to support the functions and duties of the Board of Directors (if any) and/or committees to support the functions and duties of the Board of Commissioners.</i></p>	306-311
9	<p>Sekretaris perusahaan, paling sedikit memuat:</p> <ul style="list-style-type: none">a. nama;b. domisili;c. riwayat jabatan;d. riwayat pendidikan;e. pelatihan dan/atau peningkatan kompetensi yang diikuti dalam tahun buku; danf. uraian singkat pelaksanaan tugas sekretaris perusahaan pada tahun buku. <p><i>Corporate secretary, at least includes:</i></p> <ul style="list-style-type: none">a. name;b. domicile;c. position history;d. educational background;e. training and/or competency development attended in the financial year; andf. brief description on the implementation of corporate secretary's duties in the financial year;	317-322
10	<p>Unit audit internal, paling sedikit memuat:</p> <ul style="list-style-type: none">a. nama kepala unit audit internal;b. riwayat jabatan;c. kualifikasi atau sertifikasi sebagai profesi audit internal (jika ada);d. pelatihan dan/atau peningkatan kompetensi yang diikuti dalam tahun buku;e. struktur dan kedudukan unit audit internal;f. uraian tugas dan tanggung jawab;g. pernyataan bahwa telah memiliki pedoman atau piagam (charter) unit audit internal; danh. uraian singkat pelaksanaan tugas unit audit internal pada tahun buku termasuk kebijakan dan pelaksanaan frekuensi rapat dengan Direksi, Dewan Komisaris, dan/atau komite audit. <p><i>Internal audit unit, at least includes:</i></p> <ul style="list-style-type: none">a. name of the Internal Audit Unit head;b. position history;c. qualification or certification as an internal audit (if any);d. training and/or competency development attended in the financial year;e. structure and position of the internal audit unit;f. description of duties and responsibilities;g. statement that the internal audit unit has guidelines or charter; andh. brief description on the implementation of the internal audit unit's duties in the financial year, including policy and frequency of meetings with the Board of Directors, Board of Commissioners, and/or audit committee.	317-322



No	Uraian Isi Laporan Tahunan <i>Description of Content of the Annual Report</i>	Halaman <i>Page</i>
11	<p>Uraian mengenai sistem pengendalian internal (<i>internal control</i>) yang diterapkan oleh Emiten atau Perusahaan Publik, paling sedikit memuat:</p> <ol style="list-style-type: none">pengendalian keuangan dan operasional, serta kepatuhan terhadap peraturan perundang-undangan lainnya;tinjauan atas efektivitas sistem pengendalian internal; danpernyataan Direksi dan/atau Dewan Komisaris atas kecukupan sistem pengendalian internal. <p><i>Description on internal control system applied by Issuer or Public Company, at least includes:</i></p> <ol style="list-style-type: none"><i>financial and operational control, as well as compliance with other laws and regulations;</i><i>review on effectiveness of the internal control system; and</i><i>statement of the Board of Directors and/or Board of Commissioners on the adequacy of the internal control system;</i>	343-346
12	<p>Sistem manajemen risiko yang diterapkan oleh Emiten atau Perusahaan Publik, paling sedikit memuat:</p> <ol style="list-style-type: none">gambaran umum mengenai sistem manajemen risiko;jenis risiko dan cara pengelolaannya;tinjauan atas efektivitas sistem manajemen risiko; danpernyataan Direksi dan/atau Dewan Komisaris atau komite audit atas kecukupan sistem manajemen risiko. <p><i>Risk management system implemented by Issuer or Public Company, at least includes:</i></p> <ol style="list-style-type: none"><i>general description on the risk management system of Issuer or Public Company;</i><i>types of risks and management methods;</i><i>review on effectiveness of the risk management system of Issuer or Public Company; and</i><i>statement of the Board of Directors and/or the Board of Commissioners or the audit committee on the adequacy of the risk management system.</i>	336-342
13	<p>Perkara hukum yang berdampak material yang dihadapi oleh Emiten atau Perusahaan Publik, entitas anak, anggota Direksi dan anggota Dewan Komisaris (jika ada), paling sedikit memuat:</p> <ol style="list-style-type: none">pokok perkara/gugatan;status penyelesaian perkara/gugatan; danpengaruhnya terhadap kondisi Emiten atau Perusahaan Publik. <p><i>Legal proceedings that have a material impact faced by Issuer or Public Company, subsidiaries, members of the Board of Directors and members of the Board of Commissioners (if any), at least include:</i></p> <ol style="list-style-type: none"><i>merits of case/lawsuit;</i><i>status of the case/lawsuit settlement; and</i><i>impact on the condition of Issuer or Public Company</i>	346-353
14	<p>Informasi tentang sanksi administratif/sanksi yang dikenakan kepada Emiten atau Perusahaan Publik, anggota Dewan Komisaris dan anggota Direksi, oleh Otoritas Jasa Keuangan dan otoritas lainnya pada tahun buku (jika ada).</p> <p><i>Information on administrative sanctions/sanctions imposed on Issuer or Public Company, members of the Board of Commissioners and members of the Board of Directors, by the Financial Services Authority and other authorities in the financial year (if any).</i></p>	346-353
15	<p>Informasi mengenai kode etik Emiten atau Perusahaan Publik meliputi:</p> <ol style="list-style-type: none">pokok-pokok kode etik;bentuk sosialisasi kode etik dan upaya penegakannya; danpernyataan bahwa kode etik berlaku bagi anggota Direksi, anggota Dewan Komisaris, dan karyawan. <p><i>Information on the code of conduct of Issuer or Public Company, including:</i></p> <ol style="list-style-type: none"><i>key Principles of Code of conduct;</i><i>the form of dissemination of the code of conduct and its enforcement efforts; and</i><i>statement that the code of conduct applies to members of the Board of Directors, members of the Board of Commissioners, and employees of Issuer or Public Company</i>	358-360



No	Uraian Isi Laporan Tahunan <i>Description of Content of the Annual Report</i>	Halaman <i>Page</i>
16	<p>Uraian singkat mengenai kebijakan pemberian kompensasi jangka panjang berbasis kinerja kepada manajemen dan/atau karyawan yang dimiliki oleh Emiten atau Perusahaan Publik (jika ada), antara lain berupa program kepemilikan saham oleh manajemen (management stock ownership program/MSOP) dan/atau program kepemilikan saham oleh karyawan (employee stock ownership program/ESOP).</p> <p><i>Brief description on the policy of providing long-term performance-based compensation to management and/or employees owned by Issuer or Public Company (if any), including the management stock ownership program (MSOP) and/or employee stock ownership program (ESOP).</i></p>	N/A
17	<p>Uraian singkat mengenai kebijakan pengungkapan informasi mengenai:</p> <ol style="list-style-type: none">kepemilikan saham anggota Direksi dan anggota Dewan Komisaris paling lambat 3 hari kerja setelah terjadinya kepemilikan atau setiap perubahan kepemilikan atas saham Perusahaan Terbuka; danpelaksanaan atas kebijakan dimaksud. <p><i>Brief description on information disclosure policy regarding:</i></p> <ol style="list-style-type: none"><i>share ownership of members of the Board of Directors and members of the Board of Commissioners shall be no later than 3 working days after the occurrence of ownership or any change in ownership of shares of Public Company; and</i><i>implementation of the policy.</i>	N/A
18	<p>Uraian mengenai sistem pelaporan pelanggaran (<i>whistleblowing system</i>) di Emiten atau Perusahaan Publik, paling sedikit memuat:</p> <ol style="list-style-type: none">cara penyampaian laporan pelanggaran;perlindungan bagi pelapor;penanganan pengaduan;pihak yang mengelola pengaduan; danhasil dari penanganan pengaduan. <p><i>Description on whistleblowing system in Issuer or Public Company, at least includes:</i></p> <ol style="list-style-type: none"><i>method of submitting a violation report;</i><i>protection for whistleblowers;</i><i>complaint handling;</i><i>the party in charge to manage complaint; and</i><i>result of complaint handling.</i>	363-367
19	<p>Uraian mengenai kebijakan anti korupsi, paling sedikit memuat:</p> <ol style="list-style-type: none">program dan prosedur yang dilakukan dalam mengatasi praktik korupsi, balas jasa (<i>kickbacks</i>), fraud, suap dan/atau gratifikasi dalam Emiten atau Perusahaan Publik; danpelatihan/sosialisasi anti korupsi kepada karyawan Emiten atau Perusahaan Publik; Dalam hal Emiten atau Perusahaan Publik tidak memiliki kebijakan anti korupsi, maka dijelaskan alasan tidak dimilikinya kebijakan dimaksud. <p><i>Description on Anti-Corruption Policy of Issuer or Public Company, at least includes:</i></p> <ol style="list-style-type: none"><i>programs and procedures to overcome corruption practices, kickbacks, fraud, bribery and/or gratuities in Issuer or Public Company; and</i><i>anti-corruption training/socialization to all employees of Issuer or Public Company. In the event that an Issuer or Public Company does not have an anti-corruption policy, explain the reasons why it does not have the policy in question.</i>	361
20	<p>Penerapan atas pedoman tata kelola Perusahaan Terbuka bagi Emiten yang menerbitkan efek bersifat ekuitas atau Perusahaan Publik, meliputi:</p> <ol style="list-style-type: none">pernyataan mengenai rekomendasi yang telah dilaksanakan; dan/ataupenjelasan atas rekomendasi yang belum dilaksanakan, disertai alasan dan alternatif pelaksanaannya (jika ada). <p><i>Implementation of Public Company governance guidelines for Issuer that issues equity securities or Public Company, including:</i></p> <ol style="list-style-type: none"><i>statement regarding the recommendations that have been realized; and/or</i><i>description on recommendations that have been realized, along with reasons and alternative implementations (if any).</i>	N/A



No	Uraian Isi Laporan Tahunan <i>Description of Content of the Annual Report</i>	Halaman <i>Page</i>
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Tanggung Jawab Sosial dan Lingkungan Emiten Atau Perusahaan Publik
Social and Environmental Responsibilities of Issuer or Public Company

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| 1 | <p>Informasi yang diungkapkan dalam bagian tanggung jawab sosial dan lingkungan merupakan Laporan Keberlanjutan (Sustainability Report) sebagaimana dimaksud dalam Peraturan Otoritas Jasa Keuangan Nomor 51/POJK.03/2017 tentang Penerapan Keuangan Berkelanjutan bagi Lembaga Jasa Keuangan, Emiten, dan Perusahaan Publik.</p> <p><i>Information disclosed in the social and environmental responsibility section is a Sustainability Report as referred to in the Financial Services Authority Regulation No. 51/POJK.03/2017 on Implementation of Sustainable Finance for Financial Services Institutions, Issuers, and Public Companies.</i></p> | 370-406 |
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| 2 | <p>Laporan Keberlanjutan sebagaimana dimaksud pada angka 1, harus disusun sesuai Pedoman Teknis Penyusunan Laporan Keberlanjutan (Sustainability Report) Bagi Emiten dan Perusahaan Publik sebagaimana tercantum dalam Lampiran II, yang merupakan bagian tidak terpisahkan dari Surat Edaran Otoritas Jasa Keuangan ini.</p> <p><i>The Sustainability Report as referred to in point 1) must be prepared in accordance with the Technical Guidelines for the Preparation of a Sustainability Report for Issuers and Public Companies as stated in Appendix II which is an integral part of this Financial Services Authority Circular.</i></p> | |
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Tanggung Jawab Sosial dan Lingkungan Emiten atau Perusahaan Publik
Social and Environmental Responsibilities of Issuer or Public Company

- | | | |
|---|--|---------|
| 1 | <p>Informasi yang diungkapkan dalam bagian tanggung jawab sosial dan lingkungan merupakan Laporan Keberlanjutan (Sustainability Report) sebagaimana dimaksud dalam Peraturan Otoritas Jasa Keuangan Nomor 51/POJK.03/2017 tentang Penerapan Keuangan Berkelanjutan bagi Lembaga Jasa Keuangan, Emiten, dan Perusahaan Publik.</p> <p><i>Information disclosed in the social and environmental responsibility section is a Sustainability Report as referred to in the Financial Services Authority Regulation No. 51/POJK.03/2017 on Implementation of Sustainable Finance for Financial Services Institutions, Issuers, and Public Companies.</i></p> | 370-406 |
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| 2 | <p>Laporan Keberlanjutan sebagaimana dimaksud pada angka 1, harus disusun sesuai Pedoman Teknis Penyusunan Laporan Keberlanjutan (Sustainability Report) Bagi Emiten dan Perusahaan Publik sebagaimana tercantum dalam Lampiran II, yang merupakan bagian tidak terpisahkan dari Surat Edaran Otoritas Jasa Keuangan ini.</p> <p><i>The Sustainability Report as referred to in point 1) must be prepared in accordance with the Technical Guidelines for the Preparation of a Sustainability Report for Issuers and Public Companies as stated in Appendix II which is an integral part of this Financial Services Authority Circular.</i></p> | |
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No	Uraian Isi Laporan Tahunan <i>Description of Content of the Annual Report</i>	Halaman <i>Page</i>
Laporan Keuangan Tahunan yang Telah Diaudit <i>Audited Annual Financial Report</i>		
1	<p>Laporan keuangan tahunan yang dimuat dalam Laporan Tahunan disusun sesuai dengan standar akuntansi keuangan di Indonesia dan telah diaudit oleh akuntan publik yang terdaftar di Otoritas Jasa Keuangan. Laporan keuangan tahunan dimaksud memuat pernyataan mengenai pertanggungjawaban atas laporan keuangan sebagaimana diatur dalam Peraturan Otoritas Jasa Keuangan mengenai tanggung jawab Direksi atas laporan keuangan atau peraturan perundang-undangan di sektor pasar modal yang mengatur mengenai laporan berkala perusahaan efek dalam hal Emiten merupakan perusahaan efek.</p> <p><i>The annual financial statements included in the Annual Report shall be prepared in accordance with Indonesian financial accounting standards and have been audited by a public accountant registered in the Financial Services Authority. The annual financial report shall contain a statement regarding the accountability for financial statements as regulated in the Financial Services Authority Regulation on the Board of Directors' responsibility for financial reports or the laws and regulations in the capital market sector regulating the periodic reports of securities companies in the event that the Issuer is a securities company</i></p>	424
Surat Pernyataan Anggota Direksi dan Anggota Dewan Komisaris Tentang Tanggung Jawab Atas Laporan Tahunan <i>Statement Letter of The Board of Directors and F The Board of Commissioners Members on Accountability For Annual Report</i>		
1	<p>Surat pernyataan anggota Direksi dan anggota Dewan Komisaris tentang tanggung jawab atas Laporan Tahunan disusun sesuai dengan format Surat Pernyataan Anggota Direksi dan Anggota Dewan Komisaris tentang Tanggung Jawab atas Laporan Tahunan sebagaimana tercantum dalam Lampiran I yang merupakan bagian tidak terpisahkan dari Surat Edaran Otoritas Jasa Keuangan ini.</p> <p><i>Commissioners Members on Accountability for Annual Report shall be prepared in accordance with the format of Statement Letter of the Board of Directors and the Board of Commissioners Members on Accountability for Annual Report as set forth in Appendix I which is an integral part of this Financial Services Authority Circular.</i></p>	



Laporan Keuangan
Financial Statements



**PERUSAHAAN UMUM (PERUM) BULOG
DAN ENTITAS ANAKNYA/
*AND ITS SUBSIDIARIES***

**LAPORAN KEUANGAN KONSOLIDASIAN
TANGGAL 31 DESEMBER 2023
SERTA UNTUK TAHUN YANG BERAKHIR
PADA TANGGAL TERSEBUT
DAN LAPORAN AUDITOR INDEPENDEN**

***CONSOLIDATED FINANCIAL STATEMENTS
AS AT DECEMBER 31, 2023 AND
FOR THE YEAR THEN ENDED
AND INDEPENDENT AUDITOR'S REPORT***



**PERUSAHAAN UMUM (PERUM) BULOG
DAN ENTITAS ANAKNYA
LAPORAN KEUANGAN KONSOLIDASIAN
TANGGAL 31 DESEMBER 2023
SERTA UNTUK TAHUN YANG BERAKHIR
PADA TANGGAL TERSEBUT
DAN LAPORAN AUDITOR INDEPENDEN**

**PERUSAHAAN UMUM (PERUM) BULOG
AND ITS SUBSIDIARIES
CONSOLIDATED FINANCIAL STATEMENTS
AS AT DECEMBER 31, 2023 AND
FOR THE YEAR THEN ENDED
AND INDEPENDENT AUDITOR'S REPORT**

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Surat Pernyataan Direksi		<i>Directors' Statement Letter</i>
Laporan Auditor Independen		<i>Independent Auditor's Report</i>
Laporan Posisi Keuangan Konsolidasian	1 - 2	<i>Consolidated Statement of Financial Position</i>
Laporan Laba Rugi dan Penghasilan Komprehensif Lain Konsolidasian	3 - 4	<i>Consolidated Statement of Profit or Loss and Other Comprehensive Income</i>
Laporan Perubahan Ekuitas Konsolidasian	5	<i>Consolidated Statement of Changes in Equity</i>
Laporan Arus Kas Konsolidasian	6	<i>Consolidated Statement of Cash Flows</i>
Catatan Atas Laporan Keuangan Konsolidasian.....	7 - 106	<i>Notes to the Consolidated Financial Statements</i>
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**SURAT PERNYATAAN DIREKSI
TENTANG
TANGGUNG JAWAB ATAS
LAPORAN KEUANGAN
PERUSAHAAN UMUM (PERUM) BULOG
TANGGAL 31 DESEMBER 2023
SERTA UNTUK TAHUN YANG BERAKHIR
PADA TANGGAL TERSEBUT**

**BOARD OF DIRECTORS' STATEMENT
REGARDING
THE RESPONSIBILITY FOR
THE FINANCIAL STATEMENTS OF
PERUSAHAAN UMUM (PERUM) BULOG
AS OF DECEMBER 31, 2023
AND FOR YEAR THEN ENDED**

Kami yang bertanda tangan di bawah ini:

1. Nama : Bayu Krisnamurthi
Alamat kantor : Perum BULOG
Jl. Gatot Subroto No. 49, Jakarta Selatan 12950, Indonesia
Alamat Rumah : Jl. Ciung No. 10 RT/RW 004/005, Tanah Sareal, Bogor, Indonesia
Telepon : (62 21) 5252209
Jabatan : Direktur Utama

2. Nama : Bagya Mulyanto
Alamat kantor : Perum BULOG
Jl. Gatot Subroto No. 49, Jakarta Selatan 12950, Indonesia
Alamat : Jl. Sirsak No. 15/2A RT/RW 05/07, Kelurahan Jagakarsa, Jakarta Selatan, Indonesia
Telepon : (62 21) 5252209
Jabatan : Direktur Keuangan

menyatakan bahwa:

1. Kami bertanggung jawab atas penyusunan dan penyajian laporan keuangan Perusahaan Umum (Perum) Bulog;
2. Laporan keuangan Perusahaan Umum (Perum) Bulog telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan di Indonesia;
3. a. Semua informasi dalam laporan keuangan Perusahaan Umum (Perum) Bulog telah dimuat secara lengkap dan benar;
b. Laporan keuangan Perusahaan Umum (Perum) Bulog tidak mengandung informasi atau fakta material yang tidak benar, dan tidak menghilangkan informasi atau fakta material; dan
4. Kami bertanggung jawab atas sistem pengendalian internal Perusahaan Umum (Perum) Bulog.

Demikian pernyataan ini dibuat dengan sebenarnya.

Atas nama dan mewakili Direksi/For and on behalf of the Board of Directors

Bayu Krisnamurthi
Direktur Utama/President Director

Bagya Mulyanto
Direktur Keuangan/Finance Director

Jakarta, 15 Maret 2024/March 15, 2024



PKF
Paul Hadiwinata, Hidajat, Arsono,
Retno, Palilingan & Rekan

REGISTERED PUBLIC ACCOUNTANTS
 DECREE OF THE FINANCE MINISTER OF THE REPUBLIC OF INDONESIA NO. 855/KM.1/2017

UOB Plaza 42nd & 30th Floor
 Jl. MH. Thamrin Lot 8-10
 Central Jakarta 10230 Indonesia

+62 21 29932121 (Hunting)
 +62 21 3144003
 jkt-office@pkfhadiwinata.com
 www.pkfhadiwinata.com

The original report included herein is in Indonesian language.

Laporan Auditor Independen

Laporan No. 00256/2-1133/AU.1/05/0519-1/1/III/2024

Pemilik Modal, Dewan Pengawas dan Direksi
Perusahaan Umum BULOG

Opini

Kami telah mengaudit laporan keuangan konsolidasian Perusahaan Umum BULOG ("Perum BULOG") dan Entitas Anaknya ("Grup"), yang terdiri dari laporan posisi keuangan konsolidasian tanggal 31 Desember 2023, serta laporan laba rugi dan penghasilan komprehensif lain konsolidasian, laporan perubahan ekuitas konsolidasian, dan laporan arus kas konsolidasian untuk tahun yang berakhir pada tanggal tersebut, serta catatan atas laporan keuangan konsolidasian, termasuk informasi kebijakan akuntansi material.

Menurut opini kami, laporan keuangan konsolidasian terlampir menyajikan secara wajar, dalam semua hal yang material, posisi keuangan konsolidasian Grup tanggal 31 Desember 2023, serta kinerja keuangan konsolidasian dan arus kas konsolidasiannya untuk tahun yang berakhir pada tanggal tersebut, sesuai dengan Standar Akuntansi Keuangan di Indonesia.

Basis Opini

Kami melaksanakan audit kami berdasarkan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia dan Standar Pemeriksaan Keuangan Negara yang ditetapkan oleh Badan Pemeriksa Keuangan Republik Indonesia. Tanggung jawab kami menurut standar tersebut diuraikan lebih lanjut dalam paragraf Tanggung Jawab Auditor terhadap Audit atas Laporan Keuangan Konsolidasian pada laporan kami. Kami independen terhadap Grup berdasarkan ketentuan etika yang relevan dalam audit kami atas laporan keuangan konsolidasian di Indonesia, dan kami telah memenuhi tanggung jawab etika lainnya berdasarkan ketentuan tersebut. Kami yakin bahwa bukti audit yang telah kami peroleh adalah cukup dan tepat untuk menyediakan suatu basis bagi opini audit kami.

Hal-hal lain

Laporan keuangan konsolidasian Grup pada tanggal 31 Desember 2022 dan untuk tahun yang berakhir pada tanggal tersebut diaudit oleh auditor independen lain yang menyatakan opini tanpa modifikasi atas laporan keuangan konsolidasian tersebut pada tanggal 21 Maret 2023.

Kami telah menerbitkan secara terpisah laporan-laporan bertanggal 15 Maret 2024, masing-masing atas: (i) kepatuhan Perum BULOG terhadap peraturan perundang-undangan yang berpengaruh langsung dan material terhadap penyajian laporan keuangan, dan (ii) pengendalian internal Perum BULOG.

Independent Auditor's Report

Report No. 00256/2-1133/AU.1/05/0519-1/1/III/2024

The Owner of Capital, Boards of Trustees and Directors
Perusahaan Umum BULOG

Opinion

We have audited the consolidated financial statements of Perusahaan Umum BULOG ("Perum BULOG") and its Subsidiaries (the "Group"), which comprise the consolidated statement of financial position as at December 31, 2023 and the consolidated statement of profit or loss and other comprehensive income, consolidated statement of changes in equity and consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including material accounting policy information.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at December 31, 2023, and its consolidated financial performance and its consolidated cash flows for the year then ended in accordance with Indonesian Financial Accounting Standards.

Basis for Opinion

We conducted our audit in accordance with Standards on Auditing established by the Indonesian Institute of Certified Public Accountants and State Financial Audit Standards established by Audit Board of the Republic of Indonesia. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements paragraph of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Indonesia, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matters

The consolidated financial statements of Group as at December 31, 2022 and for the year then ended were audited by another independent auditor whose expressed an unmodified opinion on those consolidated financial statement on March 21, 2023.

We have separately issued reports dated March 15, 2024, on: (i) Perum BULOG's compliance with laws and regulations that directly and materially affect the presentation of its financial statements, and (ii) Perum BULOG's internal control, respectively.



PKF
Paul Hadiwinata, Hidajat, Arsono,
Retno, Palilingan & Rekan

The original report included herein is in the Indonesian language

Halaman 2

Informasi Lain

Manajemen bertanggung jawab atas informasi lain. Informasi lain terdiri dari informasi yang tercantum dalam laporan tahunan pada tanggal 31 Desember 2023 dan untuk tahun yang berakhir pada tanggal tersebut, tetapi tidak mencantumkan laporan keuangan konsolidasian dan laporan auditor kami. Laporan tahunan diharapkan akan tersedia bagi kami setelah tanggal laporan auditor ini.

Opini kami atas laporan keuangan konsolidasian tidak mencakup informasi lain, dan oleh karena itu, kami tidak menyatakan bentuk keyakinan apapun atas informasi lain tersebut.

Sehubungan dengan audit kami atas laporan keuangan konsolidasian, tanggung jawab kami adalah untuk membaca informasi lain yang teridentifikasi di atas, jika tersedia dan, dalam melaksanakannya, mempertimbangkan apakah informasi lain mengandung ketidakkonsistensian material dengan laporan keuangan konsolidasian atau pemahaman yang kami peroleh selama audit, atau mengandung kesalahan penyajian material.

Ketika kami membaca laporan tahunan, jika kami menyimpulkan bahwa terdapat suatu kesalahan penyajian material di dalamnya, kami diharuskan untuk mengomunikasikan hal tersebut kepada pihak yang bertanggung jawab atas tata kelola dan mengambil tindakan tepat berdasarkan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia.

Tanggung Jawab Manajemen dan Pihak yang Bertanggung Jawab atas Tata Kelola terhadap Laporan Keuangan Konsolidasian

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

Dalam penyusunan laporan keuangan konsolidasian, manajemen bertanggung jawab untuk menilai kemampuan Grup dalam mempertahankan kelangsungan usahanya, mengungkapkan, sesuai dengan kondisinya, hal-hal yang berkaitan dengan kelangsungan usaha, dan menggunakan basis akuntansi kelangsungan usaha, kecuali manajemen memiliki intensi untuk melikuidasi Grup atau menghentikan operasi, atau tidak memiliki alternatif yang realistik selain melaksanakannya.

Pihak yang bertanggung jawab atas tata kelola bertanggung jawab untuk mengawasi proses pelaporan keuangan Grup.

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Other Information

Management is responsible for the other information. The other information comprises the information included in the annual report as at December 31, 2023 and for the year then ended, but does not include the consolidated financial statements and our auditor's report thereon. The annual report is expected to be made available to us after the date of this auditor's report.

Our opinion on the consolidated financial statements does not cover the other information, and accordingly, we will not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and take appropriate actions in accordance with Standards on Auditing established by the Indonesian Institute of Certified Public Accountants.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

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

In preparing the consolidated financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Group's financial reporting process.



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Halaman 3

Tanggung Jawab Auditor terhadap Audit atas Laporan Keuangan Konsolidasian

Tujuan kami adalah untuk memperoleh keyakinan memadai tentang apakah laporan keuangan secara keseluruhan bebas dari kesalahan penyajian material, baik yang disebabkan oleh kecurangan maupun kesalahan, dan untuk menerbitkan laporan auditor yang mencakup opini kami. Keyakinan memadai merupakan suatu tingkat keyakinan tinggi, namun bukan merupakan suatu jaminan bahwa audit yang dilaksanakan berdasarkan Standar Audit akan selalu mendeteksi kesalahan penyajian material ketika hal tersebut ada. Kesalahan penyajian dapat disebabkan oleh kecurangan maupun kesalahan dan dianggap material jika, baik secara individual maupun secara agregat, dapat diekspektasikan secara wajar akan memengaruhi keputusan ekonomi yang diambil oleh pengguna berdasarkan laporan keuangan konsolidasian tersebut.

Sebagai bagian dari suatu audit berdasarkan Standar Audit, kami menerapkan pertimbangan profesional dan mempertahankan skeptisisme profesional selama audit. Kami juga:

- Mengidentifikasi dan menilai risiko kesalahan penyajian material dalam laporan keuangan konsolidasian, baik yang disebabkan oleh kecurangan maupun kesalahan mendesain dan melaksanakan prosedur audit yang responsif terhadap risiko tersebut serta memperoleh bukti audit yang cukup dan tepat untuk menyediakan basis bagi opini kami. Risiko tidak terdeteksinya kesalahan penyajian material yang disebabkan oleh kecurangan lebih tinggi dari yang disebabkan oleh kesalahan, karena kecurangan dapat melibatkan kolusi, pemalsuan, penghilangan secara sengaja, pernyataan salah, atau pengabaian pengendalian internal.
- Memeroleh suatu pemahaman tentang pengendalian internal yang relevan dengan audit untuk mendesain prosedur audit yang tepat sesuai dengan kondisinya, tetapi bukan untuk tujuan menyatakan opini atas keefektifitasan pengendalian internal Grup.
- Mengevaluasi ketepatan kebijakan akuntansi yang digunakan serta kewajaran estimasi akuntansi dan pengungkapan terkait yang dibuat oleh manajemen.
- Menyimpulkan ketepatan penggunaan basis akuntansi kelangsungan usaha oleh manajemen dan, berdasarkan bukti audit yang diperoleh, apakah terdapat suatu ketidakpastian material yang terkait dengan peristiwa atau kondisi yang dapat menyebabkan keraguan signifikan atas kemampuan Grup untuk mempertahankan kelangsungan usahanya. Ketika kami menyimpulkan bahwa terdapat suatu ketidakpastian material, kami diharuskan untuk menarik perhatian dalam laporan auditor kami ke pengungkapan terkait dalam laporan keuangan konsolidasian atau, jika pengungkapan tersebut tidak memadai, harus menentukan apakah perlu untuk memodifikasi opini kami. Kesimpulan kami didasarkan pada bukti audit yang diperoleh hingga tanggal laporan auditor kami. Namun, peristiwa atau kondisi masa depan dapat menyebabkan Grup tidak dapat mempertahankan kelangsungan usaha.

The original report included herein is in the Indonesian language

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Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.



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Halaman 4

Tanggung Jawab Auditor terhadap Audit atas Laporan Keuangan Konsolidasian (lanjutan)

- Mengevaluasi penyajian, struktur, dan isi laporan Keuangan konsolidasian secara keseluruhan, termasuk pengungkapannya, dan apakah laporan keuangan konsolidasian mencerminkan transaksi dan peristiwa yang mendasarinya dengan suatu cara yang mencapai penyajian wajar.

Kami mengomunikasikan kepada pihak yang bertanggung jawab atas tata kelola mengenai, antara lain, ruang lingkup dan saat yang direncanakan atas audit, serta temuan audit signifikan, termasuk setiap defisiensi signifikan dalam pengendalian internal yang teridentifikasi oleh kami selama audit.

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Auditor's Responsibilities for the Audit of the Consolidated Financial Statements (continued)

- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

PAUL HADIWINATA, HIDAJAT, ARSONO, RETNO, PALILINGAN & REKAN

Darmenta Pinem, SE, CPA
 Izin Akuntan Publik No./Public Accountant License No. AP.0519

15 Maret 2024/March 15, 2024



The original consolidated financial statements included herein are in the Indonesian language

**PERUSAHAAN UMUM (PERUM) BULOG
DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN
Tanggal 31 Desember 2023
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PERUSAHAAN UMUM (PERUM) BULOG
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
As at December 31, 2023
(Expressed in Rupiah, unless otherwise stated)**

	2023	Catatan/ Notes	2022	
ASET				ASSETS
ASET LANCAR				CURRENT ASSETS
Kas dan setara kas	8.969.902.844.063	6,27	7.348.096.052.355	Cash and cash equivalents
Piutang usaha - neto	389.482.039.305	7,27	489.970.367.381	Trade receivables - net
Piutang lain-lain - neto	12.180.563.642	8	11.766.795.402	Other receivables - net
Uang muka	164.111.193.995	9	23.139.460.220	Advances
Pekerjaan dalam proses	211.070.229.528	10	38.135.015.998	Work in progress
Persediaan - neto	12.202.302.314.157	11	3.341.975.137.884	Inventories - net
Pajak dibayar dimuka	31.228.785.722	21	19.929.796.445	Prepaid taxes
Biaya dibayar dimuka	9.769.423.665		10.862.082.158	Prepaid expenses
Aset lancar lainnya	11.854.774.766.768	12	2.991.670.184.402	Other current assets
Total Aset Lancar	33.844.822.160.845		14.275.544.892.245	Total Current Assets
ASET TIDAK LANCAR				NON-CURRENT ASSETS
Investasi pada entitas asosiasi	14.737.889.989	18	22.923.818.559	Investment in associate
Aset tetap - neto	4.472.355.934.700	13	4.455.794.842.795	Property, plant and equipment - net
Properti investasi - neto	222.159.902.169	14	222.894.664.776	Investment properties - net
Aset takberwujud - neto	31.825.237.269	15	31.225.998.198	Intangible assets - net
Goodwill - neto	32.411.317.734	5	64.822.635.467	Goodwill - net
Taksiran tagihan pajak	1.210.002.722.514	21	427.899.764.105	Estimated claims for tax refund
Aset pajak tangguhan - neto	1.081.366.567.340	21	1.352.750.413.063	Deferred tax assets - net
Aset hak guna - neto	27.044.416.682	16	33.015.415.553	Right-of-use assets - net
Aset lain-lain	300.758.675.467	17,27	307.238.442.009	Other assets
Total Aset Tidak Lancar	7.392.662.663.864		6.918.565.994.525	Total Non-Current Assets
TOTAL ASET	41.237.484.824.709		21.194.110.886.770	TOTAL ASSETS

Catatan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

The accompanying notes form an integral part of these consolidated financial statements.

The original consolidated financial statements included herein are in the Indonesian language

**PERUSAHAAN UMUM (PERUM) BULOG
DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN KONSOLIDASIAN
(lanjutan)
Tanggal 31 Desember 2023
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PERUSAHAAN UMUM (PERUM) BULOG
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
(continued)
As at December 31, 2023
(Expressed in Rupiah, unless otherwise stated)**

	2023	Catatan/ Notes	2022	
LIABILITAS				LIABILITIES
LIABILITAS JANGKA PENDEK				CURRENT LIABILITIES
Utang bank jangka pendek	28.488.964.233.994	19,27	10.587.428.582.176	Short-term bank loans
Utang usaha	1.265.857.854.046	20,27	667.672.450.770	Trade payables
Utang pajak	38.132.218.294	21	14.928.749.539	Taxes payable
Biaya yang masih harus dibayar	972.896.038.052	22	315.740.791.156	Accrued expenses
Uang muka penjualan	9.905.472.342	23	2.002.956.514	Sales advances
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun:				Current maturities of long-term liabilities:
Utang bank	4.500.000.000	25,27	152.479.517.591	Bank loans
Utang pembiayaan konsumen	2.689.946.454	24	67.173.312	Consumer financing payables
Liabilitas sewa	3.205.725.312	16	5.799.064.465	Lease liabilities
Total Liabilitas Jangka Pendek	<u>30.786.151.488.494</u>		<u>11.746.119.285.523</u>	Total Current Liabilities
LIABILITAS JANGKA PANJANG				NON-CURRENT LIABILITIES
Liabilitas imbalan kerja	22.304.689.147	26	3.481.133.689	Employee benefits liability
Liabilitas pajak tangguhan - neto	8.291.670.231	21	29.472.959.754	Deferred tax liabilities - net
Liabilitas jangka panjang - setelah dikurangi bagian yang jatuh tempo dalam satu tahun:				Long-term liabilities - net current maturities:
Utang bank	703.694.108.056	25,27	501.744.778.728	Bank loans
Utang pembiayaan konsumen	6.816.010.168	24	5.486.812.036	Consumer financing payables
Liabilitas sewa	25.366.803.516	16	28.886.129.858	Lease liabilities
Total Liabilitas Jangka Panjang	<u>766.473.281.118</u>		<u>569.071.814.065</u>	Total Non-Current Liabilities
TOTAL LIABILITAS	<u>31.552.624.769.612</u>		<u>12.315.191.099.588</u>	TOTAL LIABILITIES
EKUITAS		28		EQUITY
Ekuitas yang dapat diatribusikan kepada pemilik entitas induk				Equity attributable to owners of the parent entity
Modal Pemerintah	12.522.386.683.042		12.522.386.683.042	Government capital
Defisit	(2.642.190.529.720)		(3.484.306.545.480)	Deficit
Total ekuitas yang dapat diatribusikan kepada pemilik entitas induk	9.880.196.153.322		9.038.080.137.562	Total equity attributable to owners of the parent entity
Kepentingan non pengendali	(195.336.098.225)		(159.160.350.380)	Non-controlling interest
EKUITAS - NETO	<u>9.684.860.055.097</u>		<u>8.878.919.787.182</u>	EQUITY - NET
TOTAL LIABILITAS DAN EKUITAS	<u>41.237.484.824.709</u>		<u>21.194.110.886.770</u>	TOTAL LIABILITIES AND EQUITY

Catatan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

The accompanying notes form an integral part of these consolidated financial statements.

The original consolidated financial statements included herein are in the Indonesian language

**PERUSAHAAN UMUM (PERUM) BULOG
DAN ENTITAS ANAKNYA
LAPORAN LABA RUGI DAN
PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN
Untuk Tahun Yang Berakhir Pada Tanggal
31 Desember 2023
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PERUSAHAAN UMUM (PERUM) BULOG
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND
OTHER COMPREHENSIVE INCOME
For the Year Ended
December 31, 2023
(Expressed in Rupiah, unless otherwise stated)**

	2023	Catatan/ Notes	2022	
PENDAPATAN	46.067.259.413.937	29	26.437.315.885.797	REVENUES
BEBAN POKOK PENDAPATAN	40.706.869.708.460	30	22.272.965.892.432	COST OF REVENUES
LABA BRUTO	5.360.389.705.477		4.164.349.993.365	GROSS PROFIT
BEBAN USAHA		31		OPERATING EXPENSES
Umum dan administrasi	3.069.923.632.359		2.459.632.200.116	<i>General and administrative</i>
Eksplorasi	404.936.139.859		526.294.848.254	<i>Exploitation</i>
Penjualan	89.040.452.218		49.644.235.744	<i>Selling</i>
Total beban usaha	3.563.900.224.436		3.035.571.284.114	Total operating expenses
LABA USAHA	1.796.489.481.041		1.128.778.709.251	OPERATING INCOME
PENDAPATAN (BEBAN) LAIN-LAIN		32		OTHER INCOME (EXPENSE)
Pendapatan keuangan	115.002.297.465		82.141.587.373	<i>Finance income</i>
Pendapatan lain-lain	748.600.821.359		545.890.172.719	<i>Other income</i>
Beban keuangan	(1.353.641.803.325)		(1.121.402.506.264)	<i>Finance costs</i>
Beban lain-lain	(193.026.276.857)		(166.156.021.054)	<i>Other expenses</i>
Beban Lain-lain – Neto	(683.064.961.358)		(659.526.767.226)	Other Expenses - Net
LABA SEBELUM PAJAK PENGHASILAN	1.113.424.519.683		469.251.942.025	PROFIT BEFORE INCOME TAX
Beban Pajak Penghasilan - Neto	(293.235.765.846)	21	(136.075.595.904)	Income Tax Expense - Net
LABA TAHUN BERJALAN	820.188.753.837		333.176.346.121	PROFIT FOR THE YEAR
PENDAPATAN KOMPREHENSIF LAIN				OTHER COMPREHENSIVE INCOME
Item yang tidak akan direklasifikasikan ke laba rugi pada periode berikutnya:				<i>Item that will not be reclassified to profit or loss in subsequent period:</i>
Pengukuran kembali atas liabilitas imbalan kerja	(18.227.235.346)	26	(35.171.751.443)	<i>Re-measurement of employment benefits liability</i>
Pajak penghasilan terkait	4.009.991.776	21	7.737.785.317	<i>Related income tax</i>
Bagian pendapatan komprehensif lain entitas asosiasi	(22.172.031)	18	(26.549.768)	<i>Share in other comprehensive income of associate</i>
Penghasilan komprehensif lain - Setelah Pajak	(14.239.415.601)		(27.460.515.894)	Other Comprehensive Income - Net of Tax
TOTAL PENGHASILAN KOMPREHENSIF	805.949.338.236		305.715.830.227	TOTAL COMPREHENSIVE INCOME

Catatan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

The accompanying notes form an integral part of these consolidated financial statements.

The original consolidated financial statements included herein are in the Indonesian language

**PERUSAHAAN UMUM (PERUM) BULOG
DAN ENTITAS ANAKNYA
LAPORAN LABA RUGI DAN
PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN
(lanjutan)
Untuk Tahun Yang Berakhir Pada Tanggal
31 Desember 2023
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PERUSAHAAN UMUM (PERUM) BULOG
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND
OTHER COMPREHENSIVE INCOME (continued)
For the Year Ended
December 31, 2023
(Expressed in Rupiah, unless otherwise stated)**

	2023	Catatan/ Notes	2022	
Laba (rugi) yang dapat diatribusikan kepada:				Profit (loss) attributable to:
Pemilik entitas induk	856.333.884.855		370.471.563.424	Owners of the parent
Kepentingan non pengendali	(36.145.131.018)		(37.295.217.303)	Non-controlling interest
	820.188.753.837		333.176.346.121	
Total laba (rugi) komprehensif yang dapat diatribusikan kepada:				Total comprehensive income (loss) attributable to:
Pemilik entitas induk	842.116.015.760		342.903.497.835	Owners of the parent
Kepentingan non pengendali	(36.166.677.524)		(37.187.667.608)	Non-controlling interest
	805.949.338.236		305.715.830.227	

Catatan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

The accompanying notes form an integral part of these consolidated financial statements.

The original consolidated financial statements included herein are in the Indonesian language

**PERUSAHAAN UMUM (PERUM) BULOG
DAN ENTITAS ANAKNYA
LAPORAN PERUBAHAN EKUITAS KONSOLIDASIAN
Tahun Yang Berakhir Pada Tanggal
31 Desember 2023
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PERUSAHAAN UMUM (PERUM) BULOG
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
For the Year Ended
December 31, 2023
(Expressed in Rupiah, unless otherwise stated)**

Ekuitas yang dapat diatribusikan kepada pemilik entitas induk / Equity attributable to owners of the parent entity						
Modal Pemerintah / Government Capital (Catatan 28/ Note 28)	Defisit/Deficit	Neto/Net	Kepentingan non pengendali/ Non-controlling interest	Ekuitas - Neto/ Equity - Net		
Saldo per 1 Januari 2022	12.522.386.683.042	(3.827.210.043.315)	8.696.176.639.727	(121.949.346.423)	8.573.227.293.304	Balance as at January 1, 2022
Pembayaran dividen dari entitas anak	-	-	-	(23.336.349)	(23.336.349)	Dividend payment by subsidiaries
Laba tahun berjalan	-	370.471.563.424	370.471.563.424	(37.295.217.303)	333.176.346.121	Profit for the year
Penghasilan komprehensif lain:						Other comprehensive income
Pengukuran kembali liabilitas imbalan kerja - setelah pajak	-	(27.541.515.821)	(27.541.515.821)	107.549.695	(27.433.966.126)	Remeasurement of employee benefits liability - net of tax
Bagian pendapatan komprehensif lain entitas asosiasi	-	(26.549.768)	(26.549.768)	-	(26.549.768)	Share in other comprehensive income of associate
Saldo per 31 Desember 2022	12.522.386.683.042	(3.484.306.546.480)	9.038.080.137.562	(159.160.350.380)	8.678.919.787.182	Balance as at December 31, 2022
Pembayaran dividen dari entitas anak	-	-	-	(9.070.321)	(9.070.321)	Dividend payment by subsidiaries
Laba tahun berjalan	-	856.333.884.855	856.333.884.855	(36.145.131.018)	820.188.753.837	Profit for the year
Penghasilan komprehensif lain:						Other comprehensive income
Pengukuran kembali liabilitas imbalan kerja - setelah pajak	-	(14.195.697.064)	(14.195.697.064)	(21.546.506)	(14.217.243.570)	Remeasurement of employee benefits liability - net of tax
Bagian pendapatan komprehensif lain entitas asosiasi	-	(22.172.031)	(22.172.031)	-	(22.172.031)	Share in other comprehensive income of associate
Saldo per 31 Desember 2023	12.522.386.683.042	(2.642.190.529.720)	9.880.196.153.322	(195.336.098.225)	9.684.860.056.097	Balance as at December 31, 2023

Catatan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

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**PERUSAHAAN UMUM (PERUM) BULOG
DAN ENTITAS ANAKNYA
LAPORAN ARUS KAS KONSOLIDASIAN
Untuk Tahun Yang Berakhir Pada Tanggal
31 Desember 2023
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PERUSAHAAN UMUM (PERUM) BULOG
AND ENTITAS ANAK
CONSOLIDATED STATEMENT OF CASH FLOWS
For The Year Ended
December 31, 2023
(Expressed in Rupiah, unless otherwise stated)**

	2023	Catatan/ Notes	2022	
Arus Kas dari Aktivitas Operasi				Cash Flows from Operating Activities
Penerimaan kas dari pelanggan	47.556.227.177.184		27.214.868.459.340	Cash receipts from customers
Pembayaran kas kepada pemasok, karyawan dan beban operasi lainnya	(61.560.382.046.968)		(19.500.821.847.653)	Cash paid to suppliers, employees and other expenses
Kas diperoleh dari (digunakan untuk) operasi	(14.004.154.869.784)		7.714.046.611.687	Cash generated from (used in) operations
Pembayaran bunga	(1.355.552.698.484)		(1.098.103.348.272)	Interest paid
Pembayaran pajak	(823.568.164.092)	21	(149.134.510.979)	Income tax paid
Penerimaan bunga	115.002.297.465		109.129.972.431	Interest received
Penerimaan pajak	1.216.468.825	21	75.779.855.769	Receipt from tax refund
Kas neto dari (digunakan untuk) aktivitas operasi	(16.067.056.966.070)		6.651.718.580.636	Net cash from (used in) operating activities
Arus Kas dari Aktivitas Investasi				Cash Flows from Investing Activities
Perolehan aset tetap	(252.945.541.566)	13,40	(672.096.909.404)	Acquisition of property, plant and equipment
Uang muka pembelian aset	(489.766.872)		-	Down payment for assets acquired
Perolehan aset takberwujud	(1.086.216.872)	15	(26.326.030.021)	Acquisition of intangible asset
Hasil penjualan aset tetap	418.377.017	13	57.716.422.218	Proceeds from sale of property, plant and equipment
Kas neto digunakan untuk aktivitas investasi	(254.103.148.293)		(640.706.517.207)	Net cash used in investing activities
Arus Kas dari Aktivitas Pendanaan				Cash Flows from Financing Activities
Penerimaan dari (pembayaran untuk) utang bank jangka pendek	17.998.974.784.948	40	(1.924.322.170.443)	Receipt from (payment of) of short term bank loans
Pembayaran utang bank jangka panjang	(31.868.320.984)	40	(67.520.482.409)	Payment of long-term bank loans
Pembayaran utang pembiayaan konsumen	(7.501.192.760)	40	(5.920.214.783)	Payment of consumer financing payable
Pembayaran liabilitas sewa	(21.523.230.518)	16, 40	(49.284.797.102)	Payment of lease liabilities
Pembayaran bunga atas liabilitas sewa	(2.742.985.781)	16	(6.888.160.377)	Payment of interest on lease liabilities
Pembayaran dividen kepada kepentingan non pengendali	(190.493.854)		(23.336.349)	Dividends paid to non-controlling Interest
Kas neto dari (digunakan untuk) aktivitas pendanaan	17.935.148.561.051		(2.053.959.161.463)	Net cash from (used in) financing activities
Peningkatan neto kas dan setara kas	1.613.988.446.688		3.957.052.901.966	Net decrease in cash and cash equivalents
Pengaruh perubahan kurs mata uang asing terhadap kas dan setara kas	7.818.345.020		(41.393.484.012)	Effect of foreign exchange on cash and cash equivalents
Kas dan setara kas awal tahun	7.348.096.052.355		3.432.436.634.401	Cash and cash equivalents at beginning of the year
Kas dan setara kas akhir tahun	8.969.902.844.063	6	7.348.096.052.355	Cash and cash equivalents at end of the year

Catatan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

The accompanying notes form an integral part of these consolidated financial statement.

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**PERUSAHAAN UMUM (PERUM) BULOG
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1. UMUM

Pendirian Perum BULOG

Perusahaan Umum BULOG (Perum BULOG) adalah Badan Usaha Milik Negara yang didirikan berdasarkan Peraturan Pemerintah No. 7 Tahun 2003 tanggal 20 Januari 2003 yang selanjutnya diatur kembali Peraturan Pemerintah No. 13 Tahun 2016 tentang Perusahaan Umum (Perum) BULOG. Perum BULOG adalah hasil dari transisi atau perubahan dalam status hukum dari Lembaga Pemerintah Non Departemen (LPND) sebagai Badan Urusan Logistik (BULOG) menjadi Badan Usaha Milik Negara (BUMN) dalam bentuk Perusahaan Umum.

Sebagai LPND, BULOG berada di bawah dan bertanggung jawab langsung kepada Presiden RI. LPND BULOG didirikan berdasarkan Keputusan Presidium Kabinet No. 114/U/Kep/5/1967 tanggal 10 Mei 1967, yang diubah terakhir dengan Keputusan Presiden (Keppres) No. 103 Tahun 2001 tanggal 13 September 2001.

Sesuai dengan Keputusan Presiden No. 103 Tahun 2001 tanggal 13 September 2001 Pasal 40, Perum BULOG mempunyai tugas melaksanakan tugas pemerintah di bidang manajemen logistik sesuai dengan ketentuan peraturan perundang-undangan yang berlaku.

Beberapa faktor yang mendorong terjadinya perubahan status hukum Perum BULOG adalah: Pertama, perubahan kebijakan pangan Pemerintah dan pemangkasan tugas dan fungsi Perum BULOG, sehingga hanya diperbolehkan menangani komoditas beras dan penghapusan monopoli impor seperti yang tertuang dalam beberapa Keppres dan SK Menperindag sejak tahun 1998. Dalam Keppres terakhir tentang Perum BULOG menegaskan bahwa Perum BULOG harus beralih status menjadi BUMN selambat-lambatnya Mei 2003. Kedua, dengan diberlakukannya beberapa Undang-Undang, khususnya UU No. 5 Tahun 1999 tentang larangan praktek monopoli dan UU No. 22 Tahun 2000 tentang otonomi daerah yang membatasi kewenangan Pemerintah Pusat dan dihapusnya instansi vertikal. Ketiga, masyarakat luas menghendaki agar Perum BULOG terbebas dari unsur-unsur yang bertentangan dengan tuntutan reformasi bebas dari KKN dan bebas dari pengaruh partai politik tertentu. Keempat, perubahan ekonomi global yang mengarah pada liberalisasi pasar, dalam *Letter of Intent (LoI)* yang ditandatangani oleh Pemerintah Indonesia dan IMF pada tahun 1998, secara khusus ditekankan perlunya perubahan status hukum Perum BULOG agar menjadi lembaga yang lebih efisien, transparan, dan akuntabel.

Sebagai BUMN, Perum BULOG mempunyai dua bidang tugas, yaitu tugas publik dan tugas komersial. Dalam tugas publik, Perum BULOG melaksanakan penugasan yang diberikan Pemerintah dalam hal pengamanan harga pangan pokok, pengelolaan cadangan pangan Pemerintah dan distribusi pangan pokok kepada golongan masyarakat tertentu (rastra).

Berdasarkan Peraturan Direksi Perubahan Umum (Perum) BULOG No. PD-04/DU100/03/2020 tentang Pedoman Program Kemitraan dan Bina Lingkungan, Perum BULOG telah menetapkan pedoman pelaksanaan Program Kemitraan Bina Lingkungan (PKBL) yang sesuai dengan prinsip-prinsip tata kelola perusahaan yang baik (*Good Corporate Governance*).

1. GENERAL

Perum BULOG's Establishment

Perusahaan Umum BULOG ("Perum BULOG") is a State-Owned Enterprise established by Government Regulation No. 7 of 2003, dated January 20, 2003, and subsequently established by Government Regulation No. 13 of 2016 on Perusahaan Umum (Perum) BULOG. Perum BULOG is a result of transition or change in the legal status of a Non-Departmental Government Institution (LPND) to State-Owned Enterprise (BUMN) in the form of Public Company.

As LPND, BULOG is under and directly responsible to the President of the Republic of Indonesia. LPND BULOG was established based on Decree of Cabinet Presidium No. 114/U/Kep/5/1967 dated May 10, 1967 and most recently by Presidential Decree No. 103 of 2001 dated September 13, 2001.

According to Presidential Decree No.103 of 2001 dated September 13, 2001 Article 40 of the Perum BULOG has the task of carrying out government duties in the field of logistic management in accordance with applicable laws and regulations.

Several factors that caused the change in the legal status of Perum BULOG, as follows: First, changes in government food policy, reducing the tasks and functions of Perum BULOG so that it is only allowed to handle rice commodities, and the elimination of import monopolies as stated in several Presidential Decrees and the Ministry of Trade since 1998. In the last Presidential Decree on Perum BULOG, it is stated that Perum BULOG shall change its status to BUMN not later than May 2003. Second, the enactment of several laws, particularly Law No. 5 of 1999 concerning regional autonomy the prohibition of monopolistic practices and Law No. 22 of 2000 concerning regional autonomy, which limits the authority of the Central Government and the abolition of vertical institutions. Third, the public wants Perum BULOG free from elements that are contrary to the demands for reform from KKN and free from the influence of certain political parties. Fourth, global economic changes that lead to market liberalization, in the Letter of Intent (LoI) signed by the Government of Indonesia and the IMF in 1998, it specifically emphasized the need to change the legal status of Perum BULOG to become an institution to make it more efficient, transparent and accountable.

As a State-Owned Enterprise, Perum BULOG has two functions, namely public and commercial. In the public function, Perum BULOG implements the Government instruction in the price of food security, management of the Government's food reserves and distribution of basic foods to specific communities (rastra).

Based on the Regulation of the Board of Directors of General Amendment (Perum) of BULOG No. PD-04/DU100/03/2020 on the Guidelines of Perum BULOG's Partnership Program and Corporate Development Program. Perum BULOG has set guidelines for the implementation of Partnership Community Development Program in accordance with the principles of Good Corporate Governance.

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1. UMUM (lanjutan)

Maksud, Tujuan, serta Kegiatan Usaha

Sesuai Peraturan Pemerintah No. 13 Tahun 2016, maksud, tujuan, serta kegiatan usaha Perum BULOG adalah sebagai berikut:

1. Perum BULOG memiliki maksud dan tujuan untuk turut melaksanakan dan menunjang kebijakan dan program Pemerintah dan Pemerintah Daerah di bidang ekonomi dan pembangunan nasional pada umumnya terutama di bidang logistik pangan serta optimalisasi pemanfaatan sumber daya perusahaan untuk menghasilkan barang dan jasa berdasarkan prinsip pengelolaan Perusahaan yang sehat.
2. Dalam melaksanakan maksud dan tujuan, Perum BULOG melakukan kegiatan usaha utama:
 - a. Produksi, yang meliputi:
 - 1). Budi daya pangan beras dan pangan lainnya; dan
 - 2). Industri berbasis pangan beras dan pangan lainnya serta turunannya.
 - b. Perdagangan, yang meliputi:
 - 1) Perdagangan hasil budi daya pangan beras dan pangan lainnya; dan
 - 2) Perdagangan hasil industri berbasis pangan beras dan pangan lainnya serta turunannya.
 - c. Jasa, yang meliputi:
 - 1) Pengelolaan dan pengembangan logistik;
 - 2) Jasa pengolahan, jasa penyimpanan, jasa perawatan, dan jasa distribusi pangan beras dan pangan lainnya;
 - 3) Pendidikan dan pelatihan di bidang pangan dan logistik;
 - 4) Penelitian dan pengembangan di bidang pangan dan logistik;
 - 5) Pengelolaan dan pelaksanaan angkutan dan distribusi;
 - 6) Survey dan analisa terhadap mutu dan keamanan pangan; dan
 - 7) Perawatan kualitas dan sanitasi pangan.

3. Selain kegiatan usaha utama, sepanjang mendukung secara finansial terhadap kegiatan usaha utama, Perum BULOG dapat melaksanakan kegiatan usaha dalam rangka optimalisasi pemanfaatan potensi sumber daya yang sudah dimiliki dan/atau dikuasai Perum BULOG sebagaimana ditetapkan Menteri Badan Usaha Milik Negara.

Selain itu, berdasarkan Instruksi Presiden (Inpres) No. 5 Tahun 2015 tanggal 15 Maret 2015 tentang Kebijakan Pengadaan Gabah/Beras dan Penyaluran Beras oleh Pemerintah disebutkan bahwa pelaksanaan pembelian gabah/beras oleh pemerintah secara nasional dilakukan oleh Perum BULOG.

Perum BULOG berdomisili di Jakarta dan memiliki 26 kantor wilayah yang tersebar di seluruh Indonesia. Kantor pusat Perum BULOG beralamat di Jl. Gatot Subroto No. 49 Jakarta Selatan 12950.

1. GENERAL (continued)

Purposes, Objectives, and Business Activities

In accordance with Government Regulation No. 13 of 2016, Perum BULOG purpose, objective, and business activities are as follows:

1. Perum BULOG has purposes and objectives to participate in executing and supporting the Central and Local Government policy and program in the field of national economy and development in general primarily in the field of logistics business food and optimizing company resources utilization to produce of goods and services based on the principles of good corporate governance.
2. In carrying out the purposes and objectives, Perum BULOG conducted the main business activities:
 - a. Production, which includes:
 - 1). The food cultivation in rice and others; and
 - 2). Food-based industries in rice and others and their derivatives.
 - b. Trading, which includes:
 - 1) Trading of product of the food cultivation in rice and others; and
 - 2) Trading of product of food-based industries in rice and others.
 - c. Services, which includes:
 - 1) Logistic management and development;
 - 2) Food processing, storage, care, and distribution services in rice and others;
 - 3) Education and training in the field of food and logistic;
 - 4) Research and development in the field of food and logistic;
 - 5) Management and implementation of transportation and distribution;
 - 6) Surveying and analysis on food quality and safety; and
 - 7) Quality care and food sanitation.

3. In addition to the main business activities, as long as financially supporting the main business activities, Perum BULOG can carry out business activities to optimize the utilization of potential resources owned and/or controlled by the National Logistics Agency as set by the Ministry of State Owned Enterprises.

In addition, Presidential Instruction (Inpres) No. 5 of 2015 dated March 17, 2015 concerning grain/rice Procurement and Rice Distribution by the Government stated that the implementation of grain/rice purchases by the national government is to be conducted by Perum BULOG.

Perum BULOG is domiciled in Jakarta and has 26 regional offices dispersed in the Region of Indonesia. Its head office is located at Jl. Gatot Subroto No. 49 South Jakarta 12950.

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1. UMUM (lanjutan)

Entitas Anak

Pada tanggal 31 Desember 2023 dan 2022, susunan Entitas Anak adalah sebagai berikut:

Nama Entitas Anak/ Name of Subsidiaries	Lokasi/Domicile	Tanggal beroperasi/ Start of Commercial Operations	Kegiatan usaha/ Business activities	Persentase pemilikan/ Percentage of ownership		Total aset (sebelum eliminasi)/ Total assets (before elimination)	
				2023	2022	2023	2022
Kepemilikan langsung/ Direct ownership							
PT Jasa Prima Logistik BULOG	Jakarta	1 September 2014/ September 1, 2014	Jasa angkutan/ Freight services	95%	95%	912.843.569.245	557.848.170.176
PT Gendhis Multi Manis	Blora	1 November 2010/ November 1, 2010	Industri penghasil gula/ Sugar industry	70%	70%	596.031.992.922	664.712.434.706

PT Jasa Prima Logistik BULOG

Berdasarkan Akta Notaris Muchlis Patahna, SH, No. 46 tanggal 31 Januari 2013 Perum BULOG, Koperasi Pegawai BULOG Seluruh Indonesia (Kopelindo), dan Yayasan Bina Sejahtera Warga BULOG (Yabinstra) telah mendirikan perusahaan bernama PT Jasa Prima Logistik BULOG (PT JPLB), yang bergerak di bidang jasa angkutan, dengan jumlah modal ditempatkan sebesar Rp 26.483.000.000, dimana 95% saham diambil bagian oleh Perum BULOG.

Berdasarkan Akta Notaris Muchlis Patahna, SH, No. 75 tanggal 28 Mei 2014 para pemegang saham telah menyetujui peningkatan modal ditempatkan dan disetor penuh PT JPLB yang semula berjumlah Rp 26.483.000.000 yang terdiri dari 26.483 saham menjadi sejumlah Rp 105.930.000.000 yang terdiri dari 105.930 saham. Terkait dengan hal tersebut, para pemegang saham menyerahkan sejumlah uang sebesar Rp 65.433.407.067 dan aset tetap sebesar Rp 14.013.592.933.

PT Gendhis Multi Manis

Berdasarkan Akta Notaris Nanang Karma, SH., M.Hum., No. 1 tanggal 4 Oktober 2016 Perum BULOG telah melakukan akuisisi atas 70% saham PT Gendhis Multi Manis (PT GMM) dari Tuan Lie Kamadjaja, Nona Petronella Victoria Cendy Marshall, dan Nyonya Claudia. Akuisisi ini telah mendapatkan persetujuan dari Menteri Badan Usaha Milik Negara dengan Surat Persetujuan No. S-575/MBU/09/2016 tanggal 30 September 2016.

1. GENERAL (continued)

Subsidiaries

As at December 31, 2023 and 2022, the Subsidiaries' details are as follows:

Nama Entitas Anak/ Name of Subsidiaries	Lokasi/Domicile	Tanggal beroperasi/ Start of Commercial Operations	Kegiatan usaha/ Business activities	Persentase pemilikan/ Percentage of ownership		Total aset (sebelum eliminasi)/ Total assets (before elimination)	
				2023	2022	2023	2022
Kepemilikan langsung/ Direct ownership							
PT Jasa Prima Logistik BULOG	Jakarta	1 September 2014/ September 1, 2014	Jasa angkutan/ Freight services	95%	95%	912.843.569.245	557.848.170.176
PT Gendhis Multi Manis	Blora	1 November 2010/ November 1, 2010	Industri penghasil gula/ Sugar industry	70%	70%	596.031.992.922	664.712.434.706

PT Jasa Prima Logistik BULOG

Based on Notarial Deed No. 46 dated January 31, 2013 of Muchlis Patahna, SH, Perum BULOG, Koperasi Pegawai BULOG Seluruh Indonesia (Kopelindo), and Yayasan Bina Sejahtera Warga BULOG (Yabinstra) established a company under the name PT Jasa Prima Logistik BULOG (PT JPLB), which is engaged in freight services, with total issued share capital Rp 26,483,000,000, 95% shares of which was subscribed by Perum BULOG.

Based on Notarial Deed No. 75 dated May 28, 2014 of Muchlis Patahna, SH, the shareholders approved to increase of the issued and fully paid capital of PT JPLB from Rp 26,483,000,000, which consist of 26,483 shares to Rp105,930,000,000, which consist of 105,930 shares. In relation to this, the shareholders contributed cash amounting to Rp 65,433,407,067 and property, plant and equipment amounting to Rp 14,013,592,933.

PT Gendhis Multi Manis

Based on Notarial Deed No. 1 dated October 4, 2016 of Nanang Karma, SH., M.Hum, Perum BULOG acquired 70% ownership in PT Gendhis Multi Manis (PT GMM) from Mr. Lie Kamadjaja, Ms. Victoria Cendy Marshall, and Mrs. Claudia. This acquisition has been approved by the Ministry of State-Owned Enterprises in its Approval Letter No. S-575/MBU/09/2016 dated September 30, 2016.

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1. UMUM (lanjutan)

Dewan Pengawas dan Direksi

Komposisi susunan Dewan Pengawas dan Direksi Perum BULOG tahun 2023 dan 2022 adalah sebagai berikut:

	2023
Dewan Pengawas	
Ketua	Arief Prasetyo Adi
Pengawas	Musdhalifah Machmud
Pengawas	Fadjry Djufry
Pengawas	H. Zainut Tauhid
Pengawas	Dian Safitri
Pengawas	Donny Gahril Adian
Pengawas	I Gusti Ketut Astawa
Direksi	
Direktur Utama	Bayu Krisnamurthi
Direktur Keuangan	Bagya Mulyanto
Direktur <i>Supply Chain</i> dan Pelayanan Publik	Mokhamad Suyamto
Direktur Bisnis	Febby Novita
Direktur <i>Human Capital</i>	Purnomo Sinar Hadi
Direktur Transformasi & Hubungan Kelembagaan	Sonya Mamoriska

Berdasarkan Keputusan Menteri BUMN SK-98/MBU/05/2023 tanggal 12 Mei 2023, memberhentikan Jhoni Ginting sebagai Anggota Dewas, kemudian mengangkat I Gusti Ketut Astawa sebagai Anggota Dewas.

Berdasarkan Keputusan Menteri BUMN SK-224/MBU/08/2023 tanggal 1 Agustus 2023, mengangkat H. Zainut Tauhid sebagai Anggota Dewan Pengawas Independen.

Berdasarkan Keputusan Menteri BUMN SK-342/MBU/12/2023 tanggal 1 Desember 2023, memberhentikan Bayu Krisnamurthi sebagai Ketua Dewas merangkap Anggota Dewas Independen Perusahaan Umum (Perum) BULOG, kemudian mengangkat Arief Prasetyo Adi sebagai Ketua Dewas.

Berdasarkan Keputusan Menteri BUMN SK-98/MBU/05/2023 tanggal 12 Mei 2023, memberhentikan Jhoni Ginting sebagai Anggota Dewas, kemudian mengangkat I Gusti Ketut Astawa sebagai Anggota Dewas.

Berdasarkan Keputusan Menteri BUMN SK-209/MBU/09/2022 tanggal 20 September 2022, memberhentikan Andi Z.A. Dulung sebagai Anggota Dewas, kemudian mengangkat Faozan Amar sebagai Anggota Dewas.

Jumlah kompensasi yang diterima oleh anggota dari Dewan Pengawas/Komisaris dan Direksi Perum BULOG dan Entitas Anaknya adalah sebagai berikut:

	2023
Pengawas	15.865.126.641
Direksi	29.375.191.070
Total	45.240.317.711

1. GENERAL (continued)

Boards of Trustees and Directors

The composition of the Board of Trustees and Directors of Perum BULOG as at December 31, 2023 and 2022 are as follows:

	2023	2022	
Dewan Pengawas			Board of Trustees
Ketua	Arief Prasetyo Adi	Musdhalifah Machmud	Acting Chairman
Pengawas	Musdhalifah Machmud	Faozan Amar	Trustee
Pengawas	Fadjry Djufry	Fadjry Djufry	Trustee
Pengawas	H. Zainut Tauhid	Jhoni Ginting	Trustee
Pengawas	Dian Safitri	Dian Safitri	Trustee
Pengawas	Donny Gahril Adian	Donny Gahril Adian	Trustee
Pengawas	I Gusti Ketut Astawa	-	Trustee
Direksi			Directors
Direktur Utama	Bayu Krisnamurthi	Budi Waseso	President Director
Direktur Keuangan	Bagya Mulyanto	Bagya Mulyanto	Finance Director
Direktur <i>Supply Chain</i> dan Pelayanan Publik	Mokhamad Suyamto	Mokhamad Suyamto	Supply Chain and Public Services Director
Direktur Bisnis	Febby Novita	Febby Novita	Business Director
Direktur <i>Human Capital</i>	Purnomo Sinar Hadi	Purnomo Sinar Hadi	Director Human Capital
Direktur Transformasi & Hubungan Kelembagaan	Sonya Mamoriska	-	Director of Transformation and Institutional Relations

Based on the Decree of the Minister of BUMN SK-98/MBU/05/2023 dated 12 May 2023, dismissed Jhoni Ginting as a Member of the Dewas, then appointed I Gusti Ketut Astawa as a Member of the Dewas.

Based on the Decree of the Minister of BUMN SK-224/MBU/08/2023 dated 1 August 2023, appointed H. Zainut Tauhid as Member of the Independent Supervisory Board.

Based on the Decree of the Minister of BUMN SK-342/MBU/12/2023 dated 1 December 2023, dismissed Bayu Krisnamurthi as Chairman of the Dewas and concurrently Member of the Independent Dewas of the Public Company (Perum) BULOG, then appointed Arief Prasetyo Adi as Chairman of the Dewas.

Based on the Decree of the Minister of BUMN SK-98/MBU/05/2023 dated 12 May 2023, dismissed Jhoni Ginting as a Member of the Dewas, then appointed I Gusti Ketut Astawa as a Member of the Dewas.

Based on the Decree of the Minister of BUMN SK-209/MBU/09/2022 dated 20 September 2022, dismissed Andi Z.A. Formerly a member of the Dewas, then appointed Faozan Amar as a member of the Dewas.

The amount of compensation received by the members of the Boards of Trustees/Commissioners and Directors of Perum BULOG and its Subsidiaries are as follows:

	2023	2022	
Pengawas	15.865.126.641	13.857.951.746	Trustees
Direksi	29.375.191.070	21.388.471.389	Directors
Total	45.240.317.711	35.246.423.135	Total

The original consolidated financial statements included herein are in the Indonesian language

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1. INFORMASI UMUM

Susunan Organisasi

Perum BULOG dipimpin oleh Direktur Utama yang membawahi lima Direktur, yaitu Direktur Keuangan, Direktur Supply Chain dan Pelayanan Publik, Direktur Bisnis, Direktur Human Capital dan Direktur Transformasi dan Hubungan Kelembagaan dimana masing-masing Direktur tersebut membawahi beberapa divisi. Fungsi pengawasan dilaksanakan oleh Satuan Pengawas Intern (SPI) Perum BULOG yang bertanggung jawab kepada Direktur Utama. Untuk pelaksanaan kegiatan operasional di daerah-daerah, dibentuk Kantor Wilayah yang dipimpin oleh seorang Pemimpin Wilayah. Setiap Kantor Wilayah (kecuali Kantor Wilayah Bali) memiliki sub unit pelaksana operasional, Kantor Cabang yang dipimpin oleh seorang Pemimpin Cabang.

Jumlah karyawan Perum BULOG dan Entitas Anaknya pada tanggal 31 Desember 2023 dan 2022 masing-masing adalah 4.841 orang dan 5.013 orang (tidak diaudit).

Unit Bisnis

1. Berdasarkan Keputusan Direksi No. KD-226/DS200/08/2004 tentang Pembentukan Proyek Bisnis Usaha Jasa Survey dan Pemberantasan Hama (UB Jastasma). Keputusan Direksi ini telah mengalami beberapa kali perubahan, terakhir dengan Peraturan Direksi No. PD-22/DS200/11/2021 tanggal 15 November 2021 tentang Unit Bisnis Jasa Survey dan Pemberantasan Hama.
2. Berdasarkan Keputusan Direksi No. KD-227/DS200/08/2004 tentang Pembentukan Proyek Bisnis Optimalisasi Aset. Keputusan Direksi ini telah mengalami beberapa kali perubahan, terakhir dengan Peraturan Direksi No. PD-16/DS2000/04/2023 tanggal 26 April 2023 tentang Unit Bisnis Optimalisasi Aset.
3. Berdasarkan Peraturan Direksi No. PD-18/DS200/10/2021 tanggal 21 Oktober 2021 tentang Pembentukan Unit Bisnis Sentra Niaga, Perum BULOG membentuk unit bisnis baru yang secara khusus menangani tata Kelola Gudang modern terintegrasi. Peraturan Direksi ini telah mengalami perubahan, terakhir dengan Peraturan Direksi No. PD-23/DS200/08/2023 tanggal 31 Agustus 2023 tentang Unit Bisnis Sentra Niaga.
4. Berdasarkan Peraturan Direksi No. PD-17/DS200/10/2021 tanggal 21 Oktober 2021 tentang Pembentukan Unit Bisnis Industri, Perum BULOG membentuk unit bisnis baru yang secara khusus menangani tata infrastruktur pasca panen dalam rangka optimalisasi dan mengintegrasikan unit pengolahan, unit pengemasan, Modern Rice Milling Plant (MRMP), Rice to Rice Plant (RtRP) dan Corn Drying Center (CDC). Peraturan Direksi ini telah mengalami perubahan, terakhir dengan Peraturan Direksi No. PD-28/DS200/09/2023 tanggal 29 September 2023 tentang Unit Bisnis Industri.

1. GENERAL INFORMATION

Chart of Organization

Perum BULOG is headed by a President Director who oversees five Directors, the Finance Director, Supply Chain and Public Services Director, Business Director, Director Human Capital and Director of Transformation and Institutional Relation where such Directors are in charge of several divisions. Oversight function is exercised by the Internal Audit Unit (IAU) of Perum BULOG that is responsible to the President Director. For the implementation of operational activities in the areas, Regional Office was established, led by Regional CEO. Each Regional Office (except Regional Office Bali) has operational implementation sub units, the Branch Office led by a General Manager.

Perum BULOG and its Subsidiaries have 4,841 and 5,013 employees as at December 31, 2023 and 2022, respectively (unaudited).

Business Units

1. Based on the Directors' Decree No. KD-226/DS200/08/2004 concerning establishment of Survey and Pest Control Service Business (UB Jastasma). This Directors' decision has been amended several times, most recently by Directors Regulation No. PD-22/DS200/11/2021 dated November 15, 2021 concerning Survey and Pest Control Services Business Unit.
2. Based on the Directors' Decree No. KD-227/DS200/08/2004 concerning establishment of Assets Optimization Business Project (UB Opaset). This Directors' decision has been amended several times, most recently by Directors Regulation No. PD-16/DS2000/04/2023 dated April 26, 2023 concerning Assets Optimization Business Unit.
3. Based on the Decree of the Board of Directors No. PD-18/DS200/10/2021 dated October 21, 2021 regarding the Establishment of the Commercial Center Business Unit, Perum BULOG formed a new business unit that specifically handles integrated modern warehouse management. These Decree of the Board of Directors has undergone changes, most recently with Directors Regulation No. PD-23/DS200/08/2023 dated August 31, 2023 concerning Commercial Center Business Unit.
4. Based on the Decree of the Board of Directors No. PD-17/DS200/10/2021 dated October 21, 2021 regarding the Establishment of an Industrial Business Unit, Perum BULOG formed a new business unit that specifically handles post-harvest infrastructure arrangements in order to optimize and integrate processing units, packaging units, Modern Rice Milling Plants (MRMP), Rice to Rice Plant (RtRP) and Corn Drying Center (CDC). These Decree of the Board of Directors has undergone changes, most recently with Directors Regulation No. PD-28/DS200/09/2023 dated September 29, 2023 concerning Industrial Business Units.

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1. INFORMASI UMUM

Penyelesaian Laporan Keuangan Konsolidasian

Manajemen bertanggung jawab atas penyusunan dan penyajian wajar laporan keuangan konsolidasi ini, sesuai dengan Standar Akuntansi Keuangan di Indonesia, yang diselesaikan dan disetujui untuk diterbitkan oleh Direksi Perum BULOG pada tanggal 15 Maret 2024.

a. Perubahan atas Kebijakan Akuntansi

PSAK 16 (Amandemen), "Aset Tetap": Hasil Sebelum Penggunaan yang Diintisikan

Pada tanggal 1 Januari 2023, Perum BULOG dan Entitas Anaknya menerapkan amandemen PSAK 16 yang melarang entitas untuk mengurangkan dari biaya perolehan aset tetap hasil yang diterima dari penjualan item yang diproduksi oleh aset tetap tersebut sebelum siap digunakan sesuai tujuannya. Sebaliknya, entitas mengakui hasil penjualan item tersebut, dan biaya produksi item tersebut, dalam laba rugi.

Amandemen ini tidak mempunyai dampak terhadap laporan keuangan konsolidasian Perum BULOG dan Entitas Anaknya karena tidak ada penjualan item yang dihasilkan dari aset tetap yang tersedia untuk digunakan pada atau setelah awal periode penyajian paling awal.

b. Amandemen/Penyesuaian Standar yang Berlaku Efektif pada Tahun Berjalan

Dalam tahun berjalan, Perum BULOG telah menerapkan sejumlah amandemen/ penyesuaian PSAK lainnya yang lainnya relevan dengan operasinya dan efektif untuk periode akuntansi yang dimulai pada atau setelah 1 Januari 2023. Penerapan atas PSAK revisi tidak mengakibatkan perubahan atas kebijakan akuntansi Perum BULOG dan tidak memiliki dampak material terhadap jumlah yang dilaporkan pada tahun berjalan atau tahun-tahun sebelumnya.

• **PSAK 1 (Amandemen), "Penyajian Laporan Keuangan": Pengungkapan Kebijakan Akuntansi**

Amandemen ini memberikan panduan dan contoh untuk membantu entitas menerapkan pertimbangan materialitas dalam pengungkapan kebijakan akuntansi. Amandemen tersebut bertujuan untuk membantu entitas menyediakan pengungkapan kebijakan akuntansi yang lebih berguna dengan mengganti persyaratan untuk mengungkapkan kebijakan akuntansi 'signifikan' entitas dengan persyaratan untuk mengungkapkan kebijakan akuntansi 'material' entitas dan menambahkan panduan tentang bagaimana entitas menerapkan konsep materialitas dalam membuat keputusan tentang pengungkapan kebijakan akuntansi.

1. GENERAL INFORMATION

Completion of the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements, in accordance with Indonesian Financial Accounting Standards, which were completed and authorized for issuance by Perum BULOG's Directors on March 15, 2024.

a. Change in Accounting Policy

PSAK 16 (Amendment), "Property, Plant and Equipment": Proceeds before Intended Use

On January 1, 2023, the Perum BULOG and its Subsidiaries adopted the amendments to PSAK 16 which prohibit an entity from deducting from the cost of a property, plant and equipment the proceeds received from selling items produced by the property, plant and equipment before it is ready for its intended use. Instead, an entity recognises the proceeds from selling such items, and the costs of producing those items, in profit or loss.

The amendments have no impact on the consolidated financial statements of the Perum BULOG and its Subsidiaries as there were no sales of such items produced by property, plant and equipment made available for use on or after the beginning of the earliest period presented.

b. Amendments/Improvements to Standards Effective in the Current Year

In the current year, Perum BULOG has applied other amendments/ improvements to PSAK that are relevant to its operations and effective for accounting period beginning on or after January 1, 2023. The adoption of these revised PSAKs does not result in changes to Perum BULOG accounting policies and has no material effect on the amounts reported for the current or prior years.

• **PSAK 1 (Amendment), "Presentation of Financial Statements": Disclosure of Accounting Policies**

This amendment provides guidance and examples to help entities apply materiality judgments to accounting policy disclosures. The amendment aims to help entities provide accounting policy disclosures that are more useful by replacing the requirement for entities to disclose their 'significant' accounting policies with a requirement to disclose their 'material' accounting policies and adding guidance on how entities apply the concept of materiality in making decisions about accounting policy disclosures.

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2. PENERAPAN STANDAR AKUNTANSI KEUANGAN BARU DAN REVISI (PSAK) (lanjutan)

b. Amendemen/Penyesuaian Standar yang Berlaku Efektif pada Tahun Berjalan

- PSAK 25 (Amendemen), "Kebijakan Akuntansi, Perubahan Estimasi Akuntansi, dan Kesalahan": Definisi Estimasi Akuntansi

Amendemen tersebut memperkenalkan definisi 'estimasi akuntansi' dan mengklarifikasi perbedaan antara perubahan estimasi akuntansi dan perubahan kebijakan akuntansi dan koreksi kesalahan. Amendemen tersebut juga mengklarifikasi bagaimana entitas menggunakan teknik pengukuran dan input untuk mengembangkan estimasi akuntansi.

- PSAK 46 (Amendemen), "Pajak Penghasilan": Pajak Tangguhan terkait Aset dan Liabilitas yang Timbul dari Transaksi Tunggal

Amendemen ini mengusulkan agar entitas mengakui aset maupun liabilitas pajak tangguhan pada saat pengakuan awalnya sebagai contoh dari transaksi sewa, untuk mengeliminasi perbedaan praktik saat ini atas transaksi tersebut dan transaksi lain yang serupa.

- PSAK 46 (Amendemen), "Pajak Penghasilan": Reformasi Pajak Internasional Ketentuan Model Pilar Dua

Amendemen ini mengatur pengecualian sementara atas perlakuan akuntansi pajak tangguhan terkait reformasi pajak internasional (Model Pilar Dua), dan pengungkapannya supaya pengguna lebih memahami eksposur entitas terhadap pajak penghasilan Pilar Dua.

c. Standar dan Amendemen Standar Telah Diterbitkan Tapi Belum Diterapkan

Pada tanggal persetujuan laporan keuangan, standar dan amendemen-amendemen atas PSAK yang relevan bagi Perum BULOG, yang telah diterbitkan namun belum berlaku efektif, dengan penerapan dini diijinkan, adalah sebagai berikut:

Efektif untuk periode yang dimulai pada atau setelah tanggal 1 Januari 2024

- PSAK 1 (Amendemen), "Penyajian Laporan Keuangan": Klasifikasi Liabilitas sebagai Jangka Pendek atau Jangka Panjang

Amendemen PSAK 1, "Penyajian Laporan Keuangan" mengklarifikasi bahwa kewajiban diklasifikasikan sebagai jangka pendek atau jangka panjang, berdasarkan pada hak yang ada pada akhir periode pelaporan. Klasifikasi tidak terpengaruh oleh ekspektasi entitas atau peristiwa setelah tanggal pelaporan (misalnya penerimaan waiver atau pelanggaran perjanjian). Amendemen tersebut juga mengklarifikasi apa yang dimaksud PSAK 1 perihal 'pelunasan' liabilitas.

2. ADOPTION OF NEW AND REVISED STATEMENTS OF FINANCIAL ACCOUNTING STANDARDS ("PSAK") (continued)

b. Amendments/Improvements to Standards Effective in the Current Year

- PSAK 25 (Amendment), "Accounting Policies, Changes in Accounting Estimates and Errors": Definition of Accounting Estimates

The amendment introduces a definition of 'accounting estimates' and clarify the distinction between changes in accounting estimates and changes in accounting policies and the correction of errors. Also, they clarify how entities use measurement techniques and inputs to develop accounting estimates.

- PSAK 46 (Amendment), "Income Taxes": Deferred Tax related to Assets and Liabilities arising from a Single Transaction

This amendment proposes that entities recognize deferred tax assets and liabilities at the time of initial recognition, for example from a lease transaction, to eliminate differences in current practice for such transactions and similar transactions.

- PSAK 46 (Amendment), "Income Taxes": International Tax Reform – Pillar Two Model Rules

This amendment provides for a temporary exception to the deferred tax accounting treatment related to international tax reform (Pillar Two Model), and disclosures thereto to better understand an entity's exposure to Pillar Two income taxes.

c. Standard and Amendments to Standards Issued not yet Adopted

At the date of authorization of these financial statements, the following standards and amendments to PSAK relevant to Perum BULOG were issued but not effective, with early application permitted:

Effective for periods beginning on or after January 1, 2024

- PSAK 1 (Amendment), "Presentation of Financial Statements": Classification of Liabilities as Current or Non-current

The narrow-scope amendments to PSAK 1, "Presentation of Financial Statements" clarify that liabilities are classified as either current or non-current, depending on the rights that exist at the end of the reporting period. Classification is unaffected by the expectations of the entity or events after the reporting date (e.g. the receipt of a waiver or a breach of covenant). The amendments also clarify what PSAK 1 means when it refers to the 'settlement' of a liability.

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2. PENERAPAN STANDAR AKUNTANSI KEUANGAN BARU DAN REVISI (PSAK) (lanjutan)

c. Standar dan Amandemen Standar Telah Diterbitkan Tapi Belum Diterapkan (lanjutan)

Efektif untuk periode yang dimulai pada atau setelah tanggal 1 Januari 2024 (lanjutan)

Amendemen tersebut dapat memengaruhi klasifikasi liabilitas, terutama untuk entitas yang sebelumnya mempertimbangkan intensi manajemen untuk menentukan klasifikasi dan untuk beberapa liabilitas yang dapat dikonversi menjadi ekuitas.

- PSAK 1 (Amendemen), "Penyajian Laporan Keuangan": Liabilitas Jangka Panjang dengan Kovenan

Dalam amendemen, ini liabilitas jangka panjang dengan kovenan disajikan sebagai liabilitas jangka pendek atau panjang bergantung pada ada atau tidaknya hak untuk menangguhkan pelunasan liabilitas. Kovenan dalam hal ini dibagi menjadi kovenan yang memengaruhi dan tidak memengaruhi hak untuk menangguhkan pelunasan liabilitas setidaknya 12 bulan setelah periode pelaporan.

- PSAK 2 (Amendemen), "Laporan Arus Kas" dan PSAK 60 (Amendemen), "Instrumen Keuangan: Pengungkapan": Pengaturan Pembiayaan Pemasok

Tujuan amendemen ini untuk meningkatkan kualitas pengungkapan bagi pengambilan keputusan pengguna laporan keuangan terkait fasilitas pembiayaan dari pemasok. Hal ini memungkinkan pengguna untuk menilai dampak fasilitas pembiayaan tersebut terhadap liabilitas, arus kas, dan likuiditas, serta dampaknya jika fasilitas pembiayaan tidak lagi tersedia.

- PSAK 73 (Amendemen), "Sewa": Liabilitas Sewa dalam Jual dan Sewa Balik

Amendemen ini memberikan penegasan atas pengukuran selanjutnya untuk aset hak-guna dan liabilitas sewa dari transaksi jual dan sewa-balik. Penjual-penyewa (*seller-lessee*) mengukur liabilitas sewa dengan suatu cara sehingga tidak akan mengakui jumlah keuntungan atau kerugian yang terkait dengan hak guna atas aset yang masih dipertahkannya.

2. ADOPTION OF NEW AND REVISED STATEMENTS OF FINANCIAL ACCOUNTING STANDARDS ("PSAK") (continued)

c. Standard and Amendments to Standards Issued not yet Adopted (continued)

Effective for periods beginning on or after January 1, 2024 (continued)

The amendments could affect the classification of liabilities, particularly for entities that previously considered management's intentions to determine classification and for some liabilities that can be converted into equity.

- PSAK 1 (Amendment), "Presentation of Financial Statements": Non-current Liabilities with Covenants

In this amendment, long-term liabilities with covenants are presented as current or non-current liabilities depending on whether or not there is a right to defer settlement of the liability. Covenants in this case are divided into covenants that affect and do not affect the right to defer settlement of liabilities for at least 12 months after the reporting period.

- PSAK 2 (Amendment), "Statements of Cash Flows" and PSAK 60 (Amendment), "Financial Instruments: Disclosures": Supplier Finance Arrangements

The aim of this amendment is to improve the quality of disclosure for decision making by financial statements users regarding financing facilities from suppliers. This allows users to assess the impact of the financing facility on liabilities, cash flow and liquidity, as well as the impact if the financing facility is no longer available.

- PSAK 73 (Amendment), "Lease": Lease Liability in a Sale and Leaseback

This amendment provides clarification of the subsequent measurement of right-of-use assets and lease liabilities from sale and leaseback transactions. The seller-lessee measures the lease liability in such a manner that it does not recognize any amount of the gain or loss that relates to the right of use retained.

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2. PENERAPAN STANDAR AKUNTANSI KEUANGAN BARU DAN REVISI (PSAK) (lanjutan)

c. Standar dan Amandemen Standar Telah Diterbitkan Tapi Belum Diterapkan (lanjutan)

Efektif untuk periode yang dimulai pada atau setelah tanggal 1 Januari 2025

- PSAK 10 (Amendemen), "Pengaruh Perubahan Kurs Valuta Asing": Kekurangan Keterukuran"

Amandemen ini mensyaratkan entitas untuk menerapkan pendekatan yang konsisten dalam menilai apakah suatu mata uang dapat ditukar dengan mata uang lain dan, jika tidak, dalam menentukan nilai tukar yang akan digunakan dan pengungkapan yang harus diberikan.

Sampai dengan tanggal penerbitan laporan keuangan konsolidasian, dampak dari penerapan standar dan amendemen tersebut terhadap laporan keuangan konsolidasian tidak dapat diketahui atau diestimasi oleh manajemen.

3. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL

Dasar Penyusunan Laporan Keuangan Konsolidasian

Laporan keuangan konsolidasian Perum BULOG dan Entitas Anaknya telah disusun sesuai dengan Standar Akuntansi Keuangan Indonesia (SAK), yang Pernyataan Pernyataan Standar Akuntansi Keuangan (PSAK) dan Interpretasi Standar Akuntansi Keuangan (ISAK) yang diterbitkan oleh Dewan Standar Akuntansi Keuangan Ikatan Akuntan Indonesia (DSAK-IAI).

Kebijakan akuntansi yang diterapkan dalam penyusunan laporan keuangan konsolidasian adalah selaras dengan kebijakan akuntansi yang diterapkan dalam penyusunan laporan keuangan konsolidasian Perum BULOG dan Entitas Anaknya untuk tahun yang berakhir pada tanggal 31 Desember 2022, kecuali bagi penerapan beberapa PSAK yang telah direvisi. Seperti diungkapkan dalam catatan-catatan terkait atas laporan keuangan, beberapa standar akuntansi yang telah direvisi dan diterbitkan, diterapkan efektif tanggal 1 Januari 2023.

Perum BULOG dan Entitas Anaknya telah menyusun laporan keuangan konsolidasian dengan dasar bahwa akan terus mempertahankan kelangsungan usaha.

Laporan keuangan konsolidasian, kecuali untuk laporan arus kas konsolidasian, disusun berdasarkan dasar akrual dengan menggunakan konsep biaya perolehan, kecuali beberapa akun tertentu disusun berdasarkan pengukuran lain sebagaimana diuraikan dalam kebijakan akuntansi masing-masing akun tersebut.

Laporan arus kas konsolidasian menyajikan penerimaan dan pengeluaran kas dan setara kas yang dikelompokkan ke dalam aktivitas operasi, investasi dan pendanaan. Arus kas dari aktivitas operasi disajikan dengan menggunakan metode langsung.

2. ADOPTION OF NEW AND REVISED STATEMENTS OF FINANCIAL ACCOUNTING STANDARDS ("PSAK") (continued)

c. Standard and Amendments to Standards Issued not yet Adopted (continued)

Effective for periods beginning on or after January 1, 2025

- PSAK 10 (Amendment), "The Effects of Changes in Foreign Exchange Rates": Lack of Exchangeability

This amendment requires an entity to apply a consistent approach to assessing whether a currency is exchangeable into another currency and, when it is not, to determining the exchange rate to use and the disclosures to provide.

As at the issuance date of the consolidated financial statements, the effects of adopting these standard and amendments on the consolidated financial statements are not known nor reasonably estimable by management.

3. MATERIAL ACCOUNTING POLICY INFORMATION

Basis Of Preparation Of Consolidated Financial Statements

The consolidated financial statements Perum BULOG and its Subsidiaries have been prepared in accordance with Indonesian Financial Accounting Standards ("SAK"), which comprise the Statement of Financial Accounting Standards ("PSAK") and Interpretations of Statement of Financial Accounting Standards ("ISAK") issued by the Financial Accounting Standards Board of the Indonesian Institute of Accountants ("DSAK-IAI").

The accounting policies adopted in the preparation of the consolidated financial statements are consistent with those made in the preparation of Perum BULOG and its Subsidiaries' consolidated financial statements for the year ended December 31, 2022, except for the adoption of several amended SAKs. As disclosed further in the relevant succeeding Notes, several amended and published accounting standards were adopted effective January 1, 2023.

Perum BULOG and its Subsidiaries have prepared the consolidated financial statements on the basis that it will continue to operate as a going concern.

The consolidated financial statements, except for the consolidated statement of cash flows, have been prepared on the accrual basis using the historical cost basis of accounting, except for certain accounts which are measured on the bases described in the related accounting policies for those accounts.

The consolidated statement of cash flows presents receipts and payments of cash and cash equivalents classified into operating, investing and financing activities. The cash flows from operating activities are presented using the direct method.

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3. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL

Dasar Penyusunan Laporan Keuangan Konsolidasian

Mata uang pelaporan yang digunakan dalam penyusunan laporan keuangan konsolidasian adalah Rupiah, yang merupakan mata uang fungsional Perum BULOG dan Entitas Anaknya.

Klasifikasi Lancar/Jangka Pendek dan Tidak Lancar/Jangka Panjang

Perum BULOG dan Entitas Anaknya menyajikan aset dan liabilitas dalam laporan posisi keuangan konsolidasian berdasarkan klasifikasi lancar/tak lancar atau jangka pendek/jangka panjang. Suatu aset disajikan lancar bila:

- i) akan direalisasi, dijual atau dikonsumsi dalam siklus operasi normal,
- ii) untuk diperdagangkan,
- iii) akan direalisasi dalam 12 bulan setelah tanggal pelaporan, atau kas atau setara kas kecuali yang dibatasi penggunaannya atau akan digunakan untuk melunasi suatu liabilitas dalam paling lambat 12 bulan setelah tanggal pelaporan.

Seluruh aset lain diklasifikasikan sebagai tidak lancar.

Suatu liabilitas disajikan jangka pendek bila:

- i) akan dilunasi dalam siklus operasi normal,
- ii) untuk diperdagangkan,
- iii) akan dilunasi dalam 12 bulan setelah tanggal pelaporan, atau
- iv) tidak ada hak tanpa syarat untuk menangguhkan pelunasannya dalam paling tidak 12 bulan setelah tanggal pelaporan.

Seluruh liabilitas lain diklasifikasikan sebagai jangka panjang.

Aset dan liabilitas pajak tangguhan diklasifikasikan sebagai aset tidak lancar dan liabilitas jangka panjang.

Prinsip-Prinsip Konsolidasian

Laporan keuangan konsolidasian meliputi laporan keuangan Perum BULOG dan entitas-entitas yang dikendalikan secara langsung ataupun tidak langsung oleh Perum BULOG.

Laporan keuangan Entitas anak disusun dengan periode pelaporan yang sama dengan Perum BULOG. Kebijakan akuntansi yang digunakan dalam penyajian laporan keuangan konsolidasian telah diterapkan secara konsisten oleh Perum BULOG dan Anak Perusahaan, kecuali dinyatakan lain.

Entitas-entitas anak dikonsolidasi secara penuh sejak tanggal akuisisi, yaitu tanggal Perum BULOG memperoleh pengendalian, sampai dengan tanggal Perum BULOG kehilangan pengendalian. Pengendalian dianggap ada ketika Perum BULOG memiliki secara langsung atau tidak langsung melalui entitas-entitas anak, lebih dari setengah kekuasaan suara entitas.

3. MATERIAL ACCOUNTING POLICY INFORMATION

Basis Of Preparation Of Consolidated Financial Statements

The presentation currency used in the preparation of the consolidated financial statements is the Indonesian Rupiah, which is Perum BULOG and its Subsidiaries' functional currency.

Current and Non-Current Classification

Perum BULOG and its Subsidiaries present assets and liabilities in the statement of financial position based on current/non-current classification. An asset is current when it is:

- i) expected to be realised or intended to be sold or consumed in the normal operating cycle,
- ii) held primarily for the purpose of trading,
- iii) expected to be realised within 12 months after the reporting period, or cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period.

All other assets are classified as non-current.

A liability is current when it is:

- i) expected to be settled in the normal operating cycle,
- ii) held primarily for the purpose of trading,
- iii) due to be settled within twelve months after the reporting period, or
- iv) there is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

All other liabilities are classified as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

Principles of Consolidation

The consolidated financial statements incorporate the financial statements of Perum BULOG and entities in which Perum BULOG has the ability to directly or indirectly exercise control.

The financial statements of the Subsidiaries are prepared for the same reporting period as Perum BULOG. The accounting policies adopted in preparing the consolidated financial statements have been consistently applied by Perum BULOG and its Subsidiaries, unless otherwise stated.

Subsidiaries are fully consolidated from the date of acquisition, being the date on which Perum BULOG obtains control, and continue to be consolidated until the date when such control ceases. Control is presumed to exist if Perum BULOG owns, directly or indirectly through subsidiaries, more than half of the voting power of an entity.

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**3. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL
(lanjutan)**

Prinsip-Prinsip Konsolidasian (lanjutan)

Secara spesifik, Perum BULOG mengendalikan *investee* jika dan hanya jika Perum BULOG memiliki seluruh hal berikut ini:

- Kekuasaan atas *investee* (misal, hak yang ada memberikan kemampuan kini untuk mengarahkan aktivitas relevan *investee*).
- Eksposur atau hak atas imbal hasil variabel dari keterlibatannya dengan *investee*.
- Kemampuan untuk menggunakan kekuasaannya atas *investee* untuk mempengaruhi jumlah imbal hasil investor.

Ketika Perum BULOG memiliki kurang dari hak suara mayoritas, Perum BULOG dapat mempertimbangkan semua fakta dan keadaan yang relevan dalam menilai apakah memiliki kekuasaan atas *investee* tersebut:

- Pengaturan kontraktual dengan pemilik hak suara yang lain.
- Hak yang timbul dari pengaturan kontraktual lain.
- Hak suara dan hak suara potensial Perum BULOG.

Perum BULOG menilai kembali apakah investor mengendalikan *investee* jika fakta dan keadaan mengindikasikan adanya perubahan terhadap satu atau lebih dari tiga elemen pengendalian. Konsolidasi atas entitas anak dimulai ketika Perum BULOG memiliki pengendalian atas entitas anak dan berhenti ketika Perum BULOG kehilangan pengendalian atas entitas anak. Aset, liabilitas, penghasilan dan beban atas entitas anak yang diakuisisi atau dilepas selama periode termasuk dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian dari tanggal Perum BULOG memperoleh pengendalian sampai dengan tanggal Perum BULOG menghentikan pengendalian atas entitas anak.

Laba atau rugi dan setiap komponen atas penghasilan komprehensif lain diatribusikan pada pemegang saham entitas induk Perum BULOG dan pada kepentingan non pengendali ("KNP"), walaupun hasil di kepentingan non pengendali mempunyai saldo defisit.

Transaksi antar perusahaan, saldo dan keuntungan serta kerugian yang belum direalisasi dari transaksi antar Perum BULOG dan Anak Perusahaan dieliminasi. Semua aset dan liabilitas, ekuitas, penghasilan, beban dan arus kas berkaitan dengan transaksi antar anggota Perum BULOG juga akan dieliminasi secara penuh dalam proses konsolidasi. Bila diperlukan, penyesuaian dilakukan pada laporan keuangan entitas anak agar kebijakan akuntansinya sesuai dengan kebijakan akuntansi Perum BULOG.

**3. MATERIAL ACCOUNTING POLICY INFORMATION
(continued)**

Principles of Consolidation (continued)

Specifically, Perum BULOG controls an *investee* if and only if Perum BULOG has:

- Power over the *investee* (i.e., existing rights that give it the current ability to direct the relevant activities of the *investee*).
- Exposure, or rights, to variable returns from its involvement with the *investee*, and
- The ability to use its power over the *investee* to affect its returns.

When Perum BULOG has less than a majority of the voting or similar right of an *investee*, Perum BULOG considers all relevant facts and circumstances in assessing whether it has power over an *investee*, including:

- The contractual arrangement with the other vote holders of the *investee*.
- Rights arising from other contractual arrangements.
- Perum BULOG and its Subsidiaries' voting rights and potential voting rights.

Perum BULOG re-assesses whether or not it controls an *investee* if facts and circumstances indicate that there are changes to one or more of the three elements of control. Consolidation of a subsidiary begins when Perum BULOG obtains control over the subsidiary and ceases when Perum BULOG loses control of the subsidiary. Assets, liabilities, income and expenses of a subsidiary acquired or disposed of during the period are included in the consolidated statement of profit or loss and other comprehensive income from the date Perum BULOG gains control until the date Perum BULOG ceases to control the subsidiary.

Profit or loss and each component of other comprehensive income (OCI) are attributed to the equity holders of the parent of Perum BULOG and to the non-controlling interest ("NCI"), even if this results in the NCI having a deficit balance.

Inter-company transactions, balances, and unrealized gains and losses on transactions between Perum BULOG and its Subsidiaries are eliminated. All intra-Perum BULOG and its Subsidiaries assets and liabilities, equity, income, expenses and cash flows relating to transactions between Perum BULOG and its Subsidiaries are also eliminated in full on consolidation. When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies in line with Perum BULOG's accounting policies.

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**3. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL
(lanjutan)**

Prinsip-Prinsip Konsolidasian (lanjutan)

Perubahan kepemilikan pada entitas anak, tanpa kehilangan pengendalian, dihitung sebagai transaksi ekuitas. Jika Perum BULOG kehilangan pengendalian atas entitas anak, maka Perum BULOG:

- menghentikan pengakuan aset (termasuk setiap *goodwill*) dan liabilitas Entitas anak;
- menghentikan pengakuan jumlah tercatat setiap KNP;
- menghentikan pengakuan akumulasi selisih penjabaran, yang dicatat di ekuitas, bila ada;
- mengakui nilai wajar pembayaran yang diterima;
- mengakui setiap sisa investasi pada nilai wajarnya;
- mengakui setiap perbedaan yang dihasilkan sebagai keuntungan atau kerugian sebagai laba rugi; dan
- mereklasifikasi ke laba rugi proporsi keuntungan dan kerugian yang telah diakui sebelumnya dalam penghasilan komprehensif lain atau saldo laba, begitu pula menjadi persyaratan jika Perum BULOG akan melepas secara langsung aset atau liabilitas yang terkait.

KNP mencerminkan bagian atas laba atau rugi dan aset bersih dari Entitas anak yang tidak dapat diatribusikan, secara langsung maupun tidak langsung, pada Perum BULOG, yang masing-masing disajikan dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian dan dalam ekuitas pada laporan posisi keuangan konsolidasian, terpisah dari bagian yang dapat diatribusikan kepada pemilik entitas induk.

Transaksi dengan kepentingan nonpengendali yang tidak mengakibatkan hilangnya pengendalian merupakan transaksi ekuitas.

Jumlah tercatat dari kepemilikan Perum BULOG dan Entitas Anaknya dan kepentingan nonpengendali disesuaikan untuk mencerminkan perubahan kepentingan relatifnya dalam entitas anak. Selisih antara jumlah tercatat kepentingan nonpengendali yang disesuaikan dan nilai wajar imbalan yang dibayar atau diterima diakui secara langsung dalam ekuitas dan diatribusikan kepada pemilik entitas induk.

Kombinasi bisnis

Kombinasi bisnis dicatat menggunakan metode akuisisi. Imbalan yang dialihkan dalam suatu kombinasi bisnis diukur pada nilai wajar, yang dihitung sebagai hasil penjumlahan dari nilai wajar tanggal akuisisi atas seluruh aset yang dialihkan oleh Grup, liabilitas yang diakui oleh Grup kepada pemilik sebelumnya dari pihak yang diakuisisi dan kepentingan ekuitas yang diterbitkan oleh Grup dalam pertukaran pengendalian dari pihak yang diakuisisi. Biaya akuisisi yang terjadi dibiayakan dan dicatat sebagai beban pada periode berjalan.

Pada tanggal akuisisi, aset teridentifikasi yang diperoleh dan liabilitas yang diambil alih diakui pada nilai wajarnya kecuali untuk aset dan liabilitas tertentu yang diukur sesuai dengan standar yang relevan.

**3. MATERIAL ACCOUNTING POLICY INFORMATION
(continued)**

Principles of Consolidation (continued)

A change in the ownership interest of a subsidiary, without a loss of control, is accounted for as an equity transaction. If Perum BULOG loses control over a subsidiary, it:

- derecognizes the assets (including *goodwill*) and liabilities of the Subsidiary;
- derecognizes the carrying amount of any NCI;
- derecognizes the cumulative translation differences, recorded in equity, if any;
- recognizes the fair value of the consideration received;
- recognizes the fair value of any investment retained;
- recognizes any surplus or deficit in profit or loss; and
- reclassifies the parent's share of components previously recognized in OCI to profit or loss or retained earnings, as appropriate, as would be required if Perum BULOG had directly disposed of the related assets or liabilities.

NCI represents the portion of the profit or loss and net assets of the Subsidiary not attributable directly or indirectly to Perum BULOG, which are presented in the consolidated statement of profit or loss and other comprehensive income and under the equity section of the consolidated statement of financial position, respectively, separately from the corresponding portion attributable to the owner of the parent entity.

Transactions with NCI that do not result in loss of control are accounted for as equity transactions.

The carrying amounts of Perum BULOG and its Subsidiaries interest and the non-controlling interests are adjusted to reflect the changes in their relative interests in the subsidiaries. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognized directly in equity and attributed to the owners of the parent entity.

Business Combination

Business combinations are accounted for using acquisition method. The consideration transferred in a business combination is measured at fair value, which is calculated as the sum of the acquisition-date fair values of the assets transferred by the Group, liabilities incurred by the Group to the former owners of the acquiree, and the equity interests issued by the Group in exchange for control of the acquiree. The acquisition-related costs incurred are expensed in the current period.

At the acquisition date, the identifiable assets acquired and the liabilities assumed are recognized at their fair value except for certain assets and liabilities that are measured in accordance with the relevant standards.

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**3. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL
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Kombinasi bisnis (lanjutan)

Selisih lebih antara penjumlahan imbalan yang dialihkan dan jumlah yang diakui untuk kepentingan non-pengendali dengan aset teridentifikasi dan liabilitas yang diambil-alih (aset neto) dicatat sebagai *goodwill*.

Selisih lebih antara penjumlahan imbalan yang dialihkan dan jumlah yang diakui untuk kepentingan nonpengendali dan nilai wajar kepentingan ekuitas yang sebelumnya dimiliki oleh pihak pengakuisisi pada pihak diakuisisi (jika ada) atas jumlah neto pada tanggal akuisisi atas aset teridentifikasi yang diperoleh dan liabilitas yang diambil alih pada tanggal akuisisi dicatat sebagai *goodwill*.

Jika, setelah penilaian ulang, nilai neto dari jumlah tanggal akuisisi dari aset teridentifikasi yang diakuisisi dan liabilitas yang diambil alih melebihi jumlah imbalan yang dialihkan, jumlah setiap kepentingan nonpengendali pada pihak yang diakuisisi dan nilai wajar aset yang dimiliki sebelumnya oleh pihak pengakuisisi, kepentingan pada pihak yang diakuisisi (jika ada), kelebihannya segera diakui dalam laba rugi sebagai keuntungan dari pembelian dengan diskon.

Ketika imbalan yang dialihkan oleh Perum BULOG dan Entitas Anaknya dalam kombinasi bisnis mencakup aset atau liabilitas yang dihasilkan dari pengaturan imbalan kontinjensi, imbalan kontinjensi diukur pada nilai wajar tanggal akuisisi dan dimasukkan sebagai bagian dari imbalan yang dialihkan dalam kombinasi bisnis. Perubahan nilai wajar imbalan kontinjensi yang memenuhi syarat sebagai penyesuaian periode pengukuran disesuaikan secara retrospektif, dengan penyesuaian terkait terhadap *goodwill*. Penyesuaian periode pengukuran adalah penyesuaian yang timbul dari informasi tambahan yang diperoleh selama periode pengukuran (yang tidak boleh lebih dari satu tahun sejak tanggal akuisisi) tentang fakta dan keadaan yang ada pada tanggal akuisisi.

Akuntansi selanjutnya untuk perubahan nilai wajar imbalan kontinjensi yang tidak memenuhi syarat sebagai penyesuaian periode pengukuran bergantung pada bagaimana imbalan kontinjensi diklasifikasikan. Imbalan kontinjensi yang diklasifikasikan sebagai ekuitas tidak diukur kembali pada tanggal pelaporan berikutnya dan penyelesaian selanjutnya diperhitungkan dalam ekuitas. Imbalan kontinjensi yang diklasifikasikan sebagai aset atau liabilitas diukur kembali setelah tanggal pelaporan sesuai dengan PSAK 71 atau PSAK 57, "Provisi, Liabilitas Kontinjensi, dan Aset Kontigen" dengan keuntungan atau kerugian terkait yang diakui dalam laba rugi.

Kas dan setara kas

Kas dan setara kas dalam laporan posisi keuangan konsolidasian terdiri dari kas, bank dan deposito jangka pendek yang jatuh tempo dalam waktu tiga bulan atau kurang, tidak dibatasi penggunaan dan tidak dijamin.

Kas dan setara kas yang akan digunakan membayar kewajiban yang akan jatuh tempo lebih dari satu tahun dari akhir periode pelaporan disajikan sebagai bagian dari Aset Tidak Lancar pada laporan posisi keuangan konsolidasian

**3. MATERIAL ACCOUNTING POLICY INFORMATION
(continued)**

Business Combination (continued)

The excess of the aggregate of the consideration transferred and the amount recognized for non-controlling interest over the net identified assets and liabilities assumed is recorded as *goodwill*

The excess of the aggregate of the consideration transferred and the amount recognized for non-controlling interest and the fair value of the acquirer's previously held equity interest in the acquiree (if any) over the net of the acquisition-date amounts of the identifiable assets acquired and liabilities assumed is recorded as *goodwill*.

If, after the reassessment, the net of the acquisition-date amounts of the identifiable assets acquired and liabilities assumed exceeds the sum of the consideration transferred, the amount of any non-controlling interests in the acquiree and the fair value of the acquirer's previously held interest in the acquiree (if any), the excess is recognized immediately in profit or loss as a gain on bargain purchase.

When the consideration transferred by the Perum BULOG and its Subsidiaries in a business combination includes assets or liabilities resulting from a contingent consideration arrangement, the contingent consideration is measured at its acquisition date fair value and included as part of the consideration transferred in a business combination. Changes in the fair value of the contingent consideration that qualify as measurement period adjustments are adjusted retrospectively, with corresponding adjustments against *goodwill*. Measurement period adjustments are adjustments that arise from additional information obtained during the measurement period (which cannot exceed one year from the acquisition date) about facts and circumstances that existed at the acquisition date.

The subsequent accounting for changes in the fair value of the contingent consideration that do not qualify as measurement period adjustments depends on how the contingent consideration is classified. Contingent consideration that is classified as equity is not remeasured at subsequent reporting dates and its subsequent settlement is accounted for within equity. Contingent consideration that is classified as an asset or liability is remeasured subsequent to reporting dates in accordance with PSAK 71 or PSAK 57, "Provisions, Contingent Liabilities and Contingent Assets" with the corresponding gain or loss being recognized in profit or loss.

Cash and cash equivalent

Cash and cash equivalents in the consolidated statements of financial position comprise cash on hand and in banks and short-term deposits with a maturity of three months or less, not used as collateral and unrestricted.

Cash and cash equivalents which will be used to pay obligations maturing after one year from the end of the reporting period are presented under the non-current asset section of the consolidated statement of financial position.

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(lanjutan)**

Instrumen Keuangan

Perum BULOG dan Entitas Anaknya mengklasifikasikan instrumen keuangan menjadi aset keuangan dan liabilitas keuangan. Instrumen keuangan adalah setiap kontrak yang menimbulkan aset keuangan pada satu entitas dan liabilitas keuangan atau instrumen ekuitas pada entitas lain.

Klasifikasi

(i) Aset keuangan

Aset keuangan diklasifikasikan pada saat pengakuan awal dan selanjutnya diukur pada (i) biaya perolehan diamortisasi, (ii) nilai wajar melalui laba rugi ("FVTPL"), dan (iii) nilai wajar melalui penghasilan komprehensif lain ("FVTOCI").

Perum BULOG dan Entitas Anaknya mengukur aset keuangan pada biaya perolehan diamortisasi jika kedua kondisi berikut dipenuhi:

- Aset keuangan dikelola dalam model bisnis yang bertujuan untuk memiliki aset keuangan dalam rangka mendapatkan arus kas kontraktual; dan
- Persyaratan kontraktual dari aset keuangan yang pada tanggal tertentu meningkatkan arus kas yang semata dari pembayaran pokok dan bunga dari jumlah pokok terutang.

Agar dapat diklasifikasikan dan diukur pada biaya perolehan diamortisasi atau FVOCI, aset keuangan harus memiliki arus kas yang semata dari pembayaran pokok dan bunga dari jumlah pokok terutang. Pengujian ini dikenal sebagai *solely payment of principal and interest* (SPPI) testing dan dilakukan pada tingkat instrumen.

Model bisnis Perum BULOG dan Entitas Anak dalam mengelola aset keuangan mengacu kepada bagaimana Perum BULOG dan Entitas Anak mengelola aset keuangan untuk menghasilkan arus kas. Model bisnis menentukan apakah arus kas akan dihasilkan dari memperoleh arus kas kontraktual, menjual aset keuangan atau keduanya.

**3. MATERIAL ACCOUNTING POLICY INFORMATION
(continued)**

Financial Instruments

Perum BULOG and its Subsidiaries classify financial instruments into financial assets and financial liabilities. A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Classification

(i) Financial assets

Financial assets are classified, at initial recognition, and subsequently measured at (i) amortized cost, (ii) fair value through profit or loss ("FVTPL"), or (iii) fair value through other comprehensive income ("FVTOCI").

Perum BULOG and its Subsidiaries measures financial assets at amortized cost if both of the following conditions are met:

- The financial asset is held within a business model with the objective to hold financial assets in order to collect contractual cash flows; and
- The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

In order for a financial asset to be classified and measured at amortized cost or FVOCI, it needs to give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding. This assessment is referred to as *solely payments of principal and interest* (SPPI) testing and it is performed at instrument level.

Perum BULOG and its Subsidiaries' business model for managing financial assets refers to how it manages its financial assets in order to generate cash flows. The business model determines whether cash flows will result from collecting contractual cash flows, selling the financial assets, or both.

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Instrumen Keuangan (lanjutan)

Klasifikasi (lanjutan)

(i) Aset keuangan (lanjutan)

Aset keuangan Perum BULOG dan Entitas Anaknya terdiri dari kas dan setara kas, piutang usaha, piutang lain-lain, aset lancar lainnya, aset lain-lain tidak lancar - deposito yang dijamin diklasifikasikan sebagai aset yang diukur dengan biaya diamortisasi. Perum BULOG dan Entitas Anaknya tidak memiliki aset keuangan yang diukur pada nilai wajar melalui laba rugi dan penghasilan komprehensif lain.

(ii) Liabilitas keuangan

Perum BULOG dan Entitas Anaknya mengklasifikasikan liabilitas keuangannya pada pengakuan awal sebagai (i) liabilitas keuangan diukur pada nilai wajar melalui laba rugi ("FVTPL") atau (ii) liabilitas keuangan diukur pada biaya perolehan diamortisasi.

Liabilitas keuangan Perum BULOG dan Entitas Anaknya terdiri dari utang bank jangka pendek, utang usaha, utang pembiayaan konsumen, utang bank jangka panjang dan biaya yang masih harus dibayar diklasifikasikan sebagai liabilitas keuangan yang diukur dengan biaya diamortisasi. Perum BULOG dan Entitas Anaknya tidak memiliki liabilitas keuangan yang diukur pada nilai wajar melalui laba rugi.

Pengakuan dan pengukuran

Aset keuangan dan liabilitas keuangan pada awalnya diukur pada nilai wajar. Biaya transaksi yang dapat diatribusikan secara langsung dengan perolehan atau penerbitan aset keuangan dan liabilitas keuangan ditambahkan atau dikurangkan dari nilai wajar aset keuangan dan liabilitas keuangan, jika diperlukan, pada pengakuan awal. Biaya transaksi yang dapat diatribusikan secara langsung dengan perolehan aset keuangan dan liabilitas keuangan pada nilai wajar melalui laba rugi diakui langsung pada laba rugi.

(i) Aset keuangan

Pembelian atau penjualan aset keuangan yang memerlukan penyerahan aset dalam kurun waktu yang telah ditetapkan oleh peraturan atau kebiasaan yang berlaku di pasar (pembelian yang lazim) diakui pada tanggal perdagangan, yaitu tanggal Perum BULOG dan Entitas Anaknya berkomitmen untuk membeli atau menjual aset tersebut.

Semua aset keuangan yang diakui selanjutnya diukur secara keseluruhan pada biaya perolehan yang diamortisasi atau nilai wajar, tergantung pada klasifikasi aset keuangan tersebut. Semua aset keuangan Perum BULOG dan Entitas Anaknya diklasifikasikan sebagai aset keuangan diukur pada biaya perolehan diamortisasi (instrumen utang).

**3. MATERIAL ACCOUNTING POLICY INFORMATION
(continued)**

Financial Instruments (continued)

Classification (continued)

(i) Financial assets (continued)

Perum BULOG and its Subsidiaries' financial assets consist of cash and cash equivalents, trade receivables, other receivables, other current assets and other non-current assets - restricted time deposits classified as financial assets at amortized cost. Perum BULOG and its Subsidiaries has no financial assets measured at fair value through profit or loss and through other comprehensive income.

(ii) Financial liabilities

Perum BULOG and its Subsidiaries classify its financial liabilities, at initial recognition, as: (i) financial liabilities at fair value through profit or loss ("FVTPL") or (ii) financial liabilities measured at amortized cost.

Perum BULOG and its Subsidiaries' financial liabilities consist of short-term bank loans, trade payables, accrued expenses, consumer financing payable, long-term bank loan and lease liabilities classified as financial liabilities at amortized cost. Perum BULOG and its Subsidiaries has no financial liabilities measured at fair value through profit or loss

Recognition and measurement

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities are added to or deducted from the fair value of the financial assets and financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognized immediately in profit or loss.

(i) Financial assets

Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the marketplace (regular way trades) are recognized on the trade date, i.e., the date that Perum BULOG and its Subsidiaries commit to buy or sell the asset.

All recognized financial assets are measured subsequently in their entirety at either amortized cost or fair value, depending on the classification of the financial assets. All Perum BULOG and its Subsidiaries' financial assets are classified as financial assets at amortized cost (debt instruments).

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**3. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL
(lanjutan)**

Instrumen Keuangan (lanjutan)

Pengakuan dan pengukuran (lanjutan)

(i) Aset keuangan (lanjutan)

Aset keuangan diukur pada biaya perolehan diamortisasi setelah pengakuan awal diukur menggunakan metode suku bunga efektif ("SBE") dan merupakan subjek penurunan nilai. Keuntungan dan kerugian diakui pada laba rugi saat aset dihentikan pengakuannya, dimodifikasi atau mengalami penurunan nilai.

(ii) Liabilitas keuangan

Liabilitas keuangan yang bukan merupakan 1) imbalan kontingen dari pihak pengakuisisi dalam kombinasi bisnis, 2) dimiliki untuk diperdagangkan, atau 3) ditetapkan sebagai FVTPL, selanjutnya diukur pada biaya perolehan diamortisasi dengan menggunakan metode suku bunga efektif. Seluruh liabilitas keuangan Perum BULOG dan Entitas Anaknya diklasifikasikan sebagai liabilitas keuangan pada biaya perolehan diamortisasi.

Metode Suku Bunga Efektif

Metode suku bunga efektif adalah metode yang digunakan untuk menghitung biaya perolehan diamortisasi dari liabilitas keuangan dan metode untuk mengalokasikan biaya bunga selama periode yang relevan. Suku bunga efektif adalah suku bunga yang secara tepat mendiskontokan estimasi pembayaran kas masa depan (mencakup seluruh komisi dan bentuk lain yang dibayarkan dan diterima yang merupakan bagian yang tak terpisahkan dari suku bunga efektif, biaya transaksi dan premium dan diskonto lainnya) selama perkiraan umur liabilitas keuangan, atau (jika lebih tepat) digunakan periode yang lebih singkat untuk memperoleh nilai tercatat neto pada saat pengakuan awal.

Saling Hapus dari Instrumen Keuangan

Aset keuangan dan liabilitas keuangan saling hapus dan nilai netonya dilaporkan dalam laporan posisi keuangan konsolidasian jika, dan hanya jika, terdapat hak yang berkekuatan hukum untuk melakukan saling hapus atas jumlah yang telah diakui dari aset keuangan dan liabilitas keuangan tersebut dan terdapat intensi untuk menyelesaikan dengan menggunakan dasar neto, atau untuk merealisasikan aset dan menyelesaikan liabilitasnya secara bersamaan.

**3. MATERIAL ACCOUNTING POLICY INFORMATION
(continued)**

Financial Instruments (continued)

Recognition and measurement (continued)

(i) Financial assets (continued)

Financial assets at amortized cost are subsequently measured using the effective interest rate ("EIR") method and are subject to impairment. Gains and losses are recognized in profit or loss when the asset is derecognized, modified or impaired.

(ii) Financial liability

Financial liabilities that are not 1) contingent consideration of an acquirer in a business combination, 2) held-for-trading, or 3) designated as at FVTPL, are subsequently measured at amortized cost using the effective interest method. All the Group's financial liabilities are classified as financial liabilities at amortized cost.

Effective Interest Method

Effective interest method is a method of calculating the amortized cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial liability, or (where appropriate) a shorter period to the net carrying amount on initial recognition.

Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount reported in the consolidated statement of financial position if, and only if, there is a currently enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis, or to realize the assets and settle the liabilities simultaneously.



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(lanjutan)**

Instrumen Keuangan (lanjutan)

Penurunan nilai aset keuangan

Perum BULOG dan Entitas Anaknya mengakui cadangan untuk kerugian kredit ekspektasian ("ECL") atas instrumen utang diukur pada biaya perolehan diamortisasi. ECL didasarkan pada perbedaan antara arus kas kontraktual yang tertuang dalam kontrak dan seluruh arus kas yang diharapkan akan diterima Perum BULOG dan Entitas Anaknya, didiskontokan menggunakan suku bunga efektif awal. Arus kas yang diharapkan akan diterima tersebut mencakup arus kas dari penjualan agunan yang dimiliki atau perluasan kredit lainnya yang merupakan bagian integral dari persyaratan kontrak.

ECL diakui dalam dua tahap. Untuk risiko kredit atas instrumen keuangan yang tidak mengalami peningkatan secara signifikan sejak pengakuan awal.

ECL dilakukan untuk kerugian kredit yang diakibatkan oleh peristiwa gagal bayar yang mungkin terjadi dalam 12 bulan ke depan (ECL 12 bulan) Untuk risiko kredit atas instrumen keuangan yang mengalami peningkatan secara signifikan sejak pengakuan awal, penyisihan kerugian dilakukan sepanjang sisa umurnya, terlepas dari waktu terjadinya gagal bayar (sepanjang umur ECL).

Karena piutang usaha dan aset kontrak tidak memiliki komponen pembiayaan signifikan, Perum BULOG dan Entitas Anaknya menerapkan pendekatan yang disederhanakan dalam perhitungan ECL. Oleh karena itu, Perum BULOG dan Entitas Anaknya tidak menelusuri perubahan dalam risiko kredit, namun justru mengakui penyisihan kerugian berdasarkan ECL sepanjang umurnya pada setiap tanggal pelaporan. Perum BULOG dan Entitas Anaknya membentuk matriks provisi berdasarkan pengalaman kerugian kredit masa lampau, disesuaikan dengan perkiraan masa depan (*forward-looking*) atas faktor yang spesifik untuk debitur dan lingkungan ekonomi.

**3. MATERIAL ACCOUNTING POLICY INFORMATION
(continued)**

Financial Instruments (continued)

Impairment of financial assets

Perum BULOG and its Subsidiaries recognize an allowance for expected credit losses ("ECL") on debt instruments that are measured at amortized cost. ECL are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that Perum BULOG and its Subsidiaries expects to receive, discounted at an approximation of the original effective interest rate. The expected cash flows will include cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

ECL are recognized in two stages. For credit exposures for which there has not been a significant increase in credit risk since initial recognition.

ECL are provided for credit losses that result from default events that are possible within the next 12-months (a 12-month ECL). For those credit exposures for which there has been a significant increase in credit risk since initial recognition, a loss allowance is required for credit losses expected over the remaining life of the exposure, irrespective of the timing of the default (a lifetime ECL).

Because its trade receivables and contract assets do not contain significant financing component, Perum BULOG and its Subsidiaries applies a simplified approach in calculating ECL. Therefore, Perum BULOG and its Subsidiaries does not track changes in credit risk, but instead recognizes a loss allowance based on lifetime ECL at each reporting date. Perum BULOG and its Subsidiaries established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

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(lanjutan)**

Instrumen Keuangan (lanjutan)

Penurunan nilai aset keuangan (lanjutan)

Perum BULOG dan Entitas Anaknya mempertimbangkan aset keuangan memenuhi definisi default ketika telah menunggak lebih dari 90 hari. Namun, dalam kasus-kasus tertentu, Perum BULOG dan Entitas Anaknya juga dapat menganggap aset keuangan dalam keadaan default ketika informasi internal atau eksternal menunjukkan bahwa Perum BULOG dan Entitas Anaknya tidak mungkin menerima arus kas kontraktual secara penuh tanpa melakukan perluasan persyaratan kredit. Piutang usaha dihapusbukkan ketika kecil kemungkinan untuk memulihkan arus kas kontraktual, setelah semua upaya penagihan telah dilakukan dan telah sepenuhnya dilakukan penyisihan.

Kebijakan manajemen Perum BULOG dan Entitas Anaknya adalah sebagai berikut:

1. Piutang usaha yang telah dihapusbukkan dan dapat ditagih kembali diakui sebagai pendapatan lain-lain saat diterimanya pembayaran sebesar jumlah yang diterima.
2. Berdasarkan hasil analisis piutang masing-masing debitur, penyisihan terhadap piutang usaha akan dibuat piutang.
3. Piutang kepada Pemerintah dikategorikan sebagai piutang lancar. Besarnya penyusutan 0%.
4. Piutang usaha kepada Non Pemerintah:
 - i. Kerugian kredit ekspektasian dibentuk dengan mengkategorikan piutang usaha sesuai dengan Peraturan Direksi terkait yang berlaku. Manajemen menentukan berdasarkan pengalaman historis piutang dalam kategori lancar dan menunggak.
 - ii. Berdasarkan historis selama beberapa tahun, jumlah piutang yang gagal bayar dipresentasikan terhadap total piutang sehingga akan dihasilkan tingkat *Probability of Default* (PD).
 - iii. *Probability of Default* disesuaikan dengan tingkat inflasi yang berlaku saat itu ($PD \times (1 + \text{Inflasi})$) akan menghasilkan *Loss Rate* (LR) yang akan dikalikan dengan saldo piutang akhir periode.

**3. MATERIAL ACCOUNTING POLICY INFORMATION
(continued)**

Financial Instruments (continued)

Impairment of financial assets (continued)

Perum BULOG and its Subsidiaries consider a financial asset in default when contractual payments are 90 days past due. However, in certain cases, Perum BULOG and its Subsidiaries may also consider a financial asset to be in default when internal or external information indicates that Perum BULOG and its Subsidiaries is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements held by Perum BULOG and its Subsidiaries. Trade receivables is written off when there is low possibility of recovering the contractual cash flow, after all collection efforts have been done and have been fully provided for allowance.

Perum BULOG and its Subsidiaries management policy are as follows:

1. Recovery of written off trade receivables are recognized as other income in the amount received upon receipt of payment.
2. Based on the analysis of trade receivables from each debtor, allowance on trade receivables will be provided.
3. Receivables from the Government is categorized as current receivables. The amount of allowance is 0%.
4. Trade Receivables from Non-Government:
 - i. Expected credit loss is formed by categorizing trade receivables in accordance with the relevant applicable Directors' Regulations. Management determines based on historical experience that receivables are in the current and overdue categories.
 - ii. Based on history for several years, the number of defaulted receivables is presented against the total receivables so that a *Probability of Default* (PD) level will be generated.
 - iii. *Probability of Default* adjusted for the inflation rate prevailing at that time ($PD \times (1 + \text{Inflation})$) will produce a *Loss Rate* (LR) which will be multiplied by the balance of receivables at the end of the period.

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**3. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL
(lanjutan)**

Instrumen Keuangan (lanjutan)

Penghentian Pengakuan

(i) Aset keuangan

Suatu aset keuangan, atau mana yang berlaku, bagian dari aset keuangan atau bagian dari kelompok aset keuangan sejenis, dihentikan pengakuannya pada saat:

- (a) hak kontraktual atas arus kas yang berasal dari aset keuangan tersebut berakhir; atau
- (b) Perum BULOG dan Entitas Anaknya mentransfer hak kontraktual untuk menerima arus kas yang berasal dari aset keuangan atau menanggung kewajiban untuk membayar arus kas yang diterima tanpa penundaan yang signifikan kepada pihak ketiga melalui suatu kesepakatan penyerahan dan (i) secara substansial mentransfer seluruh risiko dan manfaat atas kepemilikan aset keuangan tersebut, atau (ii) secara substansial tidak mentransfer dan tidak memiliki seluruh risiko dan manfaat atas kepemilikan aset keuangan tersebut, namun telah mentransfer pengendalian atas aset keuangan tersebut.

Ketika Perum BULOG dan Entitas Anaknya telah mentransfer hak untuk menerima arus kas dari aset atau telah menandatangani kesepakatan pelepasan (*pass through arrangement*), dan secara substansial tidak mentransfer dan tidak memiliki seluruh risiko dan manfaat atas aset keuangan, maupun mentransfer pengendalian atas aset, aset tersebut diakui sejauh keterlibatan berkelanjutan Perum BULOG dan Entitas Anaknya terhadap aset keuangan tersebut.

Keterlibatan berkelanjutan yang berbentuk pemberian jaminan atas aset yang ditransfer diukur sebesar jumlah terendah dari jumlah tercatat aset dan jumlah maksimal dari pembayaran yang diterima yang mungkin harus dibayar kembali.

Dalam hal, Perum BULOG dan Entitas Anaknya juga mengakui liabilitas terkait. Aset yang ditransfer dan liabilitas terkait diukur dengan dasar yang mencerminkan hak dan liabilitas yang masih dimiliki Perum BULOG dan Entitas Anaknya.

Pada saat penghentian pengakuan atas aset keuangan secara keseluruhan, maka selisih antara nilai tercatat dan jumlah dari (i) pembayaran yang diterima, termasuk setiap aset baru yang diperoleh dikurangi setiap liabilitas baru yang harus ditanggung; dan (ii) setiap keuntungan atau kerugian kumulatif yang sebelumnya telah diakui pada pendapatan komprehensif lain harus diakui pada laporan laba rugi.

**3. MATERIAL ACCOUNTING POLICY INFORMATION
(continued)**

Financial Instruments (continued)

Derecognition

(i) Financial assets

A financial asset, or where applicable a part of a financial asset or part of a group of similar financial assets, is derecognized when:

- (a) the contractual rights to receive cash flows from the financial asset have expired; or
- (b) Perum BULOG and its Subsidiaries have transferred its contractual rights to receive cash flows from the financial asset or has assumed an obligation to pay them in full without material delay to a third party under a "pass-through" arrangement and either (i) have transferred substantially all the risks and rewards of the financial asset, or (ii) have neither transferred nor retained substantially all the risks and rewards of the financial asset, but have transferred control of the financial asset.

When Perum BULOG and its Subsidiaries have transferred its rights to receive cash flows from an asset or have entered into a pass-through arrangement, and have neither transferred nor retained substantially all of the risks and rewards of the asset nor transferred control of the asset, the asset is recognized to the extent of Perum BULOG and its Subsidiaries continuing involvement in the asset.

Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that Perum BULOG and its Subsidiaries could be required to repay.

In that case, Perum BULOG and its Subsidiaries also recognize an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that Perum BULOG and its Subsidiaries have retained.

On derecognition of a financial asset in its entirety, the difference between the carrying amount and the sum of (i) the consideration received, including any new asset obtained less any new liability assumed; and (ii) any cumulative gain or loss that had been previously recognized in other comprehensive income is recognized to profit or loss.

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(lanjutan)**

Instrumen Keuangan (lanjutan)

Penghentian Pengakuan (lanjutan)

(ii) Liabilitas keuangan

Liabilitas keuangan dihentikan pengakuannya ketika liabilitas yang ditetapkan dalam kontrak dihentikan atau dibatalkan atau kadaluwarsa. Selisih antara jumlah tercatat liabilitas keuangan yang dihentikan pengakuannya dan imbalan yang dibayarkan dan utang diakui dalam laba rugi.

Ketika liabilitas keuangan saat ini digantikan dengan yang lain dari pemberi pinjaman yang sama dengan persyaratan yang berbeda secara substansial, atau modifikasi secara substansial atas ketentuan liabilitas keuangan yang saat ini ada, maka pertukaran atau modifikasi tersebut dicatat sebagai penghapusan liabilitas keuangan awal dan pengakuan liabilitas keuangan baru, dan selisih antara nilai tercatat liabilitas keuangan tersebut diakui dalam laporan laba rugi.

Bantuan Pemerintah/Subsidi

1. Penerimaan dana yang berasal dari Pemerintah/APBN untuk memperoleh suatu aset diakui sebagai Pos Dana APBN yang selanjutnya akan diakui sebagai penambahan penyertaan modal negara setelah ada Peraturan Pemerintah;
2. Penerimaan dana yang berasal dari Pemerintah/APBN yang terkait dengan penggantian pembiayaan atas penugasan Pemerintah diakui sebagai pendapatan periode yang bersangkutan sesuai dengan peruntukannya;
3. Penerimaan dana dan/atau pengembalian dana yang berasal dari/ke Pemerintah/APBN yang terkait dengan subsidi Pemerintah diakui sebagai pendapatan dan/atau beban periode yang bersangkutan;
4. Besaran penerimaan dana dan/atau pengembalian dana dari/ke Pemerintah yang terkait atas penggantian pembiayaan dan subsidi Pemerintah berdasarkan hasil audit BPK dan BPKP.

**3. MATERIAL ACCOUNTING POLICY INFORMATION
(continued)**

Financial Instruments (continued)

Derecognition (continued)

(ii) Financial liabilities

A financial liability is derecognized when the obligation specified in the contract is discharged or cancelled or expired. The difference between the carrying amount of the financial liability derecognized and the consideration paid and payable is recognized in profit or loss.

When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such a exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability, and the difference in the respective carrying amounts is recognized in profit or loss.

Government Assistance / Subsidy

1. Receipt of funds from the government/state budget to acquire an asset is recognized as Post Fund budget which will subsequently be recognized as an addition to the capital of the state after there is government regulation;
2. Receipt of funds from the government/state budget for fund reimbursement related to the Government assignment is recognized as revenue in the relevant period based on the designation;
3. Receipt of funds from the government/state budget for fund reimbursement related to the Government assignment is recognized as revenue in the relevant period based on the designation;
4. The amount of receipt of funds and/or return of funds from/to Government related to fund reimbursement and subsidies from the Government based on the results of the BPK and BPKP audit.

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(lanjutan)**

Transaksi dengan pihak-pihak berelasi

Pihak-pihak berelasi adalah orang atau entitas yang terkait dengan Perum BULOG dan Entitas Anaknya, jika:

- a. Orang atau anggota keluarga dekatnya yang mempunyai relasi dengan Perum BULOG dan Entitas Anaknya jika orang tersebut:
 - (i) memiliki pengendalian atau pengendalian bersama atas Perum BULOG dan Entitas Anaknya;
 - (ii) memiliki pengaruh signifikan atas Perum BULOG dan Entitas Anaknya; atau
 - (iii) personil manajemen kunci Perum BULOG dan Entitas Anaknya atau entitas induk dari Perum BULOG dan Entitas Anaknya.
- b. Suatu entitas berelasi dengan Perum BULOG dan Entitas Anaknya jika memenuhi salah satu hal berikut:
 - (i) entitas dan Perum BULOG dan Entitas Anaknya adalah anggota dari Perum BULOG dan Entitas Anaknya yang sama (artinya entitas induk, entitas anak, dan entitas anak berikutnya saling berelasi dengan entitas lainnya).
 - (ii) satu entitas adalah entitas asosiasi atau ventura bersama dari entitas lain (atau entitas asosiasi atau ventura bersama yang merupakan anggota suatu grup, yang mana entitas lain tersebut adalah anggotanya).
 - (iii) kedua entitas tersebut adalah ventura bersama dari pihak ketiga yang sama
 - (iv) satu entitas adalah ventura bersama dari entitas ketiga dan entitas yang lain adalah entitas asosiasi dari entitas ketiga.
 - (v) entitas tersebut adalah suatu program imbalan pasca kerja untuk imbalan kerja dari Perum BULOG dan Entitas Anaknya atau entitas yang terkait dengan Perum BULOG dan Entitas Anaknya.
 - (vi) entitas yang dikendalikan atau dikendalikan bersama oleh orang yang diidentifikasi dalam huruf a).
 - (vii) orang yang diidentifikasi dalam huruf a) i) memiliki pengaruh signifikan atas entitas atau merupakan personil manajemen kunci entitas (atau entitas induk dari entitas).
 - (viii) Entitas, atau anggota dari kelompok yang mana entitas merupakan bagian dari kelompok tersebut, menyediakan jasa personil manajemen kunci kepada Perum BULOG dan Entitas Anaknya atau entitas induk dari Perum BULOG dan Entitas Anaknya.

Transaksi ini dilakukan berdasarkan persyaratan yang disetujui oleh kedua belah pihak. Beberapa persyaratan tersebut mungkin tidak sama dengan persyaratan yang dilakukan dengan pihak-pihak yang tidak berelasi

Seluruh transaksi dan saldo dengan pihak-pihak berelasi diungkapkan dalam catatan atas laporan keuangan konsolidasian.

**3. MATERIAL ACCOUNTING POLICY INFORMATION
(continued)**

Transaction with related parties

A related party is a person or entity that is related to Perum BULOG and its Subsidiaries if:

- a. A person or a close member of that person's family is related to Perum BULOG and its Subsidiaries if that person:
 - (i) has control or joint control over Perum BULOG and its Subsidiaries;
 - (ii) has significant influence over Perum BULOG and its Subsidiaries; or,
 - (iii) is a member of the key management personnel of Perum BULOG and its Subsidiaries or of a parent of Perum BULOG and its Subsidiaries.
- b. An entity is related to Perum BULOG and its Subsidiaries if any of the following conditions applies:
 - (i) the entity and Perum BULOG and its Subsidiaries are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
 - (ii) one entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of group of which the other entity is a member).
 - (iii) both entities are joint ventures of the same third party.
 - (iv) one entity is a joint venture of a third entity and the other entity is an associate of the third entity.
 - (v) the entity is a post-employment defined benefit plan for the benefit of employees of either Perum BULOG and its Subsidiaries or an entity related to Perum BULOG and its Subsidiaries.
 - (iv) the entity is controlled or jointly controlled by a person identified in a).
 - (vii) a person identified in a) i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).
 - (viii) the entity, or any member of a Perum BULOG and its Subsidiaries of which it is a part, provides key management personnel services to Perum BULOG and its subsidiaries or to the parent of Perum BULOG and its Subsidiaries.

The transactions are made based on terms agreed by the parties. Such terms may not be the same as those of the transactions between unrelated parties.

All significant transactions and balances with related parties are disclosed in the relevant Notes herein.

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**3. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL
(lanjutan)**

Persediaan

1. Penilaian Persediaan:

a. Barang dagangan

- (i) Berdasarkan biaya perolehan dengan menggunakan metode rata-rata tertimbang;
- (ii) Harga beli/harga pengadaan barang dagangan dan biaya-biaya yang terkait langsung dengan pembelian/pengadaan diakui sebagai biaya perolehan;
- (iii) Biaya-biaya yang terkait langsung dengan pengolahan barang dagangan diakui sebagai biaya perolehan.

b. Barang pelengkap/pembantu

- (i) Harga beli/ harga pengadaan/ harga penerimaan barang pelengkap/ pembantu selama periode diakui sebagai beban periode yang bersangkutan.
- (ii) Pada akhir periode (tanggal pelaporan) berdasarkan pemeriksaan fisik (*stock opname*), sisa/saldo barang pelengkap/ pembantu diakui sebagai persediaan dan dinilai menurut harga pembelian/ pengadaan/ penerimaan terakhir.
- (iii) Khusus untuk karung pembungkus bekas baik (yang masih dapat digunakan) dinilai sebesar 75% dari harga pembelian yang terakhir dari jenis karung yang bersangkutan.

2. Biaya perolehan barang dagangan

- a.** Biaya perolehan barang dagangan atas kegiatan pembelian dalam negeri adalah biaya-biaya yang terkait langsung dengan pembelian dalam negeri diakui pada saat penerimaan barang.
- b.** Biaya perolehan barang dagangan atas kegiatan pembelian luar negeri (impor) adalah biaya-biaya yang terkait langsung dengan pembelian luar negeri diakui pada saat penerimaan barang.
- c.** Biaya perolehan barang dagangan atas kegiatan *movement* nasional diakui pada saat pengiriman/ penerimaan barang dan sebagai beban Kantor pusat (dilimpahkan).
- d.** Biaya perolehan barang dagangan atas kegiatan *movement* regional diakui pada saat pengiriman/ penerimaan barang dan sebagai beban wilayah yang bersangkutan.
- e.** Biaya perolehan barang dagangan atas kegiatan giling/ proses dan proses adalah biaya-biaya yang terkait langsung dengan giling/ proses atau proses diakui pada saat penerimaan barang.

**3. MATERIAL ACCOUNTING POLICY INFORMATION
(continued)**

Inventories

1. Inventory valuation:

a. Merchandise

- (i) Based on acquisition costs using the weighted average method;
- (ii) The purchase price/procurement price and cost directly associated with the purchase/procurement is recognized as part of cost;
- (iii) Costs directly related to the processing of merchandise is recognized as part of cost.

b. Complementary goods/auxiliary

- (i) The purchase price/procurement price/price of receiving complementary/supporting goods/auxiliary during the period is recognized as expense during the period.
- (ii) At the end of the period (the reporting date) based on physical examination (stock taking), the remaining/balance of complementary/auxiliary is recognized as inventories and measured based on the purchase/ procurement price/last receiving price.
- (iii) Wrapping sacks for specific use (which still can be used) is recognized at 75% of the last purchase price of corresponding type of sacks.

2. Cost of merchandise

- a.** Cost of goods on domestic purchases activities which are costs directly related to local purchases is recognized upon receipt of the goods.
- b.** Cost of goods on import purchases which are costs directly related to the foreign purchases are recognized upon receipt of the goods.
- c.** Cost of goods purchases for national movement activities are recognized upon delivery/receipt of goods and as expenses of the head office (transferred).
- d.** Cost of goods purchases for regional movement activities are recognized upon delivery/receipt of goods and as expenses of the division concerned.
- e.** Cost of goods purchases for milling/processing and reprocessing activities which are costs directly related to milling/ processing and reprocessing are recognized upon receipt of the goods.

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**3. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL
(lanjutan)**

Persediaan (lanjutan)

3. Penghapusan persediaan

Penghapusan persediaan dalam laporan posisi keuangan dilaksanakan berdasarkan keputusan Direksi atas dasar hasil/ keputusan Rapat Pembahasan Bersama (RPB) antara Direksi dan Dewan Pengawas, sesuai dengan Keputusan Menteri.

Aset Tetap

Aset tetap kecuali tanah tidak disusutkan dan dinyatakan sebesar biaya perolehan dikurangi akumulasi penyusutan dan rugi penurunan nilai. Biaya perolehan termasuk biaya penggantian bagian aset tetap saat biaya tersebut terjadi, jika memenuhi kriteria pengakuan. Selanjutnya, pada saat inspeksi yang signifikan dilakukan, biaya inspeksi itu diakui ke dalam nilai tercatat ("carrying amount") aset tetap sebagai suatu penggantian jika memenuhi kriteria pengakuan. Semua biaya perbaikan dan pemeliharaan yang tidak memenuhi kriteria pengakuan diakui dalam laporan laba rugi pada saat terjadinya.

Aset tetap kecuali tanah disusutkan dengan menggunakan metode garis lurus dengan nilai sisa Rp 1,00 berdasarkan masa manfaat ekonomis aset tetap sebagai berikut:

Aset tetap bangunan:

1. Kelompok I, yaitu bangunan permanen yang dibangun sesuai standar Perum BULOG seperti GBB, GDT, GBM, Kantor, Rumjab masa manfaat ekonomis ditetapkan selama 20 tahun.
2. Kelompok II, yaitu bangunan permanen yang dibangun tidak sesuai dengan standar Perum BULOG seperti bangunan yang diperoleh dari kompensasi, masa manfaat ekonomis ditetapkan selama 20 tahun.
3. Kelompok III, yaitu bangunan semi permanen yang dibangun sesuai standar Perum BULOG seperti GSP, masa manfaat ekonomis ditetapkan selama 10 tahun.
4. Kelompok IV, yaitu bangunan semi permanen yang dibangun tidak sesuai dengan standar Perum BULOG seperti bangunan yang diperoleh dari kompensasi dan pembelian, masa manfaat ekonomis ditetapkan selama 10 tahun.

Aset tetap bukan bangunan:

1. Kelompok I, yaitu inventaris (inventaris gudang, inventaris kantor, inventaris rumah dinas, inventaris laboratorium dan inventaris lainnya) kecuali alat pengatur udara (AC, kipas angin dan sejenisnya) serta kendaraan roda dua (motor, sepeda dan sejenisnya), masa manfaat ekonomis ditetapkan selama 4 tahun;
2. Kelompok II, yaitu kendaraan roda empat, alat pengatur udara dan mesin-mesin, masa manfaat ekonomis ditetapkan selama 8 tahun.

**3. MATERIAL ACCOUNTING POLICY INFORMATION
(continued)**

Inventories (continued)

3. Inventories write-off

Inventories write-off in the statement of financial position is implemented by the decision of Directors based on the results/ decision of the Board of Directors and Supervisory Board Joint Discussion Meeting (RPB), in accordance with the Decree of the Minister.

Property, plant and equipment

Property, plant and equipment, except for land which is not depreciated are stated at cost less accumulated depreciation and any impairment loss. Such cost includes the cost of replacing part of the property, plant and equipment when the cost is incurred, if the recognition criteria are met. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the assets as a replacement if the recognition criteria are met. All other repairs and maintenance costs that do not meet the recognition criteria are recognized in profit or loss as incurred.

Property, plant and equipment, except land are depreciated using the straight-line method with a residual value of Rp 1.00 based on the useful lives of the assets as follows:

Property, plant and equipment - Building:

1. *Perum BULOG and its Subsidiaries I, which include permanent building constructed according with standards such as GBB, GDT, GBM, Office, Rumjab, the economic useful life is 20 years.*
2. *Perum BULOG and its Subsidiaries II, which includes permanent building that are not constructed in accordance with Perum BULOG standards such as building obtained from compensation, the useful life is 20 years.*
3. *Perum BULOG and its Subsidiaries III, which includes semi-permanent building constructed in accordance with Perum BULOG standards such as GSP, the useful life is 10 years.*
4. *Perum BULOG and its Subsidiaries IV, which includes semi-permanent buildings that are not constructed in accordance with Perum BULOG standards such as building obtained from compensation and purchases, the useful life is 10 years.*

Property, plant and equipment other than building:

1. *Perum BULOG and its Subsidiaries I, which includes inventory (warehouse inventories, office inventories, laboratory inventories and other inventories) except air regulator (AC, fans and the like) as well as two-wheel vehicles (motorcycles, bicycles and the like), the economic useful life is 4 years;*
2. *Perum BULOG and its Subsidiaries II, which includes four-wheel vehicles, air-conditioning equipment and machinery, the economic useful life is 8 years.*

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**3. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL
(lanjutan)**

Aset Tetap (lanjutan)

Nilai tercatat aset tetap dihentikan pengakuannya pada saat pelepasan atau ketika tidak ada lagi manfaat ekonomis masa depan yang diharapkan dari penggunaannya. Ketika aset tetap dijual atau dihentikan, biaya perolehan, akumulasi penyusutan, dan kerugian penurunan nilai dieliminasi dari akun. Laba atau rugi yang timbul dari penghentian pengakuan aset dibebankan ke laba rugi pada tahun aset tersebut dihentikan pengakuannya.

Tanah dinyatakan berdasarkan biaya perolehan. Biaya yang terkait dengan perolehan hak yang sah atas tanah ketika tanah pertama kali diakuisisi diakui sebagai dari biaya tanah. Biaya yang terkait dengan perpanjangan atau pembaharuan hak hukum atas tanah diakui sebagai aset tidak berwujud dan diamortisasi selama masa hak atas tanah atau umur ekonomis tanah, mana yang lebih pendek.

Perum BULOG dan Entitas Anaknya menganalisa fakta dan keadaan untuk masing-masing jenis hak atas tanah dalam menentukan akuntansi untuk masing-masing hak atas tanah tersebut sehingga dapat merepresentasikan dengan tepat suatu kejadian atau transaksi ekonomik yang mendasarinya. Jika hak atas tanah tersebut tidak mengalihkan pengendalian atas aset pendasar kepada Perum BULOG dan Entitas Anaknya, melainkan mengalihkan hak untuk menggunakan aset pendasar, Perum BULOG dan Entitas Anaknya menerapkan perlakuan akuntansi atas transaksi tersebut sebagai sewa berdasarkan PSAK 73, "Sewa". Jika hak atas tanah secara substansi menyerupai pembelian tanah, maka Perum BULOG dan Entitas Anaknya menerapkan PSAK 16 "Aset tetap".

Aset dalam penyelesaian dicatat sebesar harga perolehan, dikurangi kerugian penurunan nilai yang diakui. Biaya perolehan termasuk biaya profesional dan untuk aset kualifikasian, biaya pinjaman yang dikapitalisasi sesuai dengan kebijakan akuntansi Perum BULOG dan Entitas Anaknya. Penyusutan aset dimulai saat aset tersebut siap untuk digunakan sesuai dengan tujuannya, yaitu pada saat aset tersebut berada pada lokasi dan kondisi yang diinginkan agar aset siap digunakan sesuai dengan keinginan dan maksud manajemen.

Nilai residu, taksiran masa manfaat, dan metode penyusutan ditelaah dan disesuaikan, pada akhir tahun, jika diperlukan.

**3. MATERIAL ACCOUNTING POLICY INFORMATION
(continued)**

Property, plant and equipment (continued)

The carrying value of property, plant and equipment is derecognized upon disposal or when no future economic benefits are expected from its use. When property, plant and equipment are sold or retired, the cost, accumulated depreciation and any impairment losses are eliminated from the accounts. Any gain or loss arising on derecognition of the assets is charged to profit or loss in the year the assets is derecognized.

Land is Costs associated with the acquisition of legal right of land when the land was first acquired are recognized as part of the cost of land. Costs associated with the extension or renewal of legal right of land are recognized as an intangible asset and amortized over the legal life of the land rights or economic life of the land, whichever is shorter.

Perum BULOG and its Subsidiaries analyzes the facts and circumstances for each type of land rights in determining the accounting for each of these land rights so that it can accurately represent an underlying economic event or transaction. If the land rights do not transfer control of the underlying assets to Perum BULOG and its Subsidiaries, but gives the rights to use the underlying assets, Perum BULOG and its Subsidiaries applies the accounting treatment of these transactions as leases under PSAK 73, "Leases". If land rights are substantially similar to land purchases, Perum BULOG and its Subsidiaries applies PSAK 16, "Property, plant and equipment".

Construction in progress is stated at cost, less any recognized impairment loss. Cost includes professional fees and, for qualifying assets, borrowing costs capitalized in accordance with Perum BULOG and its Subsidiaries' accounting policy. Depreciation of an asset commences when the assets are ready for their intended use, such as when it is in the location and condition necessary for it to be capable of operating in the manner intended by management.

The residual values, estimated useful lives, and depreciation method are reviewed and adjusted, at year end, if necessary.

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**3. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL
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Aset takberwujud

Aset tak berwujud diukur pada pengakuan awal sebesar biaya perolehan. Setelah pengakuan awal, aset tidak berwujud dicatat sebesar biaya perolehan dikurangi akumulasi amortisasi dan akumulasi kerugian penurunan nilai, jika ada.

Amortisasi dihitung dengan menggunakan metode garis lurus (*straight-line method*) berdasarkan taksiran masa manfaat ekonomis Perangkat lunak adalah 4 tahun.

Aset tidak berwujud dihentikan pengakuannya pada saat pelepasan, atau ketika tidak ada lagi manfaat ekonomi masa depan yang diharapkan dari penggunaan atau pelepasan. Keuntungan atau kerugian yang timbul dari penghentian pengakuan aset tidak berwujud diukur sebagai selisih antara jumlah neto hasil pelepasan dan jumlah tercatat aset dan diakui dalam laba rugi pada saat aset tersebut dihentikan pengakuannya.

Goodwill

Goodwill merupakan manfaat ekonomi masa depan yang timbul atas akuisisi dari suatu bisnis yang dicatat pada biaya perolehan yang ditetapkan pada tanggal akuisisi dari bisnis tersebut dikurangi akumulasi penurunan nilai, jika ada.

Kebijakan Perum BULOG atas goodwill yang timbul dari akuisisi entitas asosiasi dan ventura bersama dijelaskan pada Catatan 2v.

Kebijakan Perum BULOG tentang penilaian penurunan nilai goodwill dijelaskan pada Catatan 4.

Properti Investasi

Properti yang dimiliki untuk disewakan dalam jangka panjang atau untuk kenaikan harga atau keduanya, dan yang tidak ditempati oleh perusahaan-perusahaan di Perum BULOG dan Entitas Anaknya konsolidasian diklasifikasikan sebagai properti investasi. Properti investasi juga mencakup properti yang sedang dikonstruksi atau dikembangkan untuk digunakan sebagai properti investasi di masa depan.

Penyusutan bangunan dihitung dengan menggunakan metode garis lurus selama umur manfaat ekonomis selama 20 tahun.

Penambahan selanjutnya dikapitalisasi ke nilai tercatat aset hanya ketika ada keuntungan ekonomi di masa yang akan datang dapat dinikmati oleh Perum BULOG dan Entitas Anaknya dari penambahan tersebut dan hal tersebut dapat diukur secara andal. Biaya perbaikan dan perawatan lainnya akan menjadi biaya saat terjadi. Ketika bagian dari properti investasi digantikan, nilai tercatat dari bagian yang digantikan tersebut akan dihapus.

Properti investasi dihentikan pengakuannya pada saat pelepasan atau ketika properti investasi tersebut tidak digunakan lagi secara permanen dan tidak memiliki manfaat ekonomis di masa depan yang dapat diharapkan pada saat pelepasannya. Laba atau rugi yang timbul dari penghentian atau pelepasan properti investasi diakui dalam laporan laba rugi dalam tahun terjadinya penghentian atau pelepasan tersebut.

**3. MATERIAL ACCOUNTING POLICY INFORMATION
(continued)**

Intangible assets

Intangible assets are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses, if any.

Amortization is computed using the straight-line method over the estimated useful life of the software of 4 years.

An intangible asset is derecognized on disposal, or when no future economic benefits are expected from use or disposal. Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in profit or loss when the asset is derecognized.

Goodwill

Goodwill represents the future economic benefits arising on an acquisition of a business is carried at cost as established at the date of acquisition of the business less accumulated impairment losses, if any.

Perum BULOG's policy for goodwill arising on the acquisition of an associate and joint venture is described in Note 2v.

Perum BULOG's policy on impairment assessment of goodwill is described in Note 4.

Investment properties

Property that is held for long-term rental yields or for capital appreciation or both, and that is not occupied by the companies in the consolidated Perum BULOG and Its Subsidiaries, is classified as investment property. Investment property also includes property that is being constructed or developed for future use as investment property.

Depreciation of building is computed using the straight-line method over the estimated useful of 20 years.

Subsequent expenditure is capitalized to the asset's carrying amount only when it is probable that future economic benefits associated with the expenditure will flow to the Group and the cost of the item can be measured reliably. All other repairs and maintenance costs are expensed when incurred. When part of an investment property is replaced, the carrying amount of the replaced part is derecognized.

An investment property should be derecognized upon disposal or when the investment property is permanently withdrawn from use and no future economic benefits are expected from its disposal. Gains or losses arising from the retirement or disposal of an investment property is credited or charged to operations in the year the asset is derecognized.

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**3. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL
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Penurunan nilai aset non-keuangan

Pada setiap akhir periode pelaporan, Perum BULOG dan Entitas Anaknya menilai apakah terdapat indikasi suatu aset mengalami penurunan nilai. Jika terdapat indikasi tersebut atau pada saat pengujian penurunan nilai aset diperlukan, maka Perum BULOG dan Entitas Anaknya membuat estimasi jumlah terpulihkan aset tersebut.

Jumlah terpulihkan yang ditentukan untuk aset individual adalah jumlah yang lebih tinggi antara nilai wajar aset atau Unit Penghasil Kas (UPK) dikurangi biaya untuk menjual dengan nilai pakainya, kecuali aset tersebut tidak menghasilkan arus kas masuk yang sebagian besar independen dari aset atau kelompok aset lain. Jika nilai tercatat aset lebih besar daripada nilai terpulihkannya, maka aset tersebut mengalami penurunan nilai dan nilai tercatat aset diturunkan menjadi sebesar nilai terpulihkannya. dan rugi penurunan nilai segera diakui dalam laba rugi, kecuali aset tersebut disajikan pada jumlah revaluasi, di mana kerugian penurunan nilai diperlakukan sebagai penurunan revaluasi.

Dalam menghitung nilai pakai, estimasi arus kas masa depan bersih didiskontokan ke nilai kini dengan menggunakan tingkat diskonto sebelum pajak yang menggambarkan penilaian pasar terkini atas nilai waktu dari uang dan risiko spesifik dari aset. Dalam menentukan nilai wajar dikurangi biaya untuk menjual, digunakan harga penawaran pasar terakhir, jika tersedia. Jika tidak terdapat transaksi tersebut, Perum BULOG menggunakan model penilaian yang sesuai untuk menentukan nilai wajar aset. Perhitungan-perhitungan ini dikuatkan oleh penilaian berganda atau indikasi nilai wajar yang tersedia.

Penilaian dilakukan pada akhir setiap periode pelaporan tahunan apakah terdapat indikasi bahwa rugi penurunan nilai yang telah diakui dalam periode sebelumnya untuk aset selain *goodwill* mungkin tidak ada lagi atau mungkin telah menurun. Jika indikasi dimaksud ditemukan, maka entitas mengestimasi jumlah terpulihkan aset tersebut.

Kerugian penurunan nilai yang telah diakui dalam periode sebelumnya untuk aset selain *goodwill* dibalik hanya jika terdapat perubahan asumsi-asumsi yang digunakan untuk menentukan jumlah terpulihkan aset tersebut sejak rugi penurunan nilai terakhir diakui. Dalam hal ini, jumlah tercatat aset dinaikkan ke jumlah terpulihkannya. Pembalikan tersebut dibatasi sehingga jumlah tercatat aset tidak melebihi jumlah terpulihkannya maupun jumlah tercatat, neto setelah penyusutan, seandainya tidak ada rugi penurunan nilai yang telah diakui untuk aset tersebut pada tahun sebelumnya. Pembalikan rugi penurunan nilai diakui dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian, kecuali aset yang bersangkutan disajikan pada jumlah revaluasi, dalam hal ini pembalikan kerugian penurunan nilai diperlakukan sebagai kenaikan revaluasi. Setelah pembalikan tersebut, penyusutan aset tersebut disesuaikan di periode mendatang untuk mengalokasikan jumlah tercatat aset yang direvisi, dikurangi nilai sisanya, dengan dasar yang sistematis selama sisa umur manfaatnya.

**3. MATERIAL ACCOUNTING POLICY INFORMATION
(continued)**

Impairment of non-financial assets

Perum BULOG and its Subsidiaries assess at each reporting period whether there is an indication that an asset may be impaired. If any such indication exists, or when annual impairment testing for an asset is required, Perum BULOG and its Subsidiaries make an estimate of that asset's recoverable amount.

An asset's recoverable amount is the higher of the asset's or its CGU's fair value less costs to sell and its value in use, and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or group of assets. Where the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount, and an impairment loss is recognized immediately in profit or loss, unless the relevant asset is carried at revalued amount, in which the impairment loss is treated as a revaluation decrease.

In assessing the value in use (VIU), the estimated net future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs to sell, recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used to determine the fair value of the assets. These calculations are corroborated by valuation multiples or other available fair value indicators.

An assessment is made at each annual reporting period as to whether there is any indication that previously recognized impairment losses recognized for an asset other than goodwill may no longer exist or may have decreased. If such indication exists, the recoverable amount is estimated.

A previously recognized impairment loss for an asset other than goodwill is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognized. If that is the case, the carrying amount of the asset is increased to its recoverable amount. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceeds the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognized for the asset in prior years. Reversal of an impairment loss is recognized in the consolidated statement of profit or loss and other comprehensive income, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase. After such a reversal, the depreciation charge on the said asset is adjusted in future periods to allocate the asset's revised carrying amount, less any residual value, on a systematic basis over its remaining useful life.

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**3. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL
(lanjutan)**

Penurunan nilai aset non-keuangan (lanjutan)

Goodwill diuji untuk penurunan setiap tahun (per 31 Desember) dan ketika keadaan yang mengindikasikan bahwa nilai tercatat mengalami penurunan nilai. Penurunan nilai *goodwill* ditetapkan dengan menentukan jumlah tercatat tiap unit penghasil kas (UPK) (atau kelompok UPK) yang diperkirakan memberikan manfaat dari sinergi kombinasi bisnis tersebut. Jika jumlah terpulihkan dari UPK kurang dari jumlah tercatatnya, rugi penurunan nilai diakui. Kerugian penurunan nilai yang berhubungan dengan *goodwill* tidak dapat dibalik pada periode berikutnya.

Pengakuan Pendapatan dan Beban

Pendapatan diukur berdasarkan imbalan yang Perum BULOG dan Entitas Anaknya perkirakan menjadi haknya dalam kontrak dengan pelanggan dan tidak termasuk jumlah yang ditagih atas nama pihak ketiga. Perum BULOG dan Entitas Anaknya mengakui pendapatan ketika mengalihkan pengendalian barang atau jasa kepada pelanggan.

Saldo kontrak

Kontrak aset

Kontrak aset pada awalnya diakui sebagai pendapatan yang diperoleh dari jasa yang diberikan karena penerimaan imbalan bergantung pada keberhasilan penyelesaian jasa tersebut. Setelah penyelesaian jasa dan penerimaan oleh pelanggan, jumlah yang diakui sebagai kontrak aset direklasifikasi ke piutang usaha. Aset kontrak yang harus diverifikasi oleh otoritas terkait disajikan dalam "Aset lancar lainnya"

Kontrak liabilitas

Kontrak liabilitas diakui jika pembayaran diterima atau pembayaran jatuh tempo (mana yang lebih awal) dari pelanggan sebelum Perum BULOG dan Entitas Anaknya mengalihkan barang atau jasa terkait. Kontrak liabilitas diakui sebagai pendapatan ketika Perum BULOG dan Entitas Anaknya memenuhi kontrak tersebut (yaitu, mengalihkan kendali atas barang dan jasa terkait kepada pelanggan). Liabilitas kontrak disajikan sebagai "Uang muka penjualan"

**3. MATERIAL ACCOUNTING POLICY INFORMATION
(continued)**

Impairment of non-financial assets (continued)

Goodwill is tested for impairment annually (as at December 31) and when circumstances indicate that the carrying value may be impaired. Impairment is determined for goodwill by assessing the recoverable amount of each cash-generating unit (CGU) (or group of CGUs) that is expected to benefit from the synergies of the business combination. Where the recoverable amount of the CGU is less than its carrying amount, an impairment loss is recognized. Impairment losses relating to goodwill cannot be reversed in future periods.

Revenue and Expense Recognition

Revenue is measured based on the consideration to which the Group expects to be entitled in a contract with a customer and excludes amounts collected on behalf of third parties. Perum BULOG and its Subsidiaries recognize revenue when it transfers control of a product or service to a customer.

Contract balances

Contract assets

A contract asset is initially recognized for revenue earned from service rendered because the receipt of consideration is conditional on successful completion of the service. Upon completion of the service and acceptance by the customer, the amount recognized as contract assets is reclassified to trade receivables. Contract assets which are subject to verification by the relevant authorities are presented under "Other current assets"

Contract liabilities

A contract liability is recognized if a payment is received or a payment is due (whichever is earlier) from a customer before Perum BULOG and its Subsidiaries transfers the related goods or services. Contract liabilities are recognized as revenue when Perum BULOG and its Subsidiaries performs under the contract (i.e., transfers control of the related goods or services to the customer). Contract liabilities are presented as "Sales advances"

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(lanjutan)**

Pengakuan Pendapatan dan Beban (lanjutan)

Saldo kontrak (lanjutan)

Penjualan barang

Perum BULOG dan Entitas Anaknya menjual beras, gula, minyak, jagung dan lainnya ke pasar grosir dan langsung ke pelanggan melalui gerai ritelnya sendiri dan penjualan melalui internet.

Untuk penjualan barang ke pasar grosir, pendapatan diakui ketika pengendalian atas barang telah dialihkan, yaitu saat barang telah dikirim ke lokasi spesifik pedagang grosir (penyerahan). Setelah penyerahan, pedagang grosir memiliki kebijaksanaan penuh atas cara distribusi dan harga untuk menjual barang, memiliki tanggung jawab utama saat menjual barang dan menanggung risiko keusangan dan kerugian sehubungan dengan barang tersebut. Suatu piutang diakui oleh Perum BULOG dan Entitas Anaknya pada saat barang diserahkan ke grosir karena hal ini menunjukkan saat di mana hak untuk mendapatkan imbalan menjadi tidak bersyarat, karena hanya berlalunya waktu yang disyaratkan sebelum pembayaran jatuh tempo.

Untuk penjualan barang kepada pelanggan eceran, pendapatan diakui pada saat pengendalian atas barang telah dialihkan, yaitu pada saat pelanggan membeli barang tersebut di toko eceran. Pembayaran harga transaksi jatuh tempo segera pada saat pelanggan membeli barang.

Pendapatan dari jasa transportasi

Level kontrak dalam pendapatan jasa merupakan perjanjian yang ditandatangani dengan baik oleh Entitas Anaknya dengan pelanggan. Kemudian akan diterbitkan Purchase order/surat perintah kerja, Entitas Anaknya akan mengerjakan pekerjaan. Kemudian apabila pekerjaan telah diselesaikan, maka akan diterbitkan berita acara pelayanan jasa (masih bersifat internal berupa *summary* hasil *tonage* operational *team* dan *marketing team*) yang dijadikan dasar pencatatan pendapatan (masih dalam bentuk *accrue/unbill*). Apabila berita acara penyelesaian jasa telah disepakati oleh kedua pihak, Perusahaan akan penerbitan invoice. Atas invoice tersebut, Perusahaan akan membuat jurnal untuk mengakui pendapatan (*billed/invoiced*).

Pendapatan bunga

Untuk semua instrumen keuangan yang diukur pada biaya perolehan diamortisasi, pendapatan atau beban bunga dicatat dengan menggunakan metode suku bunga efektif (SBE), yaitu suku bunga yang secara tepat mendiskontokan estimasi pembayaran atau penerimaan kas di masa datang selama perkiraan umur dari instrumen keuangan, atau jika lebih tepat, digunakan periode yang lebih singkat, sebesar nilai tercatat bersih dari aset keuangan atau liabilitas keuangan.

Beban

Beban diakui pada saat terjadinya (dasar akrual).

**3. MATERIAL ACCOUNTING POLICY INFORMATION
(continued)**

Revenue and Expense Recognition (continued)

Contract balances (continued)

Sale of goods

Perum BULOG and its Subsidiaries sells rice, sugar, oil, corn, meat and others both to the wholesale market and directly to customers both through its own retail outlets and through internet sales.

For sales of goods to the wholesale market, revenue is recognized when control of the goods has transferred, being when the goods have been shipped to the wholesaler's specific location (delivery). Following delivery, the wholesaler has full discretion over the manner of distribution and price to sell the goods, has the primary responsibility when selling the goods and bears the risks of obsolescence and loss in relation to the goods. A receivable is recognized by Perum BULOG and its Subsidiaries when the goods are delivered to the wholesaler as this represents the point in time at which the right to consideration becomes unconditional, as only the passage of time is required before payment is due.

For sales of goods to retail customers, revenue is recognized when control of the goods has transferred, being at the point the customer purchases the goods at the retail outlet. Payment of the transaction price is due immediately at the point the customer purchases the goods.

Revenue from transportation business

The contract level in service revenue is an agreement that is signed by the Subsidiary with the customer. A Purchase order/work order is then issued, and the Subsidiary will carry out the work/service. When the work has been completed, a service report will be issued (still internal in the form of a summary of the operational team and marketing team's tonage results) which will be used as the basis for recording revenue (still in the form of *accrue/unbill*). If the service completion report have been agreed by both parties, the Subsidiaries will issue an invoice. On the basis of the invoice, the Subsidiaries will record a journal entry to recognize revenue (*billed/invoiced*).

Interest income

For all financial instruments measured at amortized cost, interest income or expense is recorded using the effective interest rate, which is the rate that exactly discounts the estimated future cash payments or receipts through the expected life of the financial instrument or a shorter period, where appropriate, to the net carrying amount of the financial asset or liability.

Expenses

Expenses are recognized when incurred (accrual basis).

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**3. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL
(lanjutan)**

Pajak penghasilan

Beban pajak terdiri dari pajak kini dan tanggungan. Beban pajak diakui dalam laporan laba rugi kecuali untuk transaksi yang berhubungan dengan transaksi diakui diluar laba atau rugi, baik dalam penghasilan komprehensif lain atau langsung pada ekuitas.

Pajak kini

Beban pajak kini dihitung dengan menggunakan tarif pajak yang berlaku pada tanggal pelaporan keuangan, dan ditetapkan berdasarkan taksiran laba kena pajak tahun berjalan. Manajemen secara periodik mengevaluasi posisi yang dilaporkan di Surat Pemberitahuan Tahunan (SPT) sehubungan dengan situasi dimana aturan pajak yang berlaku membutuhkan interpretasi. Jika perlu, manajemen menentukan provisi berdasarkan jumlah yang diharapkan akan dibayar kepada otoritas pajak.

Kekurangan atau kelebihan pembayaran pajak penghasilan badan dicatat sebagai bagian dari beban pajak kini dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian.

Koreksi terhadap liabilitas perpajakan diakui pada saat surat ketetapan pajak diterima. Jika Perum BULOG dan Entitas Anaknya mengajukan keberatan, Perum BULOG dan Entitas Anaknya mempertimbangkan apakah besar kemungkinan otoritas pajak akan menerima keberatan tersebut dan merefleksikan dampaknya terhadap liabilitas perpajakan Perum BULOG dan Entitas Anaknya.

Pajak tanggungan

Pajak tanggungan diukur dengan metode liabilitas atas beda waktu pada tanggal pelaporan antara dasar pengenaan pajak untuk aset dan liabilitas dengan nilai tercatatnya untuk tujuan pelaporan keuangan. Liabilitas pajak tanggungan diakui untuk semua perbedaan temporer kena pajak dengan beberapa pengecualian. Aset pajak tanggungan diakui untuk perbedaan temporer yang boleh dikurangkan dan rugi fiskal apabila terdapat kemungkinan besar bahwa jumlah laba kena pajak pada masa mendatang akan memadai untuk mengkompensasi perbedaan temporer dan rugi fiskal.

Jumlah tercatat aset pajak tanggungan dikaji ulang pada akhir periode pelaporan, dan mengurangi jumlah tercatat jika kemungkinan besar laba kena pajak tidak lagi tersedia dalam jumlah yang memadai untuk mengkompensasi sebagian atau seluruh aset pajak tanggungan. Aset pajak tanggungan yang belum diakui dinilai kembali pada setiap akhir periode pelaporan dan diakui sepanjang kemungkinan besar laba kena pajak mendatang akan memungkinkan aset pajak tanggungan tersedia untuk dipulihkan.

**3. MATERIAL ACCOUNTING POLICY INFORMATION
(continued)**

Income taxes

Income tax expense comprises current and deferred tax. Income tax expense is recognized in profit or loss except to the extent that it relates to items recognized outside profit or loss, either in other comprehensive income or directly in equity.

Current tax

Current tax expense is calculated using tax rates that have been enacted or substantively enacted at end of the reporting period, and is provided based on the estimated taxable income for the year. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provision where appropriate on the basis of amounts expected to be paid to the tax authorities.

Underpayment or overpayment of corporate income tax are presented as part of current income tax expense in the consolidated statement of profit or loss and other comprehensive income.

Amendments to tax obligations are recorded when a tax assessment letter is received. If Perum BULOG and its Subsidiaries file an appeal, Perum BULOG and its Subsidiaries consider whether it is probable that a taxation authority will accept the appeal and reflect its effect on the Perum BULOG and its Subsidiaries' tax obligations.

Deferred tax

Deferred tax is provided using the liability method on temporary differences at the reporting date between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes. Deferred tax liabilities are recognized for all taxable temporary differences with certain exceptions. Deferred tax assets are recognized for deductible temporary differences and tax losses carry-forward to the extent that it is probable that taxable income will be available in future years against which the deductible temporary differences and tax losses carry-forward can be utilized.

The carrying amount of a deferred tax asset is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable income will be available to allow all or part of the benefit of that deferred tax asset to be utilized. Unrecognized deferred tax assets are reassessed at each reporting date and are recognized to the extent that it has become probable that future taxable income will allow the deferred tax assets to be recovered.

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**3. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL
(lanjutan)**

Pajak penghasilan (lanjutan)

Pajak tangguhan (lanjutan)

Aset dan liabilitas pajak tangguhan dihitung berdasarkan tarif yang akan dikenakan pada periode saat aset direalisasikan atau liabilitas tersebut diselesaikan, berdasarkan undang-undang pajak yang berlaku atau berlaku secara substantif pada akhir periode laporan keuangan. Pengaruh pajak terkait dengan penyisihan dan/atau pemulihan semua perbedaan temporer selama tahun berjalan, termasuk pengaruh perubahan tarif pajak, dikreditkan atau dibebankan pada periode operasi berjalan, untuk transaksi-transaksi yang sebelumnya telah dibebankan atau dikreditkan ke penghasilan komprehensif lain atau langsung ke ekuitas.

Aset dan liabilitas pajak tangguhan disajikan secara saling hapus saat hak yang dapat dipaksakan secara hukum ada untuk saling hapus aset pajak kini dan liabilitas pajak kini, atau aset pajak tangguhan dan liabilitas pajak tangguhan berkaitan dengan entitas kena pajak yang sama, atau Perum BULOG dan Entitas Anaknya bermaksud untuk menyelesaikan aset dan liabilitas pajak kini dengan dasar neto.

Pajak final

Sesuai peraturan perpajakan di Indonesia, pajak final dikenakan atas nilai bruto transaksi, dan tetap dikenakan walaupun atas transaksi tersebut pelaku transaksi mengalami kerugian.

Pajak final tidak termasuk dalam lingkup yang diatur oleh PSAK 46, "Pajak Penghasilan".

Transaksi dan Saldo Dalam Mata Uang Asing

Mata uang penyajian yang digunakan dalam laporan keuangan konsolidasian adalah Rupiah, yang juga merupakan mata uang fungsional setiap entitas dalam Grup. Setiap entitas dalam Perum BULOG dan Entitas Anaknya menentukan mata uang fungsionalnya sendiri dan laporan keuangannya diukur menggunakan mata uang fungsional tersebut. Transaksi dalam mata uang asing dicatat dalam mata uang Rupiah dengan kurs yang berlaku pada saat transaksi dilakukan. Pada akhir periode pelaporan, aset dan liabilitas moneter dalam mata uang asing disesuaikan untuk mencerminkan rata-rata kurs jual dan beli yang berlaku pada tanggal transaksi perbankan terakhir pada periode tersebut, sebagaimana dipublikasikan oleh Bank Indonesia, dan hasil keuntungan atau kerugian dikreditkan atau dibebankan pada laba rugi periode berjalan.

Kurs yang digunakan untuk menjabarkan ke mata uang Rupiah pada tanggal 31 Desember 2023 dan 2022 masing-masing adalah 1 USD = Rp 15.416 dan 1 USD = Rp 15.731.

Nilai tukar diatas dihitung berdasarkan rata-rata kurs beli dan jual uang kertas asing dan/atau kurs transaksi terakhir yang dipublikasikan oleh Bank Indonesia pada akhir tahun.

**3. MATERIAL ACCOUNTING POLICY INFORMATION
(continued)**

Income taxes (continued)

Deferred tax (continued)

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply to the period when the asset is realized or the liability is settled, based on tax laws that have been enacted or substantively enacted at the end of reporting period. The related tax effects of the provisions for and/or reversals of all temporary differences during the year, including the effect of change in tax rates, are credited or charged to current period operations, except to the extent that they relate to items previously charged or credited to other comprehensive income or directly in equity.

Deferred tax assets and liabilities are offset when a legally enforceable right exists to offset current tax assets against current tax liabilities, or the deferred tax assets and the deferred tax liabilities relate to the same taxable entity, or Perum BULOG and its Subsidiaries intend to settle its current assets and liabilities on a net basis

Final tax

In accordance with the tax regulation in Indonesia, final tax is applied to the gross value of transactions, even when the parties carrying the transaction recognizing losses.

Final tax is scoped out from PSAK 46, "Income Tax".

Foreign Currency Transactions and Balances

The presentation currency used in the consolidated financial statements is Indonesian Rupiah, which is also the functional currency of each entity in the Group. Each entity in the Group determines its own functional currency and their financial statements are measured using that functional currency. Transactions involving foreign currencies are recorded in Indonesian Rupiah at the rates of exchange prevailing at the time the transactions are made. At the end of the reporting period, monetary assets and liabilities denominated in foreign currencies are adjusted to reflect the average of the selling and buying rates of exchange prevailing at the last banking transaction date of the period, as published by Bank Indonesia, and any resulting gains or losses are credited or charged to profit or loss of the current period.

The exchange rates used for translation into Rupiah as at December 31, 2023 and 2022 are 1 USD = Rp 15,416 and 1 USD = Rp 15,731, respectively.

The above exchange rates were computed by taking the average of the buying and selling rates of bank notes and/or transactions exchange rate last quoted by Bank Indonesia at the end of the year.

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(lanjutan)**

Imbalan Kerja (lanjutan)

Imbalan kerja jangka pendek

Imbalan kerja jangka pendek adalah imbalan kerja yang jatuh tempo dalam jangka waktu dua belas bulan setelah akhir periode pelaporan dan diakui pada saat pekerja telah memberikan jasa kerjanya. Kewajiban diakui ketika karyawan memberikan jasa kepada Perum BULOG dan Entitas Anaknya dimana semua perubahan pada nilai bawaan dari kewajiban diakui pada laba rugi.

Manfaat imbalan pasti

Perum BULOG memberikan imbalan kerja dengan mengikutsertakan karyawan dalam program dana pensiun yang dikelola oleh PT Asuransi Jiwasraya (Persero), PT Taspen Life dan PT Asuransi Jiwa Indonesia Financial Group. Sesuai dengan UU 13/2003, Perum BULOG berkewajiban menutupi kekurangan pembayaran pensiun bila program yang ada sekarang belum cukup menutupi kewajiban sesuai kebijakan Perum BULOG.

Perum BULOG dan Entitas Anaknya mengakui kewajiban imbalan kerja yang tidak didanai sesuai dengan kebijakan Perum BULOG, tanggal 25 Maret 2003. Beban pensiun berdasarkan program dana pensiun manfaat pasti Perum BULOG dan Entitas Anaknya ditentukan melalui perhitungan aktuarial secara periodik dengan menggunakan metode *projected-unit credit* dan menerapkan asumsi atas tingkat diskonto, hasil yang diharapkan atas aset program dan tingkat kenaikan manfaat pasti pensiun tahunan.

Pengukuran kembali, terdiri dari keuntungan dan kerugian aktuarial, dampak perubahan batas atas aset (jika ada) dan imbal hasil atas aset program (tidak termasuk bunga), yang tercermin langsung dalam laporan posisi keuangan konsolidasian yang dibebankan atau dikreditkan diakui dalam penghasilan komprehensif lain pada periode terjadinya untuk mencerminkan (aset) manfaat pensiun neto yang diakui pada laporan keuangan konsolidasian untuk mencerminkan nilai penuh dari defisit dan surplus program. Pengukuran kembali yang diakui dalam penghasilan komprehensif lain segera tercermin dalam laba ditahan dan tidak akan direklasifikasi ke laba rugi.

Biaya jasa lalu diakui dalam laba rugi ketika amandemen atau kurtailmen program terjadi, atau ketika Perum BULOG dan Entitas Anaknya mengakui biaya restrukturisasi terkait atau pesangon, jika lebih awal.

Bunga neto dihitung dengan menggunakan tingkat diskonto terhadap liabilitas atau aset imbalan pasti neto. Biaya imbalan pasti dikategorikan sebagai berikut:

- Biaya jasa (termasuk biaya jasa kini, biaya jasa lalu serta keuntungan dan kerugian kurtailmen dan penyelesaian)
- Beban atau pendapatan bunga neto
- Pengukuran kembali

**3. MATERIAL ACCOUNTING POLICY INFORMATION
(continued)**

Employee Benefits (continued)

Short-term employee benefits

Short term employee benefits are employee benefits which are due for payment within twelve months after the reporting period and recognized when the employees have rendered this related service. Liabilities are recognized when the employee renders services to Perum BULOG and its Subsidiaries where all changes in the carrying amount of the liability are recognized in profit or loss.

Defined benefit plan

Perum BULOG provides employee benefits to its employees through pension plans managed by PT Asuransi Jiwasraya (Persero), PT Taspen Life and PT Asuransi Jiwa Indonesia Financial Group. In accordance with Perum BULOG is obliged to cover the shortage of pension payments when the pension plan is currently not sufficient to cover liabilities in accordance with Perum BULOG's regulations.

Perum BULOG and its Subsidiaries recognized unfunded employee benefits liability in accordance with Perum BULOG's regulations. Pension costs under Perum BULOG and its Subsidiaries' defined benefit pension plans are determined by periodic actuarial calculation using the projected-unit-credit method and applying the assumptions on discount rate, expected return on plan assets and annual rate of increase in compensation.

Remeasurement, comprising actuarial gains and losses, the effect of the changes to the asset ceiling (if applicable) and the return on plan assets (excluding interest), is reflected immediately in the consolidated statement of financial position with a charge or credit recognized in other comprehensive income in the period in which they occur in order for the net pension asset or liability recognized in the consolidated statement of financial position to reflect the full value of the plan deficit and surplus. Remeasurement recognized in other comprehensive income is reflected immediately in retained earnings and will not be reclassified to profit or loss.

Past service cost is recognized in profit or loss when the plan amendment or curtailment occurs, or when Perum BULOG and its Subsidiaries recognizes related restructuring costs or termination benefits, if earlier.

Net interest is calculated by applying the discount rate to the net defined benefit liability or asset. Defined benefit costs are categorized as follows:

- Service cost (including current service cost, past service cost, as well as gains and losses on curtailments and settlements)
- Net interest expense or income
- Remeasurement

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**3. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL
(lanjutan)**

Imbalan Kerja (lanjutan)

Perum BULOG dan Entitas Anaknya menyajikan dua komponen pertama dari biaya imbalan pasti di laba rugi, Keuntungan dan kerugian kurtailmen dicatat sebagai biaya jasa lalu.

Kewajiban imbalan pensiun yang diakui pada laporan posisi keuangan konsolidasian merupakan defisit atau surplus aktual dalam program imbalan pasti Perum BULOG dan Entitas Anaknya. Surplus yang dihasilkan dari perhitungan ini terbatas pada nilai kini manfaat ekonomis yang tersedia dalam bentuk pengembalian dana program dan pengurangan iuran masa depan atas program.

Investasi pada entitas asosiasi

Entitas asosiasi adalah suatu entitas yang mana Perum BULOG mempunyai pengaruh yang signifikan. Pengaruh signifikan adalah kekuasaan untuk berpartisipasi dalam keputusan kebijakan keuangan dan operasional investee tetapi tidak mengendalikan atau mengendalikan bersama atas kebijakan tersebut.

Penghasilan dan aset dan liabilitas dari entitas asosiasi dicatat dalam laporan keuangan konsolidasian dengan menggunakan metode ekuitas, kecuali ketika investasi diklasifikasikan sebagai dimiliki untuk dijual, sesuai dengan PSAK 58, "Aset Tidak Lancar yang Dimiliki untuk Dijual dan Operasi yang Dihentikan". Dengan metode ekuitas, investasi pada entitas asosiasi diakui di laporan posisi keuangan konsolidasian sebesar biaya perolehan dan selanjutnya disesuaikan untuk perubahan dalam bagian kepemilikan Perum BULOG atas laba rugi dan penghasilan komprehensif lain dari entitas asosiasi yang terjadi setelah perolehan. Ketika bagian Perum BULOG atas kerugian entitas asosiasi melebihi kepentingan Perum BULOG pada entitas asosiasi (yang mencakup semua kepentingan jangka panjang, yang secara substansi, membentuk bagian dari investasi bersih Perum BULOG dalam entitas asosiasi), Perum BULOG menghentikan pengakuan bagiannya atas kerugian selanjutnya. Kerugian selanjutnya diakui hanya apabila Perum BULOG dan Entitas Anaknya mempunyai kewajiban bersifat hukum atau konstruktif atau melakukan pembayaran atas nama entitas asosiasi.

Investasi pada entitas asosiasi dicatat dengan menggunakan metode ekuitas sejak tanggal saat investee menjadi entitas asosiasi. Setiap kelebihan biaya perolehan investasi atas bagian Perum BULOG atas nilai wajar bersih dari aset yang teridentifikasi dan liabilitas dari entitas asosiasi yang diakui pada tanggal akuisisi diakui sebagai goodwill. Goodwill termasuk dalam jumlah tercatat investasi, dan diuji penurunan nilainya sebagai bagian dari investasi. Setiap kelebihan kepemilikan Perum BULOG dari nilai wajar bersih aset yang teridentifikasi dan liabilitas atas biaya perolehan investasi, sesudah pengujian kembali, segera diakui di dalam laba rugi pada periode diperolehnya investasinya.

**3. MATERIAL ACCOUNTING POLICY INFORMATION
(continued)**

Employee Benefits (continued)

Perum BULOG and its Subsidiaries present the first two components of defined benefit costs in profit or loss. Curtailment gains and losses are accounted for as past service costs.

The retirement benefit obligation recognized in the consolidated statement of financial position represents the actual deficit or surplus in Perum BULOG and its Subsidiaries defined benefit plans. Any surplus resulting from this calculation is limited to the present value of any economic benefits available in the form of refunds from the plans or reductions in future contributions to the plans.

Investment in associate

An associate is an entity over which Perum BULOG has significant influence. Significant influence is the power to participate in the financial and operating policy decisions of the investee but is not control or joint control over those policies.

The results of operations and assets and liabilities of associates are incorporated in these consolidated financial statements using the equity method of accounting, except when the investment is classified as held for sale, in which case, it is accounted for in accordance with PSAK 58, "Non-current Assets Held for Sale and Discontinued Operations". Under the equity method, an investment in an associate is initially recognized in the consolidated statement of financial position at cost and adjusted thereafter to recognize Perum BULOG's share on the profit or loss and other comprehensive income of the associate. When Perum BULOG's share of losses of an associate exceeds Perum BULOG's interest in that associate (which includes any long-term interests that, in substance, form part of Perum BULOG's net investment in the associate) Perum BULOG discontinues recognizing its share of further losses. Additional losses are recognized only to the extent that the Group has incurred legal or constructive obligations or made payments on behalf of the associate.

An investment in an associate is accounted for using the equity method from the date on which the investee becomes an associate. Any excess of the cost of acquisition over Perum BULOG's share of the net fair value of identifiable assets and liabilities of an associate recognized at the date of acquisition is recognized as goodwill, which is included within the carrying amount of the investment. Any excess of Perum BULOG's share of the net fair value of the identifiable assets and liabilities over the cost of acquisition, after reassessment, is recognized immediately in profit or loss in the period in which the investment is acquired.

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(lanjutan)**

Investasi pada entitas asosiasi (lanjutan)

Persyaratan dalam PSAK 48, "Penurunan Nilai", diterapkan untuk menentukan apakah perlu untuk mengakui setiap penurunan nilai sehubungan dengan investasi pada entitas asosiasi. Bila diperlukan, jumlah tercatat investasi (termasuk *goodwill*) diuji penurunan nilai sesuai dengan PSAK 48 sebagai suatu aset tunggal dengan membandingkan antara jumlah terpulihkan (mana yang lebih tinggi antara nilai pakai dan nilai wajar dikurangi biaya pelepasan) dengan jumlah tercatatnya. Rugi penurunan nilai diakui langsung pada nilai tercatat investasi. Setiap pembalikan dari penurunan nilai diakui sesuai dengan PSAK 48 sepanjang jumlah terpulihkan dari investasi tersebut kemudian meningkat.

Perum BULOG menghentikan penggunaan metode ekuitas sejak tanggal saat investasinya berhenti menjadi investasi pada entitas asosiasi atau ketika investasi diklasifikasi sebagai dimiliki untuk dijual. Ketika Perum BULOG mempertahankan kepemilikan dalam entitas yang sebelumnya merupakan entitas asosiasi dan sisa investasi tersebut merupakan aset keuangan, Perum BULOG mengukur setiap sisa investasi pada nilai wajar pada tanggal tersebut dan nilai wajar tersebut dianggap sebagai nilai wajar pada saat pengakuan awal sesuai dengan PSAK 71. Selisih antara jumlah tercatat pada asosiasi pada tanggal metode ekuitas dihentikan, dan nilai wajar dari setiap bunga yang ditahan dan dihasilkan dari pelepasan sebagian kepentingan dalam asosiasi termasuk dalam penentuan keuntungan atau kerugian pada pelepasan asosiasi atau ventura bersama. Selanjutnya, Perum BULOG mencatat seluruh jumlah yang sebelumnya telah diakui dalam penghasilan komprehensif lain yang terkait dengan entitas asosiasi tersebut dengan menggunakan dasar perlakuan yang sama dengan yang disyaratkan jika entitas asosiasi atau ventura bersama telah melepaskan secara langsung aset dan liabilitas yang terkait. Seluruh jumlah yang diakui dalam penghasilan komprehensif lain yang terkait dengan entitas asosiasi direklasifikasi ke laba rugi (sebagai penyesuaian reklasifikasi) pada saat penghentian metode ekuitas.

Jika Perum BULOG mengurangi bagian kepemilikan pada entitas asosiasi tetapi Perum BULOG tetap menerapkan metode ekuitas, Perum BULOG dan Entitas Anaknya mereklasifikasi ke laba rugi proporsi keuntungan atau kerugian yang telah diakui sebelumnya dalam penghasilan komprehensif lain yang terkait dengan pengurangan bagian kepemilikan (jika keuntungan atau kerugian tersebut akan direklasifikasi ke laba rugi atas pelepasan aset atau liabilitas yang terkait.)

Ketika Perum BULOG melakukan transaksi dengan entitas asosiasi, keuntungan dan kerugian yang timbul dari transaksi dengan entitas asosiasi diakui dalam laporan keuangan konsolidasian Perum BULOG hanya sebesar kepemilikan dalam entitas asosiasi yang tidak terkait dengan Perum BULOG.

**3. MATERIAL ACCOUNTING POLICY INFORMATION
(continued)**

Investment in associate (continued)

The requirements of PSAK 48, "Impairment of Assets", are applied to determine whether it is necessary to recognize any impairment loss with respect to Perum BULOG's investment in an associate. When necessary, the entire carrying amount of the investment (including goodwill) is tested for impairment in accordance with PSAK 48 as a single asset by comparing its recoverable amount (higher of value in use and fair value less costs to sell) with its carrying amount. Any impairment loss recognized forms part of the carrying amount of the investment. Any reversal of that impairment loss is recognized in accordance with PSAK 48 to the extent that the recoverable amount of the investment subsequently increases.

Perum BULOG discontinues the use of the equity method from the date when the investment ceases to be an associate, or when the investment is classified as held for sale. When Perum BULOG retains an interest in the former associate and the retained interest is a financial asset, Perum BULOG measures any retained investment at fair value at that date and the fair value is regarded as its fair value on initial recognition in accordance with PSAK 71. The difference between the carrying amount of the associate at the date the equity method was discontinued, and the fair value of any retained interest and any proceeds from disposing of a part of interest in the associate is included in the determination of the gain or loss on disposal of the associate. In addition, Perum BULOG accounts for all amounts previously recognized in other comprehensive income in relation to that associate on the same basis as would be required if that associate had directly disposed of the related assets or liabilities. Therefore, if a gain or loss previously recognized in other comprehensive income by that associate would be reclassified to profit or loss on the disposal of the related assets or liabilities, Perum BULOG reclassifies the gain or loss from equity to profit or loss (as a reclassification adjustment) when the equity method is discontinued.

When Perum BULOG reduces its ownership interest in an associate but Perum BULOG continues to use the equity method, the Group reclassifies to profit or loss the proportion of the gain or loss that had previously been recognized in other comprehensive income relating to that reduction in ownership interest (if that gain or loss would be reclassified to profit or loss on the disposal of the related assets or liabilities).

When a Perum BULOG entity transacts with an associate, profits and losses resulting from the transactions with the associate are recognized in Perum BULOG's consolidated financial statements only to the extent of its interest in the associate that are not related to Perum BULOG.

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**3. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL
(lanjutan)**

Informasi Segmen

Segmen operasi diidentifikasi berdasarkan laporan internal mengenai komponen dari Perum BULOG dan Entitas Anaknya yang secara regular direview oleh "kepala pengambil keputusan operasional" dalam rangka mengalokasikan sumber daya dan menilai kinerja segmen operasi.

Segmen operasi adalah suatu komponen dari entitas:

- a. yang terlibat dalam aktivitas bisnis untuk memperoleh pendapatan dan menimbulkan beban (termasuk pendapatan dan beban terkait dengan transaksi dengan komponen lain dari entitas yang sama);
- b. yang hasil operasinya dikaji ulang secara regular oleh pengambil keputusan operasional untuk membuat keputusan tentang sumber daya yang dialokasikan pada segmen tersebut dan menilai kinerjanya; dan
- c. dimana tersedia informasi keuangan yang dapat dipisahkan.

Informasi yang digunakan oleh kepala pengambil keputusan operasional dalam rangka alokasi sumber daya dan penilaian kinerja terfokus pada kategori dari setiap produk.

Pendapatan, beban, hasil, aset dan liabilitas segmen termasuk hal-hal yang dapat diatribusikan secara langsung kepada suatu segmen serta hal-hal yang dapat dialokasikan dengan dasar yang memadai untuk segmen tersebut. Segmen ditentukan sebelum saldo dan transaksi antar perusahaan dieliminasi sebagai bagian dari proses konsolidasi.

Untuk kepentingan manajemen, Perum BULOG dan Entitas Anaknya membagi segmen usahanya menjadi dua (2) segmen utama, yaitu: Pelayanan Publik dan Komersial. Informasi keuangan tentang segmen usaha ini disajikan dalam Catatan 38.

**3. MATERIAL ACCOUNTING POLICY INFORMATION
(continued)**

Segment Information

Operating segments are identified on the basis of internal reports about components of Perum BULOG and its Subsidiaries that are regularly reviewed by the chief operating decision maker in order to allocate resources to the segments and to assess their performances.

An operating segment is a component of an entity:

- a. that engages in business activities from which it may earn revenues and incurred expenses (including revenues and expenses relating to the transactions with other components of the same entity);
- b. whose operating results are reviewed regularly by the entity's chief operating decision maker to make decision about resources to be allocated to the segments and assess its performance; and
- c. for which discrete financial information is available.

Information reported to the chief operating decision maker for the purpose of resource allocation and assessment of performance is more specifically focused on the category of each product.

Segment revenue, expenses, results, assets and liabilities include items directly attributable to a segment as well as those that can be allocated on a reasonable basis to that segment. They are determined before intra-group balances and intra-group transactions are eliminated.

For management purposes, Perum BULOG and its Subsidiaries divide its business segments into two (2) main segments, namely: Public and Commercial Services. Financial information on business segments is presented in Note 38.

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**3. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL
(lanjutan)**

Sewa

Sebagai *lease*

Perum BULOG dan Entitas Anaknya menilai apakah sebuah kontrak mengandung sewa, pada tanggal insepri kontrak. Perum BULOG dan Entitas Anaknya mengakui aset hak-guna dan liabilitas sewa terkait sehubungan dengan seluruh kesepakatan sewa di mana Perum BULOG dan Entitas Anaknya merupakan penyewa, kecuali untuk sewa jangka-pendek (yang didefinisikan sebagai sewa yang memiliki masa sewa 12 bulan atau kurang) dan sewa yang aset dasarnya bernilai rendah. Untuk sewa-sewa tersebut, Perum BULOG dan Entitas Anaknya mengakui pembayaran sewa sebagai beban operasi secara garis lurus selama masa sewa kecuali dasar sistematis lainnya lebih merepresentasikan pola konsumsi manfaat penyewa dari aset sewa.

Liabilitas sewa awalnya diukur pada nilai kini pembayaran sewa masa depan yang belum dibayarkan pada tanggal permulaan, yang didiskontokan menggunakan suku bunga implisit dalam sewa. Jika suku bunga ini tidak dapat ditentukan, Perum BULOG dan Entitas Anaknya menggunakan suku bunga pinjaman inkremental khusus untuk penyewa.

Pembayaran sewa yang diperhitungkan dalam pengukuran liabilitas sewa terdiri atas:

- pembayaran tetap (termasuk pembayaran tetap secara-substansi), dikurangi insentif sewa;
- pembayaran sewa variabel yang bergantung pada indeks atau suku bunga yang pada awalnya diukur dengan menggunakan indeks atau suku bunga pada tanggal permulaan;
- jumlah yang diperkirakan akan dibayarkan oleh penyewa dalam jaminan nilai residual;
- harga eksekusi opsi beli jika penyewa cukup pasti untuk mengeksekusi opsi tersebut; dan
- pembayaran penalti karena penghentian sewa, jika masa sewa merefleksikan penyewa mengeksekusi opsi untuk menghentikan sewa.

Liabilitas sewa disajikan sebagai pos terpisah dalam laporan posisi keuangan konsolidasian.

Liabilitas sewa selanjutnya diukur dengan meningkatkan jumlah tercatat untuk merefleksikan bunga atas liabilitas sewa (menggunakan metode suku bunga efektif) dan dengan mengurangi jumlah tercatat untuk merefleksikan sewa yang telah dibayar.

Setiap pembayaran sewa dialokasikan antara liabilitas dan biaya keuangan. Biaya keuangan dibebankan pada laba rugi selama periode sewa sehingga menghasilkan tingkat suku bunga periodik yang konstan atas saldo liabilitas untuk setiap periode.

**3. MATERIAL ACCOUNTING POLICY INFORMATION
(continued)**

Leases

As lessee

Perum BULOG and its Subsidiaries assess whether a contract is or contains a lease, at the inception of the contract. Perum BULOG and its Subsidiaries recognize a right-of-use asset and a corresponding lease liability with respect to all lease arrangements in which it is the lessee, except for short-term leases (defined as leases with a lease term of 12 months or less) and leases of low value assets. For these leases, Perum BULOG and its Subsidiaries recognize the lease payments as an operating expense on a straight-line basis over the term of the lease unless another systematic basis is more representative of the time pattern in which economic benefits from the leased assets are consumed.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted by using the rate implicit in the lease. If this rate cannot be readily determined, Perum BULOG and its Subsidiaries uses the incremental borrowing rate specific to the lessee.

Lease payments included in the measurement of the lease liability comprise:

- fixed lease payments (including in-substance fixed payments), less any lease incentives;
- variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- the amount expected to be payable by the lessee under residual value guarantees;
- the exercise price of purchase options, if the lessee is reasonably certain to exercise the options; and
- payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease.

The lease liability is presented as a separate line in the consolidated statement of financial position.

The lease liability is subsequently measured by increasing the carrying amount to reflect the interest on the lease liability (using the effective interest method) and by reducing the carrying amount to reflect the lease payments made.

Each lease payment is allocated between the liability and finance cost. The finance cost is charged to profit or loss over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period.

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**3. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL
(lanjutan)**

Sewa (lanjutan)

Sebagai lease (lanjutan)

Perum BULOG dan Entitas Anaknya mengukur kembali liabilitas sewa (dan melakukan penyesuaian terkait terhadap aset hak-guna) jika:

- terdapat perubahan dalam masa sewa atau perubahan dalam penilaian atas eksekusi opsi pembelian, di mana liabilitas sewa diukur dengan mendiskontokan pembayaran sewa revisian menggunakan tingkat diskonto revisian;
- terdapat perubahan masa depan sebagai akibat dari perubahan indeks atau perubahan perkiraan pembayaran berdasarkan nilai residual jaminan di mana liabilitas sewa diukur kembali dengan mendiskontokan pembayaran sewa revisian menggunakan tingkat diskonto awal (kecuali jika pembayaran sewa berubah karena perubahan suku bunga mengambang, di mana tingkat diskonto revisian digunakan); atau
- kontrak sewa dimodifikasi dan modifikasi sewa tidak dicatat sebagai sewa terpisah, di mana liabilitas sewa diukur dengan mendiskontokan pembayaran sewa revisian menggunakan tingkat diskonto revisian.

Aset hak-guna terdiri dari pengukuran awal atas liabilitas sewa, pembayaran sewa yang dilakukan pada saat atau sebelum permulaan sewa dan biaya langsung awal. Aset hak-guna selanjutnya diukur sebesar biaya dikurangi akumulasi penyusutan dan kerugian penurunan nilai.

Jika Perum BULOG dan Entitas Anaknya dibebankan kewajiban atas biaya membongkar dan memindahkan aset sewa, merestorasi tempat di mana aset berada atau merestorasi aset pendasar ke kondisi yang disyaratkan oleh syarat dan ketentuan sewa, provisi diakui dan diukur sesuai PSAK 57. Biaya tersebut diperhitungkan dalam aset hak-guna terkait, kecuali jika biaya tersebut terjadi untuk memproduksi persediaan.

Aset hak guna disusutkan secara garis lurus selama jangka waktu sewa yang lebih pendek dan estimasi masa manfaat aset, sebagai berikut:

	Tahun/Years	
Tanah	2 - 5	Land
Bangunan	2 - 3	Building
Kendaraan	2	Vehicles
Inventaris	2	Equipment

Jika sewa mengalihkan kepemilikan aset pendasar atau jika biaya perolehan aset hak-guna merefleksikan Perum BULOG dan Entitas Anaknya akan mengeksekusi opsi beli, aset hak-guna disusutkan selama masa manfaat aset pendasar. Penyusutan dimulai pada tanggal permulaan sewa.

Aset hak-guna disajikan sebagai pos terpisah di laporan posisi keuangan konsolidasian.

**3. MATERIAL ACCOUNTING POLICY INFORMATION
(continued)**

Leases (continued)

As lessee (continued)

Perum BULOG and its Subsidiaries remeasure the lease liability (and makes a corresponding adjustment to the related right-of-use assets) whenever:

- the lease term has changed or there is a change in the assessment of the exercise of a purchase option, in which case the lease liability is remeasured by discounting the revised lease payments using a revised discount rate;
- the lease payments change due to changes in an index or rate or a change in expected payment under a guaranteed residual value, in which cases the lease liability is remeasured by discounting the revised lease payments using the initial discount rate (unless the lease payments change is due to a change in a floating interest rate, in which case a revised discount rate is used); or
- a lease contract is modified and the lease modification is not accounted for as a separate lease, in which case the lease liability is remeasured by discounting the revised lease payments using a revised discount rate.

The right-of-use assets comprise the initial measurements of the corresponding lease liability, lease payments made at or before the commencement day and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses.

Whenever Perum BULOG and its Subsidiaries incurs an obligation for costs to dismantle and remove a leased asset, restore the site on which it is located or restore the underlying assets to the conditions required by the terms and conditions of the lease, a provision is recognized and measured under PSAK 57. The costs are included in the related right-of-use asset, unless those costs are incurred to produce inventories.

Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets, as follows:

If a lease transfers ownership of the underlying assets or the cost of the right-of-use assets reflects that of Perum BULOG and its Subsidiaries expects to exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying assets. The depreciation starts at the commencement date of the lease.

The right-of-use assets are presented as a separate line in the consolidated statement of financial position.



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**3. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL
(lanjutan)**

Sewa (lanjutan)

Sebagai lease (lanjutan)

Perum BULOG dan Entitas Anaknya menerapkan PSAK 48 untuk menentukan apakah aset hak-guna mengalami penurunan nilai dan mencatat kerugian penurunan nilai yang teridentifikasi sebagaimana dijelaskan dalam kebijakan asset penurunan nilai.

Sebagai lessor

Perum BULOG dan Entitas Anaknya melakukan perjanjian sewa sebagai pesewa sehubungan dengan beberapa properti investasinya.

Sewa di mana Perum BULOG dan Entitas Anaknya sebagai pesewa diklasifikasikan sebagai sewa pembiayaan atau sewa operasi. Ketika persyaratan sewa secara substansial mengalihkan seluruh risiko dan manfaat yang terkait dengan kepemilikan ke penyewa, kontrak tersebut diklasifikasikan sebagai sewa pembiayaan. Seluruh sewa lainnya diklasifikasikan sebagai sewa operasi.

Penghasilan sewa dari sewa operasi diakui secara garis lurus selama masa sewa yang relevan. Biaya langsung awal yang terjadi dalam menegosiasikan dan mengatur sewa operasi ditambahkan ke jumlah tercatat aset sewa dan diakui secara garis lurus selama masa sewa.

Ketika suatu kontrak mencakup komponen sewa dan non-sewa, Perum BULOG dan Entitas Anaknya menerapkan PSAK 72 untuk mengalokasikan imbalan berdasarkan kontrak bagi setiap komponen.

**3. MATERIAL ACCOUNTING POLICY INFORMATION
(continued)**

Leases (continued)

As lessee (continued)

Perum BULOG and its Subsidiaries applies PSAK 48 to determine whether a right-of-use asset is impaired and accounts for any identified impairment loss as described in the impairment of assets policy.

As lessor

Perum BULOG and its Subsidiaries enter into lease agreements as a lessor with respect to some of its investment properties.

Leases for which Perum BULOG and its Subsidiaries is a lessor are classified as finance or operating leases. Whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee, the contract is classified as a finance lease. All other leases are classified as operating leases.

Rental income from operating leases is recognized on a straight-line basis over the terms of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased assets and recognized on a straight-line basis over the lease term.

When a contract includes lease and non-lease components, Perum BULOG and its Subsidiaries applies PSAK 72 to allocate the consideration under the contract to each component.

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4. PERTIMBANGAN KRITIS AKUNTANSI DAN SUMBER UTAMA KETIDAKPASTIAN ESTIMASI

Penyusunan laporan keuangan konsolidasian Perum BULOG dan Entitas Anaknya mengharuskan manajemen untuk membuat pertimbangan, estimasi dan asumsi yang mempengaruhi jumlah yang dilaporkan, dan pengungkapan yang terkait, pada akhir periode pelaporan. Ketidakpastian mengenai asumsi dan estimasi tersebut dapat mengakibatkan penyesuaian material terhadap nilai tercatat pada aset dan liabilitas dalam periode pelaporan berikutnya.

Pertimbangan

Dalam proses penerapan kebijakan akuntansi Perum BULOG dan Entitas Anaknya, manajemen telah membuat pertimbangan-pertimbangan berikut, yang memiliki pengaruh paling signifikan terhadap jumlah yang diakui dalam laporan keuangan konsolidasian:

Penilaian Model Bisnis

Klasifikasi dan pengukuran aset keuangan bergantung pada hasil 'semata dari pembayaran pokok dan bunga' ("SPPI") dan uji model bisnis. Perum BULOG dan Entitas Anaknya menentukan model bisnis pada tingkat yang mencerminkan bagaimana kelompok aset keuangan dikelola bersama untuk mencapai tujuan bisnis tertentu. Penilaian ini mencakup penilaian yang mencerminkan semua bukti yang relevan termasuk bagaimana kinerja aset dievaluasi dan kinerjanya diukur, risiko yang memengaruhi kinerja aset dan bagaimana hal ini dikelola dan bagaimana manajer aset diberi kompensasi. Perum BULOG dan Entitas Anaknya memantau aset keuangan yang diukur pada biaya perolehan diamortisasi atau nilai wajar melalui penghasilan komprehensif lain yang dihentikan pengakuannya sebelum jatuh tempo untuk memahami alasan pelepasannya dan apakah alasan tersebut konsisten dengan tujuan bisnis di mana aset tersebut dimiliki. Pemantauan adalah bagian dari penilaian berkelanjutan Perum BULOG dan Entitas Anaknya atas apakah model bisnis di mana aset keuangan yang tersisa dimiliki tetap sesuai dan jika tidak sesuai apakah telah terjadi perubahan dalam model bisnis dan dengan demikian terdapat perubahan prospektif terhadap klasifikasi aset keuangan tersebut. Tidak ada perubahan yang diperlukan selama periode yang disajikan.

Klasifikasi sewa properti – Perum BULOG dan Entitas Anaknya sebagai lessor

Perum BULOG dan Entitas Anaknya telah menandatangani sewa properti komersial atas portfolio properti investasinya. Perum BULOG dan Entitas Anaknya telah menentukan, berdasarkan evaluasi syarat dan ketentuan perjanjian, seperti jangka waktu sewa tidak merupakan bagian utama dari manfaat ekonomi properti komersial dan nilai kini pembayaran sewa minimum yang tidak secara substansial sejumlah semua nilai wajar dari properti komersial tersebut, bahwa Perum BULOG dan Entitas Anaknya mempertahankan secara substansial semua risiko dan manfaat yang terkait dengan kepemilikan properti tersebut dan kontrak sebagai sewa operasi.

4. CRITICAL ACCOUNTING JUDGMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of Perum BULOG and its Subsidiaries' consolidated financial statements requires management to make judgements, estimates and assumptions that effect the reported amounts herein, and the related disclosures, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

Judgements

In the process of applying Perum BULOG and its Subsidiaries' accounting policies, management has made the following judgements, which have the most significant effect on the amounts recognized in the consolidated financial statements:

Business Model Assessment

Classification and measurement of financial assets depends on the results of the SPPI and the business model. Perum BULOG and its Subsidiaries determines the business model at a level that reflects how Perum BULOG and its Subsidiaries of financial assets are managed together to achieve a particular business objective. This assessment includes judgement reflecting all relevant evidence including how the performance of the assets is evaluated and their performance measured, the risks that affect the performance of the assets and how these are managed and how the managers of the assets are compensated. Perum BULOG and its Subsidiaries monitors financial assets measured at amortized cost or fair value through other comprehensive income that are derecognized prior to their maturity to understand the reason for their disposal and whether the reasons are consistent with the objective of the business for which the asset was held. Monitoring is part of Perum BULOG and its Subsidiaries' continuous assessment of whether the business model for which the remaining financial assets are held continues to be appropriate and if it is not appropriate whether there has been a change in business model and so a prospective change to the classification of those assets. No such changes were required during the periods presented.

Property lease classification – Perum BULOG and its Subsidiaries as lessor

Perum BULOG and its Subsidiaries has entered into commercial property leases on its investment property portfolio. Perum BULOG and its Subsidiaries has determined, based on evaluation of the terms and conditions of the arrangements, such as the lease term not constituting a major part of the economic life of the commercial property and the present value of the minimum lease payments not amounting to substantially all of the fair value of the commercial property, that it retains substantially all the risks and rewards incidental to ownership of these properties and accounts for the controls as operating leases.

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Pertimbangan (lanjutan)

Menentukan masa sewa kontrak dengan opsi pembaruan dan penghentian - Perum BULOG dan Entitas Anaknya sebagai penyewa

Perum BULOG dan Entitas Anaknya menentukan bahwa masa sewa sebagai masa sewa yang tidak dapat dibatalkan, bersamaan dengan periode yang tercakup dalam opsi perpanjangan sewa, jika dieksekusi secara wajar dan pasti, atau periode yang tercakup dalam opsi penghentian sewa, jika tidak dieksekusi secara wajar dan pasti.

Perum BULOG dan Entitas Anaknya menerapkan pertimbangan dalam mengevaluasi apakah wajar dan pasti untuk mengeksekusi opsi untuk pembaruan atau penghentian sewa atau tidak. Untuk kontrak sewa dengan opsi perpanjangan dan penghentian, manajemen perlu mengestimasi masa sewa yang memerlukan pertimbangan semua fakta dan keadaan yang menimbulkan insentif ekonomi untuk mengeksekusi opsi perpanjangan dan tidak mengeksekusi opsi penghentian, termasuk setiap perubahan yang diharapkan dalam fakta dan keadaan dari tanggal permulaan hingga tanggal pengeksekusian opsi tersebut. Opsi perpanjangan (atau periode setelah opsi penghentian) hanya dimasukkan dalam persyaratan sewa jika Perum BULOG dan Entitas Anaknya cukup yakin untuk mengeksekusi opsi perpanjangan dan tidak mengeksekusi opsi penghentian. Jika terdapat peristiwa signifikan atau perubahan keadaan yang signifikan yang mempengaruhi penilaian ini dan masih dalam kendali penyewa, maka penilaian diatas akan ditelaah kembali.

Peningkatan risiko kredit yang signifikan

Sebagaimana dijelaskan dalam Catatan 2, kerugian kredit ekspektasian diukur sebagai cadangan yang setara dengan ECL 12 bulan untuk aset tahap 1, atau ECL sepanjang umur untuk aset tahap 2 atau tahap 3. Suatu aset bergerak ke tahap 2 ketika risiko kreditnya telah meningkat secara signifikan sejak pengakuan awal. PSAK 71 tidak menjelaskan apa yang merupakan peningkatan risiko kredit yang signifikan. Dalam menilai apakah risiko kredit suatu aset telah meningkat secara signifikan, Perum BULOG dan Entitas Anaknya mempertimbangkan informasi masa depan yang wajar dan dapat didukung secara kualitatif dan kuantitatif.

4. CRITICAL ACCOUNTING JUDGMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY (continued)

Judgements (continued)

Determining the lease term of contracts with renewal and termination options - Perum BULOG and its Subsidiaries as lessee

Perum BULOG and its Subsidiaries determines the lease term as the non-cancellable term of the lease, together with any periods covered by an option to extend the lease if it is reasonably certain to be exercised, or any periods covered by an option to terminate the lease, if it is reasonably certain not to be exercised.

Perum BULOG and its Subsidiaries apply judgment in evaluating whether it is reasonably certain whether or not to exercise the option to renew or terminate the lease. For lease contracts with extension or termination options, management need to estimate the lease term which requires consideration of all facts and circumstances that creates an economic incentive to exercise an extension option or not to exercise termination options, including any expected changes in facts and circumstances from commencement date until the exercise date of the options. Extension options (or periods after termination options) are only included in lease terms if Perum BULOG and its Subsidiaries is reasonably certain to exercise the extension options or not to exercise the termination options. If a significant event or a significant change in circumstances occurs which affects this assessment and that is within the control of the lessee, the above assessment will be reviewed.

Significant increase in credit risk

As explained in Note 2, expected credit losses are measured as an allowance equal to 12-month ECL for stage 1 assets, or lifetime ECL for stage 2 or stage 3 assets. An asset moves to stage 2 when its credit risk has increased significantly since initial recognition. PSAK 71 does not define what constitutes a significant increase in credit risk. In assessing whether the credit risk of an asset has significantly increased Perum BULOG and its Subsidiaries takes into account qualitative and quantitative reasonable and supportable forward-looking information.

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Estimasi dan Asumsi

Asumsi utama masa depan dan ketidakpastian sumber estimasi utama lain pada tanggal pelaporan yang memiliki risiko signifikan bagi penyesuaian yang material terhadap nilai tercatat aset dan liabilitas untuk tahun berikutnya diungkapkan di bawah ini. Perum BULOG dan Entitas Anaknya mendasarkan asumsi dan estimasi pada parameter yang tersedia pada saat laporan keuangan konsolidasian disusun. Asumsi dan situasi mengenai perkembangan masa depan mungkin berubah akibat perubahan pasar atau situasi di luar kendali Perum BULOG dan Entitas Anaknya. Perubahan tersebut dicerminkan dalam asumsi terkait pada saat terjadinya.

Penurunan Nilai Piutang Usaha dan Aset Kontrak

Perum BULOG dan Entitas Anaknya menggunakan matriks provisi untuk menghitung ECL untuk piutang usaha dan aset kontrak. Tarif provisi didasarkan pada hari jatuh tempo untuk pengelompokan berbagai segmen pelanggan yang memiliki pola kerugian yang serupa (yaitu, berdasarkan geografi, jenis produk, jenis dan peringkat pelanggan, dan cakupan berdasarkan *letter of credit* dan bentuk asuransi kredit lainnya).

Matriks provisi pada awalnya didasarkan pada tingkat *default* yang diamati dari Perum BULOG dan Anak Perusahaannya. Perum BULOG dan Anak Perusahaannya akan mengkalibrasi matriks untuk menyesuaikan pengalaman kerugian kredit historis dengan informasi berwawasan ke depan. Misalnya, jika perkiraan kondisi ekonomi (yaitu, produk domestik bruto) diperkirakan memburuk selama tahun depan yang dapat menyebabkan peningkatan jumlah *default* di sektor manufaktur, tingkat *default* historis disesuaikan. Pada setiap tanggal pelaporan, tingkat *default* yang diamati secara historis diperbarui dan perubahan dalam perkiraan berwawasan ke depan dianalisis.

Penilaian korelasi antara tingkat *default* yang diamati secara historis, perkiraan kondisi ekonomi, dan ECL adalah perkiraan yang signifikan. Jumlah ECL sensitif terhadap perubahan keadaan dan prakiraan kondisi ekonomi. Pengalaman kerugian kredit Perum BULOG dan Entitas Anaknya secara historis dan perkiraan kondisi ekonomi mungkin juga tidak mencerminkan gagal bayar aktual pelanggan di masa mendatang. Informasi mengenai ECL atas piutang usaha dan aset kontrak Perum BULOG dan Entitas Anak diungkapkan pada Catatan 7 dan 8.

4. CRITICAL ACCOUNTING JUDGMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY (continued)

Estimates and Assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the end of the reporting period, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. Perum BULOG and its Subsidiaries based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. Existing circumstances and assumptions about future developments however, may change due to market changes or circumstances arising beyond the control of Perum BULOG and its Subsidiaries. Such changes are reflected in the assumptions when they occur.

Impairment of Trade Receivables and Contract Assets

Perum BULOG and its Subsidiaries uses a provision matrix to calculate ECLs for trade receivables and contract assets. The provision rates are based on days past due for groupings of various customer segments that have similar loss patterns (i.e., by geography, product type, customer type and rating, and coverage by letters of credit and other forms of credit insurance).

The provision matrix is initially based on Perum BULOG and its Subsidiaries' historical observed default rates. Perum BULOG and its Subsidiaries will calibrate the matrix to adjust the historical credit loss experience with forward-looking information. For instance, if forecast economic conditions (i.e., gross domestic product) are expected to deteriorate over the next year which can lead to an increased number of defaults in the manufacturing sector, the historical default rates are adjusted. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analysed.

The assessment of the correlation between historical observed default rates, forecast economic conditions and ECLs is a significant estimate. The amount of ECLs is sensitive to changes in circumstances and of forecast economic conditions. Perum BULOG and its Subsidiaries' historical credit loss experience and forecast of economic conditions may also not be representative of customer's actual default in the future. The information about the ECLs on Perum BULOG and its Subsidiaries' trade receivables and contract assets is disclosed in Notes 7 and 8.

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Estimasi dan Asumsi (lanjutan)

Taksiran Masa Manfaat Ekonomis Aset Tetap, Properti Investasi dan Aset Takberwujud

Biaya perolehan aset tetap dan properti investasi disusutkan dengan menggunakan metode garis lurus berdasarkan taksiran masa manfaat ekonomisnya. Manajemen mengestimasi masa manfaat ekonomis aset tetap dan properti investasi antara 4 sampai 20 tahun. Ini adalah umur yang secara umum diharapkan dalam industri dimana Perum BULOG dan Entitas Anaknya menjalankan bisnisnya. Perubahan tingkat pemakaian dan perkembangan teknologi dapat mempengaruhi masa manfaat ekonomis dan nilai sisa aset, dan karenanya biaya penyusutan masa depan mungkin direvisi. Penjelasan lebih rinci diungkapkan dalam Catatan 13 dan 14.

Imbalan Pasca Kerja

Penentuan liabilitas dan biaya imbalan kerja karyawan Perum BULOG dan Entitas Anaknya bergantung pada pemilihan asumsi yang digunakan oleh aktuaris independen dalam menghitung jumlah-jumlah tersebut. Asumsi tersebut termasuk antara lain, tingkat diskonto, tingkat kenaikan gaji tahunan, tingkat pengunduran diri karyawan tahunan, tingkat kecacatan, umur pensiun dan tingkat kematian. Hasil aktual yang berbeda dari asumsi yang ditetapkan Perum BULOG dan Entitas Anaknya diakui segera pada laporan posisi keuangan konsolidasian dengan debit atau kredit ke saldo laba melalui penghasilan komprehensif lainnya dalam periode terjadinya.

Sementara Perum BULOG dan Entitas Anaknya berkeyakinan bahwa asumsi tersebut adalah wajar dan sesuai, perbedaan signifikan pada hasil aktual atau perubahan signifikan dalam asumsi yang ditetapkan Perum BULOG dan Entitas Anaknya dapat mempengaruhi secara material liabilitas diestimasi atas pensiun dan imbalan kerja dan beban imbalan kerja neto. Nilai tercatat liabilitas imbalan kerja diungkapkan pada. Penjelasan lebih rinci diungkapkan dalam Catatan 26.

Penyisihan Penurunan Nilai Pasar dan Keusangan Persediaan

Penyisihan penurunan nilai pasar dan keusangan persediaan diestimasi berdasarkan fakta dan situasi terbaik yang tersedia, termasuk namun tidak terbatas kepada, kondisi fisik persediaan yang dimiliki, harga jual pasar, estimasi biaya penyelesaian dan estimasi biaya yang timbul untuk penjualan. Provisi dievaluasi kembali dan disesuaikan jika terdapat tambahan informasi yang mempengaruhi jumlah yang diestimasi. Nilai tercatat persediaan diungkapkan dalam Catatan 3 dan 11.

4. CRITICAL ACCOUNTING JUDGMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY (continued)

Estimates and Assumptions (continued)

Estimated Useful Lives of Property, Plant and Equipment, Investment Properties and Intangible Assets

The costs of property, plant and equipment and investment properties are depreciated on a straight-line basis over their estimated useful lives. Management estimates the useful lives of these fixed assets and investment properties to be within 4 to 20 years. These are common life expectancies applied in the industries where Perum BULOG and its Subsidiaries conduct its businesses. Changes in the expected level of usage and technological development could impact the economic useful lives and the residual values of these assets, and therefore future depreciation charges could be revised. Further details are disclosed in Notes 13 and 14.

Employee benefits

The determination of Perum BULOG and its Subsidiaries obligations and cost for employees benefits liability is dependent on its selection of certain assumptions used by the independent actuaries in calculating such amounts. Those assumptions include among others, discount rates, future annual salary increase, annual employee turn-over rate, disability rate, retirement age and mortality rate. Actual results that differ from Perum BULOG and its Subsidiaries' assumptions are recognized immediately in the consolidated statement of financial position with a corresponding debit or credit to retained earnings through other comprehensive income in the period which they occur.

While Perum BULOG and its Subsidiaries believe that its assumptions are reasonable and appropriate, significant differences in Perum BULOG and its Subsidiaries actual experiences or significant changes in Perum BULOG and its Subsidiaries' assumptions may materially affect its estimated liability for employee benefits and net employee benefits expense. The carrying amount of the employee benefits obligation are disclosed in Note 26.

Allowance for Decline in Market Values and Obsolescence of Inventories

Allowance for decline in market values and obsolescence of inventories is estimated based on the best available facts and circumstances, including but not limited to, the inventories' own physical conditions, their market selling prices, estimated costs to be incurred for their sales. The provisions are re-evaluated and adjusted as additional information received affects the amount estimated. The carrying amounts of inventories are disclosed in Notes 3 and 11.

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4. PERTIMBANGAN KRITIS AKUNTANSI DAN SUMBER UTAMA KETIDAKPASTIAN ESTIMASI (lanjutan)

Estimasi dan Asumsi (lanjutan)

Estimasi IBR untuk Sewa

Perum BULOG dan Entitas Anaknya tidak dapat langsung menentukan tingkat bunga implisit dalam sewa, oleh karena itu, Perum BULOG dan Entitas Anaknya menggunakan suku bunga pinjaman inkremental (IBR) untuk mengukur kewajiban sewa. IBR adalah tingkat bunga yang harus dibayar Perum BULOG dan Entitas Anaknya untuk meminjam dalam jangka waktu yang sama, dan dengan jaminan serupa, dana yang diperlukan untuk memperoleh aset dengan nilai yang sama dengan aset hak guna dalam lingkungan ekonomi yang sama. Oleh karena itu, IBR mencerminkan apa yang 'harus dibayar' oleh Perum BULOG dan Entitas Anaknya, yang memerlukan perkiraan ketika tidak ada tarif yang tersedia sebagai acuan atau ketika perlu disesuaikan untuk mencerminkan syarat dan ketentuan sewa. Perum BULOG dan Entitas Anaknya memperkirakan IBR menggunakan input yang dapat diamati (seperti suku bunga pasar).

Penurunan Nilai Goodwill

Menentukan apakah suatu goodwill turun nilainya membutuhkan estimasi nilai pakai unit penghasil kas dimana goodwill dialokasikan. Perhitungan nilai pakai mengharuskan manajemen untuk mengestimasi arus kas masa depan yang diharapkan dihasilkan dari unit penghasil kas menggunakan tingkat pertumbuhan yang tepat dan tingkat diskonto yang sesuai untuk perhitungan nilai kini. Bila aktual arus kas masa depan kurang dari yang diharapkan, kerugian penurunan nilai material mungkin timbul.

Asumsi utama yang digunakan untuk menentukan jumlah terpulihkan untuk unit penghasil kas yang, termasuk analisis sensitivitas, dan nilai tercatatnya diungkapkan lebih lanjut dalam Catatan 5.

Pajak Penghasilan

Pertimbangan signifikan dilakukan dalam menentukan provisi atas pajak penghasilan badan. Terdapat transaksi dan perhitungan tertentu yang penentuan pajak akhirnya adalah tidak pasti dalam kegiatan usaha normal. Perum BULOG dan Entitas Anaknya mengakui liabilitas atas pajak penghasilan badan berdasarkan estimasi apakah akan terdapat tambahan pajak penghasilan badan. Penjelasan lebih rinci diungkapkan dalam Catatan 21.

Aset pajak tangguhan

Aset tangguhan diakui atas seluruh rugi fiskal yang belum digunakan sepanjang besar kemungkinannya bahwa penghasilan kena pajak akan tersedia sehingga rugi fiskal tersebut dapat digunakan. Estimasi signifikan oleh manajemen diharuskan dalam menentukan jumlah aset pajak tangguhan yang dapat diakui, berdasarkan saat penggunaan dan tingkat penghasilan kena pajak serta strategi perencanaan pajak masa depan. Penjelasan lebih rinci diungkapkan dalam Catatan 21.

4. CRITICAL ACCOUNTING JUDGMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY (continued)

Estimates and Assumptions (continued)

Estimating the IBR for Leases

Perum BULOG and its Subsidiaries cannot readily determine the interest rate implicit in the lease, therefore, it uses its incremental borrowing rate (IBR) to measure lease liabilities. The IBR is the rate of interest that Perum BULOG and its Subsidiaries would have to pay to borrow over a similar term, and with a similar security, the funds necessary to obtain an asset of a similar value to the right-of-use asset in a similar economic environment. IBR therefore reflects what Perum BULOG and its Subsidiaries 'would have to pay', which requires estimation when no observable rates are available or when they need to be adjusted to reflect the terms and conditions of the lease. Perum BULOG and its Subsidiaries estimates the IBR using observable inputs (such as market interest rates).

Impairment of Goodwill

Determining whether goodwill is impaired requires an estimation of the value in use of the cash-generating units to which goodwill has been allocated. The value in use calculation requires the management to estimate the future cash flows expected to arise from the cash-generating unit using an appropriate growth rate and a suitable discount rate in order to calculate present value. Where the actual future cash flows are less than expected, a material impairment loss may arise.

The key assumptions used to determine the recoverable amount for the cash generating units, including a sensitivity analysis, and its carrying amounts are further disclosed in Note 5.

Income Tax

Significant judgement is involved in determining the provision for corporate income tax. There are certain transactions and computation for which the ultimate tax determination is uncertain during the ordinary course of business. Perum BULOG and its Subsidiaries recognize liabilities for expected corporate income tax issues based on estimates of whether additional corporate income tax will be due. Further details are disclosed in Note 21.

Deferred tax assets

Deferred tax assets are recognized for all deductible temporary differences and unused fiscal losses to the extent that it is probable that taxable profit will be available against which the temporary differences and losses can be utilized which the temporary differences and losses can be utilized significant management estimated are required to determine the amount of deferred tax assets that can be recognized, based upon the likely timing and the level of future taxable profits together with future tax planning strategies. Further details are disclosed in Note 21

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5. KOMBINASI BISNIS

Pada tanggal 30 September 2016, Perum BULOG dan PT Pandu Agro Nusantara membeli masing-masing sebesar 70% dan 30% kepemilikan saham PT Gendhis Multi Manis (PT GMM). PT Gendhis Multi Manis terdaftar di Blora dan bisnis utamanya adalah memproduksi gula kristal putih.

Goodwill merupakan selisih antara nilai investasi dengan nilai wajar kewajiban bersih teridentifikasi yang diperoleh selama akuisisi PT GMM oleh Perum BULOG, dengan rincian sebagai berikut:

	2023	2022
Harga perolehan	77.000.000.000	77.000.000.000
Nilai wajar liabilitas neto	61.725.233.618	61.725.233.618
<i>Goodwill</i>	138.725.233.618	138.725.233.618
Dikurangi: akumulasi kerugian penurunan nilai	(106.313.915.884)	(73.902.598.151)
Goodwill – neto	32.411.317.734	64.822.635.467

Pengujian penurunan nilai atas *goodwill* dilakukan secara tahunan (pada tanggal 31 Desember) atau dapat lebih sering apabila terdapat peristiwa yang mengindikasikan adanya potensi penurunan nilai. Perum BULOG melakukan uji penurunan nilai atas *goodwill* berdasarkan perhitungan nilai wajar dikurangi biaya untuk menjual dengan menggunakan model arus kas yang didiskontokan, yang dikategorikan sebagai nilai wajar tingkat 3 dalam hierarki nilai wajar.

Asumsi utama yang digunakan dalam pengujian penurunan nilai adalah sebagai berikut:

	2022
Periode arus kas	2022-2026
Tingkat diskonto	10,15%
Tingkat pertumbuhan	4,3%

Tingkat diskonto adalah biaya modal rata-rata tertimbang tahunan yang berlaku selama periode arus kas.

Tingkat pertumbuhan adalah tingkat rata-rata pertumbuhan tahunan selama periode arus kas berdasarkan pada tren industri saat ini.

5. BUSINESS COMBINATION

On September 30, 2016, Perum BULOG and PT Pandu Agro Nusantara purchased 70% and 30% share ownership of PT Gendhis Multi Manis (PT GMM). PT Gendhis Multi Manis is registered in Blora and its principal business is producing white sugar.

Goodwill represents the difference between the value of investment and the acquired fair value of net identifiable liabilities during the acquisition of PT GMM by Perum BULOG, with the following details:

	Purchase consideration Fair value of net liabilities acquired	Goodwill
Harga perolehan	77.000.000.000	77.000.000.000
Nilai wajar liabilitas neto	61.725.233.618	61.725.233.618
<i>Goodwill</i>	138.725.233.618	138.725.233.618
Dikurangi: akumulasi kerugian penurunan nilai	(106.313.915.884)	(73.902.598.151)
Goodwill – neto	32.411.317.734	64.822.635.467

Goodwill is tested for impairment annually (as at December 31) or more frequently when circumstances indicate a potential impairment. Perum BULOG's impairment test for goodwill is based on a fair value less costs to sell calculation that uses a discounted cash flow model, which is classified as fair value level 3 in the fair value hierarchy.

The key assumptions used in the impairment test were as follows:

	Cash flows period Discount rate Growth rate
Periode arus kas	2022-2026
Tingkat diskonto	10,15%
Tingkat pertumbuhan	4,3%

The discount rate is the applicable annual weighted average cost of capital over the cash flows period.

The growth rate is the average annual growth rate over the cash flows period based on current industry trends.

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6. KAS DAN SETARA KAS	2023	2022	
Kas			Cash on hand
Kas PT JPLB	502.430.505	199.574.183	Cash PT JPLB
Kas manajemen	347.904.338	1.421.607.143	Cash management
Kas valas (USD)	308.320.000	314.620.000	Cash in foreign exchange (USD)
Kas UB Sentra Niaga	205.389.098	94.582.304	Cash UB Sentra Niaga
Kas eksploitasi	67.446.674	179.579.522	Cash exploitation
Kas pajak	28.655.469	43.805.038	Cash tax
Kas PT GMM	11.267.528	10.439.946	Cash PT GMM
Kas komersial	8.801.293	33.668.539	Cash commercial
Kas UB Opaset	-	74.826.628	Cash UB Opaset
Sub total	1.480.214.905	2.372.703.303	Sub total
Bank			Cash in banks
PT Bank Rakyat Indonesia (Persero) Tbk	6.560.520.149.941	5.192.376.274.833	PT Bank Rakyat Indonesia (Persero) Tbk
PT Bank Negara Indonesia (Persero) Tbk	159.091.446.560	131.209.804.726	PT Bank Negara Indonesia (Persero) Tbk
PT Bank Syariah Indonesia	37.852.228.762	24.860.706.132	PT Bank Syariah Indonesia
PT Bank Mandiri (Persero) Tbk	19.468.521.476	4.844.934.871	PT Bank Mandiri (Persero) Tbk
PT Bank Pembangunan Daerah Jawa Barat dan Banten, Tbk	4.576.701.412	254.493.405	PT Bank Pembangunan Daerah Jawa Barat dan Banten, Tbk
PT Bank KB Bukopin Tbk	604.527.710	355.654.143	PT Bank Bukopin Tbk
PT Bank Tabungan Negara (Persero) Tbk	28.405.595	2.422.429	PT Bank Tabungan Negara (Persero) Tbk
PT Bank Central Asia Tbk	-	7.687.679	PT Bank Central Asia Tbk
Bank Lainnya	-	320.223.915	Other Banks
Sub total	6.782.141.981.456	5.354.232.202.133	Sub total
Deposito Rupiah			Time deposits Rupiah
PT Bank Rakyat Indonesia (Persero)Tbk	744.026.690.348	943.715.390.348	PT Bank Rakyat Indonesia (Persero) Tbk
PT Bank Negara Indonesia (Persero) Tbk	645.800.000.000	355.800.000.000	PT Bank Negara Indonesia (Persero) Tbk
PT Bank Tabungan Negara (Persero) Tbk	150.000.000.000	90.000.000.000	PT Bank Tabungan Negara (Persero) Tbk
PT Bank Pembangunan Daerah Jawa Barat dan Banten, Tbk	130.000.000.000	140.000.000.000	PT Bank Pembangunan Daerah Jawa Barat dan Banten, Tbk
PT Bank Mayapada Internasional Tbk	70.000.000.000	-	PT Bank Mayapada Internasional Tbk
PT Bank KB Bukopin Tbk	50.000.000.000	30.000.000.000	PT Bank KB Bukopin Tbk
PT Bank Syariah Indonesia	20.000.000.000	30.000.000.000	PT Bank Syariah Indonesia
PT Bank Pembangunan Daerah Jawa Barat dan Banten Syariah	20.000.000.000	-	PT Bank Pembangunan Daerah Jawa Barat dan Banten Syariah
PT Bank Mandiri (Persero) Tbk	-	38.000.000.000	PT Bank Mandiri (Persero) Tbk
	1.829.826.690.348	1.627.515.390.348	
Dolar Amerika Serikat			US Dollar
PT Bank Negara Indonesia (Persero) Tbk	356.293.667.040	363.573.928.140	PT Bank Negara Indonesia (Persero) Tbk
Sub total	8.969.742.553.749	7.347.694.223.924	Sub total
KSO			KSO
Modal Kerja Komersial	160.290.314	401.828.431	Working Capital - Commercial
Total	8.969.902.844.063	7.348.096.052.355	Total
Suku bunga per tahun deposito berjangka yang berlaku selama periode berjalan adalah:			The annual interest rates of the time deposits during the year are as follows:
	2023	2022	
Deposito Rupiah	2,25%-6%	2,75%-5,75%	Rupiah deposit
Deposito Dolar Amerika Serikat	0,2%-3,5%	0,2%	US Dollar deposit

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7. PIUTANG USAHA	2023		2022	
Pemerintah				Government
Margin fee gula (Catatan 36c)	26.206.653.000	26.206.653.000		Sugar margin fee (Note 36c)
Golongan anggaran	74.487.833.734	91.942.928.390		Budget group
Margin fee CSHP Jagung 2021	13.500.000.000	13.500.000.000		Corn margin fee CSHP 2021
Kompensasi stabilisasi gula (Catatan 36c)	138.914.451.195	229.386.006.788		Sugar stabilization compensation (Note 36c)
Sub total	253.108.937.929	361.035.588.178		Sub total
Non-Pemerintah				Non-Government
Klaim	314.437.412.113	298.393.020.113		Claims
Swasta	130.654.617.125	121.082.738.650		Private
Jasa angkutan	101.859.672.219	109.709.045.865		Service freight
BUMN	86.878.784.268	76.219.051.669		BUMN
Sewa	7.736.392.182	1.976.221.264		Rental
Sub total	641.566.877.907	607.380.077.561		Sub total
Total	894.675.815.836	968.415.665.739		Total
Dikurangi: Penyisihan atas kerugian kredit ekspektasian	(505.193.776.531)	(478.445.298.358)	Less: Allowance for expected credit losses	
Neto	389.482.039.305	489.970.367.381		Net

Cadangan ECL untuk piutang usaha berdasarkan matriks provisi:

ECL on trade receivables using provision matrix:

	2023			
	Tingkat kerugian yang diharapkan/ Expected loss rate	Total piutang usaha/ Total trade receivables	Penyisihan kerugian kredit ekspektasian / Allowance for expected credit losses	Neto/Net
Pemerintah				Government
Sampai dengan 30 hari	0%	13.575.855.168	-	Up to 30 days
31 - 60 hari	0%	2.723.486.053	-	31 - 60 days
61 - 90 hari	0%	1.238.713.440	-	61 - 90 days
91 - 120 hari	0%	2.682.054.449	-	91 - 120 days
121 - 365 hari	0%	2.047.214.050	-	121 - 365 days
Lebih dari 365 hari	0%	230.841.614.769	-	More than 365 days
Non-Pemerintah dan Komersial				Non-Government and Commercial
Sampai dengan 30 hari				Up to 30 days
31 - 60 hari	0% - 45,87%	75.372.230.375	20.969.983.366	31 - 60 days
61 - 90 hari	0% - 29,67%	8.097.714.019	499.802.263	61 - 90 days
91 - 120 hari	0% - 61,38%	9.376.369.287	269.462.562	91 - 120 days
121 - 365 hari	0% - 40,13%	4.886.605.213	1.239.615.114	121 - 365 days
Lebih dari 365 hari	0% - 87,40%	14.386.920.906	14.106.908.548	More than 365 days
Individual	0% - 100%	529.447.038.107	468.108.004.678	Individuals
		894.675.815.836	505.193.776.531	389.482.039.305

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7. PIUTANG USAHA (lanjutan)

7. TRADE RECEIVABLES (continued)

		2022			
	Tingkat kerugian yang diharapkan/ Expected loss rate	Total piutang usaha/Total trade receivables	Penyisihan kerugian kredit ekspektasian / Allowance for expected credit losses	Neto/Net	
Pemerintah					<i>Government</i>
Sampai dengan 30 hari	0%	91.942.928.390	-	91.942.928.390	<i>Up to 30 days</i>
31 - 60 hari	0%	-	-	-	<i>31 - 60 days</i>
61 - 90 hari	0%	-	-	-	<i>61 - 90 days</i>
91 - 120 hari	0%	-	-	-	<i>91 - 120 days</i>
121 - 365 hari	0%	-	-	-	<i>121 - 365 days</i>
Lebih dari 365 hari	0%	269.092.659.788	-	269.092.659.788	<i>More than 365 days</i>
					<i>Non-Government and Commercial</i>
Non-Pemerintah dan Komersial					
Sampai dengan 30 hari	0% - 25,20%	80.909.024.977	7.853.005.410	73.056.019.567	<i>Up to 30 days</i>
31 - 60 hari	0% - 19,14%	7.324.029.454	96.492.386	7.227.537.068	<i>31 - 60 days</i>
61 - 90 hari	0% - 54,72%	2.722.189.813	142.131.728	2.580.058.085	<i>61 - 90 days</i>
91 - 120 hari	0% - 34,69%	2.347.549.800	8.371.830	2.339.177.970	<i>91 - 120 days</i>
121 - 365 hari	0% - 71,01%	94.574.349.157	79.151.000.301	15.423.348.856	<i>121 - 365 days</i>
Lebih dari 365 hari	0% - 100%	363.384.870.404	363.384.870.404	-	<i>More than 365 days</i>
Individual		56.118.063.956	27.809.426.299	28.308.637.657	<i>Individuals</i>
		968.415.665.739	478.445.298.358	489.970.367.381	

Mutasi penyisihan atas ECLs piutang usaha Perum BULOG dan Entitas Anak adalah sebagai berikut:

Movements in Perum BULOG and its Subsidiaries' allowance for ECLs of trade receivables are as follows:

	2023	2022	
Saldo awal	478.445.298.358	499.508.750.463	<i>Beginning balance</i>
Penyisihan tahun berjalan (Catatan 31)	27.008.656.348	28.007.035.534	<i>Provision during the year (Note 31)</i>
Pemulihan tahun berjalan (Catatan 32)	(260.178.175)	(49.070.487.639)	<i>Recovery during the year (Note 32)</i>
Saldo akhir	505.193.776.531	478.445.298.358	<i>Ending balance</i>

Piutang golongan anggaran Perum BULOG dan Entitas Anak merupakan piutang atas penjualan kepada pegawai negeri TNI/HANKAM/POLRI, kementerian transmigrasi, kementerian kehakiman dan kementerian sosial.

Receivables from budget Perum BULOG and its Subsidiaries represents receivable from sales to government employees, TNI/HANKAM/POLRI, transmigrasi ministry, judicial ministry and the social ministry.

Piutang usaha PT GMM digunakan sebagai jaminan atas fasilitas pinjaman yang diperoleh dari kreditor (Catatan 19 dan 25).

Trade receivables of PT GMM are pledged as collateral to the loan facilities obtained from creditors (Notes 19 and 25).

Manajemen berkeyakinan bahwa penyisihan ECLs cukup untuk menutup kemungkinan kerugian yang timbul dari tidak tertagihnya piutang usaha.

Management believes that the allowance for expeted credit losses is adequate to cover possible losses that may arise from the uncollectibility of trade receivables.

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8. PIUTANG LAIN-LAIN

	2023	2022
PSO		
Piutang pegawai	-	82.600.000
Komersial		
PIB	47.049.934.297	47.049.934.297
Subkon jasa angkutan	21.401.747.535	21.195.085.204
Petani tebu	17.605.643.807	17.653.994.235
Lainnya	-	90.753.923
Sub total	86.057.325.639	85.989.767.659
Total	86.057.325.639	86.072.367.659
Dikurangi: Penyisihan atas kerugian kredit ekspektasian	(73.876.761.997)	(74.305.572.257)
Neto	12.180.563.642	11.766.795.402

Mutasi kerugian kredit ekspektasian adalah sebagai berikut:

	2023	2022
Saldo awal	74.305.572.257	74.055.228.576
Penyisihan tahun berjalan (Catatan 31)	-	1.239.170.452
Pemulihan tahun berjalan (Catatan 32)	(428.810.260)	(988.826.771)
Saldo akhir	73.876.761.997	74.305.572.257

Manajemen berkeyakinan bahwa penyisihan ECLs cukup untuk menutup kemungkinan kerugian yang timbul dari tidak tertagihnya piutang lain-lain.

Movements in allowance for expected credit losses are as follows:

Beginning balance
Provision during the year (Note 31)
Recovery during the year (Note 32)
Ending balance

Management believes that the allowance for expeted credit losses is adequate to cover possible losses that may arise from the uncollectibility of other receivables.

9. UANG MUKA

	2023	2022
Pengadaan	148.508.378.517	7.695.368.654
Manajemen	14.783.872.294	14.841.396.405
Eksplorasi	818.943.184	602.695.161
Total	164.111.193.995	23.139.460.220

Akun ini merupakan pemberian uang muka operasional kantor wilayah, kantor pusat dan unit bisnis pada tanggal 31 Desember 2023 dan 2022.

9. ADVANCES

This account represents operational advances in regional office, head office and business unit as at December 31, 2023 and 2022.

10. PEKERJAAN DALAM PROSES

Akun ini adalah pekerjaan pengangkutan yang masih dalam proses. Pada tanggal 31 Desember 2023 dan 2022 total pekerjaan dalam proses masing-masing sebesar Rp 211.070.229.528 dan Rp 38.135.015.998.

10. WORK IN PROGRESS

This account represents freight services in process. As at December 31, 2023 and 2022, the amount of work in progress amounted to Rp 211,070,229,528 and Rp 38,135,015,998, respectively.

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11. PERSEDIAAN**11. INVENTORIES**

	2023	2022	
Barang dagangan	8.371.638.536.979	2.899.109.236.188	Goods inventories
Barang dalam perjalanan	3.699.208.594.376	319.922.882.156	Goods in transit
Barang pelengkap/pembantu	131.455.182.802	122.943.019.540	Complementary/auxiliary goods
Neto	12.202.302.314.157	3.341.975.137.884	Net
a. Barang dagangan			a. Goods inventories
	2023	2022	
PSO			PSO
Beras	5.175.401.587.468	2.563.669.876.803	Rice
Jagung	336.376.722.803	-	Corn
Gabah	4.220	49.932.806.541	Grain
Sub total	5.511.778.314.491	2.613.602.683.344	Sub total
Komersial			Commercial
Daging	2.155.152.492.727	39.672.017.210	Beef
Beras	399.257.706.199	104.261.827.311	Rice
Gula pasir	150.396.346.013	95.387.197.525	Refined sugar
Minyak goreng	74.597.353.308	39.155.681.725	Cooking oil
Gabah	73.067.773.098	825.057.752	Grain
Terigu	1.743.835.192	1.382.307.275	Wheat
Bawang	133.930.952	2.415.111	Onion
Telur	16.370.368	450.514.152	Egg
Cabai		157.470.000	Chili
Lain-lain	5.494.414.631	4.212.064.783	Others
Sub total	2.859.860.222.488	285.506.552.844	Sub total
Total	8.371.638.536.979	2.899.109.236.188	Total
b. Barang dalam perjalanan			b. Goods in transit
	2023	2022	
Barang dagangan			Goods inventories
Beras	3.201.476.206.269	318.903.891.706	Rice
Jagung	427.781.595.413	-	Wheat
Daging	67.550.674.584	6.993.206	Beef
Gula	893.694.181	-	Sugar
Terigu	477.496.973	-	Flour
Minyak goreng	38.484.517	389.237.832	Cooking oil
Kedelai	6.148.984	-	Soybean
Gabah	42.631	-	Grain
Lainnya	475.682.756	475.680.680	Other
Barang pelengkap/pembantu			Complementary/auxiliary goods
Karung pembungkus	508.568.068	147.078.732	Packaging sacks
Total	3.699.208.594.376	319.922.882.156	Total

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11. PERSEDIAAN (lanjutan)

c. Persediaan barang pelengkap/pembantu

	2023	2022
PSO		
Karung pembungkus	91.263.153.402	70.487.492.092
Komersial		
Karung pembungkus	36.778.703.855	49.713.543.375
Obat-obatan (PQC)	3.413.325.545	2.741.984.073
Sub total	40.192.029.400	52.455.527.448
Total	131.455.182.802	122.943.019.540

Berdasarkan penelaahan terhadap kondisi persediaan di akhir tahun, manajemen berkeyakinan bahwa persediaan dapat direalisasi pada nilai tercatatnya.

Persediaan PT GMM telah diasuransikan terhadap semua resiko dan resiko lainnya berdasarkan suatu paket polis dengan nilai pertanggungan sebesar Rp 75.000.000.000 pada tanggal 31 Desember 2023 dan 2022. Manajemen Perusahaan berpendapat bahwa nilai pertanggungan tersebut cukup untuk menutup kemungkinan kerugian.

Persediaan Perum BULOG dan PT GMM digunakan sebagai jaminan atas fasilitas pinjaman yang diperoleh dari kreditur (Catatan 19 dan 25).

11. INVENTORIES (continued)

c. Complementary/auxiliary goods inventories

	2023	2022
PSO		
Packaging sacks	91.263.153.402	70.487.492.092
Commercial		
Packaging sack	36.778.703.855	49.713.543.375
Medicines (PQC)	3.413.325.545	2.741.984.073
Sub total	40.192.029.400	52.455.527.448
Total	131.455.182.802	122.943.019.540

Based on the review of the condition of the inventories at the end of the year, management believes that the inventories can be realized at their net carrying values.

PT GMM's inventories are covered by insurance against losses from all risk and other risk under blanket policies amounting to Rp 75,000,000,000 as at December 31, 2023 and 2022, which in management's opinion, is adequate to cover possible losses arising from such risks.

The inventories of Perum BULOG and PT GMM are pledged as collateral to the loan facilities obtained from creditors (Notes 19 and 25).

12. ASET LANCAR LAINNYA

	2023	2022
Pemerintah		
(a) Bantuan pangan	10.977.550.994.659	-
(b) Cadangan Beras Pemerintah	606.328.293.475	2.193.165.917.903
(c) Kementerian Perdagangan – jagung dan kedelai	158.351.407.220	258.585.551.260
(d) Kementerian Sosial	-	382.216.934.729
Pendapatan yang masih harus diterima	622.180.694	20.443.397.262
Golongan anggaran pusat	110.458.428.737	105.039.180.860
Lainnya	1.463.461.983	32.219.202.388
Total	11.854.774.766.768	2.991.670.184.402

12. OTHER CURRENT ASSETS

Government
Rice aid and distribution (a)
Government Rice Reserves (b)
Ministry of Trade – corn and soybean (c)
Ministry of Social Affairs (d)
Unbilled receivables
Central budget group
Others
Total

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12. ASET LANCAR LAINNYA (lanjutan)

Saldo di atas merupakan piutang dari Pemerintah terkait dengan program-program Pemerintah (Catatan 36) yang belum diverifikasi oleh pihak yang berwenang di Perum BULOG yang mana akan direklasifikasikan ke piutang usaha setelah proses verifikasi telah selesai (Catatan 7).

- (a) Saldo bantuan pangan dan distribusi sebesar Rp 10.977.550.994.659 sampai dengan 31 Desember 2023 merupakan jumlah yang harus ditagih kepada Pemerintah atas penyaluran Bantuan Pangan (Bapang) sebanyak 1.492.918.990 kg pada tahun 2023. Nilai yang ditagihkan ini merupakan selisih antara harga Af Gudang dengan Harga Pembelian Beras (HPB) yang diatur dalam Keputusan Badan Pangan Nasional Republik Indonesia No. 333.1/HK.02.05/K/7/2023 yaitu sebesar Rp 11.002/kg dari tanggal 1 Januari 2024 hingga 31 Agustus 2024 dan Keputusan Badan Pangan Nasional Republik Indonesia No. 381/HK.02.05/K/11/2023 yaitu sebesar Rp 11.498/kg dari tanggal 30 September 2024 hingga 31 Desember 2024 (Catatan 36b).

- (b) Saldo Cadangan Beras Pemerintah sebesar Rp 606.328.293.475 merupakan jumlah yang harus ditagih kepada Pemerintah atas penyaluran beras sebanyak 1.203.541.149 kg pada tahun 2023. Nilai yang ditagihkan ini merupakan selisih antara harga Af Gudang dengan Harga Pembelian Beras (HPB) yang diatur dalam Keputusan Badan Pangan Nasional Republik Indonesia No. 333.1/HK.02.05/K/7/2023 yaitu sebesar Rp 11.002/kg (Catatan 36b).

Saldo Cadangan Beras Pemerintah sebesar Rp 2.193.165.917.903 merupakan jumlah yang harus ditagih kepada Pemerintah atas penyaluran beras sebanyak 1.264.590.364 kg pada tahun 2022. Nilai yang ditagihkan ini merupakan selisih antara harga Af Gudang dengan Harga Pembelian Beras (HPB) yang diatur dalam Surat Menteri Keuangan Republik Indonesia No. S-1092/MK.02/2021 yaitu sebesar Rp 10.859/kg.

- (c) Saldo Kementerian Perdagangan masing-masing Rp 11.235.532.500 dan Rp 57.426.055.000 pada 31 Desember 2023 dan 2022, merupakan tagihan kepada Kementerian Perdagangan atas penyaluran jagung sebanyak 50.000.000 kg pada tahun 2022.

Saldo yang ditagihkan sesuai dengan yang diatur dalam surat Menteri Perdagangan Republik Indonesia No. 285/M-DAG/SD/3/2022 yaitu sebesar Rp 4.500/kg, menurut Badan Pangan Nasional No 374/TS.02.02/K/11/2023 yaitu sebesar Rp 4.900/kg (dalam bentuk kemasan) dan Rp 4.900/kg (dalam bentuk curah) (Catatan 36d).

12. OTHER CURRENT ASSETS (continued)

The above amounts represent receivables from Government that are related to government programs (Note 36) that have not yet been verified by the relevant authorities of Perum BULOG which will be reclassified to trade receivables after the verification process have already been completed (Note 7).

- (a) Rice aid and distribution amounting to Rp 10,977,550,994,659 as at December 31, 2023 represents amounts to be billed to the Government of 1,492,918,990 kgs of rice in 2023. This billing represents the difference between the price of Af Gudang and the Purchase Price of Rice ("HPB") of Rp 11,002/kg as decision in the National Food Agency of the Republic of Indonesia Letter No. 333.1/HK.02.05/K/7/2023 for period January 1, 2024 until August 31, 2024 and Rp 11,498/kg as decision in the National Food Agency of the Republic of Indonesia Letter No. 381/HK.02.05/K/11/2023 for period September 1, 2024 until December 31, 2024 (Note 36b).

- (b) The Government Rice Reserves amounting to Rp 606,328,293,475 represents amounts to be billed to the Government for the distribution of 1,203,541,149 kgs of rice in 2023. This billing represents the difference between the price of Af Gudang and the Purchase Price of Rice ("HPB") of Rp 10,859/kg as regulated in the National Food Agency of the Republic of Indonesia Letter No. 333.1/HK.02.05/K/7/2023 yaitu sebesar Rp 11,002/kg (Note 36b).

The Government Rice Reserves amounting to Rp 2,193,165,917,903 represents amounts to be billed to the Government for the distribution of 1,264,590,364 kgs of rice in 2022. This billing represents the difference between the price of Af Gudang and the Purchase Price of Rice ("HPB") of Rp 10,859/kg as regulated in the Minister of Finance Letter No. S-1092/MK.02/2021.

- (c) The Ministry of Trade amounting to Rp 11,235,532,500 and Rp 57,426,055,000 for represents the billing to the Ministry of Trade for the distribution of 50,000,000 kgs of corn in December 31, 2022.

This billing represents the Purchase Price of Rp 4,500/kg as regulated in the Minister of Trade Letter No. 285/M-DAG/SD/3/2022 and according to the National Food Agency No 374/TS.02.02/K/11/2023 which is IDR 4,900/kg (in packaged form) and Rp 4,900/kg (in bulk form) (Note 36d). (Note 36d).

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12. ASET LANCAR LAINNYA (lanjutan)

Saldo Kementerian Perdagangan masing-masing sebesar Rp 113.319.512.200 dan Rp 201.159.496.260 pada 31 Desember 2023 dan 2022, merupakan tagihan kepada Kementerian Perdagangan atas penyaluran kedelai sebanyak 200.000.000 kg pada tahun 2022. Nilai yang ditagihkan sesuai dengan yang diatur dalam surat Menteri Perdagangan Republik Indonesia No. 286/M-DAG/SD/3/2022 yaitu sebesar Rp 4.500/kg (Catatan 36e).

Saldo sebesar Rp 33.796.362.520 merupakan tagihan kepada Badan Pangan Nasional atas penyaluran jagung sebanyak 27.631.992 kg pada tahun 2023. Nilai yang ditagihkan sesuai dengan yang diatur dalam surat Menteri Perdagangan Republik Indonesia No. 290/TS.03.03/K/10/2023 yaitu sebesar Rp 6.185/kg (Catatan 36d).

- (d) Saldo Kementerian Sosial sebesar Rp 3.481.915.453.055 sampai dengan 31 Desember 2021 merupakan jumlah yang harus ditagih kepada Pemerintah atas penyaluran Bantuan Beras Pemberlakuan Pembatasan Kegiatan Masyarakat (BB-PPKM) sebanyak 288.000.000 kg pada tahun 2021. Nilai yang ditagihkan ini merupakan selisih antara harga Af Gudang dengan Harga Pembelian Beras (HPB) yang diatur dalam Surat Menteri Keuangan Republik Indonesia No. S-147/MS/C/3.3/BS/01/7/2021 yaitu sebesar Rp 10.769/kg (Catatan 36b). Pada 31 Desember 2023 Kementerian Sosial telah melunasi seluruh tagihan tersebut, sisa tagihan sebesar Rp 382.216.934.729 merupakan tagihan biaya distribusi dan pengangkutan yang sudah dibayar oleh Kementerian Sosial pada tanggal 6 Desember 2023.

12. OTHER CURRENT ASSETS (continued)

The Ministry of Trade amounting to Rp 113,319,512,200 represents the billing to the Ministry of Trade for the distribution of 200,000,000 kgs of soybean in December 31, 2023 and 2022, respectively. This billing represents the Purchase Price of Rp 4,500/kg as regulated in the Minister of Trade Letter No. 286/M-DAG/SD/3/2022 (Note 36e).

Amounting to Rp 33,796,362,520 represents the billing to the National Food Agency of the Republic of Indonesia Letter for the distribution of 27.631.992 kgs of corn in 2023. This billing represents the Purchase Price of Rp 6,185/kg as regulated in the Minister of Trade Letter No. 290/TS.03.03/K/10/2023 (Note 36d).

- (d) The Ministry of Social Affairs amounting to Rp 3,481,915,453,055 as at December 31, 2021 represents amounts to be billed to the Ministry of Social Affairs for the distribution of Rice Assistance Community Activities Restrictions Enforcement (BB-PPKM) of 288,000,000 kgs of rice in 2021. This billing represents the difference between the price of Af Gudang and the Purchase Price of Rice ("HPB") of Rp 10,769/kg as regulated in the Minister of Finance Letter No. S-147/MS/C/3.3/BS/01/7/2021 (Note 36b). On December 31, 2023, the Ministry of Social Affairs has paid the entire bill, the remaining bill of Rp 382,216,934,729 is a bill for distribution and shipping costs which has been paid by the Ministry of Social Affairs on December 6, 2023.

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13. ASET TETAP

13. PROPERTY, PLANT AND EQUIPMENT

		2023						
		Saldo awal/ Beginning balance	Penambahan/ Additions	Pengurangan/ Disposals	Reklasifikasi Reclassification	Saldo akhir/ Ending balance		
Biaya perolehan							Acquisition cost	
Perum BULOG							Perum BULOG	
Tanah	1.812.400.283.233	61.300.000	-	-	-	1.812.461.583.233	Land	
Bangunan	2.569.230.423.365	6.263.878.281	(14.859.347)	9.141.460.184	2.584.620.902.483	Buildings		
Mesin-mesin	713.080.774.847	1.659.318.340	-	471.438.137	715.211.531.324	Machineries		
Inventaris	345.265.630.162	14.929.708.138	(8.513.689.066)	(16.301.920.977)	335.379.728.257	Equipment		
Kendaraan	27.605.023.245	9.621.000.000	(71.000.000)	-	37.155.023.245	Vehicles		
Entitas Anak							Subsidiaries	
Tanah	117.465.863.742	-	-	-	117.465.863.742	Land		
Bangunan	135.531.466.177	-	-	-	135.531.466.177	Buildings		
Mesin-mesin	981.305.997.269	-	-	-	981.305.997.269	Machineries		
Inventaris	36.417.283.007	669.370.569	(227.696.674)	-	36.858.956.902	Equipment		
Kendaraan	121.682.383.768	11.937.901.428	(695.000.000)	(69.534.494)	132.855.750.702	Vehicles		
Aset dalam penyelesaian							Construction in progress	
Perum BULOG							Perum BULOG	
Bangunan	163.251.320.311	219.190.532.691	-	(9.432.474.184)	373.009.378.818	Buildings		
Mesin-mesin	315.461.905.064	-	(4.815.720.000)	-	310.646.185.064	Machineries		
Inventaris	12.948.283.563	65.696.154	-	16.121.496.839	29.135.476.556	Equipment		
Total	7.351.646.637.753	264.398.705.601	(14.337.965.087)	(69.534.495)	7.601.637.843.772	Total		
Akumulasi penyusutan							Accumulated depreciation	
Perum BULOG							Perum BULOG	
Bangunan	1.524.653.029.121	76.218.108.594	(14.814.075)	-	1.600.856.323.640	Buildings		
Mesin-mesin	403.322.746.582	45.278.825.907	-	166.271.989	448.767.844.478	Machineries		
Inventaris	236.080.772.306	34.439.485.034	(8.212.289.968)	(166.271.989)	262.141.695.383	Equipment		
Kendaraan	17.279.648.948	4.198.212.848	(70.999.995)	-	21.406.861.801	Vehicles		
Entitas Anak							Subsidiaries	
Bangunan	109.519.294.248	13.867.139.785	-	-	123.386.434.033	Buildings		
Mesin-mesin	484.126.232.981	56.962.997.733	-	-	541.089.230.714	Machineries		
Inventaris	26.945.414.829	1.241.440.694	(227.696.674)	-	27.959.158.849	Equipment		
Kendaraan	93.924.655.943	10.444.704.222	(694.999.991)	-	103.674.360.174	Vehicles		
Total	2.895.851.794.958	242.650.914.817	(9.220.800.703)	-	3.129.281.909.072	Total		
Nilai Buku	4.455.794.842.795						4.472.355.934.700	Net Book Value
		2022						
		Saldo awal/ Beginning balance	Penambahan/ Additions	Pengurangan/ Disposals	Reklasifikasi Reclassification	Saldo akhir/ Ending balance		
Biaya perolehan							Acquisition cost	
Perum BULOG							Perum BULOG	
Tanah	1.809.865.091.602	4.117.912.001	(1.582.720.370)	-	1.812.400.283.233	Land		
Bangunan	2.145.541.968.184	104.218.986.192	-	319.469.468.989	2.569.230.423.365	Buildings		
Mesin-mesin	451.668.923.962	138.968.348.164	(8.500.000)	122.452.002.721	713.080.774.847	Machineries		
Inventaris	255.733.468.831	83.035.924.727	(2.360.532.230)	8.856.768.834	345.265.630.162	Equipment		
Kendaraan	32.813.344.889	2.894.006.405	(8.102.328.049)	-	27.605.023.245	Vehicles		
Entitas Anak							Subsidiaries	
Tanah	115.948.684.634	-	-	1.517.179.108	117.465.863.742	Land		
Bangunan	137.034.645.285	14.000.000	-	(1.517.179.108)	135.531.466.177	Buildings		
Mesin-mesin	980.719.997.269	586.000.000	-	-	981.305.997.269	Machineries		
Inventaris	36.455.411.692	205.050.807	(243.179.492)	-	36.417.283.007	Equipment		
Kendaraan	114.471.966.618	8.135.417.150	(925.000.000)	-	121.682.383.768	Vehicles		
Aset dalam penyelesaian							Construction in progress	
Perum BULOG							Perum BULOG	
Bangunan	424.739.357.607	57.408.625.027	-	(318.896.662.323)	163.251.320.311	Buildings		
Mesin-mesin	165.390.538.518	272.523.369.267	-	(122.452.002.721)	315.461.905.064	Machineries		
Inventaris	13.631.775.410	8.173.276.987	-	(8.856.768.834)	12.948.283.563	Equipment		
Total	6.684.015.174.501	680.280.916.727	(13.222.260.141)	572.806.666	7.351.646.637.753	Total		
Akumulasi penyusutan							Accumulated depreciation	
Perum BULOG							Perum BULOG	
Bangunan	1.460.777.020.144	63.303.202.311	-	572.806.666	1.524.653.029.121	Buildings		
Mesin-mesin	384.561.039.346	18.770.207.235	(8.499.999)	-	403.322.746.582	Machineries		
Inventaris	205.307.966.108	33.144.617.965	(2.371.811.767)	-	236.080.772.306	Equipment		
Kendaraan	21.694.956.208	3.589.576.176	(8.004.883.436)	-	17.279.648.948	Vehicles		
Entitas Anak							Subsidiaries	
Bangunan	95.655.844.629	13.863.449.619	-	-	109.519.294.248	Buildings		
Mesin-mesin	427.054.006.082	57.072.226.899	-	-	484.126.232.981	Machineries		
Inventaris	25.327.768.198	1.801.451.122	(183.804.491)	-	26.945.414.829	Equipment		
Kendaraan	81.840.900.893	13.008.755.047	(924.999.997)	-	93.924.655.943	Vehicles		
Total	2.702.219.501.608	204.553.486.374	(11.493.999.690)	572.806.666	2.895.851.794.958	Total		
Nilai Buku	3.981.795.672.893						4.455.794.842.795	Net Book Value

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13. ASET TETAP (lanjutan)

Beban penyusutan untuk tahun yang berakhir pada tanggal 31 Desember 2023 dan 2022 adalah:

	2023
Beban pokok pendapatan (Catatan 30)	26.151.075.887
Beban usaha (Catatan 31)	216.499.838.930
Total	242.650.914.817

Hak tanggungan atas tanah dan bangunan berupa Hak Guna Bangunan (HGB) beserta benda yang berada di atasnya berupa mesin dan peralatan pabrik dan kendaraan PT GMM digunakan sebagai jaminan atas fasilitas pinjaman yang diperoleh dari kreditur (Catatan 19 dan 25).

Aset tetap Perum BULOG dan Entitas Anaknya diasuransikan terhadap risiko kerugian, kecelakaan, kebakaran dan risiko lainnya dengan nilai pertanggungan sebesar Rp 22.321.123.096.448 dan Rp 10.591.185.287.892 pada tahun 2023 dan 2022. Manajemen berpendapat bahwa nilai pertanggungan tersebut cukup untuk menutup kemungkinan kerugian.

Hak kepemilikan Perum BULOG dan Entitas Anaknya atas hak tanah seluruhnya berupa Hak Guna Bangunan (HGB). Hak atas tanah ini memiliki sisa jangka waktu antara 20 sampai 30 tahun yang akan berakhir pada berbagai tanggal mulai tahun 2025 sampai 2046. Manajemen berkeyakinan bahwa hak atas tanah dapat diperbaharui atau diperpanjang pada saat berakhirnya hak tersebut.

Aset dalam penyelesaian pada 31 Desember 2023 dan 2022 adalah sebagai berikut:

	2023	
	Estimasi tahun penyelesaian/ <i>Estimated year of completion</i>	Persentasi penyelesaian/ <i>Percentage of completion</i>
Bangunan	2024-2025	29%-92%
Mesin-mesin	2024-2025	49%-70%
Inventaris	2024-2025	25%-95%

Pada tanggal 31 Desember 2023 dan 2022, manajemen berkeyakinan bahwa tidak ada kejadian atau perubahan keadaan yang mengindikasikan adanya penurunan nilai aset tetap.

Rincian laba penjualan aset tetap adalah sebagai berikut:

	2023
Hasil penjualan	418.377.017
Nilai buku	(301.444.385)
Laba penjualan aset tetap (Catatan 32)	116.932.632

13. PROPERTY, PLANT AND EQUIPMENT (continued)

Depreciation for the years ended December 31, 2023 and 2022 as follows:

	2023	2022	
Beban pokok pendapatan (Catatan 30)	26.151.075.887	42.675.501.878	Cost of revenues (Note 30)
Beban usaha (Catatan 31)	216.499.838.930	161.877.984.496	Operating expenses (Note 31)
Total	242.650.914.817	204.553.486.374	Total

Land and building mortgage with Rights to Build certificate (HGB) including the objects therein in the form of machinery and equipment and vehicles of PT GMM are pledged as collateral to the loan facilities obtained from creditors (Notes 19 and 25).

Property, plant and equipment of Perum BULOG and its Subsidiaries are insured against losses, accidents, fire and other risks with sum insured amounting to Rp 22,321,123,096,448 and Rp 10,591,185,287,892 in 2023 and 2022, respectively, which in management's opinion, is adequate to cover possible losses arising from such risks.

Perum BULOG and its Subsidiaries' titles of ownership on its landrights are all in the form of "Building Use Rights" or "Hak Guna Bangunan" (HGB). These landrights have remaining terms ranging from 20 to 30 years that will expire in various dates from year 2025 to 2046. Management believes that the terms of these landrights can be renewed or extended upon their expiration

As at December 31, 2023 and 2022, the details of construction in progress are as follows:

	2023		2022		
	Estimasi tahun penyelesaian/ <i>Estimated year of completion</i>	Persentasi penyelesaian/ <i>Percentage of completion</i>	Estimasi tahun penyelesaian/ <i>Estimated year of completion</i>	Persentasi penyelesaian/ <i>Percentage of completion</i>	
Bangunan	2024-2025	29%-92%	2023-2024	43%-96%	Buildings
Mesin-mesin	2024-2025	49%-70%	2023-2024	64%-90%	Machineries
Inventaris	2024-2025	25%-95%	2023-2024	75%-95%	Equipment

As at December 31, 2023 and 2022, the management believes that there were no events or changes in circumstances which might indicate an impairment in the value of property, plant and equipment

The details of gain on sale of property, plant and equipment are as follows:

	2023	2022	
Hasil penjualan	418.377.017	57.716.422.218	Proceed from sales
Nilai buku	(301.444.385)	(1.728.260.451)	Net book value
Laba penjualan aset tetap (Catatan 32)	116.932.632	55.988.161.767	Gain on sale of property, plant and equipment (Note 32)

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14. PROPERTI INVESTASI

14. INVESTMENT PROPERTIES

2023						
	Saldo awal/ Beginning balance	Penambahan/ Additions	Pengurangan/ Disposals	Reklasifikasi Reclassification	Saldo akhir/ Ending balance	
Biaya perolehan						Acquisition cost
Kantor Wilayah dan kantor pusat						Regional office and head office
Tanah	213.765.127.170	-	-	-	213.765.127.170	Land
Bangunan	114.221.697.589	-	-	-	114.221.697.589	Buildings
Total	327.986.824.759	-	-	-	327.986.824.759	Total
Akumulasi penyusutan						Accumulated depreciation
Bangunan	105.092.159.983	734.762.607	-	-	105.826.922.590	Buildings
Nilai buku	222.894.664.776				222.159.902.169	Net book value
2022						
	Saldo awal/ Beginning balance	Penambahan/ Additions	Pengurangan/ Disposals	Reklasifikasi Reclassification	Saldo akhir/ Ending balance	
Biaya perolehan						Acquisition cost
Kantor Wilayah dan kantor pusat						Regional office and head office
Tanah	213.765.127.170	-	-	-	213.765.127.170	Land
Bangunan	114.794.504.255	-	-	(572.806.666)	114.221.697.589	Buildings
Total	328.559.631.425	-	-	(572.806.666)	327.986.824.759	Total
Akumulasi penyusutan						Accumulated depreciation
Bangunan	104.531.821.259	1.133.145.390	-	(572.806.666)	105.092.159.983	Buildings
Nilai buku	224.027.810.166				222.894.664.776	Net book value

Beban penyusutan untuk tahun yang berakhir pada tanggal 31 Desember 2023 dan 2022 adalah masing-masing sebesar Rp 734.762.607 dan Rp 1.133.145.390 (Catatan 31).

Pada tanggal 31 Desember 2023 dan 2022, manajemen berkeyakinan bahwa tidak ada kejadian atau perubahan keadaan yang mengindikasikan adanya penurunan nilai atas properti investasi.

Perum BULOG sebagai Pesewa

Perum BULOG telah menandatangani sewa properti komersial atas portofolio properti investasi yang terdiri dari kantor dan bangunan produksi tertentu (Catatan 14). Perum BULOG mempertahankan secara substansial semua risiko dan manfaat yang terkait dengan kepemilikan properti tersebut dan kontrak sebagai sewa operasi. Sewa ini memiliki masa sewa antara 1 dan 5 tahun. Semua sewa termasuk klausul memungkinkan revisi atas kenaikan biaya sewa tahunan berdasarkan kondisi pasar yang berlaku. Penyewa juga diharuskan untuk memberikan jaminan nilai sisa atas properti. Pendapatan sewa dari properti investasi yang diakui dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian pada tahun 2023 dan 2022, masing-masing sebesar Rp 64.319.229.167 dan Rp 57.524.031.200 (Catatan 29).

Depreciation for the years ended December 31, 2023 and 2022, amounted to Rp 73,762,607 and Rp 1,133,145,390 (Note 31).

As at December 31, 2023 and 2022, the management believes that there were no events or changes in circumstances which might indicate an impairment in the value of investment properties.

Perum BULOG as Lessor

The Perum BULOG and its Subsidiaries has entered into commercial property leases on its investment property portfolio consisting of certain office and manufacturing buildings (Note 14). Perum BULOG retains substantially all the risks and rewards incidental to ownership of these properties and accounts for the contracts as operating leases. These leases have terms of between 1 and 5 years. All leases include a clause to enable upward revision of the rental charge on an annual basis according to prevailing market conditions. The lessee is also required to provide a residual value guarantee on the properties. Rental income from investment properties recognized in the consolidated statement of profit or loss and other comprehensive income in 2023 and 2022 amounted to Rp 64,319,229,167 and Rp 57,524,031,200, respectively (Note 29).

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15. ASET TAKBERWUJUD

15. INTANGIBLE ASSETS

		2023						
		Saldo awal/ Beginning balance	Penambahan/ Additions	Pengurangan/ Deduction	Reklasifikasi/ Reclassification	Saldo akhir/ Ending balance		
Perangkat lunak							Software	
<u>Biaya perolehan</u>							<u>Acquisition cost</u>	
Perum BULOG		8.635.321.655	489.766.872	-	-	9.125.088.527	Perum BULOG	
Entitas Anak		3.456.188.350	404.500.000	-	-	3.860.688.350	Subsidiaries	
<u>Aset dalam penyelesaian</u>							<u>Construction in progress</u>	
Perum BULOG		28.278.007.021	191.950.000	-	-	28.469.957.021	Perum BULOG	
Total		40.369.517.026	1.086.216.872	-	-	41.455.733.898	Total	
Perangkat lunak							Software	
<u>Akumulasi amortisasi</u>							<u>Accumulated depreciation</u>	
Perum BULOG		6.074.402.545	233.130.398	-	-	6.307.532.943	Perum BULOG	
Entitas Anak		3.069.116.283	253.847.403	-	-	3.322.963.686	Subsidiaries	
Total		9.143.518.828	486.977.801	-	-	9.630.496.629	Total	
Nilai buku		31.225.998.198				31.825.237.269	Net book value	
		2022						
		Saldo awal/ Beginning balance	Penambahan/ Additions	Pengurangan/ Deduction	Reklasifikasi/ Reclassification	Saldo akhir/ Ending balance		
Perangkat lunak							Software	
<u>Biaya perolehan</u>							<u>Acquisition cost</u>	
Perum BULOG		7.332.343.655	958.183.000	-	344.795.000	8.635.321.655	Perum BULOG	
Entitas Anak		3.456.188.350	-	-	-	3.456.188.350	Subsidiaries	
<u>Aset dalam penyelesaian</u>							<u>Construction in progress</u>	
Perum BULOG		3.254.955.000	25.367.847.021	-	(344.795.000)	28.278.007.021	Perum BULOG	
Total		14.043.487.005	26.326.030.021	-	-	40.369.517.026	Total	
Perangkat lunak							Software	
<u>Akumulasi amortisasi</u>							<u>Accumulated depreciation</u>	
Perum BULOG		5.640.901.356	433.501.189	-	-	6.074.402.545	Perum BULOG	
Entitas Anak		2.550.326.568	518.789.715	-	-	3.069.116.283	Subsidiaries	
Total		8.191.227.924	952.290.904	-	-	9.143.518.828	Total	
Nilai buku		5.852.259.081				31.225.998.198	Net book value	

Manajemen berkeyakinan bahwa tidak terdapat penurunan atas nilai tercatat aset takberwujud pada tanggal 31 Desember 2023 dan 2022. Amortisasi masing-masing sebesar Rp 486.977.801 dan Rp 952.290.904 pada tahun 2023 dan 2022 dibebankan pada beban usaha (Catatan 31).

Management believes that there is no impairment in value of the intangible assets as at December 31, 2023 and 2022. Amortization charged to operating expenses, amounted to Rp 486,977,801 and Rp 952,290,904 in 2023 and 2022, respectively (Note 31).

16. SEWA

Perum BULOG dan Entitas Anak memiliki kontrak sewa untuk berbagai jenis tanah, kendaraan dan peralatan yang digunakan dalam operasinya. Sewa umumnya memiliki jangka waktu sewa antara 3 – 5 tahun. Ada beberapa kontrak sewa yang mencakup opsi perpanjangan, penghentian dan pembayaran sewa 61ssociat.

Perum BULOG memiliki sewa kendaraan dan inventaris tertentu dengan jangka waktu sewa 12 bulan atau kurang dan sewa peralatan kantor bernilai rendah. Perum BULOG menerapkan pengecualian pengakuan untuk 'sewa jangka pendek' dan 'sewa aset bernilai rendah'.

16. LEASES

Perum BULOG and its Subsidiary has lease contracts for various items of land, vehicles and equipment used in its operations. Leases generally have lease terms between 3 – 5 years. There are several lease contracts that include extension, termination options and variable lease payments.

Perum BULOG also has certain leases of vehicles and equipment with lease terms of 12 months or less and leases of office equipment with low value. Perum BULOG applies the 'short-term lease' and 'lease of low-value assets' recognition exemptions for these leases.

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16. SEWA (lanjutan)

Di bawah ini adalah jumlah tercatat aset hak guna yang diakui dan mutasinya selama periode berjalan:

16. LEASES (continued)

Set out below are the carrying amounts of right-of-use assets 62ssociate62 and the movements during the period:

		2023							
		Saldo awal/ Beginning balance	Penambahan/ Additions	Pengurangan/ Deductions	Reklasifikasi/ Penyesuaian	Saldo akhir/ Ending balance			
Biaya perolehan							Acquisition cost		
Perum BULOG							Perum BULOG		
Kendaraan		91.884.250.628	11.844.564.293	(4.330.520.887)	-	99.398.294.034	Vehicles		
Entitas Anak							Subsidiaries		
Tanah		1.499.469.884	1.333.947.051	(1.279.636.093)	-	1.553.780.842	Land		
Bangunan		4.379.891.375	4.552.511.031	(4.257.970.063)	-	4.674.432.343	Buildings		
Total		97.763.611.887	17.731.022.375	(9.868.127.043)	-	105.626.507.219	Total		
Akumulasi depresiasi							Accumulated depreciation		
Perum BULOG							Perum BULOG		
Kendaraan		60.464.799.463	19.786.401.035	(2.246.556.796)	-	78.004.643.702	Vehicles		
Entitas Anak							Subsidiaries		
Tanah		989.916.587	493.200.194	(1.279.536.092)	100.000	203.580.689	Land		
Bangunan		3.293.480.284	1.338.455.926	(4.257.970.064)	(100.000)	373.866.146	Buildings		
Total		64.748.196.334	21.618.057.155	(7.784.162.952)	-	78.582.090.537	Total		
Nilai buku							27.044.416.682	Net book value	
		2022							
		Saldo awal/ Beginning balance	Penambahan/ Additions	Pengurangan/ Deductions					
Biaya perolehan							Acquisition cost		
Perum BULOG							Perum BULOG		
Tanah		247.327.110	-	(247.327.110)	-	-	Land		
Kendaraan		99.206.675.344	26.943.021.655	(34.265.446.371)	-	91.884.250.628	Vehicles		
Inventaris		1.674.409.445	-	(1.674.409.445)	-	-	Equipment		
Entitas Anak							Subsidiaries		
Tanah		1.510.287.644	-	(10.817.760)	-	1.499.469.884	Land		
Bangunan		4.559.035.196	-	(179.143.821)	-	4.379.891.375	Buildings		
Total		107.197.734.739	26.943.021.655	(36.377.144.507)	-	97.763.611.887	Total		
Akumulasi depresiasi							Accumulated depreciation		
Perum BULOG							Perum BULOG		
Tanah		158.995.999	-	(158.995.999)	-	-	Land		
Kendaraan		47.887.962.552	46.842.283.282	(34.265.446.371)	-	60.464.799.463	Vehicles		
Inventaris		873.604.928	-	(873.604.928)	-	-	Equipment		
Entitas Anak							Subsidiaries		
Tanah		525.681.842	464.234.745	-	-	989.916.587	Land		
Bangunan		2.280.146.091	1.170.068.590	(156.734.397)	-	3.293.480.284	Buildings		
Total		51.726.391.412	48.476.586.617	(35.454.781.695)	-	64.748.196.334	Total		
Nilai buku							33.015.415.553	Net book value	

Pengurangan pada tahun 2023 dan 2022 terutama merupakan hak penggunaan aset terkait dengan kontrak sewa yang telah berakhir.

Deductions in 2023 and 2022 mainly represents right of use assets related to lease contracts that were already ended.

Penyusutan untuk tahun yang berakhir pada tanggal 31 Desember 2023 dan 2022 adalah masing-masing sebesar Rp 21.618.057.155 dan Rp 48.476.586.617. (Catatan 31).

Depreciation for the years ended December 31, 2023 and 2023, amounted to Rp 21,618,057,155 and Rp 48,476,586,617, respectively (Note 31).

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16. SEWA (lanjutan)

Di bawah ini adalah jumlah tercatat liabilitas sewa dan mutasinya selama periode berjalan:

	2023	2022
Pada 1 Januari	34.685.194.323	57.621.720.211
Penambahan	17.120.629.088	26.943.021.655
Pengurangan	(1.710.064.065)	(594.750.441)
Penambahan bunga (Catatan 32b)	2.742.985.781	6.888.160.377
Pembayaran		
Pokok	(21.523.230.518)	(49.284.797.102)
Bunga	(2.742.985.781)	(6.888.160.377)
Pada 31 Desember	28.572.528.828	34.685.194.323
Lancar	3.205.725.312	5.799.064.465
Tidak lancar	25.366.803.516	28.886.129.858

Berikut ini adalah jumlah yang diakui dalam laba rugi:

	2023	2022
Beban penyusutan aset hak guna (Catatan 31)	21.618.057.155	48.476.586.617
Beban bunga liabilitas sewa	2.742.985.781	6.888.160.377
Biaya yang berkaitan dengan sewa jangka pendek (termasuk dalam umum dan administrasi) (Catatan 31)	59.757.636.908	19.081.889.566
Total yang diakui dalam laba rugi	84.118.679.844	74.446.636.560

Perum BULOG dan Entitas Anaknya memiliki total arus kas keluar untuk sewa masing-masing sebesar Rp 24.266.216.298 dan Rp 56.172.957.479 pada tahun 2023 dan 2022. Perum BULOG dan Entitas Anaknya juga memiliki penambahan non-kas pada aset hak-guna masing-masing sebesar Rp 17.120.629.088 dan 26.943.021.655 dan liabilitas sewa pada 2023 dan 2022.

17. ASET LAIN-LAIN

	2023	2022
Deposito dijaminkan PT Bank Rakyat Indonesia (Persero) Tbk	300.758.675.467	307.238.442.009

Deposito yang dijaminkan merupakan deposito yang dibatasi untuk pembayaran pinjaman bank.

Suku bunga per tahun deposito berjangka yang berlaku selama periode berjalan adalah:

	2023	2022
Deposito Rupiah	2,25% - 5,00%	2,90% - 2,95%

16. LEASES (continued)

Set out below are the carrying amounts of lease liabilities and the movements during the period:

	2023	2022
Pada 1 Januari	34.685.194.323	57.621.720.211
Penambahan	17.120.629.088	26.943.021.655
Pengurangan	(1.710.064.065)	(594.750.441)
Penambahan bunga (Catatan 32b)	2.742.985.781	6.888.160.377
Pembayaran		
Pokok	(21.523.230.518)	(49.284.797.102)
Bunga	(2.742.985.781)	(6.888.160.377)
Pada 31 Desember	28.572.528.828	34.685.194.323
Lancar	3.205.725.312	5.799.064.465
Tidak lancar	25.366.803.516	28.886.129.858

The following are the amounts associated in profit or loss:

	2023	2022
Beban penyusutan aset hak guna (Catatan 31)	21.618.057.155	48.476.586.617
Beban bunga liabilitas sewa	2.742.985.781	6.888.160.377
Biaya yang berkaitan dengan sewa jangka pendek (termasuk dalam umum dan administrasi) (Catatan 31)	59.757.636.908	19.081.889.566
Total amount associated in profit or loss	84.118.679.844	74.446.636.560

Perum BULOG and its Subsidiaries had total cash outflows for leases of Rp 24,266,216,298 and Rp 56,172,957,479 in 2023 and 2022, respectively. Perum BULOG and its Subsidiaries also had non-cash additions to right-of-use assets and lease liabilities of Rp 17,120,629,088 and Rp 26,943,021,655 in 2023 and 2022, respectively.

17. OTHER ASSETS

	2023	2022
Deposito dijaminkan PT Bank Rakyat Indonesia (Persero) Tbk	300.758.675.467	307.238.442.009

Restricted time deposits represent deposit which are restricted for payment of bank loans.

The annual interest rates of the time deposits during the year are as follows:

	2023	2022
Deposito Rupiah	2,25% - 5,00%	2,90% - 2,95%

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18. INVESTASI PADA ENTITAS ASOSIASI

	2023
Pada awal tahun	22.923.818.559
Bagian kerugian (Catatan 32) Tahun berjalan	(8.163.756.539)
Bagian pendapatan komprehensif lainnya	(22.172.031)
Pada akhir tahun	14.737.889.989

Berdasarkan akta perubahan terakhir No. 19 tanggal 2 Agustus 2017 oleh notaris Otty Hari Chandra Ubayani, S.H., penyertaan saham PT Mitra Bumdes Nusantara adalah kepemilikan sebesar 30% atau sebesar Rp 30.000.000.000.

Pada 2023 dan 2022, Perum BULOG mengakui bagian dari rugi komprehensif lainnya entitas asosiasi masing-masing sebesar Rp 8.185.928.570 dan Rp 2.892.585.925.

Ringkasan informasi keuangan PT Mitra Bumdes Nusantara adalah sebagai berikut:

	2023
Aset lancar	53.951.636.439
Aset tidak lancar	18.526.757.616
Total Aset	72.478.394.055
Liabilitas jangka pendek	12.425.080.330
Liabilitas jangka panjang	8.553.296.371
Total Ekuitas	51.500.017.354
Total Liabilitas dan Ekuitas	72.478.394.055
Pendapatan	233.487.592.558
Harga pokok pendapatan	(229.556.321.663)
Beban usaha	(13.451.187.219)
Beban lain-lain – neto	(25.333.791.104)
Beban pajak penghasilan – neto	5.243.343.760
Rugi tahun berjalan	(29.610.363.668)
Penghasilan komprehensif lainnya	(103.497.049)
Total rugi komprehensif untuk tahun berjalan	(29.713.860.717)

18. INVESTMENT IN ASSOCIATE

	2022	
Pada awal tahun	25.816.404.484	<i>At the beginning of the year</i>
Bagian kerugian (Catatan 32) Tahun berjalan	(2.866.036.157)	<i>Share in loss (Note 32) Current year</i>
Bagian pendapatan komprehensif lainnya	(26.549.768)	<i>Share in other comprehensive income</i>
Pada akhir tahun	22.923.818.559	<i>At the end of the year</i>

Based on notarial deed No. 19 dated August 2, 2017 by notary Otty Hari Chandra Ubayani, S.H., Perum BULOG's investment in PT Mitra Bumdes Nusantara amounted to Rp 30,000,000,000 which represents 30% of ownership.

In 2023 and 2022, Perum BULOG recognized share in total comprehensive loss of associate amounted to Rp 8,185,928,570 and Rp 2,892,585,925, respectively.

Summarized financial information of PT Mitra Bumdes Nusantara, are as follows:

	2022	
Aset lancar	86.618.081.610	<i>Current assets</i>
Aset tidak lancar	15.499.139.896	<i>Non-Current assets</i>
Total Aset	102.117.221.506	<i>Total Assets</i>
Liabilitas jangka pendek	13.259.326.342	<i>Current liabilities</i>
Liabilitas jangka panjang	7.631.390.541	<i>Non-Current liabilities</i>
Total Ekuitas	81.226.504.623	<i>Total Equity</i>
Total Liabilitas dan Ekuitas	102.117.221.506	<i>Total Liabilities and Equity</i>
Pendapatan	347.966.010.914	<i>Revenues</i>
Harga pokok pendapatan	(341.264.248.106)	<i>Cost of revenues</i>
Beban usaha	(15.996.746.985)	<i>Operating expenses</i>
Beban lain-lain – neto	(2.465.468.771)	<i>Other expenses – net</i>
Beban pajak penghasilan – neto	744.359.685	<i>Income tax expense – net</i>
Rugi tahun berjalan	(11.016.093.263)	<i>Loss for the year</i>
Penghasilan komprehensif lainnya	(138.670.397)	<i>Other comprehensive income</i>
Total rugi komprehensif untuk tahun berjalan	(11.154.763.660)	<i>Total comprehensive loss for the year</i>

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18. INVESTASI PADA ENTITAS ASOSIASI (lanjutan)

Ringkasan informasi keuangan PT Mitra Bumdes Nusantara adalah sebagai berikut: (lanjutan)

	2023	2022
Rugi yang dapat diatribusikan kepada:		
Pemilik entitas induk	(27.091.102.283)	(9.808.453.856)
Kepentingan non pengendali	(2.519.261.385)	(1.207.639.407)
	(29.610.363.668)	(11.016.093.263)
Total rugi komprehensif untuk Tahun berjalan		
Pemilik entitas induk	(27.165.009.054)	(9.896.953.081)
Kepentingan non pengendali	(2.548.851.663)	(1.257.810.579)
	(29.713.860.717)	(11.154.763.660)

Rekonsiliasi dari ringkasan informasi keuangan diatas terhadap jumlah tercatat dari bagian entitas asosiasi yang diakui dalam laporan keuangan konsolidasian, sebagai berikut:

	2023	2022
Total ekuitas	51.500.017.354	81.226.504.623
Dikurangi:		
Kepentingan non pengendali	(2.373.717.390)	(4.813.776.093)
Aset neto entitas asosiasi	49.126.299.964	76.412.728.530
Proporsi bagian kepemilikan Perum BULOG	30%	30%
Nilai tercatat neto	14.737.889.989	22.923.818.559

Pada tanggal 31 Desember 2023 dan 2022, entitas asosiasi yang dimiliki oleh Perum BULOG sebagai berikut:

Nama entitas/ <i>Name of entity</i>	Lokasi Bisnis/ <i>Place of business</i>	Persentase kepemilikan/ <i>% of ownership</i>
PT Mitra Bumdes Nusantara (MBN)	Indonesia	30

Perum BULOG tidak mengendalikan entitas asosiasi tersebut.

18. INVESTMENT IN ASSOCIATE (continued)

Summarized financial information of PT Mitra Bumdes Nusantara, are as follows: (continued)

	2023	2022
Loss attributable to:		
Owners of the parent	(9.808.453.856)	(9.896.953.081)
Non-controlling interest	(1.207.639.407)	(1.257.810.579)
	(11.016.093.263)	(11.154.763.660)
Total comprehensive loss for the year		
Owners of the parent	(9.896.953.081)	(9.896.953.081)
Non-controlling interest	(1.257.810.579)	(1.257.810.579)
	(11.154.763.660)	(11.154.763.660)

Reconciliation of the above summarized financial information to the carrying amount of the interest in the 65ssociate recognized in the consolidated financial statements, as follows:

	2023	2022
Total ekuitas	51.500.017.354	81.226.504.623
Dikurangi:		
Kepentingan non pengendali	(2.373.717.390)	(4.813.776.093)
Aset neto entitas asosiasi	49.126.299.964	76.412.728.530
Proporsi bagian kepemilikan Perum BULOG	30%	30%
Nilai tercatat neto	14.737.889.989	22.923.818.559

As at December 31, 2023 and 2022, the details of Perum BULOG's associate are as follows:

Nama entitas/ <i>Name of entity</i>	Lokasi Bisnis/ <i>Place of business</i>	Persentase kepemilikan/ <i>% of ownership</i>	Jenis Usaha/Nature of Business
PT Mitra Bumdes Nusantara (MBN)	Indonesia	30	Meningkatkan perekonomian desa, perdagangan besar bahan makanan dan minuman hasil pertanian/ trading of food and beverages

Perum BULOG does not have control on this associate.

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19. UTANG BANK JANGKA PENDEK

Rincian utang bank jangka pendek adalah sebagai berikut:

	2023	2022
PT Bank Negara Indonesia (Persero) Tbk	15.683.736.268.368	5.683.882.185.161
PT Bank Rakyat Indonesia (Persero) Tbk	8.184.851.980.332	2.903.644.645.818
PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk	2.499.810.948.673	1.999.901.751.197
PT Bank Tabungan Negara (Persero) Tbk	2.000.000.000.000	-
PT Bank KB Bukopin Tbk	120.565.036.621	-
Total	28.488.964.233.994	10.587.428.582.176

a. PSO:

	2023	2022
PT Bank Negara Indonesia (Persero) Tbk	13.451.844.300.612	5.683.882.185.161
PT Bank Rakyat Indonesia (Persero) Tbk	7.884.982.254.476	2.806.205.512.687
PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk	2.399.813.856.960	1.999.901.751.197
PT Bank Tabungan Negara (Persero) Tbk	2.000.000.000.000	-
Total	25.736.640.412.048	10.489.989.449.045

b. Komersial:

	2023	2022
PT Bank Negara Indonesia (Persero) Tbk	2.231.891.967.756	-
PT Bank Rakyat Indonesia (Persero) Tbk	299.869.725.856	97.439.133.131
PT Bank Bukopin Tbk	120.565.036.621	-
PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk	99.997.091.713	-
Total	2.752.323.821.946	97.439.133.131

19. SHORT-TERM BANK LOANS

The details of short-term bank loans are as follows:

PT Bank Negara Indonesia (Persero) Tbk
PT Bank Rakyat Indonesia (Persero) Tbk
PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk
PT Bank Tabungan Negara (Persero) Tbk
PT Bank KB Bukopin Tbk

a. PSO:

PT Bank Rakyat Indonesia (Persero) Tbk
PT Bank Rakyat Indonesia (Persero) Tbk
PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk
PT Bank Tabungan Negara (Persero) Tbk

b. Commercial:

PT Bank Rakyat Indonesia (Persero) Tbk
PT Bank Rakyat Indonesia (Persero) Tbk
PT Bank Bukopin Tbk
PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk

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19. UTANG BANK JANGKA PENDEK (lanjutan)

PT Bank Negara Indonesia (Persero) Tbk

Perum BULOG, mengadakan perjanjian kredit dengan PT Bank Negara Indonesia (Persero) Tbk, dengan jatuh tempo pada tanggal 26 Oktober 2024 untuk tahun 2023, sebagai berikut:

Fasilitas/Facility	Plafon pinjaman/ Credit limit		Saldo utang/Loan balance		Bunga/ Interest	
	2023	2022	2023	2022	2023	2022
Perum BULOG						
Kredit Modal Kerja Pangsia Pemerintah/ Working Capital Loan for Public Service Obligation	24.803.000.000.000	20.000.000.000.000				
Beras/Rice			13.058.911.371.456	5.587.851.033.123	7,00%	7,00%
Daging/Beef			1.899.553.277.256	-	7,00%	-
Jagung/Corn			617.672.369.156	2.114.300.000	7,00%	7,00%
Minyak Goreng/Oil			71.519.260.000	-	7,00%	-
Gula/Sugar			24.290.830.500	-	7,00%	-
Kedelai/Soybean			11.789.160.000	93.916.252.038	7,00%	7,00%
Total/Total			15.683.736.268.368	5.683.862.185.161		

PT Bank Rakyat Indonesia (Persero) Tbk

Perum BULOG dan Entitas Anak, mengadakan perjanjian kredit dengan PT Bank Rakyat Indonesia (Persero) Tbk, dengan jatuh tempo pada tanggal 30 Agustus 2024 untuk tahun 2023, sebagai berikut:

Fasilitas/Facility	Plafon pinjaman/ Credit limit		Saldo utang/Loan balance		Bunga/ Interest	
	2023	2022	2023	2022	2023	2022
Perum BULOG						
Kredit Modal Kerja Pangsia Pemerintah/ Working Capital Loan for Public Service Obligation						
Beras/Rice	18.500.000.000.000	8.300.000.000.000	7.846.603.861.508	2.681.395.705.088	7,25 – 8%	7,45%
Kedelai/Soybean	850.000.000.000	800.000.000.000	73.320.797.383	74.993.180.000	7,25 – 8%	7,45%
Jagung/Corn	180.000.000.000	180.000.000.000	-	60.816.647.500	-	7,45%
Impor/Import	240.000.000.000	6.980.000.000.000	-	-	8%	7,75%
Komersial/Commercial						
Beras/Rice	1.900.000.000.000	1.900.000.000.000	-	-	-	7,45%
Gula/Sugar	343.000.000.000	343.000.000.000	130.486.024.827	-	-	7,45%
Kedelai/Soybean	7.000.000.000	7.000.000.000	-	-	-	7,45%
Jagung/Corn	100.000.000.000	100.000.000.000	-	-	-	7,45%
Daging/Beef	900.000.000.000	900.000.000.000	-	-	-	7,45%
Impor Line Komersial/Import line commercial						
Beras/Rice	1.900.000.000.000	1.900.000.000.000	-	-	-	7,75%
Gula/Sugar	343.000.000.000	343.000.000.000	-	-	-	7,75%
Kedelai/Soybean	7.000.000.000	7.000.000.000	-	-	-	7,75%
Jagung/Corn	100.000.000.000	100.000.000.000	-	-	-	7,75%
Daging/Beef	900.000.000.000	900.000.000.000	-	-	-	7,75%
Forex Line	USD 600.000.000	USD 600.000.000	-	-	-	-
PT GMM						
Kredit Modal Kerja/ Working Capital Loan	437.000.000.000	98.000.000.000	134.441.296.614	97.439.133.131	7%	4,75%
Total/Total			8.184.851.980.332	2.903.644.645.818		

Pada tanggal 1 September 2022, berdasarkan surat No.R.II.96-CRO/COD/LAS/09/2022, PT GMM, Entitas anak mendapatkan penawaran putusan restrukturisasi kredit atas fasilitas Kredit Modal Kerja Lokal sebesar Rp 98.000.000.000, yaitu perpanjangan perjanjian kredit ini yang akan berakhir pada tanggal 12 Agustus 2023. Pada tanggal 25 Agustus 2023 atas fasilitas tersebut PT GMM menerima putusan restrukturisasi kredit perpanjangan jangka waktu pinjaman menjadi tanggal 28 Juni 2027.

On September 1, 2022, based on letter No. R.II.96-CRO/COD/LAS/09/2022, PT GMM, the Subsidiaries obtained a credit decision offer for a Local Working Capital Loan amounting to Rp 98,000,000,000 which extend the previous credit agreement and will expire on August 12, 2023. On August 25, 2023, for this facility PT GMM received a credit restructuring decision to extend the maturity date to June 28, 2027.

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19. UTANG BANK JANGKA PENDEK (lanjutan)

PT Bank Rakyat Indonesia (Persero) Tbk (lanjutan)

Pada tanggal 25 Agustus 2023, berdasarkan surat No.R.II.223-CRO/COD/LAS/08/2023, PT GMM mendapatkan perpanjangan atas fasilitas Kredit Modal Kerja Buyer sebesar Rp 134.441.296.614, yaitu perpanjangan perjanjian kredit ini yang akan berakhir pada tanggal 12 Agustus 2024.

Fasilitas ini dijamin dengan jaminan yang sama dari pinjaman bank jangka panjang (Catatan 25).

PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk

Perum BULOG, mengadakan perjanjian kredit dengan PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk, dengan jatuh tempo pada tanggal 11 Agustus 2024 untuk tahun 2023, sebagai berikut:

Fasilitas/Facility	Plafon pinjaman/ Credit limit		Saldo utang/Loan balance		Bunga/ Interest	
	2023	2022	2023	2022	2023	2022
Perum BULOG						
Kredit Modal Kerja Pangsa Pemerintah/ Working Capital Loan for Public Service Obligation						
Beras/Rice	2.500.000.000.000	2.000.000.000.000	2.499.810.948.673	1.999.901.751.197	6,45%	-

PT Bank Tabungan Negara (Persero) Tbk

Perum BULOG, mengadakan perjanjian kredit dengan PT Bank Tabungan Negara (Persero) Tbk, dengan jatuh tempo pada tanggal 22 November 2024 untuk tahun 2023, sebagai berikut:

Fasilitas/Facility	Plafon pinjaman/ Credit limit		Saldo utang/Loan balance		Bunga/ Interest	
	2023	2022	2023	2022	2023	2022
Perum BULOG						
Kredit Modal Kerja Pangsa Pemerintah/ Working Capital Loan for Public Service Obligation						
Beras/Rice	5.000.000.000.000	-	2.000.000.000.000	-	6,85%	-

Seluruh fasilitas yang diperoleh Perum BULOG di atas, dijamin dengan fidusia atas persediaan yang dibiayai.

19. SHORT-TERM BANK LOANS (continued)

PT Bank Rakyat Indonesia (Persero) Tbk (continued)

On August 25, 2023, based on letter No. R.II.223-CRO/COD/LAS/08/2023, PT GMM obtained an extension for a Local Working Capital Loan Buyer amounting to Rp 134,441,296,614 which extend the previous credit agreement and will expire on August 12, 2024.

The facility is secured by the same collateral from long term bank loan (Note 25).

PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk

Perum BULOG, entered into credit agreement with PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk, with a maturity date of August 11, 2024 for 2023, are as follows:

Fasilitas/Facility	Plafon pinjaman/ Credit limit		Saldo utang/Loan balance		Bunga/ Interest	
	2023	2022	2023	2022	2023	2022
Perum BULOG						
Kredit Modal Kerja Pangsa Pemerintah/ Working Capital Loan for Public Service Obligation						
Beras/Rice	2.500.000.000.000	2.000.000.000.000	2.499.810.948.673	1.999.901.751.197	6,45%	-

PT Bank Tabungan Negara (Persero) Tbk

Perum BULOG, entered into credit agreement with PT Bank Tabungan Negara (Persero) Tbk, with a maturity date of November 22, 2024 for 2023, are as follows:

Fasilitas/Facility	Plafon pinjaman/ Credit limit		Saldo utang/Loan balance		Bunga/ Interest	
	2023	2022	2023	2022	2023	2022
Perum BULOG						
Kredit Modal Kerja Pangsa Pemerintah/ Working Capital Loan for Public Service Obligation						
Beras/Rice	5.000.000.000.000	-	2.000.000.000.000	-	6,85%	-

All facilities obtained by Perum BULOG are guaranteed by fiduciary on related financed inventories.

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19. UTANG BANK JANGKA PENDEK (lanjutan)

PT Bank KB Bukopin Tbk

PT JPL, mengadakan perjanjian kredit dengan PT Bank KB Bukopin Tbk dengan jatuh tempo pada tanggal 31 Mei 2024 untuk tahun 2023, sebagai berikut:

Fasilitas/Facility	Plafon pinjaman/ Credit limit		Saldo utang/Loan balance		Bunga/ Interest	
	2023	2022	2023	2022	2023	2022
PT JPL						
Kredit Modal Kerja/ Working Capital Loan	98.000.000.000	-	30.065.372.370	-	8,75%	-
Pinjaman Rekening Koran/ Checking Account Loan	2.000.000.000	-	1.984.823.800	-	8,75%	-
Kredit Modal Kerja/ Working Capital Loan	100.000.000.000	-	88.514.840.451	-	8,5%	-
Total/Total			120.565.036.621			

19. SHORT-TERM BANK LOANS (continued)

PT Bank KB Bukopin Tbk

PT JPL has entered into credit agreement with PT Bank KB Bukopin Tbk with a maturity date of May 31, 2024 for 2023, as follows:

20. UTANG USAHA

	2023	2022	
Pihak berelasi (Catatan 27)			Related parties (Note 27)
Pengadaan	416.903.634.555	83.832.961.115	Procurement
Penyaluran	391.283.820.142	229.037.623.479	Distribution
Pihak ketiga			Third parties
Penyaluran	269.028.681.403	97.303.141.808	Distribution
Pengadaan	147.792.164.969	240.389.966.545	Procurement
Lainnya	40.849.552.977	17.108.757.823	Others
Total	1.265.857.854.046	667.672.450.770	Total

20. TRADE PAYABLES

21. PERPAJAKAN

a. Pajak dibayar dimuka

	2023	2022	
Entitas Anak			Subsidiaries
Pajak penghasilan Pasal 21	2.886.077	34.173.703	Income taxes art 21
Pajak Pertambahan Nilai	31.225.899.645	19.895.622.742	Value Added Tax
Total	31.228.785.722	19.929.796.445	Total

21. TAXATION

b. Utang pajak

	2023	2022	
Perum BULOG			Perum BULOG
Pajak Pertambahan Nilai	13.355.159.236	9.146.738.999	Value Added Tax
Pajak Penghasilan			Income taxes
Pasal 4 (2)	-	37.846.213	Article 4 (2)
Pasal 21	4.645.138.021	4.544.276.563	Article 21
Pasal 22	587.799.923	248.768.103	Article 22
Pasal 23	2.435.753.077	409.027.796	Article 23
Pasal 26	2.108.852	-	Article 26
Entitas Anak			Subsidiaries
Pajak Penghasilan			Income taxes
Pasal 4 (2)	945.000	-	Article 4 (2)
Pasal 21	439.056.223	323.035.833	Article 21
Pasal 23	786.358.386	219.056.032	Article 23
Pasal 29	11.957.537.305	-	Article 29
SKPKB	3.922.362.271	-	SKPKB
Total	38.132.218.294	14.928.749.539	Total

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21. PERPAJAKAN (lanjutan)

21. TAXATION (continued)

b. Utang pajak (lanjutan)

b. Taxes payable (continued)

Pada tanggal 28 Desember 2023, JPL menerima Surat Ketetapan Pajak dengan No S-2121/KPP.1903/2023 atas tahun buku 2018 yang terdiri dari SKPKB PPh Final Pasal 15, 21, 23, PPh Badan dan STP PPN dengan total sebesar Rp 3.922.362.271.

On December 28, 2023, JPL receive tax assessment letter No S-2121/KPP.1903/2023 for year 2018 consist of SKPKB Tax Articles Final 15,21,23 Corporate income tax and Tax Collection Letter Value Added Tax amounting to Rp 3,922,362,271.

c. Manfaat (beban) pajak penghasilan dalam laba (rugi)

c. Income tax benefit (expense) in profit or loss

	2023	2022	
Beban pajak kini:			Current tax expense
Beban pajak untuk tahun berjalan			Current tax on profits for the year
Entitas anak	(39.023.217.860)	(2.148.122.020)	Subsidiaries
Manfaat (beban) pajak tangguhan			Deferred tax benefit (expense)
Perum BULOG			Perum BULOG
Pajak tangguhan yang timbul dari pengakuan dan pembalikan perbedaan temporer dan rugi fiskal	(276.390.588.159)	(132.995.429.221)	Deferred tax relating to origination and reversal of temporary differences and fiscal loss
Penyesuaian tahun lalu Entitas anak	(2.767.370.165)	(398.208.537)	Adjustment in respect of prior years Subsidiaries
Pajak tangguhan yang timbul dari pengakuan dan pembalikan perbedaan temporer dan rugi fiskal	24.945.410.338	(533.836.126)	Deferred tax relating to origination and reversal of temporary differences and fiscal loss
Total beban pajak tangguhan	(254.212.547.986)	(133.927.473.884)	Total deferred tax expense
Beban pajak penghasilan - neto	(293.235.765.846)	(136.075.595.904)	Income tax expense - net
d. Pajak penghasilan yang diakui dalam penghasilan komprehensif lain			d. Income tax recognized in other comprehensive income
	2023	2022	
Manfaat (beban) pajak tangguhan Keuntungan atau kerugian aktuarial atas kewajiban imbalan pasti Perum BULOG Entitas anak	4.031.478.125 (21.486.349)	7.838.464.807 (100.679.490)	Deferred tax benefit (expense) Remeasurement of on defined benefit obligation Perum BULOG Subsidiaries
Total pajak penghasilan yang diakui dalam penghasilan komprehensif lain	4.009.991.776	7.737.785.317	Total income tax recognized in other comprehensive income

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21. PERPAJAKAN (Lanjutan)

21. TAXATION (Continued)

- e. Rekonsiliasi antara laba sebelum pajak Perum BULOG dengan penghasilan kena pajak Perusahaan untuk tahun yang berakhir pada tanggal 31 Desember 2023 dan 2022 adalah sebagai berikut:

- e. The reconciliation between consolidated profit before income tax and Perum BULOG's estimated taxable income for the years ended December 31, 2023 and 2022 is as follows:

	2023	2022	
Laba konsolidasi sebelum pajak penghasilan	1.113.424.519.683	469.251.942.025	Consolidated profit before income tax
Dikurangi:			Less:
Eliminasi	101.779.769.068	29.835.633.718	Elimination
Rugi entitas anak sebelum pajak	7.907.139.792	118.610.105.787	Loss of subsidiaries before tax
Laba sebelum pajak penghasilan - Perum BULOG	1.223.111.428.543	617.697.681.530	Profit before income tax attributable to Perum BULOG
Beda temporer:			Temporary differences:
Penyusutan aset tetap	(130.281.710.412)	(140.022.079.446)	Depreciation of property, plant and equipment
Aset hak guna - neto	(150.769.515)	(555.771.839)	Right-of-use assets - net
Imbalan kerja	43.635.712.034	(156.954.785.404)	Employee benefits
Pembayaran imbalan kerja	(43.962.864.331)	(41.296.886.564)	Employee benefits payment
Beban penyisihan (pemulihan) penurunan nilai piutang	25.299.658.572	(27.674.875.329)	Provision (reversal) for expected credit loss on receivables
Pemulihan penyisihan penurunan nilai pasar dan keusangan persediaan	-	(2.000.335.738)	Reversal of allowance for decline in market values and obsolescence of inventories
	(105.459.973.652)	(368.504.734.320)	
Beda tetap:			Permanent differences:
Beban pajak	10.323.077.366	100.546.348.960	Tax expenses
Beban pegawai	168.070.898.792	43.340.947.299	Employee expenses
Beban berhubungan dengan penghasilan final	29.138.185.384	20.035.323.552	Expenses associated with income subjected to final tax
Penghasilan jasa giro, bunga deposito dan pendapatan sewa	(178.688.638.559)	(123.649.904.251)	Interest income on deposits and rent income
Beban lainnya	4.365.903.744	3.690.630.673	Other expenses
	33.209.426.727	43.963.346.233	
Estimasi laba fiskal Perum BULOG	1.150.860.881.618	293.156.293.443	Estimated taxable income of Perum BULOG
Rugi fiskal tahun-tahun sebelumnya Perum BULOG			Fiscal losses carry forward Perum BULOG
Koreksi 2017	(439.890.051.475)	(439.890.051.475)	Adjustment 2017
Tahun 2018	(1.590.922.253.866)	(1.590.922.253.866)	Year 2018
Koreksi 2018	980.374.826.378	980.374.826.378	Adjustment 2018
Tahun 2019	(2.025.056.647.653)	(2.025.056.647.653)	Year 2019
Koreksi 2019	15.743.050.305	15.743.050.305	Adjustment 2019
Tahun 2020	(1.074.161.977.809)	(1.074.161.977.809)	Year 2020
Koreksi 2020	873.244.065.046	873.244.065.046	Adjustment 2020
Koreksi 2021	(673.196.243.167)	(673.196.243.167)	Adjustment 2021
Laba fiskal 2021	259.981.830.852	259.981.830.852	Taxable income 2021
Laba fiskal 2022	293.156.293.443	-	Taxable income 2022
Akumulasi rugi fiskal	(2.229.866.226.328)	(3.380.727.107.946)	Accumulated fiscal losses
PT GMM			PT GMM
Tahun 2022	(22.539.761.908)	(22.539.761.908)	Year 2022
Tahun 2023	(94.304.649.253)	-	Year 2017
Akumulasi rugi fiskal	(116.844.411.161)	(22.539.761.908)	Accumulated fiscal losses
PT JPL			PT JPL
Estimasi laba fiskal	177.378.263.000	9.764.191.000	Estimated taxable income

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21. PERPAJAKAN (lanjutan)

- e. Rekonsiliasi antara laba sebelum pajak Perum BULOG dengan penghasilan kena pajak Perusahaan untuk tahun yang berakhir pada tanggal 31 Desember 2023 dan 2022 adalah sebagai berikut: (lanjutan)

	2023	2022
Beban pajak kini:		
PT JPL	(39.023.217.860)	(2.148.122.020)
Dikurangi:		
Pajak dibayar dimuka:		
Perum BULOG		
Pasal 22	792.629.404.004	135.793.583.874
Pasal 23	43.205.283	53.265.811
	792.672.609.287	135.846.849.685
Entitas Anak		
Pasal 22	3.829.874.250	2.975.833.140
Pasal 23	27.065.680.555	10.980.074.553
Pasal 25	-	244.788.021
	30.895.554.805	14.200.695.714
Taksiran tagihan (utang) pajak penghasilan badan		
Perum BULOG	792.672.609.287	135.846.849.685
Entitas Anak		
PT GMM	3.829.874.250	2.975.833.140
PT JPLB	(11.957.537.305)	9.076.740.554
Neto	784.544.946.232	147.899.423.379

Berdasarkan surat persetujuan dari kantor pajak No. 62/WPJ.19/2017 tanggal 22 Maret 2017 mengenai "Penilaian Kembali Aset Tetap untuk Tujuan Perpajakan bagi Permohonan yang diajukan di tahun 2015 dan 2016", Perum BULOG telah mengajukan permohonan berdasarkan nilai wajar aset tetap berupa bangunan gudang.

Penilaian kembali aset tetap untuk tujuan perpajakan ini menimbulkan perbedaan temporer yang dapat dikurangkan karena dasar pengenaan pajak atas aset tetap menjadi lebih tinggi dari jumlah tercatat secara akuntansi. Perbedaan temporer tersebut menimbulkan aset pajak tangguhan karena manfaat ekonomis akan mengalir ke Perum BULOG dalam bentuk pengurangan laba kena pajak dimasa depan ketika jumlah tercatat aset tersebut terpulihkan.

21. TAXATION (continued)

- e. The reconciliation between consolidated profit before income tax and Perum BULOG's estimated taxable income for the years ended December 31, 2023 and 2022 is as follows: (continued)

Current tax expense:
PT JPL
Less:
Prepaid taxes:
Perum BULOG
Article 22
Article 23
Subsidiaries
Article 22
Article 23
Article 25
Estimated claim for income tax refund (tax payable)
Perum BULOG
Subsidiaries
PT GMM
PT JPLB
Net

Based on the approval letter from the tax office No. 62/WPJ.19/2017 dated March 22, 2017 regarding "Revaluation of property, plant and equipment for Tax Purposes Application filed in 2015 and 2016", Perum BULOG has submitted such applications based on the fair value of property, plant and equipment in the form of warehouse building.

The revaluation of property, plant and equipment for tax purposes results to deductible temporary difference because the property, plant and equipment tax base is higher than the amount recorded for accounting. The temporary difference also resulted to deferred tax assets because economic benefits will flow to Perum BULOG in the form of reduction in future taxable profit when the carrying of asset is recovered.

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21. PERPAJAKAN (lanjutan)

- f. Rekonsiliasi antara: (i) beban pajak penghasilan yang dihitung dengan menggunakan tarif pajak yang berlaku atas laba sebelum pajak penghasilan konsolidasian, dan (ii) beban (manfaat) pajak penghasilan seperti disajikan dalam laba rugi dan penghasilan komprehensif lain konsolidasian adalah sebagai berikut:

	2023	2022
Laba konsolidasi sebelum pajak penghasilan	1.113.424.519.683	469.251.942.025
Dikurangi:		
Eliminasi	134.191.086.800	29.835.633.718
Pajak dihitung dengan tarif pajak yang berlaku	267.344.943.525	109.799.266.664
Dampak pajak atas:		
Perbedaan tetap	23.253.792.175	33.308.909.707
Penyesuaian sehubungan dengan pajak kini tahun sebelumnya	(130.339.966)	-
Penyesuaian sehubungan dengan pajak tangguhan tahun sebelumnya	2.767.370.112	(7.032.580.467)
Beban (manfaat) pajak Penghasilan – neto	293.235.765.846	136.075.595.904

21. TAXATION (continued)

- f. The reconciliation between: (i) income tax expense, calculated by applying the applicable tax rate to the consolidated profit before income tax, and (ii) income tax expense (benefit) as shown in the consolidated statement of profit or loss and other comprehensive income is as follows:

	2023	2022
Consolidated profit before income tax	1.113.424.519.683	469.251.942.025
Less: Elimination	134.191.086.800	29.835.633.718
Tax calculated at applicable tax rates	267.344.943.525	109.799.266.664
Tax effects of: Permanent differences	23.253.792.175	33.308.909.707
Adjustments in respect of prior year current tax	(130.339.966)	-
Adjustments in respect of prior year deferred tax	2.767.370.112	(7.032.580.467)
Income tax expense (benefit) - net	293.235.765.846	136.075.595.904

- g. Taksiran tagihan pajak

	2023	2022
Pajak penghasilan:		
Perum BULOG		
2023		
Pajak penghasilan	792.672.609.287	-
2022		
Pajak penghasilan	135.846.849.685	135.846.849.685
2020		
PPH 22	-	2.199.104.319
2018		
Pajak lainnya SKPKB	6.850.864.019	6.850.864.019
2017		
Pajak lainnya SKPKB	30.237.813.386	30.237.813.386
2016		
Pajak penghasilan	85.592.528.770	85.592.528.770
2015		
Pembayaran SKPKB - PPN	12.777.662.675	12.942.540.025
2010		
Pajak penghasilan	68.809.612.134	68.809.612.134
Pajak lainnya SKPKB	61.332.334.614	61.332.334.614
Entitas Anak		
GMM		
2023	3.829.874.250	-
2022	2.975.833.140	2.975.833.140
2021	-	1.971.801.281
JPL		
2022	9.076.740.554	9.076.740.554
2021	-	10.063.742.178
Total	1.210.002.722.514	427.899.764.105

- g. Estimated claims for tax refund

	2023	2022
Income taxes:		
Perum BULOG		
2023		
Corporate income tax	-	-
2022		
Corporate income tax	135.846.849.685	135.846.849.685
2020		
Art 22	2.199.104.319	2.199.104.319
2018		
Other taxes SKPKB	6.850.864.019	6.850.864.019
2017		
Other taxes SKPKB	30.237.813.386	30.237.813.386
2016		
Corporate income tax	85.592.528.770	85.592.528.770
2015		
Payment of SKPKB - VAT	12.777.662.675	12.942.540.025
2010		
Corporate income tax	68.809.612.134	68.809.612.134
Other taxes SKPKB	61.332.334.614	61.332.334.614
Subsidiaries		
GMM		
2023	3.829.874.250	-
2022	2.975.833.140	2.975.833.140
2021	-	1.971.801.281
JPL		
2022	9.076.740.554	9.076.740.554
2021	-	10.063.742.178
Total	1.210.002.722.514	427.899.764.105

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21. PERPAJAKAN (lanjutan)

g. Taksiran tagihan pajak (lanjutan)

Perum BULOG (lanjutan)

Surat Ketetapan Pajak

Perum BULOG

Tahun 2021

Pajak penghasilan

Berdasarkan berita acara pembahasan pajak penghasilan tahun 2020 No. PRIN-00298/WJP.19/KP.0304/RIK.SIS/2021 tanggal 29 Oktober 2021, penjualan Perum BULOG berdasarkan pemeriksaan BPK tahun 2020 seharusnya lebih tinggi sebesar Rp 614.779.037.024. Berdasarkan audit BPK tahun 2021, penjualan Perum BULOG seharusnya turun Rp 58.417.207.142. Hal ini menghasilkan penyesuaian rugi fiskal tahun 2021 sebesar Rp 673.196.243.167.

Tahun 2020

Pajak penghasilan

Pada tanggal 30 Agustus 2022, Perum BULOG menerima Surat Ketetapan Pajak Lebih Bayar ("SKPLB") No. 00061/406/20/051/22 atas Pajak Penghasilan dari Kantor Pajak untuk tahun pajak 2022. Berdasarkan SKPLB tersebut, Perum BULOG memiliki pajak lebih bayar sebesar Rp 13.229.117.340. Jumlah lebih bayar yang telah disetujui berdasarkan pembahasan akhir hasil pemeriksaan sebesar Rp 13.229.117.340. Selain itu, berdasarkan surat ketetapan pajak tersebut di atas, rugi fiskal tahun 2020 adalah sebesar Rp 200.917.912.763 yang telah disetujui oleh Perum BULOG.

Tahun 2018

Pajak penghasilan

Perum BULOG melaporkan rugi fiskal sebesar Rp 770.219.781.888 untuk tahun buku 2018 menghasilkan penyesuaian sebesar Rp 820.702.471.978, dari rugi fiskal yang diakui sebesar Rp 1.590.922.253.866. Pada tanggal 29 September 2020, Perum BULOG menerima Surat Ketetapan Pajak Lebih Bayar No. 00058/406/18/051/20 atas restitusi Pajak Penghasilan dari Kantor Pelayanan Pajak untuk tahun pajak 2018 sebesar Rp 418.786.101.387 dari total tagihan sebesar Rp 420.869.388.003, selisihnya sebesar Rp 2.083.286.616 diakui sebagai bagian dari beban pajak kini pada tahun 2020. Selain itu, berdasarkan ketetapan pajak di atas, rugi fiskal untuk tahun pajak 2018 adalah sebesar Rp 522.784.092.662. Pada tanggal 23 Desember 2020, Perum BULOG mengajukan keberatan atas koreksi rugi fiskal oleh Direktur Jenderal Pajak dengan No. B-1412/II/DK.302/KU.13.12/12/2020.

21. TAXATION (continued)

g. Estimated claims for tax refund (continued)

Perum BULOG (continued)

Tax Assessment Letters

Perum BULOG

Year 2021

Corporate income tax

Based on minutes of discussion of 2020 income tax No. PRIN-00298/WJP.19/KP.0304/RIK.SIS/2021 dated October 29, 2021, Perum BULOG's sales based on BPK audit for 2020 should be higher by Rp 614,779,037,024. Based on BPK audit for 2021, Perum BULOG's sales should be lower by Rp 58,417,207,142. This result to 2021 fiscal loss adjustments of Rp 673,196,243,167.

Year 2020

Corporate income tax

On August 30, 2022, Perum BULOG received tax overpayment assessment letter No. 00061/406/20/051/22 for income tax for fiscal year 2020 from Tax Office. Based on the tax overpayment letter, Perum BULOG has overpayment of Rp 13,229,117,340. The overpayment amount based on the final discussion of the examination result is Rp 13,229,117,340. In addition, based on the above tax assessment, the fiscal loss for the fiscal year 2020 is Rp 200,917,912,763 that Perum BULOG has agreed.

Year 2018

Corporate income tax

Perum BULOG reported fiscal loss for Rp 770,219,781,888 for fiscal year 2018 resulted to the adjustment of Rp 820,702,471,978, from the recognized fiscal loss of Rp 1,590,922,253,866. On September 29, 2020, Perum BULOG received tax overpayment assessment letter No. 00058/406/18/051/20 for Income Tax refund from the Tax Office for the fiscal year 2018 amounting to Rp 418,786,101,387 from the total claim of of Rp 420,869,388,003, the difference of Rp 2,083,286,616 is recognized as part of current tax expense in 2020. In addition, based on the above tax assessment, the fiscal loss for the fiscal year 2018 is Rp 522,784,092,662. On December 23, 2020, Perum BULOG filed an objection to the correction of tax losses by the Director General of Taxes with No. B-1412/II/DK.302/KU.13.12/12/2020.

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21. PERPAJAKAN (lanjutan)

g. Taksiran tagihan pajak (lanjutan)

Tahun 2018 (lanjutan)

Berdasarkan Surat Keputusan Direktur Jenderal Pajak No. 00999/KEB/WJP.10/2021 tanggal 6 Desember 2021 rugi fiskal Perum BULOG tahun 2018 yang dapat dikompensasi adalah sebesar Rp 610.547.427.488 yang disetujui oleh Perum BULOG.

Pajak lainnya

Pada tahun 2020, Perum BULOG menerima SKP Kurang Bayar Pajak Penghasilan Pasal 4 (2), 21, 22, 23, dan Pajak Pertambahan Nilai tahun pajak 2018 sejumlah Rp 22.817.840.470. Pada tahun 2020, Perum BULOG mengajukan keberatan atas kekurangan pembayaran pajak tersebut di atas.

Pada tahun 2021, Perum BULOG menerima beberapa keputusan pengadilan pajak yang menyetujui lebih bayar pajak di atas sebesar Rp 13.236.652.492 yang diterima oleh Perum BULOG. Perum BULOG mengajukan banding atas selisih Rp 9.581.187.978. Perum BULOG telah menerima Sebagian hasil banding sebesar Rp 2.730.323.959, dan sisa sebesar Rp 6.850.864.019 Perum BULOG masih mengajukan banding.

Sampai dengan diterbitkannya laporan keuangan konsolidasi ini, hasil banding tersebut belum diterima oleh Perum BULOG.

Tahun 2017

Pajak penghasilan

Perum BULOG mencatat rugi fiskal sebesar Rp 549.145.477.380 dan Perum BULOG mengajukan banding sebesar Rp 439.890.051.475 dengan No. B-342/II/DK.302/KU.13.12/04/2021 tanggal 14 April 2021.

Pajak lainnya

Pada tahun 2020, Perum BULOG menerima SKP Kurang Bayar Pajak Penghasilan Pasal 4 (2), 21, 22, 23, dan Pajak Pertambahan Nilai tahun pajak 2017 sejumlah Rp 41.031.529.392. Pada tahun 2020, Perum BULOG mengajukan keberatan atas kekurangan pembayaran pajak tersebut di atas.

Pada tahun 2021, Perum BULOG menerima beberapa keputusan pengadilan pajak yang menyetujui lebih bayar pajak di atas sebesar Rp 10.793.716.006 yang diterima oleh Perum BULOG. Perum BULOG mengajukan banding atas selisih Rp 30.237.813.386. Sampai dengan diterbitkannya laporan keuangan konsolidasian ini, hasil keberatan tersebut belum diterima oleh Perum BULOG.

21. TAXATION (continued)

g. Estimated claims for tax refund (continued)

Year 2018 (continued)

Based on the Decree of the Director General of Taxes No. 00999/KEB/WJP.10/2021 dated December 6, 2021 Perum BULOG's 2018 fiscal loss that can be compensated is Rp 610,547,427,488 which Perum BULOG agreed.

Other tax

In 2020, Perum BULOG received tax assessment letters on tax underpayments on Income Tax Articles 4 (2), 21, 22, 23, and Value Added Tax for fiscal year 2018 totaling Rp 22,817,840,470 which was paid by Perum BULOG. In 2020, Perum BULOG filed an objection on the above tax underpayments.

In 2021, Perum BULOG received several tax court decision which approved the overpayment of above taxes amounting to Rp 13,236,652,492 which was received by Perum BULOG. Perum BULOG filed an appeal on the difference of Rp 9,581,187,978. Perum BULOG has received part of the results of the appeal in the amount of Rp 2,730,323,959, and the remaining Rp 6,850,864,019 Perum BULOG is still submitting an appeal.

Until the issuance of these consolidated financial statements, the result of the appeal has not yet been received by Perum BULOG.

Year 2017

Corporate income tax

Perum BULOG recorded a fiscal loss of Rp 549,145,477,380 and Perum BULOG filed an appeal of IDR 439,890,051,475 with No. B-342/II/DK.302/KU.13.12/04/2021 dated April 14, 2021.

Other taxes

In 2020, Perum BULOG received tax assessment letters on tax underpayments on Income Tax Articles 4 (2), 21, 22, 23, and Value Added Tax for fiscal year 2017 totaling Rp 41,031,529,392 which was paid by Perum BULOG. In 2020, Perum BULOG filed an objection on the above tax underpayments.

In 2021, Perum BULOG received several tax court decision which approved the overpayment of above taxes amounting to Rp 10,793,716,006 which was received by Perum BULOG. Perum BULOG filed an appeal on the difference of Rp 30,237,813,386. Until the issuance of these consolidated financial statements, the result of the objection has not yet been received by Perum BULOG.

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21. PERPAJAKAN (lanjutan)

g. Taksiran tagihan pajak (lanjutan)

Tahun 2016

Pajak penghasilan

Pada tanggal 20 Juli 2018, Perum BULOG menerima Surat Ketetapan Pajak Lebih Bayar ("SKPLB") No. 00043/406/16/051/18 atas Pajak Penghasilan dari Kantor Pajak untuk tahun pajak 2016. Berdasarkan SKPLB tersebut, Perum BULOG memiliki pajak lebih bayar sebesar Rp 14.674.245.603. Jumlah lebih bayar yang telah disetujui berdasarkan pembahasan akhir hasil pemeriksaan sebesar Rp 85.592.528.770. Selisih sebesar Rp 60.548.500.663 dari klaim dibebankan pada tahun berjalan sebagai beban pajak penghasilan.

Berdasarkan Surat No. B-1300/II/DK.302/10/2018 Tanggal 17 Oktober 2018 Perum BULOG mengajukan keberatan atas Surat Ketetapan Pajak Lebih Bayar ("SKPLB") No. 00043/406/16/051/18 atas Pajak Penghasilan dari Kantor Pajak untuk tahun pajak 2016.

Perum BULOG telah menerima keputusan atas keberatan PPh Badan tahun 2016 yang ditolak oleh Ditjen Pajak atas keberatan Perum BULOG yang telah diajukan banding dengan nilai sengketa sebesar Rp 12.942.540.025.

Perum BULOG telah melakukan Banding atas PPh Badan Tahun 2016 melalui surat Nomor: B-1503/II/DK.302/KU13.12/12/2019 atas putusan keberatan Direktur Jenderal Pajak Nomor KEP-01447/KEB/WPJ.19/2019 tanggal 11 September 2019.

Sampai dengan diterbitkannya laporan keuangan konsolidasi ini, hasil banding tersebut belum diterima oleh Perum BULOG.

Tahun 2015

Perum BULOG menerima Surat Ketetapan Pajak Kurang Bayar ("SKPKB") Penghasilan Badan tahun pajak 2015 dengan No. 00008/206/15/051/17 tanggal 27 April 2017 adalah Rp 24.596.892.235, dan telah dibayar sebesar Rp 19.206.925.914 dan berdasarkan surat B-622/II/DK.302/07/2017 tanggal 27 April 2017 Perum BULOG mengajukan permohonan keberatan atas pajak kurang bayar tersebut. Jumlah lebih bayar yang telah disetujui berdasarkan pembahasan akhir hasil pemeriksaan sebesar Rp 64.399.741.374.

Pada tanggal 22 Mei 2018, Perum BULOG menerima Keputusan Dirjen Pajak No. KEP-00471/KEB/WPJ.19/2018, yang berisi menolak keberatan atas Surat Ketetapan Pajak Kurang Bayar No.00008/206/15/051/17. Perum BULOG mengajukan banding atas keputusan tersebut berdasarkan Surat No. B-1062/II/DK.302/08/2017 Tanggal 20 Agustus 2018.

21. TAXATION (continued)

g. Estimated claims for tax refund (continued)

Year 2016

Corporate income tax

On July 20, 2018, Perum BULOG received tax overpayment assessment letter No. 00043/406/16/051/18 for income tax for fiscal year 2016 from Tax Office. Based on the tax overpayment letter, Perum BULOG has overpayment of Rp 14,674,245,603. The overpayment amount based on the final discussion of the examination result is Rp 85,592,528,770. The difference of Rp 60,548,500,663 from the claim was charged in current year as part of income tax expense.

Based on the Letter No. B-1300/II/DK.302/10/2018 dated October 17, 2018, Perum BULOG filed an objection Letter on the above tax underpayment No. 00043/406/16/051/18 for income tax for fiscal year 2016 from Tax Office.

Perum BULOG has received a decision on the 2016 corporate income tax objection which Tax Office rejected Perum BULOG objection which an appeal has been submitted with a dispute value of Rp 12,942,540,025.

Perum BULOG has appealed the 2016 Corporate Income Tax through letter Number: B-1503/II/DK.302/KU13.12/12/2019 on the objection decision of the Director General of Taxes Number KEP-01447/KEB/WPJ.19/2019 dated September 11, 2019.

Until the issuance of these consolidated financial statements, the result of the appeal has not yet been received by Perum BULOG.

Year 2015

Perum BULOG received assessment letter on tax underpayment for corporate income tax fiscal year 2015 with No. 00008/206/15/051/17 dated April 27, 2017 amounted to Rp 24,596,892,235 which Rp 19,206,925,914 was paid by Perum BULOG. Based on letter B-622/II/DK.302/07/2017 dated April 27, 2017 Perum BULOG filed a petition on the aforementioned tax underpayment. The overpayment amount based on the final discussion of the examination result is Rp 64,399,741,374.

On May 22, 2018, Perum BULOG received the Directorate General of Taxation No. KEP-00471/KEB/WPJ.19/2018, which rejected the objection on the above tax underpayment No.00008/206/15/051/17. Perum BULOG filed an appeal on this result based on the Letter No. B-1062/II/DK.302/08/2017 dated August 20, 2018.

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21. PERPAJAKAN (lanjutan)

g. Taksiran tagihan pajak (lanjutan)

Tahun 2015 (lanjutan)

Pada tahun 2020, Perum BULOG menerima hasil Putusan Pengadilan Pajak No. PUT-006725.15/2018/PP/M.IA tahun 2020 terhadap surat Keputusan Dirjen Pajak No. KEP-00471/KEB/WPJ.19/2018 dan menerima restitusi pajak sebesar Rp 64.399.741.374 yang diterima Perum BULOG pada tanggal 28 September 2020. Dirjen Pajak mengajukan peninjauan kembali atas keputusan pajak dengan No. MPK-3132/PAN/2020 tanggal 18 November 2020. Perum BULOG mengakui restitusi pajak sebagai bagian dari utang pajak. Klaim restitusi pajak sebesar Rp 19.206.925.914 diakui sebagai bagian dari pajak kini tahun 2020.

Pada tanggal 8 Juli 2022, Perum BULOG menerima hasil Pengadilan Pajak Nomor. PPMA-1416/PAN.Wk/2022, dimana Pengadilan Pajak menolak permohonan peninjauan kembali dari Direktur Jendral Pajak. Perum Bulog mengakui restitusi pajak sebesar Rp 64.399.741.374 sebagai bagian dari pendapatan lain-lain pada tahun 2022. (Catatan 32)

Pajak Pertambahan Nilai

Pada tahun 2019, Perum BULOG menerima Surat Ketetapan Pajak (SKP) dan Surat Tagihan Pajak (STP) atas Pajak Pertambahan Nilai tahun 2015 sebesar Rp 15.114.143.235 yang sebesar Rp 978.304.824 sudah dibayar oleh Perum BULOG dan Rp 14.135.838.411 dicatat sebagai bagian dari utang pajak pada tahun 2019.

Pada tahun 2020, Perum BULOG telah membayar sebesar Rp 14.135.838.411 dan mengajukan keberatan atas kurang bayar pajak tersebut di atas. Selain itu, terdapat penyesuaian atas tagihan kurang bayar Pajak Pertambahan Nilai di atas sebesar Rp 2.171.603.210 yang telah diakui sebagai bagian beban pajak sebagai beban umum dan administrasi tahun 2020.

Perum BULOG telah menerima keputusan atas keberatan PPN Tahun 2015 yang ditolak oleh Ditjen Perum BULOG. Pada tahun 2022, Perum BULOG telah mengajukan banding dengan nilai sengketa sebesar Rp 12.942.540.025. Atas banding tersebut berdasarkan surat no PUT-006507.16/2019/99/MXVB yang di terima pada tanggal 2 Oktober 2023, Perum BULOG telah menerima pembayaran sebesar Rp 164.877.350.

21. TAXATION (continued)

g. Estimated claims for tax refund (continued)

Year 2015 (continued)

In 2020, Perum BULOG received Tax Court Decision No. PUT-006725.15/2018/PP/M.IA year 2020 concerning Directorate General of Taxation No. KEP-00471/KEB/WPJ.19/2018 and received tax restitution amounting to Rp 64,399,741,374 which has been received by Perum BULOG on September 28, 2020. The Director General of Taxes filed a review on the above tax decision based on Letter No. MPK-3132/PAN/2020 dated November 18, 2020. Perum BULOG recognized this tax restitution as part of taxes payable. The claim for tax refund of Rp 19,206,925,914 was recognized as part of current tax in 2020.

On July 8 2022, Perum BULOG received the results of the Tax Court Number. PPMA-1416/PAN.Wk/2022, where the Tax Court rejected the request for review from the Director General of Taxes. Perum Bulog recognized the tax restitution of Rp 64,399,741,374 as part of other income in 2022. (Note 32)

Value Added Tax

In 2019, Perum BULOG received several Tax Assessment Letters and Tax Collection Letters for fiscal year 2015 Value Added Tax amounted to Rp 15,114,143,235 which Rp 978,304,824 was paid by Perum BULOG and Rp 14,135,838,411 was recorded as part of taxes payable in 2019.

In 2020, Perum BULOG paid the Rp 14,135,838,411 and filed an objection on the above tax underpayment. In addition, there were adjustments to the above claim for Value Added Tax underpayments amounting to Rp 2,171,603,210 which has been recognized as part tax expense under general and administrative expenses in 2020.

Perum BULOG has received a decision on the 2015 VAT objection which Tax Office rejected Perum BULOG objection. In 2022, Perum BULOG has submitted an appeal with a dispute value of Rp 12,942,540,025. Based on letter no PUT-006507.16/2019/99/MXVB dated October 2, 2023, Perum BULOG has received payment amounting to Rp 164,877,350.

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21. PERPAJAKAN (lanjutan)

g. Taksiran tagihan pajak (lanjutan)

Tahun 2010

Pajak penghasilan

Pada tanggal 27 November 2012, Perum BULOG menerima Surat Ketetapan Pajak Kurang Bayar ("SKPKB") No.00004/206/10/051/12 atas Pajak Penghasilan dari Kantor Pajak untuk tahun pajak 2010. Berdasarkan SKPKB tersebut, Perum BULOG terutang tambahan Pajak Penghasilan sebesar Rp 61.332.334.614, yang dibayar oleh Perum BULOG. Jumlah berdasarkan pembahasan akhir hasil pemeriksaan adalah lebih bayar sebesar Rp 68.809.612.134.

Berdasarkan Surat No.B-148/II/DK.202/02/2013 Tanggal 26 Februari 2013 Perum BULOG mengajukan keberatan atas Surat Ketetapan Pajak Kurang Bayar ("SKPKB") No.00004/206/10/051/12 atas Pajak Penghasilan dari Kantor Pajak untuk tahun pajak 2010.

Pada tanggal 8 November 2013, Perum BULOG menerima Keputusan Dirjen Pajak No. KEP-1570/WPJ.19/2013, yang berisi menolak keberatan atas Surat Ketetapan Pajak Kurang Bayar No.00004/206/10/051/12. Perum BULOG mengajukan banding atas keputusan tersebut berdasarkan Surat No.B-176/II/DK.202/02/2014 Tanggal 4 Februari 2014.

Sampai dengan diterbitkannya laporan keuangan konsolidasi ini, hasil banding tersebut belum diterima oleh Perum BULOG.

PT GMM

Tahun 2021

Dalam rangka pengajuan restitusi atas kelebihan pajak dalam SPT Badan tahun 2021, Direktorat Jendral Pajak telah mengadakan pemeriksaan dan menerbitkan Surat Ketetapan Pajak Lebih Bayar (SKPLB) sebesar Rp 1.971.801.281. Perseroan menerima Surat Keputusan No. KEP 00033/PPH/KPP.1010/2023 Tahun 2023 tanggal 9 Mei 2023 dan menyetujui lebih bayar sebesar Rp 1.971.801.281 dan dikompensasikan dengan Surat Perintah Membayar Kelebihan Pajak (SPMKP) atas SKPKB PPN No. 0042/207/21/511/23 sebesar Rp 6.646.389.917. Selisih sebesar Rp 4.674.588.636 dicatat sebagai beban pajak.

21. TAXATION (continued)

g. Estimated claims for tax refund (continued)

Year 2010

Corporate income tax

On November 27, 2012, Perum BULOG received tax underpayment assessment letter No. 00004/206/10/051/12 for income tax for fiscal year 2010 from Tax Office. Based on the tax underpayment letter, Perum BULOG has an additional tax payable of Rp 61,332,334,614, which was paid by Perum BULOG. The amount based on the discussion of the examination is overpayment of Rp 68,809,612,134.

Based on the Letter No.B-148/II/DK.202/02/2013 dated February 26, 2013, Perum BULOG filed an objection Letter on the above tax underpayment Letter No. 00004/206/10/051/12 for income tax for fiscal year 2010 from Tax Office.

On November 8, 2013, Perum BULOG received the Directorate General of Taxation No. KEP-1570/WPJ.19/2013, which rejected the objection Letter on the above tax underpayment No.00004/206/10/051/12. Perum BULOG filed an appeal on this result based on the Letter No. B-176/II/DK.202/02/2014 dated February 4, 2014.

Until the issuance of these consolidated financial statements, the result of the appeal has not yet been received by Perum BULOG.

PT GMM

Year 2021

In order to submit refund for excess tax in the 2021 Corporate Tax Return, the Directorate General of Taxes conduct an audit and issued a Tax Overpayment Assessment Letter (SKPLB) amounting to Rp 1,971,801,281. The Company received letter No. KEP 00033/PPH/KPP.1010/2023 of 2023 dated May 9, 2023 and approved an overpayment of Rp 1,971,801,281 which compensated with an Letter of Order to Pay Excess Tax (SPMKP) on SKPKB VAT No. 0042/207/21/511/23 amounting to Rp 6,646,389,917. The difference amounting to Rp 4,674,588,636 was recorded as tax expense.

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21. PERPAJAKAN (lanjutan)

g. Taksiran tagihan pajak (lanjutan)

PT JPLB

Pada tanggal 13 Juli 2023, Perusahaan memperoleh Surat Ketetapan Pajak Lebih Bayar (SKPLB) No. 00050/406/21/051/23 Tahun 2023 atas PPh Pasal 25/29 Badan tahun 2021 dengan nominal Rp 10.089.375.068. Perusahaan menerima Rp 9.816.560.805, setelah dikurangi dengan kurang bayar pajak lainnya sebesar Rp 272.814.263 yang dibebankan sebagai bagian dari beban pajak tahun 2023.

h. Aset pajak tangguhan

21. TAXATION (continued)

g. Estimated claims for tax refund (continued)

PT JPLB

On July 13, 2023, the Company obtained Letter of Order to Pay Excess Tax (SKPLB) No. 00050/406/21/051/23 Year 2023 for tax art 25/29 corporate for year 2021 amounting to Rp 10,089,375,068. The Company received Rp 9,816,560,805, after netting off with other tax underpayments of Rp 272,814,263 which was charged as part of tax expenses in 2023.

h. Deferred tax assets

	2023				
	Saldo awal / Beginning Balance	Dikreditkan (dibebankan) pada Laba Rugi/ Credited (charged) to profit or loss	Dibebankan pada pendapatan komprehensif lain/ Charged to other comprehensive income	Saldo akhir / Ending balance	
Perum BULOG					Perum BULOG
Liabilitas imbalan kerja	-	(71.973.505)	4.037.538.378	3.965.564.873	Employee benefits liability
Cadangan penurunan nilai - piutang	108.369.609.304	5.565.924.886	-	113.935.534.190	Allowance for ECL on receivables
Rugi fiskal	743.759.963.749	(253.189.393.986)	-	490.570.569.793	Fiscal losses
Aset tetap	491.047.936.244	(31.429.346.456)	-	459.618.589.788	Property, plant and equipment
Aset hak guna	359.810.883	(33.169.293)	-	326.641.590	Right-of-use assets
Total	1.343.537.320.180	(279.157.958.324)	4.037.538.378	1.068.416.900.234	Total
JPL					JPL
Liabilitas imbalan kerja	254.115.226	35.108.854	(57.363.717)	231.860.363	Employee benefits liability
Cadangan penurunan nilai - piutang	8.755.853.499	227.955.589	-	8.983.809.088	Allowance for ECL on receivables
Bonus	195.583.713	3.528.870.861	-	3.724.454.574	Bonuses
Aset hak guna	7.540.445	2.002.636	-	9.543.081	Right-of-use assets
Total	9.213.092.883	3.793.937.940	(57.363.717)	12.949.667.106	Total
GMM					GMM
Liabilitas imbalan kerja	511.734.185	168.055.076	29.817.115	709.606.376	Employee benefits liability
Cadangan penurunan nilai - piutang	4.479.728.129	(3.553.534)	-	4.476.174.595	Allowance for ECL on receivables
Rugi fiskal	4.958.747.620	20.747.022.840	-	25.705.770.460	Fiscal loss
Aset tetap	(39.423.169.668)	239.949.026	-	(39.183.221.662)	Property, plant and equipment
Total	(29.472.959.754)	21.151.472.408	29.817.115	(8.291.670.231)	Total
	2022				
	Saldo awal / Beginning Balance	Dikreditkan (dibebankan) pada Laba Rugi/ Credited (charged) to profit or loss	Dibebankan pada pendapatan komprehensif lain/ Charged to other comprehensive income	Saldo akhir / Ending balance	
Perum BULOG					Perum BULOG
Liabilitas imbalan kerja	35.776.903.026	(43.615.367.833)	7.838.464.807	-	Employee benefits liability
Cadangan penurunan nilai - piutang	114.458.081.876	(6.088.472.572)	-	108.369.609.304	Allowance for ECL on receivables
Cadangan penurunan nilai - persediaan	440.073.862	(440.073.862)	-	-	Allowance for impairment on inventories
Rugi fiskal	796.480.768.494	(52.720.804.745)	-	743.759.963.749	Fiscal losses
Aset tetap	521.454.585.185	(30.406.648.941)	-	491.047.936.244	Property, plant and equipment
Aset hak guna	482.080.688	(122.269.805)	-	359.810.883	Right-of-use assets
Total	1.469.092.493.131	(133.393.637.758)	7.838.464.807	1.343.537.320.180	Total
JPL					JPL
Liabilitas imbalan kerja	918.196.276	(664.603.770)	522.720	254.115.226	Employee benefits liability
Cadangan penurunan nilai - piutang	7.207.177.365	1.548.676.134	-	8.755.853.499	Allowance for ECL on receivables
Bonus	1.136.474.823	(940.891.110)	-	195.583.713	Bonuses
Aset hak guna	(8.997.774)	16.539.219	-	7.540.445	Right-of-use assets
Total	9.252.850.690	(40.280.527)	522.720	9.213.092.883	Total
GMM					GMM
Liabilitas imbalan kerja	922.410.934	(309.474.539)	(101.202.210)	511.734.185	Employee benefits liability
Cadangan penurunan nilai - piutang	4.518.815.544	(39.087.415)	-	4.479.728.129	Allowance for ECL on receivables
Rugi fiskal	5.218.130.146	(259.382.526)	-	4.958.747.620	Fiscal loss
Aset tetap	(39.537.558.569)	114.388.881	-	(39.423.169.688)	Property, plant and equipment
Total	(28.878.201.945)	(493.555.599)	(101.202.210)	(29.472.959.754)	Total

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22. BIAYA YANG MASIH HARUS DIBAYAR

	2023	2022
Biaya umum dan biaya pegawai	547.677.232.050	271.751.383.542
Biaya eksploitasi	409.480.620.891	31.143.607.952
Bunga	15.618.802.236	3.654.788.030
Biaya pengolahan	119.220.048	-
Biaya lainnya	162.827	9.191.011.632
Total	972.896.038.052	315.740.791.156

23. UANG MUKA PENJUALAN

Akun ini merupakan pendapatan yang diterima di Kantor Wilayah, Kantor Pusat dan Unit Bisnis, namun belum dapat diakui sebagai pendapatan pada tanggal 31 Desember 2023 dan 2022 masing-masing sebesar Rp 9.905.472.342 dan Rp 2.002.956.514.

24. UTANG PEMBIAYAAN KONSUMEN

	2023
PT Takari Kokoh Sejahtera	4.983.809.062
PT Indomobil Finance	4.522.147.560
PT Adira Dinamika Finance	-
PT Mandiri Utama Finance	-
Total	9.505.956.622
Dikurangi bagian yang jatuh tempo dalam waktu satu tahun	(2.689.946.454)
Bagian jangka panjang	6.816.010.168

PT JPLB

PT Takari Kokoh Sejahtera

Pada tanggal 20 Desember 2022, PT JPLB mendapatkan fasilitas kredit sebesar Rp 2.781.560.494 untuk pembelian kendaraan bermotor. Jangka waktu fasilitas kredit ini adalah 48 bulan, fasilitas kredit ini dijamin dengan kendaraan yang dibeli dan dikenakan tingkat bunga 5,00% per tahun.

Pada tanggal 26 September 2023, PT JPLB mendapatkan fasilitas kredit dengan Nomor Kontrak JPLB000000358-002 untuk pembiayaan konsumen dari PT Takari Kokoh Sejahtera sebesar Rp 2.999.119.091 untuk pembelian 3 unit truk. Jangka waktu fasilitas kredit ini adalah 48 bulan dan akan jatuh tempo pada bulan 20 September 2027. Fasilitas kredit ini dijamin dengan kendaraan yang dibeli dan dikenakan tingkat bunga 9,37% per tahun.

PT Indomobil Finance

Pada tanggal 4 Oktober 2022, PT JPLB mendapatkan fasilitas kredit sebesar Rp 4.474.500.000 untuk pembelian kendaraan bermotor. Jangka waktu fasilitas kredit ini adalah 48 bulan, fasilitas kredit ini dijamin dengan kendaraan yang dibeli dan dikenakan tingkat bunga 5,10% per tahun.

Pada tanggal 16 Juni 2023, PT JPLB mendapatkan fasilitas kredit dengan Nomor Perjanjian Pembiayaan 700.2201336, 700.2201337, dan 700.2201338 untuk pembiayaan konsumen dari PT Indomobil Finance Indonesia masing-masing sebesar Rp 1.491.500.000 untuk pembelian kendaraan bermotor. Jangka waktu fasilitas kredit ini adalah 48 bulan, fasilitas kredit ini dijamin dengan kendaraan yang dibeli dan dikenakan tingkat bunga 4,91% per tahun.

22. ACCRUED EXPENSES

	2023	2022
Biaya umum dan biaya pegawai	547.677.232.050	271.751.383.542
Biaya eksploitasi	409.480.620.891	31.143.607.952
Bunga	15.618.802.236	3.654.788.030
Biaya pengolahan	119.220.048	-
Biaya lainnya	162.827	9.191.011.632
Total	972.896.038.052	315.740.791.156

23. SALES ADVANCES

This account represents sales received in advance in regional office, head office, and business unit that have not yet been recognized as revenue for the years ended December 31, 2023 and 2022 amounted to Rp 9,905,472,342 and Rp 2,002,956,514, respectively.

24. CONSUMER FINANCING PAYABLES

	2023	2022
PT Takari Kokoh Sejahtera	4.983.809.062	2.860.420.364
PT Indomobil Finance	4.522.147.560	2.626.391.672
PT Adira Dinamika Finance	-	42.629.825
PT Mandiri Utama Finance	-	24.543.487
Total	9.505.956.622	5.553.985.348
Dikurangi bagian yang jatuh tempo dalam waktu satu tahun	(2.689.946.454)	(67.173.312)
Bagian jangka panjang	6.816.010.168	5.486.812.036

PT JPLB

PT Takari Kokoh Sejahtera

On December 20, 2022, PT JPLB obtained consumer financing credit facility amounting to Rp 2,781,560,494 for the purchase of motor vehicles. The term of this credit facility is 36 months. This credit facility is secured by the purchased vehicles and bears interest at 5.00% per annum.

On September 26, 2023, PT JPLB obtained a credit facility with Contract Number JPLB000000358-002 for consumer financing from PT Takari Kokoh Sejahtera amounting to Rp 2,999,119,091 for purchase of 3 trucks. The term of this credit facility is 48 months and due on September 20, 2027. This credit facility is collateralized by the vehicle purchased with interest bearing rate of 9.37% per annum.

PT Indomobil Finance

On October 4, 2022, PT JPLB obtained consumer financing credit facility amounting to Rp 4,474,500,000 for the purchase of motor vehicles. The term of this credit facility is 48 months. This credit facility is secured by the purchased vehicles and bears interest at 5.10% per annum.

On June 16 2023, PT JPLB has obtained credit facilities with Financing Agreement Numbers 700.2201336, 700.2201337, and 700.2201338 for consumer financing from PT Indomobil Finance Indonesia amounting to Rp 1,491,500,000 each for the purchase of motor vehicles. The term of this credit facility is 48 months, this credit facility is secured by the vehicle purchased and bears an interest rate of 4.91% per annum.

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25. UTANG BANK JANGKA PANJANG

PT Gendhis Multi Manis, Entitas Anak

Rincian utang bank jangka panjang adalah sebagai berikut:

	2023
PT Bank Rakyat Indonesia (Persero) Tbk	673.101.006.128
Penyesuaian amortisasi EIR	35.093.101.928
Total	708.194.108.056
Dikurangi bagian yang jatuh tempo dalam waktu satu tahun	4.500.000.000
Bagian jangka panjang	703.694.108.056

PT Bank Rakyat Indonesia (Persero) Tbk

PT GMM, Entitas Anak

Restrukturisasi Kredit

Pada tanggal 6 Juni 2018, berdasarkan surat No. R.II. 152-OPK/DKD/05/2018, Entitas Anak mendapatkan penawaran putusan restrukturisasi kredit atas Kredit Investasi, Kredit Investasi IDC, dan Kredit Transaksional Khusus yaitu mengenai perubahan jadwal angsuran dan pembayaran bunga berjalan mulai bulan Mei 2018 sampai dengan bulan April 2019 dilakukan penangguhan (*Deferred Interest*) sebesar 4,75% akan diangsur selama satu tahun mulai bulan Mei 2019, bunga berjalan sebesar 4,75% dibayar setiap bulan.

Pada tanggal 13 Desember 2018, PT GMM mendapatkan restrukturisasi kredit yang meliputi antara lain penjadwalan ulang pembayaran pokok kredit dan bunga, penurunan tunggakan bunga, dan penurunan tingkat bunga dan penambahan fasilitas kredit Berdasarkan surat No. R.II. 312-OPK/DKD/12/2018. Fasilitas ini dikenakan bunga sebesar 9,5% pertahun dan perjanjian kredit ini akan berakhir pada tanggal 20 November 2026 (termasuk *grace period* selama satu tahun).

Pada tanggal 22 Juli 2019, berdasarkan surat No. R.II. 197-OPK/DKD/07/2019, PT GMM mendapatkan penawaran putusan restrukturisasi kredit atas fasilitas Kredit Modal Kerja Lokal, Kredit Modal Kerja Impor, Penangguhan Jaminan Impor (PJI), Kredit Modal Kerja Lokal 2, dan Forex Line, yaitu mengenai pembayaran bunga menjadi 7% per tahun dengan syarat sebagai berikut:

1. Pembayaran bunga berjalan selama 5 (lima) tahun mulai tahun ke 1 (satu) sampai dengan tahun ke 5 (lima) dilakukan penangguhan (*Deferred Interest*) sebesar 2% pertahun dan akan diangsur pada tahun ke 6 (enam) sampai dengan tahun ke 8 (delapan). Bunga berjalan sebesar 5% per tahun dibayar setiap bulan.
2. Pembayaran bunga mulai tahun ke 6 (enam) sampai dengan tahun ke 8 (delapan) dibayar penuh sebesar 7% pertahun (tidak terdapat bunga *deferred*).
3. Suku bunga bersifat *reviewable* setiap saat sesuai dengan ketentuan suku bunga yang berlaku di Bank BRI, cukup dengan pemberitahuan tertulis dan bersifat mengikat.

25. LONG-TERM BANK LOANS

PT Gendhis Multi Manis, a Subsidiary

The details of long-term bank loans are as follows:

	2023	2022	
PT Bank Rakyat Indonesia (Persero) Tbk	607.530.193.981	607.530.193.981	PT Bank Rakyat Indonesia (Persero) Tbk
EIR amortization adjustment	46.694.102.338	46.694.102.338	EIR amortization adjustment
Total	654.224.296.319	654.224.296.319	
Dikurangi bagian yang jatuh tempo dalam waktu satu tahun	152.479.517.591	152.479.517.591	Less current maturities
Bagian jangka panjang	501.744.778.728	501.744.778.728	Long term portion

PT Bank Rakyat Indonesia (Persero) Tbk

PT GMM, a Subsidiary

Loan Restructuring

On June 6, 2018, based on letter No. R.II. 152-OPK/DKD/05/2018, the Subsidiary a credit decision for an Investment Credit Facility, Investment Credit IDC, and Working Capital Credit Special payable in installment from May 2018 to April 2019, deferred (*Deferred Interest*) of 4.75% will be paid in installments for one year starting May 2019, current interest of 4.75% per annum is payable each month.

On December 13, 2018, PT GMM obtained restructuring facility which reschedule the principal and interest payments, reduce the interest in arrears, reduce the interest rate and increase the loan facilities from PT Bank Rakyat Indonesia (Persero) Tbk based on letter No. R.II. 312-OPK/DKD/12/2018. This facility bears interest at 9.5% per annum and will mature on November 20, 2026 (including *grace period* of 1 year).

On July 22, 2019, based on letter No. R.II. 197-OPK / DKD/07/2019, PT GMM received an offer for a credit restructuring decision on Local Working Capital Loans, Import Working Capital Loans, Import Guarantee Guarantees (PJI), Local Working Capital Loans 2, and Forex Line, namely regarding payment of interest to become 7% per year with the following conditions:

1. Payment of current interest for 5 (five) years starting from year 1 (one) to year 5 (five) is deferred interest of 2% per year and will be paid on the 6th (sixth) year up to the 8 (eight) year. Current interest of 5% per year is paid every month.
2. Payment of interest starting from year 6 (six) to year 8 (eight) is paid in full at 7% per year (no deferred interest).
3. Interest rates are reviewable at any time in accordance with Bank BRI applicable interest rates with written notice and are binding.

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25. UTANG BANK JANGKA PANJANG (lanjutan)

PT Bank Rakyat Indonesia (Persero) Tbk (lanjutan)

Pada tanggal 25 Agustus 2023, berdasarkan surat No.R.II.223-CRO/COD/LAS/08/2023, GMM menerima putusan restrukturisasi kredit atas fasilitas Kredit Investasi, Kredit Investasi *Interest During Construction (IDC)*, Kredit Transaksional Kerja (KTK), yaitu perpanjangan perjanjian kredit ini yang akan berakhir pada tanggal 28 Juni 2027.

Pada tanggal 25 Agustus 2023, berdasarkan surat No. R.II.223-CRO/COD/LAS/08/2023, GMM mendapatkan penawaran putusan restrukturisasi kredit atas fasilitas Kredit Modal Kerja Lokal, Kredit Modal Kerja Impor, Penangguhan Jaminan Impor (PJI), Kredit Modal Kerja Lokal 2, dan Forex Line, yaitu mengenai pembayaran bunga menjadi 7% per tahun dengan syarat sebagai berikut:

- Pembayaran bunga berjalan dilakukan penangguhan (Deferred Interest) sebesar 2% pertahun sampai dengan akhir periode Restrukturisasi Kredit dan akan dibayarkan pada akhir periode Restrukturisasi Kredit. Bunga berjalan sebesar 5% per tahun dibayar setiap bulan.

Perjanjian kredit ini akan berakhir pada tanggal 28 Juni 2027.

Fasilitas ini dijamin dengan jaminan yang sama dari pinjaman bank jangka pendek (Catatan 19), yaitu:

- Beberapa hak tanggungan atas tanah dan bangunan dengan sertifikat Hak Guna Bangunan (HGB) yang terletak di Kecamatan Todanan dan Japah sebesar Rp 1.257.293.000.000 beserta benda yang berada di atasnya berupa mesin dan peralatan.
- Fidusia atas piutang usaha sebesar Rp 235.000.000.000.
- Fidusia atas persediaan sebesar Rp 300.000.000.000.

Pada tanggal 31 Desember 2023 dan 2022, saldo utang bank pada PT Bank Rakyat Indonesia (Persero) Tbk masing-masing sebesar Rp 708.194.108.056 dan Rp 654.224.296.319.

26. LIABILITAS IMBALAN KERJA

Program Pensiun Perum BULOG dikelola oleh PT Taspen Life untuk karyawan yang berstatus pegawai negeri dan oleh PT Asuransi Jiwasraya (Persero), PT Taspen Life dan PT Asuransi Jiwa Indonesia Financial Group (IFG) untuk karyawan yang berstatus pegawai Perum BULOG dengan tujuan memberikan jaminan kesinambungan penghasilan bagi karyawan setelah pensiun.

Program Imbalan Kerja Bagi Karyawan

Pengalihan kelembagaan BULOG dari LPND (Lembaga Pemerintah Non Departemen) menjadi Perum sesuai PP No. 7 Tahun 2003 sebagaimana telah diubah dengan PP No. 61 Tahun 2003 membawa konsekuensi pengalihan status kepegawaian dari PNS menjadi pegawai Perum BULOG dan PNS BKN diperbantukan terhitung mulai tanggal 1 Januari 2004. Hal tersebut mengakibatkan timbulnya perbedaan perlakuan terhadap hak pensiun (Jaminan Hari Tua) pegawai dengan pengelompokan sebagai berikut:

25. LONG-TERM BANK LOANS (continued)

PT Bank Rakyat Indonesia (Persero) Tbk (continued)

On August 25, 2023, based on letter No. R.II.223-CRO/COD/LAS/08/2023, GMM obtained a credit decision offer for a Investment Credit, Investment Credit Interest During Construction and Work Transactional Credit which extend the previous credit agreement and will expire on June 28, 2027.

On August 25, 2023, based on letter No. R.II.223-CRO/COD/LAS/08/2023, GMM received an offer for a credit restructuring decision on Local Working Capital Loans, Import Working Capital Loans, Import Guarantee Guarantees (PJI), Local Working Capital Loans 2, and Forex Line, namely regarding payment of interest to 7% per year with the following conditions:

- Current interest payments are deferred (Deferred Interest) at 2% per year until the end of the Credit Restructuring period and will be paid at the end of the Credit Restructuring period. Current interest of 5% per year is paid every month.

This facility will mature on June 28, 2027.

The facility is secured by the same collateral from short term bank loan (Note 19), which are as follows:

- Land and building mortgage with Rights to Build certificate (HGB) located in Kecamatan Todanan and Japah amounting to Rp 1,257,293,000,000 along with the objects above it in the form of machinery and equipment.
- Fiduciary on trade receivables amounting to Rp 235,000,000,000.
- Fiduciary on inventories amounting to Rp 300,000,000,000.

As at December 31, 2023 and 2022, the balance of bank loans to PT Bank Rakyat Indonesia (Persero) Tbk amounted to Rp 708,194,108,056 and Rp 654,224,296,319, respectively.

26. EMPLOYEE BENEFITS LIABILITY

Perum BULOG's pension plan is managed by PT Taspen Life for government employee status and by PT Asuransi Jiwasraya (Persero), PT Taspen Life and PT Asuransi Jiwa Indonesia Financial Group (IFG) for Perum BULOG employee status with a purpose to guarantee the sustainability of income for employees after retirement.

Employee Benefits Program for Employees

The change of BULOG institution from LPND (Lembaga Pemerintah Non Departemen) to Perum based on PP No. 7 Year 2003, as amended by PP No. 61 of 2003 resulted to the change in the employment status of government employees to Perum BULOG employees and seconded government employees commencing January 1, 2004. This resulted to differences in the treatment of pension rights (Old Age Security) of employees with classification as follows:

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26. LIABILITAS IMBALAN KERJA (lanjutan)

- Kategori I:**
Pegawai yang berusia ≥ 50 tahun dan mempunyai masa kerja ≥ 10 tahun, dipensiunkan sebagai PNS dengan mendapat hak pensiun dari PT Taspen.
- Kategori II:**
Pegawai yang berusia ≤ 50 tahun dan mempunyai masa kerja ≥ 10 tahun, diperbantukan untuk kemudian diberhentikan sebagai PNS dengan mendapat hak pensiun dari PT Taspen.
- Kategori III:**
Pegawai yang berusia ≤ 50 tahun dan mempunyai masa kerja ≤ 10 tahun diberhentikan dengan hormat sebagai PNS tanpa hak pensiun dari PT Taspen. Mulai tahun 2004, karyawan kategori III ini diikutsertakan dalam program Asuransi Kesejahteraan Hari Tua pada PT Asuransi Jiwasraya (Persero) dengan Pola Manfaat Pasti. Masa kerja pegawai dihitung penuh mulai tanggal bekerja di LPND BULOG sampai dengan pensiun (56 tahun).
- Kategori IV:**
Pegawai yang mulai bekerja setelah status kelembagaan BULOG berubah menjadi Perum dan diikutsertakan dalam program Asuransi Kesejahteraan Hari tua pada PT Asuransi Jiwasraya (Persero).

Perum BULOG menyelenggarakan program pensiun iuran pasti yang sumber pendanaannya berasal dari tiap karyawan sebesar 8% dan subsidi Perum BULOG sebesar 12% dari gaji pokok karyawan dan TKB karyawan dan jika terjadi kekurangan dana (*unfunded*) akan ditanggung oleh Perum BULOG termasuk beban jasa masa lalu. Sesuai dengan kebijakan Perum BULOG, Perum BULOG berkewajiban menutupi kekurangan pembayaran pensiun bila program yang ada sekarang belum mencukupi.

Tabel berikut ini merangkum komponen-komponen atas beban imbalan kerja bersih yang diakui dalam laporan laba rugi konsolidasian dan jumlah yang disajikan dalam laporan posisi keuangan konsolidasian sebagai liabilitas imbalan kerja berdasarkan penilaian aktuarial yang dilakukan oleh aktuaris independen KKA Nurichwan pada tahun 2023 dan 2022 berdasarkan laporannya pada tanggal 24 Januari 2024 untuk tahun 2023 dan 31 Januari 2023 untuk tahun 2022.

Jumlah yang diakui dalam laporan posisi keuangan adalah sebagai berikut:

	2023	2022
Nilai kini liabilitas	1.031.513.394.986	963.731.984.667
Nilai wajar aset program - neto	(1.009.208.705.839)	(981.804.341.644)
Efek dari aset ceiling	-	21.553.490.666
Liabilitas imbalan kerja	22.304.689.147	3.481.133.689

26. EMPLOYEE BENEFITS LIABILITY (continued)

- Category I:**
Employees with age of ≥ 50 years and has work tenure of ≥ 10 years, retired as a civil servant, is entitled to a pension from PT Taspen.
- Category II:**
Employees with age of ≤ 50 years and has work tenure of ≥ 10 years. Seconded for late dismissed as a civil servant is entitled to obtain pension from PT Taspen.
- Category III:**
Employees with age of ≤ 50 years and has work tenure of ≤ 10 years dismissed with honor as a civil servant is not entitled to obtain pension from PT Taspen. Starting 2004, employees in category III are included in the Old Age Welfare insurance program at PT Asuransi Jiwasraya (Persero) with Pattern Defined Benefit. The period of employment is fully counted from the start date of work in LPND BULOG until retirement (56 years).
- Category IV:**
Employee who started work after BULOG's change status to Perum and are included in the Old Age Welfare insurance program at PT Asuransi Jiwasraya (Persero).

Perum BULOG organizes a defined contribution pension program whose source of funding comes from each employee of 8% and Perum BULOG subsidies of 12% of the employee's basic salary and employee TKB and if there is a lack of funds (*unfunded*) it will be borne by Perum BULOG including past service expenses and in case of shortage of funds (*unfunded*), the shortage will be borne by Perum BULOG, including past service cost. In accordance with Perum BULOG's regulation, Perum BULOG is obliged to cover the shortfall of pension payments when program is insufficient.

The following tables summarize the components of employee benefits expense recognized in the consolidated profit or loss and comprehensive income and the amounts recognized in the consolidated statement of financial position as employee benefits liability as determined by an independent actuary KKA Nurichwan in 2023 and 2022, in its report dated January 24, 2024 for 2023 and January 31, 2023 for 2022.

The amounts of employee benefits liability recognized in the statements of financial position are determined as follows:

Present value of obligation
Fair value of plan assets - net
Effect of asset ceiling
Employee benefits liability

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26. LIABILITAS IMBALAN KERJA (lanjutan)

Beban (pendapatan) imbalan kerja di atas dialokasikan sebagai berikut:

	2023
Beban usaha	73.334.162.312
Pendapatan lain-lain (Catatan 32)	-
Total beban (pendapatan) manfaat karyawan	73.334.162.312

Mutasi pengukuran kembali liabilitas imbalan kerja sebagai berikut:

	2023
Saldo awal	(140.172.267.591)
Pengukuran kembali pada penghasilan komprehensif lain:	
Dampak perubahan asumsi keuangan	100.340.782.920
Dampak penyesuaian pengalaman	(140.121.508.932)
Dampak perubahan demografik	-
Efek dari aset <i>ceiling</i>	-
Saldo akhir	(179.952.993.603)

Mutasi nilai kini liabilitas adalah sebagai berikut:

	2023
Saldo awal	963.731.984.667
Biaya jasa kini	79.193.595.877
Biaya bunga	69.574.165.167
Biaya jasa lalu	(36.168.802)
Pembayaran	(129.021.183.137)
Rugi (laba) aktuarial	48.071.001.214
Saldo akhir	1.031.513.394.986

Mutasi nilai wajar aset program adalah sebagai berikut:

	2023
Saldo awal	981.804.341.644
Penghasilan bunga	75.397.429.930
luran perusahaan	41.673.374.881
Keuntungan/(Kerugian) aktuarial	8.290.275.202
Imbalan kerja yang dibayarkan oleh aset program	(125.261.901.446)
Pemulihan nilai aset program	27.305.185.628
Saldo akhir	1.009.208.705.839

26. EMPLOYEE BENEFITS LIABILITY (continued)

The above employee benefits expense (income) were allocated as follows:

	2022	
	543.234.399	Operating expenses
	(142.477.248.217)	Other income (Note 32)
Total employee benefits expense (income)	(141.934.013.818)	

The movement in remeasurement of employee benefit liability are as follows:

	2022	
Saldo awal	(105.000.516.148)	Beginning balance
Pengukuran kembali pada penghasilan komprehensif lain:		Remeasurement in other comprehensive income:
Effect of changes in financial assumptions	(176.211.144.112)	Effect of changes in financial assumptions
Experience adjustment impact	162.592.883.335	Experience adjustment impact
The impact of demographic changes	-	The impact of demographic changes
Effect of asset ceiling	(21.553.490.666)	Effect of asset ceiling
Saldo akhir	(140.172.267.591)	Ending balance

Movements in present value of obligation is as follows:

	2022	
Saldo awal	1.175.463.579.643	Beginning balance
Biaya jasa kini	73.245.768.719	Current service cost
Biaya bunga	83.007.804.951	Interest cost
Biaya jasa lalu	(222.007.693.640)	Past service cost
Pembayaran	(49.115.864.903)	Payment
Rugi (laba) aktuarial	(96.861.610.103)	Actuarial loss (gain)
Saldo akhir	963.731.984.667	Ending balance

The movement in the fair value of plan assets is as follows:

	2022	
Saldo awal	1.004.474.896.752	Beginning balance
Penghasilan bunga	76.179.893.848	Interest income
luran perusahaan	37.096.401.110	Contribution
Keuntungan/(Kerugian) aktuarial	(110.479.870.880)	Actuarial loss (gain)
Imbalan kerja yang dibayarkan oleh aset program	(41.053.862.943)	Employee benefits paid by program assets
Pemulihan nilai aset program	15.586.883.757	Recovery for impairment of plan assets
Saldo akhir	981.804.341.644	Ending balance

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26. LIABILITAS IMBALAN KERJA (lanjutan)

Perhitungan beban manfaat karyawan yang diakui dalam laporan laba rugi adalah sebagai berikut:

	2023	2022
Biaya jasa kini	79.193.595.877	73.245.768.719
Biaya jasa lalu	(36.168.802)	(219.153.493.185)
Penyesuaian karena perubahan periode atribusi manfaat	-	(2.854.200.455)
Biaya bunga atas nilai kini liabilitas	69.574.165.167	83.007.804.951
Penghasilan bunga dari aset program	(75.397.429.930)	(76.179.893.848)
Total beban (pendapatan) manfaat karyawan	73.334.162.312	(141.934.013.818)

Pada tahun 2023, Program Pensiun Perum BULOG yang dikelola oleh PT Asuransi Jiwasraya (Persero) sebagian telah dialihkan kepada PT Asuransi Jiwa Indonesia Financial Group (IFG).

Rekonsiliasi perubahan liabilitas imbalan kerja yang diakui dalam laporan posisi keuangan adalah sebagai berikut:

	2023	2022
Saldo awal	3.481.133.689	170.988.682.891
Beban yang diakui dalam laporan laba rugi	73.334.162.312	(141.934.013.818)
Pemulihan nilai aset program	(27.305.185.628)	(15.586.883.757)
Pendapatan yang diakui dalam penghasilan komprehensif lain	18.227.235.346	35.171.751.443
luran	(41.673.374.881)	(37.096.401.110)
Pembayaran imbalan kerja oleh aset program	125.261.901.446	41.053.862.943
Pembayaran imbalan kerja oleh Perum BULOG	(129.021.183.137)	(49.115.864.903)
Saldo akhir	22.304.689.147	3.481.133.689

Analisis sensitivitas kuantitatif untuk asumsi yang signifikan pada tanggal 31 Desember 2023 sebagai berikut:

	1% Kenaikan/ 1% Increase	1% Penurunan/ 1% Decrease
Tingkat diskonto:		
Dampak kewajiban manfaat pasti neto	93.523.758.103	(109.517.599.816)
Tingkat kenaikan gaji:		
Dampak kewajiban manfaat pasti neto	(75.089.604.479)	64.638.445.501

26. EMPLOYEE BENEFITS LIABILITY (continued)

Employee benefits expenses recognized in profit or loss are as follows:

	2023	2022
Biaya jasa kini	79.193.595.877	73.245.768.719
Biaya jasa lalu	(36.168.802)	(219.153.493.185)
Penyesuaian karena perubahan periode atribusi manfaat	-	(2.854.200.455)
Biaya bunga atas nilai kini liabilitas	69.574.165.167	83.007.804.951
Penghasilan bunga dari aset program	(75.397.429.930)	(76.179.893.848)
Total employee benefits expense (income)	73.334.162.312	(141.934.013.818)

In 2023, Perum BULOG Pension Program managed by PT Asuransi Jiwasraya (Persero) has been partially transferred to PT Asuransi Jiwa Indonesia Financial Group (IFG).

Reconciliation of changes employee benefit liabilities recognized in the statement of financial position are as follows:

	2023	2022
Saldo awal	3.481.133.689	170.988.682.891
Beban yang diakui dalam laporan laba rugi	73.334.162.312	(141.934.013.818)
Pemulihan nilai aset program	(27.305.185.628)	(15.586.883.757)
Pendapatan yang diakui dalam penghasilan komprehensif lain	18.227.235.346	35.171.751.443
luran	(41.673.374.881)	(37.096.401.110)
Pembayaran imbalan kerja oleh aset program	125.261.901.446	41.053.862.943
Pembayaran imbalan kerja oleh Perum BULOG	(129.021.183.137)	(49.115.864.903)
Saldo akhir	22.304.689.147	3.481.133.689

A quantitative sensitivity analysis for significant assumptions as at December 31, 2023 is as follows:

	1% Kenaikan/ 1% Increase	1% Penurunan/ 1% Decrease
Tingkat diskonto:		
Dampak kewajiban manfaat pasti neto	93.523.758.103	(109.517.599.816)
Tingkat kenaikan gaji:		
Dampak kewajiban manfaat pasti neto	(75.089.604.479)	64.638.445.501

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26. LIABILITAS IMBALAN KERJA (lanjutan)

Analisa sensitivitas didasarkan pada perubahan atas satu asumsi aktuarial dimana asumsi lainnya dianggap konstan. Dalam prakteknya, hal ini jarang terjadi dan perubahan beberapa asumsi mungkin saling berkorelasi. Dalam perhitungan sensitivitas kewajiban imbalan pasti atas asumsi aktuarial utama, metode yang sama (perhitungan nilai kini kewajiban imbalan pasti dengan menggunakan metode *projected unit credit* di akhir periode) telah diterapkan seperti dalam penghitungan kewajiban pensiun yang diakui dalam laporan posisi keuangan

Jatuh tempo kewajiban manfaat pasti pada tanggal 31 Desember 2023 adalah sebagai berikut.

	2023
Dalam waktu 12 bulan berikutnya (periode laporan periode berikutnya)	261.579.312.034
Antara 2 dan 5 tahun	537.084.172.545
Antara 5 dan 10 tahun	701.938.361.340
Antara 10 dan 20 tahun	3.553.252.194.349
Di atas 20 tahun	11.356.931.143.790

Durasi rata-rata kewajiban manfaat pasti adalah 18,24 - 24 tahun.

Asumsi dasar yang digunakan dalam menentukan liabilitas imbalan kerja adalah sebagai berikut:

	2023
Tingkat diskonto	6,25 % - 6,85 %
Tingkat kenaikan gaji	8%
Tingkat mortalita	TMI IV 2019
Tingkat cacat	5% TMI 2019
Usia pensiun normal	56 tahun/ years

27. SALDO DAN TRANSAKSI DENGAN PIHAK YANG BERELASI

Dalam kegiatan usaha normal, Perum BULOG dan Entitas Anaknya melakukan transaksi keuangan dengan pihak-pihak yang berelasi, dimana transaksi-transaksi tersebut merupakan penempatan bank dan deposito serta pinjaman modal kerja.

a. Bank (Catatan 6)

	2023	2022
PT Bank Rakyat Indonesia (Persero) Tbk	6.560.520.149.941	5.192.376.274.833
PT Bank Negara Indonesia (Persero) Tbk	159.091.446.560	131.209.804.726
PT Bank Syariah Indonesia	37.852.228.762	24.860.706.132
PT Bank Mandiri (Persero) Tbk	19.468.521.476	4.844.934.871
PT Bank Tabungan Negara (Persero) Tbk	28.405.595	2.422.429
Total	6.776.960.752.334	5.353.294.142.991
Persentase dari total aset	16,43%	25,26%

26. EMPLOYEE BENEFITS LIABILITY (continued)

The sensitivity analyses are based on a change in an assumption while holding all other assumptions constant. In practice, this is unlikely to occur, and changes in some of the assumptions may be correlated. When calculating the sensitivity of the defined benefit obligation to significant actuarial assumptions the same method (present value of the defined benefit obligation calculated with the projected unit credit method at the end of the reporting period) has been applied as when calculating the pension liability recognized within the statement of financial position

The maturity of defined benefits obligation as at December 31, 2023 is as follows:

	2023
Dalam waktu 12 bulan berikutnya (The next annual reporting period)	261.579.312.034
Between 2 and 5 years	537.084.172.545
Between 5 and 10 years	701.938.361.340
Between 10 and 20 years	3.553.252.194.349
Beyond 20 years	11.356.931.143.790

The average duration of the defined benefits obligation is 18,24 – 24 years

The principal assumptions used in determining employee benefits liability are as follows:

	2023	2022	
Tingkat diskonto	6,25 % - 6,85 %	5,17% - 7,43%	Discount rate
Tingkat kenaikan gaji	8%	8%	Salary increment rate
Tingkat mortalita	TMI IV 2019	TMI IV 2019	Mortality rate
Tingkat cacat	5% TMI 2019	10% TMI 2019	Disability rate
Usia pensiun normal	56 tahun/ years	56 tahun/ years	Normal retirement age

27. BALANCES AND TRANSACTIONS WITH RELATED PARTIES

In the normal course of business, Perum BULOG and its Subsidiaries engage in financial transactions with related parties, such as bank and deposit placement and working capital loans.

a. Cash in banks (Note 6)

	2023	2022	
PT Bank Rakyat Indonesia (Persero) Tbk	6.560.520.149.941	5.192.376.274.833	PT Bank Rakyat Indonesia (Persero) Tbk
PT Bank Negara Indonesia (Persero) Tbk	159.091.446.560	131.209.804.726	PT Bank Negara Indonesia (Persero) Tbk
PT Bank Syariah Indonesia	37.852.228.762	24.860.706.132	PT Bank Syariah Indonesia
PT Bank Mandiri (Persero) Tbk	19.468.521.476	4.844.934.871	PT Bank Mandiri (Persero) Tbk
PT Bank Tabungan Negara (Persero) Tbk	28.405.595	2.422.429	PT Bank Tabungan Negara (Persero) Tbk
Total	6.776.960.752.334	5.353.294.142.991	Total
Persentase dari total aset	16,43%	25,26%	Percentage to total assets

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27. SALDO DAN TRANSAKSI DENGAN PIHAK YANG BERELASI (lanjutan)

Dalam kegiatan usaha normal, Perum BULOG dan Entitas Anaknya melakukan transaksi keuangan dengan pihak-pihak yang berelasi, dimana transaksi-transaksi tersebut merupakan penempatan bank dan deposito serta pinjaman modal kerja. (lanjutan)

b. Deposito (Catatan 6)

	2023	2022
Rupiah		
PT Bank Rakyat Indonesia (Persero) Tbk	744.026.690.348	943.715.390.348
PT Bank Negara Indonesia (Persero) Tbk	645.800.000.000	355.800.000.000
PT Bank Tabungan Negara (Persero) Tbk	150.000.000.000	90.000.000.000
PT Bank Syariah Indonesia	20.000.000.000	30.000.000.000
PT Bank Mandiri (Persero) Tbk	-	38.000.000.000
Sub total	1.559.826.690.348	1.457.515.390.348
Dolar Amerika Serikat		
PT Bank Negara Indonesia (Persero) Tbk	356.293.667.040	363.573.928.140
Total	1.916.120.357.388	1.821.089.318.488
Persentase dari total aset	4,65%	8,59%

c. Deposito yang dijaminan (Catatan 17)

	2023	2022
Rupiah		
PT Bank Rakyat Indonesia (Persero) Tbk	300.758.675.467	307.238.442.009
Persentase dari total aset	0,73%	1,45%

d. Piutang usaha (Catatan 7)

	2023	2022
Pemerintah	253.108.937.929	361.035.588.178
BUMN	86.878.784.268	76.219.051.669
Total	339.987.722.197	437.254.639.847
Persentase dari total aset	0,82%	2,06%

e. Utang bank jangka pendek (Catatan 19)

	2023	2022
PT Bank Negara Indonesia (Persero) Tbk	15.683.736.268.368	5.683.882.185.161
PT Bank Rakyat Indonesia (Persero) Tbk	8.184.851.980.332	2.903.644.645.818
PT Bank Tabungan Negara (Persero) Tbk	2.000.000.000.000	-
Total	25.868.588.248.700	8.587.526.830.979
Persentase dari total liabilitas	81,99%	69,55%

27. BALANCES AND TRANSACTIONS WITH RELATED PARTIES (continued)

In the normal course of business, Perum BULOG and its Subsidiaries engage in financial transactions with related parties, such as bank and deposit placement and working capital loans. (continued)

b. Time deposits (Note 6)

	2022
Rupiah	
PT Bank Rakyat Indonesia (Persero) Tbk	943.715.390.348
PT Bank Negara Indonesia (Persero) Tbk	355.800.000.000
PT Bank Tabungan Negara (Persero) Tbk	90.000.000.000
PT Bank Syariah Indonesia	30.000.000.000
PT Bank Mandiri (Persero) Tbk	38.000.000.000
Sub total	1.457.515.390.348
US Dollar	
PT Bank Negara Indonesia (Persero) Tbk	363.573.928.140
Total	1.821.089.318.488
Percentage to total assets	8,59%

c. Restricted time deposits (Note 17)

	2022
Rupiah	
PT Bank Rakyat Indonesia (Persero) Tbk	307.238.442.009
Percentage to total assets	1,45%

d. Trade receivables (Note 7)

	2022
Government	
BUMN	437.254.639.847
Total	437.254.639.847
Percentage to total assets	2,06%

e. Short-term bank loans (Note 19)

	2022
PT Bank Negara Indonesia (Persero) Tbk	5.683.882.185.161
PT Bank Rakyat Indonesia (Persero) Tbk	2.903.644.645.818
PT Bank Tabungan Negara (Persero) Tbk	-
Total	8.587.526.830.979
Percentage to total liabilities	69,55%

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27. SALDO DAN TRANSAKSI DENGAN PIHAK YANG BERELASI (lanjutan)		27. BALANCES AND TRANSACTIONS WITH RELATED PARTIES (continued)	
f. Utang usaha (Catatan 20)		f. Trade payables (Note 20)	
	2023	2022	
Penyaluran	391.283.820.142	229.037.623.479	Distribution
Pengadaan	416.903.634.555	83.832.961.115	Procurement
Total	808.187.454.697	312.870.584.594	Total
Persentase dari total liabilitas	2,56%	2,53%	Percentage to total liabilities
g. Utang bank jangka panjang (Catatan 25)		g. Long-term bank loans (Note 25)	
	2023	2022	
PT Bank Rakyat Indonesia (Persero) Tbk	708.194.108.056	654.224.296.319	PT Bank Rakyat Indonesia (Persero) Tbk
Persentase dari total liabilitas	2,24%	5,30%	Percentage to total liabilities

Sifat transaksi dengan pihak berelasi adalah sebagai berikut:

Nature of transactions with related parties are as follows:

Pihak-pihak yang berelasi / Related parties	Jenis hubungan / Type of relationship	Jenis transaksi pihak berelasi / Nature of related party transactions
PT Bank Rakyat Indonesia (Persero) Tbk	Kepemilikan melalui pemerintah pusat/ Ownership through the Central Government of the Republik of Indonesia	Giro, deposito, bank hasil penjualan dan pinjaman / Demand deposits, time deposits, sales proceeds in banks and loans
PT Bank Negara Indonesia (Persero) Tbk	Kepemilikan melalui pemerintah pusat/ Ownership through the Central Government of the Republik of Indonesia	Giro, deposito, bank hasil penyaluran dan pinjaman / Demand deposits, time deposits, sales proceeds in banks and loans
PT Bank Mandiri (Persero) Tbk	Kepemilikan melalui pemerintah pusat/ Ownership through the Central Government of the Republik of Indonesia	Giro dan bank hasil penyaluran / Sales proceeds in banks and demand deposits
PT Bank Tabungan Negara (Persero) Tbk	Kepemilikan melalui pemerintah pusat/ Ownership through the Central Government of the Republik of Indonesia	Deposito / Time deposits
Pemerintah / Government	Kepemilikan melalui pemerintah pusat/ Ownership through the Central Government of the Republik of Indonesia	Penjualan dan Utang / Sales and Payable
BUMN	Kepemilikan melalui pemerintah pusat/ Ownership through the Central Government of the Republik of Indonesia	Penjualan/Sales
PT Bank Rakyat Indonesia Syariah	Kepemilikan melalui pemerintah pusat/ Ownership through the Central Government of the Republik of Indonesia	Deposito / Time deposits

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28. EKUITAS

	2023	2022	
Modal Pemerintah	12.522.386.683.042	12.522.386.683.042	Government capital
Defisit	(2.642.190.529.720)	(3.484.306.545.480)	Deficit
Kepentingan non pengendali	(195.336.098.225)	(159.160.350.380)	Non-controlling interest
Total	9.684.860.055.097	8.878.919.787.182	Total

Berdasarkan Peraturan Pemerintah No. 13 Tahun 2016 tentang Perusahaan Umum (Perum) BULOG menetapkan penyertaan modal Negara pada Perum BULOG sebesar Rp 9.847.135.795.560.

Based on Government Regulation No. 13 year 2016 on Perusahaan Umum (Perum) BULOG it has been resolved that government capital in Perum BULOG amounted to Rp 9,847,135,795,560.

Berdasarkan Peraturan Pemerintah Republik Indonesia No. 70 tahun 2016 tanggal 29 Desember 2016, menetapkan nilai penambahan penyertaan modal Negara pada Perum BULOG sebesar Rp 2.000.000.000.000.

Based on Government Regulation No. 70 dated December 29, 2016, it has been resolved that there is an additional government capital in Perum BULOG amounted to Rp 2,000,000,000,000.

Berdasarkan Peraturan Pemerintah Republik No. 75 tanggal 30 Desember 2016, telah ditetapkan bahwa terdapat penambahan penyertaan modal Negara pada Perum BULOG sebesar Rp 675.250.887.482.

Based on Government Regulation No. 75 dated December 30, 2016, it has been resolved that there is an additional government capital in Perum BULOG amounted to Rp 675,250,887,482.

29. PENDAPATAN

	2023	2022	
PSO			PSO
Beras	31.165.125.552.595	14.661.507.746.644	Rice
Distribusi	1.889.007.999.844	-	Distribution
Jagung	170.903.870.520	169.781.380.000	Corn
Karung	171.258.465	29.868.276	Sack
Kedelai	-	2.144.599.520.490	Soybean
	33.225.208.681.424	16.975.918.515.380	
Komersial			Commercial
Beras	4.774.122.265.092	1.499.962.990.222	Rice
Daging	4.737.453.659.375	5.933.346.822.432	Beef
Minyak goreng	1.159.400.182.767	602.790.667.638	Cooking oil
Gula pasir	899.340.197.107	986.509.750.835	Sugar
UB Industri	461.889.292.257	66.883.457.377	UB Industri
UB Sentra Niaga	294.492.779.157	30.093.719.125	UB Sentra Niaga
Jasa angkutan	184.329.976.468	153.434.212.176	Freight services
Pendapatan sewa (Catatan 14)	64.319.229.168	57.524.031.200	Rental income (Note 14)
Gabah	56.284.588.090	10.946.693.720	Grain
UB Jastasma	54.744.698.881	2.416.181.321	UB Opaset
Telur	25.704.732.769	22.752.873.828	Egg
Terigu	19.861.085.869	13.330.801.131	Wheat
Sembako	42.979.667.345	26.294.595.062	Sembako
Kedelai	14.728.963.300	9.086.397.900	Soybean
Jasa lainnya	12.331.581.100	-	Other services
Cabai	8.123.886.900	1.595.923.271	Chili
Jagung	7.535.002.736	38.966.250.250	Corn
Bawang	3.080.241.395	4.755.030.576	Onion
Kemasan	1.024.562.323	665.096.679	Sack
Kernel	304.140.414	41.855.674	Kernel
	12.842.050.732.513	9.461.397.370.417	
Total	46.067.259.413.937	26.437.315.885.797	Total

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30. BEBAN POKOK PENDAPATAN

	2023	2022
PSO		
Beras	27.619.484.456.385	11.256.666.762.958
Distribusi	1.889.007.999.844	-
Jagung	141.185.110.718	138.183.327.016
Karung	17.708.510.432	-
Kedelai	-	2.109.398.644.987
Gabah	-	136.615.816
	<u>29.667.386.077.379</u>	<u>13.504.385.350.777</u>
Komersial		
Daging	4.222.768.985.326	5.075.819.963.135
Beras	3.240.163.555.940	1.428.911.829.382
Minyak goreng	1.103.074.013.448	569.626.059.193
Gula pasir	881.667.994.970	933.994.104.990
Jasa angkutan	660.006.438.337	517.955.028.713
UB Industri	479.126.390.547	66.457.334.877
UB Sentra Niaga	286.537.577.951	28.596.151.309
Gabah	53.164.935.393	10.662.452.800
Telur	24.344.671.374	21.684.339.498
Terigu	16.564.694.613	11.848.813.208
Sembako	15.600.740.546	17.271.190.045
Kedelai	14.031.243.136	8.484.879.084
UB Jastasma	11.750.257.527	31.635.635.989
Kemasan	9.079.122.958	1.916.573.437
Cabai	7.827.304.876	1.511.832.004
Jagung	7.313.040.630	37.425.327.988
Kernel	3.486.649.047	246.627.195
Bawang	2.976.014.462	4.532.398.808
	<u>11.039.483.631.081</u>	<u>8.768.580.541.655</u>
Total	<u>40.706.869.708.460</u>	<u>22.272.965.892.432</u>

Beban pokok pendapatan gula pasir per 31 Desember 2023 dan 2022 termasuk beban penyusutan aset tetap masing-masing sebesar Rp 26.151.075.887 dan Rp 42.675.501.878 (Catatan 13).

30. COST OF REVENUES

	2023	2022
PSO		
Rice		
Distribution		
Corn		
Sack		
Soybean		
Grain		
Commercial		
Beef		
Rice		
Cooking oil		
Sugar		
Freight services		
UB Industri		
UB Sentra Niaga		
Grain		
Egg		
Wheat		
Sembako		
Soybean		
UB Jastasma		
Sack		
Chili		
Corn		
Kernel		
Onion		
Total		

Cost of revenues for sugar for the years ended December 31, 2023 and 2022 include a depreciation of property, plant and equipment of Rp 26,151,075,887 and Rp 42,675,501,878, respectively (Note 13).

31. BEBAN USAHA**a. Beban umum dan administrasi**

	2023	2022
Pegawai	2.023.127.085.318	1.477.464.756.450
Kantor	757.455.886.092	602.358.476.573
Pajak	22.992.368.108	138.122.753.700
Penyisihan dan penyusutan	266.348.292.841	241.686.213.393
Total	<u>3.069.923.632.359</u>	<u>2.459.632.200.116</u>

1) Beban pegawai

	2023	2022
Tunjangan	745.563.259.740	675.346.475.241
Kesejahteraan	809.152.234.298	558.478.421.270
Gaji dan honor	295.986.913.129	238.635.712.050
Tunjangan pajak	168.300.596.056	-
Kesehatan	4.124.082.095	5.004.147.889
Sub total	<u>2.023.127.085.318</u>	<u>1.477.464.756.450</u>

31. OPERATING EXPENSES**a. General and administrative expenses**

	2023	2022
Employees		
Office		
Taxes		
Provision and depreciation		
Total		

1) Employee expenses

	2023	2022
Allowances		
Welfare		
Salaries and honorarium		
Tax allowances		
Health care		
Subtotal		

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31. BEBAN USAHA (lanjutan)		31. OPERATING EXPENSES (continued)	
a. Beban umum dan administrasi (lanjutan)		a. General and administrative expenses (continued)	
2) Beban kantor		2) Office expenses	
	2023	2022	
Pemeliharaan	432.542.133.378	358.635.964.122	Maintenance
Keperluan kantor	103.980.208.992	89.370.057.877	Office necessities
Operasional	81.553.468.794	62.518.135.991	Operational
Rapat/ Seminar	62.526.261.014	56.875.912.233	Meetings/ Seminars
Sewa (Catatan 16)	59.757.636.908	19.081.889.566	Rent (Note 16)
Lingkungan	9.083.120.229	6.799.203.835	Responsibility
Pendidikan dan pelatihan	7.835.496.167	8.068.749.566	Education and training
Lainnya	177.560.610	1.008.563.383	Others
Sub total	757.455.886.092	602.358.476.573	Subtotal
3) Beban pajak		3) Taxes expense	
	2023	2022	
Pajak penghasilan:			Income taxes:
Pasal 4 (2)	8.114.130.732	5.237.905.123	Article 4 (2)
Pasal 21	-	103.045.493.213	Article 21
Pasal 22	164.627.291	3.166.862.559	Article 22
Pasal 23	1.515.296.479	-	Article 23
SKP/STP Pajak pertambahan nilai	13.198.313.606	26.672.492.805	SKP/STP Value Added Tax
Sub total	22.992.368.108	138.122.753.700	Subtotal
4) Penyisihan dan penyusutan		4) Provision and depreciation	
	2023	2022	
Beban penurunan nilai			Provisions for impairment losses
Piutang usaha (Catatan 7)	27.008.656.348	28.007.035.534	Trade receivables (Note 7)
Piutang lainnya (Catatan 8)	-	1.239.170.452	Other receivables (Note 8)
Sub total	27.008.656.348	29.246.205.986	Subtotal
Beban penyusutan aset tetap (Catatan 13)			Depreciation of property, plant and equipment (Note 13)
Bangunan	88.202.708.404	73.656.167.535	Buildings
Inventaris	35.281.805.937	34.311.646.336	Equipment
Kendaraan	14.551.752.054	16.171.498.457	Vehicles
Mesin	78.463.572.535	37.738.672.168	Machineries
Sub total	216.499.838.930	161.877.984.496	Subtotal
Beban penyusutan aset hak guna (Catatan 16)	21.618.057.155	48.476.586.617	Depreciation of right-of-use assets (Note 16)
Beban penyusutan properti investasi (Catatan 14)	734.762.607	1.133.145.390	Depreciation of investment properties (Note 14)
Amortisasi aset takberwujud (Catatan 15)	486.977.801	952.290.904	Amortization of intangible assets (Note 15)
Total	266.348.292.841	241.686.213.393	Total

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31. BEBAN USAHA (lanjutan)		31. OPERATING EXPENSES (continued)	
b. Beban eksploitasi		b. Exploitation expenses	
	2023	2022	
Movement	241.800.273.718	148.838.164.847	Movement
Eksploitasi umum	137.143.031.547	110.842.833.593	General exploitation
Susut	25.992.834.594	266.613.849.814	Shrinkage
Total	404.936.139.859	526.294.848.254	Total
c. Beban penjualan		c. Selling expenses	
	2023	2022	
Operasional komersial	44.933.461.648	25.552.728.250	Commercial operations
Biaya bongkar muat beras/ gabah	40.018.321.059	24.045.247.294	Loading and unloading rice/ grain
Operasional bansos	4.042.125.453	39.950.200	Bansos operations
Biaya bongkar muat jagung	43.882.474	6.310.000	Loading and unloading corn
Promosi lainnya	2.661.584	-	Other promotion
Total	89.040.452.218	49.644.235.744	Total
32. PENDAPATAN (BEBAN) LAIN-LAIN		32. OTHER INCOME (EXPENSE)	
a. Pendapatan lain-lain		a. Other income	
	2023	2022	
Pendapatan keuangan			Finance income
Jasa giro dan bunga deposito	115.002.297.465	82.141.587.373	Interest income from current and time deposits
Pendapatan lain-lain			Other income
Beras/gabah	526.194.359.784	31.284.679.260	Rice/grain
Klaim	43.209.130.499	19.278.121.083	Claim
Selisih kurs	34.709.765.215	43.512.907.500	Foreign exchange gain
Pemulihan nilai aset program (Catatan 26)	27.305.185.628	15.586.883.757	Recovery of impairment for f plan assets (Note 26)
Pemulihan penyisihan kerugian kredit ekspektasian (Catatan 7 dan 8)	688.988.435	50.059.314.410	Reversal of allowance for expected credit losses (Notes 6 and 7)
Laba penjualan aset tetap (Catatan 13)	116.932.632	55.988.161.767	Gain on sale of property, plant and equipment (Note 13)
Imbalan kerja (Catatan 26)	-	142.477.248.217	Employee benefit (Note 26)
Restitusi pajak (Catatan 21)	-	64.399.741.374	Tax restitution (Note 21)
Lainnya	116.376.459.166	123.303.115.351	Others
Total	863.603.118.824	628.031.760.092	Total

Pada tahun 2023, pendapatan lain-lain merupakan hasil pemeriksaan cadangan beras pemerintah tahun 2022 oleh BPK, jumlah subsidi yang diterima oleh Perum BULOG dari Pemerintah sebesar Rp 524.194.179.206 dicatat sebagai "Pendapatan lain-lain - Beras/gabah" pada laporan laba rugi tahun 2023.

In 2023, Other income- rice/grain mainly consist of income from the results of the minutes of the examination on the calculation of government's rice reserves in Year 2022 by BPK, Perum BULOG received from the Government amounting to Rp 524,194,179,206 which is charged to "Other income- rice/grain" in profit or loss in 2023.

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32. PENDAPATAN (BEBAN) LAIN-LAIN (lanjutan)

b. Beban lain-Lain

	2023	2022
Beban keuangan		
Bunga bank	1.230.772.435.039	1.065.586.506.215
Biaya bank	111.697.940.764	44.302.573.368
Bunga aset hak guna (Catatan 16)	2.742.985.781	6.888.160.377
Jasa giro dan deposito	8.428.441.741	4.625.266.304
Sub total	1.353.641.803.325	1.121.402.506.264
Beban lain-lain		
Rugi selisih kurs	42.532.857.463	2.120.949.020
Bagian kerugian entitas asosiasi (Catatan 18)	8.163.756.539	2.866.036.157
Beras/gabah	-	119.821.591.985
Lainnya	142.329.662.855	41.347.443.892
Sub total	193.026.276.857	166.156.021.054
Total	1.546.668.080.182	1.287.558.527.318

Pada tahun 2022, beban lain-lain terutama merupakan hasil pemeriksaan cadangan beras pemerintah tahun 2021 oleh BPK, jumlah subsidi yang dikembalikan oleh Perum BULOG kepada Pemerintah sebesar Rp 58.417.207.142 dicatat sebagai "Beban lain-lain - Beras/gabah" pada laporan laba rugi tahun 2022.

33. MANAJEMEN RISIKO KEUANGAN

Dalam aktivitas usahanya sehari-hari, Perum BULOG dan Entitas Anaknya dihadapkan pada berbagai risiko. Risiko utama yang dihadapi Perum BULOG dan Entitas Anaknya yang timbul dari instrumen keuangan adalah risiko kredit, risiko pasar (yaitu tingkat suku bunga dan risiko nilai tukar mata uang asing), dan risiko likuiditas. Fungsi utama dari Perum BULOG risiko adalah untuk mengidentifikasi seluruh risiko kunci, mengukur risiko- risiko ini dan mengelola posisi risiko sesuai dengan kebijakan dan tata cara Perum BULOG dan Entitas Anaknya. Perum BULOG dan Entitas Anaknya secara rutin menelaah kebijakan dan sistem manajemen risiko untuk menyesuaikan dengan perubahan di pasar, produk, dan praktik pasar terbaik.

1. Risiko kredit

Tinjauan eksposur Perum BULOG dan Entitas Anaknya terhadap risiko kredit

Nilai tercatat aset keuangan pada laporan keuangan konsolidasian setelah dikurangi dengan cadangan kerugian, mencerminkan eksposur Perum BULOG dan Entitas Anaknya terhadap risiko kredit.

Kerangka peringkat risiko kredit kini Perum BULOG dan Entitas Anaknya terdiri dari kategori berikut:

32. OTHER INCOME (EXPENSE) (continued)

b. Other expenses

	2023	2022	
			Finance costs
			Bank interest
			Bank charges
			Interest expense on lease liabilities (Note 16)
			Current account and time deposits
Sub total	1.353.641.803.325	1.121.402.506.264	Sub total
			Other expenses
			Foreign exchange loss
			Share in loss of associate (Note 18)
			Rice/grain
			Others
Sub total	193.026.276.857	166.156.021.054	Sub total
Total	1.546.668.080.182	1.287.558.527.318	Total

In 2022, Other expenses - rice/grain mainly consist of income from the results of the minutes of the examination in 2021 on the calculation of government's rice reserves in Year 2020/1 by BPK, Perum BULOG return to the Government amounting to Rp 58,417,207,142 which is charged to "Other expenses- rice/grain" in profit or loss in 2022.

33. FINANCIAL RISK MANAGEMENT

In their daily business activities, Perum BULOG and its Subsidiaries are exposed to risks. The main risks facing by Perum BULOG and its Subsidiaries arising from its financial instruments are credit risk, market risk (i.e. interest rate risk and foreign exchange rate risk) and liquidity risk. The core function of Perum BULOG and its Subsidiaries' risk management is to identify all key risks for Perum BULOG and its Subsidiaries, measure these risks and manage the risk positions in accordance with its policies and Perum BULOG and its Subsidiaries' risk appetite. Perum BULOG and its Subsidiaries regularly review its risk management policies and systems to reflect changes in markets, products, and best market practice.

1. Credit risk

Overview of Perum BULOG and its Subsidiaries' exposure to credit risk

The carrying amount of financial assets recorded in the consolidated financial statements, net of any allowance for losses, represents Perum BULOG and its Subsidiaries exposure to credit risk.

Perum BULOG and its Subsidiaries current credit risk grading framework comprises the following categories:

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33. MANAJEMEN RISIKO KEUANGAN (lanjutan)

1. Risiko kredit (lanjutan)

Tinjauan eksposur Perum BULOG dan Entitas Anaknya terhadap risiko kredit (lanjutan)

Kategori/ Category	Deskripsi/Description	Dasar pengakuan ECL/ Basis for recognizing ECL
Lancar/ Performing	Pihak lawan memiliki risiko gagal bayar yang rendah dan tidak memiliki tunggakan. <i>The counterparty has a low risk of default and does not have any past-due amounts.</i>	ECL 12 bulan/ 12-month ECL
Dicadangkan/ Doubtful	Jumlah yang tertunggak > 30 hari atau telah ada peningkatan risiko kredit yang signifikan sejak pengakuan awal. <i>Amount is >30 days past due or there has been a significant increase in credit risk since initial recognition.</i>	ECL sepanjang umur - kredit tidak memburuk/ <i>Lifetime ECL - not credit-impaired</i>
Gagal bayar/ In default	Jumlah yang tertunggak > 90 hari atau ada bukti yang mengindikasikan aset mengalami penurunan nilai kredit. <i>Amount is >90 days past due or there is evidence indicating the asset is credit-impaired.</i>	ECL sepanjang umur - kredit memburuk/ <i>Lifetime ECL - credit-impaired</i>
Penghapusan/ Write-off	Ada bukti yang mengindikasikan bahwa debitur dalam kesulitan keuangan yang buruk dan Perum BULOG dan Entitas Anaknya tidak memiliki prospek pemulihan yang realistis. <i>There is evidence indicating that the debtor is in severe financial difficulty and Perum BULOG and its Subsidiaries has no realistic prospect of recovery.</i>	Saldo dihapuskan/ <i>Amount is written off</i>

Tabel di bawah merinci kualitas kredit aset keuangan Perum BULOG dan Entitas Anaknya serta eksposur maksimum risiko kredit menurut peringkat risiko kredit:

The table below details the credit quality of Perum BULOG and its Subsidiaries financial assets as well as maximum exposure to credit risk by credit risk rating grades:

	Peringkat Kredit External/ External Credit Rating	Peringkat Kredit Internal/ Internal/ Credit Rating	ECL 12 bulan atau sepanjang umur/ 12-month or lifetime ECL	Jumlah tercatat bruto/ Gross carrying amount	Cadangan kerugian/ Loss Allowance	Jumlah tercatat neto/ Net carrying Amount	
31 Desember 2023							December 31, 2023
Kas dan setara kas (Catatan 6)	A - AAA	Lancar/ Performing	ECL 12 bulan/12-month ECL ECL sepanjang umur (pendekatan sederhana)/ Lifetime ECL (simplified approach)	8.968.422.629.158	-	8.968.422.629.158	Cash and cash equivalents (Note 6)
Piutang usaha (Catatan 7)	N/A	(0)	ECL sepanjang umur (pendekatan sederhana)/ Lifetime ECL (simplified approach)	894.675.615.836	(505.193.776.531)	389.482.039.305	Trade receivables (Note 7)
Piutang lain-lain (Catatan 8)	N/A	Gagal bayar/ In default	ECL (simplified approach)	86.057.325.639	(73.876.761.997)	12.180.563.642	Other receivables (Note 8)
Aset lancar lainnya (Catatan 12) Aset lain-lain (Catatan 17)	N/A	Lancar/ Performing	ECL 12 bulan/12-month ECL	11.854.774.766.768	-	11.854.774.766.768	Other current assets (Note 12) Other assets (Note 17)
Deposito yang dijaminan	A - AAA	Lancar/ Performing	ECL 12 bulan/12-month ECL	300.758.675.467	-	300.758.675.467	Restricted time deposits
				22.104.689.212.868	(579.070.538.528)	21.525.618.674.340	

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33. MANAJEMEN RISIKO KEUANGAN (lanjutan)

1. Risiko kredit (lanjutan)

Tinjauan eksposur Perum BULOG dan Entitas Anaknya terhadap risiko kredit (lanjutan)

	Peringkat Kredit Eksternal/ External Credit Rating	Peringkat Kredit Internal/ Internal Credit Rating	ECL 12 bulan atau sepanjang umur/ 12-month or lifetime ECL	Jumlah tercatat bruto/ Gross carrying amount	Cadangan kerugian/ Loss Allowance	Jumlah tercatat neto/ Net carrying Amount	
31 Desember 2022							December 31, 2023
Kas dan setara kas (Catatan 6)	A - AAA	Lancar/ Performing	ECL 12 bulan/12-month ECL	7.347.694.223.924	-	7.347.694.223.924	Cash and cash equivalents (Note 6)
Piutang usaha (Catatan 7)	N/A	(i)	ECL sepanjang umur (pendekatan sederhana)/ Lifetime ECL (simplified approach)	968.415.665.739	(478.445.298.358)	489.970.367.381	Trade receivables (Note 7)
Piutang lain-lain (Catatan 8)	N/A	Gagal bayar/ In default	ECL 12 bulan/12-month ECL	86.072.367.659	(74.305.572.257)	11.766.795.402	Other receivables (Note 8)
Aset lancar lainnya (Catatan 12) Aset lain-lain (Catatan 17)	N/A	Lancar/ Performing	ECL 12 bulan/12-month ECL	2.991.670.184.402	-	2.991.670.184.402	Other current assets (Note 12) Other assets (Note 17)
Deposito yang dijaminan	A - AAA	Lancar/ Performing	ECL 12 bulan/12-month ECL	307.238.442.009	-	307.238.442.009	Restricted time deposits
				11.701.090.883.733	(552.750.870.615)	11.148.340.013.118	

(i) Untuk piutang usaha, Perum BULOG dan Entitas Anaknya telah menerapkan pendekatan yang disederhanakan dalam PSAK 71 untuk mengukur cadangan kerugian ECL sepanjang umur. Perum BULOG dan Entitas Anaknya menentukan kerugian kredit ekspektasian atas pos-pos ini dengan menggunakan matriks provisi, yang diestimasi berdasarkan pengalaman kerugian kredit historis berdasarkan status jatuh tempo debitur, disesuaikan untuk mencerminkan kondisi saat ini dan estimasi kondisi ekonomik masa depan. Oleh karena itu, profil risiko kredit dari aset tersebut disajikan berdasarkan status tunggakannya dalam matriks provisi. Catatan 6 dan 7 mencakup rincian lebih lanjut atas cadangan kerugian masing-masing aset tersebut.

Manajemen risiko kredit

Risiko kredit adalah risiko kerugian keuangan yang timbul jika pelanggan Perum BULOG dan Entitas Anaknya gagal memenuhi kewajiban kontraktualnya kepada Perum BULOG dan Entitas Anaknya.

Untuk meminimalkan risiko kredit, Perum BULOG dan Entitas Anaknya telah mengadopsi kebijakan untuk hanya melakukan transaksi dengan rekanan yang layak kredit dan memperoleh agunan yang cukup, jika sesuai, sebagai cara untuk mengurangi risiko kerugian keuangan dari gagal bayar.

Sebelum menerima pelanggan baru, sebuah tim khusus yang bertanggung jawab atas penentuan batas kredit menggunakan sistem penilaian kredit eksternal untuk menilai potensi kualitas kredit pelanggan dan menentukan batas kredit pelanggan.

33. FINANCIAL RISK MANAGEMENT (continued)

1. Credit risk (continued)

Overview of Perum BULOG and its Subsidiaries' exposure to credit risk (continued)

(i) For trade receivables, Perum BULOG and its Subsidiaries has applied the simplified approach in PSAK 71 to measure the loss allowance at lifetime ECL. Perum BULOG and its Subsidiaries determines the expected credit losses on these items by using a provision matrix, estimated based on historical credit loss experience based on the past due status of the debtors, adjusted as appropriate to reflect current conditions and estimates of future economic conditions. Accordingly, the credit risk profile of these assets is presented based on their past due status in terms of the provision matrix. Notes 6 and 7 include further details on the loss allowance for these assets respectively.

Credit risk management

Credit risk is the risk of suffering financial loss, should any of Perum BULOG and its Subsidiaries customers fail to fulfill their contractual obligations to Perum BULOG and its Subsidiaries.

In order to minimise credit risk, Perum BULOG and its Subsidiaries have adopted a policy of only dealing with creditworthy counterparties and obtaining sufficient collateral, where appropriate, as a means of mitigating the risk of financial loss from defaults.

Before accepting any new customer, a dedicated team responsible for the determination of credit limits uses an external credit scoring system to assess the potential customer's credit quality and defines credit limits by customer.

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33. MANAJEMEN RISIKO KEUANGAN (lanjutan)

2. Risiko pasar

Risiko pasar adalah risiko dimana nilai wajar dari arus kas masa depan dari suatu instrumen keuangan akan berfluktuasi karena perubahan harga pasar. Perum BULOG dan Entitas Anaknya dipengaruhi oleh risiko pasar, terutama risiko suku bunga dan nilai tukar mata uang asing.

Risiko Tingkat Suku Bunga

Risiko tingkat suku bunga adalah risiko dimana nilai wajar atau arus kas masa depan dari suatu instrumen keuangan berfluktuasi karena perubahan suku bunga pasar. Pengaruh dari risiko perubahan suku bunga pasar berhubungan dengan pinjaman dari Perum BULOG dan Entitas Anaknya yang dikenakan suku bunga mengambang.

Perum BULOG dan Entitas Anaknya memonitor secara ketat fluktuasi suku bunga pasar dan ekspektasi pasar sehingga dapat mengambil langkah-langkah yang paling menguntungkan Perum BULOG dan Entitas Anaknya secara tepat waktu. Manajemen tidak menganggap perlunya melakukan swap suku bunga pada saat ini.

Tabel berikut menunjukkan sensitivitas atas perubahan yang wajar dari tingkat suku bunga atas saldo pinjaman yang dikenakan suku bunga mengambang, dimana semua variabel lainnya dianggap konstan, terhadap laba sebelum beban pajak konsolidasian untuk tahun yang berakhir tanggal 31 Desember 2023:

Tahun/ Year	Kenaikan (Penurunan) dalam basis poin Increase (decrease) in basis points	Efek Terhadap rugi sebelum pajak/ Effect on profit before tax
2023	+100	284.889.642.340
	-100	(284.889.642.340)

Risiko Nilai Tukar Mata Uang Asing

Risiko nilai tukar mata uang adalah risiko yang timbul dari perubahan nilai tukar Rupiah sebagai mata uang fungsional terhadap mata uang asing, terutama Dolar USD.

Risiko nilai tukar mata uang asing adalah risiko dimana nilai wajar atau arus kas masa datang dari suatu instrumen keuangan akan berfluktuasi akibat perubahan nilai tukar mata uang asing. Eksposur Perum BULOG dan Entitas Anaknya terhadap fluktuasi nilai tukar berasal dari selisih nilai tukar antara Rupiah dan US Dolar. Bagian signifikan dari risiko nilai tukar mata uang asing merupakan kontribusi secara tunai dalam mata uang US Dolar pada bank. Efek dari perubahan yang wajar dari US Dolar ke Rupiah, dengan semua variabel lain dianggap konstan, dianggap tidak material oleh manajemen.

33. FINANCIAL RISK MANAGEMENT (continued)

2. Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Perum BULOG and its Subsidiaries are exposed to market risks, in particular, interest rate risk and foreign currency exchange risk.

Interest Market Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The exposure to the risk of changes in market interest rates relates primarily to Perum BULOG and its Subsidiaries debt obligations with floating interest rates.

Perum BULOG and its Subsidiaries closely monitor the market interest rate fluctuation and market expectation so it can take necessary actions benefited most to Perum BULOG and its Subsidiaries in due time. The management currently does not consider the necessity to enter into any interest rate swaps.

The following table demonstrates the sensitivity to a reasonably possible change in interest rates on the floating interest loans, with all other variables held constant, to the consolidated profit before tax for the year ended December 31, 2023:

Foreign Exchange Risk

Foreign currency exchange risk is the risk that arises from the changes of exchange rate of Rupiah as the functional currency against foreign currency, especially US Dollar.

Foreign currency exchange rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. Perum BULOG and its Subsidiaries' exposure to exchange rate fluctuations comes from the exchange rate difference between Rupiah and US Dollar. The significant portion of the foreign currency exchange risk is contributed by US Dollar denominated cash in banks. The effect to a reasonable possible change in the US Dollar against Rupiah, with all others variables held constant, is considered by management to be immaterial.

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33. MANAJEMEN RISIKO KEUANGAN (lanjutan)

2. Risiko pasar (lanjutan)

Risiko Nilai Tukar Mata Uang Asing (lanjutan)

Perum BULOG dan Entitas Anaknya memonitor secara ketat fluktuasi dari nilai tukar mata uang asing sehingga dapat mengambil langkah-langkah yang paling menguntungkan Perum BULOG dan Entitas Anaknya pada waktu yang tepat. Manajemen tidak menganggap perlu untuk melakukan transaksi *forward/ swap* mata uang asing saat ini.

Tabel berikut menunjukkan sensitivitas atas perubahan yang wajar dari nilai tukar Rupiah terhadap Dolar Amerika, dimana semua variabel lain konstan, terhadap laba sebelum beban pajak konsolidasi untuk tahun yang berakhir tanggal 31 Desember 2023:

Tahun/ Year	Kenaikan (Penurunan) dalam kurs Rp Increase (decrease) in Rp Rate	Efek Terhadap laba sebelum pajak/ Effect on profit before tax
2023	2% (2%)	22.268.490.394 (22.268.490.394)

3. Risiko likuiditas

Risiko likuiditas adalah risiko dimana Perum BULOG dan Entitas Anaknya tidak bisa memenuhi liabilitas pada saat jatuh tempo. Manajemen melakukan evaluasi dan pengawasan yang ketat atas arus kas masuk (*cash-in*) dan kas keluar (*cash-out*) untuk memastikan tersedianya dana untuk memenuhi kebutuhan pembayaran liabilitas yang jatuh tempo. Secara umum, kebutuhan dana untuk pelunasan liabilitas jangka pendek maupun jangka panjang yang jatuh tempo diperoleh dari penjualan kepada pelanggan.

Tabel dibawah merupakan profil jatuh tempo liabilitas keuangan Perum BULOG dan Entitas Anaknya berdasarkan pembayaran kontraktual yang tidak terdiskonto pada tanggal 31 Desember 2023 dan 2022:

	2023					Total Total	
	Kurang dari 3 bulan/ Less than 3 months	Antara 3 bulan dan 1 tahun/ Between 3 months and 1 year	1 dan 2 tahun/ Between 1 and 2 years	2 dan 5 tahun/ Between 2 and 5 years	Lebih Dari 5 tahun/ Over 5 years		
Utang bank jangka pendek	-	28.488.964.233.994	-	-	-	28.488.964.233.994	Short-term bank loans
Utang usaha	1.265.857.854.046	-	-	-	-	1.265.857.854.046	Trade payables
Biaya yang masih harus dibayar	972.896.038.052	-	-	-	-	972.896.038.052	Accrued expenses
Utang bank jangka panjang	7.533.955.367	22.432.809.530	29.512.524.246	700.257.278.607	-	759.736.567.750	Long-term bank loans
Utang pembiayaan konsumen	636.575.619	2.003.768.528	6.170.272.276	645.737.886	-	9.456.354.309	Consumer financing payable
Liabilitas sewa	1.114.990.725	2.090.734.588	25.366.803.515	-	-	28.572.528.828	Lease liabilities
Total liabilitas keuangan	2.248.039.413.809	28.515.491.546.640	61.049.600.037	700.903.016.493	-	31.525.483.576.979	Total financial liabilities

33. FINANCIAL RISK MANAGEMENT (continued)

2. Market risk (continued)

Foreign Exchange Risk (continued)

Perum BULOG and its Subsidiaries closely monitor the foreign exchange rate fluctuation and market expectation so it can take necessary actions benefited most to Perum BULOG and its Subsidiaries in due time. The management currently does not consider the necessity to enter into any currency forward/ swaps.

The following table demonstrates the sensitivity to a reasonably possible change in the US Dollar exchange rate against Rupiah, with all other variables held constant, to the consolidated profit before tax for the year ended December 31, 2023:

3. Liquidity risk

Liquidity risk is the risk that Perum BULOG and its Subsidiaries are unable to meet its obligations when they fall due. The management evaluates and monitors cash-in flows and cash-out flows to ensure the availability of fund to settle the due obligation. In general, fund needed to settle the current and long-term liabilities is obtained from sales activities to customers.

The following table summarizes the maturity profile of Perum BULOG and its Subsidiaries' financial liabilities based on contractual undiscounted payments as at December 31, 2023 and 2022:

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33. MANAJEMEN RISIKO KEUANGAN (lanjutan)

3. Risiko likuiditas (lanjutan)

	2022					Total Total	
	Kurang dari 3 bulan/ Less than 3 months	Antara 3 bulan dan 1 tahun/ Between 3 months and 1 year	1 dan 2 tahun/ Between 1 and 2 years	2 dan 5 tahun/ Between 2 and 5 years	Lebih Dari 5 tahun/ Over 5 years		
Utang bank jangka pendek	11.186.243.602.969	-	-	-	-	11.186.243.602.969	Short-term bank loans
Utang usaha	667.672.450.770	-	-	-	-	667.672.450.770	Trade payables
Biaya yang masih harus dibayar	315.740.791.156	-	-	-	-	315.740.791.156	Accrued expenses
Utang bank jangka panjang	34.638.086.302	116.737.175.572	162.201.120.603	408.488.155.147	-	722.064.537.624	Long-term bank loans
Utang pembiayaan konsumen	16.793.328	50.379.964	4.115.109.027	1.371.703.009	-	5.553.985.348	Consumer financing payable
Liabilitas sewa	1.449.766.116	4.349.298.349	28.886.129.858	-	-	34.685.194.323	Lease liabilities
Total liabilitas keuangan	12.205.761.490.641	121.136.853.905	195.202.359.488	409.859.858.156	-	12.931.960.562.190	Total financial liabilities

4. Pengelolaan Modal

Tujuan utama pengelolaan modal Perum BULOG dan Entitas Anaknya adalah untuk memastikan pemeliharaan peringkat kredit yang tinggi dan rasio modal yang sehat untuk mendukung usaha dan memaksimalkan imbalan bagi pemegang saham.

Manajemen Perum BULOG dan Entitas Anaknya mengelola struktur permodalan dan melakukan penyesuaian, berdasarkan perubahan kondisi ekonomi. Tidak ada perubahan yang dibuat dalam tujuan, kebijakan, atau proses selama periode yang disajikan.

Kebijakan Perum BULOG dan Entitas Anaknya adalah untuk menjaga rasio modal yang sehat dalam rangka untuk mengamankan pembiayaan pada biaya yang wajar.

Tabel dibawah ini merangkum jumlah modal yang dipertimbangkan oleh Perum BULOG dan Entitas Anaknya pada tanggal 31 Desember 2023 dan 2022:

	2023	2022	
Modal Pemerintah	12.522.386.683.042	12.522.386.683.042	Government capital
Utang bank jangka pendek	28.488.964.233.994	10.587.428.582.176	Short-term bank loans
Utang bank jangka panjang	708.194.108.056	654.224.296.319	Long-term bank loans
Total	41.719.545.025.092	23.764.039.561.537	Total

33. FINANCIAL RISK MANAGEMENT (continued)

3. Liquidity risk (continued)

4. Capital management

The primary objective of Perum BULOG and its Subsidiaries' capital management is to ensure that it maintains a strong credit rating and healthy capital ratios in order to support its business and maximize shareholder value.

Perum BULOG and its Subsidiaries manage its capital structure and makes adjustments to it, in light of changes in economic conditions. No changes were made in the objectives, policies or processes during the periods presented.

Perum BULOG and its Subsidiaries' policy is to maintain a healthy capital structure in order to secure access to finance at a reasonable cost.

The following table summarizes the total capital considered by Perum BULOG and its Subsidiaries as at December 31, 2023 and 2022.

34. ASET DAN LIABILITAS DALAM MATA UANG ASING

Saldo aset moneter dalam mata uang asing serta konversinya ke dalam mata uang rupiah dengan menggunakan kurs yang ditetapkan oleh Bank Indonesia masing-masing pada tanggal akhir periode pelaporan adalah sebagai berikut:

	2023		2022		
	Mata uang asing/ Foreign currency	Ekuivalen rupiah/ Rupiah equivalent	Mata uang asing/ Foreign currency	Ekuivalen rupiah/ Rupiah equivalent	
Aset					Assets
Kas dan setara kas	AS\$/USD 23.111.940	356.293.667.040	AS\$/USD 23.111.940	363.573.928.140	Cash and cash equivalents

34. MONETARY ASSETS AND LIABILITIES DENOMINATED IN FOREIGN CURRENCY

Monetary assets denominated in foreign currency and its Rupiah equivalent using the exchange rate set by Bank Indonesia at each end of the reporting period is as follows:

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35. INSTRUMEN KEUANGAN

a. Kategori dan Kelas Instrumen Keuangan

	Aset keuangan pada biaya perolehan diamortisasi/ <i>Financial assets at amortized cost</i>	
	2023	2022
Aset Lancar		
Kas dan setara kas	8.969.902.844.063	7.348.096.052.355
Piutang usaha - neto	389.482.039.305	489.970.367.381
Piutang lain-lain - neto	12.180.563.642	11.766.795.402
Aset lancar lainnya	11.854.774.766.768	2.991.670.184.402
Aset Tidak Lancar		
Aset lain-lain		
Deposito yang dijaminan	300.758.675.467	307.238.442.009
Total Aset Keuangan	21.527.098.889.245	11.148.741.841.549
	Liabilitas pada biaya perolehan diamortisasi/ <i>Liabilities at amortized cost</i>	
	2023	2022
Liabilitas Jangka Pendek		
Utang bank jangka pendek	28.488.964.233.994	10.587.428.582.176
Utang usaha	1.265.857.854.046	667.672.450.770
Biaya yang masih harus dibayar	972.896.038.052	315.740.791.156
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun:		
Utang bank	4.500.000.000	152.479.517.591
Utang pembiayaan konsumen	2.689.946.454	67.173.312
Liabilitas sewa	3.205.725.312	5.799.064.465
Liabilitas Jangka Panjang		
Liabilitas jangka panjang - setelah dikurangi bagian yang jatuh tempo dalam satu tahun:		
Utang bank	703.694.108.055	501.744.778.728
Utang pembiayaan konsumen	6.816.010.169	5.486.812.036
Liabilitas sewa	25.366.803.516	28.886.129.858
Jumlah Liabilitas Keuangan	31.473.990.719.598	12.265.305.300.092

b. Pengukuran Nilai Wajar

Nilai wajar instrumen keuangan yang dicatat pada biaya perolehan diamortisasi

Kecuali sebagaimana tercantum dalam tabel berikut, direksi menganggap bahwa nilai tercatat aset keuangan dan liabilitas keuangan diakui dalam laporan keuangan konsolidasian mendekati nilai wajarnya.

	2023		2022	
	Nilai tercatat/ Carrying value	Nilai wajar/ Fair value	Nilai tercatat/ Carrying value	Nilai wajar/ Fair value
Liabilitas keuangan				
Liabilitas keuangan pada biaya perolehan diamortisasi				
Utang bank jangka panjang	708.194.108.055	580.032.064.870	654.224.296.319	486.409.292.374
Utang pembiayaan konsumen	9.505.956.622	9.053.292.021	5.553.985.348	6.761.391.874
Liabilitas sewa	28.572.528.828	26.579.096.587	34.685.194.323	28.001.939.549
Total	746.272.593.505	615.664.453.478	694.463.475.990	521.172.623.797

Nilai wajar pengungkapan nilai wajar di atas ditentukan berdasarkan Level 2.

35. FINANCIAL INSTRUMENTS

a. Categories and Classes of Financial Instruments

Current Assets
Cash and cash equivalents
Trade receivables - net
Other receivables - net
Other current assets
Non-current Assets
Other assets
Restricted time deposits
Total Financial Assets

Current Liabilities
Short-term bank loans
Trade payables
Accrued expenses
Current maturities of long-term liabilities:
 Bank loans
Consumer financing payables
Lease liabilities
Non-current Liabilities
Long-term liabilities - net current maturities:
 Bank loans
Consumer financing payables
Lease liabilities
Total Financial Liabilities

b. Fair Value Measurements

Fair value of financial instruments carried at amortized cost

Except as detailed in the following table, the directors consider that the carrying amounts of financial assets and financial liabilities recognized in the consolidated financial statements approximate their fair values.

	2023		2022	
	Nilai tercatat/ Carrying value	Nilai wajar/ Fair value	Nilai tercatat/ Carrying value	Nilai wajar/ Fair value
Financial liabilities				
Financial liabilities held at amortized cost				
Long-term bank loans	708.194.108.055	580.032.064.870	654.224.296.319	486.409.292.374
Consumer financing payables	9.505.956.622	9.053.292.021	5.553.985.348	6.761.391.874
Lease liabilities	28.572.528.828	26.579.096.587	34.685.194.323	28.001.939.549
Total	746.272.593.505	615.664.453.478	694.463.475.990	521.172.623.797

The fair values for which the fair values are disclosed above are determined based on Level 2.

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36. PROGRAM-PROGRAM PEMERINTAH

Gabah/Beras

a. Cadangan Stabilitas Harga Pangan

Berdasarkan instruksi Presiden RI No. 5 Tahun 2015 tanggal 17 Maret 2015 bahwa Harga Pembelian Pemerintah (HPP) untuk Gabah Kering Giling (GKG) senilai Rp 4.650/Kg dan Beras senilai Rp 7.300/Kg.

Selanjutnya terdapat fleksibilitas Harga Pembelian Pemerintah (HPP) untuk Gabah Kering Giling (GKG) dan Beras yang dikeluarkan berdasarkan surat Menteri Badan Usaha Milik Negara Republik Indonesia dengan tetap mengacu kepada instruksi Presiden Republik Indonesia tersebut diatas.

Berdasarkan surat Menteri Badan Usaha Milik Negara No. S-411/MBU/07/2017 tentang Penugasan Perum BULOG dalam rangka Pengadaan gabah dan beras dengan fleksibilitas harga, selisih harga beli aktual gabah dan beras dan harga yang ditetapkan oleh Pemerintah akan dibayarkan oleh Pemerintah melalui Dana Cadangan Stabilisasi Harga Pangan (CSHP).

Berdasarkan surat Kementerian Koordinator Bidang Perekonomian Republik Indonesia No. S-63/SES.M.EKON/02/2018 tanggal 14 Februari 2018 dan No. S-233/SES.M.EKON/06/2018 tanggal 7 Juni 2018, mengenai kebijakan dalam rangka Pengadaan gabah dan beras dengan fleksibilitas harga beras 10% dari harga Instruksi Presiden RI No. 5 tahun 2015 tetap berlaku sebagai acuan pengadaan gabah/beras.

b. Cadangan Beras Pemerintah

Peraturan Menteri Keuangan RI No. 88/PMK.02/2019 telah direvisi dengan Peraturan Menteri Keuangan RI No. 98/PMK.02/2021 tentang Perubahan Atas Peraturan Menteri Keuangan Nomor 88/PMK.02/2019 Tentang Tata Cara Penyediaan, Pencairan, Dan Pertanggungjawaban Dana Cadangan Beras Pemerintah yang diundangkan tanggal 28 Juli 2021, selanjutnya Peraturan Menteri Keuangan RI No. 98/PMK.02/2021 telah dicabut dengan Peraturan Menteri Keuangan No. 50 Tahun 2023 tentang Tata Cara Penyediaan, Pencairan dan Pertanggungjawaban Dana Penyelenggaraan Cadangan Pangan Pemerintah Tahap Pertama, yang diundangkan pada tanggal 10 Mei 2023. Peraturan Menteri Keuangan No. 50 Tahun 2023 telah direvisi dengan Peraturan Menteri Keuangan RI No. 144 Tahun 2023 tentang Perubahan atas Peraturan Menteri Keuangan Nomor 50 Tahun 2023 tentang Tata Cara Penyediaan, Pencairan dan Pertanggungjawaban Dana Penyelenggaraan Cadangan Pangan Pemerintah Tahap Pertama.

a. pembayaran penggantian dana kepada Perum BULOG atas penyaluran CPP untuk operasi pasar umum berupa selisih atau operasi pasar khusus pada sasaran tertentu berupa selisih antara HPB, HPJ, dan HPK dengan harga penjualan berdasarkan kebijakan yang ditetapkan oleh Kepala Badan; dan

36. GOVERNMENT PROGRAMS

Grain/Rice

a. Reserve Food For Stabilization Fund Price

Based on instructions from President No. 5 year 2015 dated March 17, 2015 the government purchase price (HPP) for Dry Grain Milled (GKG) amounted to Rp 4,650/kg and Rice amounted to Rp 7,300/kg.

Furthermore, there is flexibility in the Government Purchase Price (HPP) for Dry Grain (GKG) and Rice issued under the letter of the Minister of State-Owned Enterprises of the Republic of Indonesia with reference to the above instructions from President of the Republic of Indonesia.

Based on the Minister of State-Owned Enterprises Letter No. S-411/MBU/07/2017 concerning Appointment of Perum BULOG in the Procurement of grain and rice with price flexibility, the difference between the actual purchase price of grain and rice and the amount set by the Government will be paid by the Government through Food Prices Stabilization Reserves (CSHP) Fund.

Based on the letter of the Coordinating Ministry for Economic Affairs of the Republic of Indonesia No. S-63/SES.M.EKON/02/2018 dated February 14, 2018 and No. S-233/SES.M.EKON/06/2018 dated June 7, 2018 concerning the Procurement policy of grain and rice, the rice price flexibility of 10% from the price on the Presidential Instruction No. 5 year 2015 is still valid as a reference for the procurement of grain/rice.

b. Government's Rice Reserve

Based on the Regulation of the Minister of Finance of the Republic of Indonesia No. 88/PMK.02/2019 has been revised with the Republic of Indonesia Minister of Finance Regulation No. 98/PMK.02/2021 concerning Amendments to Minister of Finance Regulation No. 88/PMK.02/2019 concerning Procedures for Providing, Disbursing and Accountability for Government Rice Reserve Funds which was promulgated on July 28, 2021, followed by Regulation of the Minister of Finance of the Republic of Indonesia No.98/ PMK.02/2021 has been revoked by Minister of Finance Regulation No. 50 of 2023 concerning Procedures for Providing, Disbursing and Accountability of First Phase Government Food Reserve Funds, which was promulgated on May 10, 2023. Minister of Finance Regulation No. 50 of 2023 has been revised with a Regulation Minister of Finance of the Republic of Indonesia No. 144 of 2023 concerning Amendments to Regulation of the Minister of Finance No. 50 of 2023 concerning Procedures for Providing, Disbursing and Accounting for First Phase Government Food Reserve Funds.

a. payment of reimbursement of funds to Perum BULOG for the distribution of CPP for general market operations in the form of differences or special market operations for certain targets in the form of the difference between HPB, HPJ and HPK and the sales price based on the policy determined by the Head of the Agency; And

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36. PROGRAM-PROGRAM PEMERINTAH (lanjutan)

Gabah/Beras (lanjutan)

b. Cadangan Beras Pemerintah (lanjutan)

- b. pembayaran penggantian dana kepada Perum BULOG atas penyaluran CPP dalam rangka selain untuk operasi pasar umum atau operasi pasar khusus pada sasaran tertentu berdasarkan kebijakan yang ditetapkan oleh Kepala Badan.

Berdasarkan Surat Menteri Keuangan Republik Indonesia No. S-1092/MK.02/2021 tanggal 30 November 2021 tentang Penetapan Harga Pembelian Beras (HPB) Pemerintah kepada Perum BULOG Tahun 2022, disampaikan bahwa Harga Pembelian Beras (HPB) tahun 2022 ditetapkan sebesar Rp 10.859/kg. HPB sebagaimana tersebut diatas merupakan HPB sementara, yang dalam pelaksanaannya akan dilakukan pemeriksaan oleh pemeriksa yang berwenang sesuai dengan ketentuan perundang-undangan. Pada tanggal 31 Desember 2023, Perum BULOG mengakui piutang yang akan ditagih kepada Pemerintah sebesar Rp 10.859/kg dikurangi harga Af Gudang yang diterima Perum BULOG dari Mitra dan Satker (Catatan 12).

Berdasarkan surat Keputusan Kepala Badan Pangan Nasional Republik Indonesia No. 333.1/HK.02.05/K/7/2023 Tanggal 31 Juli 2023, mengenai Harga pembelian beras untuk penyelenggaraan cadangan beras pemerintah Tahun 2023 dengan Harga Beras Rp 11.002/Kg. Perum BULOG mengakui piutang yang akan ditagih kepada Pemerintah sebesar Rp 11.002/kg dikurangi harga Af Gudang yang diterima Perum BULOG dari Mitra dan Satker (Catatan 12).

Berdasarkan surat Keputusan Kepala Badan Pangan Nasional Republik Indonesia No. 381/HK.02.05/K/11/2023 tanggal 22 November 2023, mengenai Harga pembelian beras untuk penyelenggaraan cadangan beras pemerintah tahun 2023 dengan Harga Beras Rp 11.498/Kg, yang mulai berlaku pada tanggal 1 September 2023. Perum BULOG mengakui piutang yang akan ditagih kepada Pemerintah sebesar Rp 11.498/kg dikurangi harga Af Gudang yang diterima Perum BULOG dari Mitra dan Satker (Catatan 12).

Gula

c. Kompensasi stabilitas gula

Berdasarkan surat Menteri Badan Usaha Milik Negara No. S-274/MBU/05/2017 dan Menteri Perdagangan Republik Indonesia No.450/MDAG/SD/4/2017 tentang Penugasan Kepada Perum BULOG untuk Stabilisasi Harga di Pasar Rakyat, selisih penyaluran gula merupakan selisih harga beli gula dan harga jual gula yang ditetapkan oleh Pemerintah yang akan dibayarkan melalui Dana Cadangan Stabilisasi Harga Pangan (CSHP).

36. GOVERNMENT PROGRAMS (continued)

Grain/Rice (continued)

b. Government's Rice Reserve (continued)

- b. payment of reimbursement of funds to Perum BULOG for CPP distribution for purposes other than general market operations or special market operations for certain targets based on policies determined by the Head of the Agency.

Based on the Minister of Finance Letter No. S-1092/MK.02/2021 dated November 30, 2021 concerning the Determination of the Government's Rice Purchase Price (HPB) to Perum BULOG Year 2022, it was submitted that the Purchase Price of Rice (HPB) in 2022 was set at Rp 10,859/kg. The above-mentioned HPB is a temporary HPB, which the implementation will be examined by authorized examiners in accordance with statutory provisions. As at December 31, 2023, Perum BULOG recognize receivables to be billed to the Government in the amount Rp 10,859/kg reduced by the price of Af Gudang received by Perum BULOG from Mitra and Satker (Note 12).

Based on the Decree of the Head of the National Food Agency of the Republic of Indonesia No. 333.1/HK.02.05/K/7/2023 dated July 31, 2023, regarding the purchase price of rice for the implementation of rice reserves in 2023 at price Rp 11,002/Kg. Perum BULOG recognize receivables to be billed to the Government in the amount Rp 11,002/kg reduced by the price of Af Gudang received by Perum BULOG from Mitra and Satker (Note 12).

Based on the Decree of the Head of the National Food Agency of the Republic of Indonesia No. 381/HK.02.05/K/11/2023 dated November 22, 2023, regarding the purchase price of rice for the implementation of rice reserves in 2023 at price Rp 11,498/Kg, which will be effective on September 1, 2023. Perum BULOG recognize receivables to be billed to the Government in the amount Rp 11,498/kg reduced by the price of Af Gudang received by Perum BULOG from Mitra and Satker (Note 12).

Sugar

c. Sugar Stabilization Compensation

Based on the Minister of State-Owned Enterprises Letter No. S-274/MBU/05/2017 and Minister of Trade Letter No. 450/M-DAG /SD/4/2017 concerning Appointment of Perum BULOG for Price Stabilization in the Market, the difference in the distribution of sugar represents the difference between the purchase price of sugar and the selling price of sugar set by the Government that will be paid by the Government through the Food Stabilization Reserve Reserve Fund (CSHP).

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36. PROGRAM-PROGRAM PEMERINTAH (lanjutan)

Gula (lanjutan)

c. Kompensasi stabilitas gula (lanjutan)

Berdasarkan Pasal 66 Undang-undang No. 19 Tahun 2003 tentang BUMN dan Pasal 65 Peraturan Pemerintah (PP) No. 45 tahun 2005 serta sesuai surat BUMN No. S-274/MBU/05/2017 tanggal 4 Mei 2017 dalam melaksanakan penugasan stabilisasi harga gula, Perum BULOG menghitung *margin fee* sebesar Rp 500/kg atau rata-rata 3% sampai dengan 4% dari harga pokok komoditi gula sesuai dengan kebijakan strategis manajemen Perum BULOG dalam hal pengelolaan komoditas pangan pokok.

Berdasarkan surat Kementerian Koordinator Bidang Perekonomian Republik Indonesia No. S-283/SES.M.EKON/07/2018 tanggal 18 Juli 2018 tentang Penyampaian Risalah Rapat Koordinasi Pembahasan Penyediaan Gula Dalam Negeri, menyetujui untuk menyediakan kompensasi penugasan kepada Perum BULOG untuk menutup potensi kerugian karena menyerap gula petani pada harga Rp 9.700/kg net dengan menggunakan dana CSHP.

Berdasarkan Risalah Rakortas Bidang Perekonomian No. Rakortas. 02.11.2018-173-5 tanggal 2 November 2018 tentang Kebijakan Pangan, Perum BULOG ditugaskan untuk menjual gula yang diperoleh dari gula petani dengan harga mulai Rp 9.000/kg.

Jagung

d. Kompensasi stabilitas jagung

Berdasarkan surat Menteri Perdagangan Republik Indonesia No. 285/M-DAG/SD/3/2022 tanggal 24 Maret 2022 dalam melaksanakan penugasan penyediaan jagung pakan ternak, disampaikan bahwa Harga Pembelian tahun 2022 ditetapkan sebesar Rp 4.500/kg.

Berdasarkan surat Menteri Perdagangan Republik Indonesia No. 795/M-DAG/SD/9/2021 tanggal 27 September 2021 dalam melaksanakan penugasan penyediaan jagung pakan ternak, disampaikan bahwa Harga Pembelian tahun 2021 ditetapkan sebesar Rp 4.500/kg.

Kedelai

e. Kompensasi stabilitas kedelai

Berdasarkan surat Menteri Perdagangan Republik Indonesia No. 286/M-DAG/SD/3/2022 tanggal 24 Maret 2022 dalam melaksanakan penugasan penyediaan jagung pakan ternak, disampaikan bahwa Harga Pembelian tahun 2022 ditetapkan sebesar Rp 1.000/kg.

36. GOVERNMENT PROGRAMS (continued)

Sugar (continued)

c. Sugar Stabilization Compensation (continued)

Based on Article 66 of Law No. 19 of 2003 on State-Owned Enterprises and Article 65 of Government Regulation (PP) no. 45 year 2005 and BUMN Letter No. S-274/MBU/05/2017 dated May 4, 2017 in implementing the sugar price stabilization assignment, Perum BULOG calculates a margin fee of Rp 500 /kg or an average of 3% to 4% of the cost of sugar commodities in accordance with Perum BULOG's management strategic policy in managing basic food commodities.

Based on the letter of the Coordinating Ministry for Economic Affairs of the Republic of Indonesia No. S-283/SES.M.EKON/07/2018 dated July 18, 2018 concerning Submission of Minutes of Coordination Meeting on the Domestic Sugar Supply, it has been approved that assignment compensation will be given to Perum BULOG to cover potential losses for absorbing farmers' sugar at Rp 9,700/kg net using CSHP funds.

Based on the Minutes of the National Coordinating Board for Economic Affairs No. Rakortas. 02.11.2018-173-5 dated November 2, 2018 concerning Food Policy, Perum BULOG was assigned to sell sugar obtained from farmers at a price starting from Rp 9,000/kg.

Corn

d. Corn Stabilization Compensation

Based on the letter of the Minister of Trade of the Republic of Indonesia No. 285/M-DAG/SD/3/2022 dated March 24, 2022, in carrying out the assignment to supply corn for animal feed, it was stated that the 2022 Purchase Price was set at Rp 4,500/kg.

Based on the letter of the Minister of Trade of the Republic of Indonesia No. 795/M-DAG/SD/9/2021 dated September 27, 2021, in carrying out the assignment to supply corn for animal feed, it was stated that the 2021 Purchase Price was set at Rp 4,500/kg.

Soyabean

e. Soybean Stabilization Compensation

Based on the letter of the Minister of Trade of the Republic of Indonesia No. 286/M-DAG/SD/3/2022 dated March 24, 2022, in carrying out the assignment to supply corn for animal feed, it was stated that the 2022 Purchase Price was set at Rp 1,000/kg.

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37. KONTINJENSI

Berdasarkan Peraturan Menteri Keuangan Republik Indonesia No. 50 Tahun 2023 telah direvisi dengan Peraturan Menteri Keuangan RI No. 144 Tahun 2023 tentang tata cara penyediaan, pencairan dan pertanggungjawaban Dana Cadangan Beras Pemerintah bahwa penerapan HPB merupakan subyek audit oleh Badan Pemeriksa Keuangan yang mana hasil HPB akan mengikuti hasil audit. Berdasarkan Keputusan Badan Pangan Nasional Republik Indonesia No. 381/HK.02.05/K/11/2023 yaitu sebesar Rp 11.498/kg.

Sampai dengan diterbitkannya laporan keuangan konsolidasi ini, hasil audit HPB Cadangan Beras Pemerintah tahun anggaran 2023 belum diterima oleh Perum BULOG.

37. CONTINGENCIES

Based on the Regulation of the Minister of Finance of the Republic of Indonesia No. 50 of 2023 has been revised with a Regulation Minister of Finance of the Republic of Indonesia No. 144 of 2023 concerning the procedures for the provision, disbursement and accountability of the Government Rice Reserve Fund, the implementation of HPB is subject to the audit by the Indonesian State Audit Board which the HPB will be adjusted to follow the result of the audit. Based on decision National Food Agency of the Republic of Indonesia Letter No. 381/HK.02.05/K/11/2023, the Purchase Price of Rice (HPB) in 2023 is set Rp 11.498/kg.

Until the issuance of these consolidated financial statements, the result of the audit for HPB for Government Rice Reserve fiscal year 2023 is not yet received by Perum BULOG.

38. INFORMASI SEGMENT

38. SEGMENT INFORMATION

2023					
Keterangan	Segmentasi Sebelum Eliminasi/ Segment Before Elimination		Eliminasi/ Elimination	Total	Description
	PSO	Komersial/ Commercial			
Pendapatan					Revenues
Harga Pokok Pendapatan	34.968.847.573.064	14.686.642.756.857	(3.587.230.915.984)	46.067.259.413.937	Cost of Revenues
Laba Kotor	5.450.525.975.747	1.023.635.758.795	(1.113.772.029.065)	5.360.389.705.477	Gross Profit
Beban Usaha					Operating Expenses
Beban Umum dan Administrasi	2.226.149.101.332	844.165.901.114	(91.370.087)	3.069.923.632.359	General and administrative expenses
Beban Penjualan	543.158.351.170	52.512.132.451	(506.630.031.403)	89.040.452.218	Sales Expenses
Beban Eksploitasi	924.411.240.526	17.293.888.190	(536.768.988.857)	404.936.139.859	Exploitation Expenses
Total Beban Usaha	3.693.718.693.028	913.971.921.755	(1.043.790.390.347)	3.563.900.224.436	Operating Expenses Total
Laba Dari Usaha	1.756.807.282.718	109.663.837.040	(69.981.638.717)	1.796.489.481.041	Profit From Operations
Pendapatan (Beban) Lain-lain					Other Income (Expenses)
Pendapatan keuangan	38.379.632.911	99.122.664.554	(22.500.000.000)	115.002.297.465	Finance Income
Pendapatan lain-lain	369.991.817.599	382.646.032.394	(4.037.028.634)	748.600.821.359	Other Income
Beban keuangan	(1.181.142.575.967)	(194.989.227.398)	22.500.000.000	(1.353.641.803.325)	Finance Expenses
Beban lain-lain	(104.393.555.771)	(60.086.069.630)	(28.546.641.456)	(193.026.276.857)	Other Expenses
Total Beban Lain-lain	(877.164.891.228)	226.683.399.960	(32.583.670.080)	(683.064.961.368)	Other Expenses - Net
Laba (rug) Sebelum Pajak Penghasilan	879.642.591.490	336.347.237.000	(102.565.308.807)	1.113.424.519.683	Profit (loss) Before Income Tax
Manfaat (Beban) Pajak Penghasilan					Income Tax Benefit (Expense) - Net
Pajak kini	-	(39.023.217.860)	-	(39.023.217.860)	Current tax
Pajak tangguhan	(279.153.080.482)	24.940.532.496	-	(254.212.547.986)	Deferred tax
Total Manfaat (Beban) Pajak Penghasilan	(279.153.080.482)	(14.082.685.364)	-	(293.235.765.846)	Income Tax Benefit (Expense) - Net
Laba (rug) Neto tahun berjalan	600.489.511.008	322.264.551.636	(102.565.308.807)	820.168.753.837	Profit (loss) Before Income Tax
PENDAPATAN KOMPREHENSIF LAIN	(14.314.908.794)	75.493.193	-	(14.239.415.601)	OTHER COMPREHENSIVE INCOME
TOTAL LABA (RUG) KOMPREHENSIF	586.174.602.214	322.340.044.829	(102.565.308.807)	805.949.338.236	TOTAL COMPREHENSIVE INCOME (LOSS)
2022					
Keterangan	Segmentasi Sebelum Eliminasi/ Segment Before Elimination		Eliminasi/ Elimination	Total	Description
	PSO	Komersial/ Commercial			
Pendapatan					Revenues
Harga Pokok Pendapatan	16.975.918.515.380	10.184.803.477.429	723.406.107.012	26.437.315.895.797	Cost of Revenues
Laba Kotor	3.341.196.905.349	1.216.905.078.523	393.751.990.507	4.164.349.993.365	Gross Profit
Beban Usaha					Operating Expenses
Beban Umum dan Administrasi	1.707.008.359.024	752.831.829.832	207.988.740	2.459.632.200.116	General and administrative expenses
Beban Penjualan	25.738.102.020	34.507.036.696	10.600.902.972	49.644.235.744	Sales Expenses
Beban Eksploitasi	867.868.419.860	41.349.527.189	382.943.098.795	526.294.848.254	Exploitation Expenses
Total Beban Usaha	2.600.634.880.904	828.688.393.717	393.751.990.507	3.035.571.284.114	Operating Expenses Total
Laba Dari Usaha	740.562.024.445	388.216.684.806	-	1.128.778.709.251	Profit From Operations
Pendapatan (Beban) Lain-lain					Other Income (Expenses)
Pendapatan keuangan	368.001.107.677	287.166.547.819	27.135.895.404	628.031.760.092	Finance Income
Beban lain-lain	(1.132.383.933.517)	(152.918.246.106)	2.256.347.695	(1.267.558.527.318)	Other Expenses
Total Beban Lain-lain	(764.382.825.840)	134.248.301.713	29.392.243.099	(609.526.767.226)	Other Expenses - Net
Laba (rug) Sebelum Pajak Penghasilan	(23.820.801.395)	522.464.986.519	29.392.243.099	469.251.942.025	Profit (loss) Before Income Tax
Manfaat (Beban) Pajak Penghasilan	(133.393.637.758)	(2.681.958.146)	-	(136.075.595.904)	Income Tax Benefit (Expense) - Net
Laba (rug) Neto tahun berjalan	(157.214.439.153)	519.783.028.373	29.392.243.099	333.176.346.121	Profit (loss) Before Income Tax
PENDAPATAN KOMPREHENSIF LAIN	(27.790.920.682)	330.404.788	-	(27.460.515.894)	OTHER COMPREHENSIVE INCOME
TOTAL LABA (RUG) KOMPREHENSIF	(185.005.359.835)	520.113.433.161	29.392.243.099	305.715.830.227	TOTAL COMPREHENSIVE INCOME (LOSS)

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38. INFORMASI SEGMENT (lanjutan)

Tabel berikut ini merangkum segmentasi laporan laba rugi komersial berdasarkan komoditi dan non komoditi dan jumlah yang disajikan dalam laporan laba rugi dan penghasilan komprehensif lainnya konsolidasian sebelum eliminasi. Segmentasi komersial berdasarkan penilaian pihak konsultan yang dilakukan oleh Kanaka Puradiredja, Suhartono pada tahun 2023 berdasarkan laporannya pada tanggal 13 Maret 2024, kecuali untuk laporan laba rugi unit bisnis dan entitas anak.

	Bawang Merah/ Red onion	Bawang Putih/ Garlic	Beras/ Rice	Cabe/ Chili	Daging Sapi/ Beef meat	Daging Ayam/ Chicken meat	Daging Kerbau/ Buffalo meat	Gabah Komerseil/ Commercial grain	Gula Pasir/ Sugar
PENDAPATAN/REVENUES	966.225.440	2.084.015.955	5.084.379.396.806	8.123.886.900	479.376.671.318	4.430.440.584	4.190.928.634.041	55.126.494.840	556.482.247.260
BEBAN POKOK PENDAPATAN/ COST OF REVENUES	958.304.027	2.017.710.435	4.913.720.138.430	7.827.304.876	458.550.205.118	4.255.689.291	3.789.720.480.915	53.164.935.393	527.118.447.464
LABA BRUTO/GROSS PROFIT	37.921.413	66.305.520	170.659.258.376	296.582.024	20.826.466.200	174.751.293	391.208.153.126	1.961.559.447	29.363.799.805
BEBAN USAHA/ OPERATING EXPENSES									
Umum dan administratif/ General and administrative	25.279.982	44.202.001	113.768.519.018	197.713.842	13.883.783.636	116.496.419	393.483.623.026	1.307.656.647	19.575.123.274
Eksploitasi/Exploitation	-	-	4.282.435.110	-	431.697.000	-	3.354.920.871	12.351.664	2.777.464.405
Penjualan/Selling	4.084.389	8.544.183	20.845.263.740	33.306.831	1.965.379.128	18.164.203	17.059.241.260	228.011.128	2.281.501.498
Total beban usaha/ Total operating expenses	29.364.371	52.746.184	138.896.217.868	231.020.673	16.280.859.764	134.660.622	413.897.785.857	1.546.019.439	24.634.089.177
LABA USAHA/ OPERATING INCOME	8.557.042	13.559.336	31.763.040.308	65.561.351	4.545.606.436	40.090.641	(22.689.632.731)	415.540.008	4.729.710.628
PENDAPATAN (BEBAN) LAIN- LAIN/ OTHER INCOME (EXPENSE)									
Pendapatan keuangan/ Finance income	-	-	-	-	-	-	-	-	-
Pendapatan lain-lain/Other income	-	-	-	-	-	-	199.039.603.491	-	-
Beban keuangan/Finance costs	-	(70.222.500)	(30.885.573.045)	-	(360.000)	-	(71.024.164.265)	-	(10.291.998.691)
Beban lain-lain/Other expenses	-	-	-	-	-	-	-	-	-
Beban Lain-lain – Neto/ Other Expenses – Net	-	(70.222.500)	(30.885.573.045)	-	(360.000)	-	128.015.529.226	-	(10.291.998.691)
LABA SEBELUM PAJAK PENGHASILAN/ PROFIT BEFORE INCOME TAX	8.557.042	(56.663.164)	877.467.262	65.561.351	4.545.246.436	40.090.641	105.325.894.495	415.540.008	(5.562.288.063)
Beban Pajak Penghasilan – Neto/ Income Tax Expense – Net	-	-	-	-	-	-	-	-	-
LABA TAHUN BERJALAN/ PROFIT FOR THE YEAR	8.557.042	(56.663.164)	877.467.262	65.561.351	4.545.246.436	40.090.641	105.325.894.495	415.540.008	(5.562.288.063)

38. SEGMENT INFORMATION (continued)

The following table summarizes the segmentation of the commercial statement profit and loss based on commodities and non-commodities and the amounts presented in the consolidated statement of profit and loss and other comprehensive income commercial before elimination. Segmentation based on the consultant's assessment carried out by Kanaka Puradiredja, Suhartono in 2023 based on its report on March 13, 2024, except for statement of profit and loss business units and its subsidiaries.

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38. INFORMASI SEGMENT (lanjutan)

38. SEGMENT INFORMATION (continued)

	Jagung/ Corn	Kedelai/ Soybean	Minyak Goreng/ Cooking oil	Telur/ Egg	Tetiga/ Flour	Kernul/ Kernels	Kemasan/ Packaging	Penjualan Trading Lainnya/ Other sales	Non Komoditi/ Non Commodity	PIB
PENDAPATAN/REVENUES	7.535.002.736	14.728.963.300	1.149.185.433.614	25.599.303.939	19.495.134.865	304.140.414	965.305.313	16.880.276.033	12.759.180.040	-
BEBAN POKOK PENDAPATAN/ COST OF REVENUES	7.313.040.630	14.031.243.136	1.104.022.781.376	24.344.671.374	16.612.262.181	3.486.649.047	9.079.122.958	15.614.926.536	-	-
LABA BRUTO/GROSS PROFIT	221.962.106	697.720.164	45.142.652.238	1.254.632.565	2.882.872.684	(3.182.508.633)	(8.113.817.645)	3.265.349.497	12.759.180.040	-
BEBAN USAHA/ OPERATING EXPENSES										
Umum dan administrasi/ General and administrative	147.969.119	465.129.115	30.093.958.832	836.389.952	1.921.842.150	-	-	2.176.817.012	-	122.953.943
Eksplorasi/Exploitation	-	306.156.707	710.329.271	-	437.817.809	-	678.669.614	720.497.401	-	-
Penjualan/Selling	30.892.486	60.386.745	4.711.421.921	104.953.664	79.927.401	-	-	77.406.562	2.234.955.632	-
Total beban usaha/ Total operating expenses	178.861.605	831.672.567	35.515.710.024	941.343.616	2.439.587.360	-	678.669.614	2.974.720.975	2.234.955.632	122.953.943
LABA USAHA/ OPERATING INCOME	43.100.501	(133.952.403)	9.626.942.214	313.288.949	443.285.324	(3.182.508.633)	(8.792.487.259)	290.628.522	10.524.224.408	(122.953.943)
PENDAPATAN (BEBAN) LAIN- LAIN/ OTHER INCOME (EXPENSE)										
Pendapatan keuangan/ Finance income	-	-	-	-	-	-	-	-	91.941.747.672	-
Pendapatan lain-lain/ Other income	-	-	-	-	-	-	-	-	150.113.508.855	-
Beban keuangan/ Finance costs	(589.920.657)	(1.133.393.143)	(6.937.377.676)	-	(9.847.500)	-	-	(4.174.728.094)	(2.866.983.861)	-
Beban lain-lain/ Other expenses	-	-	-	-	-	-	-	-	(53.287.373.025)	-
Beban Lain-lain - Neto/ Other Expenses - Net	(589.920.657)	(1.133.393.143)	(6.937.377.676)	-	(9.847.500)	-	-	(4.174.728.094)	185.900.897.641	-
LABA SEBELUM PAJAK PENGHASILAN/ PROFIT BEFORE INCOME TAX	(546.820.156)	(1.267.345.546)	2.689.564.538	313.288.949	433.437.824	(3.182.508.633)	(8.792.487.259)	(3.884.099.572)	196.425.122.049	(122.953.943)
Beban Pajak Penghasilan - Neto/ Income Tax Expense - Net	-	-	-	-	-	-	-	-	(4.877.847)	-
LABA TAHUN BERJALAN/ PROFIT FOR THE YEAR	(546.820.156)	(1.267.345.546)	2.689.564.538	313.288.949	433.437.824	(3.182.508.633)	(8.792.487.259)	(3.884.099.572)	196.420.244.202	(122.953.943)

	Unit Bisnis Industri	Unit Bisnis Sentra Migas	Unit Bisnis Opatet	Unit Bisnis Jadawala	PT JPLB	PT GMM	Total
PENDAPATAN/REVENUES	481.389.252.257	294.452.779.157	64.283.000.315	54.744.939.882	1.595.941.026.216	592.931.206.863	14.885.642.736.659
BEBAN POKOK PENDAPATAN/ COST OF REVENUES	479.126.380.548	286.537.577.951	-	11.750.257.527	1.343.361.536.885	609.393.321.964	13.662.006.998.062
LABA BRUTO/GROSS PROFIT	2.262.901.709	7.955.201.206	64.283.000.315	42.994.441.355	252.679.489.331	(16.462.115.111)	1.023.635.738.596
BEBAN USAHA/ OPERATING EXPENSES							
Umum dan administrasi/ General and administrative	13.789.107.242	4.886.264.394	28.836.515.298	36.697.227.195	91.324.127.845	90.466.100.262	844.165.901.114
Eksplorasi/Exploitation	2.910.861.763	670.686.775	-	-	-	-	17.293.888.190
Penjualan/Selling	635.845.725	1.930.762.731	96.085.856	16.931.096	91.066.272	-	52.512.132.451
Total beban usaha/ Total operating expenses	17.334.814.730	7.487.813.899	28.932.601.154	36.714.158.291	91.415.194.117	90.466.100.262	913.971.921.755
LABA USAHA/ OPERATING INCOME	(14.571.913.021)	467.387.316	35.350.399.161	6.280.283.064	161.164.295.214	(106.928.215.393)	109.663.837.040
PENDAPATAN (BEBAN) LAIN- LAIN/ OTHER INCOME (EXPENSE)							
Pendapatan keuangan/ Finance income	675.238.774	203.548.803	1.367.158.456	762.898.923	4.025.422.869	146.649.057	93.122.664.554
Pendapatan lain-lain/ Other income	22.262.900.711	1.221.052.753	3.575.412.705	591.027.562	869.911.520	5.072.426.777	392.646.032.394
Beban keuangan/ Finance costs	(142.666.325)	(42.877.409)	(269.744.590)	(169.067.807)	(7.129.137.865)	(59.241.173.849)	(194.999.227.358)
Beban lain-lain/ Other expenses	(872.657.769)	-	(205.584.230)	(33.136.464)	(5.304.856.111)	(382.462.011)	(60.086.069.630)
Beban Lain-lain - Neto/ Other Expenses - Net	22.022.875.371	1.301.764.147	4.447.242.341	1.151.732.154	(7.738.659.587)	(54.404.560.826)	226.683.398.960
LABA SEBELUM PAJAK PENGHASILAN/ PROFIT BEFORE INCOME TAX	7.450.962.350	1.849.151.463	39.797.641.502	7.432.015.218	153.425.635.627	(161.332.775.419)	316.347.237.000
Beban Pajak Penghasilan - Neto/ Income Tax Expense - Net	-	-	-	-	(35.229.279.921)	21.151.472.404	(14.082.685.364)
LABA TAHUN BERJALAN/ PROFIT FOR THE YEAR	7.450.962.350	1.849.151.463	39.797.641.502	7.432.015.218	118.196.355.706	(140.181.303.015)	322.264.551.636

The original consolidated financial statements included herein are in the Indonesian language

**PERUSAHAAN UMUM (PERUM) BULOG
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2023
Serta Untuk Tahun Yang Berakhir Pada Tanggal Tersebut
(Dinyatakan dalam Rupiah, kecuali dinyatakan lain)**

**PERUSAHAAN UMUM (PERUM) BULOG
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at December 31, 2023 and
For The Year Then Ended
(Expressed in Rupiah, unless otherwise stated)**

39. INFORMASI TAMBAHAN UNTUK LAPORAN ARUS KAS

39. SUPPLEMENTARY INFORMATION FOR CASHFLOWS

a. Aktifitas investasi non-kas yang signifikan

a. Significant non-cash investing activities

	2023	2022	
Penambahan aset tetap melalui pembiayaan konsumen	11.453.164.034	8.184.007.323	Additions to property, plant and equipment through consumer financing payable
Penambahan aset hak guna melalui liabilitas sewa	15.410.565.023	26.943.021.655	Additions to right-of-use assets through lease liabilities

b. Rekonsiliasi liabilitas neto dan aktivitas pendanaan

b. Reconciliation of liabilities arising from financing activities

	2022	Penambahan/ Additions	Non Kas/ Non-cash	Penyesuaian amortisasi EIR/ EIR amortization adjustment	Arus kas/ Cash flows	2023	
Utang bank jangka pendek	10.587.428.582.176	-	(97.439.133.130)	-	17.988.974.784.948	-28.488.964.233.994	Short term bank loans
Utang bank jangka panjang	654.224.296.319	96.939.133.130	-	(11.101.000.409)	(31.868.320.984)	708.194.108.056	Long term bank loans
Utang pembiayaan konsumen	5.553.985.348	11.453.164.034	-	-	(7.501.192.760)	9.505.986.622	Consumer financing payable
Liabilitas sewa	34.686.194.323	15.410.565.023	-	-	(21.523.230.518)	26.572.528.828	Lease liabilities
	11.281.892.058.166	123.802.862.187	(97.439.133.130)	(11.101.000.409)	17.840.642.907.556	29.235.236.827.500	

	2021	Penambahan/ Additions	Pengurangan/ Deduction	Penyesuaian amortisasi EIR/ EIR amortization adjustment	Arus kas/ Cash flows	2022	
Utang bank jangka pendek	12.511.750.752.619	-	-	-	(1.924.322.170.443)	10.587.428.582.176	Short term bank loans
Utang bank jangka panjang	705.936.502.964	-	-	15.808.275.764	(67.520.482.409)	654.224.296.319	Long term bank loans
Utang pembiayaan konsumen	3.290.192.808	8.184.007.323	-	-	(5.920.214.783)	5.553.985.348	Consumer financing payable
Liabilitas sewa	57.621.720.211	26.943.021.655	(594.750.441)	-	(49.284.797.102)	34.686.194.323	Lease liabilities
	13.278.599.168.602	35.127.028.978	(594.750.441)	15.808.275.764	(2.047.047.664.737)	11.281.892.058.166	

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**PERUSAHAAN UMUM (PERUM) BULOG
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2023
Serta Untuk Tahun Yang Berakhir Pada Tanggal Tersebut
(Dinyatakan dalam Rupiah, kecuali dinyatakan lain)**

**PERUSAHAAN UMUM (PERUM) BULOG
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For The Year Then Ended
(Expressed in Rupiah, unless otherwise stated)**

40. INFORMASI KEUANGAN TAMBAHAN

Informasi keuangan tambahan pada halaman berikutnya menyajikan informasi keuangan Perum BULOG, entitas induk saja, pada dan untuk tahun-tahun yang berakhir pada tanggal 31 Desember 2023 dan 2022, yang menyajikan investasi Perum BULOG pada entitas anak menggunakan metode biaya perolehan dan asosiasi menggunakan metode ekuitas.

Informasi keuangan terlampir Perum BULOG, yang terdiri dari laporan posisi keuangan pada tanggal 31 Desember 2023 dan 2022, serta laporan laba rugi dan penghasilan komprehensif lain, laporan perubahan ekuitas dan laporan arus kas untuk tahun yang berakhir pada tanggal tersebut (secara kolektif disebut sebagai "Informasi Keuangan Perusahaan"), yang disajikan sebagai informasi tambahan pada laporan keuangan konsolidasian terlampir, disajikan untuk tujuan analisis tambahan.

Informasi Keuangan Perum BULOG ini adalah tanggung jawab manajemen dan berasal dari dan berkaitan langsung dengan akuntansi yang mendasarinya dan catatan lain yang digunakan untuk menyiapkan laporan keuangan konsolidasian terlampir.

Dasar penyusunan laporan keuangan tersendiri Perum BULOG

Laporan keuangan tersendiri Perusahaan disusun sesuai dengan PSAK 4, "Laporan Keuangan Tersendiri".

PSAK 4 mengatur dalam hal entitas memilih untuk menyajikan laporan keuangan tersendiri maka laporan tersebut hanya dapat disajikan sebagai informasi tambahan dalam laporan keuangan konsolidasian. Laporan keuangan tersendiri adalah laporan keuangan yang disajikan oleh entitas induk yang mencatat investasi pada entitas anak, entitas asosiasi, dan pengendalian bersama entitas berdasarkan kepemilikan ekuitas langsung bukan berdasarkan pelaporan hasil dan aset neto investee.

PSAK 4 memperkenankan metode biaya perolehan dan metode ekuitas sebagai metode pencatatan investasi pada entitas anak, ventura bersama, dan entitas asosiasi dalam laporan keuangan tersendiri. Perum BULOG menerapkan metode biaya perolehan dalam laporan keuangan entitas induk saja pada tanggal dan tahun-tahun yang berakhir 31 Desember 2023 dan 2022.

Kebijakan akuntansi yang diterapkan dalam penyusunan laporan keuangan tersendiri Perum BULOG adalah sama dengan kebijakan akuntansi yang diterapkan dalam penyusunan laporan keuangan konsolidasian sebagaimana diungkapkan dalam Catatan 3 atas laporan keuangan konsolidasian, kecuali untuk penyertaan pada entitas anak dan entitas asosiasi.

40. SUPPLEMENTARY FINANCIAL INFORMATION

The supplementary financial information on the following pages presents financial information of Perum BULOG, parent entity only, as at and for the years ended December 31, 2023 and 2022, which presents Perum BULOG's investment in subsidiaries using cost method and investment in associates using equity method.

The accompanying financial information of Perum BULOG, which comprises the statements of financial position as at December 31, 2023 and 2022, and the statements of profit or loss and other comprehensive income, statements of changes in equity and statements of cash flows for the years then ended (collectively referred to as the "Company Financial Information"), which is presented as additional information to the accompanying consolidated financial statements, is presented for purposes of additional analysis.

Perum BULOG Financial Information is the responsibility of the management and was derived from and relates directly to the underlying accounting and other records used to prepare the accompanying consolidated financial statements.

Basis of preparation of the separate financial statements of Perum BULOG.

The separate financial statements of Perum BULOG are prepared in accordance with PSAK 4, "Separate Financial Statements".

PSAK 4 regulates that when an entity elects to present the separate financial statements, such financial statements should be presented as supplementary information to the consolidated financial statements. Separate financial statements are those presented by a parent entity, in which the investments are accounted for on the basis of the direct equity interest rather than on the basis of the reported results and net assets of the investees.

PSAK 4 allows the use of the cost method and equity method to record the investment in subsidiaries, joint ventures, and associates in the separate financial statements. Perum BULOG implemented cost method in the financial statements of the parent entity only as at and for the years ended December 31, 2023 and 2022.

Accounting policies adopted in the preparation of Perum BULOG's separate financial statements are the same as the accounting policies adopted in the preparation of the consolidated financial statements as disclosed in Note 3 to the consolidated financial statements, except for investments in subsidiaries and associates.

INFORMASI KEUANGAN TAMBAHAN/SUPPLEMENTARY FINANCIAL INFORMATION

PERUSAHAAN UMUM BULOG ENTITAS INDUK SAJA LAPORAN POSISI KEUANGAN Tanggal 31 Desember 2023 (Disajikan dalam Rupiah, kecuali dinyatakan lain)	PERUSAHAAN UMUM BULOG PARENT ENTITY ONLY STATEMENT OF FINANCIAL POSITION As at December 31, 2023 (Expressed in Rupiah, unless otherwise stated)
2023	2022
Aset	Assets
ASET LANCAR	CURRENT ASSETS
Kas dan setara kas	Cash and cash equivalents
Piutang usaha – neto	Trade receivables - net
Piutang lain-lain – neto	Other receivables - net
Uang muka	Advances
Persediaan – neto	Inventories - net
Biaya dibayar dimuka	Prepaid expenses
Aset lancar lainnya	Other current assets
Total Aset Lancar	Total Current Assets
ASET TIDAK LANCAR	NON-CURRENT ASSETS
Aset pajak tangguhan – neto	Deferred tax assets - net
Aset tetap – neto	Property, plant and equipment - net
Properti investasi – neto	Investment properties - net
Aset takberwujud – neto	Intangible assets - net
Aset hak-guna – neto	Right-of-use assets - net
Taksiran tagihan pajak penghasilan	Estimated claims for tax refund
Investasi pada entitas anak	Investment in subsidiaries
Investasi pada entitas asosiasi	Investment in associate
Aset lain-lain	Other assets
Total Aset Tidak Lancar	Total Non-Current Assets
TOTAL ASET	TOTAL ASSETS

INFORMASI KEUANGAN TAMBAHAN/SUPPLEMENTARY FINANCIAL INFORMATION

PERUSAHAAN UMUM BULOG ENTITAS INDUK SAJA LAPORAN POSISI KEUANGAN (lanjutan) Tanggal 31 Desember 2023 (Disajikan dalam Rupiah, kecuali dinyatakan lain)	2023	2022	PERUSAHAAN UMUM BULOG PARENT ENTITY ONLY STATEMENT OF FINANCIAL POSITION (continued) As at December 31, 2023 (Expressed in Rupiah, unless otherwise stated)
Liabilitas			Liabilities
Liabilitas Jangka Pendek			Current Liabilities
Utang bank jangka pendek	28.233.957.900.759	10.489.989.449.045	Short-term bank loans
Utang usaha	774.648.894.761	632.562.610.449	Trade payables
Utang pajak	21.025.959.109	14.386.657.674	Taxes payable
Biaya yang masih harus dibayar	1.873.769.650.253	361.626.793.139	Accrued expenses
Liabilitas sewa	1.099.682.813	4.168.825.325	Current maturities of lease liabilities
Uang muka penjualan	8.777.972.338	1.992.284.807	Sales advances
Total Liabilitas Jangka Pendek	30.913.280.060.033	11.504.726.620.439	Total Current Liabilities
Liabilitas Jangka Panjang			Non-Current Liabilities
Kewajiban imbalan kerja	18.025.294.874	-	Employee benefits liability
Liabilitas sewa	21.778.702.024	28.886.129.858	Lease liabilities - net of current maturities
Total Liabilitas	30.953.084.056.931	11.533.612.750.297	Total Liabilities
Ekuitas			Equity
Modal pemerintah	12.522.386.683.042	12.522.386.683.042	Government capital
Defisit	(2.515.194.655.572)	(3.444.811.044.961)	Deficit
Komponen ekuitas lain	6.766.024.016	6.766.024.016	Other component of equity
Ekuitas - Neto	10.013.958.051.486	9.084.341.662.097	Equity - Net
TOTAL LIABILITAS DAN EKUITAS	40.967.042.108.417	20.617.954.412.394	TOTAL LIABILITIES AND EQUITY

INFORMASI KEUANGAN TAMBAHAN/SUPPLEMENTARY FINANCIAL INFORMATION

PERUSAHAAN UMUM BULOG ENTITAS INDUK SAJA LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN Untuk Tahun Yang Berakhir Pada Tanggal 31 Desember 2023 (Disajikan dalam Rupiah, kecuali dinyatakan lain)	2023	2022	PERUSAHAAN UMUM BULOG PARENT ENTITY ONLY STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME For the Year Ended December 31, 2023 (Expressed in Rupiah, unless otherwise stated)
PENDAPATAN	43.669.749.716.342	25.672.890.584.638	REVENUES
BEBAN POKOK PENDAPATAN	38.149.511.634.777	21.273.981.017.886	COST OF REVENUES
LABA BRUTO	5.520.238.081.565	4.398.909.566.752	GROSS PROFIT
Beban usaha			Operating expenses
Umum dan administrasi	(2.888.524.774.319)	(2.307.351.384.298)	General and administrative
Eksplorasi	(908.039.488.247)	(860.482.465.431)	Exploitation
Penjualan	(2.000.272.012.137)	(60.109.341.009)	Selling
Total beban usaha	(5.796.836.274.703)	(3.227.943.190.738)	Total operating expenses
LABA (RUGI) DARI USAHA	(276.598.193.138)	1.170.966.376.014	PROFIT (LOSS) FROM OPERATIONS
PENDAPATAN (BEBAN) LAIN-LAIN			OTHER INCOME (EXPENSES)
Pendapatan keuangan	133.330.225.539	103.579.734.986	Finance income
Pendapatan lain-lain	2.834.943.205.032	531.606.849.308	Other income
Beban keuangan	(1.309.771.491.610)	(1.052.413.048.157)	Finance costs
Beban lain-lain	(158.792.317.281)	(136.042.230.621)	Other expenses
Pendapatan (Beban) lain-lain - neto	1.499.709.621.680	(553.268.694.484)	Other Income (Expenses) - Net
LABA SEBELUM PAJAK PENGHASILAN	1.223.111.428.542	617.697.681.530	PROFIT BEFORE INCOME TAX
Manfaat Pajak Penghasilan - Neto	(279.157.958.328)	(133.393.637.761)	Income Tax Benefit - Net
LABA TAHUN BERJALAN	943.953.470.214	484.304.043.769	PROFIT FOR THE YEAR
PENGHASILAN KOMPREHENSIF LAIN			OTHER COMPREHENSIVE INCOME
Item yang tidak akan direklasifikasi ke laba rugi pada periode berikutnya:			Item that will not be reclassified to profit or loss in subsequent period:
Pengukuran kembali atas liabilitas imbalan kerja	(14.337.080.825)	(35.629.385.489)	Re-measurement of employment benefit liability
Pajak penghasilan terkait	-	7.838.464.808	Related income tax
Bagian pendapatan komprehensif lain entitas asosiasi	-	(26.549.768)	Share in other comprehensive income of associate
Penghasilan Komprehensif Lain - Setelah Pajak	(14.337.080.825)	(27.817.470.449)	Other Comprehensive Income - Net of Tax
TOTAL LABA KOMPREHENSIF	929.616.389.389	456.486.573.320	TOTAL COMPREHENSIVE INCOME

INFORMASI KEUANGAN TAMBAHAN/SUPPLEMENTARY FINANCIAL INFORMATION

PERUSAHAAN UMUM BULOG
ENTITAS INDUK SAJA
LAPORAN PERUBAHAN EKUITAS
Tahun Yang Berakhir Pada Tanggal 31 Desember 2023
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

PERUSAHAAN UMUM BULOG
PARENT ENTITY ONLY
STATEMENT OF CHANGES IN EQUITY
For the Year Ended December 31, 2023
(Expressed in Rupiah, unless otherwise stated)

	Modal Pemerintah / Government capital	Defisit/Deficit	Komponen ekuitas lainnya / Other component of equity	Total/Total	
Saldo per 1 Januari 2022	12.522.366.683.042	(3.901.297.618.281)	6.766.024.016	8.627.855.088.777	Balance as at January 1, 2022
Laba tahun berjalan	-	484.304.043.769	-	484.304.043.769	Profit for the year
Laba komprehensif lain: Pengukuran kembali liabilitas imbalan kerja - setelah pajak	-	(27.790.920.681)	-	(27.790.920.681)	Other comprehensive income Remeasurement of employee benefits liability - net of tax
Bagian pendapatan komprehensif lain entitas asosiasi	-	(26.549.768)	-	(26.549.768)	Share in other comprehensive income of associate
Saldo per 31 Desember 2022	12.522.366.683.042	(3.444.811.044.961)	6.766.024.016	9.084.341.662.097	Balance as at December 31, 2022
Laba tahun berjalan	-	943.953.470.214	-	943.953.470.214	Profit for the year
Laba komprehensif lain: Pengukuran kembali liabilitas imbalan kerja - setelah pajak	-	(14.337.080.825)	-	(14.337.080.825)	Other comprehensive income Remeasurement of employee benefits liability - net of tax
Saldo per 31 Desember 2023	12.522.366.683.042	(2.515.194.655.572)	6.766.024.016	10.013.958.051.486	Balance as at December 31, 2023

INFORMASI KEUANGAN TAMBAHAN/SUPPLEMENTARY FINANCIAL INFORMATION

PERUSAHAAN UMUM BULOG ENTITAS INDUK SAJA LAPORAN ARUS KAS Untuk Tahun Yang Berakhir Pada Tanggal 31 Desember 2023 (Disajikan dalam Rupiah, kecuali dinyatakan lain)	2023	2022	PERUSAHAAN UMUM BULOG PARENT ENTITY ONLY STATEMENT OF CASH FLOWS For The Year Ended December 31, 2023 (Expressed in Rupiah, unless otherwise stated)
Arus Kas dari Aktivitas Operasi			Cash Flows from Operating Activities
Penerimaan kas dari pelanggan	43.745.596.892.631	25.778.149.988.309	Cash receipts from customers
Pembayaran kas kepada pemasok, karyawan dan beban operasi lainnya	(57.554.277.268.807)	(18.119.407.014.938)	Cash paid to suppliers, employees and other expenses
Kas diperoleh dari (digunakan untuk) operasi	(13.808.680.376.176)	7.658.742.973.371	Cash generated from (used in) operations
Pembayaran beban bunga	(1.292.834.601.512)	(1.046.692.895.462)	Interest paid
Pembayaran pajak	(792.672.609.287)	(135.833.276.608)	Income tax paid
Penerimaan bunga	110.830.225.539	76.579.734.986	Interest received
Penerimaan restitusi pajak	1.216.468.825	71.397.993.379	Receipt from tax refund
Kas neto dari (digunakan untuk) aktivitas operasi	(15.782.140.892.611)	6.624.194.529.666	Net cash from (used in) operating activities
Arus Kas dari Aktivitas Investasi			Cash Flows from Investing Activities
Perolehan aset tetap	(251.791.433.604)	(671.340.448.770)	Acquisitions of property, plant and equipment
Perolehan aset takberwujud	(1.086.216.872)	(26.326.030.021)	Acquisition of intangible assets
Hasil penjualan aset	57.916.447	57.229.520.191	Proceeds from sale of property, plant and equipment
Kas neto digunakan untuk aktivitas investasi	(252.819.734.029)	(640.436.958.600)	Net cash used in investing activities
Arus Kas dari Aktivitas Pendanaan			Cash Flows from Financing Activities
Penerimaan dari (pembayaran untuk) utang bank jangka pendek	17.743.968.451.714	(1.946.919.846.964)	Receipt from (payment of) of short term bank loans
Pembayaran liabilitas sewa	(19.937.170.549)	(47.398.055.121)	Payment of lease liabilities
Pembayaran bunga atas liabilitas sewa	(2.682.005.434)	(6.794.326.466)	Payment of interest on lease liabilities
Pembayaran deviden dari entitas anak	(9.070.321)	(23.334.145)	Dividend payment by subsidiaries
Kas neto dari (digunakan untuk) aktivitas pendanaan	17.721.340.205.410	(2.001.135.562.696)	Net cash from (used in) financing activities
Kenaikan (penurunan) neto kas dan setara kas	1.686.379.578.770	3.982.622.008.370	Net decrease in cash and cash equivalents
Pengaruh perubahan kurs mata uang asing terhadap kas dan setara kas	7.829.805.034	(41.391.958.480)	Effect of foreign exchange on cash and cash equivalents
Kas dan setara kas awal tahun	7.101.946.671.816	3.160.716.621.926	Cash and cash equivalents at beginning of the year
Kas dan setara kas akhir tahun	8.796.156.055.620	7.101.946.671.816	Cash and cash equivalents at end of the year



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