



Drs. SRI MARMO DJOGOSARKORO
Registered Public Accountants
Management and Tax Consultants
NIUKAP. NO. KEP-597/KM.17/1998

Report No. : 77/ A /VI/2009

INDEPENDENT AUDITOR'S REPORT

Board of Director
YAYASAN IDEP
SELARAS ALAM
Ubud – Gianyar

We have audited the accompanying statement of financial position **Yayasan IDEP Selaras Alam** as of December 31st, 2008 and 2007, statement of activity, and statement of cash flow for the years then ended. These financial statements are the responsibility of the Foundation's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audit in accordance with auditing standards established by the Indonesian Institute of Certified Public Accountants. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentations. We believe that our audits provide a reasonable basis for our opinion.

In our report dated May, 19th 2008, we expressed qualified opinion for the effect of such adjustment if any as might have been determined to be necessary if we had been able to examine evidences of beginning balances of net asset at year 2006 amount Rp3.043.976.101,-.

On year 2008 we have to examine evidence and note which is delivered by **foundation** and obtaining reasonable assurance upon beginning balance of net asset year 2006 amount Rp3.043.976.101,-. Because of that now our opinion is different with our opinion on previously.

In our opinion, the financial statements referred to above present fairly, in all material respects, statement of financial position **Yayasan IDEP Selaras Alam** as of December 31st, 2008 and 2007, statement of activity, and its statement of cash flows for the years that ended in conformity with generally accepted accounting principles in Indonesia.



Drs. Sri Marmo Djogosarkoro, Ak. CPA
Registered Accountant No. D-3482
License No. 99.1.0025

Denpasar June 16st, 2009

NOTICE TO READERS

The accompanying financial statements are not intended to present the financial position, result of operations and cash flows in accordance with accounting principle and practices generally accepted in countries and jurisdiction other than Indonesia. The standards, procedures and practices utilized to audit such financial statements may differ from those generally accepted in countries and jurisdiction other than Indonesia. Accordingly the accompanying financial statement and the auditor's report thereon are not intended for use by those who are not informed about Indonesian accounting principle and auditing standards, and their application in practice.

YAYASAN IDEP SELARAS ALAM
STATEMENT OF FINANCIAL POSITION
AS OF DECEMBER 31ST, 2008 AND DECEMBER 31ST , 2007

ASSETS	<i>Notes</i>	Dec 31 st , 2008 (IDR)	Dec 31 st , 2007 (IDR)	LIABILITIES AND NET ASSETS	<i>Notes</i>	Dec 31 st , 2008 (IDR)	Dec 31 st , 2007 (IDR)
CURRENT ASSETS				CURRENT LIABILITIES			
- Cash and Cash Equivalent	3	2.211.335.261	3.730.016.270	- Account Payable - Others	9	-	102.144.000
- Time Deposits	4	100.000.000	100.000.000	Total Current Liabilities		-	102.144.000
- Account Receivable - Others	2b,8	-	12.871.500				
- Prepaid Expenses	2c,6	92.391.871	65.002.284				
- Project Account	2d,	15.765.025	1.623.281.204				
Total Current Assets		2.419.492.156	5.531.171.258				
FIXED ASSETS	2e,			NET ASSETS			
- Historical Costs		990.328.500	1.440.172.105	- Net Assets - Unrestricted	2f, 10	598.599.809	539.681.466
- Accumulated Depreciation		(411.419.674)	(391.784.884)	- Net Assets - Restricted Temporary	2f, 11	2.391.587.440	5.929.519.279
Book Value		578.908.826	1.048.387.221	- Net Assets - Restricted Permanent	2f, 12	8.213.734	8.213.734
				Total Net Assets		2.998.400.983	6.477.414.479
TOTAL ASSETS		2.998.400.983	6.579.558.479	TOTAL LIABILITIES AND NET ASSETS		2.998.400.983	6.579.558.479

*See accompanying notes to financial statement
which are an integral part to these financial statement*

YAYASAN IDEP SELARAS ALAM
STATEMENT OF ACTIVITY
FOR THE PERIOD JANUARY 1ST, 2008 UNTIL DECEMBER 31ST, 2008
AND JANUARY 1ST, 2007 UNTIL DECEMBER 31ST, 2007

	<i>Notes</i>	Dec 31st, 2008	Dec 31st, 2007
		(IDR)	(IDR)
REVENUE - UNRESTRICTED	<i>2g,13</i>		
Administration Fee		-	166,019,837
Selling		285,239,200	746,481,410
Training Fee		566,621,740	535,906,750
Donation		405,470,173	1,352,976,064
Bank Interests		79,294,697	74,224,925
Deposit Interest		4,923,008	5,925,550
Other Revenue		225,425,351	-
		-	-
Total Revenue - Unrestricted		1,566,974,169	2,881,534,536
EXPENSES - UNRESTRICTED	<i>2g,14</i>		
Administration		305,331,722	247,312,947
Media Development		110,313,364	530,055,000
Training Expenses		266,800,006	289,740,284
Reimbursement Expenses		24,019,777	-
Project Expenses		419,547,683	1,290,993,823
Depreciation		90,803,257	22,866,601
Insurance (Staff)		22,674,513	11,305,000
Rentals (Building)		147,879,149	52,506,851
Losses From Asset Sales		120,686,355	-
Provision for Doubtful Debt		-	15,000,000
		-	-
Total Expenses - Unrestricted		1,508,055,826	2,459,780,506
Increasing (Decreasing) Net Assets - Unrestricted		58,918,343	421,754,030
REVENUE - RESTRICTED TEMPORARY	<i>2g,15</i>		
- Sustainable Development		186,250,000	234,890,000
- CDBM		593,263,006	1,793,115,069
- Disaster Relief		413,092,134	964,738,655
- Recovery		4,312,579,290	7,531,669,834
		-	-
Total Revenue - Restricted		5,505,184,430	10,524,413,558
EXPENSES - RESTRICTED TEMPORARY	<i>2g,16</i>		
- Sustainable Development		249,218,329	249,190,677
- CDBM		1,181,681,006	1,849,878,156
- Disaster Relief		460,318,507	930,712,061
- Recovery		6,365,688,950	4,163,973,925
- Loss on Sale of Assets		-	1,500,000
- Disposal of Assets		486,169,687	152,542
- Depreciation		246,442,365	192,488,471
		-	-
Total Expenses - Restricted		8,989,518,845	7,387,895,832
Increasing (Decreasing) Net Assets - Restricted Temporary		(3,484,334,415)	3,136,517,726
INCREASING (DECREASING) NET ASSETS		(3,425,416,072)	3,558,271,756
Net Assets At The Beginning Period		6,477,414,478	3,003,060,933
Adjustment for the Net Assets At The Beginning Period		(53,597,424)	(83,918,211)
NET ASSETS AT THE ENDING PERIOD		2,998,400,983	6,477,414,478

*See accompanying notes to financial statement
which are an integral part to these financial statement*

YAYASAN IDEP SELARAS ALAM
STATEMENT OF CASH FLOWS
FOR THE PERIOD JANUARY 1ST, 2008 UNTIL DECEMBER 31ST, 2008 AND
FOR THE PERIOD JANUARY 1ST, 2007 UNTIL DECEMBER 31ST, 2007

	<u>Dec 31st, 2008</u> (IDR)	<u>Dec 31st, 2007</u> (IDR)
CASH FLOWS FROM OPERATIONAL ACTIVITIES,		
Changes in the Net Assets	(3.425.416.072)	3.558.271.757
Changing Reconciliation In Net Assets to		
Net Cash which used in operating activities		
- Depreciation	337.245.622	215.355.072
- Disposal of Asset	(317.610.833)	(118.708)
- Losses from Asset Sales	-	(1.200.000)
- Adjustment in Net Assets at the Beginning Period	(53.597.424)	(83.918.211)
Adjustment to the reconciliation changes in Net Assets to		
Net Cash which used in operating activities		
- Decreasing Account receivable - Staffs	-	3.000.000
- Decreasing Account receivable - Others	12.871.500	7.128.500
- Increasing (Decreasing) Prepaid expenses	(27.389.587)	10.555.754
- Decresing (Increasing) Project Account	1.607.516.179	(1.426.440.535)
- (Decresing) IncreasingAccount Payable - Others	(102.144.000)	95.171.353
Net Cash Received (Used for) operating activities	<u>(1.968.524.614)</u>	<u>2.377.804.981</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
- Time Deposits	-	-
- Increasing In Fixed Assets	(500.623.270)	(532.196.925)
- Decreasing In Fixed Assets	950.466.875	3.471.250
Net Cash used for Investing Activities	<u>449.843.605</u>	<u>(528.725.675)</u>
Surplus (Defisit) Cash	<u>(1.518.681.009)</u>	<u>1.849.079.306</u>
Cash and Cash Equivalent Beginning Period	<u>3.730.016.270</u>	<u>1.880.936.964</u>
Cash and Cash Equivalent Ending Period	<u>2.211.335.261</u>	<u>3.730.016.270</u>

*See accompanying notes to financial statement
which are an integral part to these financial statement*

YAYASAN IDEP SELARAS ALAM

NOTES TO FINANCIAL STATEMENT

1. GENERAL

Yayasan IDEP Selaras Alam was initially called Yayasan Pengembangan Pertanian Selaras Alam Indonesia and it was founded under the Deed no. 36, dated May 15th, 1999, which was recorded by Notary I Gusti Ngurah Putra Wijaya, SH. Based on the Deed no. 07, dated on July 28th, 2008, which was recorded by Notary Putu Witarini Pande, S.H, M.Kn, in Badung, the initial foundation was amended to Yayasan IDEP Selaras Alam, located in Jalan Hanoman no. 42, Ubud, Gianyar Regency, Bali Province.

The aims and purposes of the foundation, as it is stated in the foundation's constitution in the Deed no. 07, dated on July 28th, 2008, which was recorded by Notary Putu Witarini Pande, S.H, M.Kn, are to conduct activities in the area of social and humanitarian work.

The foundation will take the following actions to reach its aims and objectives:

- a. Performing and facilitating development programs in community based sustained development, through formal and non formal education and curriculum development, as well as informative campaign media, in particular for sustainable agriculture, waste management, environment, appropriate technology, community based disaster management and emergency response.
- b. Performing and facilitating development programs in community based sustained development through implementation and development of capacity building programs, specifically for sustainable agriculture, waste management, environment, appropriate technology, community based disaster management and emergency response.
- c. Performing, developing and facilitating pilot projects in community based sustainable development, sustainable agriculture, waste management, environment, appropriate technology, community based disaster management and emergency response.
- d. Procure aid to respond to disaster and/or emergency situations.
- e. Conduct activities with professional staff in the areas above and develop and maintain cooperation with government, community organizations and the private sector, domestically and overseas, in support of the Foundation's activities and its development programs.

The projects held by the foundation are as follows:

1. **Cooperation with Oxfam Australia**

- a. Project Name : Bali Permaculture Field School and Training Centre
Contract No. : SEIO/IDE/AA
Period : Jan 1st, 2006 - Jun 30th, 2008
Budget : IDR505.625.574,- (AUD \$75,000)
- b. Project Name : Community Disaster Preparedness Capacity Building in Bali
Contract No. : SEIO/IDE/AD
Period : Augst 1st, 2007 - Jul 31st, 2008
Budget : IDR679.950.000,- (AUD \$ 85,000)
- c. Project Name : Bali Permaculture Program-Towards Community Resilience
Contract No. : SEIO. IDE. AB
Period : Augst 15nd 2008 - Augst 30th 2009
Budget : IDR346.796.000,-
- d. Project Name : Community Disaster Preparedness Capacity Building in Bali
Contract No. : SEIO. IDE. AB
Period : Augst 15nd, 2008 - Augst 30th 2009
Budget : IDR346.796.000,- (AUD \$67.000)

YAYASAN IDEP SELARAS ALAM
NOTES TO FINANCIAL STATEMENT (Continued)

2. Cooperation with Oxfam Great Britain (Oxfam GB)

- a. Project Name : Revision of the IDEP CBDM Kit (CBDM Public Education Videos)
Contract No. : IDSB37/2007/IDEP/02/074
Period : Oct 1st, 2007 - Mar 31st, 2008
Budget : IDR269.770.500,-
(Joint with Surfaid, see no. 11)

3. Cooperation with Oxfam International

- a. Project Name : Green Hand Aceh Permaculture Recovery
Contract No. : IDSB 78
Period : Augst 1st, 2007 - Mar 31st, 2008
Budget : IDR3.924.019.200,- (US \$ 431,210.90)
- b. Project Name : Green Hand Aceh Permaculture Recovery
Contract No. : -
Period : Apr 1st, 2008 - Dec 31st, 2008
Budget : IDR1.991.028.738,-

4. Cooperation with Trocaire

- a. Project Name : Disaster Preparedness Education using Puppetry in Indonesia
Contract No. : INS06-01-9
Period : June 1st, 2007 - May 31st, 2008
Budget : IDR592.115.825,- (€ 50.000 or £ 33.965)
(Joint with CORDAID, see no. 5a)
- b. Project Name : Livelihood Restoration for Tsunami Affected Community in Birek, Lhoong
Contract No. : INS07-04-05
Period : Augst 1st, 2007 - Jul 31st, 2008
Budget : IDR606.113.426,- (€ 47.404,46 or £ 32.470,67)
- c. Project Name : Emergency Response to Floods in Java, Indonesia
Contract No. : INS07-01
Period : Jan 5st, 2008 - Apr 5st, 2008
Budget : IDR413.092.134,-

5. Cooperation with Cordaid

- a. Project Name : Disaster Preparedness Education Using Puppetry
Contract No. : 318/10292
Period : Jun 1st, 2007 until May 31st, 2008
Budget : EUR 24.806,-
(Joint with TROCAIRE, see no. 4a)
- b. Project Name : Sustainable Recovery Support Project for 6 coastal Villages in Seunuddon Area Including Cordaid Relocation Areas-Phase 2
Contract No. : SEUNIDEP2/007
Period : Nov 1st, 2007 - Apr 30th, 2008
Budget : IDR959.939.800,-

6. Cooperation with Union Bank of Switzerland (UBS)

- a. Project Name : Tsunami Relief & Rebuilding Efforts in Effected Areas
Contract No. : -
Period : Sept 2007 - Jan 2008
Budget : IDR427.700.000,- (US \$47.000)

YAYASAN IDEP SELARAS ALAM
NOTES TO FINANCIAL STATEMENT (Continued)

7. Cooperation with Chris and Kathy Denison

- a. Project Name : Permaculture Demonstration Site Support
Contract No. : -
Period : Augst 1st, 2007 - Jul 31st, 2008
Budget : IDR22.100.000,- (US \$2.362,5)
- b. Project Name : Permaculture Demonstration Site Support
Contract No. : -
Period : Augst , 2008 - Augst , 2009
Budget : IDR22.925.000,-

8. Cooperation with International Doorways & Friends

- a. Project Name : Children's Environmental Education Program
Contract No. : -
Period : Apr 1st, 2008 - Apr 1st, 2009
Budget : IDR12.760.000,-

9. Cooperation with Caroline and Ian Batey

- a. Project Name : Waste Management Program at SD Negeri 4 Bedulu
Contract No. : -
Period : Feb, 2007 - Jan, 2008
Budget : IDR13.375.731,-

10. Cooperation with The British Community Committee (BCC)

- a. Project Name : Livelihood Recovery for Tsunami Survivors In Krueng Kala, Aceh
Contract No. : -
Period : Augst 1st, 2007 - Jan 30th, 2008
Budget : IDR539.078.400,- (£ 29.948,80)
- b. Project Name : Child and Infant Survival and Safe Motherhood Program For Tsunami-Affected Populations in, Samatiga, Meulaboh, Aceh
Contract No. : -
Period : Augst 1st, 2007 - Jan 30th, 2008
Budget : IDR539.770.000,- (£ 29.987,22)

11. Cooperation with SURFAID

- a. Project Name : Disaster Resilience and Emergency Response Education for Communities in High-Risk Area of Indonesia Through the Provision of Community Based Disaster Management (CBDM) Public Education Videos
Contract No. : -
Period : Oct 1st, 2007 - Mar 31st, 2008
Budget : IDR269.770.500,-
(Joint with Oxfam GB, see no. 2)

12. Cooperation with Chimene Hickey

- a. Project Name : Flow Fund Project
Contract No. : -
Period : Apr 15nd, 2008 - Dec 30th, 2008
Budget : IDR109.348.400,-

13. Cooperation with Caritas Czeh Republic

- a. Project Name : Permaculture Training & Training Landscape Design Reuntang Village Sampoinet Subdistrict
Contract No. : -
Period : Jul 1st, 2008 – Dec 30th, 2008
Budget : IDR719.397.000,-

YAYASAN IDEP SELARAS ALAM

NOTES TO FINANCIAL STATEMENT (Continued)

The Foundation also has had licenses need for, as follows:

1. The organization or social foundation registered number, from Social Welfare Department Province of Bali Number : 466.3/585/BOBS/Diskesos valid until July 12th, 2010.
2. The foundation has registered as a Tax Payer in Indonesian Tax Office of East Denpasar with Tax Payer Registered Number (NPWP) No.01.994.828.0-903.000.
3. The Letters to enlist from organization Unity of Nation, Political and Protection Of Governmental Society of Province of Bali Number : 220/010/KBPM/Org/2008 December 31st, 2008. Valid until December 2013.

Board of Direction of the foundation are as follows:

Founder

Head : Desak Nyoman Suarti
Vice Foudler : I Gusti Putu Surya Darma

Official Member

Head : Petra Schneider
Vice official : Ade Andreawan
Secretary : Santi Evelina LB Gaol
Vice Secretary : I Gede Sugiartha, ST
Executive Treasurer : Ni Ketut Oka Saryani

Board of Supervisor

Head : I Gusti Raka Panji Tisna
Vice Supervisor : I Gusti Ngurah Oka, SE

On December 31th, 2008, the foundation has 38 employees.

2. **ACCOUNTING POLICIES**

The summary of accounting policies followed by the foundation in arranging the financial report in conformity with generally accepted accounting principles in Indonesia are:

a. The principles of arranging financial report

The financial statement based on historical cost. The financial statement is arranged as accounting standard (PSAK) No.45 about Finance Report of Non Profit Organization.

The cash flow report represent receipts and expenditures of cash which are classified on operational activity, investment, and funding. Operational activity report represent in indirect method.

b. Account Receivable

The foundation does not provide allowance for doubtful account, the account receivable that could not be collected is directly imposed as expenses at the period of the transaction.

c. Prepaid Expenses

Prepaid expenses stated in the statement of financial position are at the net value, which is a value after the amortization. Amortization is calculated by means of straight line method over the respective periods benefited.

d. Project Account

Project account stated in the statement of financial position are at amount given to the field worker to defray project until the end of December 2007 which is not being justified yet.

YAYASAN IDEP SELARAS ALAM
NOTES TO FINANCIAL STATEMENT (Continued)

e. Fixed Assets and Depreciation

Fixed assets are stated using the historical cost. Depreciation calculated by means of straight line method based on the classification of Treasury Ministry Decision Republic of Indonesia No.138/KMK.03/2002, dated April 8th, 2002 are as follows:

	<u>Percentage</u>
- Group I	25,00%
- Group II	12,50%
- Group III	6,25%
- Group IV	5,00%

The costs of repairs and maintenance are charged to the statement of activity, while costs of significant renewals and betterments are capitalized. When assets are retired or otherwise disposed of, their carrying values and the related accumulated depreciation and amortization are removed from the accounts and any resulting gain or loss is recognized in the statement of activity for the year.

f. Net Assets

Net assets report represents the changing of unrestricted net assets, temporary restricted, and permanent restricted. If there any restrict from the donor, which has un valid, at the end of time of restriction or restriction have fulfilled, temporary net assets classified as an unrestricted net assets and reflected in the statement of activity as a net assets free from a restriction.

g. Revenue and Expenditure Recognition

Revenue is recognized as invoice at receipt and valid, cost is recognized at time cost of transaction.

3. CASH AND CASH EQUIVALENT

Cash and cash equivalent as of December 31st, 2008 and December 31st, 2007 are as follows:

	<u>Dec 31st, 2008</u>	<u>Dec 31st, 2007</u>
	(IDR)	(IDR)
Cash		
- Account 1	5.826.507	6.950.727
Total of Cash	<u>5.826.507</u>	<u>6.950.727</u>
Bank		
- BNI Acc.No. 0049400231	10.036.219	947.555.371
- BNI Acc.No. 0049400253	1.955.053.107	1.461.252.750
- BNI Acc.No. 0049400264 (USD)	32.979.977	658.918.296
- BNI Acc.No. 0102795966 (USAID)	6.094.751	299.894.048
- BNI Acc.No. 0105282577 (OXFAM GB)	120.052.174	216.225.383
- James Monroe Bank Acc. No. 1449946	-	139.219.696
BNI Acc.No. 0074771603 (Aceh)	5.317.417	-
BNI Acc.No. 0132896630 (Aceh)	1.534.514	-
- BNI Acc.No. 0155139253	74.440.595	-
Total of Bank	<u>2.205.508.754</u>	<u>3.723.065.543</u>
Total Cash and Cash Equivalent	<u>2.211.335.261</u>	<u>3.730.016.270</u>

4. TIME DEPOSITS

Time deposits hold by the foundation, as of December 31st, 2008 and December 31st, 2007 amounting to IDR100.000.000 and IDR100.000.000.

5. ACCOUNT RECEIVABLE - OTHERS

Account Receivable – Others represents loan to some of communities or organizations as of December 31st, 2008 and December 31st, 2007 amounting to IDR0 and IDR12.871.500.

6. PREPAID EXPENSES

Prepaid expenses represents office rentals (the first and second floor, also building for demosite, space meeting, space video), and staff insurance (PT. Asuransi Takaful) as of December 31st, 2008 and December 31st, 2007 amounting to IDR92.391.871 and IDR65.002.284.

(The details see at appendix 1)

YAYASAN IDEP SELARAS ALAM
NOTES TO FINANCIAL STATEMENT (Continued)

7. PROJECT ACCOUNT

Project account represents advance given to staffs to execute project, which is justified yet as of December 31st, 2008 and December 31st, 2007 amounting to IDR15.765.025 and IDR1.623.281.204.

8. FIXED ASSETS

Fixed assets, as of December 31st, 2008 and December 31st, 2007 are as follows:

	December 31 st , 2008			
	Beginning	Mutation		Ending
	Balance (IDR)	Additions (IDR)	Deductions (IDR)	Balance (IDR)
Historical Cost				
- Land	26.000.000	-	26.000.000	-
- Vehicles	484.033.000	415.800.000	566.356.000	333.477.000
- Inventory	930.139.105	84.823.270	358.110.875	656.851.500
Total Historical Cost	1.440.172.105	500.623.270	950.466.875	990.328.500
Acum. Depreciation				
- Vehicles	89.640.885	114.897.531	147.727.209	56.811.207
- Inventory	302.143.999	222.348.091	169.883.624	354.608.467
Total Acum. Depre	391.784.884	337.245.622	317.610.833	411.419.674
Book Value	1.048.387.221			578.908.826

Depreciation as of December 31st, 2008 amounting to IDR337.245.622,-

	December 31 st , 2007			
	Beginning	Mutation		Ending
	Balance (IDR)	Additions (IDR)	Deductions (IDR)	Balance (IDR)
Historical Cost				
- Land	26.000.000	-	-	26.000.000
- Vehicles	310.518.000	173.515.000	-	484.033.000
- Inventory	574.928.430	358.681.925	3.471.250	930.139.105
Total Historical Cost	911.446.430	532.196.925	3.471.250	1.440.172.105
Acum. Depreciation				
- Vehicles	37.500.813	52.140.073	-	89.640.886
- Inventory	140.247.708	163.214.999	1.318.708	302.143.999
Total Acum. Depre	177.748.521	215.355.072	1.318.708	391.784.884
Book Value	733.697.909			1.048.387.221

Depreciation as of December 31st, 2008 and December 31st, 2007 amounting to IDR337.245.622,- and IDR215.355.072,-

(The details see at appendix 2)

9. ACCOUNTS PAYABLE - OTHERS

Balance Accounts payable – others as of December 31st, 2008 and December 31st, 2007 amounting to IDR0,- and IDR102.144.000,-

In 2008, Account payable – others to PT. Astra Sedaya Finance to buy a car type Isuzu Panther PU LC P/S 1 TON PU based on memo dated Agust 31st,2008.

YAYASAN IDEP SELARAS ALAM
NOTES TO FINANCIAL STATEMENT (Continued)

10. NET ASSETS – UNRESTRICTED

Net Assets – Unrestricted are as follows:

	<u>Dec 31st, 2008</u>	<u>Dec 31st, 2007</u>
	(IDR)	(IDR)
Beginning Balance	539.681.466	117.927.435
Revenue - Unrestricted	1.566.974.169	2.881.534.536
Net Assets - Available	2.106.655.634	2.999.461.971
Expenses - Unrestricted	(1.508.055.825)	(2.459.780.506)
Ending Balance	598.599.809	539.681.466

11. NET ASSETS – TEMPORARY RESTRICTED

Net Assets – Temporary Restricted are as follows:

	<u>Dec 31st, 2008</u>	<u>Dec 31st, 2007</u>
	(IDR)	(IDR)
Beginning Balance	5.929.519.279	2.876.919.764
Revenue - Restricted Temporary	5.505.184.430	10.524.413.558
Beginning year correction	(53.597.424)	(83.918.211)
Net Assets - Available	11.381.106.285	13.317.415.111
Expenses - Restricted Temporary	(8.989.518.845)	(7.387.895.832)
Ending Balance	2.391.587.440	5.929.519.279

12. NET ASSETS – PERMANENT RESTRICTED

Net Assets – Permanent Restricted represents net asset from the initial investment, based on Notary Deed No.55, dated August 31st, 2006 amounting to IDR1.000.000,- and the rest amounting to IDR7.213.734,- represents other additions of the initial investment.

13. REVENUE - UNRESTRICTED

Revenue – Unrestricted is as follows:

	<u>2008</u>	<u>2007</u>
	(IDR)	(IDR)
Administration Fee	-	166.019.837
Sales	285.239.200	746.481.410
Training Fee	566.621.740	535.906.750
Donations	405.470.173	1.352.976.064
Bank Interest	79.294.697	74.224.925
Deposit Interest	4.923.008	5.925.550
Sales of Assets	159.000.000	
Others	66.425.351	-
Total of Unrestricted Revenue	1.566.974.169	2.881.534.536

In 2008, the earnings from administration fees was combined with the Training income. During donor program implementation, the foundation accepted a shared-income in different percentages for each project, for example IER_1006 income is equal to Rp41.847.137,- (10%), GHFS_1006 income is equal to Rp21.827.495,- etc.

Product sales were from organic seeds and books. Income from donors, was received from unrestricted donations allocated for the Foundation's operational and project implementation costs. Bank interest is a compound of Rupiah and Dollar account, which is US\$1 = Rp10.950,- . Additional income source is from sale of vehicle(s).

YAYASAN IDEP SELARAS ALAM
NOTES TO FINANCIAL STATEMENT (Continued)

14. EXPENSES - UNRESTRICTED

The details of Expenses - Unrestricted are as follows:

	2008	2007
	(IDR)	(IDR)
Administration		
Administration Department	183.536.616	247.312.947
Media Department	81.060.174	-
External Relations Department	40.734.932	-
Media Development Cost		
Media	110.313.364	530.055.000
Contract Services		
Bali Disaster Preparedness Program	95.314.231	208.481.877
Green Hand Field School	155.984.730	-
Waste Water Garden	6.232.745	1.492.160
Bali Permaculture Program	9.268.300	79.766.247
Reimbursement		
Staff Medical	18.422.677	-
Administration Department	5.597.100	-
Project Unfunded Grant		
Green Hand Field School	197.316.879	554.607.482
Bali Emergency Response	30.000.000	281.946.500
Bali Permaculture	18.110.742	30.194.100
Community Waste Project	-	3.625.500
Other Project	-	420.620.241
Electric Baby	2.454.500	-
Bali Disaster Preparedness Program	171.665.562	-
Depreciation	90.803.257	22.866.601
Insurance	22.674.513	11.305.000
Rent	147.879.149	52.506.851
Losses from Asset Sales	120.686.355	15.000.000
Total	1.508.055.825	2.459.780.506

YAYASAN IDEP SELARAS ALAM
NOTES TO FINANCIAL STATEMENT (Continued)

15. REVENUE – TEMPORARY RESTRICTED

The details of Revenue – Temporary Restricted are as follows:

	<u>2008</u> <u>(Rp)</u>	<u>2007</u> <u>(Rp)</u>
Sustainable Development		
OxFam Aus - BPP (SEIO/IDE/AB)	186.250.000	191.020.000
Chris & Kathy Denison	-	22.100.000
International Doorways & Friends	-	10.000.000
Caroline & Ian Batey	-	11.770.000
CDBM		
OxFam Au - CDPCB (SEIO/IDE/AE)	298.000.000	500.342.338
OxFam Au - CDPCB	214.875.000	427.305.739
Oxfam GB & Surfaid - CBDM VDP	80.388.006	458.609.850
Oxfam GB	-	248.919.642
Usaid	-	157.937.500
Trocaire & Cordaid	-	846.955.825
Disaster Relief		
Trocaire - Emergency Response to Floods in East Java	413.092.134	943.267.655
Recovery		
OxFam International - GreenHand Aceh P.R I	1.273.067.200	2.650.952.000
OxFam International - GreenHand Aceh P.R II	1.991.028.738	-
UBS	-	427.700.000
Trocaire	-	606.113.426
The Berridale Public School	-	21.471.000
Mercy Corp	-	775.124.238
Caritas Czech Republic - Permaculture Training	647.457.300	-
CORDAID - Sustainable Recovery	278.677.652	1.032.613.880
Chimene Hickey - Flow Fund Project	82.348.400	45.030.000
BCC - Child and Infant Survival	40.000.000	1.147.180.465
Total Pendapatan Terikat Temporer	<u>5.505.184.430</u>	<u>10.524.413.558</u>

YAYASAN IDEP SELARAS ALAM
NOTES TO FINANCIAL STATEMENT (Continued)

16. EXPENSES – TEMPORARY RESTRICTED

Expenses – Temporary Restricted represents costs of the project of donor after deducted by expenses for purchasing fixed assets and insurance with details are as follows:

	<u>2008</u> <u>(Rp)</u>	<u>2007</u> <u>(Rp)</u>
Sustainable Development		
Caroline & Ian Batey	6.824.378	6.551.353
OxFam Aus - BPP (SEIO/IDE/AB)	207.726.573	230.441.824
Programe Chris & Kathy Denison	27.333.188	12.197.500
International Doorways & Friend	7.334.190	-
Total	<u>249.218.329</u>	<u>249.190.677</u>
CBDM		
OxFam AU - DM CBDM	-	38.105.814
OxFam AU - CBDM DP	-	383.464.619
OxFam AU - OXAU_3	-	33.256.338
OxFam GB - CBDM Kit & Review	-	250.084.088
USAID - CBDM Kit & Review	-	186.721.000
OxFam Au - CDPCB	357.299.515	265.746.050
OxFam GB & Surfaid - CBDM VDP	294.001.276	244.996.580
Trocaire & Cordaid - CBDM DP	360.786.318	447.503.667
OxFam AU - BPDM	169.593.897	-
Total	<u>1.181.681.006</u>	<u>1.849.878.156</u>
Disaster Relief		
Trocaire - Emergency Response	460.318.507	-
TPRF - Emergency Flood Relief	-	88.850.000
TPRF - Water Rehabilitation	-	138.904.400
TPRF - Emergency Response	-	185.203.755
TPRF - Emergency Support	-	238.813.606
TROCAIRE - Emergency Assistance	-	278.940.300
Total	<u>460.318.507</u>	<u>930.712.061</u>
Recovery		
Mercy Corps - CPP Aceh Barat & Nagan Raya	-	502.445.726
Mercy Corps - CPP Aceh Besar	-	272.678.512
CORDAID - (SOMed-Seunuddon 076m)	-	788.650.535
Chimene Hickey-Food Security & Local Women's	-	45.030.000
The Berridale School/Permafund-Cooperative for Economic In Aceh	-	21.471.965
OxFam International - Green Hand Aceh Permaculture	2.020.840.996	1.719.917.741
Trocaire - Livelihood Restoration	419.462.510	164.824.916
Cordaid - Sustainable Recovery	633.625.231	200.415.235
British Community Committee - Permaculture Recovery	345.002.045	144.406.258
British Community Committee - Child and Infant S	309.068.819	304.133.037
GreenHand Aceh Permaculture Recovery & Rehabilitation	1.951.125.000	-
Permaculture training & Landscape	574.129.450	-
Vehicles For The GreenHand Program in Aceh	11.900.000	-
Chimene Hickey-Flow Fund Project, Aceh	100.534.900	-
Loss on Sale of Assets	-	1.500.000
Disposal of Assets	486.169.687	152.542
Depreciation	246.442.365	192.488.471
Total	<u>7.098.301.002</u>	<u>4.358.114.938</u>
Total Expenses Resticted Temporary	<u>8.989.518.845</u>	<u>7.387.895.832</u>

YAYASAN IDEP SELARAS ALAM
NOTES TO FINANCIAL STATEMENT (Continued)

Program Expenses are as follows:

a. Sustainable Development

16.1 Project Expenses of Caroline & Ian Batey

Project: Waste Management at SDN 4 Bedulu
 Donor: Caroline & Ian Batey
 Project period: Feb 2007 – Jan 2008

	2008	2007
	(IDR)	(IDR)
- Building Supplies and Equipment/Maintenance	3.797.340	1.308.153
- Transportation	563.800	1.036.200
- Printing/Photocopying and Publications Expenses	123.000	357.000
- Staff Salaries	1.190.238	3.850.000
- Admin Fee	1.150.000	-
Total	6.824.378	6.551.353

16.2 Project Expenses of Oxfam Australia

Project: Bali Permaculture Field School and Training Centre
 Donor: Oxfam Australia
 Project period: Jan 1, 2006 – Jun 31, 2008

	2008	2007
	(IDR)	(IDR)
- Staff & Volunteers	65.384.650	170.587.740
- Project Supplies	12.819.415	45.898.935
- Capital Equipment	-	-
- Program Communication Costs	8.504.560	10.326.399
- Educational Publications Development	12.956.600	-
- Administration & Operational Costs	1.958.000	3.628.750
Total	101.623.225	230.441.824

16.3 Project Expenses of Oxfam Australia

Project: Bali Permaculture Program-Towards Community Resilience
 Donor: Oxfam Australia
 Project period: Augst 15, 2008 – Augst 30, 2009

	2008	2007
	(Rp)	(Rp)
- Program Staffs	55.040.000	-
- Staff Bonus	1.750.000	-
- Establish model for comm.resilience through sustainable productive practices in 2 pilot vill. in Bali	24.831.323	-
- Establish community model in Pupuhan, Gianyar Regency	848.250	-
- Disseminate Permaculture & other	6.260.775	-
- Support the IDEP Permaculture staff able to deliver training in various aspect of integrated deliver training in various aspect of integrated sustainable practices	405.000	-
- Support the maintenance of existing facilities & construction of new facilities as required	9.743.000	-
- Operational Cost	5.200.000	-
- Legal Cost (Audit,Notary,Immigration)	2.025.000	-
Total	106.103.348	-

YAYASAN IDEP SELARAS ALAM
NOTES TO FINANCIAL STATEMENT (Continued)

16.4 Project Expenses of Chris & Kathy Denison

Project: Permaculture Site Support
 Donor: Chris & Kathy Denison
 Project period: Augst 1, 2007 – Jul 31, 2008

	<u>2008</u> <u>(IDR)</u>	<u>2007</u> <u>(IDR)</u>
- Final payment on the lease of the land	10.000.000	-
- Tools and Equipment for Demonstration	725.000	9.856.000
- Tree Seedlings for Propagation	1.100.000	500.000
- Salary	5.171.000	1.841.500
Total	<u>16.996.000</u>	<u>12.197.500</u>

16.5 Project Expenses of Chris & Kathy Denison

Project: Permaculture Demonstration Site Support
 Donor: Chris & Kathy Denison
 Project period: Dec 2008 – Augst 2009

	<u>2008</u> <u>(IDR)</u>	<u>2007</u> <u>(IDR)</u>
- General Expenses	700.000	-
- Tree Seedlings for Propagation	6.300.000	-
- Tools and Equipment for Demonstration	1.008.000	-
- Transportation	727.688	-
- Salary	1.601.500	-
Total	<u>10.337.188</u>	<u>-</u>

16.6 Project Expenses of International Doorways & Friend

Project: Children's Environmental Education
 Donor: International Doorways & Friend
 Project period: Apr 2008 – Apr 2009

	<u>2008</u> <u>(IDR)</u>	<u>2007</u> <u>(IDR)</u>
- Staff	3.900.000	-
- Tranning materials	991.690	-
- Educational Campaign materials	682.500	-
- Transportation for training	240.000	-
- Transportation for garbage recycling	1.520.000	-
Total	<u>7.334.190</u>	<u>-</u>

YAYASAN IDEP SELARAS ALAM
NOTES TO FINANCIAL STATEMENT (Continued)

b. CDBM

16.7 Project Expenses of Oxfam Australia – DM CBDM

Project: CBDM Monitoring and Evaluation
 Donor: Oxfam Australia
 Project period: Jul 1, 2006 – Mar 31, 2007

	<u>2008</u>	<u>2007</u>
	(Rp)	(Rp)
- Courier	-	5.000.000
- Communicaton	-	2.895.000
- Office Supplies	-	2.570.200
- Staff	-	15.250.000
- Transportation	-	6.737.700
- Accomodation and Meal	-	1.337.000
- Printing and Fotocopy	-	556.000
- Water and Electricity	-	400.000
- Repair and Maintenance	-	600.000
- Others	-	2.759.914
Total	-	38.105.814

16.8 Project Expenses of Oxfam Australia – CBDM DP

Project: CBDM Disaster Preparedness Program in Bali
 Donor: Oxfam Australia
 Project period: Feb 1, 2007 – Mar 31, 2007

	<u>2008</u>	<u>2007</u>
	(Rp)	(Rp)
- Staffs Salary	-	199.700.000
- Workshop 3 CBDM Community Training	-	152.674.619
- Project Equipment	-	1.650.000
- Project Supplies & Operational	-	10.746.000
- Communication	-	18.694.000
Total	-	383.464.619

16.9 Project Expenses of Oxfam Australia – OXAU_3

Project: 2 Places on Permaculture Design Course at Crystal Water for Women
 Donor: Oxfam Australia
 Project period: Mar 2007 – Apr 2007

	<u>2008</u>	<u>2007</u>
	(Rp)	(Rp)
- Air Ticket	-	19.483.350
- Fiscal	-	2.000.000
- Visa	-	1.340.000
- Passpor	-	1.220.000
- Local Transportation	-	1.753.000
- Perdiem	-	3.500.000
- Accomodation	-	3.121.620
- Other	-	838.368
Total	-	33.256.338

YAYASAN IDEP SELARAS ALAM
NOTES TO FINANCIAL STATEMENT (Continued)

16.10 Project Expenses of Oxfam GB – CBDM Kit & Review

Project: Revision of the IDEP Community Based Disaster Management (CBDM) Kit
 Donor: Oxfam Great Britain
 Project period: Dec 29, 2006 – Mar 31, 2007, Jul 2006 – Dec 2006

	2008	2007
	(Rp)	(Rp)
- Research and Content Development	-	16.387.900
- Work Group	-	11.134.300
- Communication	-	3.082.981
- Travel and Accommodation	-	7.296.540
- Human Resources	-	175.100.000
- Office Expenses	-	11.810.134
- Material and Supplies	-	4.829.328
- 10% Administration Fee	-	20.442.905
Total	-	250.084.088

16.11 Project Expenses of USAID – CBDM Kit & Review

Project: Indian Ocean Tsunami Warning System
 Donor: USAID
 Project period: Jun 2, 2006 – May 15, 2007

	2008	2007
	(Rp)	(Rp)
- Bank Charges	-	-
- Accommodation	-	122.000.000
- Communication	-	4.187.000
- Courier	-	5.000.000
- Scan, Printing	-	28.760.000
- Transportation	-	16.440.000
- Others	-	10.334.000
Total	-	186.721.000

16.12 Project Expenses of Oxfam Australia - CDPCB

Project: Community Disaster Preparedness Capacity Building in Bali
 Donor: Oxfam Australia
 Project period: Augst 1, 2007 – Jul 31, 2008

	2008	2007
	(Rp)	(Rp)
- DIM Program Staff	116.250.000	67.896.100
- DIM Program Advisors	80.850.000	47.850.000
- Educational media and tools development	12.250.000	18.750.000
- Educational workshops & outreach events	22.203.525	46.326.340
- Project Equipment	4.950.500	2.940.000
- Communication	23.128.371	16.021.000
- Society, Documentation & Report	46.562.150	31.372.610
- Project Supplies & Operational	14.509.969	15.125.000
- Program Finance, IT & Administration Support	36.595.000	19.465.000
Total	357.299.515	265.746.050

YAYASAN IDEP SELARAS ALAM
NOTES TO FINANCIAL STATEMENT (Continued)

16.13 Project Expenses of Oxfam GB & Surfaid – CBDM VDP

Project: CBDM Public Education Videos
 Donor: Oxfam Great Britain & Surfaid
 Project period: Oct 1, 2007 – Mar 31, 2008

	<u>2008</u>	<u>2007</u>
	(Rp)	(Rp)
- Project Administration/Management/Coordinator	24.000.000	24.000.000
- Communication	9.382.460	2.683.000
- Video Development	73.860.000	172.340.000
- Travel	17.049.558	45.973.580
- Video Production	150.487.000	-
- Distribution	9.260.217	-
- Reporting and Video Promotion	9.418.897	-
- Transfer Back To Surf Aid	543.144	-
Total	<u>294.001.276</u>	<u>244.996.580</u>

16.14 Project Expenses of Trocaire & Cordaid– CBDM DP

Project: CBDM Disaster Preparedness Education using Puppetry
 Donor: Trocaire & Cordaid
 Project period: Jun 1, 2007 – May 31, 2008

	<u>2008</u>	<u>2007</u>
	(Rp)	(Rp)
- Personnel	139.750.000	175.250.000
- Educational Media and Tools Development	43.905.500	10.033.725
- Training of Facilitator	-	60.807.000
- Participant Travel	-	23.759.500
- Public awareness and outreach activities in	12.237.500	12.999.060
- Public awareness and outreach activities in	7.358.000	18.366.000
- Program Public Relations, Documentation	4.567.500	13.725.000
- Program Equipment and Tools	8.607.000	11.040.000
- Operational and Communication	110.510.318	32.298.382
- Admin, Finance and IT Support Staff	33.850.500	40.200.000
- TOF self-funded	-	49.025.000
Total	<u>360.786.318</u>	<u>447.503.667</u>

16.15 Project Expenses of Oxfam Australia _ BPDM

Project: Community Disaster Preparedness Capacity Building in Bali
 Donor: Oxfam Australia
 Project period: Augst 2007 – Jul 2008

	<u>2008</u>	<u>2007</u>
	(Rp)	(Rp)
- Program Staff	73.712.500	-
- Program Adviser	26.400.000	-
- Support Staff	19.415.000	-
- Recruitment and staff relocation	180.000	-
- Staff Bonus	2.125.000	-
- Supporting DMCG initiatives in Pupuhan	19.138.897	-
- Program Public Relations, Documentation & Reporting	5.000.000	-
- Capital Provision	2.422.500	-
- Operational Cost (10% - 20%)	19.200.000	-
- Legal Cost (Audit, Notary, Immigration, Etc)	2.000.000	-
Total	<u>169.593.897</u>	<u>-</u>

YAYASAN IDEP SELARAS ALAM
NOTES TO FINANCIAL STATEMENT (Continued)

c. Disaster Relief

16.16 Project Expenses of Trocaire - Emergency Response

Project: Emergency Response to Floods in Java, Indonesia
 Donor: Trocaire
 Project period: Jan 5, 2008 – Feb 21, 2008

	<u>2008</u>	<u>2007</u>
	(Rp)	(Rp)
- Field Operations Management and Quality Control	48.000.000	-
- Provision of jerry cans	6.600.000	-
- Transportation rental for water distribution (trucks or fishing boat)	1.000.000	-
- Distribution (while cleaning wells)	1.500.000	-
- Fiberglass water tanks	2.000.500	-
- Pumping, cleaning and sanitizing wells	215.000.000	-
- Well rehabilitation-Phase 2	75.000.000	-
- Provision of emergency supplies (Food & Medical)	30.000.000	-
- Provision of education Kits	37.500.000	-
- Documentation and reporting	1.870.870	-
- IDEP Operational	41.847.137	-
Total	<u>460.318.507</u>	<u>-</u>

16.17 Project Expenses of TPRF – Emergency Flood Relief

Project: Emergency Flood Relief in Aceh and North Sumatra
 Donor: The Prem Rawat Foundation
 Project period: Jan 1, 2007 – Mar 31, 2008

	<u>2008</u>	<u>2007</u>
	(Rp)	(Rp)
- Basic Food Supplies	-	62.380.000
- Transport and Distribution	-	11.500.000
- Transport and Logistic	-	4.308.000
- 12% IDEP Administration	-	10.662.000
Total	<u>-</u>	<u>88.850.000</u>

16.18 Project Expenses of TPRF – Water Rehabilitation

Project: Water Rehabilitation in Kinahrejo
 Donor: The Prem Rawat Foundation
 Project period: Augst 22, 2007 – Oct 31, 2007

	<u>2008</u>	<u>2007</u>
	(Rp)	(Rp)
- Project Management, Assesment & Quality Control	-	10.000.000
- Transportation and Communications	-	6.000.000
- Water Trucking for 2 Weeks	-	12.600.000
- Rebuild Water Channels and Basic Acces Routes	-	20.000.000
- Repair and build new piping for the villages	-	20.000.000
- Supply Milk	-	8.612.500
- Documentation and reporting	-	13.368.000
- Build man water storage tanks	-	33.851.900
- 12% IDEP Administration	-	14.472.000
Total	<u>-</u>	<u>138.904.400</u>

YAYASAN IDEP SELARAS ALAM
NOTES TO FINANCIAL STATEMENT (Continued)

16.19 Project Expenses of TPRF – Emergency Response

Project: Emergency Response for Flood and Landslide in Sulawesi
 Donor: The Prem Rawat Foundation
 Project period: Augst 1, 2007 – Sept 30, 2007

	<u>2008</u>	<u>2007</u>
	(Rp)	(Rp)
- Project Management, Assesment & Quality Control	-	8.000.000
- Distribution Logistic	-	13.132.000
- Heavy Duty rope for SAR & Distribution	-	20.000.000
- Distribution (Transportation & Communication)	-	25.000.000
- Provision of Emergency Supplies	-	88.719.030
- Documentation and reporting	-	10.912.725
- 12% IDEP Administration	-	19.440.000
Total	-	185.203.755

16.20 Project Expenses of TPRF – Emergency Support

Project: Emergency Support for the Earthquake in Bengkulu
 Donor: The Prem Rawat Foundation
 Project period: Sept 1, 2007 – Oct 31, 2007

	<u>2008</u>	<u>2007</u>
	(Rp)	(Rp)
- Fields operation and	-	12.524.984
- Field Operations Key Team	-	10.545.000
- Local Staff for water	-	200.000
- Food support for team &	-	278.500
- Transport to/from site	-	4.959.322
- Communications equipment	-	3.007.000
- Equipment temporary	-	3.344.000
- 550 ltr water tanks	-	7.500.000
- Trucking delivery of water	-	37.500.000
- High nutrition food items	-	158.885.800
- Documentation	-	69.000
Total	-	238.813.606

16.21 Project Expenses of Trocaire – Emergency Assistance

Project: Emergency Assistance to 500 Families Affected by the Sumatra Earthquake
 Donor: Trocaire
 Project period: Sept 14, 2007 – Oct 31, 2007

	<u>2008</u>	<u>2007</u>
	(Rp)	(Rp)
- Personal & Logistics	-	12.497.300
- Water Supply & Shelter	-	257.587.000
- Transportation	-	4.316.000
- Documentation	-	4.540.000
Total	-	278.940.300

YAYASAN IDEP SELARAS ALAM
NOTES TO FINANCIAL STATEMENT (Continued)

d. Recovery

16.22 Project Expenses of Mercy Corps – CPP Aceh Barat dan Nagan Raya

Project: Community Permaculture Project, Aceh Barat and Nagan Raya
 Donor: Mercy Corps
 Project period: Jan 22, 2007 – Mar 12, 2007

	<u>2008</u>	<u>2007</u>
	(Rp)	(Rp)
- Community Consultation	-	28.000.000
- Training & Capacity Building	-	250.000.000
- Infrastructure	-	86.000.000
- Follow up - Assesment & Reporting	-	68.000.000
- Transport and Accomodation	-	70.445.726
Total	-	502.445.726

16.23 Project Expenses of Mercy Corps – CPP Aceh Besar

Project: Community Permaculture Project, Aceh Besar
 Donor: Mercy Corps
 Project period: Jan 1, 2007 – Mar 12, 2007

	<u>2008</u>	<u>2007</u>
	(Rp)	(Rp)
- Community Consultation	-	14.000.000
- Training & Capacity Building	-	125.000.000
- Infrastructure	-	43.000.000
- Follow up - Assesment & Reporting	-	34.000.000
- Transport and Accomodation	-	56.678.512
Total	-	272.678.512

16.24 Project Expenses of Cordaid – SOMed-Seunuddon 076m

Project: Seunuddon Costal Village Waste Management/Land Rehabilitation/Food Security
 Donor: Cordaid
 Project period: Jan 2007 – Jun 2007

	<u>2008</u>	<u>2007</u>
	(Rp)	(Rp)
- Community Consultation	-	62.910.000
- Training & Capacity Building	-	112.210.000
- Infrastructure	-	132.530.000
- Training & Capacity Building	-	273.000.000
- Follow-up Assesment & Reporting	-	141.998.600
- Additional Payment	-	66.001.935
Total	-	788.650.535

16.25 Project Expenses of Chimene Hickey – Food Security & Local's Women Cooperative for Economic Recovery in Aceh

Project: Food Security & Local Women's Cooperatives for Economic Recovery in Aceh
 Donor: Chimene Hickey
 Project period: Feb 2007 – Sept 2007

	<u>2008</u>	<u>2007</u>
	(Rp)	(Rp)
- Establish gardens & seeds	-	18.750.000
- Women Cooperation	-	15.330.000
- Enhance gardens and seeds	-	4.950.000
- Participant of PDC	-	6.000.000
Total	-	45.030.000

YAYASAN IDEP SELARAS ALAM
NOTES TO FINANCIAL STATEMENT (Continued)

16.26 Project Expenses of The Berridale Public School - Permafund

Project: Children's Permaculture Project in Seunuddon, Aceh
 Donor: The Berridale Public School
 Project period: Jun 2007 – Sept 2007

	2008	2007
	(Rp)	(Rp)
- Stationary and art supplies	-	1.877.750
- Consumption	-	2.917.500
- Other tools for the activities	-	1.099.000
- Transportation	-	2.820.000
- Prizes for winning contestants	-	3.500.000
- Perdiem for jury/organizer	-	1.200.000
- Develop and produce billboards	-	4.350.000
- Distribute billboard to community	-	1.415.715
- IDEP management fee	-	2.292.000
Total	-	21.471.965

16.27 Project Expenses of Oxfam International – Green Hand Aceh Permaculture Recovery

Project: Green Hand Aceh Permaculture Recovery
 Donor: Oxfam International
 Project period: Augst, 2007 – Mar 31, 2008

	2008	2007
	(Rp)	(Rp)
- Beban Overhead	200.044.750	387.832.350
- Program Cost	1.820.796.246	1.332.085.391
Total	2.020.840.996	1.719.917.741

16.28 Project Expenses of Trocaire – Livelihood Restoration

Project: Livelihood Restoration for Tsunami Affected Community Birek Lhon
 Donor: Trocaire
 Project period: Augst 2007 – Jul 2008

	2008	2007
	(Rp)	(Rp)
- Program Human Resources	164.065.800	76.859.800
- Support GFS Infrastructure and Operational	74.607.450	10.180.300
- Establish new outreach sites in Birek	127.137.900	34.914.816
- IDEP Management Fee	22.505.000	42.870.000
- Return blnceto trocaire	31.146.360	-
Total	419.462.510	164.824.916

YAYASAN IDEP SELARAS ALAM
NOTES TO FINANCIAL STATEMENT (Continued)

16.29 Project Expenses of CORDAID – Sustainable Recovery

Project: Sustainable Recovery Support Project for 6 coastal villages in Seunuddon area, incl. Cordaid relocation areas – Phase 2
 Donor: Cordaid
 Project period: Nov 2007 – Apr 30, 2008

	<u>2008</u>	<u>2007</u>
	(Rp)	(Rp)
- Site assesment & recommendation	-	14.686.700
- Direct Program Implementation	103.855.035	-
- Training & capacity building	196.967.100	42.288.900
- Demosite development	-	28.864.000
- Waste management system	77.040.865	464.135
- Support for the first phase graduates	19.342.200	20.657.800
- Training of Trainers	3.200.000	40.000.000
- Travel, accommodation, communication, etc	87.909.969	39.453.700
- Program Staff	103.400.000	14.000.000
- Program Support cost (17% of Program Costs)	41.910.062	-
Total	<u>633.625.231</u>	<u>200.415.235</u>

16.30 Project Expenses of British Community Committee – Permaculture Recovery

Project: Permaculture Recovery Rehabilitation Program in Krueng Kala, Aceh
 Donor: British Community Committee
 Project period: Augst 1, 2007 – Jan 30, 2008

	<u>2008</u>	<u>2007</u>
	(Rp)	(Rp)
- Institutional Cost	34.280.000	35.900.000
- Program Cost	296.094.550	97.864.800
- IDEP Management Fee 6%	14.627.495	10.641.458
Total	<u>345.002.045</u>	<u>144.406.258</u>

16.31 Project Expenses of British Community Committee – Child and Infant Survival

Project: Child and Infant Survival and Safe Motherhood
 Donor: British Community Committee
 Project period: Augst 11, 2007 – Jan 30, 2008

	<u>2008</u>	<u>2007</u>
	(Rp)	(Rp)
- Medical Staff	146.100.000	130.000.000
- Training Education	50.400.000	34.500.000
- Administration	15.300.000	12.600.000
- Logistic Staff	23.400.000	27.000.000
- Supplies	18.363.043	77.311.008
- Travel and Transportation	8.404.000	22.722.029
- Administrative Fee	47.101.776	-
Total	<u>309.068.819</u>	<u>304.133.037</u>

YAYASAN IDEP SELARAS ALAM
NOTES TO FINANCIAL STATEMENT (Continued)

16.32 Project Expenses of Oxfam International - GreenHand Aceh Permaculture Recovery & Rehabilitation

Project: GreenHand Aceh Permaculture Recovery & Rehabilitation
 Donor: Oxfam International
 Project period: Apr 2008 – Dec 2008

	2008	2007
	(Rp)	(Rp)
- Overhead Cost	579.094.200	-
- Program Cost	1.372.030.800	-
Total	1.951.125.000	-

16.33 Project Expenses of Caritas - Permaculture Training & Landscape

Project: Permaculture Training & Training Landscape Design, Reuntang Village
 Sampoinet Sub-District
 Donor: Caritas Czech Republik
 Project period: Oct 1, 2008 – Nov 28, 2008

	2008	2007
	(Rp)	(Rp)
- Consultancy Fee	157.500.000	-
- Operational Contribution for IDEP-GFS Office	100.000.000	-
- Stationaries	13.231.450	-
- Personal Equipment for Training Participant	94.920.000	-
- Pratical Equipment	22.363.500	-
- Consumption, Transportation, Daily Allowance for Participant	186.114.500	-
Total	574.129.450	-

16.34 Project Expenses of UBS - Vehicles for the GreenHand Program in Aceh

Project: Vehicles for the GreenHand Program in Aceh
 Donor: Union Bank of Switzerland
 Project period: Jan 1-31, 2008

	2008	2007
	(Rp)	(Rp)
- Car Sparepart & Maintenance	3.528.650	-
- Fuel	669.000	-
- Travel to Medan	1.320.000	-
- Car Register	5.822.350	-
- Others	560.000	-
Total	11.900.000	-

16.35 Project Expenses of Chimene Hickey- Flow Fund Project in Aceh

Project: Flow Fund Project in Aceh
 Donor: Chimene Hickey
 Project period: Apr 15, 2008 – Dec 31, 2008

	2008	2007
	(Rp)	(Rp)
- PDC	19.532.900	-
- CIT	10.171.000	-
- Krueng Kala	37.548.000	-
- Miruk Lamredep	13.194.000	-
- Jantho	17.638.500	-
- Operational	2.450.500	-
Total	100.534.900	-

YAYASAN IDEP SELARAS ALAM
NOTES TO FINANCIAL STATEMENT (Continued)

16.36 Losses From Asset Sales

Loss from asset sales for the period January 1st, 2008 until December 31st, 2008 and January 1st, 2007 until December 31st, 2007 amounting to IDR1.500.000 and IDR0.

16.37 Disposal of Assets

Disposal of assets for the period January 1st, 2008 until December 31st, 2008 and January 1st, 2007 until December 31st, 2007 amounting to IDR606.856.042 and IDR152.542.

16.38 Depreciation

Total depreciation for the period January 1st, 2008 until December 31st, 2008 and January 1st, 2007 until December 31st, 2007 amounting to IDR337.245.622 and IDR192.488.471.

(The details see at appendix 2)

17. SUBSEQUENT EVENT

The management of the Foundation is responsible for the financial statement, which was finalized at the same date as the independent auditor's report on June 16st, 2009.

There is no subsequent event happened after the date of statement of financial position needs to be adjusted and disclosed in the financial statement.

YAYASAN IDEP SELARAS ALAM
 PREPAID EXPENSES
 AS OF DECEMBER 31 ST, 2008

Appendix 1

No	Notes	Starting Date	Finish Date	Duration	Historical Cost 2007	Mutation of Historical Cost 2008	Historical Cost 2008	Cost/Month	Accumulation Amortitation 2007	Amortitation 2008	Book Value Dec 31 St, 2008
Building Rental											
1	Floor I	01-Mei-05	01-Mei-08	36 Bulan	124.319.334	-	124.319.334	3.453.315	41.439.778	82.879.556	-
2	Floor I	01-Mei-08	30-Apr-09	12 Bulan	-	52.350.000	52.350.000	4.362.500	-	34.900.000	17.450.000
3	Floor II	15-Agust-06	30-Apr-08	20,5 Bulan	12.500.000	-	12.500.000	609.756	7.317.073	5.182.927	-
4	Demosite Building	01-Okt-07	31-Mar-11	42 Bulan	52.500.000	-	52.500.000	1.250.000	3.750.000	15.000.000	33.750.000
5	Video Room	25-Agust-08	30-Apr-09	8 Bulan	-	8.500.000	8.500.000	1.062.500	-	4.250.000	4.250.000
6	Meeting Room	01-Mei-08	30-Apr-09	12 Bulan	-	8.500.000	8.500.000	708.333	-	5.666.667	2.833.333
					189.319.334	69.350.000	258.669.334	11.446.404	52.506.851	147.879.149	58.283.333
Insurance											
7	Jiwasraya	26-Jun-06	26-Jun-07	12 Bulan	22.610.000	-	22.610.000	1.884.167	11.305.000	11.305.000	-
8	PT. Asuransi Takaful Keluarga	05-Okt-08	04-Okt-09	12 Bulan	-	45.478.050	45.478.050	3.789.838	-	11.369.513	34.108.538
					22.610.000	45.478.050	68.088.050	5.674.004	11.305.000	22.674.513	34.108.538
					211.929.334	114.828.050	326.757.384	17.120.408	63.811.851	170.553.662	92.391.871

No	Notes	Unit	Date to Own	Percentage	Historical Cost Des 31 st,2007	Mutation		Historical Cost Des 31 St, 2008	Depreciation Accumulation Des 31 St, 2007	Depreciation		Depreciation Accumulation Des 31 St, 2008	Book Value
						Addition	Deduction			Addition	Deduction		
						Des 31 St, 2008	Des 31 St, 2008			Des 31 St, 2008	Des 31 St, 2008		
98	Computer Mac Book	1	22-Jun-06	25%	69.114.000	-	-	69.114.000	25.917.750	17.278.500	-	43.196.250	25.917.750
99	Flash Disk 512 GB Data	1	22-Jun-06	25%	1.080.000	-	1.080.000	-	405.000	247.500	652.500	-	-
100	Flash Disk 1 GB Data	1	22-Jun-06	25%	740.000	-	-	740.000	277.500	185.000	-	462.500	277.500
101	Flash Disk 512 GB Data	1	27-Jun-06	25%	1.350.000	-	1.350.000	-	506.250	-	506.250	-	-
102	Keyboard Logitech	1	27-Jun-06	25%	220.000	-	-	220.000	82.500	55.000	-	137.500	82.500
103	Printer HP Laser Jet 1320	1	27-Jun-06	25%	5.100.000	-	-	5.100.000	1.912.500	1.275.000	-	3.187.500	1.912.500
104	Printer HP Laser Jet	1	27-Jun-06	25%	3.200.000	-	-	3.200.000	1.200.000	800.000	-	2.000.000	1.200.000
105	UPS APC	3	27-Jun-06	25%	6.150.000	-	-	6.150.000	2.306.250	1.537.500	-	3.843.750	2.306.250
106	Computer Mac Book Pro	1	08-Agust-06	25%	30.200.000	-	-	30.200.000	10.695.833	7.550.000	-	18.245.833	11.954.167
107	Hard drive Fujitsu 100 GB	1	08-Agust-06	25%	1.900.000	-	-	1.900.000	672.917	475.000	-	1.147.917	752.083
108	Hard drive 3/5 ATA	1	22-Agust-06	25%	480.000	-	480.000	-	160.000	-	160.000	-	-
109	Printer HP Laser Jet 1320N	1	22-Agust-06	25%	9.880.000	-	-	9.880.000	3.293.333	2.470.000	-	5.763.333	4.116.667
110	Computer Mac Book	1	29-Agust-06	25%	12.000.000	-	-	12.000.000	4.000.000	3.000.000	-	7.000.000	5.000.000
111	Computer Mac Book	1	29-Agust-06	25%	13.000.000	-	13.000.000	-	4.333.333	2.979.167	7.312.500	-	-
112	Hard drive Fujitsu 80 GB	1	29-Agust-06	25%	1.500.000	-	1.500.000	-	500.000	-	500.000	-	-
113	Computer Desktop	1	01-Sep-06	25%	17.100.000	-	17.100.000	-	5.700.000	3.918.750	9.618.750	-	-
114	HDD Seagate 500 GB Sata	4	27-Jun-06	25%	11.772.000	-	2.943.000	8.829.000	4.414.500	2.881.688	1.778.063	5.518.125	3.310.875
115	Casing HDD 3.5 Thermaltake	3	27-Jun-06	25%	1.440.000	-	-	1.440.000	540.000	360.000	-	900.000	540.000
116	Power Supply Mentari 450W	1	27-Jun-06	25%	135.000	-	135.000	-	50.625	-	50.625	-	-
117	Com 3 CI Switch 16 port	3	31-Jul-06	25%	1.970.000	-	-	1.970.000	697.708	492.500	-	1.190.208	779.792
118	Com 3 CI 6471 Baseline 10/100 Switch 24 port	3	31-Jul-06	25%	2.331.000	-	-	2.331.000	825.563	582.750	-	1.408.313	922.688
119	Seagate HDD 250 GB	1	22-Agust-06	25%	840.000	-	-	840.000	280.000	210.000	-	490.000	350.000
120	Notebook Computer Apple MacBook	3	16-Apr-07	25%	30.300.000	-	-	30.300.000	5.050.000	7.575.000	-	12.625.000	17.675.000
121	Kursi Ergotec	4	13-Jun-07	25%	1.504.000	-	-	1.504.000	219.333	376.000	-	595.333	908.667
122	Panasonic 3CCD Video Camera	1	10-Agust-07	25%	5.000.000	-	-	5.000.000	520.833	1.250.000	-	1.770.833	3.229.167
123	Sony CyberShot T-100 Camera	1	11-Agust-07	25%	3.655.000	-	-	3.655.000	380.729	913.750	-	1.294.479	2.360.521
124	Sony CyberShot W-55 Camera	1	11-Agust-07	25%	2.350.000	-	-	2.350.000	244.792	587.500	-	832.292	1.517.708
125	Meja 1/2 Biro + Laci Beech OD 302	1	16-Agust-07	25%	675.750	-	-	675.750	56.313	168.938	-	225.250	450.500
126	Kursi Ergotec 801 S AL 12-BIRU	5	16-Agust-07	25%	1.920.000	-	-	1.920.000	160.000	480.000	-	640.000	1.280.000
127	Notebook Computer Apple MacBook	2	23-Agust-07	25%	22.000.000	-	-	22.000.000	1.833.333	5.500.000	-	7.333.333	14.666.667
128	LCD Projector BenQ MP611	1	29-Agust-07	25%	6.550.000	-	-	6.550.000	545.833	1.637.500	-	2.183.333	4.366.667
129	DVI to VGA Converter	2	29-Agust-07	25%	800.000	-	-	800.000	66.667	200.000	-	266.667	533.333
130	Altec Lansing US4121 Speaker	1	30-Agust-07	25%	635.000	-	-	635.000	52.917	158.750	-	211.667	423.333
131	Altec Lansing US4121 Speaker	1	01-Sep-07	25%	635.000	-	-	635.000	52.917	158.750	-	211.667	423.333
132	Speaker Aktif	1	01-Sep-07	25%	950.000	-	-	950.000	79.167	237.500	-	316.667	633.333
133	Notebook Computer Acer Aspire 4520	1	18-Sep-07	25%	6.116.825	-	6.116.825	-	382.302	1.401.772	1.784.074	-	-
134	External 120 GB 2.5" Harddrive	1	30-Okt-07	25%	1.600.000	-	-	1.600.000	66.667	400.000	-	466.667	1.133.333
135	Notebook Computer Apple MacBook Pro	1	31-Okt-07	25%	26.404.000	-	-	26.404.000	1.100.167	6.601.000	-	7.701.167	18.702.833
136	Genset Kipor KDE 6700T	1	14-Nop-07	25%	8.750.000	-	8.750.000	-	364.583	2.005.208	2.369.792	-	-
137	Laci sorong	2	14-Jan-08	25%	-	697.000	-	697.000	-	174.250	-	174.250	522.750
138	Meja 1/2 biro	1	14-Jan-08	25%	-	1.139.000	-	1.139.000	-	284.750	-	284.750	854.250
139	Kursi Ergotec 801 S AL 12-BIRU	3	14-Jan-08	25%	-	1.280.000	-	1.280.000	-	320.000	-	320.000	960.000
140	HP N 1200 DS	1	05-Feb-08	25%	-	370.000	-	370.000	-	84.792	-	84.792	285.208
141	Notebook Computer Acer Travelmate 6292	1	18-Feb-08	25%	-	9.200.000	9.200.000	-	-	1.725.000	1.725.000	-	-
142	Cabinet Krisbow dry AD160	1	26-Feb-08	12,5%	-	3.553.500	-	3.553.500	-	370.156	-	370.156	3.183.344
143	Transcend JetFlash 2 GB USB 2.0 Flash Drive	2	04-Mar-08	25%	-	420.000	-	420.000	-	87.500	-	87.500	332.500
144	External Harddrive Maxtor 160 GB	1	11-Jul-08	25%	-	900.000	-	900.000	-	112.500	-	112.500	787.500
145	Lamp Tronic CCD 150 W	1	08-Agust-08	25%	-	2.350.000	-	2.350.000	-	244.792	-	244.792	2.105.208
146	Light Stand	1	14-Agust-08	25%	-	475.000	-	475.000	-	49.479	-	49.479	425.521
147	Krisbow room cooler	1	10-Sep-08	25%	-	1.853.900	-	1.853.900	-	154.492	-	154.492	1.699.408
148	Kursi Ergotec 801 S AL 12 Biru	2	14-Okt-08	25%	-	912.000	-	912.000	-	57.000	-	57.000	855.000
149	Meja 1/2 Biro & Laci	2	14-Okt-08	25%	-	1.836.000	-	1.836.000	-	114.750	-	114.750	1.721.250
150	Mesin Potong A4	1	22-Okt-08	25%	-	1.173.870	-	1.173.870	-	48.911	-	48.911	1.124.959
	Sub Total	190			661.644.915	26.160.270	193.262.075	494.543.110	279.129.547	149.643.459	125.721.179	303.051.827	191.491.283
	TOTAL INVENTORY	336			930.139.105	84.823.270	358.110.875	656.851.500	302.143.999	222.348.091	169.883.624	354.608.466	302.243.034
	GRAND TOTAL	349			1.440.172.105	500.623.270	950.466.875	990.328.500	391.784.884	337.245.622	317.610.833	411.419.674	578.908.826