

BAOS

**KETUT BUDIARTHA
AKUNTAN PUBLIK TERDAPAT
KEP-082/KM.17/1999**

**LAPORAN AUDITOR INDEPENDEN
TERHADAP LAPORAN KEUANGAN
YAYASAN IDEP SELARAS ALAM
UNTUK TAHUN YANG BERAKHIR
31 DESEMBER 2015 DAN 2014**

**AUDITOR INDEPENDENT REPORT
ON FINANCIAL STATEMENTS
IDEP SELARAS ALAM FONDATION
FOR THE YEARS ENDED
DECEMBER 31 ST, 2015 AND 2014**

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YAYASAN IDEP SELARAS ALAM
TABLE OF CONTENTS
DECEMBER, 31, 2015

DESCRIPTION	HAL.
AUDITOR INDEPENDEN REPORT	
THE FINANCIAL STATEMENT	
1. Balance Sheet December, 31, 2015 And 2014	1
2. Activity Report Desember 31, 2015 And 2014	2
3. Statement Net Assets December,31, 2015 And 2014	3
4. Statement Of Cash Flow December, 31, 2015	4
NOTES TO FINANCIAL STATEMENTS	5
ATTACHMENT	
1. Detail Of Project Account	
2. Detail Of Fixed Asset	



**SURAT PERNYATAAN DIREKSI TENTANG TANGGUNGJAWAB ATAS
LAPORAN KEUANGAN YAYASAN IDEP SELARAS ALAM
UNTUK TAHUN YANG BERAKHIR TANGGAL 31 DESEMBER 2015**

Kami yang bertandatangan dibawah ini :

Nama : Ade Andreawan

Jabatan : Executive Director

Alamat : Banjar Medahan, Desa Kemenuh, Kec. Sukawati, Gianyar.

Menyatakan bahwa :

1. Kami bertanggung jawab atas penyusunan dan penyajian laporan keuangan.
2. Laporan keuangan telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan Entitas Tanpa Akuntabilitas Publik (SAK ETAP).
3. Semua informasi dalam laporan keuangan telah dimuat secara lengkap dan benar.
4. Laporan keuangan tidak mengandung informasi atau fakta material yang tidak benar dan tidak menghilangkan informasi atau fakta material.
5. Kami bertanggungjawab atas sistem pengendalian intern dalam perusahaan

Demikian pernyataan ini dibuat dengan sebenarnya.

Denpasar, 28 April 2016



IDEP
Ade Andreawan
Executive Director

LAPORAN AUDITOR INDEPENDEN
(INDEPENDENT AUDITOR'S REPORT)

LAPORAN AUDITOR INDEPENDEN

Nomor: 17/AUDIT/KAP-BUD/V/2016

AUDITOR INDEPENDENT REPORT

Number: 17/AUDIT/KAP-BUD/V/2016

Kepada Yth.

Pengurus**Yayasan Idep Selaras Alam**

Gianyar - Bali

To:

Management's**Idep Selaras Alam Foundation**

Gianyar - Bali

Kami telah mengaudit laporan keuangan **Yayasan Idep Selaras Alam**, yang terdiri atas neraca tanggal 31 Desember 2015, laporan aktivitas, laporan perubahan asset bersih dan laporan arus kas untuk tahun yang berakhir pada tanggal tersebut, serta suatu ringkasan kebijakan akuntansi signifikan dan informasi penjelasan lain.

*We have audited the accompanying financial statement of **Idep Selaras Alam Foundation** as of December 31st, 2015, and related statement of activity, and statement net assets and statements of cash flow for the years then ended, and a summary of significant accounting policies and the other explanatory information.*

TANGGUNG JAWAB MANAJEMEN
ATAS LAPORAN KEUANGAN

Manajemen bertanggung jawab atas penyusunan dan penyajian wajar laporan keuangan tersebut sesuai dengan Standar Akuntansi Keuangan di Indonesia, dan atas pengendalian internal yang ditentukan perlu oleh manajemen untuk memungkinkan penyusunan laporan keuangan tersebut bebas dari kesalahan penyajian material, yang disebabkan kecurangan atau kesalahan.

MANAGEMENT'S RESPONSIBILITY FOR
THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of such financial statements in accordance with Indonesian Accounting Standards Entities Without Public Accountability (SAK ETAP), and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, wheter due to fraud or error.

TANGGUNG JAWAB AUDITOR

Tanggung jawab kami adalah untuk menyatakan suatu opini atas laporan keuangan ini berdasarkan audit kami. Kami melaksanakan audit berdasarkan Standar Auditing yang ditetapkan oleh Institut Akuntan Publik Indonesia. Standar tersebut mengharuskan kami untuk mematuhi

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on such financial statements based on our audit. We conducted our audit in accordance with standards on auditing established by Indonesian Istituded of Certified Public Accountans. Those Standards required that we comply with ethical requirements and

KETUT BUDIARTHA
AKUNTAN PUBLIK TERDAPAT
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ketentuan etika serta merencanakan dan melaksanakan audit untuk memperoleh keyakinan memadai tentang apakah laporan keuangan bebas dari kesalahan penyajian material.

Suatu audit melibatkan pelaksanaan prosedur untuk memperoleh bukti audit atas angka-angka dan pengungkapan dalam laporan keuangan. Prosedur yang dipilih bergantung pada pertimbangan auditor, termasuk penilaian atas risiko kesalahan penyajian material dalam laporan keuangan, baik yang disebabkan oleh kecurangan maupun kesalahan. Dalam melakukan penilaian risiko tersebut, auditor mempertimbangkan pengendalian internal yang relevan dengan penyusunan dan penyajian wajar laporan keuangan untuk merancang prosedur audit yang tepat sesuai dengan kondisinya, tetapi tidak untuk tujuan pernyataan opini atas keefektifitasan pengendalian internal entitas. Suatu audit juga mencakup pengevaluasian atas ketepatan kebijakan akuntansi yang digunakan dan kewajaran estimasi akuntansi yang dibuat oleh manajemen, serta pengevaluasian atas keseluruhan penyajian laporan keuangan.

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

plan and perform the audit to obtain reasonable assurance about whether such financial statements are free from material misstatement.

An audit involves performing of the procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors judgement, including the assesment of the risks of material misstatement of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We belive that the audit evidence we have obtained is sufficient and aproprate to provide a basis for our audit opinion.

BAOS

KETUT BUDIARTHA
AKUNTAN PUBLIK TERDAPAT
KEP-082/KM.17/1999

OPINI

Menurut opini kami, laporan keuangan menyajikan secara wajar, dalam semua hal yang material, posisi keuangan Yayasan Idep Selaras Alam tanggal 31 Desember 2015, serta aktivitas, dan arus kas untuk tahun yang berakhir pada tanggal tersebut sesuai dengan Standar Akuntansi Keuangan Entitas Tanpa Akuntabilitas Publik (SAK ETAP).

OPINION

In our opinion, the financial statements referred to above present fairly, in all material respect, the financial position of Idep Selaras Alam Foundation as of December 31st, 2015, and the result of its activity, and cash flow for the years then ended, in accordance with Accounting Standards Entities Without Public Accountability (SAK ET'AP).



Dr. Ketut Budiarta, MSi., Ak., CPA
Reg. Neg. D-5044

Denpasar, 9 Mei 2016/Denpasar. May 9st, 2016

License Number of Public Accountant: 193/KM.I/2012

Dated : February 23rd, 2012

License Number of Effort

: 99.2.0294

Dated : February 2nd, 1999

LAPORAN KEUANGAN
(FINANCIAL STATEMENTS)

**YAYASAN IDEP SELARAS ALAM
LAPORAN POSISI KEUANGAN
PER 31 DESEMBER 2015 DAN 2014**

**IDEP SELARAS ALAM FOUNDATION
STATEMENT OF FINANCIAL POSITION
AS OF DECEMBER 31ST, 2015 AND 2014**

	<i>Notes / (Cat.)</i>	<u>31-Des-15 (Rp)</u>	<u>31-Des-14 (Rp)</u>	
ASET				ASSET
Aset Lancar				Current Assets
Kas dan Setara Kas	3.1	2.030.470.455	1.187.576.830	Cash and Cash Equivalent
Deposito Berjangka	3.2	10.000.000	10.000.000	Time Deposit
Piutang Lainnya	3.3	29.000.000	29.000.000	Other Receivable
Biaya Dibayar Dimuka	3.4	98.333.333	28.928.400	Prepaid Expenses
Uang Muka Proyek	3.5	320.283.900	147.565.900	Project Account
Jumlah Aset Lancar		<u>2.488.087.689</u>	<u>1.403.071.130</u>	Total Current Assets
Aset Tetap	3.6			Fixed Assets
Aset Tetap Tidak terikat		27.299.552	91.993.039	Unrestricted Fixed Assets
Aset Tetap Terikat Temporer		39.081.169	63.931.947	Temporary Restricted Fixed Assets
Jumlah Aset Tetap		<u>66.380.721</u>	<u>155.924.986</u>	Total Fixed Assets
JUMLAH ASET		<u><u>2.554.468.410</u></u>	<u><u>1.558.996.116</u></u>	TOTAL ASSETS
LIABILITAS				LIABILITIES
Kewajiban Lancar				Current Liabilities
Hutang Lain-lain	3.7	10.000.000	10.000.000	Other Liabilities
Hutang PPH Pasal 21	3.8	-	188.156	Income Tax Payable Employee Art.21
Jumlah Kewajiban Lancar		<u>10.000.000</u>	<u>10.188.156</u>	Total Current Liabilities
ASET BERSIH				NET ASSETS
Aset Bersih Tidak Terikat	3.9	835.934.347	477.111.137	Unrestricted Net Assets
Aset Bersih Terikat Temporer	3.10	1.698.534.063	1.061.696.823	Temporary Restricted Net Assets
Aset Bersih Terikat Permanen	3.11	10.000.000	10.000.000	Permanent Restricted Net Assets
Jumlah Aset Bersih		<u>2.544.468.410</u>	<u>1.548.807.960</u>	Total Net Assets
JUMLAH LIABILITAS DAN ASET BERSIH		<u><u>2.554.468.410</u></u>	<u><u>1.558.996.116</u></u>	TOTAL LIABILITIES AND NET NET ASSETS

Lihat Catatan atas Laporan Keuangan yang Merupakan Bagian yang Tidak Terpisahkan dari Laporan Keuangan secara Keseluruhan

See The Accompanying Notes to Financial Statement are an Integral Part to These Financial Statement

IDEP SELARAS ALAM FOUNDATION
STATEMENT OF ACTIVITY
FOR THE YEAR ENDED DECEMBER 31ST, 2015 AND 2014

	Notes / (Cat.)	31-Dec-15 (Rp)	31-Dec-14 (Rp)
PERUBAHAN ASET BERSIH TIDAK TERIKAT			
Pendapatan Tidak Terikat Sumbangan	4.1	412.660.794	432.445.644
Hasil Penjualan Produk Layanan Kontrak		62.781.475	102.033.660
Pendapatan Jasa Giro		1.567.279.974	539.064.764
Pendapatan Bunga Deposito		12.829.843	14.459.754
Laba Penjualan Aset		3.879.996	3.879.996
Pendapatan Lainnya		-	1.300.000
Jumlah Pendapatan Tidak Terikat		46.724.241	45.284.913
Beban Tidak Terikat	4.2	2.106.156.323	1.138.468.731
Beban Administrasi		518.241.463	613.546.467
Beban Layanan Kontrak		926.455.993	71.559.543
Beban Pengganti		38.111.833	30.974.583
Beban Proyek		162.477.289	873.872.567
Beban Administrasi Bank		6.711.640	6.831.301
Beban Penyusutan Aset Tetap Tidak Terikat		63.111.509	80.520.779
Beban Amortisasi		30.595.067	40.739.075
Kerugian Penghapusan Aktiva Tetap		713.395	-
Jumlah Beban Tidak Terikat		1.746.418.188	1.718.044.315
Kenaikan (Penurunan) Aset Bersih Tidak Terikat		359.661.793	(579.575.585)
CHANGES IN UNRESTRICTED NET ASSETS			
Unrestricted Income			432.445.644
Seeds Selling			102.033.660
Contract Services			539.064.764
Donation			14.459.754
Bank Interests			3.879.996
Deposit Interests			1.300.000
Profit on Sale of Fixed Asset			45.284.913
Other Revenue			-
Total Unrestricted Income			1.138.468.731
Unrestricted Expenses			613.546.467
Administration			71.559.543
Contract Services			30.974.583
Reimbursement			873.872.567
Project Unfunded Grant			6.831.301
Bank Charges			80.520.779
Depreciation of Unrestricted Fixed Assets			40.739.075
Amortization			-
Losses Removal of Fixed Assets			713.395
Total Unrestricted Expenses			1.718.044.315
Increasing (Decreasing) in Unrestricted Net Assets			(579.575.585)

IDEP SELARAS ALAM FOUNDATION
STATEMENT OF ACTIVITY
FOR THE YEAR ENDED DECEMBER 31ST, 2015 AND 2014

	Notes / (Cat.)	31-Des-15 (Rp)	31-Des-14 (Rp)	
PERUBAHAN ASET BERSIH TERIKAT TEMPORER				CHANGES IN TEMPORARY RESTRICTED NET ASSETS
Pendapatan Terikat Temporer Program Pemulihan	4.3	1.823.297.239	1.753.541.010	<i>Temporary Restricted Income Recovery</i>
Jumlah Pendapatan Terikat Temporer		<u>1.823.297.239</u>	<u>1.753.541.010</u>	Total Temporary Restricted Income
Beban Terikat Temporer Program Pemulihan	4.4	1.157.809.220	1.746.895.657	<i>Temporary Restricted Expenses Recovery</i>
Beban Penyusutan Aset Tetap Terikat Temporer		21.968.571	26.707.212	<i>Depreciation of Temporary Restricted Fixed Assets</i>
Jumlah Beban Terikat Temporer		<u>1.179.777.791</u>	<u>1.773.602.869</u>	Total Temporary Restricted Expenses
Kenaikan (Penurunan) Aset Bersih Terikat Temporer		<u>643.519.448</u>	<u>(20.061.859)</u>	Increasing (Decreasing) in Temporary Restricted Net Assets
KENAIKAN (PENURUNAN) ASET BERSIH		<u>1.003.181.241</u>	<u>(599.637.444)</u>	INCREASING (DECREASING) IN NET ASSETS
Aset Bersih Pada Awal Tahun		1.541.287.168	2.148.445.404	<i>Net Assets at the Beginning of Year</i>
ASET BERSIH PADA AKHIR TAHUN		<u>2.544.468.409</u>	<u>1.548.807.960</u>	NET ASSETS AT THE END OF YEAR

Lihat Catatan atas Laporan Keuangan yang Merupakan Bagian yang Tidak Terpisahkan dari Laporan Keuangan secara Keseluruhan

See The Accompanying Notes to Financial Statement are an Integral Part to These Financial Statement

YAYASAN IDEP SELARAS ALAM
LAPORAN PERUBAHAN ASET BERSIH
PERIODE 31 DESEMBER 2015 DAN 2014

YAYASAN IDEP SELARAS ALAM
STATEMENT NET ASSETS
PERIOD OF DECEMBER 31ST, 2015 AND 2014

	Saldo Awal Aset Bersih (Retained Earning)	Kenaikan Aset s/d Tahun Lalu (Historical Balancing)	Total Aset Bersih (Total Net Assets)	
ASET BERSIH PER 1 JANUARI 2015	2.148.445.404	(599.637.444)	1.548.807.960	NET ASSET AT JANUARY, 1st 2015
Koreksi atas Aset Bersih Kenaikan (Penurunan) Aset Bersih	-	(7.520.792) 1.003.181.241	(7.520.792) 1.003.181.241	Correction of Net Assets Current Year Surplus (Defisit)
TOTAL ASET BERSIH	2.148.445.404	396.023.006	2.544.468.410	TOTAL NET ASSETS

Lihat Catatan atas Laporan Keuangan yang Merupakan
 Bagian yang Tidak Terpisahkan dari Laporan Keuangan Secara Keseluruhan

See The Notes of Financial Statement wich The parts
 all of Financial Statements

**YAYASAN IDEP SELARAS ALAM
LAPORAN ARUS KAS**

Untuk Periode Yang Berakhir Pada Tanggal 31 Desember 2015

**IDEP SELARAS ALAM FOUNDATION
STATEMENT OF CASH FLOWS
For The Years Ended December 31st, 2015**

31-Des-15
(Rp)

ARUS KAS DARI AKTIVITAS OPERASI:

Rekonsiliasi perubahan dalam aset bersih menjadi kas yang digunakan untuk aktivitas operasi :

Perubahan dalam aset bersih	995.660.450
Penurunan (Kenaikan) Deposito Berjangka	-
Penurunan (Kenaikan) Piutang lainnya	-
Penurunan (Kenaikan) Biaya Dibayar Dimuka	(69.404.933)
Penurunan (Kenaikan) Uang Muka Proyek	(172.718.000)
Kenaikan (Penurunan) Hutang Lain-lain	-
Kenaikan (Penurunan) Hutang PPh Pasal 21	(188.156)

Kas yang diterima dari (digunakan untuk) aktivitas operasi

753.349.360

ARUS KAS DARI AKTIVITAS INVESTASI

Penambahan Aset Tetap

89.544.265

Kas digunakan untuk aktivitas investasi

89.544.265

Kenaikan (Penurunan) Kas dan Setara Kas

842.893.626

Kas dan Setara Kas pada Awal Tahun

1.187.576.830

Kas dan Setara Kas pada Akhir Tahun

2.030.470.455

CASH FLOWS FROM OPERATING ACTIVITIES

Reconcile the changes in net assets become net cash which used for operating activities:

Changes in net assets	995.660.450
Increasing (Decreasing) in Time Deposit	-
Increasing (Decreasing) in Other Receivable	-
Increasing (Decreasing) in Prepaid Expenses	(69.404.933)
Increasing (Decreasing) in Project Account	(172.718.000)
Increasing (Decreasing) in Other Liabilities	-
Increasing (Decreasing) Income Tax Payable	(188.156)

Net cash received from (used for) operating activities
Employee Art.21

753.349.360

CASH FLOWS FROM INVESTING ACTIVITIES

Increasing in Fixed Assets

89.544.265

Net cash used for investing activities

89.544.265

Increasing (Decreasing) in Cash and Cash

842.893.626

Equivalent

Cash and Cash Equivalent at the Beginning of

1.187.576.830

Year

Cash and Cash Equivalent at the End of Year

2.030.470.455

CATATAN ATAS LAPORAN KEUANGAN
(NOTES TO FINANCIAL STATEMENTS)

1. GAMBARAN 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, SH.,Mkn., No 07 tanggal 28 Juli 2008, di Badung, nama Yayasan Pengembangan Pendidikan Pertanian Selaran 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. 7 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

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 purposed 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, though formal and non formal education and curriculum development, as well as informative campaign media, in particular for sustainable agriculture, waste management, environment, appropriate*

-
- 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 dibidang – bidang pembangunan berkelanjutan berbasis masyarakat, terutama pertanian berkelanjutan, pengolahan 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.
- e. Mengadakan kerja sama dengan tenaga profesional yang bergerak dalam bidang – bidang yang tersebut diatas dengan semua pihak , baik pemerintah, lembaga masyarakat maupun luar negeri, yang bersimpatik pada dan mendukung kegiatan serta pengembangan program –program yayasan.
- technology, community based disaster management and emergency response.*
- b. *Performing and facilitating development programs in community based sustained development though 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 project 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.*

**YAYASAN IDEP SELARAS ALAM
CATATAN ATAS LAPORAN KEUANGAN
UNTUK TAHUN BERAKHIR
31 DESEMBER 2015**

**IDEP SELARAS ALAM FOUNDATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED
DECEMBER 31ST, 2015**

Kegiatan yang dilakukan Yayasan sesuai perjanjian dengan para donatur meliputi :

1) Kerjasama dengan Philip Morris International

a) Nama Program : Access to Clean Water to Improve the Quality of Life of Clove

- Nomor Kontrak : 6963

- Jangka Waktu : 01 Oktober 2015 – 31 Maret 2016

- Anggaran : Rp 695.733.256

2) Kerjasama dengan Ashmore

a) Nama Program : Enhancing Resilience for Vulnerable Communities in East Flores, NTT, Indonesia

- Nomor Kontrak : -

- Jangka Waktu : 1 Jan 2012 – 31 Des 2014

- Anggaran : Rp 730.000.000

b) Nama Program: Permaculture and Seed Productions in East Flores

- Nomor Kontrak:-

- Jangka Waktu: 01 Nov 2015 - 01 Nov 2018

- Anggaran : Rp 1.465.435.800

The project held by the foundation based on agreements with the donors area as follows:

1) Cooperate with Philip Morris International

a) Program Name : Access to Clean Water to Improve the Quality of Life of Clove

- Contract Number : 6963

- Period : October 1th 2015 – March 31st, 2016

- Budget : IDR 695.733.256

2) Cooperative with ashmore

a) Program name : enhancing resilience for vulnerable communities in East Flores NTT, Indonesia

- Contract Number : -

- Period : Jan 1st 2012 – December 31st 2014

- Budget : IDR 730.000.000

b) Program name : Permaculture and Seed Productions in East Flores

- Contract Number : -

- Period : Nov 1st 2015- Nov 1st 2018

- Budget : IDR 1.465.435.800

YAYASAN IDEP SELARAS ALAM
CATATAN ATAS LAPORAN KEUANGAN
UNTUK TAHUN BERAKHIR
31 DESEMBER 2015

IDEP SELARAS ALAM FOUNDATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED
DECEMBER 31ST, 2015

-
- 3) Kerjasama dengan Give 2 Asia
- a) Nama Program : Enhancing Resilience for Vulnerable Communities in East Flores, NTT, Indonesia
- Nomor Kontrak : -
 - Jangka Waktu : 1 Jan 2012 – 31 Des 2014
 - Anggaran : Rp 627.000.000
- b) Nama Program : Enhancing Community Resilience Through Disaster Risk Reduction Work in Bali
- Nomor Kontrak : -
 - Jangka Waktu : 01 Januari 2015 – 31 Des 2016
 - Anggaran : 593.578.800
- 4) Kerjasama dengan Boeing
- a) Nama Program : Seed Saving and Sustainable agriculture as a mean to reduce poverty in Bali
- Nomor Kontrak : -
 - Jangka Waktu : Nov 2012 – Nov 2013
 - Anggaran : Rp 353.000.000
- b) Nama Program : Permaculture and Seed Production Trainings in Bali Community
- Nomor Kontrak : -
 - Jangka Waktu : Jan 2014 – Des 2014
 - Anggaran : Rp 578.425.000
- 3) *Cooperate with Give 2 Asia*
- a) *Program Name : Enhancing Resilience for Vulnerable Communities in East Flores, NTT, Indonesia*
- *Contract Number : -*
 - *Period : Jan 1st 2012 – Dcember 31st 2014*
 - *Budget : IDR 627.000.000*
- b) *Program Name : Enhancing Community Resilience Through Disaster Risk Reduction Work in Bali*
- *Contract Number : -*
 - *Period : Jan 1st 2015 – Dcember 31st 2016*
 - *Budget : 593.578.800*
- 4) *Cooperate with Boeing*
- a) *Program name : Seed Saving and Sustainable agriculture as a mean to reduce poverty in Bali*
- *Contract number : -*
 - *Period : Nov 2012- Nov 2013*
 - *Budget : IDR 353.000.000*
- b) *Program name : Permaculture and Seed Production Trainings in Bali Community*
- *Contract number : -*
 - *Period: Jan 2014 – Des 2014*
 - *Budget : IDR 578.425.000*

**YAYASAN IDEP SELARAS ALAM
CATATAN ATAS LAPORAN KEUANGAN
UNTUK TAHUN BERAKHIR
31 DESEMBER 2015**

**IDEP SELARAS ALAM FOUNDATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED
DECEMBER 31ST, 2015**

-
- | | |
|--|---|
| <p>c) Nama Program : Environmental Conservation through Productive Tree Planting and Preservation of Bali Local Seeds</p> <ul style="list-style-type: none">- Nomor Kontrak : -- Jangka Waktu : Sept 2014 – August 2015- Anggaran : Rp 574.222.830 | <p>c) <i>Program name : Environmental Conservation through Productive Tree Planting and Preservation of Bali Local Seeds</i></p> <ul style="list-style-type: none">- <i>Contract number : -</i>- <i>Period: Sept 2014 – August 2015</i>- <i>Budget : IDR 574.222.830</i> |
| <p>5) Kerjasama dengan Searca</p> <p>a) Nama Program : Local Balinese Seeds Preservation Project 2015</p> <ul style="list-style-type: none">- Nomor Kontrak : -- Jangka Waktu : 01 March 2015 - 29 February 2016- Anggaran : Rp 141.100.000 | <p>5) <i>Cooperate with Searca</i></p> <p>a) <i>Program name : Local Balinese Seeds Preservation Project 2015</i></p> <ul style="list-style-type: none">- <i>Contract number : -</i>- <i>Period: 01 March 2015 - 29 February 2016</i>- <i>Budget : IDR 141.100.000</i> |
| <p>6) Kerjasama dengan Price Bernhard Nature Fund</p> <p>a) Nama Program : Flores Hawk-eagle: From Critically-Endangered to Community-Treasure: Gunung Rinjani, Lombok, Indonesia</p> <ul style="list-style-type: none">- Nomor Kontrak : -- Jangka Waktu : October 2015 – March 2016- Anggaran : Rp 213.040.160 | <p>6) <i>Cooperate with Frice Bernhard Nature Fund</i></p> <p>a) <i>Program name : Flores Hawk-eagle: From Critically-Endangered to Community-Treasure: Gunung Rinjani, Lombok, Indonesia</i></p> <ul style="list-style-type: none">- <i>Contract number : -</i>- <i>Period: October 2015 – March 2013</i>- <i>Budget : IDR 213.040.160</i> |

1.1 Kepengurusan

Susunan pembina, pengurus, pengawas adalah sebagai berikut :

- 1) Pembina :
Desak Nyoman Suarti
H. Iskandar Leman
Bagus Sudibya
- 2) Pengurus :
Ade Andreawan
Y Avi Ayu Rembulan
Ni Made Sri Handayani
- 3) Pengawas :
Roberto Hutabarat

2. IKHTISAR KEBIJAKAN AKUNTANSI

2.1 Penyajian Laporan Keuangan

Laporan keuangan ini disajikan dengan prinsip akuntansi yang berlaku umum di Indonesia.

2.2 Kas dan Setara Kas

Kas dan setara kas, meliputi kas, bank dan deposito berjangka yang akan jatuh tempo kurang dari tiga bulan dan tidak dibatasi penggunaannya.

2.3 Aset tetap dan Penyusutan

Asset tetap dinyatakan sebesar biaya perolehan dikurangi akumulasi penyusutan. Penyusutan dihitung dengan menggunakan metode garis lurus (*straight-line method*).

1.1 Management

Composition of management and employees , are :

- 1) Board of Governors :
Desak Nyoman Suarti
H. Iskandar Leman
Bagus Sudibya
- 2) Executive Director:
Ade Andreawan
Y Avi Ayu Rembulan
Ni Made Sri Handayani
- 3) Board of Supervisors :
Roberto Hutabarat

2. SUMMARY OF ACCOUNTING POLICIES

2.1 Presentation of Financial Statement

Company's financial statements are presented based on the principles of accounting and reporting in Indonesia generally acceptable.

2.2 Cheque and Saving

Cheque and saving including petty cash, bank and time deposits with maturity less than 3 months and not restricted.

2.3 Fixed Aset and Depreciation

Fixed assets are presented at cost and depreciated with straight line method

**YAYASAN IDEP SELARAS ALAM
CATATAN ATAS LAPORAN KEUANGAN
UNTUK TAHUN YANG BERAKHIR
PER 31 DES 2015**

**IDEP SELARAS ALAM FOUNDATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED
DECEMBER 31ST, 2015**

3. PENJELASAN POS POS NERACA

3. NOTES TO BALANCE SHEET ACCOUNTS

3.1 Kas dan Setara Kas

3.1 Cash and Cash Equivalent

Saldo kas dan setara kas pada tanggal 31 Desember 2015 dan 2014 adalah sebagai berikut :

Cash and Cash Equivalent at December 31st, 2015 and 2014 is as follows.

	<u>31-Des-15</u> (Rp)	<u>31-Des-14</u> (Rp)	
Kas	684.159	3.168.859	Cash
Bank			Bank
BNI Rek. 0049400231	8.243.140	8.522.778	BNI Rek. 0049400231
BNI Rek. 0049400253	171.538.709	158.048.867	BNI Rek. 0049400253
BNI Rek. 0049400264 (US\$)	155.781.003	319.368.886	BNI Rek. 0049400264 (US\$)
BNI Rek. 0102795966	1.416.700	408.116.392	BNI Rek. 0102795966
BNI Rek. 0105282577	70.215.868	5.407.352	BNI Rek. 0105282577
BNI Rek. 0195193655	149.793.274	95.521.219	BNI Rek. 0195193655
BNI Rek. 0278139649	740.557.600	59.031.960	BNI Rek. 0278139649
BNI Rek. 0327822307	1.363.665	23.299.169	BNI Rek. 0327822307
BNI Rek. 0361989230	30.796.518	975.000	BNI Rek. 0361989230
BNI Rek. 0186668588	587.834.319	-	BNI Rek. 0186668588
BCA Rek. 1350300488	3.891.647	4.231.272	BCA Rek. 1350300488
Bank Mandiri Rek. 145-00-0707539-9	8.353.853	1.885.076	Bank Mandiri Rek. 145-00-0707539-9
Deposito Berjangka			Time Deposit
Deposito BNI Rek.93933787 jangka waktu 1 bulan	100.000.000	100.000.000	Deposito BNI Rek.93933787 time period 1 month
Jumlah Kas dan Setara Kas	<u><u>2.030.470.455</u></u>	<u><u>1.187.576.830</u></u>	Total Time Deposit

3.2 Deposito Berjangka

3.2 Time Deposit

Saldo Deposito Berjangka pada tanggal 31 Desember 2015 dan 2014 adalah sebagai berikut.

Time Deposit at December 31st, 2015 and 2014 is as follows.

	<u>31-Des-15</u> (Rp)	<u>31-Des-14</u> (Rp)	
Deposito BNI Rek.0278141739 jangka waktu 1 tahun	10.000.000	10.000.000	Deposito BNI Rek.0278141739 time period 1 years
Jumlah Deposito Berjangka	<u><u>10.000.000</u></u>	<u><u>10.000.000</u></u>	Total Time Deposit

**YAYASAN IDEP SELARAS ALAM
CATATAN ATAS LAPORAN KEUANGAN
UNTUK TAHUN YANG BERAKHIR
PER 31 DES 2015**

**IDEP SELARAS ALAM FOUNDATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED
DECEMBER 31ST, 2015**

3.3 Piutang Lainnya

Saldo Piutang Lainnya pada tanggal 31 Desember 2015 dan 2014 adalah sebagai berikut.

Other Receivable at December 31st, 2015 and 2014 is as follows.

	<u>31-Des-15</u>	<u>31-Des-14</u>
	(Rp)	(Rp)
Piutang Lainnya	29.000.000	29.000.000
Jumlah Piutang Lainnya	<u>29.000.000</u>	<u>29.000.000</u>

3.3 Other Receivable

*Other Receivable
Total Other Receivable*

3.4 Biaya Dibayar Dimuka

Saldo Biaya Dibayar Dimuka pada tanggal 31 Desember 2015 dan 2014 adalah sebagai berikut.

Prepaid Expense at December 31st, 2015 and 2014 is as follows.

	<u>31-Des-15</u>	<u>31-Des-14</u>
	(Rp)	(Rp)
Asuransi Dibayar Dimuka	-	28.928.400
Sewa Dibayar Dimuka -Tanah	98.333.333	
Jumlah Biaya Dibayar Dimuka	<u>98.333.333</u>	<u>28.928.400</u>

3.4 Prepaid Expense

*Prepaid insurance
Prepain Rent
Land*

Total Prepaid Expense

Sewa dibayar dimuka merupakan sewa tanah yang terletak di Br Medahan Desa Kemenuh, Kecamatan Sukawati, Gianyar seluas 11,5 are. Dengan Jangka waktu selama 10 Tahun dimulai dari November 2015 sampai dengan november 2025)

3.5 Uang Muka Proyek

Saldo Uang Muka Proyek pada tanggal 31 Desember 2015 dan 2014 adalah sebagai berikut.

Project Account at December 31st, 2015 and 2014 is as follows.

	<u>31-Des-15</u>	<u>31-Des-14</u>
	(Rp)	(Rp)
Uang Muka Proyek	320.283.900	147.565.900
Jumlah uang Muka Proyek	<u>320.283.900</u>	<u>147.565.900</u>

*Project Account
Total Project Account*

Rincian uang muka proyek dapat dilihat pada lampiran 1

Detail of Project Account are represented in attachment 1

**YAYASAN IDEP SELARAS ALAM
CATATAN ATAS LAPORAN KEUANGAN
UNTUK TAHUN YANG BERAKHIR
PER 31 DES 2015**

**IDEP SELARAS ALAM FOUNDATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED
DECEMBER 31ST, 2015**

3.6 Aset Tetap

3.6 Fixed Assets

Saldo Aset Tetap pada tanggal 31 Desember 2015 dan 2014 adalah sebagai berikut.

Fixed Assets at December 31st, 2015 and 2014 is as follows

	<u>31-Des-15</u> (Rp)	<u>31-Des-14</u> (Rp)	
Aset Tetap Tidak Terikat			Unrestricted Fixed Assets
Tanah	-	-	Land
Kendaraan	275.250.000	289.420.000	Motor Vehicles at Cost
Inventaris	405.848.683	483.319.853	Equipment
Akm. Dep. Kendaraan	(253.593.750)	(237.318.438)	Motor Vehicles Accum Dep
Akm. Dep. Inventaris	(400.205.381)	(443.428.376)	Equipment Accum Dep
Jumlah Aset Tetap Tidak Terikat	<u>27.299.552</u>	<u>91.993.039</u>	Total Unrestricted Fixed Assets
Aset Tetap Terikat Temporer			Temporary Restricted Fixed Assets
Kendaraan	-	31.688.000	Motor Vehicles at Cost
Inventaris	599.776.219	779.756.789	Equipment
Akm. Dep. Kendaraan	0	(31.688.000)	Motor Vehicles Accum Dep
Akm. Dep. Inventaris	(560.695.050)	(715.824.842)	Equipment Accum Dep
Jumlah Aset Tetap Terikat Temporer	<u>39.081.169</u>	<u>63.931.947</u>	Total Temporary Restricted Fixed Assets
Jumlah Aset Tetap	<u>66.380.721</u>	<u>155.924.986</u>	Total Fixed Assets

Rincian aset tetap dapat dilihat pada lampiran 2

Detail of Project Account are represented in attachment 2

3.7 Hutang Lain-lain

3.7 Other Liabilities

Saldo Hutang Lain-lain pada tanggal 31 Desember 2015 dan 2014 adalah sebagai berikut.

Fixed Assets at December 31st, 2015 and 2014 is as follows.

	<u>31-Des-15</u> (Rp)	<u>31-Des-14</u> (Rp)	
Hutang Lain-lain	10.000.000	10.000.000	Other Liabilities
Jumlah Hutang Lain-lain	<u>10.000.000</u>	<u>10.000.000</u>	Total Other Liabilities

3.8 Hutang PPh Psl 21

3.8 Income Tax Payable Employee Art.21

Saldo Hutang PPh Pasal 21 pada tanggal 31 Desember 2015 dan 2014 adalah sebagai berikut.

Income Tax Payable Employee Art.21 at December 31st, 2015 and 2014 is as follows.

	<u>31-Des-15</u> (Rp)	<u>31-Des-14</u> (Rp)	
Hutang PPh Pasal 21	-	188.156	Income Tax Payable Employee Art.21
Jumlah Hutang PPh Psl 21	<u>-</u>	<u>188.156</u>	Total Income Tax Payable Employee Art.21

**YAYASAN IDEP SELARAS ALAM
CATATAN ATAS LAPORAN KEUANGAN
UNTUK TAHUN YANG BERAKHIR
PER 31 DES 2015**

**IDEP SELARAS ALAM FOUNDATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED
DECEMBER 31ST, 2015**

4 PENJELASAN POS POS LAPORAN AKTIVITAS

4. NOTES TO STATEMENT OF ACTIVITY

4.1 Pendapatan Tidak Terikat

4.1 Unrestricted Income

Saldo Pendapatan Tidak Terikat 31 Desember 2015 dan 2014 adalah sebagai berikut:

Unrestricted Income at December 31st, 2015 and 2014 is as follows.

	<u>31-Des-15</u> (Rp)	<u>31-Des-14</u> (Rp)	
Sumbangan	412.660.794	432.445.644	<i>Donation</i>
Hasil Penjualan Produk	62.781.475	102.033.660	<i>Product Order</i>
Layanan Kontrak	1.567.279.974	539.064.764	<i>Contract Services</i>
Pendapatan Jasa Giro	12.829.843	14.459.754	<i>Bank Interests</i>
Pendapatan Bunga Deposito	3.879.996	3.879.996	<i>Deposito Interests</i>
Laba Penjualan Aset	-	1.300.000	<i>Sales of Asset</i>
Pendapatan Lainnya	46.724.241	45.284.913	<i>Other</i>
Jumlah Pendapatan Tidak Terikat	<u>2.106.156.323</u>	<u>1.138.468.731</u>	<i>Total Unrestricted Income</i>

4.2 Beban Tidak Terikat

4.2 Unrestricted Expenses

Saldo Beban Tidak Terikat 31 Desember 2015 dan 2014 adalah sebagai berikut.

Unrestricted Expenses at December 31st, 2015 and 2014 is as follows.

	<u>31-Des-15</u> (Rp)	<u>31-Des-14</u> (Rp)	
Beban Administrasi			<i>Administration</i>
Support Department	482.282.011	597.769.937	<i>Support Department</i>
RD Department	10.390.102	4.863.650	<i>RD Department</i>
Executive	25.569.350	10.912.880	<i>Executive</i>
Total Beban Administrasi	<u>518.241.463</u>	<u>613.546.467</u>	<i>Total Administration</i>
Beban Layanan Kontrak			<i>Contract Service Expense</i>
Contract Service RAGAM Extentio	-	52.859.543	<i>Contract Service RAGAM</i>
Contract Service	-	18.700.000	<i>Contract Service</i>
Sustainable Agriculture Training	256.842.837	-	<i>Sustainable Agriculture Training</i>
Sustainable Agriculture Training Part II	235.372.425	-	<i>Sustainable Agriculture Training Part II</i>
Waste Water Management, Soil Rehabilitation, Waste Management & Home Garden	248.549.547	-	<i>Waste Water Management, Soil Rehabilitation, Waste Management & Home Garden</i>
Permaculture Garden & Alternative Livelihood Training	164.386.009	-	<i>Permaculture Garden & Alternative Livelihood Training</i>
UKCCU Support to Spatial Planning and Low Carbon Programme in Papua, Indonesia	21.305.175	-	<i>UKCCU Support to Spatial Planning and Low Carbon Programme in Papua, Indonesia</i>
Total Beban Layanan Kontrak	<u>926.455.993</u>	<u>71.559.543</u>	<i>Total Contract Services Expense</i>

**YAYASAN IDEP SELARAS ALAM
CATATAN ATAS LAPORAN KEUANGAN
UNTUK TAHUN YANG BERAKHIR
PER 31 DES 2015**

**IDEP SELARAS ALAM FOUNDATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED
DECEMBER 31ST, 2015**

Beban Pengganti			Reimbursement Expense
Medical	-	11.050.718	Medical
Reimbursement	38.111.833	19.923.865	Reimbursement
Total Pengganti	38.111.833	30.974.583	Total Reimbursement Expense
Beban Proyek Tak Terikat Temporer			Project Unfunded Grant Expense
Benih Organik	22.640.300	35.366.450	Benih Organik
CA (Consumer Awareness) Activity & Training Center	1.469.902	5.123.500	CA (Consumer Awareness) Activity & Training Center
Biogas Rumah	-	10.425.000	Home Biogas
Biogas Rumah untuk 3 Program	8.920.000	98.864.862	Home Biogas for 3 Districts Program
Training Unit	37.459.648	377.580.802	Training Unit
Field Visit	42.733.900	301.519.453	Field Visit
Emergency Response	9.891.500	33.472.500	Emergency Response
Pembangunan Biogas Rumah tahun 2014	-	4.771.500	Project Home Biogas 2014
Bali Water Protection Program	18.355.000	6.748.500	Bali Water Protection Program
Total Beban Proyek Tak Terikat Temporer	162.477.289	873.872.567	Total Project Unfunded Grant Expense
Beban Administrasi Bank	6.711.640	6.831.301	Bank Charges
Beban Penyusutan Aset Tetap Tidak Terikat	63.111.509	80.520.779	Depreciation of Unrestricted Fixed Assets Expense
Beban Amortisasi			Amortization Expense
Beban Asuransi	28.928.400	40.739.075	Insurance Expense
Beban Sewa	1.666.667	-	Rent Buildings Expense
Total Beban Amortisasi	30.595.067	40.739.075	Total Amortization Expense
Kerugian Penghapusan Aktiva Tetap	713.395	-	Loss of Fixed Asset Disposals
Total Beban Tidak Terikat	1.746.418.188	1.718.044.315	Total Unrestricted Expenses

4.3 Pendapatan Terikat Temporer

Saldo Pendapatan Terikat Temporer 31 Desember 2015 dan 2014 adalah sebagai berikut

	31-Des-15 (Rp)	31-Des-14 (Rp)
Pemulihan		
Ashmore-Enhancing Resilience for Vulnerable Communities in East Flores, NTT, Indonesia	-	487.125.000
Give2Asia-Enhancing Resilience for Vulnerable Communities in East Flores, NTT, Indonesia	-	382.891.716

4.3 Temporary Restricted Income

Prepaid Expense at December 31st, 2015 and 2014 is as follows.

Recovery
Ashmore-Enhancing Resilience for Vulnerable Communities in East Flores, NTT, Indonesia
Give2Asia-Enhancing Resilience for Vulnerable Communities in East Flores, NTT, Indonesia

**YAYASAN IDEP SELARAS ALAM
CATATAN ATAS LAPORAN KEUANGAN
UNTUK TAHUN YANG BERAKHIR
PER 31 DES 2015**

**IDEP SELARAS ALAM FOUNDATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED
DECEMBER 31ST, 2015**

Environmental Conservation through treeplanting and preservation of Bali Local Seeds	-	574.222.830	-	Environmental Conservation through treeplanting and preservation of Bali Local Seeds
Enhancing Community Resilience Through Disaster Risk Reduction Work in Bali	-	309.301.464	-	Enhancing Community Resilience Through Disaster Risk Reduction Work in Bali
Local Balinese Seeds Preservation Project 2015	126.430.159	-	-	Local Balinese Seeds Preservation Project 2015
Flores Hawk-eagle: Form Critically-Endangered to Community-Treasure': Gunung Rinjani, Lombok, Indonesia	213.495.000	-	-	Flores Hawk-eagle: Form Critically-Endangered to Community-Treasure': Gunung Rinjani, Lombok, Indonesia
Access to Clean Water to Improve the Quality of Life of Clove Workers and Community in Buleleng	729.464.880	-	-	Access to Clean Water to Improve the Quality of Life of Clove Workers and Community in Buleleng
Permaculture and Seed Productions in East Flores	753.907.200	-	-	Permaculture and Seed Productions in East Flores
Jumlah Pendapatan Terikat Temporer	1.823.297.239	1.753.541.010		Total Temporary Restricted Income

4.4 Beban Terikat Temporer

Saldo Beban Terikat Temporer 31 Desember 2015 dan 2014 adalah sebagai berikut.

4.4 Temporary Restricted Expenses

Project Account at December 31st, 2015 and 2014 is as follows.

	<u>31-Des-15</u> (Rp)	<u>31-Des-14</u> (Rp)	
Pemulihan			Recovery
Environmentally Friendly and Disaster Resistant Housing for Poor Communités in Bali	-	19.143.000	Environmentally Friendly and Disaster Resistant Housing for Poor Communités in Bali
Permaculture & seed production trainings in Bali Community	58.607.380	2.245.000	Permaculture and seed production trainings in Bali Community
Enhancing Resilience for Vulnerable Communities in East Flores	123.383.775	954.644.493	Enhancing Resilience for Vulnerable Communities in East Flores
Mangrove Planting and Productive Tree Planting		111.075.350	Mangrove Planting and Productive Tree Planting
Permaculture and seed production trainings in Bali	39.619.673	540.584.814	Permaculture and seed production trainings in Bali Community
Environmental Conservation Through Tree Planting and Preservation of Bali Local Seeds	457.993.773	119.203.000	Environmental Conservation Through Tree Planting and Preservation of Bali Local Seeds
Enhancing Community Resilience Through Disaster Risk Reduction Work in Bali	244.480.100	-	Enhancing Community Resilience Through Disaster Risk Reduction Work in Bali

**YAYASAN IDEP SELARAS ALAM
CATATAN ATAS LAPORAN KEUANGAN
UNTUK TAHUN YANG BERAKHIR
PER 31 DES 2015**

**IDEP SELARAS ALAM FOUNDATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED
DECEMBER 31ST, 2015**

Local Balinese Seeds	91.337.149	-	<i>Local Balinese Seeds Preservation Project 2015</i>
Flores Hawk-eagle: Form Critically-Endangered to Community-Treasure': Gunung Rinjani, Lombok, Indonesia	56.264.255	-	<i>Flores Hawk-eagle: Form Critically-Endangered to Community-Treasure': Gunung Rinjani, Lombok, Indonesia</i>
Access to Clean Water to Improve the Quality of Life of Clove Workers and Community in Buleleng	86.123.115	-	<i>Access to Clean Water to Improve the Quality of Life of Clove Workers and Community in Buleleng</i>
Total Beban Terikat Temporer-Pemulihan	1.157.809.220	1.746.895.657	Total Temporary Restricted Expenses-Recovery
Beban Penyusutan Aset Tetap Terikat Temporer	21.968.571	26.707.212	Beban Penyusutan Aset Tetap Terikat Temporer
Jumlah Beban Terikat Temporer	1.179.777.791	1.773.602.869	Total Temporary Restricted Expenses

**YAYASAN IDEP SELARAS ALAM
LAPORAN POSISI KEUANGAN
PER 31 DESEMBER 2015 DAN 2014**

**IDEP SELARAS ALAM FOUNDATION
STATEMENT OF FINANCIAL POSITION
AS OF DECEMBER 31ST, 2015 AND 2014**

	31-Des-15 (Rp)	31-Des-14 (Rp)	
ASET			ASSET
Aset Lancar			Current Assets
Kas dan Setara Kas	2.030.470.455	1.187.576.830	Cash and Cash Equivalent
Deposito Berjangka	10.000.000	10.000.000	Time Deposit
Piutang Lainnya	29.000.000	29.000.000	Other Receivable
Biaya Dibayar Dimuka	98.333.333	28.928.400	Prepaid Expenses
Uang Muka Proyek	320.283.900	147.565.900	Project Account
Jumlah Aset Lancar	2.488.087.689	1.403.071.130	Total Current Assets
Aset Tetap			Fixed Assets
Aset Tetap Tidak terikat	27.299.552	91.993.039	Unrestricted Fixed Assets
Aset Tetap Terikat Temporer	39.081.169	63.931.947	Temporary Restricted Fixed Assets
Jumlah Aset Tetap	66.380.721	155.924.986	Total Fixed Assets
JUMLAH ASET	2.554.468.410	1.558.996.116	TOTAL ASSETS
LIABILITAS			LIABILITIES
Kewajiban Lancar			Current Liabilities
Hutang Lain-lain	10.000.000	10.000.000	Other Liabilities
Hutang PPH Pasal 21	-	188.156	Income Tax Payable Employee Art.21
Jumlah Kewajiban Lancar	10.000.000	10.000.000	Total Current Liabilities
ASET BERSIH			NET ASSETS
Aset Bersih Tidak Terikat	835.934.347	477.111.137	Unrestricted Net Assets
Aset Bersih Terikat Temporer	1.698.534.063	1.061.696.823	Temporary Restricted Net Assets
Aset Bersih Terikat Permanen	10.000.000	10.000.000	Permanent Restricted Net Assets
Jumlah Aset Bersih	2.544.468.410	1.548.807.960	Total Net Assets
JUMLAH LIABILITAS DAN ASET BERSIH	2.554.468.410	1.558.807.960	TOTAL LIABILITIES AND NET ASSETS

IDEP SELARAS ALAM FOUNDATION
STATEMENT OF ACTIVITY
FOR THE YEAR ENDED DECEMBER 31ST, 2015 AND 2014

	31-Dec-15 (Rp)	31-Dec-14 (Rp)	
PERUBAHAN ASET BERSIH TIDAK TERIKAT			CHANGES IN UNRESTRICTED NET ASSETS
Pendapatan Tidak Terikat			Unrestricted Income
Hasil Penjualan Bibit	412.660.794	432.445.644	Seeds Selling
Layanan Kontrak	62.781.475	102.033.660	Contract Services
Sumbangan	1.567.279.974	539.064.764	Donation
Pendapatan Jasa Giro	12.829.843	14.459.754	Bank Interests
Bunga Deposito	3.879.996	3.879.996	Deposit Interests
Laba Penjualan Aset Tetap	-	1.300.000	Profit on Sale of Fixed Asset
Pendapatan Lainnya	46.724.241	45.284.913	Other Revenue
Jumlah Pendapatan Tidak Terikat	2.106.156.323	1.138.468.731	Total Unrestricted Income
Beban Tidak Terikat			Unrestricted Expenses
Beban Administrasi	926.455.993	71.559.543	Administration
Beban Layanan Kontrak	38.111.833	30.974.583	Contract Services
Beban Pengganti	162.477.289	873.872.567	Reimbursement
Beban Proyek	6.711.640	6.831.301	Project Unfunded Grant
Beban Administrasi Bank	63.111.509	80.520.779	Bank Charges
Beban Penyusutan Aset Tetap Tidak Terikat	30.595.067	40.739.075	Depreciation of Unrestricted Fixed Assets
Beban Asuransi	713.395	-	Insurance
Jumlah Beban Tidak Terikat	1.228.176.725	1.104.497.848	Total Unrestricted Expenses
Kenaikan (Penurunan) Aset Bersih Tidak Terikat	877.979.598	33.970.882	Increasing (Decreasing) in Unrestricted Net Assets
	19,59%	37,98%	
	2,98%	8,96%	
	74,41%	47,35%	
	0,61%	1,27%	
	0,18%	0,34%	
	0,00%	0,11%	
	2,22%	3,98%	
	100,00%	100,00%	
	43,99%	6,29%	
	1,81%	2,72%	
	7,71%	76,76%	
	0,32%	0,60%	
	3,00%	7,07%	
	1,45%	3,58%	
	0,03%	0,00%	
	58,31%	97,02%	
	41,69%	2,98%	

IDEP SELARAS ALAM FOUNDATION
STATEMENT OF ACTIVITY
FOR THE YEAR ENDED DECEMBER 31ST, 2015 AND 2014

	31-Dec-15 (Rp)	31-Dec-14 (Rp)	
PERUBAHAN ASET BERSIH TERIKAT TEMPORER			CHANGES IN TEMPORARY RESTRICTED NET ASSETS
Pendapatan Terikat Temporer	1.753.541.010	3.598.381.423	<i>Temporary Restricted Income Recovery</i>
Program Pemulihan	100,00%	100,00%	
Jumlah Pendapatan Terikat Temporer	1.753.541.010	3.598.381.423	Total Temporary Restricted Income
Beban Terikat Temporer			Temporary Restricted Expenses
Program Pemulihan	1.746.895.657	3.976.187.572	<i>Recovery</i>
Beban Penyusutan Aset Tetap Terikat Temporer	26.707.212	29.971.166	<i>Depreciation of Temporary Restricted Fixed Assets</i>
	1,52%	0,83%	
Jumlah Beban Terikat Temporer	1.773.602.869	4.006.158.738	Total Temporary Restricted
Kenaikan (Penurunan) Aset Bersih Terikat Temporer	(20.061.859)	(407.777.315)	Increasing (Decreasing) in Temporary Restricted Net Assets
	-1,14%	-11,33%	

ATTACHMENT

(LAMPIRAN)

YAYASAN IDEP SELARAS ALAM
RINCIAN UANG MUKA PROYEK
UNTUK TAHUN YANG BERAKHIR TANGGAL 31 DESEMBER 2015

No	Nama	Keterangan	Jumlah
1	Immanuel H P	Biaya Pengembangan Agro Bisnis di Desa Gesing, Buleleng	60.000.000
2	Made Sukadana	Consultancy Service at BCS	600.000
3	Made Sukadana	Benih Organik	1.347.900
4	Wayan Suarthana	Benih Organik-Benih Pare 578 gr (Ketut Suratna)	917.000
5	Made Sukadana	Sesajen Bulan Desember	200.000
6	Made Sri Andayani	1st Payment Tukang Pembangunan Kantor	25.750.000
7	Made Sukadana	Internet & Multimedia Speedy	1.300.000
8	Nyoman Sudiana	Tandon Air	3.095.000
9	Made Sri Andayani	Material Pembangunan Kantor	59.284.000
10	Made Sri Andayani	Material Pembangunan Kantor	13.000.000
11	Nyoman Sudiana	Paket Material dan Instalansi Listrik	10.000.000
12	Nyoman Sudiana	Paket Material dan Instalansi Plumbing	2.000.000
13	Made Sri Andayani	Kipem Per 3 Bulan	720.000
14	Florence Cattin	Cetak Flyer Bali Water Project	1.000.000
15	Sumartini Eka Putri	PBNF, Rinjani Desember 2015 Activity & Tree Planting	12.000.000
16	Made Sukadana	Monitoring di Selat & Gobleg	1.400.000
17	Made Sukadana	Pembelian Material di Selat & Gobleg	20.000.000
18	Made Sukadana	Water & Sanitation building	36.100.000
19	Sri Mahayuni	Travel to Raja Ampat, Papua	57.770.000
20	Ade Andreawan	Travel to Flores	13.800.000
JUMLAH			320.283.900

YAYASAN IDIRP SELARAS ALAM
DAFTAR AKTIVA TETAP DAN PENYUSUTAN
PER 31 DESEMBER 2015

Lampiran 2

NO.	URAIAN	UNIT	TGL. PEROLEHAN	TARIF UMUR EK.	BIAYA PEROLEHAN 31 Des 2014	Mutasi		BIAYA PEROLEHAN 31 Des 2015	AKUMULASI PENYUSUTAN 31 Des 2014	Beban Penyusutan		AKM. PENYUSUTAN 31 Des 2015	Nilai Buku s/d 31 Des 2015
						Debet	Kredit			Penambahan 31 Des 2015	Pengurangan 31 Des 2015		
I	TANAH												
II	KENDARAAN												
	Terikat Temporer												
	Sub Total												
	Jumlah												
1	Tidak Terikat												
1	Panther Pick Up & Karoseri Double Cabin	1	18/09/2007	12,5%	126.750.000			126.750.000	114.867.188	11.882.813		126.750.000	-
2	Toyota Avanza 1300 G	1	25/02/2009	12,5%	148.500.000			148.500.000	108.281.250	18.562.500		126.843.750	21.656.250
3	Motorbike Honda NF 125 TR	1	03/04/2009	25%	14.170.000								
	Sub Total	3			289.420.000			275.250.000	223.148.438	30.445.313		253.593.750	21.656.250
	TOTAL KENDARAAN	3			289.420.000			275.250.000	223.148.438	30.445.313		253.593.750	21.656.250
III	PERALATAN KANTOR												
	Tidak Terikat												
1	Filling Cabinet Q-Biz	1	14/01/2006	12,5%	598.395			598.395	598.395			598.395	-
2	Filling Cabinet Q-Biz	1	14/01/2006	12,5%	682.395			682.395	682.395			682.395	-
3	Filling Cabinet Q-Biz	1	17/01/2006	12,5%	599.000			599.000	599.000			599.000	-
4	Filling Cabinet Q-Biz	1	17/01/2006	12,5%	689.900			689.900	689.900			689.900	-
5	Drawer olympic	2	21/01/2006	25%	1.062.500			1.062.500	1.062.500			1.062.500	-
6	Office Chair Ergotec	1	21/01/2006	25%	2.400.000			2.400.000	2.400.000			2.400.000	-
7	Drawer olympic	1	20/06/2006	25%	446.250			446.250	446.250			446.250	-
8	Sanyo SR-F5C	1	23/07/2006	25%	1.500.000			1.500.000	1.500.000			1.500.000	-
9	Filling Cabinet	4	23/07/2006	25%	4.000.000			4.000.000	4.000.000			4.000.000	-
10	Lemari Arsip Atas Pintu Kupu-kupu HST 5211A	3	14/05/2007	25%	2.550.000			2.550.000	2.550.000			2.550.000	-
11	Sony 21" TV	1	12/07/2007	25%	1.500.000			1.500.000	1.500.000			1.500.000	-
12	Toshiba DVD Player	1	12/07/2007	25%	549.800			549.800	549.800			549.800	-
13	Seagate FreeAgent Pro Drive 9QGH3DQ	1	04/10/2007	25%	2.346.000			2.346.000	2.346.000			2.346.000	-
14	Seagate FreeAgent Pro Drive 9QGH728	1	20/10/2007	25%	2.346.000			2.346.000	2.346.000			2.346.000	-
15	DVD Duplicator	1	29/10/2007	25%	9.660.000			9.660.000	9.660.000			9.660.000	-
16	Tripod Velbon CX-686	1	31/10/2007	25%	720.000			720.000	720.000			720.000	-
17	Table 1/2 Biro	3	31/10/2007	25%	1.575.000			1.575.000	1.575.000			1.575.000	-
18	Hard Ware (Brankas)	1	31/10/2007	12,5%	1.750.000			1.750.000	1.567.708	182.292		1.750.000	-
19	Lemari	1	31/10/2007	25%	800.000			800.000	800.000			800.000	-
20	Libec TH 650 Tripod	1	07/11/2007	25%	1.200.000			1.200.000	1.200.000			1.200.000	-
21	Senheiser EW 112 Microphone	1	07/11/2007	25%	4.800.000			4.800.000	4.800.000			4.800.000	-
22	Panasonic Video Camera	1	07/11/2007	25%	23.100.000			23.100.000	23.100.000			23.100.000	-
23	Kursi Ergotec 801 S AL 12-BIRU	3	08/11/2007	25%	1.152.000			1.152.000	1.152.000			1.152.000	-
24	Lemari Arsip Rendah Pintu Sorong Mahogany ST	1	08/11/2007	25%	620.500			620.500	620.500			620.500	-
25	Meja 1 Biro Tanpa Laci Beech OD 035	1	17/12/2007	25%	573.750			573.750	573.750			573.750	-
26	Laci Sorong 3 Laci Beech MB 135	2	17/12/2007	25%	892.500			892.500	892.500			892.500	-

NO.	URAIAN	UNYT	TGL. PEROLEH AN	TARIF UMUR E.K.	BIAYA PEROLEHAN 31 Des2014	Mutasi		BIAYA PEROLEHAN 31 Des 2015	AKUMULASI PENYUSUTAN 31 Des 2014	Beban Penyusutan		AKM. PENYUSUTAN 31 Des 2015	Nilai Buku s/d 31 Des 2015
						Debet	Kredit			Penambahan 31 Des2015	Pengurangan 31 Des 2015		
3	DVD Burner	1	04/04/2005	25%	3.279.800			3.279.800	3.279.800			3.279.800	1
4	Monitor View Sonic Ve	1	04/04/2005	25%	2.790.000			2.790.000	2.790.000			2.790.000	-
5	AC Toshiba	1	28/05/2005	12,5%	7.950.000			7.950.000	7.950.000			7.950.000	-
6	Fan KDK	1	03/06/2005	12,5%	1.012.080			1.012.080	1.012.080			1.012.080	-
7	Computer iBook	1	15/06/2005	25%	11.878.400			11.878.400	11.878.400			11.878.400	0
8	Computer Mac Mini	1	15/06/2005	25%	20.358.000			20.358.000	20.358.000			20.358.000	-
9	Furniture High Point	4	30/06/2005	25%	3.444.200			3.444.200	3.444.200			3.444.200	-
10	UPS APC 650 VA	1	01/07/2005	25%	1.300.000			1.300.000	1.300.000			1.300.000	-
11	Computer iBook	1	31/10/2005	25%	21.490.800			21.490.800	21.490.800			21.490.800	-
12	Computer Mac Book	1	22/06/2006	25%	-			-	-			-	-
13	Computer Mac Book Pro MA	1	22/06/2006	25%	22.278.000			22.278.000	22.278.000			22.278.000	-
14	Computer Mac Book	6	22/06/2006	25%	69.114.000			69.114.000	69.114.000			69.114.000	-
15	Printer HP Laser Jet 1320	1	27/06/2006	25%	5.100.000			5.100.000	5.100.000			5.100.000	-
16	Printer HP Laser Jet	1	27/06/2006	25%	3.200.000			3.200.000	3.200.000			3.200.000	-
17	Computer Mac Book Pro	1	08/08/2006	25%	30.200.000			30.200.000	30.200.000			30.200.000	-
18	Printer HP Laser jet 1320N	1	22/08/2006	25%	9.880.000			9.880.000	9.880.000			9.880.000	-
19	Computer Mac Book	1	29/08/2006	25%	12.000.000			12.000.000	12.000.000			12.000.000	-
20	Casing HDD 3.5 TheraMaltake	3	27/06/2006	25%	1.440.000			1.440.000	1.440.000			1.440.000	-
21	Com 3 CI Switch 16 port	3	31/07/2006	25%	1.970.000			1.970.000	1.970.000			1.970.000	-
22	Com 3 CI 6471 Baseline 10/100 Switch 24 port	3	31/07/2006	25%	2.331.000			2.331.000	2.331.000			2.331.000	-
23	Notebook Computer Apple MacBook	3	16/04/2007	25%	30.300.000			30.300.000	30.300.000			30.300.000	-
24	Panasonic 3CCD Video Camera	1	10/08/2007	25%	5.000.000			5.000.000	5.000.000			5.000.000	-
25	Sony CyberShot T-100 Camera	1	11/08/2007	25%	3.655.000			3.655.000	3.655.000			3.655.000	-
26	Sony CyberShot W-55 Camera	1	11/08/2007	25%	2.350.000			2.350.000	2.350.000			2.350.000	-
27	Meja 1/2 Biro + Laci Beech OD 302	1	16/08/2007	25%	675.750			675.750	675.750			675.750	-
28	Kursi Ergotec 801 S AL 12-BIRU	5	16/08/2007	25%	1.920.000			1.920.000	1.920.000			1.920.000	-
29	Notebook Computer Apple MacBook	2	23/08/2007	25%	22.000.000			22.000.000	22.000.000			22.000.000	-
30	LCD Projector BenQ MP611	1	29/08/2007	25%	6.550.000			6.550.000	6.550.000			6.550.000	-
31	Altec Lansing US4121 Speaker	1	30/08/2007	25%	635.000			635.000	635.000			635.000	-
32	Altec Lansing US4121 Speaker	1	01/09/2007	25%	635.000			635.000	635.000			635.000	-
33	Notebook Computer Apple MacBook Pro	1	31/10/2007	25%	26.404.000			26.404.000	26.404.000			26.404.000	-
34	Lamp Tronic CCD 150 W	1	08/08/2008	25%	2.350.000			2.350.000	2.350.000			2.350.000	-
35	Light Stand	1	14/08/2008	25%	475.000			475.000	475.000			475.000	-
36	iMac 20", 2.4 GHz, 4 GB RAM, 250 GB HD	3	16/01/2009	25%	48.453.000			48.453.000	48.453.000			48.453.000	-
37	BenQ MP622c Digital Projector	1	21/01/2009	25%	8.195.250			8.195.250	8.195.250			8.195.250	-
38	GTC Projection Screen, 220 cm X 220 cm, Stand	2	21/01/2009	25%	3.245.000			3.245.000	3.245.000			3.245.000	-
39	BenQ MP722 Digital Projector	1	22/01/2009	25%	11.812.500			11.812.500	11.812.500			11.812.500	-
40	Apple MacBook Pro 17"	1	27/01/2009	25%	31.510.000			31.510.000	31.510.000			31.510.000	-
41	Creative Inspire T6100 5.1 Channel Speaker	3	30/01/2009	25%	3.150.000			3.150.000	3.150.000			3.150.000	-
42	BenQ MP-622c Digital Projector	1	06/02/2009	25%	8.220.000			8.220.000	8.220.000			8.220.000	-
43	Apple MacBook Pro 13.3"	1	02/12/2009	25%	11.850.000			11.850.000	11.850.000			11.850.000	-
44	GTC Projection Screen, 70", Tripod Screen, Matt	2	04/12/2009	25%	1.330.000			1.330.000	1.330.000			1.330.000	-
45	GTC Projection Screen, 240 cm X 240 cm, Stand	1	04/12/2009	25%	1.425.000			1.425.000	1.425.000			1.425.000	-
46	LCD Projector Bracket	2	04/12/2009	25%	1.100.000			1.100.000	1.100.000			1.100.000	-
47	Seagate Free Agent Go Portable Drive	1	27/07/2010	25%	1.585.000			1.585.000	1.585.000			1.585.000	-
48	Camera Digital Nikon SLR D40X KIT	1	17/01/2008	25%	6.150.000			6.150.000	6.150.000			6.150.000	-

NO.	URAIAN	UNIT	TGL. PEROLEH AN	TARIF UMUR EK.	BIAYA PEROLEHAN		Mutasi		BIAYA PEROLEHAN 31 Des 2015	AKUMULASI PENYUSUTAN 31 Des 2014	Beban Penyusutan		AKM. PENYUSUTAN 31 Des 2015	Nilai Buku s/d 31 Des 2015
					31 Des 2014	31 Des 2015	Debet	Kredit			Penambahan 31 Des 2015	Pengurangan 31 Des 2015		
49	Seagate FreeAgent Pro Drive 750GB	1	13/04/2008	25%	2.350.000	2.350.000			2.350.000	2.350.000			2.350.000	-
50	Lemari ansip	2	15/05/2008	25%	1.717.000	1.717.000			1.717.000	1.717.000			1.717.000	-
51	Brankas	1	15/05/2008	25%	2.550.000	2.550.000			2.550.000	2.550.000			2.550.000	-
52	Apple MacBook Pro 13.3" Intel Core i5 @ 2.3 GHz	3	30/09/2011	25%	35.397.000	35.397.000			35.397.000	28.760.063	6.636.938		35.397.000	-
53	Apple MacBook Air	2	11/07/2014	25%	27.198.000	27.198.000			27.198.000	3.399.750	6.799.500		10.199.250	16.998.750
54	Apple MacBook Pro	2	14/07/2014	25%	30.645.199	30.645.199			30.645.199	3.830.650	7.661.300		11.491.950	19.153.249
55	Grain Moisture meter MC-78256	1	17/02/2015	25%	3.800.000	3.800.000			3.800.000	-	870.833,33		870.833	2.929.167
	Sub Total	88			595.976.219	595.976.219			599.776.219	538.726.482	21.968.571		560.695.052	39.081.167
	TOTAL INVENTARIS	179			1.001.824.902	1.001.824.902			1.005.624.902	906.265.666	54.634.767		960.900.433	44.724.469
	GRAND TOTAL	182			1.291.244.902	1.291.244.902			1.280.874.902	1.129.414.104	85.080.079		1.214.494.183	66.380.719