

**YAYASAN IDEP SELARAS ALAM**

**LAPORAN KEUANGAN/ *FINANCIAL STATEMENTS***

**Untuk Tahun Yang Berakhir 31 Desember 2017 dan 2016**

***For The Year Ended On December 31<sup>st</sup>, 2017 and 2016***

**Dan / *And***

**LAPORAN AUDITOR INDEPENDEN /**

***INDEPENDENT AUDITOR'S REPORT***

**YAYASAN IDEP SELARAS ALAM**  
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**TAHUN 2017 DAN 2016 / FOR THE YEAR 2017 AND 2016**

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SURAT PERNYATAAN PENGURUS  
TENTANG TANGGUNG JAWAB ATAS LAPORAN KEUANGAN  
YAYASAN IDEP SELARAS ALAM  
UNTUK TAHUN YANG BERAKHIR  
31 DESEMBER 2017

BOARD OF DIRECTOR'S STATEMENTS  
ABOUT RESPONSIBILITIES ON THE FINANCIAL STATEMENTS  
IDEP SELARAS ALAM FOUNDATION  
FOR THE YEAR ENDED  
DECEMBER 31<sup>st</sup>, 2017

Kami yang bertanda tangan di bawah ini :

Nama / Name

Alamat Kantor / Office Address

Jabatan / Position

*We, the undersigned below :*

: Ade Andreawan

: Banjar Medahan, Desa Kemenuh, Kecamatan Sukawati,  
Kabupaten Gianyar, Bali.

: Pengurus / Executive Director

Menyatakan bahwa :

*State that :*

- |   |  |
|---|--|
| <p>1. Bertanggung jawab atas penyusunan dan penyajian laporan keuangan Yayasan IDEP Selaras Alam.</p>   | <p>1. <i>We are responsible for the preparation and presentation of the Financial Statements of IDEP Selaras Alam Foundation.</i></p>  |
| <p>2. Laporan Keuangan Yayasan IDEP Selaras Alam telah disajikan sesuai dengan Pernyataan Standar Akuntansi Keuangan (PSAK).</p>  | <p>2. <i>The Financial statements of IDEP Searas Alam Foundation have been presented in accordance to Statements of Financial Accounting Standards (SFAS).</i></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>3. a. <i>All information presented in The Financial Statements of IDEP Selaras Alam Foundation has been compose completely and correctly.</i></p> <p>b. <i>The Financial Statements of IDEP Selaras Alam Foundation do not contain misleading material information or facts and do not omit material information and facts.</i></p> |
| <p>4. Bertanggung jawab atas sistem pengendalian internal dalam Yayasan IDEP Selaras Alam.</p>  | <p>4. <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*

Denpasar, 27 April 2018 / April 27<sup>th</sup>, 2018

Pengurus / Executive Director

  
  
  
**IDEP** (Ade Andreawan)

**YAYASAN IDEP SELARAS ALAM**  
**LAPORAN POSISI KEUANGAN / STATEMENT OF FINANCIAL POSITION**  
**31 DESEMBER 2017 DAN 2016 / DECEMBER 31<sup>ST</sup>, 2017 AND 2016**

	31/12/2017	Catatan/ Notes	31/12/2016	
	IDR		IDR	
<b>ASET</b>				<b>ASSET</b>
<b>Aset Lancar</b>				<b>Current Assets</b>
- Kas dan Setara Kas	3.273.030.986	2,2, 3,1	3.727.973.963	Cash and Cash Equivalent -
- Deposito Berjangka	10.000.000	3,2	10.000.000	Time Deposit -
- Biaya Dibayar Dimuka	78.333.333	3,3	128.107.408	Prepaid Expenses -
- Uang Muka Proyek	450.618.959	3,4	233.360.600	Project Account -
<b>Total Aset Lancar</b>	<b>3.811.983.279</b>		<b>4.099.441.972</b>	<b>Total Current Assets</b>
<b>Aset Tetap</b>		<b>3,5</b>		<b>Fixed Assets</b>
- Aset Tetap Tidak Terikat	30.759.033	3,5	11.096.604	Unrestricted Fixed Assets -
- Aset Tetap Terikat Temporer	85.082.698	3,5	80.381.473	Temporary Restricted Fixed-Assets -
<b>Jumlah Aset Tetap</b>	<b>115.841.731</b>		<b>91.478.076</b>	<b>Total Fixed Assets</b>
<b>TOTAL ASET</b>	<b>3.927.825.009</b>		<b>4.190.920.049</b>	<b>TOTAL ASSETS</b>
<b>ASET BERSIH</b>				<b>NET ASSETS</b>
- Aset Bersih Tidak Terikat	1.959.233.512	3,6	1.222.853.752	Unrestricted Net Assets -
- Aset Bersih Terikat Temporer	1.958.591.497	3,7	2.958.066.297	Temporary Restricted Net Assets -
- Aset Bersih Terikat Permanen	10.000.000	3,8	10.000.000	Permanen Restricted Net Assets -
<b>Total Aset Neto</b>	<b>3.927.825.009</b>		<b>4.190.920.049</b>	<b>Total Net Assets</b>
<b>TOTAL ASET BERSIH</b>	<b>3.927.825.009</b>		<b>4.190.920.049</b>	<b>TOTAL NET ASSETS</b>

Lihat Catatan Atas Laporan Keuangan Yang Merupakan Bagian Yang Tidak Terpisahkan Secara Keseluruhan

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

**YAYASAN IDEP SELARAS ALAM**  
**LAPORAN AKTIVITAS / STATEMENT OF ACTIVITY**  
**UNTUK TAHUN YANG BERAKHIR 31 DESEMBER 2017 DAN 2016**  
**FOR THE YEAR ENDED ON DECEMBER 31<sup>ST</sup>, 2017 AND 2016**

	2017 IDR	Catatan/ Notes	2016 IDR	
<b>Pendapatan Tidak Terikat</b>		<b>4.1</b>		<b>Unrestricted Income</b>
- Sumbangan	1.245.658.714		603.602.828	Donation -
- Hasil Penjualan Produk	60.127.492		44.309.619	Cost of Goods Sales -
- Layanan Kontrak	317.579.310		1.123.970.309	Contract Services -
- Pendapatan Jasa Giro	32.796.560		40.950.248	Bank Interest -
- Pendapatan Bunga Deposito	3.799.990		3.884.050	Interest Income of Deposits -
- Lainnya	24.688.070		13.874.389	Others -
<b>Jumlah Pendapatan Tidak Terikat</b>	<b>1.684.650.136</b>		<b>1.830.591.443</b>	<b>Total Unrestricted Income</b>
<b>Beban Tidak Terikat</b>		<b>4.2</b>		<b>Unrestricted Expenses</b>
- Administrasi	518.166.305		708.012.133	Administration -
- Layanan Kontrak	-		261.504.535	Contract Services -
- Pengganti	21.528.663		19.243.024	Reimbursement -
- Proyek	339.527.613		393.804.403	Project Unfunded Grant -
- Lainnya	-		664.694	Other Expenses -
- Administrasi Bank	12.347.786		13.019.250	Bank Charges -
- Beban Penyusutan Aset Tetap Tidak Terikat	7.377.171		24.915.344	Depreciation of Unrestricted Fixed Assets
- Amortisasi	49.774.075		23.258.025	Amortization -
<b>Jumlah Beban Tidak Terikat</b>	<b>948.721.613</b>		<b>1.444.421.408</b>	<b>Total Unrestricted Expenses</b>
<b>Kenaikan (Penurunan) Aset Bersih Tidak Terikat</b>	<b>735.928.523</b>		<b>386.170.035</b>	<b>Increasing (Decreasing) in Unrestricted Net Assets</b>
<b>Pendapatan Terikat Temporer</b>		<b>4.3</b>		<b>Temporary Restricted Income</b>
- Program Pemulihan	3.865.397.848		6.279.207.902	Recovery -
<b>Jumlah Pendapatan Terikat Temporer</b>	<b>3.865.397.848</b>		<b>6.279.207.902</b>	<b>Total Temporary Restricted Income</b>
<b>Beban Terikat Temporer</b>		<b>4.4</b>		<b>Temporary Restricted Expenses</b>
- Program Pemulihan	4.836.004.073		4.993.428.972	Recovery -
- Beban Penyusutan Aset Tetap Terikat	28.868.575		26.246.696	Depreciation of Temporary Restricted Fixed Assets
<b>Jumlah Beban Terikat Temporer</b>	<b>4.864.872.648</b>		<b>5.019.675.668</b>	<b>Total Temporary Restricted Expenses</b>
<b>Kenaikan (Penurunan) Aset Bersih Terikat Temporer</b>	<b>(999.474.800)</b>		<b>1.259.532.234</b>	<b>Increasing (Decreasing) in Temporary Restricted Net Assets</b>
<b>KENAIKAN (PENURUNAN) ASET BERSIH</b>	<b>(263.546.277)</b>		<b>1.645.702.270</b>	<b>INCREASING (DECREASING) IN NET ASSETS</b>
<b>Koreksi Aset Bersih Tidak Terikat</b>	<b>451.237</b>		<b>-</b>	<b>Unrestricted Net Assets Correction</b>
<b>Aset Bersih Pada Awal Tahun</b>	<b>4.190.920.049</b>		<b>2.545.217.779</b>	<b>Net Assets at the Beginning of Year</b>
<b>ASET BERSIH PADA AKHIR TAHUN</b>	<b>3.927.825.009</b>		<b>4.190.920.049</b>	<b>NET ASSETS AT THE END OF YEAR</b>

Lihat Catatan Atas Laporan Keuangan Yang Merupakan Bagian Yang Tidak Terpisahkan Secara Keseluruhan

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

**YAYASAN IDEP SELARAS ALAM**  
**LAPORAN ARUS KAS / STATEMENT OF CASH FLOWS**  
**UNTUK TAHUN YANG BERAKHIR PADA TANGGAL 31 DESEMBER 2017 DAN 2016 /**  
**FOR THE YEAR ENDED ON DECEMBER 31<sup>ST</sup>, 2017 AND 2016**

(Dinyatakan Dalam Rupiah, Kecuali Dinyatakan Lain) / (Expressed in Rupiah, Unless Otherwise Stated)

	2017	2016	
<b>ARUS KAS DARI AKTIVITAS OPERASI</b>			<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>
Rekonsiliasi perubahan dalam aset bersih menjadi kas yang digunakan untuk aktivitas operasi:			<i>Reconcile the changes in net assets become net cash which used for operating activities:</i>
Perubahan dalam aset bersih	(263.546.277)	1.645.702.270	<i>Changes in net assets</i>
Penyesuaian	451.237	749.369	<i>Adjustment</i>
Penurunan (Kenaikan) Piutang Lainnya	-	29.000.000	<i>Increasing (Decreasing) in Other Receivable</i>
Penurunan (Kenaikan) Biaya Dibayar Dimuka	49.774.075	(29.774.075)	<i>increasing (Decreasing) in Prepaid Expenses</i>
Penurunan (Kenaikan) Uang Muka Proyek	(217.258.359)	86.923.300	<i>increasing (Decreasing) in Project Account</i>
Kenaikan (Penurunan) Hutang Lain-lain	-	(10.000.000)	<i>Increasing (Decreasing) in Other Liabilities</i>
<b>Kas yang diterima (digunakan untuk) aktivitas Operasi</b>	<b>(430.579.324)</b>	<b>1.722.600.864</b>	<b><i>Net Cash Received From (Used For) Operating Activities</i></b>
<b>ARUS KAS DARI AKTIVITAS INVESTASI</b>			<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>
Penurunan (Kenaikan) Aset tetap Tidak Terikat	(19.662.429)	16.202.948	<i>Increasing (Decreasing) Unrestricted Fixed Assets</i>
Penurunan (Kenaikan) Aset Tetap Terikat Temporer	(4.701.225)	(41.300.304)	<i>Increasing (Decreasing) Temporary Restricted Fixed Assets</i>
<b>Kas digunakan untuk aktivitas investasi</b>	<b>(24.363.654)</b>	<b>(25.097.355)</b>	<b><i>Net Cash Used for Investing activities</i></b>
<b>Kenaikan (Penurunan) Kas dan Setara Kas</b>	<b>(454.942.977)</b>	<b>1.697.503.508</b>	<b><i>Increasing (Decreasing) In Cash and Cash Equivalent</i></b>
<b>Kas dan Setara Kas Awal Tahun</b>	<b>3.727.973.963</b>	<b>2.030.470.455</b>	<b><i>Cash and Cash Equivalent at Beginning of The Year</i></b>
<b>Kas dan Setara Kas Akhir Tahun</b>	<b>3.273.030.986</b>	<b>3.727.973.963</b>	<b><i>Cash and Cash Equivalent at the end of Year</i></b>

Lihat Catatan Atas Laporan Keuangan Yang Merupakan Bagian Yang Tidak Terpisahkan Secara Keseluruhan

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

# YAYASAN IDEP SELARAS ALAM

## CATATAN ATAS LAPORAN KEUANGAN/ NOTES TO FINANCIAL STATEMENTS

Untuk Tahun Yang Berakhir Tanggal 31 Desember 2017/ For The Year Ended On December 31<sup>st</sup>, 2017  
(Dinyatakan dalam rupiah, kecuali dinyatakan lain) / (Expressed in Rupiah, unless otherwise stated)

### 1. UMUM

#### 1.1 Sejarah Pendirian Yayasan

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., M.Kn., 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 2016 Yayasan berpindah lokasi ke Banjar Medahan, Desa Kemenuh, Kecamatan Sukawati Kabupaten Gianyar, Bali.

Maksud dan tujuan Yayasan sebagaimana tercantum 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 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-

### 1. GENERAL

#### 1.1 History of Establishment of The Foundation

IDEP Selaras Alam Foundation was initially called *Pengembangan Pendidikan Pertanian Selaras Alam Indonesia Foundation* and it was founded under the deed no. 36 dated May 15<sup>th</sup>, 1999 which was recorded by Notary I Gusti Ngurah 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 28<sup>th</sup> 2008, in Badung, the name of *Pengembangan Pendidikan Pertanian Selaras Alam Indonesia Foundation* was change to *IDEP Selaras Alam Foundation*, located in Hanoman Street No. 42, Ubud, Gianyar Regency, Bali, and in 2016 the foundation moved to Banjar Medahan, Desa Kemenuh Sukawati district, 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 28<sup>th</sup>, 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 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

## YAYASAN IDEP SELARAS ALAM

### CATATAN ATAS LAPORAN KEUANGAN (LANJUTAN)/ NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Untuk Tahun Yang Berakhir Tanggal 31 Desember 2017 / For The Year Ended On December 31<sup>st</sup>, 2017

(Dinyatakan dalam rupiah, kecuali dinyatakan lain) / (Expressed in Rupiah, unless otherwise stated)

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 dan mendukung kegiatan serta pengembangan program-program yayasan.

#### 1.2 Bidang Kegiatan Yayasan

Kegiatan yang dilakukan Yayasan sesuai perjanjian dengan para donatur meliputi:

- 1) Kerjasama dengan Ashmore
  - a. Nama Program: Permaculture and Seed Productions in East Flores
    - Nomor Kontrak: -
    - Jangka Waktu: 01 Nov 2015 - 01 Nov 2018
    - Kode Proyek: 0119
    - Anggaran: Rp. 1.329.355.800
  - b. Nama Program: IDEP Emergency Response Initiative Mount Agung
    - Nomor Kontrak: -
    - Jangka Waktu: Des 2017 - Jan 2018
    - Kode Proyek: 0151
    - Anggaran: Rp. 76.226.182

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 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.

#### 1.2 The Foundation Activities

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

- 1) Cooperate with Ashmore
  - a. Program Name: Permaculture and Seed Productions in East Flores
    - Contract number: -
    - Period: Nov 1<sup>st</sup> 2015 – Nov 1<sup>st</sup> 2018
    - Project Code: 0119
    - Budget: IDR. 1.329.355.800
  - b. Program Name: IDEP Emergency Response Initiative Mount Agung
    - Contract number: -
    - Period: Des 2017 – Jan 2018
    - Project Code: 0151
    - Budget: IDR. 76.226.182



## YAYASAN IDEP SELARAS ALAM

### CATATAN ATAS LAPORAN KEUANGAN (LANJUTAN) / NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Untuk Tahun Yang Berakhir Tanggal 31 Desember 2017 / For The Year Ended On December 31<sup>st</sup>, 2017

(Dinyatakan dalam rupiah, kecuali dinyatakan lain) / (Expressed in Rupiah, unless otherwise stated)

- |  |  |
|--|--|
| <p>2) Kerjasama dengan Give 2 Asia</p> <p>a. Nama Program: Enhancing Community Resilience Through Disaster Risk Reduction Work In Bali</p> <ul style="list-style-type: none"><li>- Nomor Kontrak: -</li><li>- Jangka Waktu: 01 Jan 2015 - 31 Des 2017</li><li>- Kode Proyek: 0103</li><li>- Anggaran: Rp. 593.578.800</li></ul> <p>b. Nama Program: Delivery of the Buckets – ie Packaging and Rent Transports (trucks) to deliver 250 Buckets in six camps of 250 Families</p> <ul style="list-style-type: none"><li>- Nomor Kontrak: -</li><li>- Jangka Waktu: 17 Okt 2017 - 30 Nov 2017</li><li>- Kode Proyek: 0150</li><li>- Anggaran: Rp. 34.438.000</li></ul>  | <p>2) Cooperate with Give 2 Asia</p> <p>a. Program Name: Enhancing Community Resilience Through Disaster Risk Reduction Work In Bali</p> <ul style="list-style-type: none"><li>- Contract number: -</li><li>- Period: Jan 1<sup>st</sup> 2015 – Dec 1<sup>st</sup> 2017</li><li>- Project Code: 0103</li><li>- Budget: IDR. 593.578.800</li></ul> <p>b. Program Name: Delivery of the Buckets – ie Packaging and Rent Transports (trucks) to deliver 250 Buckets in six camps of 250 Families</p> <ul style="list-style-type: none"><li>- Contract number: -</li><li>- Period: Okt 17<sup>th</sup> 2017 – Nov 30<sup>th</sup> 2017</li><li>- Project Code: 0150</li><li>- Budget: IDR. 34.438.000</li></ul>  |
| <p>3) Kerjasama dengan Philip Morris International</p> <p>a. Nama Program: Provision of Disaster Safe Housing for Victims of Mount Sinabung Eruption in Tanah Karo</p> <ul style="list-style-type: none"><li>- Nomor Kontrak: -</li><li>- Jangka Waktu: 01 Feb 2016 - 31 Des 2016</li><li>- Kode Proyek: 0129</li><li>- Anggaran: Rp. 2.006.359.112</li></ul> <p>b. Nama Program: Water, Health and Sanitation Awareness Raising Programme – Providing Essential Need for Communities in Pendawa, East Sumba, Indonesia 2017</p> <ul style="list-style-type: none"><li>- Nomor Kontrak: 30409631</li><li>- Jangka Waktu: 01 Nov 2016 - 30 Apr 2017</li><li>- Kode Proyek: 0133</li><li>- Anggaran: Rp. 1.295.967.097</li></ul> <p>c. Nama Program: Collaborative Habitat Advancement Management Program (CHAMP)</p> <ul style="list-style-type: none"><li>- Nomor Kontrak: -</li><li>- Jangka Waktu: 01 Okt 2017 – 31 Mar 2017</li><li>- Kode Proyek: 0147</li><li>- Anggaran: Rp. 975.000.000</li></ul> | <p>3) Cooperate with Philip Morris International</p> <p>a. Program Name: Provision of Disaster Safe Housing for Victims of Mount Sinabung Eruption in Tanah Karo</p> <ul style="list-style-type: none"><li>- Contract number: -</li><li>- Period: Feb 1<sup>st</sup> 2016 – Des 31<sup>st</sup> 2016</li><li>- Project Code: 0129</li><li>- Budget: IDR. 2.006.359.112</li></ul> <p>b. Program Name: Water, Health and Sanitation Awareness Raising Programme –Providing Essential Need for Communities in Pendawa, East Sumba, Indonesia 2017</p> <ul style="list-style-type: none"><li>- Contract number: 30409631</li><li>- Period: Nov 1<sup>st</sup> 2016 – Apr 30<sup>st</sup> 2017</li><li>- Project Code: 0133</li><li>- Budget: IDR. 1.295.967.097</li></ul> <p>c. Program Name: Collaborative Habitat Advancement Management Program (CHAMP)</p> <ul style="list-style-type: none"><li>- Contract number: -</li><li>- Period: Oct 1<sup>st</sup> 2017 – March 31<sup>st</sup> 2017</li><li>- Project Code: 0147</li><li>- Budget: IDR. 975.000.000</li></ul> |

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### CATATAN ATAS LAPORAN KEUANGAN (LANJUTAN)/ NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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- |  |   |
|--|---|
| <p>4) Kerjasama dengan Boeing</p> <p>a. Nama Program: Replication of Sustainable Livelihood Model through Integrated Agriculture and Renewable Energy in Bali</p> <ul style="list-style-type: none"><li>- Nomor Kontrak: -</li><li>- Jangka Waktu: 1 Mar 2016 - 31 Mar 2017</li><li>- Kode Proyek: 0118</li><li>- Anggaran: Rp. 676.505.000</li></ul> <p>b. Nama Program: Seed Saving and Sustainable Energy in Village Gobleg, Buleleng – North Bali</p> <ul style="list-style-type: none"><li>- Nomor Kontrak: -</li><li>- Jangka Waktu: 01 Agust 2016-31 Juli 2017</li><li>- Kode Proyek: 0131</li><li>- Anggaran: Rp. 651.175.000</li></ul> <p>c. Nama Program: Communities as Pillars of Change for Bali Water Protection (BWP) Programme</p> <ul style="list-style-type: none"><li>- Nomor Kontrak: -</li><li>- Jangka Waktu: 01 Oct 2017-30 Sept 2018</li><li>- Kode Proyek: 0148</li><li>- Anggaran: Rp. 669.450.000</li></ul> | <p>4) Cooperate with Boeing</p> <p>a. Program Name: Replication of Sustainable Livelihood Model through Integrated Agriculture and Renewable Energy in Bali</p> <ul style="list-style-type: none"><li>- Contract number: -</li><li>- Period: March 1<sup>st</sup> 2016 – March 31<sup>st</sup> 2017</li><li>- Project Code: 0118</li><li>- Budget: IDR. 676.505.000</li></ul> <p>b. Program Name: Seed Saving and Sustainable Energy in Village Gobleg, Buleleng – North Bali</p> <ul style="list-style-type: none"><li>- Contract number: -</li><li>- Period: August 1<sup>st</sup> 2016 – July 31<sup>st</sup> 2017</li><li>- Project Code: 0131</li><li>- Budget: IDR. 651.175.000</li></ul> <p>c. Program Name: Communities as Pillars of Change for Bali Water Protection (BWP) Programme</p> <ul style="list-style-type: none"><li>- Contract number: -</li><li>- Period: Oct 1<sup>st</sup> 2017 – Sept 30<sup>st</sup> 2018</li><li>- Project Code: 0148</li><li>- Budget: IDR. 669.450.000</li></ul> |
| <p>5) Kerjasama dengan Conservation International Foundation</p> <p>a. Nama Program: Protection of Wallacea Biodiversity Hotspot through Community-Led Conservation and Sustainable Livelihood Action in Karangkelang, District Talaud, North Sulawesi- Indonesia</p> <ul style="list-style-type: none"><li>- Nomor Kontrak: 65948</li><li>- Jangka Waktu: 1 Jan 2016 - 30 Jun 2017</li><li>- Kode Proyek: 0128</li><li>- Anggaran: Rp. 1.759.738.000</li></ul> <p>b. Nama Program: Expansion of Community-based Protection of Habitat Project in Talaud Indonesia</p> <ul style="list-style-type: none"><li>- Nomor Kontrak: 66584</li><li>- Jangka Waktu: 1 Juni 2017 - 30 Sept 2018</li><li>- Kode Proyek: 0144</li><li>- Anggaran: Rp. 1.508.524.000</li></ul>   | <p>5) Cooperate with Conservation International Foundation</p> <p>a. Program Name: Protection of Wallacea Biodiversity Hotspot through Community-Led Conservation and Sustainable Livelihood Action in Karangkelang, District Talaud, North Sulawesi- Indonesia</p> <ul style="list-style-type: none"><li>- Contract number: 65948</li><li>- Period: Jan 1<sup>st</sup> 2016 – June 30<sup>st</sup> 2017</li><li>- Project Code: 0128</li><li>- Budget: IDR. 1.759.738.000</li></ul> <p>b. Program Name: Expansion of Community-based Protection of Habitat Project in Talaud Indonesia</p> <ul style="list-style-type: none"><li>- Contract number: 66584</li><li>- Period: June 1<sup>st</sup> 2017 – Sept 30<sup>st</sup> 2018</li><li>- Project Code: 0144</li><li>- Budget: IDR. 1.508.524.000</li></ul>   |

## YAYASAN IDEP SELARAS ALAM

### CATATAN ATAS LAPORAN KEUANGAN (LANJUTAN) / NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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- |  |   |
|--|---|
| <p>6) Kerjasama dengan Deutsche Umwelthilfe e.V. (DUH)</p> <p>a. Nama Program: West Bali Agro-forestry Project</p> <ul style="list-style-type: none"><li>- Nomor Kontrak: -</li><li>- Jangka Waktu: 1 Feb 2017 - 31 Juli 2017</li><li>- Kode Proyek: 0142</li><li>- Anggaran: Rp. 69.470.000</li></ul>   | <p>6) Cooperate with Deutsche Umwelthilfe e.V. (DUH)</p> <p>a. Program Name: West Bali Agro-forestry Project</p> <ul style="list-style-type: none"><li>- Contract number: -</li><li>- Period: Feb 1<sup>st</sup> 2017 – July 31<sup>st</sup> 2017</li><li>- Project Code: 0142</li><li>- Budget: IDR.69.470.000</li></ul>   |
| <p>7) Kerjasama dengan Burung Indonesia</p> <p>a. Nama Program: Selamatkan Sampiri</p> <ul style="list-style-type: none"><li>- Nomor Kontrak: 29/PHK-1.2.4.b/II/2017</li><li>- Jangka Waktu: 16 Jan 2017 - 17 Juni 2017</li><li>- Kode Proyek: 0143</li><li>- Anggaran: Rp. 149.950.000</li></ul>  | <p>7) Cooperate with Burung Indonesia</p> <p>a. Program Name: Selamatkan Sampiri</p> <ul style="list-style-type: none"><li>- Contract number: 29/PHK-1.2.4.b/II/2017</li><li>- Period: Jan 16<sup>st</sup> 2017 – June 17<sup>st</sup> 2017</li><li>- Project Code: 0143</li><li>- Budget: IDR.149.950.000</li></ul>  |
| <p>8) Kerjasama dengan Agrisud International</p> <p>a. Nama Program: Building sustainable local chains for fruits and vegetables</p> <ul style="list-style-type: none"><li>- Nomor Kontrak: -</li><li>- Jangka Waktu: 1 Aug 2017 - 31 Jan 2018</li><li>- Kode Proyek: 0145</li><li>- Anggaran: Rp. 76.669.908</li></ul>  | <p>8) Cooperate with Agrisud International</p> <p>a. Program Name: Building sustainable local chains for fruits and vegetables</p> <ul style="list-style-type: none"><li>- Contract number: -</li><li>- Period: Aug 1<sup>st</sup> 2017 – Jan 31<sup>st</sup> 2017</li><li>- Project Code: 0145</li><li>- Budget: IDR. 76.669.908</li></ul>   |
| <p>9) Kerjasama dengan Caritas Germany</p> <p>a. Nama Program: ER. Mt. Agung Volcano Eruption</p> <ul style="list-style-type: none"><li>- Nomor Kontrak: DCV PN: P. 416-002/2017</li><li>- Jangka Waktu: 1 Okt 2017 - 31 Des 2017</li><li>- Kode Proyek: 0149</li><li>- Anggaran: Rp. 513.329.656</li></ul>  | <p>9) Cooperate with Caritas Germany</p> <p>a. Program Name: ER. Mt. Agung Volcano Eruption</p> <ul style="list-style-type: none"><li>-Contract number: DCV PN: P. 416-002/2017</li><li>- Period: Okt 1<sup>st</sup> 2017 – Des31<sup>st</sup> 2017</li><li>- Project Code: 0149</li><li>- Budget: IDR.513.329.656</li></ul>  |
| <p>10) Kerjasama dengan Prince Bernhard Nature Fund</p> <p>a. Nama Program: Flores Hawk-eagle: Form Critically-Endangered to Community-Treasure: Gunung Rinjani, Lombok, Indonesia</p> <ul style="list-style-type: none"><li>- Nomor Kontrak: -</li><li>- Jangka Waktu: 1 Okt 2015 - 31 Mar 2016</li><li>- Kode Proyek: 0114</li><li>- Anggaran: Rp. 213.040.160</li></ul> | <p>10) Cooperate with Prince Bernhard Nature Fund</p> <p>a. Program Name: Flores Hawk-eagle: Form Critically-Endangered to Community-Treasure: Gunung Rinjani, Lombok, Indonesia</p> <ul style="list-style-type: none"><li>- Contract number: -</li><li>- Period: Okt1<sup>st</sup> 2015 – March 31<sup>st</sup> 2016</li><li>- Project Code: 0114</li><li>- Budget: IDR. 213.040.160</li></ul> |

# YAYASAN IDEP SELARAS ALAM

## CATATAN ATAS LAPORAN KEUANGAN (LANJUTAN) / NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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### 1.3 Kepengurusan

Susunan pembina, pengurus, pengawas adalah sebagai berikut:

#### 1. Pembina:

H. Iskandar Leman  
Desak Nyoman Suarti  
Luh Gede Saraswati

#### 2. Pengurus:

Ade Andreawan  
Y Avi Ayu Rembulan  
Gusti Ayu Komang Sri Mahayuni  
Ni Made Sri Handayani

#### 3. Pengawas:

Roberto Hutabarat

## 2. IKHTISAR KEBIJAKAN AKUNTANSI

### 2.1 Penyajian Laporan Keuangan

Laporan keuangan disusun dengan dasar konsep historis. Penyajian Laporan Keuangan sesuai dengan Pernyataan Standar Akuntansi Keuangan (PSAK).

Manajemen Yayasan berpendapat bahwa laporan keuangan tahun 2017 telah disajikan sesuai dengan PSAK serta telah memenuhi semua persyaratannya.

Pos-pos laporan keuangan disusun berdasarkan nilai historis serta mengikuti asumsi dasar akrual. Dengan dasar ini pengaruh transaksi dan peristiwa lain diakui pada saat terjadinya (bukan pada saat kas atau setara kas diterima atau dibayar) dan dicatat dalam catatan akuntansi serta dilaporkan dalam laporan keuangan pada periode yang bersangkutan.

Laporan Arus Kas disusun dengan menggunakan metode tidak langsung dengan mengelompokkan arus kas atas dasar aktivitas operasi, investasi, dan pendanaan.

### 1.3 Management

Composition of management and employees, are:

#### 1. Board of Governors:

H. Iskandar Leman  
Desak Nyoman Suarti  
Luh Gede Saraswati

#### 2. Executive Director:

Ade Andreawan  
Y Avi Ayu Rembulan  
Gusti Ayu Komang Sri Mahayuni  
Ni Made Sri Handayani

#### 3. Board of Supervisors:

Roberto Hutabarat

## 2. SUMMARY OF ACCOUNTING POLICIES

### 2.1 Basis preparation of financial statements

The presentation of financial statements prepared in accordance with Indonesian Financial Accounting Standards (IFAS).

Management's Foundation argue that financial reporting in 2017 have been presented according to the SFAS and has fulfilled all of its requirements.

The accounts of financial statements are prepared on the historical cost and accrual basis following assumptions. With this basis the effects of transactions and other events are recognized when incurred (rather than when cash or cash equivalents received or paid) and recorded in the accounting records and reported in the financial statements in the period.

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

# YAYASAN IDEP SELARAS ALAM

## CATATAN ATAS LAPORAN KEUANGAN (LANJUTAN)/ NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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Mata uang pelaporan yang digunakan dalam penyusunan laporan keuangan adalah Rupiah. Dan untuk tahun 2017 manajemen berpendapat bahwa prinsip accrual basis tidak andal untuk diterapkan dalam penyajian dan pengungkapan laporan keuangan 2017. Hal tersebut didasarkan pada operasional yayasan dalam pertanggungjawaban dana-dana donasi menerapkan cash basis. Sehingga pada tahun 2017 manajemen memutuskan untuk menerapkan prinsip akuntansi cash basis. Hal-hal yang berkaitan dengan perubahan saldo awal pada tahun 2017 disajikan dan dijelaskan secara rinci pada catatan atas laporan keuangan.

### 2.2 Kas dan Setara Kas

Kas dan setara kas terdiri dari kas, bank dan semua investasi dalam bentuk deposito dengan jangka waktu tiga bulan atau kurang sejak tanggal penempatan dan tidak digunakan sebagai jaminan dan penggunaannya tidak terbatas.

### 2.3 Aset tetap dan Penyusutan

Aset tetap dinyatakan sebesar biaya perolehan dikurangi akumulasi penyusutan. Penyusutan dihitung dengan metode garis lurus (Straight-line method).

### 2.4 Transaksi dan Saldo Mata Uang Asing

Yayasan menentukan mata uang fungsionalnya adalah Rupiah dan mata uang penyajian laporan keuangan menggunakan Rupiah.

Transaksi dalam mata uang asing dicatat dalam mata uang fungsional berdasarkan nilai tukar yang berlaku pada saat transaksi dilakukan. Pada tanggal pelaporan aset dan liabilitas moneter dalam mata uang asing dijabarkan sesuai dengan rata-rata kurs jual dan beli yang diterbitkan oleh Bank Indonesia pada tanggal transaksi perbankan terakhir untuk tahun yang bersangkutan dan laba atau rugi kurs yang timbul dikreditkan atau

*The reporting currency used in the preparation of the financial statements is Rupiah.*

*And for the year 2017 management believes that the principle of accrual basis is not reliable to be applied in the presentation and disclosure of 2017 financial statements. It is based on the operation of the foundation in accounting donation funds apply cash basis. So in 2017 the management decided to apply cash base accounting principles. Matters relating to changes in beginning balances in 2017 are presented and described in detail in the notes to the financial statements*

### 2.2 Cash And Cash Equivalent

*Cash and cash equivalent consists of cash, bank and all investments on form of deposit with maturities of three months or less at the time of placement and not pledged as collateral and its use is not limited.*

### 2.3 Fixed Aset and Depreciation

*Fixed assets are presented at cost less accumulated depreciation. Depreciation is calculated with straight line method*

### 2.4 Transaction and Balances in Foreign Currency

*Foundation determined that its functional currency is the Rupiah and the presentation currency for the consolidated financial statements is the Rupiah.*

*Transactions involving foreign currencies are recorded in the functional currency at the rates of exchange prevailing at the time the transactions are made. At the reporting date, monetary assets and liabilities denominated in foreign currencies are adjusted to reflect the average of the selling and buying rates of exchange prevailing of the last banking transaction of the year, as published by Bank Indonesia and any resulting gains or losses are credited or charged to current year operations,*

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3.1.2 dibebankan pada operasi tahun bersangkutan, kecuali selisih kurs yang dapat diatribusikan ke aset tertentu dikapitalisasi ke aset dalam pembangunan dan pemasangan.

except for foreign exchange differentials that can be attributed to qualifying assets which are capitalized to properties under construction and installations.

Nilai tukar yang digunakan adalah sebagai berikut:

The rates of exchange used were as follows:

Year/ Tahun	Currency/Mata Uang	2017	2016	Rate/Kurs
2017	USD			Rp 13.480 is equivalent \$1.00
<b>Bank</b>				
PT BSI (Persero) Tbk (50040001)		10.217.300	10.217.300	PT BSI (Persero) Tbk (50040001)
PT BSI (Persero) Tbk (50040002)		1.229.403.419	118.380.311	PT BSI (Persero) Tbk (50040002)
PT BSI (Persero) Tbk (50040003)		79.026.218	418.820.706	PT BSI (Persero) Tbk (50040003)
PT BSI (Persero) Tbk (50040004)		1.375.407	48.450.701	PT BSI (Persero) Tbk (50040004)
PT BSI (Persero) Tbk (50040005)		1.100.000	1.091.307.444	PT BSI (Persero) Tbk (50040005)
PT BSI (Persero) Tbk (50040006)		22.862.201	240.071.731	PT BSI (Persero) Tbk (50040006)
PT BSI (Persero) Tbk (50040007)		1.332.300	21.370.041	PT BSI (Persero) Tbk (50040007)
PT BSI (Persero) Tbk (50040008)		1.444.778	65.480.241	PT BSI (Persero) Tbk (50040008)
PT BSI (Persero) Tbk (50040009)		600.000.000	400.407.180	PT BSI (Persero) Tbk (50040009)
PT BSI Tbk (50040010)		1.075.000	1.010.000	PT BSI Tbk (50040010)
PT BSI Tbk (50040011)		1.300.000	1.300.000	PT BSI Tbk (50040011)
Jumlah Bank		<u>1.187.000.016</u>	<u>1.479.208.346</u>	Total Bank
<b>Bank - 100</b>				
PT BSI (Persero) Tbk (5004000204)		110.000.000	91.300.000	PT BSI (Persero) Tbk (5004000204)
Jumlah Bank - 100		<u>110.000.000</u>	<u>91.300.000</u>	Total Bank - 100
<b>Rekening Deposita</b>				
PT BSI (Persero) Tbk (5004000101)		100.000.000	78.000.000	PT BSI (Persero) Tbk (5004000101)
Jumlah Deposita Rekening		<u>100.000.000</u>	<u>78.000.000</u>	Total Deposita
Jumlah Kas dan Bank		<u>1.287.000.016</u>	<u>1.577.508.346</u>	Total Cash and Cash Equivalent
<b>3.2 Deposita Di Bank</b>				
Deposita di Bank (rekening giro dan tabung) - 2017 dan 2016 adalah sebagai berikut:				Total Deposit
		2017	2016	Total Deposit as of December 31 <sup>st</sup> , 2017 and 2016 are as follows:
PT BSI (Persero) Tbk (5004000101)		100.000.000	78.000.000	PT BSI (Persero) Tbk (5004000101)
Jumlah		<u>100.000.000</u>	<u>78.000.000</u>	Total

# YAYASAN IDEP SELARAS ALAM

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### 3. PENJELASAN POS-POS POSISI KEUANGAN

### 3. FINANCIAL POSITION EXPLANATION

#### 3.1 Kas dan Setara Kas

Kas dan setara kas pada tanggal 31 Desember 2017 dan 2016 adalah sebagai berikut:

#### 3.1 Cash And Cash Equivalent

Cash and cash equivalents of December 31<sup>st</sup>, 2017 and 2016 are as follows:

	2017	2016	
<b>Kas</b>			<b>Cash</b>
Kas	1.587.939	2.347.439	Cash
<b>Jumlah Kas</b>	<b>1.587.939</b>	<b>2.347.439</b>	<b>Total Cash</b>
<b>Bank</b>			<b>Bank</b>
- PT BNI (Persero) Tbk 0049400231	16.601.584	38.261.507	PT BNI (Persero) Tbk 0049400231 -
- PT BNI (Persero) Tbk 0049400253	1.256.598.470	725.888.313	PT BNI (Persero) Tbk 0049400253 -
- PT BNI (Persero) Tbk 0102795966	715.934.235	476.625.786	PT BNI (Persero) Tbk 0102795966 -
- PT BNI (Persero) Tbk 0105282577	2.508.487	96.466.701	PT BNI (Persero) Tbk 0105282577 -
- PT BNI (Persero) Tbk 0195193655	19.170.545	1.297.367.145	PT BNI (Persero) Tbk 0195193655 -
- PT BNI (Persero) Tbk 0278139649	208.842.281	246.971.731	PT BNI (Persero) Tbk 0278139649 -
- PT BNI (Persero) Tbk 0327822307	1.742.989	32.570.652	PT BNI (Persero) Tbk 0327822307 -
- PT BNI (Persero) Tbk 0361989230	4.400.728	85.060.326	PT BNI (Persero) Tbk 0361989230 -
- PT BNI (Persero) Tbk 0186668588	836.246.005	462.107.013	PT BNI (Persero) Tbk 0186668588 -
- PT BCA Tbk 1350300488	4.219.039	4.552.222	PT BCA Tbk 1350300488 -
- PT Bank Mandiri (Persero) Tbk 1350300488	1.303.152	8.385.152	PT Bank Mandiri (Persero) Tbk 1350300488 -
<b>Jumlah Bank</b>	<b>3.067.567.515</b>	<b>3.474.256.548</b>	<b>Total Bank</b>
<b>Bank - USD</b>			
PT BNI (Persero) Tbk USD-004400264	103.875.532	151.369.976	PT BNI (Persero) Tbk USD-004400264
<b>Jumlah Bank - USD</b>	<b>103.875.532</b>	<b>151.369.976</b>	<b>Total Bank - USD</b>
<b>Deposito Berjangka</b>			<b>Time Deposit</b>
PT BNI (Persero) Tbk IDR-93933787	100.000.000	100.000.000	PT BNI (Persero) Tbk IDR-93933787
<b>Jumlah Deposito Berjangka</b>	<b>100.000.000</b>	<b>100.000.000</b>	<b>Total Time Deposit</b>
<b>Jumlah Kas dan Setara Kas</b>	<b>3.273.030.986</b>	<b>3.727.973.963</b>	<b>Total Cash and Cash Equivalent</b>

#### 3.2 Deposito Berjangka

Deposito berjangka pada tanggal 31 Desember 2017 dan 2016 adalah sebagai berikut:

#### 3.2 Time Deposit

Time Deposit as of December 31<sup>st</sup>, 2017 and 2016 are as follows:

	2017	2016	
PT BNI (Persero) Tbk 0278141739	10.000.000	10.000.000	PT BNI (Persero) Tbk 0278141739
<b>Jumlah</b>	<b>10.000.000</b>	<b>10.000.000</b>	<b>Total</b>

# YAYASAN IDEP SELARAS ALAM

## CATATAN ATAS LAPORAN KEUANGAN (LANJUTAN) / NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Untuk Tahun Yang Berakhir Tanggal 31 Desember 2017 / For The Year Ended On December 31<sup>st</sup>, 2017

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### 3.3 Biaya Dibayar Dimuka

Biaya dibayar dimuka pada tanggal 31 Desember 2017 dan 2016 adalah sebagai berikut:

	2017	2016
- Asuransi dibayar dimuka	-	39.774.075
- Sewa Tanah dibayar dimuka	78.333.333	88.333.333
<b>Jumlah</b>	<b>78.333.333</b>	<b>128.107.408</b>

### 3.3 Prepaid Expenses

Prepaid expenses as of December 31<sup>st</sup>, 2017 and 2016 are as follows:

Prepaid insurance	-
Prepaid Rent	-
<b>Total</b>	<b>128.107.408</b>

### 3.4 Uang Muka Proyek

Uang Muka Proyek pada tanggal 31 Desember 2017 dan 2016 adalah sebagai berikut:

	2017	2016
Uang Muka Proyek	450.618.959	233.360.600
<b>Jumlah</b>	<b>450.618.959</b>	<b>233.360.600</b>

### 3.4 Project Advances

Project advances as of December 31<sup>st</sup>, 2017 and 2016 are as follows:

Project Advances	233.360.600
<b>Total</b>	<b>233.360.600</b>

### 3.5 Aset Tetap

Aset tetap pada tanggal 31 Desember 2017 dan 2016 adalah sebagai berikut:

	2017	2016
<b>Aset Tetap Tidak Terikat</b>		
- Kendaraan	275.250.000	275.250.000
- Inventaris	518.358.453	491.318.853
<b>Jumlah</b>	<b>793.608.453</b>	<b>766.568.853</b>
<b>Akumulasi Penyusutan</b>		
- Kendaraan	275.250.000	272.156.250
- Inventaris	487.599.420	483.316.000
<b>Jumlah</b>	<b>762.849.420</b>	<b>755.472.250</b>
<b>Jumlah Aset Tetap Tidak Terikat</b>	<b>30.759.033</b>	<b>11.096.604</b>

### 3.5 Fixed Assets

Fixed assets as of December 31<sup>st</sup>, 2017 and 2016 are as follows:

<b>Unrestricted Fixed Assets</b>	
Vehicles	275.250.000
Equipment	491.318.853
<b>Total</b>	<b>766.568.853</b>
<b>Accumulated Depreciation</b>	
Vehicles	272.156.250
Equipment	483.316.000
<b>Total</b>	<b>755.472.250</b>
<b>Total Unrestricted Fixed Assets</b>	<b>11.096.604</b>



# YAYASAN IDEP SELARAS ALAM

## CATATAN ATAS LAPORAN KEUANGAN (LANJUTAN)/ NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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### 3.5 Aset Tetap (Lanjutan)

Aset tetap pada tanggal 31 Desember 2017 dan 2016 adalah sebagai berikut:

### 3.5 Fixed Assets (Continued)

Fixed assets as of December 31<sup>st</sup>, 2017 and 2016 are as follows

	2017	2016	
<b>Aset Tetap Terikat Temporer</b>			<b>Temporary Restricted Fixed Assets</b>
- Kendaraan	31.688.000	31.688.000	Vehicles
- Inventaris	884.673.589	851.103.789	Equipment
<b>Jumlah</b>	<b>916.361.589</b>	<b>882.791.789</b>	<b>Total</b>
<b>Akumulasi Penyusutan</b>			<b>Accumulated Depreciation</b>
- Kendaraan	31.688.000	31.688.000	Vehicles
- Inventaris	799.590.891	770.722.316	Equipment
<b>Jumlah</b>	<b>831.278.891</b>	<b>802.410.316</b>	<b>Total</b>
<b>Jumlah Aset Tetap Terikat Temporer</b>	<b>85.082.698</b>	<b>80.381.473</b>	<b>Total Temporary restricted Fixed Assets</b>
<b>Jumlah Aset Tetap</b>	<b>115.841.731</b>	<b>91.478.076</b>	<b>Total Fixed Assets</b>

### 3.6 Aset Bersih Tidak Terikat

Aset bersih tidak terikat pada tanggal 31 Desember 2017 dan 2016 dengan rincian sebagai berikut:

### 3.6 Unrestricted Net Assets

Unrestricted restricted net assets as of December 31<sup>st</sup>, 2017 and 2016 are as follows:

	2017	2016	
- Aset Bersih Tidak Terikat Awal Tahun	1.222.853.751	836.683.716	Unrestricted Net Assets Beginning of Year
- Koreksi Aset Bersih Tidak Terikat	451.238	-	Unrestricted Net Assets Correction
- Increasing (Penurunan) Aset Bersih Tidak Terikat	735.928.523	386.170.035	Increasing (Decreasing) in Unrestricted Net Assets
<b>Jumlah</b>	<b>1.959.233.512</b>	<b>1.222.853.752</b>	<b>Total</b>

## YAYASAN IDEP SELARAS ALAM

### CATATAN ATAS LAPORAN KEUANGAN (LANJUTAN) / NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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#### 3.7 Aset Bersih Terikat Temporer

Aset bersih terikat temporer pada tanggal 31 Desember 2017 dan 2016 dengan rincian sebagai berikut:

	2017	2016	
Aset Bersih Terikat Temporer Awal Tahun	2.958.066.297	1.698.534.063	Temporary Net Assets Beginning of Year
Increasing (Penurunan) Aset Bersih Terikat Temporer	(999.474.800)	1.259.532.234	Increasing (Decreasing) in Net Assets
<b>Jumlah</b>	<b>1.958.591.497</b>	<b>2.958.066.297</b>	<b>Total</b>

#### 3.7 Temporary Restricted Net Assets

Temporary restricted net assets as of December 31<sup>st</sup>, 2017 and 2016 are as follows:

#### 3.8 Aset Bersih Terikat Permanen

Aset bersih terikat permanen pada tanggal 31 Desember 2017 dan 2016 dengan rincian sebagai berikut:

	2017	2016	
Aset Bersih Terikat Permanen Awal Tahun	10.000.000	10.000.000	Permanent Restricted Net Assets Beginning of Year
Kenaikan (Penurunan) Aset Bersih Terikat Permanen	-	-	Increasing (Decreasing) in Permanent Restricted Net Assets
<b>Jumlah</b>	<b>10.000.000</b>	<b>10.000.000</b>	<b>Total</b>

#### 3.8 Permanent Restricted Net Assets

Permanent restricted net assets as of December 31<sup>st</sup>, 2017 and 2016 are as follows:

# YAYASAN IDEP SELARAS ALAM

## CATATAN ATAS LAPORAN KEUANGAN (LANJUTAN)/ NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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### 4. PENJELASAN POS-POS AKTIVITAS

### 4. ACTIVITY EXPLANATION

#### 4.1 Pendapatan Tidak Terikat

Pendapatan tidak terikat selama tahun 2017 dan 2016 adalah sebagai berikut:

#### 4.1 Unrestricted Income

Unrestricted Income as of December 31<sup>st</sup>, 2017 and 2016 are as follows:

	2017	2016	
- Sumbangan	1.245.658.714	603.602.828	Donation -
- Hasil Penjualan Produk	60.127.492	44.309.619	Cost of Goods Sales -
- Layanan Kontrak	317.579.310	1.123.970.309	Contract Services -
- Pendapatan Jasa Giro	32.796.560	40.950.248	Bank Interests -
- Pendapatan Bunga Deposito	3.799.990	3.884.050	Interest Income of Deposit -
- Pendapatan Lainnya	24.688.070	13.874.389	Other Income -
<b>Jumlah</b>	<b>1.684.650.136</b>	<b>1.830.591.443</b>	<b>Total</b>

#### 4.2 Beban Tidak Terikat

Beban tidak terikat selama tahun 2017 dan 2016 adalah sebagai berikut:

#### 4.2 Unrestricted Expenses

Unrestricted Expenses as of December 31<sup>st</sup>, 2017 and 2016 are as follows:

	2017	2016	
<b>Beban Administrasi</b>			<b>Administration</b>
- Support Department	486.675.815	684.436.450	Support Department -
- RD Department	12.839.852	18.153.806	RD Department -
- Executive	18.650.638	5.421.877	Executive -
<b>Jumlah Beban Administrasi</b>	<b>518.166.305</b>	<b>708.012.133</b>	<b>Total Administration</b>
Waste Water Management, Soil Rehabilitation, Waste Management & Home Garden Training	-	7.494.144	Waste Water Management, Soil Rehabilitation, Waste Management & Home Garden Training
Permaculture Garden & alternative Livelihood Training	-	140.239.840	Permaculture Garden & alternative Livelihood Training
UKCCU Support to Spatial Planning and Low Caebon Programme in Papua, Indonesia	-	113.770.551	UKCCU Support to Spatial Planning and Low Caebon Programme in Papua, Indonesia
<b>Jumlah Beban Layanan Kontrak</b>	<b>-</b>	<b>261.504.535</b>	<b>Total Contract Services Expense</b>
<b>Beban Pengganti</b>			<b>Reimbursement Expense</b>
Reimbursement	21.528.663	19.243.024	Reimbursement
<b>Jumlah Pengganti</b>	<b>21.528.663</b>	<b>19.243.024</b>	<b>Total Reimbursement Expense</b>
<b>Jumlah Beban Tidak Terikat</b>	<b>539.694.968</b>	<b>988.759.692</b>	<b>Total Unrestricted Expense</b>
<b>Kenaikan (Penurunan) Aset Bersih Tidak Terikat</b>	<b>1.144.955.168</b>	<b>841.831.751</b>	<b>Increasing (Decreasing) Unrestricted Net Assets</b>

# YAYASAN IDEP SELARAS ALAM

## CATATAN ATAS LAPORAN KEUANGAN (LANJUTAN)/ NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Untuk Tahun Yang Berakhir Tanggal 31 Desember 2017 / For The Year Ended On December 31<sup>st</sup>, 2017

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### 4.2 Beban Tidak Terikat (Lanjutan)

Beban tidak terikat selama tahun 2017 dan 2016 adalah sebagai berikut:

	2017	2016
<b>Beban Proyek Tak Terikat Temporer</b>		
- Beban Organik	26.980.103	15.387.150
- Program	38.512.000	221.465.350
- Training Unit	66.742.235	114.593.398
- Field Visit	4.312.500	1.260.900
- Bali Water Protection Program	60.694.200	41.097.605
- Response Gunung Agung	142.286.575	-
<b>Jumlah Beban Proyek Tak Terikat</b>	<b>339.527.613</b>	<b>393.804.403</b>
<b>Beban Lainnya</b>	<b>-</b>	<b>664.694</b>
<b>Beban Administrasi Bank</b>	<b>12.347.786</b>	<b>13.019.250</b>
<b>Beban Penyusutan Aset Tetap Tidak Terikat</b>	<b>7.377.171</b>	<b>24.915.344</b>
<b>Beban Amortisasi</b>		
- Beban Asuransi	39.774.075	13.258.025
- Beban Sewa	10.000.000	1.000.000
<b>Jumlah Beban Amortisasi</b>	<b>49.774.075</b>	<b>23.258.025</b>
<b>Jumlah Beban Tidak Terikat Temporer</b>	<b>409.026.645</b>	<b>456.661.716</b>
<b>Kenaikan (Penurunan) aset bersih tidak terikat</b>	<b>735.928.523</b>	<b>386.170.035</b>

### 4.2 Unrestricted Expenses (Continued)

Unrestricted Expenses as of December 31<sup>st</sup>, 2017 and 2016 are as follows:

<b>Project Unfunded Grant Expense</b>
Beban Organik -
Program -
Training Unit -
Field Visit -
Bali Water Protection Program -
Response Gunung Agung -
<b>Total Project Unfunded Grant Expense</b>
<b>Other Expense</b>
<b>Bank Changes</b>
<b>Depreciation Unrected Fixed</b>
<b>Amortization Expense</b>
Insurance Expense -
Rent Expense -
<b>Total Amortization Expense</b>
<b>Total Temporary Unrestricted Expense</b>
<b>Increasing (Decreasing) in Unrestricted Net Assets</b>

### 4.3 Pendapatan Terikat Temporer

Pendapatan terikat temporer selama tahun 2017 dan 2016 adalah sebagai berikut:

	2017
Permaculture and Seed Productions in East Flores	330.256.710
Local Balinese Seeds Preservation Project 2015	-
Enhancing Community Resilience Through Diaster Risk Reduction Work in Bali	-
Replication of Sustainable Liveihood Model through Intergrated Agriculture and Renewable Energy in Bali	-
Protection of Wallacea Biodiversity Hotspot through Community-Led Conservation and Sustainable Livelihood Action in Karakelang, District Talaud, North Sulawesi- Indonesia	272.109.542

### 4.3 Temporary Restricted Income

Temporary restricted income for year 2017 and 2016 are as follows:

	2016
Permaculture and Seed Productions in East Flores	-
Local Balinese Seeds Preservation Project 2015	20.062.427
Enhancing Community Resilience Through Diaster Risk Reduction Work in Bali	336.802.015
Replication of Sustainable Liveihood Model through Intergrated Agriculture and Renewable Energy in Bali	678.425.000
Protection of Wallacea Biodiversity Hotspot through Community-Led Conservation and Sustainable Livelihood Action in Karakelang, District Talaud, North Sulawesi- Indonesia	1.286.058.560

# YAYASAN IDEP SELARAS ALAM

## CATATAN ATAS LAPORAN KEUANGAN (LANJUTAN) / NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Untuk Tahun Yang Berakhir Tanggal 31 Desember 2017 / For The Year Ended On December 31<sup>st</sup>, 2017

(Dinyatakan dalam rupiah, kecuali dinyatakan lain) / (Expressed in Rupiah, unless otherwise stated)

### 4.3 Pendapatan Terikat Temporer (Lanjutan)

Pendapatan terikat temporer selama tahun 2017 dan 2016 adalah sebagai berikut:

	2017
Provision of Disaster Safe Housing for Victims of Mount Sinabung eruption in Tana Karo - North Sumatra	-
Seed Saving and Sustainable Energy in Village Goblek, Buleleng- North Bali	-
Water, Health and Sanitation Awareness Raising Programme - Providing Essential Need for Communities in Pendawa, East Sumba, Indonesia - 2017	-
West Bali Agro-forestry Project	69.539.200
Selamatkan Sampiri	112.149.446
Expansion of Community-based Protection of Habitat Project in Talaud Indonesia	532.218.622
Building Sustainable Local Chains for Fruits and Vegetables	60.686.816
Collaborative Habitat Advancement Management Program (CHAMP)	995.250.000
Communities as Pillars of Change for Bali Water Protection (BWP) Programme	674.788.012
ER Mt. Agung Volcano Eruption	513.196.500
Delivery of the Buckets - ie packaging and rent transports (trucks) to deliver 250 buckets in six camps of 250 families	34.103.000
IDEP Emergency Response Initiative Mount Agung	271.100.000
<b>Jumlah</b>	<b>3.865.399.865</b>

### 4.3 Temporary Restricted Income

Temporary restricted income for year 2017 and 2016 are as follows:

	2016
Provision of Disaster Safe Housing for Victims of Mount Sinabung eruption in Tana Karo - North Sumatra	2.008.975.000
Seed Saving and Sustainable Energy in Village Goblek, Buleleng- North Bali	651.918.000
Water, Health and Sanitation Awareness Raising Programme - Providing Essential Need for Communities in Pendawa, East Sumba, Indonesia - 2017	1.296.966.900
West Bali Agro-forestry Project	-
Selamatkan Sampiri	-
Expansion of Community-based Protection of Habitat Project in Talaud Indonesia	-
Building Sustainable Local Chains for Fruits and Vegetables	-
Collaborative Habitat Advancement Management Program (CHAMP)	-
Communities as Pillars of Change for Bali Water Protection (BWP) Programme	-
ER Mt. Agung Volcano Eruption	-
Delivery of the Buckets - ie packaging and rent transports (trucks) to deliver 250 buckets in six camps of 250 families	-
IDEP Emergency Response Initiative Mount Agung	-
<b>Total</b>	<b>6.279.207.902</b>

### 4.4 Beban Terikat Temporer

Beban terikat temporer selama tahun 2017 dan 2016 adalah sebagai berikut:

	2017
Enhancing Resilience Through Disaster Risk Reduction Work in Bali	-
Local Balinese Seed Preservation Project 2015	-
Flores Hawk-Eagle: Form Critically endangered to community-treasure: Gunung rinjani, Lombok, Indonesia	7.800.000
Access to Clean Water to Improve the Quality of Life of Love Workers and Community in Buleleng	-

### 4.4 Temporary Restricted Expenses

Temporary restricted expenses for year 2017 and 2016 are as follows:

	2016
Enhancing Resilience Through Disaster Risk Reduction Work in Bali	304.456.380
Local Balinese Seed Preservation Project 2015	38.316.000
Flores Hawk-Eagle: Form Critically endangered to community-treasure: Gunung rinjani, Lombok, Indonesia	149.714.800
Access to Clean Water to Improve the Quality of Life of Love Workers and Community in Buleleng	382.571.486

## YAYASAN IDEP SELARAS ALAM

### CATATAN ATAS LAPORAN KEUANGAN (LANJUTAN) / NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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#### 4.4 Beban Terikat Temporer (Lanjutan)

Beban terikat temporer selama tahun 2017 dan 2016 adalah sebagai berikut:

#### 4.4 Temporary Restricted Expenses (Continued)

Temporary restricted expenses for year 2017 and 2016 are as follows:

	2017	2016	
Replication of Sustainable Livelihood Model through Integrated Agriculture and Renewable Energy in Bali	49.244.000	617.373.200	<i>Replication of Sustainable Livelihood Model through Integrated Agriculture and Renewable Energy in Bali</i>
Permaculture and Seed Productions in East Flores	400.351.100	431.470.810	<i>Permaculture and Seed Productions in East Flores</i>
Protection of Wallacea Biodiversity Hotspot Through Community-Led Conservation and Sustainable Livelihood Action in Karakelang, District Taulad, North Sulawesi- Indonesia	809.613.224	697.421.911	<i>Protection of Wallacea Biodiversity Hotspot Through Community-Led Conservation and Sustainable Livelihood Action in Karakelang, District Taulad, North Sulawesi- Indonesia</i>
Provision of Disaster Safe Housing for Victims of Mount Sinabung Eruption in Tanah Karo-North	49.000.000	1.774.688.833	<i>Provision of Disaster Safe Housing for Victims of Mount Sinabung Eruption in Tanah Karo-North Sumatra</i>
Clean water to Improve Quality of Life for Community in Buleleng (utilisation of project's left over fund)	-	275.324.523	<i>Clean water to Improve Quality of Life for Community in Buleleng (utilisation of project's left over fund)</i>
Seed Saving and Sustainable Energy in Village Gobleg, Buleleng-North Bali	521.206.450	132.926.030	<i>Seed Saving and Sustainable Energy in Village Gobleg, Buleleng-North Bali</i>
Provision of Disaster Safe Housing for Victims of Mount Sinabung Eruption in Tanah Karo- North Sumatra (Leftover fund)	-	173.400.000	<i>Provision of Disaster Safe Housing for Victims of Mount Sinabung Eruption in Tanah Karo- North Sumatra (Leftover fund)</i>
Water, Health and Sanitation Awareness Raising Programme - Providing Essential Need for Communities in Pendawa, East Sumba, Indonesia -	1.290.152.699	15.764.999	<i>Water, Health and Sanitation Awareness Raising Programme - Providing Essential Need for Communities in Pendawa, East Sumba, Indonesia - 2017</i>
West Bali Agro-forestry project	68.651.850	-	<i>West Bali Agro-Forestry Project</i>
Enhancing Community Resilience Through Disaster Risk Reduction Work in Bali	103.897.000	-	<i>Enhancing Community Resilience Through Disaster Risk Reduction Work in Bali</i>
Selamatkan Sampiri	112.066.060	-	<i>Selamatkan Sampiri</i>
Expansion of Community-based Protection of Habitat Project in Talaud Indonesia	465.378.962	-	<i>Expansion of Community-based Protection of Habitat Project in Talaud Indonesia</i>
Building sustainable local chains for fruits and vegetables	39.242.723	-	<i>Building sustainable local chains for fruits and vegetables</i>
Collaborative Habitat Advancement Management Program (CHAMP)	168.621.401	-	<i>Collaborative Habitat Advancement Management Program (CHAMP)</i>
Communities as Pillars of Change for Bali Water Protection (BWP) Programme	127.123.991	-	<i>Communities as Pillars of Change for Bali Water Protection (BWP) Programme</i>
ER Mt. Agung Volcano Eruption	513.329.656	-	<i>ER Mt. Agung Volcano Eruption</i>
Delivery of the Buckets - ie packaging and rent transports (trucks) to deliver 250 buckets in six camps	34.098.775	-	<i>Delivery of the Buckets - ie packaging and rent transports (trucks) to deliver 250 buckets in six camps of</i>
IDEP Emergency Response Initiative Mount Agung	76.226.182	-	<i>IDEP Emergency Response Initiative Mount Agung</i>
<b>Total Beban Terikat Temporer-Pemulihan</b>	<b>4.836.004.073</b>	<b>4.993.428.972</b>	<b><i>Total Temporary Restricted Expense-Recovery</i></b>
<b>Beban Penyusutan Aset Tetap Terikat Temporer</b>	<b>28.868.575</b>	<b>26.246.696</b>	<b><i>Depreciation Expense for Fixed Assets Temporary Restricted</i></b>
<b>Jumlah Beban Terikat Temporer</b>	<b>4.864.872.648</b>	<b>5.019.675.668</b>	<b><i>Total Temporary Restricted Expense</i></b>

## YAYASAN IDEP SELARAS ALAM

### CATATAN ATAS LAPORAN KEUANGAN (LANJUTAN) / NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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#### 5. PERISTIWA SETELAH TANGGAL PELAPORAN

Manajemen bertanggung jawab atas penyusunan Laporan Keuangan. Tidak terdapat peristiwa-peristiwa penting setelah tanggal neraca yang memerlukan pengungkapan dan atau penyesuaian terhadap Laporan Keuangan.

#### 5 EVENTS AFTER REPORTING PERIOD

Management is responsible for the preparation of financial statements. There was no significant events after balance sheet date which require disclosure in or adjustment to the financial statements.

#### 6. PENYELESAIAN LAPORAN KEUANGAN

Manajemen Yayasan bertanggung jawab atas penyusunan laporan keuangan ini yang diselesaikan pada tanggal 27 April 2018.

#### 6 COMPLETION OF FINANCIAL STATEMENTS

The Foundation's Management is responsible for the preparation of the financial statements that were completed on April 27<sup>th</sup> 2018.

#### 7. RASIO LAPORAN KEUANGAN

#### 7 RATIO OF FINANCIAL STATEMENTS

	2017		2016	
Rasio Lancar	97,05%		97,82%	<i>Current Ratio</i>
Rasio Total Hutang Terhadap Aset Bersih	0,00%		0,00%	<i>Total Assets Turnover Ratio</i>
Rasio Total Pendapatan Terhadap Total Aset	141,30%		193,51%	<i>Total Income To Total Assets Ratio</i>
Rasio Total Aset Bersih Terhadap Total Aset	100,00%		100,00%	<i>Total Net Assets To Total Assets Ratio</i>

YAYASAN IDEP SELARAS ALAM  
 DAFTAR AKTIVA TETAP DAN PENYUSUTAN  
 PER 31 DESEMBER 2017

NO.	URAIAN	UNIT	BIAYA PEROLEHAN 31 Desember 2017	AKUMULASI PENYUSUTAN 31 Desember 2016	Beban Penyusutan		AKUMULASI PENYUSUTAN 31 Desember 2017	Nilai Buku s/d 31 Desember 2017
					Penambahan 31 Desember 2017	Pengurangan 31 Desember 2017		
I	TANAH	1						
	Jumlah	1						
II	KENDARAAN							
	Terikat Temporer							
1	Motor Bike TS-125	1	17.325.000	17.325.000		1	17.324.999	1
2	Motorbikes Supra-TD125	2	14.363.000	14.363.000		2	14.362.998	2
	Sub Total	3	31.688.000	31.688.000		3	31.687.997	3
	Tidak Terikat							
1	Panther Pick Up & Karoseri Double Cabin	1	126.750.000	126.750.000		1	126.749.999	1
2	Toyota Avanza 1300 G	1	148.500.000	145.406.250	3.093.749		148.499.999	1
3	Motorbike Honda NF 125 TR	1				1		
	Sub Total	3	275.250.000	272.156.250	3.093.749	2	275.249.998	2
	<b>TOTAL KENDARAAN</b>	<b>6</b>	<b>306.938.000</b>	<b>303.844.250</b>	<b>3.093.749</b>	<b>5</b>	<b>306.937.995</b>	<b>5</b>
III	PERALATAN KANTOR							
	Tidak Terikat							
1	Filling Cabinet Q-Biz	1	598.395	598.395		1	598.394	1
2	Filling Cabinet Q-Biz	1	682.395	682.395		1	682.394	1
3	Filling Cabinet Q-Biz	1	599.000	599.000		1	598.999	1
4	Filling Cabinet Q-Biz	1	689.900	689.900		1	689.899	1
5	Drawer olympic	1	1.062.500	1.062.500		1	1.062.499	1
6	Office Chair Ergotec	1	2.400.000	2.400.000		1	2.399.999	1
7	Mouse	1	95.000	95.000		1	94.999	1
8	Komputer Seagate	1	3.180.000	3.180.000		1	3.179.999	1
9	Computer PROC LGA P4	1	5.916.400	5.916.400		1	5.916.399	1
10	Drawer olympic	1	446.250	446.250		1	446.249	1
11	Miyako	1	750.000	750.000		1	749.999	1
12	Sanyo SR-F5C	1	6.000.000	6.000.000		1	5.999.999	1
13	Filling Cabinet	1	4.000.000	4.000.000		1	3.999.999	1
14	Komputer	1	3.238.000	3.238.000		1	3.237.999	1
15	Lemari Arsip Atas Pintu Kupu-kupu HST 5211A	3	2.550.000	2.550.000		3	2.549.997	3
16	Sony 21" TV	1	1.500.000	1.500.000		1	1.499.999	1
17	Toshiba DVD Player	1	549.800	549.800		1	549.799	1
18	Seagate 500 GB Harddrive	3	5.073.000	5.073.000		3	5.072.997	3
19	Seagate FreeAgent Pro Drive 9QG1H3DQ	1	2.346.000	2.346.000		1	2.345.999	1
20	Seagate FreeAgent Pro Drive 9QG1H728	1	2.346.000	2.346.000		1	2.345.999	1
21	Notebook Computer Acer Aspire 4310	2	5.000.000	5.000.000		2	4.999.998	2
22	HP Printer LaserJet P2015N	1	3.935.000	3.935.000		1	3.934.999	1
23	Sony CyberShot T-20 Camera	6	6.000.000	6.000.000		6	5.999.994	6
24	Notebook Computer Acer Aspire 4520	2	6.800.000	6.800.000		2	6.799.998	2
25	DVD Duplicator	1	9.660.000	9.660.000		1	9.659.999	1
26	Tripod Velbon CX-686	1	720.000	720.000		1	719.999	1
27	Table 1/2 Biro	3	1.575.000	1.575.000		3	1.574.997	3
28	Hard Ware (Brankas)	1	1.750.000	1.750.000		1	1.749.999	1



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					Penambahan 31 Desember 2017	Pengurangan 31 Desember 2017		
29	Lemari	1	800.000	800.000			799.999	1
30	Libec TH 650 Tripod	1	1.200.000	1.200.000			1.199.999	1
31	Senheisser EW 112 Microphone	1	4.800.000	4.800.000			4.799.999	1
32	Panasonic Video Camera	1	23.100.000	23.100.000			23.099.999	1
33	Battery CGP 285	2	2.200.000	2.200.000			2.199.998	2
34	Kursi Ergotec 801 S AL 12-BIRU	3	1.152.000	1.152.000			1.151.997	3
35	Lemari Arsip Rendah Pintu Sorong Mahogany ST 322B	1	620.500	620.500			620.499	1
36	Meja 1 Biro Tanpa Laci Beech OD 035	1	573.750	573.750			573.749	1
37	Laci Sorong 3 Laci Beech MB 135	2	892.500	892.500			892.498	2
38	Kursi Ergotec 801 S AL 12-BIRU	1	384.000	384.000			383.999	1
39	Computer Peripherals -HDD Seagate 120 GB	1	1.030.000	1.030.000			1.029.999	1
40	Notebook Computer Aspire 2920Z	1	8.000.000	8.000.000			7.999.999	1
41	LCD Acer	2	1.400.000	1.400.000			1.399.998	2
42	Meja 1/2 biro	1	650.000	650.000			649.999	1
43	Seagate External Hard Disk 120 GB	1	150.000	150.000			149.999	1
44	e-Blue Brooky e-Blue USB port + card reader	1	120.000	120.000			119.999	1
45	e-Blue Brooky e-Blue USB port + card reader	1	120.000	120.000			119.999	1
46	Sandisk 4 GB Memory Stick	1	355.000	355.000			354.999	1
47	Chair	5	2.496.000	2.496.000			2.495.995	5
48	USB flash drive, 2 GB	1	150.000	150.000			149.999	1
49	Fax machine	1	1.500.000	1.500.000			1.499.999	1
50	Seagate External Hard Disk 250 GB	2	2.200.000	2.200.000			2.199.998	2
51	Generator & Installation	1	10.400.000	10.400.000			10.399.999	1
52	Desk 1/2 biro + Laci	1	918.000	918.000			917.999	1
53	Office Chair	1	456.000	456.000			455.999	1
54	Tamron Lens SP AF 28-75mm F/2.8 & Nikon lens 50mm	1	4.000.000	4.000.000			3.999.999	1
55	Desk 1/2 biro + Laci	1	918.000	918.000			917.999	1
56	Office Chair	2	848.000	848.000			847.998	2
57	AC Panasonic IPK	1	3.000.000	2.968.750	31.249		2.999.999	1
58	Ericsson R190 Satellite Phone	1	7.000.000	7.000.000			6.999.999	1
59	Garmin e trexvista HCX	1	2.800.000	2.800.000			2.799.999	1
60	Garmin e trex Hi	1	1.400.000	1.400.000			1.399.999	1
61	Water Pump	1	1.282.000	1.135.104	133.542		1.268.646	13.354
62	Camera Sony PMW-EX3 XDCAM EX HD	1	106.110.000	106.110.000			106.109.999	1
63	HP Nokia	1	2.800.000	2.800.000			2.799.999	1
64	MacBook Pro 15"	1	21.750.000	21.750.000			21.749.999	1
65	Apple Protection Plan ( APP ) for MacBook Pro 15"	1	2.800.000	2.800.000			2.799.999	1
66	HP All in One ( Computer Periperal )	1	1.692.000	1.692.000			1.691.999	1
67	Modem Speedup SU 9500	1	999.000	999.000			998.999	1
68	Purchase of Adaptimax Plus Camera Adaptor	1	2.857.956	2.857.956			2.857.955	1
69	GlideCam BodyPod	1	2.196.000	2.196.000			2.195.999	1
70	Stunnix Advance Web Server Software	1	3.239.737	3.239.737			3.239.736	1
71	HP Proliant ML110G6 Server	1	9.700.000	9.700.000			9.699.999	1
72	MacBook Pro 13"	1	10.850.000	10.850.000			10.849.999	1
73	Apple Care Protection Plan	1	2.000.000	2.000.000			1.999.999	1
74	External HD 3 TB	1	2.325.000	2.325.000			2.324.999	1
75	External HD 1 TB	1	1.425.000	1.425.000			1.424.999	1
76	Laci sorong	2	697.000	697.000			696.998	2
77	Meja 1/2 biro	1	1.139.000	1.139.000			1.138.999	1
78	Kursi Ergotec 801 S AL 12-BIRU	3	1.280.000	1.280.000			1.279.997	3
79	Cabinet Krisbow dry AD160	1	3.553.500	3.553.500			3.553.499	1
80	Krisbow rooen cooler	1	1.853.900	1.853.900			1.853.899	1

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					Penambahan 31 Desember 2017	Pengurangan 31 Desember 2017		
81	Kursi Ergotec 801 S AL 12 Bina	2	912.000	912.000			911.998	2
82	Meja 1/2 Biro & Laci	2	1.836.000	1.836.000			1.835.998	2
83	Mesin Potong A4	1	1.173.870	1.173.870			1.173.869	1
84	Nikon AF-S DX Nikkor 18-200mm f/3.5-5.6G ED VR II Lens	1	8.050.000	8.050.000			8.049.999	1
85	Apple MacBook Pro 15.4" Intel Core i7 @ 2.2 GHz 4 GB DDR3 1333 MHz	1	19.888.000	19.888.000			19.887.999	1
86	Apple MacBook Pro 13.3" Intel Core i5 @ 2.3 GHz 4 GB DDR3 1333 MHz	1	10.901.000	10.901.000			10.900.999	1
87	Sony HVR-M25	1	28.000.000	28.000.000			27.999.999	1
88	Tronic Continuous Florescent 600B Lighting	1	3.200.000	3.200.000			3.199.999	1
89	Microphone Sennheiser EW112	1	5.100.000	5.100.000			5.099.999	1
90	Nikon D300s Digital SLR	1	12.350.000	12.350.000			12.349.999	1
91	Nikon AF Nikkor 20mm f/2.8D Lens	1	5.100.000	5.100.000			5.099.999	1
92	Tripod Libec LS60M	1	11.437.500	11.437.500			11.437.499	1
93	PC Acer Aspire M3970	1	17.000.000	17.000.000			16.999.999	1
94	Lemari Brother 304	1	2.125.000	1.903.646	221.353	-	2.124.999	1
95	Sony CyberShot DSC W730	1	4.125.000	3.695.313	429.687	-	4.124.999	1
95	Nikon D30000	1	3.775.000	3.381.771	393.228	-	3.774.999	1
96	Sony HDR CX 190E Handycam	1	2.700.000	2.418.750	281.249	-	2.699.999	1
97	Apple Mac Mini 1,4 GHz, 4 GB RAM, 500 GB Harddrive	1	7.999.000	1.499.813	1.666.458	-	3.166.271	4.832.729
98	Apple MacBook Pro MD101 CORE I5 4GB RAM HDD 500GB MID 2011	2	27.039.600	-	1.126.650	-	1.126.650	25.912.950
	<b>Sub Total</b>	<b>127</b>	<b>518.358.453</b>	<b>483.316.000</b>	<b>4.283.416</b>	<b>120</b>	<b>487.599.295</b>	<b>30.759.158</b>
	<b>Terikat Temporer</b>							
1	Renovasi Kantor	1	4.387.600	4.387.599		-	4.387.599	1
2	Hardware Airport Express	1	1.212.080	1.212.080		1	1.212.079	1
3	Printer HP Laser Jet	1	6.221.640	6.221.640		1	6.221.639	1
4	G4 Tower Ram	1	2.607.640	2.607.640		1	2.607.639	1
5	Hardware GB Ramm	1	3.336.000	3.336.000		1	3.335.999	1
6	Camera Sight	1	1.550.000	1.550.000		1	1.549.999	1
7	Computer iBook	1	17.905.600	17.905.600		1	17.905.599	1
8	DVD Burner	1	3.279.800	3.279.800		-	3.279.800	1
9	Memory Printer	1	682.000	682.000		1	681.999	1
10	Monitor View Sonic Ve	1	2.790.000	2.790.000		1	2.789.999	1
11	Hard Drive Hitachi	1	1.200.000	1.200.000		1	1.199.999	1
12	AC Toshiba	1	7.950.000	7.950.000		1	7.949.999	1
13	Fan KDK	1	1.012.080	1.012.080		1	1.012.079	1
14	Jam Dinding Eiko	1	68.000	68.000		1	67.999	1
15	Computer iBook	1	11.878.400	11.878.400		1	11.878.399	1
16	Computer Mac Mini	1	20.358.000	20.358.000		1	20.357.999	1
17	Hard Drive	1	950.000	950.000		1	949.999	1
18	Hard Drive HD 120 GB 7200	1	2.325.000	2.325.000		1	2.324.999	1
19	Furniture High Point	1	3.444.200	3.444.200		1	3.444.199	1
20	UPS APC 650 VA	1	1.300.000	1.300.000		1	1.299.999	1
21	Telepon Panasonic	3	1.000.000	1.000.000		3	999.997	3
22	LCD Projector Toshiba	1	9.500.000	9.500.000		1	9.499.999	1
23	Computer GigaByte 2800	1	3.995.000	3.995.000		-	3.995.000	1
24	Computer iBook	1	21.490.800	21.490.800		1	21.490.799	1
25	Computer Note Book Acer	1	7.528.000	7.528.000		1	7.527.999	1
26	Telephone Panasonic	1	330.000	330.000		1	329.999	1
27	Note Book Acer	1	7.200.000	7.200.000		1	7.199.999	1
28	Flash Disk	1	440.000	440.000		1	439.999	1

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					Penambahan 31 Desember 2017	Pengurangan 31 Desember 2017		
29	Computer Acer 3284 WXMt	1	34.891.250	34.891.250			34.891.249	1
30	Camera Sony DSC T9	1	3.600.000	3.600.000			3.599.999	1
31	Hard Drive Sony MS Pro Duo	1	460.000	460.000			459.999	1
32	Computer Mac Book	1	-	-		(1)		1
33	Computer Mac Book Pro MA	1	22.278.000	22.278.000			22.277.999	1
34	Computer Mac Book	6	69.114.000	69.114.000			69.113.994	6
35	Flash Disk 1 GB Data	1	740.000	740.000			739.999	1
36	Keyboard Logitech	1	220.000	220.000			219.999	1
37	Printer HP Laser Jet 1320	1	5.100.000	5.100.000			5.099.999	1
38	Printer HP Laser Jet	1	3.200.000	3.200.000			3.199.999	1
39	UPS APC	3	6.150.000	6.150.000			6.149.997	3
40	Computer Mac Book Pro	1	30.200.000	30.200.000			30.199.999	1
41	Hard drive Fujitsu 100 GB	1	1.900.000	1.900.000			1.899.999	1
42	Printer HP Laser jet 1320N	1	9.880.000	9.880.000			9.879.999	1
43	Computer Mac Book	1	12.000.000	12.000.000			11.999.999	1
44	HDD Seagate 500 GB Sata	4	8.829.000	8.829.000			8.828.996	4
45	Casing HDD 3.5 Thermaltake	3	1.440.000	1.440.000			1.439.997	3
46	Com 3 CI Switch 16 port	3	1.970.000	1.970.000			1.969.997	3
47	Com 3 CI 6471 Baseline 10/100 Switch 24 port	3	2.331.000	2.331.000			2.330.997	3
48	Seagate HDD 250 GB-	1	840.000	840.000			839.999	1
49	Notebook Computer Apple MacBook	3	30.300.000	30.300.000			30.299.997	3
50	Kursi Ergotec	4	1.504.000	1.504.000			1.503.996	4
51	Panasonic 3CCD Video Camera	1	5.000.000	5.000.000			4.999.999	1
52	Sony CyberShot T-100 Camera	1	3.655.000	3.655.000			3.654.999	1
53	Sony CyberShot W-55 Camera	1	2.350.000	2.350.000			2.349.999	1
54	Meja 1/2 Biro + Laci Beech OD 302	1	675.750	675.750			675.749	1
55	Kursi Ergotec 801 S AL 12-BIRU	5	1.920.000	1.920.000			1.919.995	5
56	Notebook Computer Apple MacBook	2	22.000.000	22.000.000			21.999.998	2
57	LCD Projector BenQ MP611	1	6.550.000	6.550.000			6.549.999	1
58	DVI to VGA Converter	2	800.000	800.000			799.998	2
59	Altec Lansing US4121 Speaker	1	635.000	635.000			634.999	1
60	Altec Lansing US4121 Speaker	1	635.000	635.000			634.999	1
61	Speaker Aktif	1	950.000	950.000			949.999	1
62	External 120 GB 2.5" Harddrive	1	1.600.000	1.600.000			1.599.999	1
63	Notebook Computer Apple MacBook Pro	1	26.404.000	26.404.000			26.403.999	1
64	HP N 1200 DS	1	370.000	370.000			369.999	1
65	Transcend JetFlash 2 GB USB 2.0 Flash Drive	2	420.000	420.000			419.998	2
66	External Harddrive Maxtor 160 GB	1	900.000	900.000			899.999	1
67	Lamp Tronic CCD 150 W	1	2.350.000	2.350.000			2.349.999	1
68	Light Stand	1	475.000	475.000			474.999	1
69	iMac 20", 2.4 GHz, 4 GB RAM, 250 GB HD	3	48.453.000	48.453.000			48.452.997	3
70	BenQ MP622c Digital Projector	1	8.195.250	8.195.250			8.195.249	1
71	GTC Projection Screen, 220 cm X 220 cm, Standard Manual Screen, Matt	2	3.245.000	3.245.000			3.244.998	2
72	BenQ MP722 Digital Projector	1	11.812.500	11.812.500			11.812.499	1
73	Apple MacBook Pro 17"	1	31.510.000	31.510.000			31.509.999	1
74	Creative Inspire T6100 5.1 Channel Speaker	3	3.150.000	3.150.000			3.149.997	3
75	BenQ MP-622c Digital Projector	1	8.220.000	8.220.000			8.219.999	1
76	Printer HP LaserJet P2015dn - A4 Black only	1	5.445.000	5.445.000			5.444.999	1
77	Western Digital 320 GB Notebook HDD with 2.5" external case	1	1.218.000	1.218.000			1.217.999	1
78	Western Digital 320 GB Notebook HDD with 2.5" external case	2	1.574.000	1.574.000			1.573.998	2
79	Apple MacBook Pro 13.3"	1	11.850.000	11.850.000			11.849.999	1
80	Voice Recording	1	1.129.000	1.129.000			1.128.999	1

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					Penambahan 31 Desember 2017	Pengurangan 31 Desember 2017		
81	MacBook Battery	3	5.100.000	5.100.000			5.099.997	3
82	GTC Projection Screen, 70", Tripod Screen, Matte White	2	1.330.000	1.330.000			1.329.998	2
83	GTC Projection Screen, 240 cm X 240 cm, Standard Manual Screen, Matte	1	1.425.000	1.425.000			1.424.999	1
84	LCD Projector Bracket	2	1.100.000	1.100.000			1.099.998	2
85	MacBook Battery	1	1.700.000	1.700.000			1.699.999	1
86	MacBook Battery	1	1.700.000	1.700.000			1.699.999	1
87	MacBook Battery	1	1.700.000	1.700.000			1.699.999	1
88	Seagate Free Agent Go Portable Drive	1	1.585.000	1.585.000			1.584.999	1
89	Billion ADSL Modem	1	1.350.000	1.350.000			1.349.999	1
90	Sony VPL-EX130 LCD Projector	1	10.300.000	10.300.000			10.299.999	1
91	Sandisk 2 GB Memory Stick	1	210.000	210.000			209.999	1
92	Camera Digital Nikon SLR D40X KIT	1	6.150.000	6.150.000			6.149.999	1
93	Telkomsel Flash Mobile Internet Device	1	1.750.000	1.750.000			1.749.999	1
94	Seagate FreeAgent Pro Drive 750GB	1	2.350.000	2.350.000			2.349.999	1
95	Billion ADSL Modem Telkomsel Flash (Huawei) E-220	1	1.500.000	1.500.000			1.499.999	1
96	Lemari arsip	2	1.717.000	1.717.000			1.716.998	2
97	Brankas	1	2.550.000	2.550.000			2.549.999	1
98	Sony Digital Camera Battery for T100	1	330.000	330.000			329.999	1
99	Logitech USB Optical Mouse	3	360.000	360.000			359.997	3
100	Notebook Cooler Pad	5	425.000	425.000			424.995	5
101	UPS ICA CE600	1	510.000	510.000			509.999	1
102	Seagate 120 GB Hardrive	1	700.000	700.000			699.999	1
103	Apple MacBook Pro 13.3" Intel Core i5 @ 2.3 GHz 4 GB DDR3 1333 MHz	3	35.397.000	35.397.000			35.396.997	3
104	Desktop Intel DH 55	6	22.194.000	22.194.000			22.193.994	6
105	Desktop Apple iMac	1	12.100.000	12.100.000			12.099.999	1
106	Apple MacBook Air	2	27.198.000	16.998.750	5.666.250		22.664.998	4.533.002
107	Apple MacBook Pro	2	30.645.199	19.153.249	6.384.416,46		25.537.664	5.107.535
108	Grain Moisture meter MC-78256	1	3.800.000	1.820.833	791.666,67		2.612.499	1.187.501
109	Apple MacBook Pro 13" MD 101, 2.5 GHz, DCi5, 4GB, 500GB, iHD4000	2	33.998.000	6.374.625	7.082.917		13.457.540	20.540.460
110	Apple Mac Mini 1,4 GHz, 4 GB RAM, 500 GB Harddrive	1	7.999.000	1.499.813	1.666.458		3.166.270	4.832.730
111	Camera : Nikon D3200 Lensa VR	1	4.800.000	800.000	1.000.000		1.799.999	3.000.001
112	Camera : Nikon D3200 Kit 18-55mm VR , CODE: CAM0000945	2	9.500.000	989.583	1.979.167		2.968.748	6.531.252
113	Drone : DJI Phantom 3 4K Camera	1	11.250.000	1.171.875	2.343.750		3.515.624	7.734.376
114	HP Iphone 5S 16 GB	1	3.300.000	-	343.750		343.749	2.956.251
115	MacBook Pro Retina display 13" 128 GB MF839 Silver	1	16.750.000	-	1.046.875		1.046.874	15.703.126
116	Apple MacBook Pro MD101 CORE I5 4GB RAM HDD 500GB MID 201	1	13.519.800	-	563.325		563.324	12.956.476
	<b>Sub Total</b>	<b>174</b>	<b>884.673.589</b>	<b>770.722.316</b>	<b>28.868.575</b>	<b>171</b>	<b>799.590.720</b>	<b>85.082.869</b>
	<b>TOTAL INVENTARIS</b>	<b>301</b>	<b>1.403.032.042</b>	<b>1.254.038.316</b>	<b>33.151.991</b>	<b>291</b>	<b>1.287.190.015</b>	<b>115.842.027</b>
	<b>GRAND TOTAL</b>	<b>308</b>	<b>1.709.970.042</b>	<b>1.557.882.566</b>	<b>36.245.740</b>	<b>296</b>	<b>1.594.128.010</b>	<b>115.842.032</b>



**KANTOR AKUNTAN PUBLIK  
K. GUNARSA**

SK. Menteri Keuangan Nomor : 377 / KM.1 / 2008

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**LAPORAN AUDITOR INDEPENDEN/  
INDEPENDENT AUDITOR'S REPORT**

Nomor: 85/LA/KG/V/2018

Number: 85/LA/KG/V/2018

**Kepada Yth.  
Pengurus  
Yayasan Idep Selaras Alam  
Banjar Medahan, Desa Kemenuh,  
Kecamatan Sukawati, Kabupaten Gianyar -  
Bali.**

**Management's  
Idep Selaras Alam Foundation  
Banjar Medahan, Desa Kemenuh,  
Kecamatan Sukawati, Kabupaten Gianyar -  
Bali.**

Kami telah mengaudit Laporan Keuangan Yayasan Idep Selaras Alam, yang terdiri dari Laporan Posisi Keuangan tanggal 31 Desember 2017, serta Laporan Aktivitas dan Laporan Arus Kas untuk tahun yang berakhir pada tanggal tersebut, dan suatu ikhtisar kebijakan akuntansi signifikan dan informasi penjelasan lainnya.

*We have audited the accompanying financial statements of Idep Selaras Alam Foundation, which comprise the statement of financial position as of December 31<sup>st</sup>, 2017, and the statements of activities and cash flows for the year then ended, and a summary of significant accounting policies and 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 (PSAK), dan atas pengendalian internal yang dianggap perlu oleh manajemen untuk memungkinkan penyusunan laporan keuangan yang bebas dari kesalahan penyajian material, baik yang disebabkan oleh kecurangan maupun kesalahan.

**Management's Responsibility for The Financial Statements**

*Management is responsible for the preparation and fair presentation of such financial statements in accordance to Financial Accounting Standards (FAS), and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.*



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**Tanggung Jawab Auditor**

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

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

**Auditor's Responsibility**

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

*An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgement, including the assessments of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the 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.*



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

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

**Opini**

Menurut opini kami, laporan keuangan terlampir menyajikan secara wajar, dalam semua hal yang material, posisi keuangan **Yayasan Idep Selaras Alam** tanggal 31 Desember 2017, hasil aktivitas serta arus kasnya untuk tahun yang berakhir pada tanggal tersebut sesuai dengan Standar Akuntansi Keuangan (PSAK).

**Opinion**

*In our opinion, the accompanying financial statements of **Idep Selaras Alam Foundation** as of December 31<sup>st</sup>, 2017, and the result of its activities and its cash flows for the year ended, in accordance to Financial Accounting Standards (FAS).*

**Kantor Akuntan Publik/Registered Public Accountant  
"K. GUNARSA"**

**Izin Usaha Nomor/ Legals Number: 377/ KM.1/2008  
Akuntan Publik/Accountant Public,**



**(Drs. Ketut Gunarsa, Ak., MM., CPA., CA., CPI)**

**Nomor Registrasi Akuntan Publik/Accountant Public Registered NRAP: AP.0254**

**Denpasar, 15 Mei 2018/ May 15<sup>th</sup>, 2018**