

**LAPORAN AUDITOR INDEPENDEN/
INDEPENDENT AUDITOR'S REPORT
ATAS/AS FOR
LAPORAN KEUANGAN/FINANCIAL STATEMENT
YAYASAN IDEP SELARAS ALAM
UNTUK TAHUN YANG BERAKHIR PADA/
FOR THE YEAR ENDED
TANGGAL 31 DESEMBER 2012 DAN 2011/
DECEMBER 31ST, 2012 AND 2011**



**Kantor Akuntan Publik
Drs. Sri Marmo Djogosarkoro & Rekan**
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**YAYASAN IDEP SELARAS ALAM
DAFTAR ISI
PER 31 DESEMBER 2012 DAN 2011**

**IDEP SELARAS ALAM FOUNDATION
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AS OF DECEMBER 31st, 2012 AND 2011**

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**SURAT PERNYATAAN PENGURUS
TANGGUNG JAWAB ATAS LAPORAN POSISI KEUANGAN
UNTUK TAHUN YANG BERAKHIR
31 DESEMBER 2012
YAYASAN IDEP SELARAS ALAM**

**BOARD OF DIRECTOR'S STATEMENTS
RESPONSIBILITIES ON THE FINANCIAL STATEMENTS
FOR THE PERIOD
AS OF DECEMBER 31st, 2012
IDEP SELARAS ALAM FOUNDATION**

Kami yang bertanda tangan di bawah ini :

We, the undersigned below :

- | | |
|---|---|
| <p>1. Nama / <i>Name</i>
Alamat Kantor / <i>Office address</i>

Alamat domisili sesuai KTP
atau kartu identitas lain
<i>Domicile as stated in ID Card</i>
Jabatan / <i>Position</i></p> | <p>: Agung Wibowo
: Banjar Dauh Uma, Desa Batuan Kaler, Kec. Sukawati, Kab. Gianyar, Bali.
: Gang Baru Waringin Jaya RT/2, RW/1, Desa/Kel. Waringinjaya, Kec. Bojong Gede, Bogor
: Ketua Pengurus/ <i>Head of Directors</i></p> |
| <p>2. Nama / <i>Name</i>
Alamat Kantor / <i>Office address</i>

Alamat domisili sesuai KTP
atau kartu identitas lain
<i>Domicile as stated in ID Card</i>
Jabatan / <i>Position</i></p> | <p>: Ni Made Sri Handayani
: Banjar Dauh Uma, Desa Batuan Kaler, Kec. Sukawati, Kab. Gianyar, Bali.
: Br Tarukan, Desa/Kel. Mas, Kec. Ubud, Gianyar, Bali
: Bendahara / <i>Treasurer</i></p> |

Menyatakan bahwa :

State That :

- | | |
|--|--|
| <p>1. Bertanggung Jawab atas penyusunan dan penyajian laporan posisi keuangan Yayasan IDEP Selaras Alam</p> <p>2. Laporan Posisi Keuangan Yayasan IDEP Selaras Alam telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan di Indonesia</p> <p>3. a. Semua informasi dalam laporan keuangan Yayasan IDEP Selaras Alam telah dimuat secara lengkap dan benar</p> <p>b. Laporan keuangan Yayasan IDEP Selaras Alam tidak mengandung informasi atau fakta material yang tidak benar, dan tidak menghilangkan informasi atau fakta material</p> <p>4. a. Bertanggung jawab atas sistem pengendalian internal dalam Yayasan IDEP Selaras Alam</p> | <p>1. <i>We are responsible for the preparation and presentation of the Financial Statements of IDEP Selaras Foundation</i></p> <p>2. <i>These Financial Statements have been prepared and presented in accordance with Indonesia Financial Accounting Standards</i></p> <p>3. a. <i>All information presented in The Financial Statements of Yayasan IDEP Selaras Alam has been compose completely and correctly</i></p> <p>b. <i>The Financial Statements of Yayasan IDEP Selaras Alam do not contain misleading material information or facts and do not omit material information and facts</i></p> <p>4. a. <i>We are responsible for the internal control system of IDEP Selaras Alam Foundation</i></p> |
|--|--|

Demikian pernyataan ini dibuat dengan sebenarnya

The statement letter is made truthfully

Sukawati - Gianyar, 04 Juni 2012 / 04th June, 2012

Ketua Pengurus / *Head of Directors*
on behalf of Head of Directors

(Agung Wibowo) Ade Aubrey



IDEP

Bendahara / *Treasurer*

(Ni Made Sri Handayani)



**Kantor Akuntan Publik
Drs. Sri Marmo Djogosarkoro & Rekan**

(registered Public Accountant, Accounting, Financial & Management Consultant)

(Izin Usaha KAP: Keputusan Menteri Keuangan No. 1103/KM.1/2011)

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LAPORAN AUDITOR INDEPENDEN

**Pembina, Pengawas, dan Pengurus
YAYASAN IDEP SELARAS ALAM
Gianyar, Bali**

Laporan No. :78/A/VI/2013

Kami telah mengaudit laporan posisi keuangan Yayasan IDEP Selaras Alam tanggal 31 Desember 2012 dan 2011, laporan aktivitas, dan arus kas untuk tahun yang berakhir pada tanggal-tanggal tersebut. Laporan keuangan adalah tanggung jawab manajemen yayasan. Tanggung jawab kami terletak pada pernyataan pendapat atas laporan keuangan berdasarkan audit kami

Kami melaksanakan audit berdasarkan standar auditing yang ditetapkan Institut Akuntan Publik Indonesia. Standar tersebut mengharuskan kami merencanakan dan melaksanakan audit agar memperoleh keyakinan memadai bahwa laporan posisi keuangan bebas dari salah saji material. Audit meliputi pemeriksaan, atas dasar pengujian, bukti-bukti yang mendukung jumlah-jumlah dan pengungkapan dalam laporan posisi keuangan. Audit juga meliputi penilaian atas prinsip akuntansi yang digunakan dan estimasi signifikan yang dibuat oleh manajemen, serta penilaian terhadap penyajian laporan posisi keuangan secara keseluruhan. Kami yakin bahwa audit kami memberikan dasar memadai untuk menyatakan pendapat

Menurut pendapat kami, laporan keuangan yang kami sebut di atas menyajikan secara wajar, dalam semua hal yang material, posisi keuangan Yayasan IDEP Selaras Alam pada tanggal 31 Desember 2012 dan 2011, laporan aktivitas, serta arus kas untuk tahun yang berakhir pada tanggal - tanggal tersebut, sesuai dengan Standar Akuntansi Keuangan di Indonesia

Kantor Akuntan publik/Public Accountant office

Drs. Sri Marmo Djogosarkoro & Rekan

Drs. Sri Marmo Djogosarkoro, Ak., CPA

Nomor Registrasi Akuntan Publik/Accountant Public Registered No.0464

Denpasar, 25 Juni 2013/ 25th, June 2013

INDEPENDENT AUDITOR'S REPORT

**Board of Governors, Board of Supervisors, and Board of
Directors
IDEP SELARAS ALAM FOUNDATION
Gianyar, Bali**

Report No. :78/A/VI/2013

We have audited the accompanying statement of financial position of Yayasan IDEP Selaras Alam as of December 31st, 2012 and 2011, statement of activity, and statement of cash flow for the year 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 opinion, the financial statements referred to above present fairly, in all material respects, financial position of Yayasan IDEP Selaras Alam as of December 31st 2012 and 2011, statement of activity, and its cash flows for the year that ended in conformity with Indonesian Financial Accounting Standards

NOTICE TO READERS

The accompanying financial statements are not intended to present the financial position, statement of activity 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
LAPORAN POSISI KEUANGAN
PER 31 DESEMBER 2012 DAN 2011
(Dinyatakan dalam Rupiah, kecuali dinyatakan lain)

IDEP SELARAS ALAM FOUNDATION
STATEMENT OF FINANCIAL POSITION
AS OF DECEMBER, 31st DECEMBER 2012 AND 2011
(Expressed in Rupiah, Unless otherwise stated)

	<i>Catatan/ Notes</i>	<u>31 Des 2012</u> (Rp)	<u>31 Des 2011</u> (Rp)	
ASET				ASSET
Aset Lancar				Current Assets
Kas dan Setara Kas	2b,3	2.014.724.090,00	897.940.705,00	Cash and Cash Equivalent
Piutang Lainnya		14.000.000,00	-	Other Receivable
Biaya Dibayar Dimuka	2d,5	40.337.700,00	46.713.796,00	Prepaid Expenses
Uang Muka Proyek	2e,6	414.824.596,00	302.246.100,00	Project Account
Jumlah Aset Lancar		<u>2.483.886.386,00</u>	<u>1.246.900.601,00</u>	Total Current Assets
Aset Tidak Lancar				Non Current Assets
Aset Tetap Tidak Terikat - Bersih	2f,7	273.240.203,00	375.782.523,00	Unrestricted Fixed Assets - Net
Aset Tetap Terikat Temporer - Bersih	2f,8	62.965.506,00	123.671.366,00	Temporary Restricted Fixed Assets - Net
Jumlah Aset Tidak Lancar		<u>336.205.709,00</u>	<u>499.453.889,00</u>	Total Fixed Assets
JUMLAH ASET		<u>2.820.092.095,00</u>	<u>1.746.354.490,00</u>	TOTAL ASSETS
LIABILITAS				LIABILITIES
Kewajiban Lancar				Current Liabilities
Hutang Lain-lain		20.000.000,00	-	Other Liabilities
Jumlah Kewajiban Lancar		<u>20.000.000,00</u>	<u>-</u>	Total Current Liabilities
ASET NETO				NET ASSETS
Tidak Terikat	2g,10	1.300.556.098,00	1.308.417.856,00	Unrestricted Net Assets
Terikat Temporer	2g,11	1.489.535.997,00	427.936.634,00	Temporary Restricted Net Assets
Terikat Permanen	2g,12	10.000.000,00	10.000.000,00	Permanent Restricted Net Assets
Jumlah aset neto		<u>2.800.092.095,00</u>	<u>1.746.354.490,00</u>	Total Net Assets
JUMLAH LIABILITAS & ASET NETO		<u>2.820.092.095,00</u>	<u>1.746.354.490,00</u>	TOTAL LIABILITIES AND NET ASSETS

Catatan atas laporan keuangan yang merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan

The accompanying notes to financial statement which are an integral part of these financial statement

YAYASAN IDEP SELARAS ALAM
LAPORAN AKTIVITAS
 Untuk Tahun Yang Berakhir Pada Tanggal 31 Desember 2012 dan 2011
 (Dinyatakan dalam Rupiah, kecuali dinyatakan lain)

IDEP SELARAS ALAM FOUNDATION
STATEMENT OF ACTIVITY
 For The Years Ended December, 31st December 2012 AND 2011
 (Expressed in Rupiah, Unless otherwise stated)

	<i>Catatan/ Notes</i>	2012	2011	
		(Rp)	(Rp)	
PERUBAHAN ASET NETO TIDAK TERIKAT:				CHANGES IN UNRESTRICTED NET ASSETS:
Pendapatan Tidak Terikat	<i>2h,13</i>			Unrestricted Income
Hasil Penjualan		328.112.982,00	721.155.223,00	Product Order
Layanan Kontrak		936.755.766,00	970.889.192,00	Contract Services
Sumbangan		888.935.435,00	908.424.116,00	Donation
Bunga Bank		28.581.630,00	36.571.358,00	Bank Interests
Bunga Deposito		3.760.543,00	4.599.992,00	Deposit Interests
Pendapatan Lainnya		38.180.557,00	120.453.736,00	Other Revenue
Jumlah		2.224.326.913,00	2.762.093.617,00	Total
Aset Neto Yang Berakhir Pembatasannya				Net assets which have finished its period
Berakhirnya pembatasan waktu		-	1.748.476,00	Finished period
Jumlah		-	1.748.476,00	Total
Jumlah Pendapatan Tidak Terikat		2.224.326.913,00	2.763.842.093,00	Total Unrestricted Income
Beban Tidak Terikat	<i>2h,14</i>			Unrestricted Expenses
Administrasi		1.084.317.756,00	1.206.775.969,00	Administration
Beban Produksi Media		7.828.000,00	174.537.151,00	Media Development
Beban Layanan Kontrak		369.758.075,00	464.573.020,00	Contract Services
Beban Pengganti		59.109.723,00	84.095.008,00	Reimbursement
Beban Proyek		522.121.274,00	1.273.645.530,00	Project Unfunded Grant
Beban Administrasi Bank		9.351.827,00	10.816.332,00	Bank Charges
Beban Penyusutan Aset Tetap Tidak Terikat		119.542.320,00	111.221.231,00	Depreciation of Unrestricted Fixed Assets
Beban Amortisasi		60.159.696,00	89.496.429,00	Amortization
Jumlah		2.232.188.671,00	3.415.160.670,00	Total Unrestricted Expenses
Penurunan Aset Neto Tidak Terikat		(7.861.758,00)	(651.318.577,00)	Decrease in Unrestricted Net Assets
PERUBAHAN ASET NETO TERIKAT TEMPORER:				CHANGES IN TEMPORARY RESTRICTED NET ASSETS:
Pendapatan Terikat Temporer	<i>2h,15</i>			Temporary Restricted Income
Program Pemulihan		5.627.864.976,00	4.657.986.986,00	Recovery
Jumlah Pendapatan Terikat Temporer		5.627.864.976,00	4.657.986.986,00	Total Temporary Restricted Income
Beban Terikat Temporer	<i>2h,16</i>			Temporary Restricted Expenses
Program Pemulihan		4.505.559.753,00	5.562.929.423,00	Recovery
Beban Penyusutan Aset Tetap Terikat Temporer		60.705.860,00	70.570.864,00	Depreciation of Temporary Restricted Fixed Assets
Jumlah Beban Terikat Temporer		4.566.265.613,00	5.633.500.287,00	Total Temporary Restricted Expenses
Aset neto terbebaskan dari pembatasan				Net assets which have finished its period
Berakhirnya pembatasan waktu		-	(1.748.476,00)	Finished period
Jumlah		-	(1.748.476,00)	Total
Kenaikan (Penurunan) Aset Neto Terikat Temporer		1.061.599.363,00	(977.261.777,00)	Increase (Decrease) in Temporary Restricted Net Assets
PERUBAHAN ASET NETO TERIKAT PERMANEN:				CHANGES IN PERMANENT RESTRICTED NET ASSETS:
Pendapatan Terikat Permanen	<i>2h,17</i>			Permanent Restricted Income
Sumbangan		-	-	Donation
Kenaikan Aset Neto Terikat Permanen		-	-	Increase in Permanent Restricted Net Assets
KENAIKAN (PENURUNAN) ASET NETO		1.053.737.605,00	(1.628.580.354,00)	INCREASE (DECREASE) IN NET ASSETS
Aset Neto Pada Awal Tahun		1.746.354.491,00	3.374.934.845,00	Net Assets at the Beginning of Year
Koreksi Aset Neto Awal Tahun		-	-	Correction for Net Assets at The Beginning of Year
ASET NETO PADA AKHIR TAHUN		2.800.092.095,00	1.746.354.491,00	NET ASSETS AT THE END OF YEAR

Catatan atas laporan keuangan yang merupakan Bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan

The accompanying notes to financial statement which are an integral part to these financial statement

YAYASAN IDEP SELARAS ALAM
LAPORAN ARUS KAS
Untuk Tahun Yang Berakhir Pada Tanggal
31 Desember 2012 dan 2011
(Dinyatakan dalam Rupiah, kecuali dinyatakan lain)

IDEP SELARAS ALAM FOUNDATION
STATEMENT OF CASH FLOWS
For The Years Ended
December, 31st December 2012 and 2011
(Expressed in Rupiah, Unless otherwise stated)

	<u>2012</u>	<u>2011</u>	
	<u>(Rp)</u>	<u>(Rp)</u>	
ARUS KAS DARI AKTIVITAS OPERASI:			CASH FLOWS FROM OPERATING ACTIVITIES
Rekonsiliasi perubahan dalam aset neto menjadi kas neto yang digunakan untuk aktivitas operasi :			<i>Reconcile the changes in net assets become net cash which used for operating activities:</i>
Perubahan dalam aset neto	1.053.737.605,00	(1.628.580.354,00)	<i>Changes in net assets</i>
Koreksi Aset neto Awal Tahun	-	-	
Piutang Karyawan	(14.000.000,00)	-	<i>Account Receivable - Staffs</i>
Hutang Lain-lain	20.000.000,00	-	<i>Account Payable - Others</i>
Beban Penyusutan	180.248.180,00	181.792.095,00	<i>Depreciation</i>
Beban Amortisasi	60.159.696,00	89.496.429,00	<i>Amortization</i>
Kenaikan Biaya Dibayar Dimuka	(53.783.600,00)	(74.746.600,00)	<i>Increase in Prepaid Expenses</i>
Kenaikan Uang Muka Proyek	(112.578.496,00)	65.357.915,00	<i>Increase in Project Account</i>
Kas neto yang diterima dari (digunakan) untuk aktivitas operasi	<u>1.133.783.385,00</u>	<u>(1.366.680.515,00)</u>	<i>Net cash received from (used for) operating activities</i>
ARUS KAS DARI AKTIVITAS INVESTASI			CASH FLOWS FROM INVESTING ACTIVITIES
Penambahan Aset Tetap	(17.000.000,00)	(173.717.500,00)	<i>Increase In Fixed Assets</i>
Kas neto digunakan untuk aktivitas investasi	<u>(17.000.000,00)</u>	<u>(173.717.500,00)</u>	<i>Net cash used for investing activities</i>
Kenaikan (Penurunan) Kas dan Setara Kas	<u>1.116.783.385,00</u>	<u>(1.540.398.015,00)</u>	<i>Increase (Decrease) in Cash and Cash Equivalent</i>
Kas dan Setara Kas pada Awal Tahun	<u>897.940.704,00</u>	<u>2.438.338.720,00</u>	<i>Cash and Cash Equivalent at the Beginning of Year</i>
Kas dan Setara Kas pada Akhir Tahun	<u><u>2.014.724.090,00</u></u>	<u><u>897.940.704,00</u></u>	<i>Cash and Cash Equivalent at the End of Year</i>

Catatan atas laporan keuangan yang merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan

The accompanying notes to financial statement which are an integral part to these financial statement

1. UMUM

Yayasan IDEP Selaras Alam semula bernama Yayasan Pengembangan Pendidikan Pertanian Selaras Alam Indonesia didirikan berdasarkan Akta Notaris No.36 tanggal 15 Mei 1999 yang dibuat dihadapan Notaris I Gusti Ngurah Putra Wijaya, SH di Denpasar. Berdasarkan perubahan Akta terakhir Notaris Putu Witarini Pande, S.H.,Mkn., No. 07 tanggal 28 Juli 2008, di Badung, nama Yayasan Pengembangan Pendidikan Pertanian Selaras Alam Indonesia diubah menjadi Yayasan IDEP Selaras Alam. Yayasan semula berkedudukan di Jalan Hanoman No. 42, Ubud, Kabupaten Gianyar, Provinsi Bali, dan pada tahun 2010 Yayasan berpindah lokasi ke Banjar Dauh Uma, Desa Batuan Kaler, Kecamatan Sukawati, Kabupaten Gianyar, Bali.

Maksud dan tujuan Yayasan sebagaimana tercantum dalam anggaran dasar yang tertuang dalam Akta Notaris Putu Witarini Pande, S.H., M.Kn., No. 07 tanggal 28 Juli 2008 adalah menjalankan kegiatan di bidang sosial, keagamaan, dan kemanusiaan.

Usaha-usaha yang dilakukan untuk mencapai maksud dan tujuan Yayasan tersebut adalah:

- a. Melaksanakan dan memfasilitasi program-program pengembangan pendidikan formal dan non formal melalui pengembangan kurikulum dan media kampanye pendidikan dalam bidang-bidang pembangunan berkelanjutan berbasis masyarakat, terutama pertanian berkelanjutan, pengelolaan limbah, lingkungan, teknologi tepat guna, penanggulangan dan penanganan bencana berbasis masyarakat.
- b. Melaksanakan dan memfasilitasi program-program pengembangan pendidikan formal dan non formal melalui pelaksanaan dan pengembangan program-program peningkatan kapasitas dan pelatihan di bidang-bidang pembangunan berkelanjutan berbasis masyarakat, terutama pertanian berkelanjutan, pengelolaan limbah, lingkungan, teknologi tepat guna, penanggulangan dan penanganan bencana berbasis masyarakat.
- c. Melaksanakan, mengembangkan dan memfasilitasi proyek-proyek percontohan di bidang-bidang pembangunan berkelanjutan berbasis masyarakat, terutama pertanian berkelanjutan, pengelolaan limbah, lingkungan, teknologi tepat guna, penanggulangan dan penanganan bencana berbasis masyarakat.
- d. Memfasilitasi bantuan untuk penanganan bencana dan/atau keadaan darurat.

1. GENERAL

Yayasan IDEP Selaras Alam was initially called Yayasan Pengembangan Pendidikan 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 in Denpasar. Based on the most recently amendment of Deed by Notary Putu Witarini Pande, S.H, M.Kn, No. 07, dated on July 28th, 2008, in Badung, the name of Yayasan Pengembangan Pendidikan Pertanian Selaras Alam Indonesia was changed to Yayasan IDEP Selaras Alam, located in Jalan Hanoman No. 42, Ubud, Gianyar Regency, Bali, and in 2010. the foundation moved to Banjar Dauh Uma, Desa Batuan Kaler Sukawati Subdistrict, Gianyar Regency, Bali.

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, religiousness, and humanitarian work.

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

- 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. Mengadakan kerja sama dengan tenaga profesional yang bergerak dalam bidang-bidang yang tersebut diatas dengan semua pihak, baik pemerintah, lembaga masyarakat maupun swasta, baik dari dalam negeri maupun luar negeri, yang bersimpati pada dan mendukung kegiatan serta pengembangan program-program yayasan.

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.*

Kegiatan yang dilakukan Yayasan sesuai perjanjian dengan para donatur meliputi:

The projects held by the foundation based on agreements with the donors are as follows:

1) Kerjasama dengan PT UBS Securities Indonesia

a. Nama Program : Community Livelihood Recovery Program in Mentawai and Merapi
 Nomor Kontrak : -
 Jangka Waktu : 1 Februari 2011 - 31 Juli 2011
 Anggaran : Rp356.338.700,00

1) Cooperate with PT UBS Securities Indonesia

a. Program name : Community Livelihood Recovery Program in Mentawai and Merapi
 Contract Number : -
 Period : Feb 1th, 2011 - July 31th, 2011
 Budget : IDR 356.338.700,00

2) Kerjasama dengan HIVOS

a. Nama Program : Biogas Rumah [BiRu]
 Nomor Kontrak : ID074H38/PA-001/681
 Jangka Waktu : 11 Nov 2010 - 10 Nov 2011
 Anggaran : -
 b. Nama Program : Biogas Rumah Phase II [BiRu]
 Nomor Kontrak : ID078H38/TA-020
 Jangka Waktu : 11 Nov 2011 - 10 Nov 2012
 Anggaran : Rp55.000.000,00

2) Cooperate with HIVOS

a. Program name : Biogas Rumah [BiRu]
 Contract Number : ID074H38/PA-001/681
 Period : Nov 11th, 2010 - Nov 10th, 2011
 Budget : -
 b. Program name : Biogas Rumah Phase II [BiRu]
 Contract Number : ID078H38/TA-020
 Period : Nov 11th, 2011 - Nov 10th, 2012
 Budget : IDR 55.000.000,00

3) Kerjasama dengan Give2Asia

a. Nama Program : Community Livelihood Recovery Program
 Nomor Kontrak : -
 Jangka Waktu : 1 Maret 2011 - 31 Des 2011
 Anggaran : USD 50.081,00
 = Rp442.165.245,00

3) Cooperate with Give2Asia

a. Program name : Community Livelihood Recovery Program
 Contract Number : -
 Period : March 1st, 2011 - Dec 30th, 2011
 Budget : USD 50.081,00
 IDR 442.165.245,00

4) Kerjasama dengan Mercy Corps

a. Nama Program : Rumah Aman Gempa Andalan Masyarakat [RAGAM]
 Nomor Kontrak : 31767S001
 Jangka Waktu : 1 Sep 2011 - 30 Juni 2012
 Anggaran : Rp4.030.386.940,00

4) Cooperate with Mercy Corps

a. Program name : Rumah Aman Gempa Andalan Masyarakat [RAGAM]
 Contract Number : 31767S001
 Period : Sep 1st, 2011 - June 30th, 2012
 Budget : IDR 4.030.386.940,00

5) Kerjasama dengan Philip Morris International

- a. Nama Program : Environment restoration in 7 critical areas across Indonesia
 Nomor Kontrak : 4931
 Jangka Waktu : 23 Mei 2012 - 31 Jan 2013
 Anggaran : Rp1.535.292.000,00
- b. Nama Program : Environmentally friendly and disaster resistant housing for poor communities in Bali
 Nomor Kontrak : 5133
 Jangka Waktu : 23 Mei 2012 - 1 Juli 2013
 Anggaran : Rp1.800.000.000,00

5) Cooperate With Philip Morris Internationl

- a. Program name : Environment restoration in 7 critical areas across Indonesia
 Contract Number : 4931
 Period : May 23rd 2012 - Jan 31st, 2013
 Budget : IDR 1.535.292.000,00
- b. Program name : Environmentally friendly and disaster resistant housing for poor communities in Bali
 Contract Number : 5133
 Period : May 23rd, 2012 - July 1st 2013
 Budget : IDR 1.800.000.000,00

6) Kerjasama dengan Luna 2 Inc

- a. Nama Program : Learnscape at the elementary school SD 2 in village in Bali
 Nomor Kontrak :
 Jangka Waktu : Juni 2012 - Juli 2013
 Anggaran : Rp60.000.000,00

6) Cooperate with Luna 2 Inc

- a. Program name : Learnscape at the elementary school SD 2 in village in Bali
 Contract number : -
 Period : June 2012 - July 2013
 Budget : IDR 60.000.000,00

7) Kerjasama dengan Boeing

- a. Nama Program : Permaculture and seed production trainings in Bali community
 Nomor Kontrak : -
 Jangka Waktu : Okt 2012 - Nov 2013
 Anggaran : Rp353.000.000,00

7) Cooperate with Boeing

- a. Program name : Permaculture and seed production trainings in Bali community
 Contract number : -
 Period : Oct 2012 - Nov 2013
 Budget : IDR 353.000.000,00

Yayasan juga telah memiliki izin-izin yang diperlukan yaitu:

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

1. Tanda Daftar Organisasi atau Yayasan Sosial, dari Dinas Kesejahteraan Sosial Pemerintah Provinsi Bali Nomor: 466.3/944/DINSOS/2010 berlaku sampai dengan tanggal 30 Juni 2013.
2. Yayasan telah terdaftar pada Kantor Pelayanan Pajak Denpasar Timur dengan Nomor Pokok Wajib Pajak (NPWP) No. 01.994.828.0-907.000

1. *The organization or social foundation registered number, from Social Welfare Department Province of Bali Number : 466.3/944/DINSOS/2010 valid until June 30th, 2013.*
2. *The foundation has registered as a Tax Payer in Indonesian Tax Office of East Denpasar with Tax Payer Registered Number (NPWP) No.01.994.828.0-907.000*

Adapun struktur organisasi Yayasan IDEP Selaras Alam adalah sebagai berikut:

The organizational structures of Yayasan IDEP Selaras Alam are as follows:

Pembina

- Ketua : Desak Nyoman Suarti
 Wakil Pembina : H. Iskandar Leman
 Wakil Pembina : Bagus Sudibya

Board of Governors

- Head
 Vice Governor
 Vice Governor

Pengawas				Board of Supervisors	
Ketua	:	Roberto Hutabarat	:		Head
Pengurus				Board of Directors	
Ketua	:	Agung Wibowo	:		Head
Wakil Pengurus	:	Ade Andreawan	:		Vice Director
Sekretaris	:	Y Avi Ayu Rembulan	:		Secretary
Wakil Sekretaris	:	Immanuel Harjo Pradoto	:		Vice Secretary
Bendahara	:	Ni Made Sri Handayani	:		Treasurer

Pada tanggal 31 Desember 2012, Yayasan mempunyai karyawan sebanyak 24 orang.

On December 31th, 2012, the foundation has 24 employees.

2. IKHTISAR KEBIJAKAN AKUNTANSI

a. Dasar Penyusunan Laporan Keuangan

Laporan keuangan disusun dengan dasar konsep historis. Penyajian laporan keuangan sesuai dengan Pernyataan Standar Akuntansi Keuangan (PSAK) 45 tentang Pelaporan Keuangan Organisasi Nirlaba. Laporan arus kas disajikan dengan menggunakan metode tidak langsung dan menyajikan penerimaan dan pengeluaran kas yang diklasifikasikan dalam aktivitas operasi, investasi dan pendanaan.

b. Kas dan Setara Kas

Kas dan setara kas terdiri dari kas, bank, dan investasi yang jatuh tempo dalam waktu tiga bulan atau kurang dari tanggal perolehannya dan yang tidak dijamin serta tidak dibatasi penggunaannya.

c. Piutang

Yayasan tidak menganut metode penyisihan terhadap piutang yang diragukan penagihannya, piutang yang tidak dapat ditagih dihapuskan secara langsung dan dibebankan sebagai beban penghapusan pada periode terjadinya.

d. Biaya Dibayar Dimuka

Biaya dibayar dimuka disajikan dalam laporan posisi keuangan sebesar nilai neto yaitu jumlah nilai perolehan setelah dikurangi amortisasi. Amortisasi dilakukan selama masa manfaat dengan menggunakan metode garis lurus.

e. Uang Muka Proyek

Uang muka proyek disajikan dalam laporan posisi keuangan sebesar jumlah dana yang diberikan kepada staf lapangan untuk membiayai proyek yang belum dipertanggungjawabkan.

2. SUMMARY OF ACCOUNTING POLICIES

a. Basis preparation of financial statements

The financial statements have been prepared with historical concept. The presentation of financial statements follow the rules in the Statement of Financial Accounting Standards (SFAS) 45 about the Financial Reporting for Non-Profit Organizations. Statements of cash flows presentation receipts and expenditure classified into operating, investing and financing activities.

b. Cash and Cash Equivalent

Cash and cash equivalent consists of cash, bank and investment which is expired in three months or less from its historical date, not guaranteed, and not restricted its utilizing.

c. 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.

d. 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.

e. Project Account

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

f. Aset Tetap dan Penyusutan

Aset tetap dinyatakan berdasarkan harga perolehan. Penyusutan dihitung menggunakan metode garis lurus berdasarkan golongan sesuai dengan Peraturan Menteri Keuangan Nomor 96/PMK.03/2009 tertanggal 15 Mei 2009 dengan rincian sebagai berikut:

	<i>Prosentase</i>	
- Golongan I	25,00%	<i>Group I</i>
- Golongan II	12,50%	<i>Group II</i>
- Golongan III	6,25%	<i>Group III</i>
- Golongan IV	5,00%	<i>Group IV</i>

Biaya perbaikan dan pemeliharaan dibebankan pada laporan aktivitas pada saat terjadinya. Pemugaran dan perbaikan dalam jumlah signifikan dikapitalisasi. Aset yang sudah tidak dipergunakan lagi atau dijual, biaya perolehan serta akumulasi penyusutannya dikeluarkan dari kelompok aset tetap yang bersangkutan dan laba rugi yang diperoleh dilaporkan dalam laporan aktivitas periode yang bersangkutan.

g. Aset neto

Laporan aktivitas menyajikan jumlah perubahan aset neto tidak terikat, terikat temporer dan terikat permanen. Jika pembatasan dari penyumbang sudah kedaluwarsa, yaitu pada saat masa pembatasan telah berakhir atau pembatasan tujuan telah dipenuhi, aset neto terikat temporer digolongkan kembali menjadi aset neto tidak terikat dan disajikan dalam laporan aktivitas sebagai aset neto yang dibebaskan dari pembatasan.

h. Pengakuan Pendapatan (Penerimaan) dan Pengeluaran

Penerimaan dan pengeluaran diakui pada saat terjadinya.

f. 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 Regulation Republic of Indonesia No. 96/PMK.03/2009, dated May 15th, 2009 are as follows:

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.

g. Net Assets

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

h. Income and Expenditure Recognition

Income and expenditure are recognized when these are incurred.

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3. KAS DAN SETARA KAS

Kas dan Setara Kas per 31 Desember 2012 dan 2011 terdiri dari:

	<u>31 Des 2012</u>	<u>31 Des 2011</u>
Kas	4.083.446,00	1.686.580,00
Bank		
- Giro BNI No Rek 0049400231	9.077.051,00	9.369.378,00
- Giro BNI No Rek. 0049400253	412.028.491,00	183.495.750,00
- Giro BNI No.Rek. 0049400264 (US\$)	33.688.771,00	69.745.330,00
- Giro BNI No.Rek. 0191274325 (JPY)	-	-
- Giro BNI No.Rek. 0102795966 (Trocaire)	525.887.375,00	1.536.904,00
- Giro BNI No. Rek. 0105282577 (UBS)	348.160.998,00	3.846.671,00
- Giro BNI No. Rek. 0186668588 (Media Unit)	170.868.401,00	279.488.181,00
- Giro BNI No Rek. 0195193655 (AusAID)	22.301.972,00	238.003.984,00
- Giro BNI No Rek. 0278139649	362.140.525,00	-
- Giro BCA No Rek 1350300488	4.219.980,00	1.367.007,00
- Giro Bank Mandiri No Rek.145-00-0707539-9	12.267.079,69	9.400.920,00
Jumlah Bank	<u>1.900.640.644,00</u>	<u>796.254.125,00</u>
Deposito Berjangka		
Deposito BNI Rek. 93933787 jangka waktu 1 bulan	100.000.000,00	100.000.000,00
Deposito BNI Rek. 0278141739 jangka waktu 1 tahun	10.000.000,00	-
Jumlah Deposito Berjangka	<u>110.000.000,00</u>	<u>100.000.000,00</u>
Jumlah Kas dan Setara Kas	<u>2.014.724.090,00</u>	<u>897.940.705,00</u>

Giro dengan mata uang asing disesuaikan dengan kurs tengah Bank Indonesia pada tanggal 31 Desember 2012, dimana kurs tengah untuk USD 1 = Rp9.687,00

3. CASH AND CASH EQUIVALENT

Cash and cash equivalent as of December 31st, 2012 and 2011 consist of:

	<u>31 Des 2012</u>	<u>31 Des 2011</u>
Cash		
Bank		
<i>Giro BNI</i>		
<i>No Rek 0049400231</i>		
<i>Giro BNI</i>		
<i>No Rek. 0049400253</i>		
<i>Giro BNI</i>		
<i>No.Rek. 0049400264 (US\$)</i>		
<i>Giro BNI</i>		
<i>No.Rek. 0191274325 (JPY)</i>		
<i>Giro BNI</i>		
<i>No.Rek. 0102795966 (Trocaire)</i>		
<i>Giro BNI</i>		
<i>No. Rek. 0105282577 (UBS)</i>		
<i>Giro BNI</i>		
<i>No. Rek. 0186668588 (Media Unit)</i>		
<i>Giro BNI</i>		
<i>No Rek. 0195193655 (AusAID)</i>		
<i>Giro BNI</i>		
<i>No Rek. 0278139649</i>		
<i>Giro BCA</i>		
<i>No Rek 1350300488</i>		
<i>Giro Bank Mandiri</i>		
<i>No Rek.145-00-0707539-9</i>		
Total Bank		
Time Deposit		
<i>Deposito BNI Rek. 93933787 jangka waktu 1 bulan</i>		
<i>Deposito BNI Rek. 0278141739 jangka waktu 1 tahun</i>		
Total Time Deposit		
Total Cash and Cash Equivalent		

Foreign currency have been adjusted to local currency based on the Indonesian Bank middle rate at December 31st 2012 which is USD 1 = IDR9.687,00

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4. PIUTANG LAINNYA

Saldo piutang lain - lain pada tanggal 31 Desember 2012 dan 2011 sebesar Rp 14.000.000 dan Rp0,00. Piutang lainnya merupakan piutang karyawan yayasan Idep.

4. OTHER RECEIVABLE

Other receivable as of December 31st, 2012 and 2011 amounting IDR 14.000.000 and IDR 0,00. Other receivable are employee receivable of Idep Foundation

5. BIAYA DIBAYAR DIMUKA

Saldo Biaya Dibayar Dimuka per 31 Desember 2012 dan 2011 terdiri dari:

5. PREPAID EXPENSES

Prepaid Expenses as of December 31st, 2012 and 2011 consist of:

	<u>31 Des 2012</u>	<u>31 Des 2011</u>	
Sewa gedung			Rent Buildings
- Bangunan Kantor Bucuan	-	4.153.846,00	Office Building in Bucuan
Jumlah Sewa Gedung	-	4.153.846,00	Total Rent Buildings
Asuransi			Insurance
- PT. Asuransi Takaful Keluarga	40.337.700,00	42.559.950,00	PT. Asuransi Takaful Keluarga
Jumlah Asuransi	40.337.700,00	42.559.950,00	Total Insurance
Jumlah Biaya Dibayar Dimuka	40.337.700,00	46.713.796,00	Total Prepaid Expenses

Mutation Prepaid Expenses consist of :

Keterangan	Saldo Awal <i>Beginning</i>	Penambahan <i>Addition</i>	Amortisasi <i>Deduction</i>	Saldo Akhir <i>Ending</i>	Notes
Sewa Gedung	4.153.846,00	-	4.153.846,00	-	Rent Building
Asuransi	42.559.950,00	53.783.600,00	56.005.850,00	40.337.700,00	Insurance
Total	46.713.796,00	53.783.600,00	60.159.696,00	40.337.700,00	

Hasil Amortisasi biaya dibayar dimuka sebesar Rp60.159.696,00 lihat catatan No 14.

Prepaid expenses- amortization which is amounted IDR 60.159.696,00 can be seen in notes 14.

6. UANG MUKA PROYEK

Saldo Uang Muka Proyek merupakan uang muka yang dikeluarkan Yayasan untuk membiayai pengeluaran proyek yang belum dipertanggungjawabkan per 31 Desember 2012 dan 2011 masing-masing sebesar Rp414.824.596,00 dan Rp302.246.100,00

6. PROJECT ACCOUNT

Project Account represents advance given to staffs to execute project, which is not justified yet as of December 31st, 2012 and 2011 amounting to IDR414.824596,00 dan IDR302.246.100,00

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7. ASET TETAP TIDAK TERIKAT

Saldo Aset Tetap Tidak Terikat per 31 Desember 2012 dan 2011 dengan rincian sebagai berikut:

7. UNRESTRICTED FIXED ASSETS

Unrestricted Fixed Assets as of December 31st, 2012 and 2011 are as follows:

		2012			
		Saldo Awal	Penambahan	Pengurangan	
		Beginning	Additions	Deductions	Ending
Biaya Perolehan					<i>Historical Cost</i>
Kendaraan		289.420.000,00	-	-	289.420.000,00 <i>Vehicle</i>
Inv dan Perl		453.594.853,00	17.000.000,00	-	470.594.853,00 <i>Office Inventories</i>
Jumlah		743.014.853,00	17.000.000,00	-	760.014.853,00 <i>Total</i>
Akumulasi Penyusutan					<i>Accumulated Depreciation</i>
Kendaraan		129.671.563,00	37.948.750,00	-	167.620.313,00 <i>Vehicle</i>
Inv dan Perl		237.560.768,00	81.593.569,00	-	319.154.337,00 <i>Office Inventories</i>
Jumlah		367.232.331,00	119.542.319,00	-	486.774.650,00 <i>Total</i>
		375.782.522,00			273.240.203,00 <i>Book Value</i>
		2011			
		Saldo Awal	Penambahan	Pengurangan	
		Beginning	Additions	Deductions	Ending
Biaya Perolehan					<i>Historical Cost</i>
Kendaraan		289.420.000,00	-	-	289.420.000,00 <i>Vehicle</i>
Inv dan Perl		349.568.353,00	104.026.500,00	-	453.594.853,00 <i>Office Inventories</i>
Jumlah		638.988.353,00	104.026.500,00	-	743.014.853,00 <i>Total</i>
Akumulasi Penyusutan					<i>Accumulated Depreciation</i>
Kendaraan		91.722.813,00	37.948.750,00	-	129.671.563,00 <i>Vehicle</i>
Inv dan Perl		164.288.287,00	73.272.481,00	-	237.560.768,00 <i>Office Inventories</i>
Jumlah		256.011.100,00	111.221.231,00	-	367.232.331,00 <i>Total</i>
		382.977.253,00			375.782.522,00 <i>Book Value</i>

Beban penyusutan aset tetap tidak terikat sebesar Rp119.542.319,00 lihat catatan No 14.

Depreciation expenses for unrestricted fixed assets which ia amount IDR119.542.319,00. can be seen in notes 14.

8. ASET TETAP TERIKAT TEMPORER

Saldo Aset Tetap Tidak Terikat per 31 Desember 2012 dan 2011 dengan rincian sebagai berikut:

8. TEMPORARY RESTRICTED FIXED ASSETS

Temporary Restricted Fixed Assets as of December 31st, 2012 and 2011 are as follows :

		2012			
		Saldo Awal	Penambahan	Pengurangan	
		Beginning	Additions	Deductions	Ending
Biaya Perolehan					<i>Historical Cost</i>
Kendaraan		31.688.000,00	-	-	31.688.000,00 <i>Vehicle</i>
Inv dan Perl		733.432.590,00	-	-	733.432.590,00 <i>Office Inventories</i>
Jumlah		765.120.590,00	-	-	765.120.590,00 <i>Total</i>
Akumulasi Penyusutan					<i>Accumulated Depreciation</i>
Kendaraan		31.688.000,00	-	-	31.688.000,00 <i>Vehicle</i>
Inv dan Perl		609.761.225,00	60.705.860,00	-	670.467.085,00 <i>Office Inventories</i>
Jumlah		641.449.225,00	60.705.860,00	-	702.155.085,00 <i>Total</i>
		123.671.365,00			62.965.505,00 <i>Book Value</i>

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	2011			Ending	
	Saldo Awal Beginning	Penambahan Additions	Pengurangan Deductions		
Biaya Perolehan					Historical Cost
Kendaraan	31.688.000,00	-	-	31.688.000,00	Vehicle
Inv dan Perl	663.741.590,00	69.691.000,00	-	733.432.590,00	Office Inventories
Jumlah	695.429.590,00	69.691.000,00	-	765.120.590,00	Total
Akumulasi Penyusutan					Accumulated Depreciation
Kendaraan	28.695.708,00	2.992.292,00	-	31.688.000,00	Vehicle
Inv dan Perl	542.182.652,00	67.578.573,00	-	609.761.225,00	Office Inventories
Jumlah	570.878.360,00	70.570.865,00	-	641.449.225,00	Total
	124.551.230,00			123.671.365,00	Book Value

Beban penyusutan aset tetap terikat temporer sebesar Rp60.705.860,00 lihat catatan No 16.

Depreciation expenses for temporary restricted fixed assets which in amount IDR60.705.860,00 can be seen in notes 16.

9. HUTANG LAINNYA

Saldo hutang lainnya pada tanggal 31 Desember 2012 dan 2011 sebesar Rp 20.000.000 dan Rp0,00. Hutang lainnya merupakan hutang atas pengelolaan lahan.

9. OTHER LIABILITIES

Other Liabilities as of December 31st, 2012 and 2011 amounting IDR 20.000.000 and IDR 0,00. Other liabilities are payable for land management cooperation.

10. ASET NETO TIDAK TERIKAT

Saldo Aset neto Tidak Terikat per 31 Desember 2012 dan 2011 terdiri dari:

10. UNRESTRICTED NET ASSETS

Unrestricted Net Assets as of December 31st, 2012 and 2011 are as follows:

	2012	2011	
Aset neto Tidak Terikat Awal Tahun	1.308.417.856,0	1.959.736.433,00	<i>Unrestricted Net Assets at the Beginning of Year</i>
Pendapatan Tidak Terikat	2.224.326.913,0	2.762.093.617,00	<i>Unrestricted income</i>
Aset neto yang berakhir pembatasan waktu	-	1.748.476,00	<i>Net assets which have finished its period</i>
Beban tidak terikat	(2.232.188.671,0)	(3.415.160.670,00)	<i>Unrestricted expense</i>
Penyesuaian Aset neto Tidak Terikat	-	-	<i>Adjustment for Unrestricted Net Assets</i>
Jumlah Aset neto Tidak Terikat	1.300.556.098,0	1.308.417.856,00	<i>Total Unrestricted Net Assets</i>

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11. ASET NETO TERIKAT TEMPORER

Saldo Aset neto Terikat Temporer per 31 Desember 2012 dan 2011 terdiri dari :

	<u>2012</u>	<u>2011</u>
Aset neto Terikat Awal Tahun	427.936.635,00	1.405.198.412,00
Pendapatan Terikat	5.627.864.976,00	4.657.986.986,00
Beban tidak terikat	(4.566.265.613,00)	(5.633.500.287,00)
aset neto terbebaskan dari pembatasan	-	(1.748.476,00)
Koreksi Awal tahun	-	-
Penyesuaian Aset neto Tidak Terikat	-	-
Jumlah Aset neto Terikat Temporer	<u>1.489.535.997,00</u>	<u>427.936.635,00</u>

11. TEMPORARY RESTRICTED NET ASSETS

Temporary Restricted Net Assets as of December 31st, 2012 and 2011 are as follows:

Restricted Net Assets at the Beginning of Year
Restricted income
Restricted expense
Net assets which have finished its period
Adjustment for Restricted Net Assets
Adjustment for Unrestricted Net Assets
Total Temporary Restricted Net Assets

12. ASET NETO TERIKAT PERMANEN

Saldo Aset neto Terikat Permanen per 31 Desember 2012 dan 2011 terdiri dari :

	<u>2012</u>	<u>2011</u>
Aset neto Terikat Permanen Awal Tahun	10.000.000,00	10.000.000,00
Kenaikan Aset neto Terikat Permanen	-	-
Jumlah Aset neto Terikat Permanen	<u>10.000.000,00</u>	<u>10.000.000,00</u>

12. PERMANENT RESTRICTED NET ASSETS

Permanent Restricted Net Assets as of December 31st, 2012 and 2011 are as follows:

Permanent Restricted Net Assets at the Beginning of Year
Increase in Permanent Restricted Net Assets
Total Permanent Restricted Net Assets

13. PENDAPATAN TIDAK TERIKAT

Rincian pendapatan tidak terikat selama tahun 2012 dan 2011 sebagai berikut :

	<u>2012</u>	<u>2011</u>
Donation/Sumbangan	888.935.435,00	908.424.116,00
Product Order/Hasil Penjualan Produk	328.112.982,00	721.155.223,00
Contract Services/Layanan Kontrak	936.755.766,00	970.889.192,00
Pendapatan Jasa Giro	28.581.630,00	36.571.358,00
Pendapatan Bunga Deposito	3.760.543,00	4.599.992,00
Pendapatan Lainnya	38.180.557,00	120.453.736,00
Jumlah Pendapatan Tidak Terikat	<u>2.224.326.913,00</u>	<u>2.762.093.617,00</u>

13. PERMANENT RESTRICTED NET ASSETS

Permanent Restricted Net Assets as of December 31st, 2012 and 2011 are as follows:

Donation/Sumbangan
Product Order
Contract Services
Bank Interests
Deposit Interest
Other
Total Unrestricted Income

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14. BEBAN TIDAK TERIKAT

Rincian pendapatan tidak terikat selama tahun 2012 dan 2011 sebagai berikut :

14. UNRESTRICTED EXPENSES

Unrestricted Expenses in 2012 and 2011 are as follows:

	2012	2011	
Administrasi			Administration
- Support Departement	723.965.904,00	618.089.080,00	<i>Support Departement</i> -
- Media Departement	345.167.668,00	578.755.188,00	<i>Media Departement</i> -
- RD Departement	15.184.184,00	9.931.701,00	<i>RD Departement</i> -
Beban Produksi Media	-	-	Media Development Cost
- Media Departement	7.828.000,00	174.537.151,00	<i>Media Departement</i> -
Layanan kontrak	-	-	Contract Services
- Agriculture Training on Soil Nutrition and Permaculture	-	146.498.522,00	<i>Agriculture Training on Soil Nutrition and Permaculture</i> -
- CBDRR Curriculum and Modul Development Based on Community Resettlement Plan	-	130.913.660,00	<i>CBDRR Curriculum and Modul Development Based on Community Resettlement Plan</i> -
- School Reconstruction Program In West Java and West Sumatra	-	124.799.572,00	<i>School Reconstruction Program In West Java and West Sumatra</i> -
- Biogas Rumah [Biru]	15.000.000,00	62.361.266,00	<i>Biogas Rumah [Biru]</i> -
- Biogas Rumah Phase II	180.003.600,00	-	<i>Biogas Rumah Phase II</i> -
- Penyadaran Konsumen Program VECO Indonesia dan Mitra di Wilayah Bali	72.458.740,00	-	<i>Penyadaran Konsumen Program VECO Indonesia dan Mitra di Wilayah Bali</i> -
- Contract Service	102.295.735,00	-	<i>Contract service</i> -
Beban Pengganti			Reimbursement
- Staff Medical	14.160.805,00	12.489.058,00	<i>Staff Medical</i> -
- Reimbursement	44.948.918,00	71.605.950,00	<i>Reimbursement</i> -
Beban Proyek Tidak Terikat			Project Unfunded Grant
- CA (Consumer Awareness) Activity & Training Center	18.771.016,00	32.440.250,00	<i>CA (Consumer Awareness) Activity & Training Center</i> -
- Program Department	84.371.173,00	676.215.037,00	<i>Program Department</i> -
- Aceh Program	-	151.940.855,00	<i>Aceh Program</i> -
- Training Unit	301.376.959,00	155.044.711,00	<i>Training Unit</i> -
- Benih Organik	68.925.126,00	11.201.214,00	<i>Benih Organik</i> -
- Emergency Response for Mentawai & Merapi	-	137.365.250,00	<i>Emergency Response for Mentawai & Merapi</i> -
- Site Visit to IDEP Community Models	-	61.255.000,00	<i>Site Visit to IDEP Community Models</i> -
- Community Livelihood Recovery Program-Give2Asia	3.640.000,00	7.898.888,00	<i>Community Livelihood Recovery Program-Give2Asia</i> -
- “Build Back Better” Multi Media Education Campaign, West Sumatra Phase II	-	40.284.325,00	<i>“Build Back Better” Multi Media Education Campaign, West Sumatra Phase II</i> -
- Field Visit	44.003.000,00	-	<i>Field Visit</i> -
- Emergency Response	1.034.000,00	-	<i>Emergency Response</i> -
Beban Administrasi Bank	9.351.827,00	10.816.332,00	Bank Chargers
Beban Penyusutan Aset Tetap Tidak Terikat	119.542.320,00	111.221.231,00	Depreciation of Unrestricted Fixed Assets

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Beban Amortisasi			Amortization
- Beban Asuransi	56.005.850,00	57.050.275,00	Insurance -
- Beban Sewa Gedung	4.153.846,00	32.446.154,00	Rent Buildings -
Jumlah Beban Tidak Terikat	2.232.188.671,00	3.415.160.670,00	Total Unrestricted Expenses

15. PENDAPATAN TERIKAT TEMPORER

Rincian pendapatan terikat temporer tahun 2012 dan 2011
sebagai berikut :

15. TEMPORARY RESTRICTED INCOME

Temporary Restricted Income in 2012 and 2011 are as follows:

	2012	2011	Recovery
Pemulihan			
- IOM-Enhancing Disaster Preparedness and Response Capacity in Garut District, West Java	-	19.210.500,00	IOM-Enhancing Disaster Preparedness and Response Capacity in Garut District, West Java -
- AusAID - Build Back Better Multi Media Education Campaign, West Sumatra-Phase III	-	1.972.814.100,00	AusAID - Build Back Better Multi Media Education Campaign, West Sumatra-Phase III -
- Mercy Corps - Rumah Aman Gempa Masyarakat	1.916.706.911,00	1.867.458.441,00	Mercy Corps - Rumah Aman Gempa Masyarakat -
- PT UBS Securities Indonesia - Community Livelihood Recovery Program in Mentawai and Merapi	-	356.338.700,00	PT UBS Securities Indonesia - Community Livelihood Recovery Program in Mentawai and Merapi -
- Give2asia - Community Livelihood Recovery Program in Mentawai and Merapi	-	442.165.245,00	Give2asia - Community Livelihood Recovery Program in Mentawai and Merapi -
- Luna2 - Learnsacapes program BSMP Luna2 IDEP	30.000.000,00	-	Luna2 - Learnsacapes program BSMP Luna2 IDEP -
- Phillip Morris International - Environment restoration in 7 critical areas across Indonesia	1.519.292.489,00	-	Phillip Morris International - Environment restoration in 7 critical areas across Indonesia -
- Phillip Morris International - Environmentally friendly and disaster resistant housing for poor communities in Bali	1.800.000.000,00	-	Phillip Morris International - Environmentally friendly and disaster resistant housing for poor communities in Bali -
- Boeing - Permaculture and seed production trainings in Bali community	361.865.576,00	-	Boeing - Permaculture and seed production trainings in Bali community -
Jumlah	5.627.864.976,00	4.657.986.986,00	Total

16. BEBAN TERIKAT TEMPORER

Beban Terikat Temporer merupakan biaya-biaya yang dikeluarkan terkait dengan pelaksanaan program dari donatur setelah dikurangi dengan biaya pembelian aset tetap dan biaya asuransi terdiri dari:

16. TEMPORARY RESTRICTED EXPENSES

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

	<u>2012</u>	<u>2011</u>	
Program Pemulihan			Recovery
- IOM-Enhancing Disaster Preparedness and Response Capacity in Garut District, West Java	-	66.201.970,00	<i>IOM-Enhancing Disaster Preparedness and Response Capacity in Garut District, West Java</i> -
- AusAID - Build Back Better Multi Media Education Campaign, West Sumatra-Phase III	-	3.204.913.955,00	<i>AusAID - Build Back Better Multi Media Education Campaign, West Sumatra-Phase III</i> -
- Mercy Corps - Rumah Aman Gempa Masyarakat	2.202.472.179,00	1.493.502.173,00	<i>Mercy Corps - Rumah Aman Gempa Masyarakat</i> -
- PT UBS Securities Indonesia - Community Livelihood Recovery Program in Mentawai and Merapi	-	356.146.080,00	<i>PT UBS Securities Indonesia - Community Livelihood Recovery Program in Mentawai and Merapi</i> -
- Give2asia - Community Livelihood Recovery Program in Mentawai and Merapi	-	442.165.245,00	<i>Give2asia - Community Livelihood Recovery Program in Mentawai and Merapi</i> -
- Environment restoration in 7 critical areas across Indonesia-Phillip Morris International	1.263.609.306,00	-	<i>Environment restoration in 7 critical areas across Indonesia-Phillip Morris International</i> -
- Learnscope at Elementary school SD2 in Lebih Village in Bali-Luna2	30.350.320,00	-	<i>Learnscope at Elementary school SD2 in Lebih Village in Environmentally Friendly and Disaster Resistant Housing for Poor Communités in Bali-Phillip Morris International</i> -
- Environmentally Friendly and Disaster Resistant Housing for Poor Communités in Bali-Phillip Morris International	1.009.127.948,00	-	<i>Phillip Morris International</i> -
Beban Penyusutan Aset Tetap Terikat Temporer	<u>60.705.860,00</u>	<u>70.570.864,00</u>	<i>Depreciation of Temporary Restricted Fixed Assets</i>
Jumlah Beban Terikat Temporer	<u>4.566.265.613,00</u>	<u>5.633.500.287,00</u>	<i>Total Temporary Restricted Expenses</i>

Rincian masing-masing beban program sebagai berikut:

The details of each program expenses are as follows:

16.1. Program Pemulihan Bencana

a. Beban Program IOM - Enhancing Disaster Preparedness and Response Capacity in Garut District, West Java

Nama Program : Enhancing Disaster Preparedness and Response Capacity in Garut District, West Java

Donatur : International Organization for Migration

Periode : 16 Agt 2010-15 Feb 2011

Anggaran : Rp362.774.400,00

	2012	2011
Staffing Cost	-	10.600.000,00
Programme Cost	-	
- Development of SOP&DRR Action Plan	-	44.322.600,00
Domestic Travel (Reimbursable)	-	5.412.400,00
Overhead (6%)	-	5.866.970,00
Jumlah	-	66.201.970,00

b. Beban Program AusAID - Build Back Better Multi Media Education Campaign, West Sumatra-Phase III

Nama Program : Build Back Better Multi Media Education Campaign, West Sumatra-Phase III

Donatur : Australian Agency for International Development (AusAID)

Periode : 02 Des 2010 -30 Juni 2011

Anggaran : Rp3.334.279.900,00

	2012	2011
- Rumah Aman Gempa & Disaster Risk Reduction Public Education Media Production	-	1.900.629.398,00
- Jajang C Noer Contract, Office, Local Travel & Communications	-	225.594.782,00
- Personnel	-	627.070.475,00
- Reimbursable Costs (Contingency, Travel & Shipping Materials)	-	221.619.300,00
- IDEP Media Unit Project Management Fee (fixed)	-	230.000.000,00
Jumlah	-	3.204.913.955,00

16.1. Recovery

a. IOM - Enhancing Disaster Preparedness and Response Capacity in Garut District, West Java

Program name : Enhancing Disaster Preparedness and Response Capacity in Garut District, West Java

Donor : International Organization for Migration

Period : Agst 16th,2010 - Feb 15th,2011

Budget : IDR 362.774.400,00

	2011	
Staffing Cost	10.600.000,00	
Programme Cost:		
- Development of SOP&DRR Action Plan	44.322.600,00	
Domestic Travel (Reimbursable)	5.412.400,00	
Overhead (6%)	5.866.970,00	
Total	66.201.970,00	

b. AusAID - Build Back Better Multi Media Education Campaign, West Sumatra-Phase III

Program name : Build Back Better Multi Media Education Campaign, West Sumatra-Phase III

Donor : Australian Agency for International Development (AusAID)

Period : Dec 2rd, 2010 - June 30th, 2011

Budget : IDR 3.334.279.900,00

	2011	
- Rumah Aman Gempa & Disaster Risk Reduction Public Education Media Production	1.900.629.398,00	
- Jajang C Noer Contract, Office, Local Travel & Communications	225.594.782,00	
- Personnel	627.070.475,00	
- Reimbursable Costs (Contingency, Travel & Shipping Materials)	221.619.300,00	
- IDEP Media Unit Project Management Fee 5 %	230.000.000,00	
Total	3.204.913.955,00	

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c. Mercy Corps - Rumah Aman Gempa Masyarakat

Nama Program : Rumah Aman Gempa Andalan Masyarakat [RAGAM]
 Donatur : 31767S001
 Periode : 01 Sept 2011 -30 Juni 2012
 Anggaran : Rp4.030.386.940,00

	<u>2012</u>
- Personnel	472.582.856,00
- Travel	101.784.900,00
- Equipment and Supplies	26.049.700,00
- Program Activities	1.602.054.722,60
Jumlah	<u>2.202.472.178,60</u>

c. Mercy Corps - Rumah Aman Gempa Masyarakat

Program name : Rumah Aman Gempa Andalan Masyarakat [RAGAM]
Donor : 31767S001
Period : Sept 1st,2011 - June 30th, 2012
Budget : IDR 4.030.386.940,00

	<u>2011</u>	
	287.037.876,00	<i>Personnel -</i>
	42.678.400,00	<i>Travel -</i>
	40.897.517,00	<i>Equipment and Supplies -</i>
	1.122.888.380,00	<i>Program Activities -</i>
Jumlah	<u>1.493.502.173,00</u>	Total

d. PT UBS Securities Indonesia - Community Livelihood Recovery Program in Mentawai and Merapi

Nama Program : Community livelihood Recovery Program Donatur
 Donatur : 31767S001
 Periode : 01 Feb 2011 -31 Juli 2012
 Anggaran : Rp356.338.700,00

	<u>2012</u>
- Project management	-
- Project Implementation	-
- Administrative support & overhea	-
Jumlah	<u>-</u>

d. PT UBS Securities Indonesia - Community Livelihood Recovery Program in Mentawai and Merapi

Program name : Community livelihood Recovery Program Donatur
Donor : 31767S001
Period : Feb 1st,2011 - July 30th, 2012
Budget : IDR 356.338.700,00

	<u>2011</u>	
	45.000.000,00	<i>Project management -</i>
	297.177.380,00	<i>Project Implementation -</i>
	13.968.700,00	<i>Administrative support & overheads -</i>
Jumlah	<u>356.146.080,00</u>	Total

e. Give2Asia - Community Livelihood Recovery Program in Mentawai and Merapi

Nama Program : Community Livelihood Recovery Program
 Donatur : -
 Periode : 1 Mar 2011 - 31 Des 2011
 Anggaran : USD 50.081,00

	<u>2012</u>
- Project management	-
- Project Implementation	-
- Administrative support & overheads	-
Jumlah	<u>-</u>

e. Give2Asia - Community Livelihood Recovery Program in Mentawai and Merapi

Program name : Community Livelihood Recovery Program
Donor : -
Period : Mar 1st, 2011 - Dec 31st,2011
Budget : USD 50.081,00

	<u>2011</u>	
	45.000.000,00	<i>Project management -</i>
	383.200.645,00	<i>Project Implementation -</i>
	13.964.600,00	<i>Administrative support & overheads -</i>
Jumlah	<u>442.165.245,00</u>	Total

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f. Philip Morris International - Environment restoration in 7 critical areas across Indonesia

Nama Program : Environment restoration in 7 critical areas across Indonesia
 Donatur : 4931
 Periode : 23 Mei 2012 - 31 Jan 2013
 Anggaran : Rp1.535.292.000,00

	2012
- Salaries and wages	103.635.000,00
- Assessment/identification of plant	22.916.650,00
- Socialization activities	76.993.500,00
- Planting activities in 7	1.005.620.700,00
- Monitoring and evaluation	-
- Reporting	600.000,00
- Program Development Fee	53.843.456,00
Jumlah	1.263.609.306,00

f. Philip Morris International - Environment restoration in 7 critical areas across Indonesia

Program name : *Environment restoration in 7 critical areas across Indonesia*
Donor : 4931
Period : *May 23rd, 2012 - Jan 31st, 2013*
Budget : *IDR 1.535.292.000*

	2011
- Salaries and wages	-
- Assessment/identification of planting area	-
- Socialization activities	-
- Planting activities in 7	-
- Monitoring and evaluation	-
- Reporting	-
- Program Development Fee	-
Total	-

g. Luna 2 Inc - Learnscape at the elementary school SD 2 in village in Bali

Nama Program : Learnscape at the elementary school SD 2 in village in Bali
 Nomor Kontrak : -
 Jangka Waktu : Juni 2012 - Juli 2013
 Anggaran : Rp60.000.000,00

	2012
- Salary	14.000.000,00
- Coordination	2.323.400,00
- Education and disaster risk reduction	6.131.060,00
- Activities with student	5.499.860,00
- Monitoring and evaluation Activities	2.396.000,00
Jumlah	30.350.320,00

g. Luna 2 Inc - Learnscape at the elementary school SD 2 in village in Bali

Program name : *Learnscape at the elementary school SD 2 in village in Bali*
Donor : -
Period : *June 2012 - July 2013*
Budget : *IDR 60.000.000,00*

	2011
- Salary	-
- Coordination	-
- Education and disaster risk reduction	-
- Activities with student	-
- Monitoring and evaluation Activities	-
Total	-

h. Philip Morris International - Environmentally friendly and disaster resistant housing for poor communities in Bali

Nama Program : Environmentally friendly and disaster resistant housing for poor communities
 Nomor Kontrak : 5133
 Jangka Waktu : 23 Mei 2012 - 1 Juli 2013
 Anggaran : Rp1.800.000.000,00

h. Philip Morris International - Environmentally friendly and disaster resistant housing for poor communities in Bali

Program name : *Environmentally friendly and disaster resistant housing for poor communities*
Donor : 5133
Period : *May 23rd, 2012 - July 1st, 2013*
Budget : *Rp1.800.000.000,00*

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	2012	2011		
- Salaries and Wages	143.500.000,00	-	Salaries and Wages	-
- Safe House Construction	770.026.655,00	-	Safe House Construction	-
- Logistic and transports	10.083.300,00	-	Logistic and transports	-
- Trainings and workshops	32.478.183,00	-	Trainings and workshops	-
- Documentation and reporting	1.816.250,00	-	Documentation and reporting	-
- Program Development	51.223.560,00	-	Program Development	-
Jumlah	1.009.127.948,00	-		Total

17. PENDAPATAN TERIKAT PERMANEN

Pendapatan Terikat Permanen pada tahun 2012 dan 2011 masing-masing sebesar Rp0,00 dan Rp0,00

17. PERMANENT RESTRICTED INCOME

Permanent Restricted Income in 2012 and 2011 amounts to IDR0,00 dan IDR 0,00

18. PERISTIWA SETELAH AKHIR PERIODE PELAPORAN

Manajemen yayasan bertanggung jawab atas penyusunan laporan keuangan. Tanggal penyelesaian penyusunan laporan keuangan sesuai dengan tanggal laporan auditor independen yaitu tanggal 25 Juni 2013.

Tidak terdapat peristiwa-peristiwa setelah akhir periode pelaporan yang memerlukan penyesuaian dan pengungkapan dalam laporan keuangan.

18 SUBSEQUENT EVENT

The foundation's management is responsible for the financial statement, which was finalized at the same date as the independent auditor's report on June 25th, 2013.

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