



BLUE FORESTS
Yayasan Hutan Biru

RISING FOR OUR MANGROVE





BLUE FORESTS
Yayasan Hutan Biru



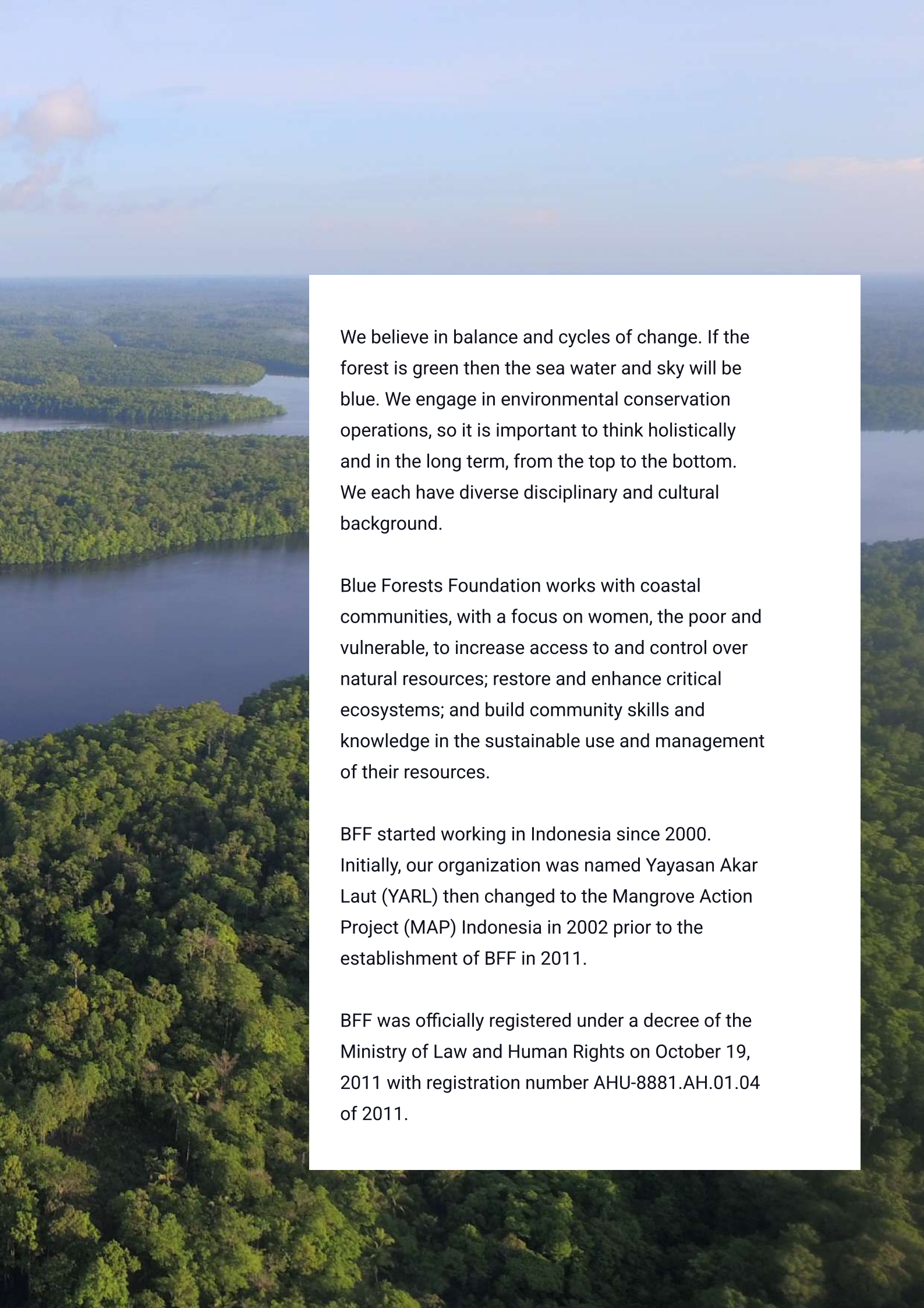
TABLE OF CONTENTS

Cover	1
Table of contents	4
Introduction	5
Preface	7
About Blue Forests Foundation	8
Program Performance and Achievements	
USAID Lestari	11
Kampung Lestari	15
Building with Nature (BwN)	19
Blue Forests Program	24
Blue Forests' team	29
Stakeholders and networking	30
Financial Audit Report	31

An aerial photograph of a lush green forest. A winding river flows through the middle of the forest. In the foreground, a small settlement with several buildings, including one with a prominent blue roof, is visible. The sky is blue with some light clouds.

Local to Global to Local

Blue Forests Foundation (BFF) works with communities and stakeholders to preserve coastal ecosystems and watersheds (*Daerah Aliran Sungai - DAS*) using participatory action research and problem-solving approaches.



We believe in balance and cycles of change. If the forest is green then the sea water and sky will be blue. We engage in environmental conservation operations, so it is important to think holistically and in the long term, from the top to the bottom. We each have diverse disciplinary and cultural background.

Blue Forests Foundation works with coastal communities, with a focus on women, the poor and vulnerable, to increase access to and control over natural resources; restore and enhance critical ecosystems; and build community skills and knowledge in the sustainable use and management of their resources.

BFF started working in Indonesia since 2000. Initially, our organization was named Yayasan Akar Laut (YARL) then changed to the Mangrove Action Project (MAP) Indonesia in 2002 prior to the establishment of BFF in 2011.

BFF was officially registered under a decree of the Ministry of Law and Human Rights on October 19, 2011 with registration number AHU-8881.AH.01.04 of 2011.

PREFACE

Blue Forests Foundation has operated at the grassroots level from its establishment and has been involved in empowerment activities, conducting research projects and participatory action research in the village. attempting to identify trends, events, and recurring social, ecological, and economic issues. With regard to global issues and occurrences, we reflect these circumstances at the local level. When working on the site, learn about, adjust to, and foster understand the global context. Through trials and other pertinent acts, we collaboratively design answers to problems and implement suitable local measures.

We understand that working with communities with complex social, economic, and ecological systems calls for a range of strategic multidisciplinary methods. Harmonizing the interests and power of numerous players and parties is essential. In addition, coordination and synergy are crucial in order to accomplish shared initiatives for sustainable management, or at the very least, common aims. sustainability in terms of the environment, society, and economy.

Upon realizing the pattern, The Blue Forest Foundation has been promoting collaboration and cooperative work with numerous parties for the past ten years after. We believe in establishing agreed goals and starting a cooperative process to accomplish shared objectives. Together with the parties, we understand that combining forces and fostering common aspirations will increase everyone's excitement and performance. In short, collaboration is essential to sustainability.

In order to move small efforts into larger streams of change and to mobilize cooperation to support change in a better direction with the spirit of cooperation of many parties, the goal is to start elevating modest initiatives at the site level.



About Blue Forests Foundation

Blue Forests Foundation (BFF) is a non-profit organization with the mission to work with communities and stakeholders to improve the social, economic, and ecological systems in coastal ecosystems and watersheds (DAS) by increasing their capacity for adaptation. This will increase their resistance to change.

From west to east, we work on various landscapes throughout Indonesia. A primary priority that is tackled holistically from the watershed to the coast is the mangrove landscape.



VISION

Fostering the development of a resilient society and environment by creating a healthy environment that flows like a river from the top to the middle and then down.



MISION

Blue Forests Foundation uses an action research approach and problem solving process based on the “local to global to local” paradigm. Across the mountains and out to the ocean, we hope to strengthen the socio-economic and ecological resilience of important coastal and watershed systems.





OUR OBJECTIVES

This process is known as action research and problem solving, which is embedded in all programs of the Blue Forests Foundation. To achieve this, we have three interrelated goals, including:



Learn about the community's environmental issues, as well as the characteristics of the watershed and the nearby coastal areas, and offer real-world experience in social, economic, and ecological study pertaining to the watershed and the nearby coastal areas.



Promote intercultural communication and understanding so as to foster awareness of the global context that departs from local environmental issues and the importance of a cultural perspective in selecting effective problem-solving strategies.



Improve the social, economic, and ecological circumstances of river basins and the communities that reside within. This can be achieved by doing community organizing with a focus on gender issues (social strengthening), the creation of small and medium-sized businesses based on the wise use of watershed resources (economic strengthening), the restoration of ecological habitats, and the creation of adaptive watershed and coastal management. both cooperative (environmental strengthening).

Blue Forests in Numbers

Until 2020 we had:



+2.153 Ha

Mangrove Rehabilitated



+10

Project Locations



+80

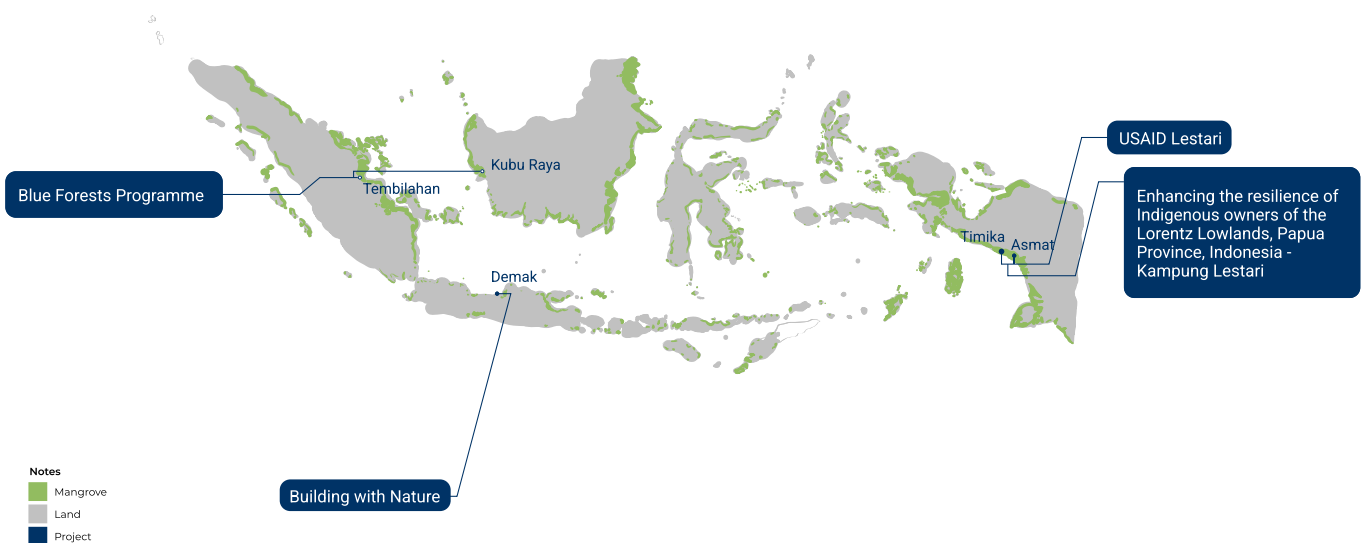
Supporting Partners



+55.000

Project Beneficiaries

Our Projects Location



Achievement and Performance of Program

USAID LESTARI

USAID collaborates with the Indonesian government to reduce greenhouse gas (GHG) emissions and conserve biodiversity in carbon-rich and biologically significant forest and mangrove ecosystems. This objective was accomplished by USAID and the Government of Indonesia through the USAID LESTARI Project, which ran from August 2015 to September 2020. At the national level, The Ministry of Environment and Forestry's Directorate of Conservation Areas is LESTARI's principal collaborator. The Forestry Service in the Provinces of

Aceh, Central Kalimantan, and Papua is one of the key partners in the region.

LESTARI is being implemented by Tetra Tech, a consortium of subcontractor partners and local grantees that includes the Blue Forests Foundation (BFF). BFF conducts activities in South Papua's mangrove landscapes and lowland swamps, particularly in the Mimika and Asmat Regencies. In addition, we work with other consortium members to improve governance at the provincial and national levels.



Members of Nayaro Forest Protection Group who are also indigenous Nayaro youths, deliver Cassowaries, confiscated protected animals to be released in important places and sacred by custom





One of the pillars of the LESTARI Village approach is a discussion series between traditional elders, village government, and indigenous peoples to integrate customary mechanisms into village government governance. Discussions took place at the Jew Asmat traditional house and other locations.

LESTARI's key outcomes include improved land-use governance, improved management of protected areas and key species protection, sustainable private sector and industry practices, and broadening conservation constituencies among various stakeholders.

This reporting period is the final phase of the LESTARI project. Since starting in 2015, the USAID LESTARI project has recorded several important achievements, including:



During the 2016-2019 calendar year, LESTARI recorded an average annual GHG emission reduction of 41.17% from the land use sector aggregated across all landscapes (100% achievement of LOP target). This is roughly equivalent to the emissions produced by 13.3 million cars driven in a single year. This accomplishment represents the overall contribution of LESTARI activities involving direct collaboration with forest managers to reduce deforestation and forest degradation, including: (1) national park and protected area staff with real and effective field activities such as forest patrols; (2) FMU authorities at the landscape level with training and forest planning; (3) production forest managers in Sarimi and Central Kalimantan with best practice training and management and monitoring of High Conservation Values (HCV); and (4) with local communities receiving social forestry licenses and technical assistance for forest management, implementing green businesses that protect forests, or co-management agreements with local governments to protect traditional forests from deforestation.



The LESTARI program's Forest Protection Patrol and Monitoring activities.



LESTARI improves the management of over 7.48 million hectares of forest and/or natural resources (86% of the LOP target). This figure is nearly the size of the US state of South Carolina or more than half the size of the island of Java. This is LESTARI's second top-level indicator, and it clearly shows improvement in forest management practices by forest area managers. Protected area managers, KPH managers, private sector concession companies, community groups through co-management agreements, and district and provincial government agencies involved in spatial planning are key partners.

+7.48 million hectares of forest
This number is more than half the size of Java Island



Initiatives to improve customary governance at the village level are strengthened with the support of forest management authorities through multi-stakeholder forum initiatives at the district and provincial levels.



Indigenous youth who are members of the Nayaro Forest Protection Group received explanations regarding important places and customary protected animals from the traditional elders of Nayaro Village. This is part of the LESTARI program's Forest Protection Patrol and Monitoring activities.



A series of capacity building and collaboration spaces were built to influence regional spatial planning and governance



More information can be accessed at:

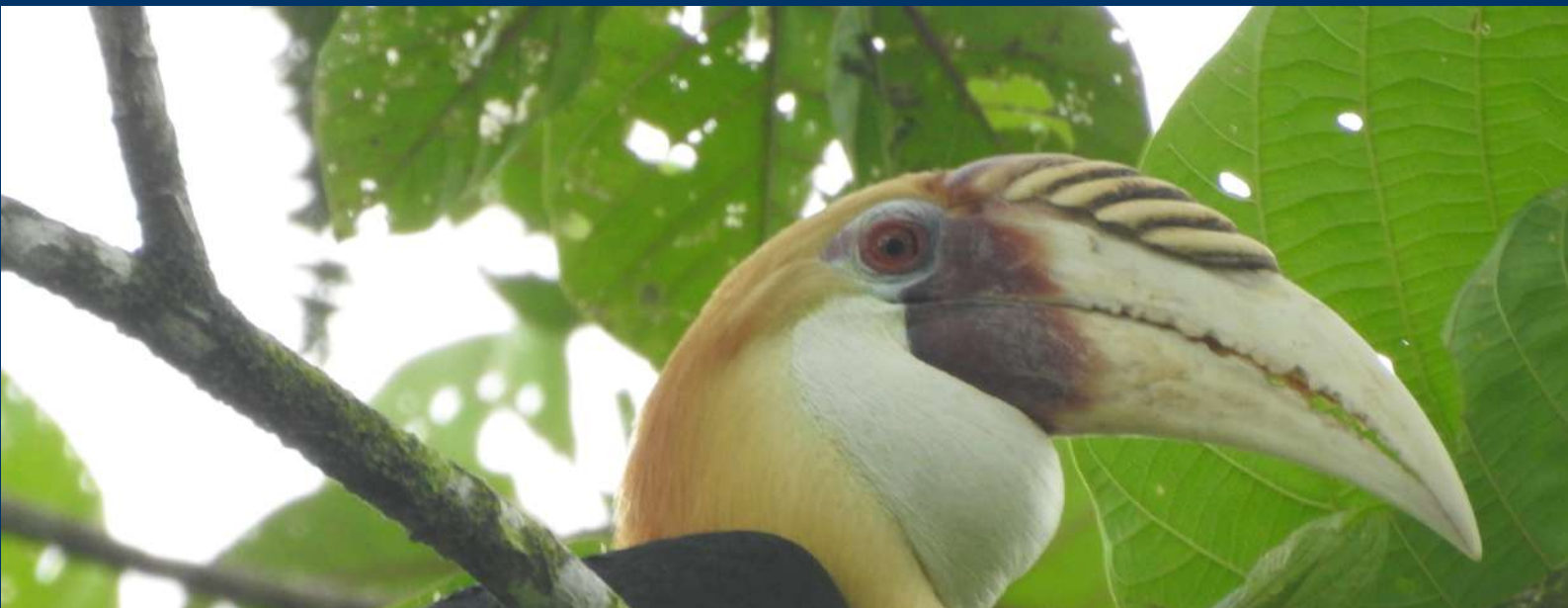
<https://blue-forests.org/id/proyek/usaid-lestari/>

Achievement and Performance of Program

Kampung LESTARI

The Lorentz Lowland Landscape encompasses 4.8 million hectares of mangrove and lowland swamp ecosystems in Papua Province, Indonesia's Mimika and Asmat Regencies. This landscape is home to iconic native species such as the bird of paradise, the giant Pacific freshwater turtle, the cassowary, the tree kangaroo, and the saltwater crocodile. The mangrove forests in Mimika and Asmat are considered the most productive in the world, with over 1000 tonnes of carbon stored on average, for a

total of over 605 million tonnes of carbon. The Lorentz Lowlands are mostly intact, with low levels of development and traditional natural resource management practices. This landscape is also home to the Freeport gold mine, and there is also a threat of development largely in the form of tropical hardwood logging and oil palm development.



To strengthen community resilience and adaptive capacity, customs and animals are the main pillar of the LESTARI village approach. Recognizing the 7 pillars of adat to be strengthened and understanding the ways in which adat interacts with animals and flora to adapt them into sustainable protection and utilization schemes.

FOREST PROTECTION

(Forest Patrol and Monitoring - Indigenous Peoples)

- Utilization must consider protection and fulfillment of future needs.
- Compilation of Village Regulations on Forest Protection and Formation of Forest Guard Groups.

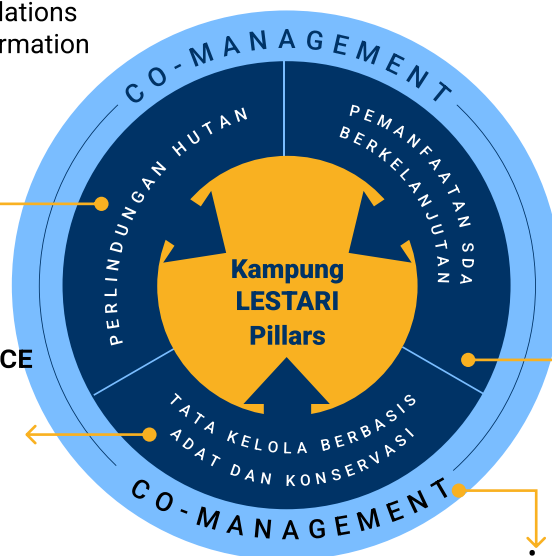
SUSTAINABLE NATURAL RESOURCES UTILIZATION

- Most of the villages are in forest areas. Traditionally managed areas cover large areas of forest.
- Forests become savings and at the same time a venue for giving and receiving relations economically and socio-culturally
- Kampung Lestari thinks of utilization form with the principle that the forest is sustainable, the people are prosperous.
- Compilation of Village Regulations on Forest Protection and Formation of Forest Guard Groups

CUSTOM-BASED GOVERNANCE AND CONSERVATION

Planning Aspects (RPJKam) - Village Regulations (Perkam) Strengthening Pemkam and Traditional Institutions

- Understand customary institutions and rules in the village through the seven pillars of indigenous peoples.
- The seven pillars integration of indigenous peoples into governance and village development.
- Strengthening the community, village government and customary institutions.



- The joint role of the parties
- Collaboration in the preparation of RPJKM.
- Protecting forests with monitoring and patrol programs with stakeholders.

The main objective of this program is to improve the resilience and adaptive capacity of indigenous peoples (Kamoro and Asmat) and landscapes (Lorentz lowlands) through the development of sustainable mangrove and lowland swamp forest management. This is expected to be accomplished through three main program approaches, which include:

- At the village and district levels, increase indigenous peoples' access to and control over healthy mangrove and lowland swamp forest resources.

- Conserving and protecting Lorentz lowland swamp and mangrove forests, as well as their biodiversity, through equitable, local (customary) control, protection, and utilization.
- Improving collaborative management of natural resources in 200,000 ha of mangrove forest and lowland swamps through active participation of the community, traditional institutions, village government, and other relevant stakeholders.

The Kampung Lestari approach is used in this program by facilitating the strengthening of customary laws and institutions and how to pass them down from generation to generation. The primary approach and strategy are indigenous schools. In the forest protection program, participants from this traditional school will transform into the Forest Guard Group. In addition, environmental education will be provided in the traditional manner for elementary and junior high school students. On top of that, capacity building is done in the areas of village governance and village planning. The RPJMK, BUMKam, APBKam, and other village plans will be assisted in their development. Sustainable use, justice and local wisdom are facilitated through Field Schools. The process is 1 business cycle for each livelihood theme. This is facilitated to be developed and integrated with Village Owned Enterprises (BUMKam).

This program has clearly formed strategic alliances with traditional institutions and village government. Currently working in three villages: Nayaro Village, Mioko Village, and Yepem Village in Mimika Regency, and Yepem Village in Asmat Regency. Furthermore, stakeholders in the area according to forest functions, such as the Forest Service Branch (CDK), the Lorentz National Park Office, the Mimika Natural Resources Conservation Agency (BKSDA), concession companies, and others, are invited to collaborate. They also began to participate in the village planning process. At the local level, the role of the Forest Ranger Group (KJH) is critical for protection and cooperation with outsiders.



Indigenous women actively learn to strengthen existing livelihoods and recognize other potentials. This learning process is carried out in the Livelihood Field School (Sekolah Lapang Mata Pencaharian). They study the commodities' potential that can be developed and learn how to use, produce and market them. The intervention is based on the results of a resilience study.



Custom Field School (Sekolah Lapang Adat) are carried out with traditional elders and youth to strengthen adat's pillars for the next generation. Traditional elders legate custom through participatory action research in the forest with indigenous youth. Individual animals and flora are recognized for their function for culture and the environment. The result of this study became the basic reference for discussions on improving governance in the village.



Achievement and Performance of Program

Building with Nature (BwN)

As a member of the Building for Nature project consortium, Blue Forests Foundation contributes to mangrove rehabilitation and the development of sustainable livelihoods for vulnerable coastal communities. The BwN program has been in operation since 2015 and ended in 2020. From a biophysical standpoint, the Demak landscape has crossed several thresholds, and from a social standpoint, there has been a loss of appreciation for the ecosystem goods and services provided by intact mangrove forests, cultivation degradation fisheries, agricultural and capture fisheries livelihoods, pressure to sell land to private interests, and mistrust among stakeholders, including the government.

9 community groups identified opportunities for mangrove rehabilitation encompassing 90 ha, from Bedono Village in southwest Demak to Wedung Village in the northeast.

This community group identified three mangrove hydrological rehabilitation techniques: 1) fill and regrade, 2) cut-and-regrade, and 3) erosion control experiment. These three techniques are combined with two types of ecological enhancement, 1) direct planting of mangrove seedlings and 2) natural regeneration with human assistance. The ponds identified for rehabilitation are located near the beach (greenbelt) and next to a river (riparian). The project named these approaches green belt rehabilitation (GB) and mixed mangrove cultivation (MMA). The greenbelt rehabilitation was intended to fill and improve the pond bottom to a surface elevation suitable for mangrove recruitment, whereas the MMA was intended to retreat the riparian zone 20 meters using a cut-and-regrade method.





The mangrove landscape of Demak is experiencing land subsidence and has crossed several thresholds; rehabilitation interventions need to overcome the disturbance factor which is quite severe with land subsidence, tidal flooding and abrasion/erosion for inland. Communities also need to adapt to environmental pressures for the development of better aquaculture. BwN through Blue Forests’s facilitation invites the community to conduct participatory action research related to environmental conditions and their livelihoods through Field School approach and participatory monitoring integrated with scientific approach.



The Coastal Field School with the theme of pond cultivation is a medium for mutual learning and sharing for the farmers. They develop critical thinking on cultivation and environmental issues encountered.



Finding together the right management solution through research and trials. One of the learning outcomes applied is LEISA, a cultivation system that reduces external inputs and strengthens the adaptive capacity of the pond culture systems in Demak.

Blue Forests Foundation facilitated two aquaculture outreach activities that were built at the previous Coastal Field School with 11 community groups. The CFS group has previously studied Low-External Input Sustainable Aquaculture (LEISA) and these two additional extension activities were developed to further strengthen critical thinking skills and aquaculture management capacity among CFS alumni. The technical focus of this extension round is on increasing pond productivity through product diversification and increasing the capacity and commitment of fish farmers to continue using the LEISA method.

The majority of the strategies and approaches used during this period were efforts to continue initiatives started during the previous period. The following are the main approaches and strategies used:

- Coordinate and design of BwN project strategies to align proposed activities with the broader BwN team and other projects/initiatives.

- Mangrove Rehabilitation, introduces ecological mangrove rehabilitation which aims to provide an understanding of the importance of coastal mangroves and how to carry out more adaptive mangrove rehabilitation efforts
- The Coastal Field School aims to build the capacity of farmers to better understand agroecosystem analysis and the factors that influence the success and failure of sustainable aquaculture with low external inputs of sustainable farming systems.
- Monthly monitoring of Greenbelt (GB) ponds and Mix Mangrove Aquaculture (MMA), this is done at two levels, scientific monitoring and participatory monitoring, to increase the community's capacity to assess the success of mangrove rehabilitation.





Community groups together with a team from Blue Forests monitor the rehabilitation of GB and MMA every month. Measuring the height of the substrate, addition of sediment and recruitment of natural mangroves that enter the rehabilitation site.



This activity is one part for the application of BWN project's Ecological Mangrove Rehabilitation (EMR) method.

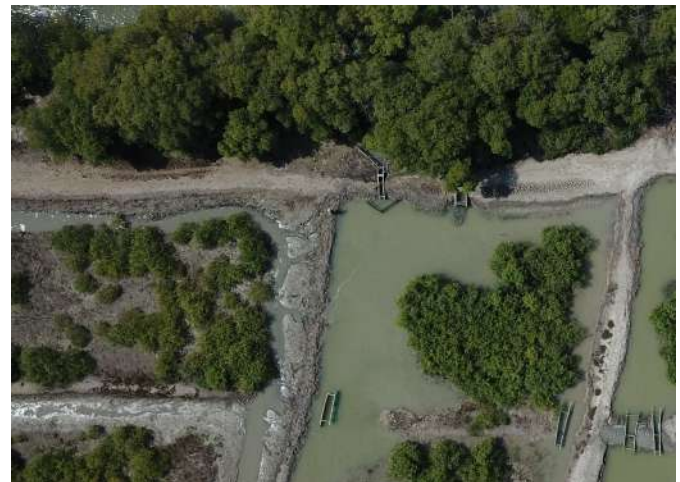


More information can be accessed at

<https://blue-forests.org/id/proyek/building-with-nature-bwn/>



The natural recruitment of mangroves in the villages of Betahwalang and Moro Demak, Demak at the Ecological Mangrove Rehabilitation (EMR) site of the BwN project in the Green Belt category showed significant growth. There is no direct planting effort at this location, mangroves grow naturally on the sedimented coast.



Rehabilitation of mangroves by integrating with pond management through the concept of connected mangrove ponds or Mix Mangrove Aquaculture. The embankments on the riverbanks were set back 20-50 m to allow mangroves to grow to create river banks and protect aquaculture ponds.

Achievement and Performance of Program

Blue Forests program

Blue Forests Foundation (BFF) and Blue Ventures (BV) have been working together to develop the Blue Forests program in Indonesia since June 2017. One of two integrated programs in Indonesia to improve sustainable mangrove management in two mangrove landscapes. This program is scheduled to run from 2019 to 2024 with funding from the UK ICF and other partners such as the Blue Action Fund (BAF) and others.

This program initiative has four main goals:

- Mangrove conservation and rehabilitation,
- Improved mangrove governance,
- Sustainable Livelihoods and Fisheries,
- Public health.

The Kubu Raya mangrove landscape in West Kalimantan and the Sembilang National Park (TN) in South Sumatra were chosen as priority landscapes for program development by BFF and BV. In these two landscapes, a series of administrative preparations, permitting processes particularly in conservation areas, follow-up assessments, administrative preparations, and program design finalization were carried out concurrently.



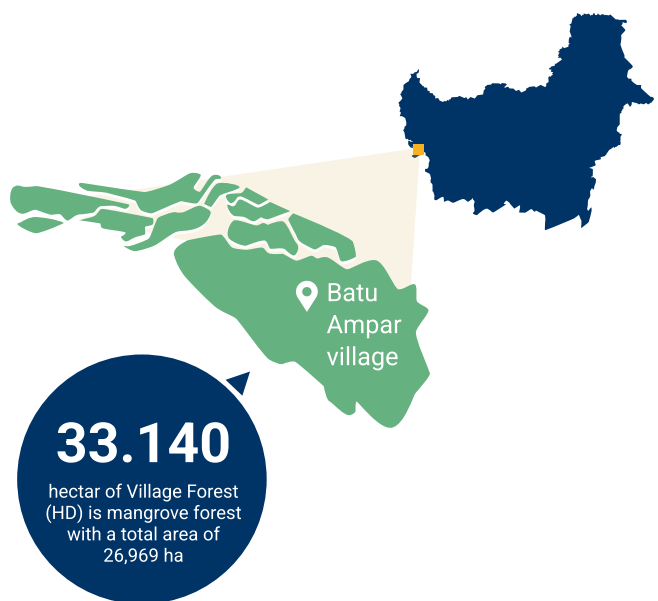
Kubu Raya, West Kalimantan

Kubu Raya has the largest mangrove forest in West Kalimantan, which is 129,308 hectares. The widest mangrove area is in Batu Ampar Village. Batu Ampar Village obtained a Village Forest (HD) management permit covering 33,140 ha from the Ministry of Environment and Forestry (KLHK) in 2017. Most of the forest standing in HD is mangrove forest with a total area of 26,969 ha and the rest is peat forest. Village forests are mostly located in protected forests which have limited production functions. Timber production is not permitted in protected forest areas, while most of the Batu Ampar Village community still uses mangrove wood to be cut down as a raw material for making charcoal. Apart from Batu Ampar Village, Blue Forests Foundation also works in Medan Mas Village. Medan Mas has a mangrove forest in the APL area (another use area) which is currently used as a shrimp and fish pond. Unfortunately, the ponds in the Medan Mas mangrove area are no longer productive and there have been no attempts to improve the ecosystem by the community.

Programs in Kubu Raya aim to create adaptive and just community welfare through sustainable coastal resource

management in Kubu Raya. Program priorities in this period include:

- Identifying and gathering of basic data
- Improving the effectiveness of forest and land management to ensure community access and control
- Improving silvicultural management of sustainable utilization of timber forest products and sustainable diversification of silvicultural products for mitigation and efficiency of charcoal production as an adaptation strategy
- Facilitating the creation of stable production of small-scale fishery products that benefit fishermen
- Strengthening productive and sustainable community livelihoods





The potential for developing natural resource-based businesses, both existing and potential, has been identified, directed toward efforts to develop various sustainable livelihood options. It is hoped that by providing a variety of livelihood options, the demand for certain resources will be reduced.



The initial phase of project implementation runs from April 1 to March 31, 2021. The activities carried out are generally related to studies, participatory action research, the creation of toolkits, and the collection of information data for the purpose of planning and formulating strategies. Among the accomplishments and outcomes of activities are:

- PRA data related to village history, village mapping (recent) institutional analysis, activity analysis and community daily needs
- Participatory data and maps on the utilization of natural resources, including utilization of fishery products, timber forest products, non-timber forest products, as well as environmental services and protected animal habitats
- BMC (Business Model Canvas) for nypa business development
- Map of the potential distribution and utilization of *Nypa fruticans* in Batu Ampar mangrove area
- Tools and a fisheries diagnostic questionnaire that will be used as a guide for collecting fisheries data in the field.
- Fishery Profile Report of Batu Ampar Village and Medan Mas Village
- Curriculum and meeting theme of the Coastal Field School which is used as a guide for the implementation of the

Coastal Field School (SL Capture Fisheries and NTFPs SL)

- Research report containing information and analysis related to existing livelihoods and opportunities for developing alternative livelihoods in the program assisted village

Program Partnerships:

- Funding partners: UK ICF;
- Implementation Partners: Yayasan Pesisir Lestari/ Blue Ventures and Yayasan Planet Indonesia (YPI);
- Collaboration partners: BAPPEDA (Regional Development Planning Agency) Kubu Raya Regency; West Kalimantan Province Environment and Forestry Service; Office of Maritime Affairs and Fisheries of West Kalimantan Province; KPH Kubu Raya; BPSPL Pontianak; West Kalimantan Working Group BRGM; Faculty of Forestry, University of Tanjung Pura; MSP Faculty of Marine Sciences and Fisheries, Tanjung Pura University; FIPK Univ. Muhammadiyah Pontianak; Batu Ampar Village Government; Medan Mas Village Government; PT. Kandelia Alam; PT. Sustainable Equatorial Ecosystem; Planet Indonesia Foundation; West Borneo JARI; Sampan Kalimantan; Enchantment of Green West Kalimantan.

Sembilang National Park

Preparation for the Blue Forests project in Sembilang focused on submitting a PKS (Cooperation Agreement) proposal to the Sembilang National Park Center through the approval of the Minister of Environment and Forestry as well as several social preparation activities in the community. Unfortunately, the PKS proposal with the Sembilang National Park Office and the Ministry of Environment and Forestry was not approved. BFF and BV agreed to choose between two landscapes as a replacement for Sembilang, namely Ogan Komering Ilir (OKI) South Sumatra and Indragiri Hilir - Riau.

Among the outcomes and accomplishments of the Blue Forests project preparation activities in Sembilang are:

- The Sembilang ROAM Initiative resulted in a number of recommendations on scope, rehabilitation, and other ROAM lessons, as well as ROAM guidelines/modules.
- The final decision of the Minister of LHK and the Director General of KSDAE of the Ministry of Environment and Forestry is the submission of PKS that has not been received and directions for follow-up cooperation to BRGM and the Directorate General of PDASHL.

- Rapid Scoping Report on potential development of mangrove and fisheries programs in Ogan Komering Ilir (OKI), South Sumatra.
- BFF and BV decided to choose Indragiri Hilir, Riau as the location for implementing the Blue Forests project with Kubu Raya - West Kalimantan.
- There is a letter of support from the parties to support the implementation of the program from the Head of the Riau Environment and Forestry Service, DKP Riau, Bappeda Riau, KPHP XXVI Mandah, and BPSPL Padang.

Program Partnerships:

- Funding Partners: UK-ICF;
- Implementation Partners: Yayasan Pesisir Lestari (YPL)/ Blue Ventures and Mitra Insani Foundation (YMI);
- Collaborative Partners: BTN Berbak Sembilang, Riau Environment and Forestry Service, DKP Riau, Bappeda Riau, KPHP XXVI Mandah, and BPSPL Padang.

Blue Forests Foundation' team

Board of Patron | Dody Priosambodo

Board of Supervisor | Andi Muhammad Ibrahim M.

Board of Management |

Chairperson: Rio Ahmad;

Secretary: Yusran Nurdin Massa;

Vice Chairperson: Ratnawaty Fadillah;

Treasurer: Fransiska

BOARD OF DIRECTOR AND MANAGERIAL

Director | Rio Ahmad

Program

Advisor |

Chief Technical Advisor :

Benjamin Brown

Governance and Knowledge Advisor:

Jajang Sonjaya

Environmental Technical Advisor:

Yusran Nurdin Massa

Socio Economic Technical Advisor:

Ratnawaty Fadillah

Technical Specialist |

Restoration and Conservation Specialist:

Akhzan Nur Iman

MEL and Knowledge Specialist:

Regista

Silviculture specialist:

Lely Puspita

Governance and Knowledge Specialist:

Wahyudin

Operations |

Finance Manager:

Fransiska

HRD Manager:

Rieski Kurniasari

Grant and Partnership Officer:

Muhammad Iqram

Admin and Procurement:

Andi Zaenab Astriani

Finance and Administration Assistant:

Yolanda Julita

Project Staff

USAID LESTARI staff: 10 people

Kampung LESTARI staff: 4 people

BwN project staff: 3 people

Blue Forests program staff: 3 people

Partners and Network

Funding partners (donors)



Program Partners



Financial Audit Report

By Public Accounting Firm Drs Bambang Mudjiono & Widiarto
Registered Public Accountants
License: 449/KM.1/2009

Number:

LAI_AU-025/KAP-BM&W/BM/IX-9/2021

Kepada Dewan Direksi
YAYASAN HUTAN BIRU

Kami telah mengaudit laporan keuangan **Yayasan Hutan Biru** terlampir, yang terdiri dari laporan posisi keuangan periode 1 April 2020 sampai dengan 31 Maret 2021, serta laporan penghasilan komprehensif, laporan perubahan aset neto, dan laporan arus kas untuk periode yang berakhir pada tanggal tersebut, dan suatu ikhtisar kebijakan akuntansi signifikan dan informasi penjelasan lainnya.

Tanggung jawab manajemen atas laporan keuangan

Manajemen bertanggungjawab atas penyusunan dan penyajian wajar laporan keuangan tersebut sesuai dengan Standar Akuntansi Keuangan di Indonesia, dan atas

To Board of Directors
BLUE FORESTS FOUNDATION

*We have audited the accompanying financial statements of **Blue Forests Foundation**, which comprise the statement of financial position as period April 1, 2020 to March 31, 2021, and statement of comprehensive income, statement of change in net assets, and statement of cash flows of the period then ended, and a summary of significant accounting policies and other explanatory information.*

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of such financial statements in accordance with Indonesia Financial Accounting Standards, and for such



More information can be accessed at:

<https://blue-forests.org/id/pengetahuan/laporan-tahunan/laporan-keuangan-tahun-2020/>

pengendalian internal yang dianggap perlu oleh manajemen untuk memungkinkan penyusunan laporan keuangan yang bebas dari kesalahan penyajian material, baik yang disebabkan oleh kecurangan maupun kesalahan.

Tanggung jawab auditor

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

Suatu audit melibatkan pelaksanaan prosedur untuk memperoleh bukti audit tentang angka-angka dan pengungkapan dalam laporan keuangan. Prosedur yang dipilih bergantung pada pertimbangan auditor, termasuk penilaian atas risiko kesalahan penyajian material dalam laporan keuangan, baik yang disebabkan oleh kecurangan maupun kesalahan.

Dalam melakukan penilaian risiko tersebut, audit mempertimbangkan pengendalian internal yang relevan dengan penyusunan

internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the

dan penyajian wajar laporan keuangan entitas untuk merancang prosedur audit yang tepat sesuai dengan kondisinya, tetapi bukan untuk tujuan menyatakan opini atas keefektifitasan pengendalian internal entitas. Suatu audit juga mencakup pengevaluasian atas ketepatan kebijakan akuntansi yang digunakan dan kewajaran estimasi akuntansi yang dibuat oleh manajemen, serta pengevaluasian atas penyajian laporan keuangan secara keseluruhan.

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

Opini

Menurut opini kami, laporan keuangan terlampir menyajikan secara wajar, dalam semua hal yang material, posisi keuangan Yayasan Hutan Biru periode 1 April 2020 sampai dengan 31 Maret 2021, serta kinerja keuangan dan arus kasnya untuk periode berakhir pada tanggal tersebut, sesuai Standar Akuntansi Keuangan di Indonesia.

circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Blue Forests Foundation period April 1, 2020 to March 31, 2021, and its financial performance and cash flows for the period then ended, in accordance with Indonesia Financial Accounting Standards.

KANTOR AKUNTAN PUBLIK
PUBLIC ACCOUNTANT OFFICE
Drs. Bambang Mudjiono & Widiarto



Drs. Bambang Mudjiono, MM., Ak., CPA
Ijin Praktek/Practice License : No. AP.0670
Jakarta, 16 September 2021
Jakarta, September 16, 2021

Yayasan Hutan Biru
LAPORAN POSISI KEUANGAN

Per 1 April 2020 s.d 31 Maret 2021
(dinyatakan dalam satuan rupiah)

Blue Forests Foundation
STATEMENT OF FINANCIAL POSITION

As of April 1, 2020 to March 31, 2021
(Expressed in Indonesia Rupiah)

	2020 - 2021	Notes/	2020 - 2019	
	Audited	Catatan	Audited	
ASET				ASSETS
ASET LANCAR				CURRENT ASSETS
Kas dan Setara Kas	6.429.563.985	C.1	2.861.371.254	Cash and Cash Equivalent
Piutang	-	C.2	-	Receivable
Uang Muka	29.350.000	C.3	4.300.000	Advance
Jumlah Aset Lancar	6.458.913.985		2.865.671.254	Total Current Assets
ASET TIDAK LANCAR		C.4		NON-CURRENT ASSETS
Aset tetap (setelah dikurangi akumulasi penyusutan sebesar Rp55.257.758,00 per 31 Maret 2021 dan sebesar Rp18.975.557,00 per 31 Maret 2020)	182.667.887		81.911.125	Fixed asset (net of accumulated depreciation amount of IDR55.257.758,00 as of March 31, 2021, amount of IDR18.975.557,00 as of March 31, 2020)
Jumlah Aset Tidak Lancar	182.667.887		81.911.125	Total Non-Current Assets
JUMLAH ASET	6.641.581.872		2.947.582.379	TOTAL ASSETS
LIABILITAS DAN ASET NETO				LIABILITIES AND NET ASSETS
LIABILITAS		C.5		LIABILITIES
Utang	182.752.695		145.169.171	Payable
Jumlah Liabilitas	182.752.695		145.169.171	Total Liabilities

POS-POS LAPORAN PENGHASILAN KOMPREHENSIF

1. Penerimaan

Rincian penerimaan tanpa pembatasan dari pemberi sumber daya untuk periode dari 1 April 2020 sampai dengan 31 Maret 2021 adalah sebagai berikut:

STATEMENT OF COMPREHENSIVE INCOME ITEMS

1. Receipts

The details of receipts without restrictions from the resource grantor for period from April 1, 2020 to March 31, 2021 are as follows:

	2020 - 2021			2020 - 2019			
	Audited			Audited			
	Contribution	Other Receipt	Total	Contribution	Other Receipt	Total	
PENERIMAAN							RECEIPT
Sumbangan	68.087.563	-	68.087.563	134.027.838	-	134.027.838	Donation
Penerimaan Bunga	-	84.615.475	84.615.475	-	36.043.698	36.043.698	Interest Receipt
Penerimaan Lain-lain	-	262.386.195	262.386.195	-	448.034.324	448.034.324	Other Receipt
Aset Neto yang dibebaskan dari Pembatasan	-	2.292.787.993	2.292.787.993	-	510.383.773	510.383.773	Net Assets Released from Restriction
TOTAL PENERIMAAN TANPA PEMBATAAN DARI PEMBERI SUMBER DAYA	68.087.563	2.639.789.663	2.707.877.226	137.027.838	994.461.795	1.131.489.633	TOTAL RECEIPT WITHOUT RESTRICTIONS FROM THE RESOURCE GRANTOR

Rincian penerimaan dengan pembatasan dari pemberi sumber daya untuk periode dari 1 April 2020 sampai dengan 31 Maret 2021 adalah sebagai berikut:

The details of receipts with restrictions from the resource grantor for period from April 1, 2020 to March 31, 2021 are as follows:

	2020 - 2021	2020 - 2019	
	Audited	Audited	
PENERIMAAN			RECEIPT
Sumbangan:			Donation:
Hibah Tetra Tech_LESTARI	525.613.908	2.160.153.088	Tetra Tech_LESTARI Grant
Hibah Crown Agent USA	-	9.502.554	Crown Agent USA Grant
Hibah Blue Ventures Conservation_Persiapan Kubu Raya 1.0	-	421.940.976	Blue Ventures Conservation_Kubu Raya Preparation 1.0 Grant
Hibah Blue Ventures Conservation_Persiapan Kubu Raya 2.0	-	334.275.858	Blue Ventures Conservation_Kubu Raya Preparation 2.0 Grant
Hibah Blue Ventures Conservation_Persiapan Kubu Raya 3.0	454.056.659	681.084.988	Blue Ventures Conservation_Kubu Raya Preparation 3.0 Grant
Hibah Blue Ventures Conservation_ROAM tahap 1	-	756.360.859	Blue Ventures Conservation_ROAM phase 1 Grant
Hibah Subkonsultan: EcoShape_BwN Monitoring MMA & GB_ST	-	124.038.719	Subconsultant: EcoShape_BwN Monitoring MMA & GB_ST Grant
Hibah EcoShape_Building with Nature 2.0_Q4	-	513.203.872	EcoShape_Building with Nature 2.0_Q4 Grant
Hibah EcoShape_Building with Nature 2.0	2.083.338.405	1.335.504.734	EcoShape_Building with Nature 2.0 Grant
Hibah Kampung Lestari	2.014.419.644	-	Kampung Lestari Grant
Hibah Blue Ventures Conservation_Subgrant KR_1	916.612.044	-	Blue Ventures Conservation_Subgrant KR_1 Grant
Hibah Blue Ventures Conservation_Subgrant Sembilang	777.308.528	-	Blue Ventures Conservation_Subgrant Sembilang Grant
Hibah Blue Ventures Conservation_Subgrant KR_2	2.014.419.644	-	Blue Ventures Conservation_Subgrant KR_2 Grant
TOTAL PENERIMAAN DENGAN PEMBATASAN DARI PEMBERI SUMBER DAYA	7.093.486.196	6.336.065.648	TOTAL RECEIPT WITH RESTRICTIONS FROM THE RESOURCE GRANTOR

2. Pengeluaran

Rincian pengeluaran tanpa pembatasan dari pemberi sumber daya untuk periode dari 1 April 2020 sampai dengan 31 Maret 2021 adalah sebagai berikut:

2. Expenditure

The details of expenditure without restrictions from the resource grantor for period from April 1, 2020 to March 31, 2021 are as follows:

	2020 - 2021	2020 - 2019	
	Audited	Audited	
PENGELUARAN			EXPENDITURE
Gaji, Upah	328.062.964	327.820.367	Salary, Wages
Jasa dan Profesional	59.051.277	87.254.973	Service and Professional
Administratif	112.390.905	85.260.228	Administrative
Depresiasi	36.282.201	16.917.224	Depreciation
Pengeluaran Lain-lain	890.500	-	Other Expenditure
TOTAL PENGELUARAN TANPA PEMBATASAN DARI PEMBERI SUMBER DAYA	536.677.847	517.252.792	TOTAL EXPENDITURE WITHOUT RESTRICTIONS FROM THE RESOURCE GRANTOR

Rincian pengeluaran dengan pembatasan dari pemberi sumber daya untuk periode dari 1 April 2020 sampai dengan 31 Maret 2021 adalah sebagai berikut:

The details of expenditure with restrictions from the resource grantor for period from April 1, 2020 to March 31, 2021 are as follows:

	2020 - 2021	2020 - 2019	
	Audited	Audited	
PENGELUARAN			EXPENDITURE
<i>Tetra Tech_LESTARI Program</i>	273.816.236	2.107.931.634	<i>Tetra Tech_LESTARI Program</i>
<i>Crown Agent USA Program</i>	-	13.200.000	<i>Crown Agent USA Program</i>
<i>Tropenbos Indonesia Foundation Program</i>	-	6.737.500	<i>Tropenbos Indonesia Foundation Program</i>
<i>Blue Ventures Conservation_Sembilang Project Preparation Program</i>	27.438.479	272.923.918	<i>Blue Ventures Conservation_Sembilang Project Preparation Program</i>
<i>Blue Ventures Conservation_Kubu Raya Preparation 1.0 Program</i>	-	320.755.598	<i>Blue Ventures Conservation_Kubu Raya Preparation 1.0 Program</i>
<i>Blue Ventures Conservation_Kubu Raya Preparation 2.0 Program</i>	-	289.221.973	<i>Blue Ventures Conservation_Kubu Raya Preparation 2.0 Program</i>
<i>Blue Ventures Conservation_Kubu Raya Preparation 3.0 Program</i>	268.138.488	589.916.877	<i>Blue Ventures Conservation_Kubu Raya Preparation 3.0 Program</i>
<i>Blue Ventures Conservation_ROAM Phase 1 Program</i>	318.189.254	340.682.792	<i>Blue Ventures Conservation_ROAM Phase 1 Program</i>
<i>EcoShape_Building with Nature 2.0 Program</i>	559.455.419	1.233.689.586	<i>EcoShape_Building with Nature 2.0 Program</i>
<i>Kampung Lestari Program</i>	568.653.357	-	<i>Kampung Lestari Program</i>

Rincian pengeluaran dengan pembatasan dari pemberi sumber daya untuk periode dari 1 April 2020 sampai dengan 31 Maret 2021 adalah sebagai berikut:

The details of expenditure with restrictions from the resource grantor for period from April 1, 2020 to March 31, 2021 are as follows:

	2020 - 2021		2020 - 2019	
	Audited		Audited	
PENGELUARAN				EXPENDITURE
<i>Blue Ventures Conservation_Subgrant KR_1 Program</i>	916.612.044	-		<i>Blue Ventures Conservation_Subgrant KR_1 Program</i>
<i>Blue Ventures Conservation_Subgrant Sembilang Program</i>	350.174.745	-		<i>Blue Ventures Conservation_Subgrant Sembilang Program</i>
<i>Blue Ventures Conservation_Subgrant KR_2 Program</i>	33.003.591	-		<i>Blue Ventures Conservation_Subgrant KR_2 Program</i>
TOTAL PENGELUARAN DENGAN PEMBATASAN DARI PEMBERI SUMBER DAYA	3.315.481.613		5.175.059.878	TOTAL EXPENDITURE WITH RESTRICTIONS FROM THE RESOURCE GRANTOR

Annual Report's Team

Editor | Yusran Nurdin Massa

Writers | Yusran Nurdin Massa, Rio Ahmad
A.S., Ratnawaty Fadilah, Regista, Akhzan Nur
Iman

Knowledge Management | Regista

Drone pilot | Akhzan Nur Iman


Design & Layout | Laila Adila



BLUE FORESTS
Yayasan Hutan Biru

 www.blue-forests.org

 info@blue-forests.org

 (0411) 4091517