

**Financial Statement**

**Yayasan Idep Selaras Alam**

For the year December 31, 2008 and 2009 then ended

With Independent Auditor's Report

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### Independent Auditors' Report

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No. : A10-MP/YISA/INNL/446

**Independent Auditor's Report**

Board of Director  
**Yayasan Idep Selaras Alam**  
-in  
Gianyar

We have audited the accompanying statement of financial position Yayasan Idep Selaras Alam as at December 31, 2009, statement of activity and statement of cash flows for the year then ended. These Financial statement are responsibility of the Foundation's management. Our responsibility is to express an opinion on these financial statement based on our audits. Financial statement for the year December 31, 2008 then ended have audited by other independent auditor with unqualified opinion, based on the report No 77/AVI/2009 dated June, 16 2009

We conduct our audit in accordance with auditing standards established by 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 opinion, the financial statements referred to above present fairly, in all material respects, statement of financial position Yayasan Idep Selaras Alam as of December 31, 2009, statement of activity and statement of cash flows for the year then ended in conformity with generally accepted accounting principles in Indonesia.



**L. G. Mega Putri Tjatera, CPA.**  
NIAP No. 07.1.0996

April 12, 2010

**Notice to Readers**

The accompanying financial statements are not intended to present the financial position, statement of activity and statement of 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 generally accepted in countries and jurisdiction other than Indonesia. Accordingly the accompanying financial statements 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 31, 2008 and December 31, 2009**  
**(in Rupiah)**

	Notes	2009	2008
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash Equivalent	2b,3	930.237.846	2.311.335.261
Project account	2c,4	140.132.932	15.765.025
<b>Total current assets</b>		<b>1.070.370.778</b>	<b>2.327.100.286</b>
Fixed assets – temporary restricted, neto	2d,5	213.133.941	345.615.544
Fixed assets unrestricted ,neto	2d,6	431.992.031	233.293.282
Other assets	2e,7	103.611.975	92.391.871
<b>Total uncurrent assets</b>		<b>748.737.947</b>	<b>671.300.697</b>
<b>Total assets</b>		<b>1.819.108.725</b>	<b>2.998.400.983</b>
<b>Liabilities and net assets</b>			
Liabilities		-	-
<b>Net assets</b>			
Unrestricted net assets	2f, 8	63.132.100	598.599.809
Temporary restricted net assets	2f,9	1.747.762.891	2.391.587.440
Permanent restricted net assets	2f,10	8.213.734	8.213.734
<b>Total net assets</b>		<b>1.819.108.725</b>	<b>2.998.400.983</b>
<b>Total liabilities and net assets</b>		<b>1.819.108.725</b>	<b>2.998.400.983</b>

*See accompany notes to financial statement which are integral part to these financial statement*

**YAYASAN IDEP SELARAS ALAM**  
**Statement of Activity**  
**For the year of December 31, 2008 and 2009 then ended**  
**(in Rupiah)**

	notes	2009	2008
<b>Revenue unrestricted</b>	<b>2g,11</b>		
Donation		127.232.775	405.470.173
Selling		355.253.900	285.239.200
Contract service and training		949.193.335	566.621.740
Bank interest		57.365.631	79.294.697
Deposit interest		4.950.681	4.923.008
Other revenue		106.657.091	225.425.351
<b>Total</b>		<b>1.600.653.413</b>	<b>1.566.974.169</b>
<b>Unrestricted expenses</b>	<b>2g,12</b>		
Administration expenses		924.247.230	305.331.722
Media development expenses		68.965.359	110.313.364
Contract service expenses		653.100.274	266.800.006
Reinbursement expenses		50.511.847	24.019.777
Project expenses		151.388.671	419.547.683
Bank administration expenses		15.614.681	-
Depreciation expenses		77.107.032	90.803.257
Insurance expenses		46.495.863	22.674.513
Rental expenses		82.533.333	147.879.149
Losses from assets sales		61.971.219	-
Provision for doubtful fixed assets		-	120.686.355
<b>Total unrestricted expenses</b>		<b>2.131.935.509</b>	<b>1.508.055.826</b>
<b>Increasing (decreasing) net assets unrestricted</b>		<b>(531.282.096)</b>	<b>58.918.343</b>
<b>Revenue temporary restricted</b>	<b>2g,13</b>		
Sustainable development		110.115.600	186.250.000
Community disaster based management (CDBM)		202.752.000	593.263.006
Disaster relief		247.983.500	413.092.134
Recovery program		2.634.833.416	4.312.579.290
<b>Total</b>		<b>3.195.684.516</b>	<b>5.505.184.430</b>
<b>Temporary restricted expenses</b>	<b>2g,14</b>		
Sustainable development expenses		190.796.923	249.218.329
CDBM		300.478.183	1.181.681.006
Disaster relief expenses		244.352.190	460.318.507
Recovery program expenses		2.964.018.416	6.365.688.951
Provision for doubtful fixed assets expenses		-	486.169.687
Depreciation expense		139.863.353	246.442.365
<b>Total</b>		<b>3.839.509.065</b>	<b>8.989.518.845</b>
<b>Increasing (decreasing) net assets temporary restricted</b>		<b>(643.824.549)</b>	<b>(3.484.334.415)</b>
Increasing (decreasing) net assets		(1.175.106.645)	(3.425.416.072)
Net assets at beginning period		2.998.400.983	6.477.414.478
Adjustment for the net assets at beginning period		(4.185.613)	(53.597.424)
<b>Net assets at ending period</b>		<b>1.819.108.725</b>	<b>2.998.400.983</b>

*See accompany notes to financial statement which are integral part to these financial statement*

**YAYASAN IDEP SELARAS ALAM**  
**Statement of Cash Flows**  
**For the year at December 31, 2008 and 2009 then ended**  
**(in Rupiah)**

	2009	2008
<b>Cash flows from operational activities</b>		
Changing reconciliation in net assets to net cash which used in operating activities		
Changing in net assets	<b>(1.179.292.257)</b>	<b>(3.425.416.072)</b>
Adjustment reconciliation in net assets to net cash which used in operating activities		
Depreciation expenses	216.970.385	337.245.622
Provision of doubtful in fixed assets expenses	-	(317.610.833)
Amortization expenses	129.029.196	-
Losses from asset sales	61.971.219	-
Adjustment in net asset at the beginning period	-	(53.597.424)
Decreasing (increasing) receivables-others	-	12.871.500
Decreasing (increasing) project account	(124.367.908)	1.607.516.179
Decreasing (increasing) other assets	(140.249.300)	(27.389.586)
Decreasing (increasing) account payables-others	-	(102.144.000)
Net cash flows used for operating activities	<b>(1.035.938.665)</b>	<b>(1.968.524.614)</b>
<b>Cash flows from investing activities</b>		
Increasing in fixed assets	(436.158.750)	(500.623.270)
Sales of assets	91.000.000	950.466.875
Net cash (used for) from investing activities	<b>(345.158.750)</b>	<b>449.843.605</b>
Decreasing cash and cash equivalent	(1.381.097.415)	(1.518.681.009)
Cash and cash equivalent at beginning period	2.311.335.261	3.830.016.270
Cash and cash equivalent at ending period	<b>930.237.846</b>	<b>2.311.335.261</b>

*See accompany notes to financial statement which are integral part to these financial statement*

# YAYASAN IDEP SELARAS ALAM

## Notes to The Financial Statements

(In rupiah)

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### 1. General

**Yayasan Idep Selaras Alam** was initially called Yayasan Pengembangan Pendidikan Pertanian Selaras Alam Indonesia, it was established under the deed No. 36 date May 15, 1999 which was recorded by Notary I Gusti Ngurah Putra Wijaya, SH. in Denpasar. Based on the deed No 07 date Juli 28, 2008 which recorded by notary Putu Witarini Pande, SH. Mkn in Badung, the initial foundation was amended to Yayasan Idep Selaras Alam, located in Jalan Hanoman No. 42, Ubud, Gianyar regency, Bali Province.

Purposes of the foundation :

- Performing and facilitating development programs in community based sustained development, trough 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.
- Performing and facilitating development programs in community based sustained development through implementation and development of capacity building programs, specially for sustainable agriculture, waste management, environment, appropriate technology, community based disaster management and emergency response.
- Performing, developing and facilitating pilot project in community based sustainable development, sustainable agriculture, waste management, environment, appropriate technology, community based disaster management and emergency response.
- Procure aid to respond of disaster and/or emergency response
- Conduct activities with professional staff in the areas above and develop and maintain cooperation with government, community organization and private sector, domestically and overseas, in support of the Foundation's activities and development programs

**The Project held by Foundation are as follows**

#### **Cooperation with OXFAM Australia.**

- |    |              |   |
|----|--------------|---|
| a. | Project name | : Bali Permaculture Filed School and Training Centre        |
|    | Contract No  | : SEIO/IDE/AA   |
|    | Period       | : January 1, 2006 –June 31, 2008                            |
|    | Budget       | : IDR 505.625.574,- (AUD 75.000)                            |
| b. | Project name | : Community Disaster Preparedness Capacity Building in Bali |
|    | Contract No  | : SEIO/IDE/AD   |
|    | Period       | : August 1, 2007 – July 31, 2008                            |
|    | Budget       | : IDR 679.950.000,- (AUD 85.000)                            |

# YAYASAN IDEP SELARAS ALAM

## Notes to The Financial Statements

(In rupiah)

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### 1. General (continue)

#### Cooperation with OXFAM Australia (continue)

- c. Project name : Bali Permaculture Program – Toward Community Resilience  
Contract No : SEIO/IDE/AB  
Period : August, 15 2008 – August 30, 2009  
Budget : IDR. 346.796.000,-
- d.. Project name : Community Disaster Preparedness Capacity Building in Bali  
Contract No : SEIO/IDE/AE  
Period : August 15, 2008 – August 30, 2009  
Budget : IDR 586.866.720,- (AUD 67.000)

#### 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 : October 1, 2007 - March 31, 2008  
Budget : IDR.269.770.500,-

#### Cooperation with OXFAM International

- a. Project name : Green Hand Aceh Permaculture Recovery  
Contract No : IDSB 78  
Period : August 1, 2007 – March 31, 2008  
Budget : IDR3.924.019.200,- (USD 431,210.90)
- b. Project name : Green Hand Aceh Permaculture Recovery  
Contract No : -  
Period : April 1, 2007 –May 31, 2008  
Budget : IDR 1.991.028.738,-

#### Cooperation with Trocaire

- a. Project name : Disaster Preparedness Education Using Puppetry in Indonesia  
Contract No : INS06-01-9  
Period : June 1, 2007 – May 30, 2008  
Budget : IDR 592.115.825,- (Pound 33.965 and E 50,000)
- b. Project name : Livelihood Restoration for Tsunami Affected Community in Birek, Lhoong  
Contract No : INS07-04-05  
Period : August 1, 2007 – July 31, 2008  
Budget : IDR 606.113.426,- (Pound 32,470.67 and E 47,404.46)
- c. Project name : Emergency Response to Floods in Java, Indonesia  
Contract No : INS07-01  
Period : January 5, 2008 – April 5, 2008  
Budget : IDR 413.092.134,-



# YAYASAN IDEP SELARAS ALAM

## Notes to The Financial Statements

(In rupiah)

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### 1. General (continue)

#### Cooperation with Trocaire (continue)

- d. Project name : DRR Public Awareness and Education in Indonesia  
Contract No : INS07-03-01  
Period : January 1, 2009 – January 31, 2010  
Budget : IDR 1.064.772.199,- (EUR 81,906.00)
- e. Project name : Building Sustainable Community Recovery and Resilience in Post Tsunami Aceh  
Contract No : INS07-04-14  
Period : January 01, 2009 –December 31, 2009  
Budget : IDR 2.143.041.114 (EUR 164,849.32)

#### Cooperation with Cordaid

- a. Project name : Disaster Preparedness Education Using Puppetry  
Contract No : 318/10292  
Period : June,30 2007 – May 31, 2008  
Budget : EUR 24,806.00
- 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 : November 1, 2007 – April 30,2008  
Budget : IDR 959.939.800,-

#### Cooperation with Union Bank of Switzerland (UBS)

- a. Project name : Tsunami relief and Rebuilding Efforts in Effected Areas  
Contract No : -  
Period : September 2007 – January 2008  
Budget : IDR 427.700.000 (USD 47,000.00)

#### Cooperation with Chris dan Kathy Denison

- a. Project name : Permaculture Demonstration Site Support  
Contract No : -  
Period : August 1, 2007 – July 31,2008  
Budget : IDR 22.100.000,- (USD 2,362.50)
- b. Project name : Permaculture Demonstration Site Support  
Contract No : -  
Period : August 2008 – August 2009  
Budget : IDR 22.925.000,-

#### Cooperation with International Doorways and Friends

- a. Project name : Children's Environmental Education Program  
Contract No : -  
Period : April 1, 2008 – April 1, 2009  
Budget : IDR 12.760.000,-

# YAYASAN IDEP SELARAS ALAM

## Notes to The Financial Statements

(In rupiah)

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### 1. General (continue)

#### Cooperation with Caroline and Ian Batey

- a. Project name : Waste Management Program at SD Negeri 4 Bedulu  
Contract No : -  
Period : February 2007 – January 2008  
Budget : IDR 13.375.731,-

#### Cooperation with The Prem Rawat Foundation (TPRF)

- a. Project name : Emergency Response Earthquake in Sumatera  
Contract No : -  
Period : October 15, 2009 – November 19, 2009  
Budget : IDR 251.520.000,-

#### Cooperation with Green School /Cynthia Hardy

- a. Project name : Emergency Response Earthquake in Sumatera  
Contract No : -  
Period : October 2009  
Budget : IDR 3.583.500,-

#### Cooperation with The British Community Committee (BCC).

- a. project name : Livelihood for Tsunami Survivors in Krueng Kala, Aceh  
Contract No : -  
Period : August 1, 2007 –January 30, 2008  
Budget : IDR 539.078.400,- (Pound 32,470.67 ).
- b. Nama program : Child and infant Survival and Safe Motherhood Program for  
Tsunami- Affected Populations in, Samatiga, Meulaboh, Aceh  
No kontrak : -  
Periode : 01 Agustus 2007 – 30 Januari 2008  
Anggaran : Rp. 539.770.000,- (Pound 29,987.22)

#### Cooperation with Surfaid

- a. Project name : Disaster Resilience and Emergency Response Education for  
Communities in High Risk Areas of Indonesia Through the  
Provision of Community Based Disaster Management  
(CDBM) Public Education Videos  
Contract No : -  
Period : October 1, 2007 –March 31, 2008  
Budget : IDR 269.770.500,-

# YAYASAN IDEP SELARAS ALAM

## Notes to The Financial Statements

(In rupiah)

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### 1. General (continue)

#### Cooperation with Chimene Hickey

- a. Project name : Flow Fund Project
- Contract No : -
- Period : April 15, 2008 – December 30, 2008
- Budget : IDR 109.348.400,-

#### Cooperation with Caritas Czeh Republik

- a. Project name : Permaculture training and training landscape design Reuntang Village Sampoinet Subdistrict
- Contract No : -
- Period : July 1, 2008 –December 30, 2008
- Budget : IDR 719.397.000,-

#### Board of Director of the foundation are as follows :

##### Founder

- Head : Desak Nyoman Suarti
- Vice Founder : I Gusti Putu Surya Darma

##### Official Member

- Head : Petra Schneider
- Vice official : Ade Andrenawan
- Secretary : Santi Evelina LB Gaol
- Vice Secretary : I Gede Sugiatha, ST.
- Executive Treasure : Ni Ketut Oka Saryani

##### Board of Supervisor

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

### 2. Summary of Significant Accounting Policies

#### a. Principle of Financial Statement

Financial statement have been prepared on the basis of historical costs. Financial statement stated as Accounting Standard (PSAK) No. 45 about Financial report of non profit oriented.

The Cash Flows statement are prepared based on the indirect method, by classifying cash flows on the basis of operating, investing and financing activities.

#### b. Cash and cash equivalent

Cash and cash equivalent includes cash, bank and short term investment with maturity of three months or less and not pledged, unrestricted for used

# YAYASAN IDEP SELARAS ALAM

## Notes to The Financial Statements

(In rupiah)

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### 2. Summary of Significant Accounting Policies (continue)

#### c. Project advance

Project advance stated are at amount given to field worker to defray project until the end of December 2009 which not being justified yet.

#### d. Fixed assets

Fixed assets stated as historical cost less accumulated depreciation. Depreciation using straight line method over their estimated useful lives based on classification of treasury Ministry Decision Republic of Indonesia No. 138/KMK.03/2002, dated April 8, 2002 are as follows :

	Percentage
Group I	25 %
Group II	12.50 %
Group III	6.25 %
Group IV	5.00 %

The cost of maintenance and repairs is changed as an expense as incurred. Expenditure which extend the future life of assets or provide further economic benefits are capitalized. When assets are retired or otherwise disposed of, their carrying values and related accumulated depreciation are eliminated from financial statement, and the resulting gains and losses on disposal of fixed assets are recognized in the activities statement.

#### e. Prepaid expenses

Prepaid expenses stated in the Financial Statement are at net value, which is a values less amortization. Amortization are calculated using straight line method over their estimated useful.

#### f. Net assets

Net assets stated as the changing of unrestricted net assets, temporary restricted and permanent restricted. If there any restrict from donor, which has un valid, at the end of time 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 restriction.

#### g. Revenue and expenditure recognition

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

## YAYASAN IDEP SELARAS ALAM

### Notes to The Financial Statements

(In rupiah)

#### 3. Cash and cash equivalent

Cash and cash equivalent as of December 31, 2008 and 2009 are as follows :

	2009	2008
<b>Cash</b>	<b>6.867.357</b>	<b>5.826.507</b>
<b>Bank</b>		
BNI acc. No 0049400231	9.969.378	10.036.219
BRI acc. No. 0049400253	551.396.741	1.955.053.107
BNI acc No. 0049400264 (USD)	29.370.489	32.979.977
BNI acc No. 0102795966 (USAID)	31.134.464	6.094.751
BNI acc No. 0105282577 (OXFAM GB)	17.637.341	120.052.174
BNI acc No. 00747771603 (Aceh)	5.073.714	5.317.417
BNI acc No. 0132896630 (Aceh)	140.855.818	1.534.514
BNI acc No. 0155319253	1.256.908	74.440.595
BCA acc No. 1350300488	15.830.384	-
Bank Mandiri acc No. 145-00-0707539-9	4.490.500	-
BNI acc No. 0164318346	16.254.267	-
<b>Total bank</b>	<b>823.370.489</b>	<b>2.205.508.754</b>
<b>Time Deposit</b>		
Bank Negara Indonesia For 1 (one ) month period	<b>100.000.000</b>	<b>100.000.000</b>
<b>Total cash and cash equivalent</b>	<b>930.237.846</b>	<b>2.311.335.261</b>

#### 4. Project advance

Project account represents advance given to staffs for execute project which are not justified yet as of December 31, 2008 and 2009 amounting IDR.140.132.932,- and IDR.15.765.025,-

**YAYASAN IDEP SELARAS ALAM**  
**Notes to The Financial Statements**  
**(In rupiah)**

**5. Temporary restricted fixed assets**

Temporary restricted fixed assets as of December 31, 2008 and 2009 as follows :

2009	Beginning balance	Change in current period		Ending balance
		Additions	Disposals	
<b>Cost temporary restricted</b>				
Motor vehicles	188.688.000	-	157.000.000	31.688.000
Furniture and equipment	494.543.110	144.756.750	-	639.299.860
<b>Total</b>	<b>683.231.110</b>	<b>144.756.750</b>	<b>157.000.000</b>	<b>670.987.860</b>
<b>Accumulated depreciation temporary restricted</b>				
Motor vehicles	34.563.739	6.126.625	19.625.000	21.065.364
Furniture and equipment	303.051.827	133.736.728	-	436.788.555
<b>Total</b>	<b>337.615.566</b>	<b>139.863.353</b>	<b>19.625.000</b>	<b>457.853.919</b>
<b>Net book value</b>	<b>345.615.544</b>			<b>213.133.941</b>
<b>2008</b>				
2008	Beginning balance	Change in current period		Ending balance
		Additions	Disposals	
<b>Cost temporary restricted</b>				
Motor vehicles	339.244.000	415.800.000	566.356.000	188.688.000
Furniture and equipment	661.644.915	26.160.270	193.262.075	494.543.110
<b>Total</b>	<b>1.000.888.915</b>	<b>441.960.270</b>	<b>759.618.075</b>	<b>683.231.110</b>
<b>Accumulated depreciation temporary restricted</b>				
Motor vehicles	85.492.042	96.798.906	147.727.209	34.563.739
Furniture and equipment	279.129.547	149.643.459	125.721.179	303.051.827
<b>Total</b>	<b>364.621.589</b>	<b>246.442.365</b>	<b>273.448.388</b>	<b>337.615.566</b>
<b>Net book value</b>	<b>636.267.326</b>			<b>345.615.544</b>

**6. Unrestricted fixed assets**

Unrestricted fixed assets as of December 31, 2008 and 2009 as follows :

2009	Beginning balance	Change in current period		Ending balance
		Additions	Disposals	
<b>Cost unrestricted</b>				
Motor vehicles	144.789.000	162.670.000	18.039.000	289.420.000
Furniture and equipment	162.308.390	128.732.000	-	291.040.390
<b>Total</b>	<b>307.097.390</b>	<b>291.402.000</b>	<b>18.039.000</b>	<b>580.460.390</b>
<b>Accumulated depreciation unrestricted</b>				
Motor vehicles	22.247.469	33.969.375	2.442.781	53.774.063
Furniture and equipment	51.556.639	43.137.656	-	94.694.295
<b>Total</b>	<b>73.804.108</b>	<b>77.107.031</b>	<b>2.442.781</b>	<b>148.468.358</b>
<b>Net book value</b>	<b>233.293.282</b>			<b>431.992.032</b>
<b>2008</b>				
2008	Beginning balance	Change in current period		Ending balance
		Additions	Disposals	
<b>Cost unrestricted</b>				
Land right	26.000.000	-	26.000.000	-
Motor vehicles	144.789.000	-	-	144.789.000
Furniture and equipment	268.494.190	58.663.000	164.848.800	162.308.390
<b>Total</b>	<b>413.283.190</b>	<b>58.663.000</b>	<b>164.848.800</b>	<b>307.097.390</b>
<b>Accumulated depreciation unrestricted</b>				
Motor vehicles	4.148.844	18.098.625	-	22.247.469
Furniture and equipment	23.014.452	72.704.632	44.162.445	51.556.639
<b>Total</b>	<b>27.163.296</b>	<b>90.803.257</b>	<b>44.162.445</b>	<b>73.804.108</b>
<b>Net book value</b>	<b>386.119.894</b>			<b>233.293.282</b>

# YAYASAN IDEP SELARAS ALAM

## Notes to The Financial Statements

(In rupiah)

### 7. Other Assets

Other assets are prepaid cost as of December 31, 2008 and 2009 as follows :

	2009	2008
<b>Value</b>		
Rental	349.369.334	258.669.334
Prepaid insurance	117.637.350	68.088.050
Total value	<b>467.006.684</b>	<b>326.757.384</b>
Accumulation of amortization	(363.394.709)	(234.365.513)
<b>Net book value</b>	<b>103.611.975</b>	<b>92.391.871</b>

### 8. Unrestricted net assets

Unrestricted net assets are as follows :

	2009	2008
Beginning balance	598.599.809	539.681.466
Unrestricted revenue	1.600.653.413	1.566.974.169
Net assets available	2.199.253.222	2.106.655.634
Unrestricted expenses	(2.131.935.509)	(1.508.055.825)
Adjustment of beginning year	(4.185.613)	-
Ending balance	<b>63.132.100</b>	<b>598.599.809</b>

### 9. Temporary restricted net assets

Temporary restricted net assets are as follows

	2009	2008
Beginning balance	2.391.587.440	5.929.519.279
Temporary restricted revenue	3.195.684.516	5.505.184.430
Adjustment of beginning balance	-	(53.597.424)
Net assets available	5.587.271.956	11.381.106.285
Temporary restricted expenses	(3.839.509.065)	(8.989.518.845)
Ending balance	<b>1.747.762.891</b>	<b>2.391.587.440</b>

### 10. Net assets permanent restricted

Net assets permanent restricted represents net assets from the initial investment, based on Notary Deed No. 55 dated August 31, 2006 amounting IDR 1.000.000,- and the rest amounting IDR 7.213.734 represents other additions of the initial investment.

# YAYASAN IDEP SELARAS ALAM

## Notes to The Financial Statements

(In rupiah)

### 11. Revenue unrestricted

Detail revenue unrestricted are as follows :

	2009	2008
Product selling	355.253.900	285.239.200
Contract service and training	949.193.335	566.621.740
Donation	127.232.775	405.470.173
Bank Interest	57.365.631	79.294.697
Time deposit interest	4.950.681	4.923.008
Sales of assets	-	159.000.000
Others	106.657.091	66.425.351
<b>Total</b>	<b>1.600.653.413</b>	<b>1.566.974.169</b>

### 12. Expenses Unrestricted

Detail of expenses unrestricted are as follows :

	2009	2008
<b>Administration expenses</b>		
- Administration department	543.904.459	183.536.616
- Media department	264.337.324	81.060.174
- External relation department	116.005.447	40.734.932
<b>Media development cost</b>		
- Media	68.965.359	110.313.364
<b>Contract service</b>		
- Bali Disaster Preparedness Program	-	95.314.231
- Green Hand Field School	-	155.984.730
- Waste Water Garden	427.174	6.232.745
- Bali Permaculture Program	-	9.268.300
- Community organizing workshop	12.726.000	-
- SurfAid Int media capacity building training	140.562.047	-
- WWG Manado Project	4.192.900	-
- Decreasing disaster risk for community in Banda Aceh	8.638.000	-
- Agriculture training on soil nutrition and permaculture	34.101.500	-
- Training permaculture on dry land farming	11.964.550	-
- increasing capacity for DRR education and advocate	6.250.000	-
- Consultancy of service of the grey water system	1.662.250	-
- Consultancy of service of organic garden	750.000	-



**YAYASAN IDEP SELARAS ALAM**  
**Notes to The Financial Statements**  
**(In rupiah)**

**12. Expenses unrestricted (continue)**

	2009	2008
<b>Contract service (continue)</b>		
- SurfAid activity for Mentawai Assesment & Crisis communication center system capacity Building	193.382.600	-
- Use fund balance OXAU	12.970.578	-
- Water treatment installation & consultancy service	3.783.575	-
- UAS Aids Australia – Indonesia facility for disaster Reduction build better, save more lives technical Training video.	221.689.100	-
<b>Reimbursement expenses</b>		
- Medical staff	8.400.318	18.422.677
- Administration department	42.111.529	5.597.100
<b>Project unfunded grant</b>		
- Green Hand Field School	-	197.316.879
- Bali Emergency Response	-	30.000.000
- Community Waste Project	-	18.110.742
- Electric Baby	-	2.454.500
- Bali Disaster Preparedness Program	-	171.665.562
- Program Department	46.640.891	-
- Aceh Program	61.620.867	-
- Laurine Donations	14.993.000	-
- Consumer awareness & training centre	28.133.913	-
<b>Bank administration expenses</b>	15.614.681	-
<b>Depreciation expenses</b>	77.107.032	90.803.257
<b>Insurance expenses</b>	46.495.863	22.674.513
<b>Rent expenses</b>	82.533.333	147.879.149
<b>Loss of disposal assets</b>	61.971.219	-
<b>Provision of doubtful fixed assets</b>		120.686.355
<b>Total unrestricted expenses</b>	<b>2.131.935.509</b>	<b>1.508.055.826</b>

# YAYASAN IDEP SELARAS ALAM

## Notes to The Financial Statements

(In rupiah)

### 13. Temporary restricted revenue

Detail of temporary restricted revenue are as follows :

	2009	2008
<b>Sustainable development</b>		
- OXFAM Aus-BPP (SEIO/IDE/AB)	110.115.600	186.250.000
Total	<b>110.115.600</b>	<b>186.250.000</b>
<b>Emergency disaster based community</b>		
- Oxfam Au –CDPCB (SIEO/IDE/AE)	202.752.000	298.000.000
- Oxfam Au – CDPCB		214.875.000
- Oxfam GB & Surfaid –CBDM VDP		80.388.006
Total	<b>202.752.000</b>	<b>593.263.006</b>
<b>Disaster relief</b>		
- Trocaire – Emergency response to Floods in East Java	-	413.092.134
- Green School Emergency response earthquake Sumatra	3.583.500	-
- The Prem Rawat Foundation	244.400.000	-
Total	<b>247.983.500</b>	<b>413.092.134</b>
<b>Recovery</b>		
- Oxfam international –Green hand Aceh PR. I	-	1.273.067.200
- Oxfam International –Green hand Aceh PR. II	-	1.991.028.738
- Caritas Czeh Republik –Permaculture training & landscape Design	71.939.700	647.457.300
- Cordaid- Sustainable recovery	-	278.677.652
- Chime Hickey – Flow fund Project	-	82.348.400
- BCC – Chile and infant survival	-	40.000.000
- Trocaire –INS07-03-01	1.057.399.733	-
- Trocaire – INS07-04-14	1.505.493.983	-
Total	<b>2.634.833.416</b>	<b>4.312.579.290</b>
<b>Total revenue temporary restricted</b>	<b>3.195.684.516</b>	<b>5.505.184.430</b>

### 14. Temporary restricted expenses

Detail of temporary restricted expenses are as follows

	2009	2008
<b>Sustainable development</b>		
- Caroline & Ian Batey	-	6.824.378
- Oxfam Aus –BPP (SEIO/IDE/AB)	172.783.301	207.726.573
- Chris and Kathy Denison	12.587.188	27.333.188
- International Doorways & Friends	5.425.810	7.334.190
Total	<b>190.796.923</b>	<b>249.218.329</b>

**YAYASAN IDEP SELARAS ALAM****Notes to The Financial Statements****(In rupiah)****13. Temporary restricted expenses (continue)**

	2009	2008
<b>Emergency disaster based community</b>		
- Oxfam AU –CDPCB	-	357.299.515
- Oxfam GB dan Surfaid – CBDM VDP	300.478.183	294.001.276
- Trocaire & Cordaid - CBDM DP	-	360.786.318
- Oxfam AU – BPDM	-	169.593.897
<b>Total</b>	<b>300.478.183</b>	<b>1.181.681.006</b>
<b>Disaster relief</b>		
- Trocaire –Emergency Response	244.352.190	460.318.507
<b>Total</b>	<b>244.352.190</b>	<b>460.318.507</b>
<b>Recovery</b>		
- Oxfam International –Green hand Aceh Permaculture Response	-	2.020.840.996
- Trocaire - Livelihood Restoration	-	419.462.510
- CORDAID _ Sustainable Recovery	-	633.625.231
- British Community Committee – Permaculture Recovery	-	345.002.044
- British Community Committee – Child and Infant S	-	309.068.819
- Green hand Aceh Permaculture recovery & rehabilitation	17.829.146	1.951.125.000
- Permaculture training & Landscape	145.267.550	574.129.450
- Vehicles for the green hand program in Aceh	-	11.900.000
- Chimene Hickey –flow fund project in Aceh	-	100.534.900
- DRR Public Awareness and education in Indonesia	956.672.211	-
- Building Sustainable community Recovery and Resilience in Post Tsunami Aceh	1.844.249.509	
- Provision of doubtful fixed assets expenses	-	486.169.687
- Depreciation expenses	139.863.353	246.442.365
<b>Total</b>	<b>3.103.881.769</b>	<b>7.098.301.002</b>
<b>Total temporary restricted expenses</b>	<b>3.839.509.065</b>	<b>8.989.518.845</b>