

**YAYASAN IDEP SELARAS ALAM**  
(Banjar Medahan, Desa Kemenuh, Kecamatan Sukawati,  
Gianyar, Bali)

**LAPORAN KEUANGAN**

Untuk Tahun Berakhir 31 Desember 2018  
Dengan Angka Perbandingan Tahun 2017

Dan

**LAPORAN AUDITOR INDEPENDEN**

**DAFTAR ISI LAPORAN KEUANGAN/  
*LIST OF FINANCIAL STATEMENTS***

**YAYASAN IDEP SELARAS ALAM**  
**DAFTAR ISI LAPORAN KEUANGAN / LIST OF FINANCIAL STATEMENTS**  
**TAHUN 2018 DAN 2017 / FOR THE YEAR 2018 AND 2017**

<b>KETERANGAN</b>	<b>Halaman / Pages</b>	<b>CONTENS</b>
<b>SURAT REPRESENTASI MANAJEMEN</b>		<b>MANAGEMENT'S REPRESENTATION LETTER</b>
<b>LAPORAN POSISI KEUANGAN</b>	<b>1</b>	<b>STATEMENT OF FINANCIAL POSITION</b>
<b>LAPORAN AKTIVITAS</b>	<b>2</b>	<b>STATEMENT OF ACTIVITY</b>
<b>LAPORAN ARUS KAS</b>	<b>3</b>	<b>STATEMENT OF CASH FLOW</b>
<b>CATATAN ATAS LAPORAN KEUANGAN</b>	<b>4</b>	<b>NOTES TO FINANCIAL STATEMENTS</b>
<b>1. UMUM</b>	<b>4</b>	<b>1. GENERAL</b>
1.1 Sejarah Pendirian Yayasan	4	1.1 <i>History of Establishment of The Foundation</i>
1.2 Bidang Kegiatan Yayasan	5	1.2 <i>The Foundation Activities</i>
1.3 Kepengurusan	9	1.3 <i>Management</i>
<b>2. IKHTISAR KEBIJAKAN AKUNTANSI PENTING</b>	<b>10</b>	<b>2. SUMMARY OF ACCOUNTING POLICIES</b>
2.1 Penyajian Laporan Keuangan	10	2.1 <i>Basis Preparation of Financial Statements</i>
2.2 Kas dan setara kas	11	2.2 <i>Cash And Cash Equivalents</i>
2.3 Biaya dibayar dimuka	11	2.3 <i>Prepaid Expense</i>
2.4 Aset Tetap dan Penyusutannya	11	2.4 <i>Fixed Assets and Depreciation</i>
2.5 Klasifikasi Aset Neto	11	2.5 <i>Net Assets Classification</i>
2.6 Klasifikasi Pendapatan dan Beban	12	2.6 <i>Revenue and Expenses Classification</i>
2.7 Transaksi dengan Pihak Berelasi	12	2.7 <i>Transaction With Related Parties</i>
2.8 Transaksi dan Saldo Mata Uang Asing	13	2.8 <i>Transaction and Balances in Foreign Currency</i>
<b>3. PENJELASAN POS-POS POSISI KEUANGAN</b>	<b>15</b>	<b>3. EXPLANATION OF FINANCIAL POSITION</b>
3.1 Kas dan Setara Kas	15	3.1 <i>Cash And Cash Equivalent</i>
3.2 Deposito berjangka	16	3.2 <i>Time Deposit</i>
3.3 Biaya dibayar dimuka	16	3.3 <i>Prepaid Expense</i>
3.4 Uang Muka Proyek	16	3.4 <i>Project Advances</i>
3.5 Aset Tetap	16	3.5 <i>Fixed Assets</i>
3.6 Aset Bersih Tidak Terikat	17	3.6 <i>Unrestricted Net Assets</i>
3.7 Aset Bersih Terikat Temporer	18	3.7 <i>Temporary Restricted Net Assets</i>
3.8 Aset Bersih Terikat Permanen	18	3.8 <i>Permanent Restricted Net Assets</i>
<b>4. PENJELASAN POS-POS AKTIVITAS</b>	<b>19</b>	<b>4. EXPLANATION OF ACTIVITY</b>
4.1 Pendapatan Tidak Terikat	19	4.1 <i>Unrestricted Income</i>
4.2 Beban Tidak Terikat	19	4.2 <i>Unrestricted Expense</i>
4.3 Pendapatan Terikat Temporer	20	4.3 <i>Temporary Restricted Income</i>
4.4 Beban Terikat Temporer	22	4.4 <i>Temporary Restricted Expenses</i>
<b>5. PERISTIWA SETELAH TANGGAL PELAPORAN</b>	<b>24</b>	<b>5. EVENTS AFTER REPORTING PERIOD</b>
<b>6. PENYELESAIAN LAPORAN KEUANGAN</b>	<b>24</b>	<b>6. COMPLETION OF FINANCIAL STATEMENTS</b>
<b>7. RASIO LAPORAN KEUANGAN</b>	<b>24</b>	<b>7. RATIO OF FINANCIAL STATEMENTS</b>
<b>LAMPIRAN</b>		<b>APPENDIX</b>
<b>1 DAFTAR ASET TETAP</b>		<b>1 FIXED ASSETS REGISTER</b>
<b>2 LAPORAN AUDITOR INDEPENDEN</b>		<b>2 INDEPENDENT AUDITOR'S REPORT</b>

**SURAT PERNYATAAN PENGURUS/  
*BOARD OF DIRECTOR'S STATEMENTS***



SURAT PERNYATAAN PENGURUS  
TENTANG TANGGUNG JAWAB ATAS LAPORAN KEUANGAN  
YAYASAN IDEP SELARAS ALAM  
UNTUK TAHUN YANG BERAKHIR  
31 DESEMBER 2018

*ABOUT RESPONSIBILITIES ON THE FINANCIAL STATEMENTS  
IDEP SELARAS ALAM FOUNDATION  
FOR THE YEAR ENDED  
DECEMBER 31, 2018*

Kami yang bertanda tangan di bawah ini:

*We, the undersigned below:*

Nama / Name	: Ade Andreawan
Alamat Kantor / Office Address	: Banjar Medahan, Desa Kemenuh, Kecamatan Sukawati, Kabupaten Gianyar, Bali.
Jabatan / Position	: Pengurus / Executive Director

Menyatakan bahwa:

*State that:*

- |  |  |
|--|--|
| 1. Bertanggung jawab atas penyusunan dan penyajian laporan keuangan Yayasan IDEP Selaras Alam.   | 1. <i>We are responsible for the preparation and presentation of the Financial Statements of IDEP Selaras Alam Foundation.</i>   |
| 2. Laporan Keuangan Yayasan IDEP Selaras Alam telah disajikan sesuai dengan Pernyataan Standar Akuntansi Keuangan (PSAK) 45 tentang Pelaporan Keuangan Entitas Nirlaba. Pengakuan, pengukuran, dan pengungkapan laporan keuangan telah sesuai dengan Standar Akuntansi Keuangan Entitas Tanpa Akuntabilitas Publik | 2. <i>The Financial statements of IDEP Searas Alam Foundation have been presented in accordance to Statements of Financial Accounting Standards (SFAS) 45 about the Financial Reporting for Non-Profit Entities. Recognition, measurement and disclosure on Financial Statements are based on The Indonesian Accounting Standards For Non-Publicly Accountable Entities.</i> |
| 3. a. Semua informasi dalam laporan keuangan Yayasan IDEP Selaras Alam telah dimuat secara lengkap dan benar.  | 3. a. <i>All information presented in The Financial Statements of IDEP Selaras Alam Foundation has been compose completely and correctly.</i>  |
| b. Laporan keuangan Yayasan IDEP Selaras Alam tidak mengandung informasi atau fakta material yang tidak benar, dan tidak menghilangkan informasi atau fakta material.  | 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>   |



4. Bertanggung jawab atas sistem pengendalian internal dalam Yayasan IDEP Selaras Alam. 4. *We are responsible for the internal control system of IDEP Selaras Alam Foundation.*

Demikian pernyataan ini dibuat dengan sebenarnya

*The statement letter is made truthfully*

Denpasar, 29 April 2019/April 29, 2019

Pengurus / *Executive Director*

  
(Ade Andreawan)

**LAPORAN KEUANGAN/  
*FINANCIAL OF STATEMENTS***

**DAN/ *AND***

**CATATAN ATAS LAPORAN KEUANGAN/  
*NOTES TO FINANCIAL STATEMENTS***

**YAYASAN IDEP SELARAS ALAM**  
**LAPORAN POSISI KEUANGAN / STATEMENT OF FINANCIAL POSITION**  
**31 DESEMBER 2018 DAN 2017 / DECEMBER 31, 2018 AND 2017**

	<u>31/12/2018</u>	<u>Catatan/</u>	<u>31/12/2017</u>	
	IDR	Notes	IDR	
<b>ASET</b>				<b>ASSET</b>
<b>Aset Lancar</b>				<b>Current Assets</b>
- Kas dan Setara Kas	4.368.900.085	2.2, 3.1	3.273.030.986	Cash and Cash Equivalent -
- Deposito Berjangka	10.000.000	3,2	10.000.000	Time Deposit -
- Biaya Dibayar Dimuka	123.393.316	2.3, 3,3	78.333.333	Prepaid Expenses -
- Uang Muka Proyek	373.760.667	3,4	450.618.959	Project Account -
<b>Total Aset Lancar</b>	<b>4.876.054.068</b>		<b>3.811.983.279</b>	<b>Total Current Assets</b>
<b>Aset Tetap</b>		<b>2.4, 3.5</b>		<b>Fixed Assets</b>
- Aset Tetap Tidak Terikat	23.459.451	3.5	30.759.033	Unrestricted Fixed Assets -
- Aset Tetap Terikat Temporer	118.441.545	3.5	85.082.698	Temporary Restricted Fixed Assets -
<b>Jumlah Aset Tetap</b>	<b>141.900.997</b>		<b>115.841.731</b>	<b>Total Fixed Assets</b>
<b>TOTAL ASET</b>	<b>5.017.955.064</b>		<b>3.927.825.009</b>	<b>TOTAL ASSETS</b>
<b>ASET BERSIH</b>				<b>NET ASSETS</b>
- Aset Bersih Tidak Terikat	2.746.518.011	3.6	1.959.233.512	Unrestricted Net Assets -
- Aset Bersih Terikat Temporer	2.261.437.053	3.7	1.958.591.497	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>5.017.955.064</b>		<b>3.927.825.009</b>	<b>Total Net Assets</b>
<b>TOTAL ASET BERSIH</b>	<b>5.017.955.064</b>		<b>3.927.825.009</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 to these statement



**YAYASAN IDEP SELARAS ALAM**  
**LAPORAN AKTIVITAS / STATEMENT OF ACTIVITY**  
**UNTUK TAHUN YANG BERAKHIR 31 DESEMBER 2018 DAN 2017**  
**FOR THE YEAR ENDED ON DECEMBER 31, 2018 AND 2017**

	2018 IDR	Catatan/ Notes	2017 IDR	
<b>Pendapatan Tidak Terikat</b>		4.1		<b>Unrestricted Income</b>
- Sumbangan	1.602.489.104		1.245.658.714	Donation -
- Hasil Penjualan Produk	80.296.100		60.127.492	Cost of Goods Sales -
- Layanan Kontrak	315.425.053		317.579.310	Contract Services -
- Pendapatan Jasa Giro	36.072.485		32.796.560	Bank Interest -
- Pendapatan Bunga Deposito	3.796.702		3.799.990	Interest Income of Deposits -
- Lainnya	15.461.853		24.688.070	Others -
<b>Jumlah Pendapatan Tidak Terikat</b>	<b>2.053.541.297</b>		<b>1.684.650.136</b>	<b>Total Unrestricted Income</b>
<b>Beban Tidak Terikat</b>		4.2		<b>Unrestricted Expenses</b>
- Administrasi	674.452.989		518.166.305	Administration -
- Pengganti	3.787.549		21.528.663	Reimbursement -
- Proyek	509.096.209		339.527.613	Project Unfunded Grant -
- Administrasi Bank	12.647.588		12.347.786	Bank Charges -
- Beban Penyusutan Aset Tetap Tidak Terikat	7.377.044		7.377.171	Depreciation of Unrestricted Fixed Assets
- Amortisasi	58.895.418		49.774.075	Amortization -
<b>Jumlah Beban Tidak Terikat</b>	<b>1.266.256.798</b>		<b>948.721.613</b>	<b>Total Unrestricted Expenses</b>
<b>Kenaikan (Penurunan) Aset Bersih Tidak Terikat</b>	<b>787.284.499</b>		<b>735.928.523</b>	<b>Increasing (Decreasing) in Unrestricted Net Assets</b>
<b>Pendapatan Terikat Temporer</b>		4.3		<b>Temporary Restricted Income</b>
- Program Pemulihan	12.158.050.127		3.865.397.848	Recovery -
<b>Jumlah Pendapatan Terikat Temporer</b>	<b>12.158.050.127</b>		<b>3.865.397.848</b>	<b>Total Temporary Restricted Income</b>
<b>Beban Terikat Temporer</b>		4.4		<b>Temporary Restricted Expenses</b>
- Program Pemulihan	11.811.743.419		4.836.004.073	Recovery -
- Beban Penyusutan Aset Tetap Terikat Temporer	43.461.153		28.868.575	Depreciation of Temporary Restricted Fixed Assets
<b>Jumlah Beban Terikat Temporer</b>	<b>11.855.204.571</b>		<b>4.864.872.648</b>	<b>Total Temporary Restricted Expenses</b>
<b>Kenaikan (Penurunan) Aset Bersih Terikat Temporer</b>	<b>302.845.556</b>		<b>(999.474.800)</b>	<b>Increasing (Decreasing) in Temporary Restricted Net Assets</b>
<b>KENAIKAN (PENURUNAN) ASET BERSIH</b>	<b>1.090.130.055</b>		<b>(263.546.277)</b>	<b>INCREASING (DECREASING) IN NET ASSETS</b>
<b>Koreksi Aset Bersih Tidak Terikat</b>	<b>-</b>		<b>451.237</b>	<b>Unrestricted Net Assets Correction</b>
<b>Aset Bersih Pada Awal Tahun</b>	<b>3.927.825.009</b>		<b>4.190.920.049</b>	<b>Net Assets at the Beginning of Year</b>
<b>ASET BERSIH PADA AKHIR TAHUN</b>	<b>5.017.955.064</b>		<b>3.927.825.009</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 2018 DAN 2017 /**  
**FOR THE YEAR ENDED ON DECEMBER 31, 2018 AND 2017**  
(Dinyatakan Dalam Rupiah, Kecuali Dinyatakan Lain) / (Expressed in Rupiah, Unless Otherwise Stated)

	2018	2017	
<b>ARUS KAS DARI AKTIVITAS OPERASI</b>			<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>
<b>Rekonsiliasi perubahan dalam aset bersih menjadi kas yang digunakan untuk aktivitas operasi:</b>			<b>Reconcile the changes in net assets become net cash which used for operating activities:</b>
Perubahan dalam aset bersih	1.090.130.055	(263.546.277)	<i>Changes in net assets</i>
Penyesuaian	-	451.237	<i>Adjustment</i>
Penurunan (Kenaikan) Biaya Dibayar Dimuka	(45.059.983)	49.774.075	<i>increasing (Decreasing) in Prepaid Expenses</i>
Penurunan (Kenaikan) Uang Muka Proyek	76.858.292	(217.258.359)	<i>increasing (Decreasing) in Project Account</i>
<b>Kas yang diterima (digunakan untuk) aktivitas Operasi</b>	<b>1.121.928.365</b>	<b>(430.579.324)</b>	<b>Net Cash Received From (Used For) Operating Activities</b>
<b>ARUS KAS DARI AKTIVITAS INVESTASI</b>			<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>
Penurunan (Kenaikan) Aset tetap Tidak Terikat	7.299.581	(19.662.429)	<i>Increasing (Decreasing) Unrestricted Fixed Assets</i>
Penurunan (Kenaikan) Aset Tetap Terikat Temporer	(33.358.847)	(4.701.225)	<i>Increasing (Decreasing) Temporary Restricted Fixed Assets</i>
<b>Kas digunakan untuk aktivitas investasi</b>	<b>(26.059.266)</b>	<b>(24.363.654)</b>	<b>Net Cash Used for Investing activities</b>
<b>Kenaikan (Penurunan) Kas dan Setara Kas</b>	<b>1.095.869.100</b>	<b>(454.942.977)</b>	<b>Increasing (Decreasing) In Cash and Cash Equivalent</b>
<b>Kas dan Setara Kas Awal Tahun</b>	<b>3.273.030.986</b>	<b>3.727.973.963</b>	<b>Cash and Cash Equivalent at Beginning of The Year</b>
<b>Kas dan Setara Kas Akhir Tahun</b>	<b>4.368.900.085</b>	<b>3.273.030.986</b>	<b>Cash and Cash Equivalent at the end of Year</b>

Lihat Catatan Atas Laporan Keuangan Yang Merupakan Bagian Yang Tidak Terpisah 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 2018/ *For The Year Ended On December 31, 2018*  
(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, SH., Mkn., No 07 tanggal 28 Juli 2008, di Badung, nama Yayasan Pengembangan Pendidikan Pertanian Selaras Alam Indonesia diubah menjadi Yayasan IDEP Selaras Alam. Yayasan semula berkedudukan di Jalan Hanoman No. 42, Ubud, Kabupaten Gianyar, Provinsi Bali, dan pada tahun 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, 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 2018 / For The Year Ended On December 31, 2018

(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.

*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 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. 271.083.382

#### 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. 271.083.382*

## YAYASAN IDEP SELARAS ALAM

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

Untuk Tahun Yang Berakhir Tanggal 31 Desember 2018 / *For The Year Ended On December 31, 2018*  
(Dinyatakan dalam rupiah, kecuali dinyatakan lain) / *(Expressed in Rupiah, unless otherwise stated)*

- 
- |  |  |
|--|--|
| <p>c. Nama Program: Emergency Response Lombok Earthquake - Trauma Healing and Provision of Basic Aid for Camps<br/>- Nomor Kontrak: -<br/>- Jangka Waktu: 01 Sep 2018 - 30 Nov 2018<br/>- Kode Proyek: 0168<br/>- Anggaran: Rp. 289.062.600</p> <p>2) Kerjasama dengan Give 2 Asia</p> <p>a. Nama Program: Emergency Response Lombok Earthquake<br/>- Nomor Kontrak: -<br/>- Jangka Waktu: 01 Sep 2018 - 30 Nov 2018<br/>- Kode Proyek: 0167<br/>- Anggaran: Rp. 1.806.095.788</p> <p>b. Nama Program: Emergency Response Sulawesi Tsunami 2018<br/>- Nomor Kontrak: -<br/>- Jangka Waktu: 01 Okt 2018 - 31 Des 2018<br/>- Kode Proyek: 0173<br/>- Anggaran: Rp. 1.833.320.000</p> <p>3) Kerjasama dengan Philip Morris International</p> <p>a. Nama Program: Collaborative Habitat Advancement Management Program (CHAMP)<br/>- Nomor Kontrak: -<br/>- Jangka Waktu: 01 Okt 2017 - 31 Mar 2018<br/>- Kode Proyek: 0147<br/>- Anggaran: Rp. 975.000.000</p> <p>b. Nama Program: Collaborative Habitat Advancement Management Program (CHAMP) - utilization of project's left over fund<br/>- Nomor Kontrak: -<br/>- Jangka Waktu: 01 Sep 2018 - 31 Okt 2018<br/>- Kode Proyek: 0170<br/>- Anggaran: Rp. 23.250.670</p> | <p>c. <i>Program Name: Emergency Response Lombok Earthquake - Trauma Healing and Provision of Basic Aid for Camps</i><br/>- <i>Contract number: -</i><br/>- <i>Period: Sept 1<sup>st</sup> 2018 - Nov 30<sup>th</sup> 2018</i><br/>- <i>Project Code: 0168</i><br/>- <i>Budget: IDR. 289.062.600</i></p> <p>2) <i>Cooperate with Give 2 Asia</i></p> <p>a. <i>Program Name: Emergency Response Lombok Earthquake</i><br/>- <i>Contract number: -</i><br/>- <i>Period: Sept 1<sup>st</sup> 2018 - Nov 30<sup>th</sup> 2018</i><br/>- <i>Project Code: 0167</i><br/>- <i>Budget: IDR. 1.806.095.788</i></p> <p>b. <i>Program Name: Emergency Response Sulawesi Tsunami 2018</i><br/>- <i>Contract number: -</i><br/>- <i>Period: Okt 1<sup>st</sup> 2018 - Dec 31<sup>st</sup> 2018</i><br/>- <i>Project Code: 0173</i><br/>- <i>Budget: IDR. 1.833.320.000</i></p> <p>3) <i>Cooperate with Philip Morris International</i></p> <p>a. <i>Program Name: Collaborative Habitat Advancement Management Program (CHAMP)</i><br/>- <i>Contract number: -</i><br/>- <i>Period: Oct 1<sup>st</sup> 2017 - March 31<sup>st</sup> 2018</i><br/>- <i>Project Code: 0147</i><br/>- <i>Budget: IDR. 975.000.000</i></p> <p>b. <i>Program Name: Collaborative Habitat Advancement Management Program (CHAMP) - utilization of project's left over fund</i><br/>- <i>Contract number: -</i><br/>- <i>Period: Sep 1<sup>st</sup> 2018 - Oct 31<sup>st</sup> 2018</i><br/>- <i>Project Code: 0170</i><br/>- <i>Budget: IDR. 23.250.670</i></p> |
|--|--|

## YAYASAN IDEP SELARAS ALAM

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

Untuk Tahun Yang Berakhir Tanggal 31 Desember 2018 / For The Year Ended On December 31, 2018  
(Dinyatakan dalam rupiah, kecuali dinyatakan lain) / (Expressed in Rupiah, unless otherwise stated)

- 
- |   |   |
|---|---|
| <p>4) Kerjasama dengan Boeing</p> <p>a. Nama Program: Communities as Pillars of Change for Bali Water Protection (BWP) Programme</p> <p>- Nomor Kontrak: -</p> <p>- Jangka Waktu: 01 Oct 2017-30 Sept 2018</p> <p>- Kode Proyek: 0148</p> <p>- Anggaran: Rp. 669.450.000</p> <p>b. Nama Program: Friends for The Nature (Tunas – Teman Untuk Alam Semesta)</p> <p>- Nomor Kontrak: -</p> <p>- Jangka Waktu: 01 Jan 2019-31 Des 2019</p> <p>- Kode Proyek: 0176</p> <p>- Anggaran: Rp. 672.888.000</p> <p>c. Nama Program: 2nd Phase of Communities as Pillars of Change for Bali Water Protection (BWP) Programme</p> <p>- Nomor Kontrak: -</p> <p>- Jangka Waktu: 01 Okt 2018-30 Sept 2019</p> <p>- Kode Proyek: 0177</p> <p>- Anggaran: Rp. 745.607.514</p> | <p>4) Cooperate with Boeing</p> <p>a. Program Name: Communities as Pillars of Change for Bali Water Protection (BWP) Programme</p> <p>- Contract number: -</p> <p>- Period: Oct 1<sup>st</sup> 2017 – Sept 30<sup>st</sup> 2018</p> <p>- Project Code: 0148</p> <p>- Budget: IDR.669.450.000</p> <p>b. Program Name: Friends for The Nature (Tunas – Teman Untuk Alam Semesta)</p> <p>- Contract number: -</p> <p>- Period: Jan 1<sup>st</sup> 2019 – Dec 31<sup>st</sup> 2019</p> <p>- Project Code: 0176</p> <p>- Budget: IDR.672.888.000</p> <p>c. Program Name: 2nd Phase of Communities as Pillars of Change for Bali Water Protection (BWP) Programme</p> <p>- Contract number: -</p> <p>- Period: Oct 1<sup>st</sup> 2018 – Sept 30<sup>th</sup> 2019</p> <p>- Project Code: 0177</p> <p>- Budget: IDR.745.607.514</p> |
| <p>5) Kerjasama dengan Conservation International Foundation</p> <p>a. Nama Program: Expansion of Community-based Protection of Habitat Project in Talud Indonesia</p> <p>- Nomor Kontrak: 66584</p> <p>- Jangka Waktu: 1 Juni 2017 - 30 Sept 2018</p> <p>- Kode Proyek: 0144</p> <p>- Anggaran: Rp. 1.508.524.000</p> <p>b. Nama Program: Sustainable Livelihood &amp; Agroforestry for Conservation of Biodiversity in Aketajawe Lolobata National Park Terrestrial Corridor</p> <p>- Nomor Kontrak: CEPF - 108955</p> <p>- Jangka Waktu: 1 Juli 2018 - 31 Okt 2019</p> <p>- Kode Proyek: 0164</p> <p>- Anggaran: Rp. 675.895.270</p>   | <p>5) Cooperate with Conservation International Foundation</p> <p>a. Program Name: Expansion of Community-based Protection of Habitat Project in Talud Indonesia</p> <p>- Contract number: 66584</p> <p>- Period: June 1<sup>st</sup> 2017 – Sept 30<sup>st</sup> 2018</p> <p>- Project Code: 0144</p> <p>- Budget: IDR.1.508.524.000</p> <p>b. Program Name: Sustainable Livelihood &amp; Agroforestry for Conservation of Biodiversity in Aketajawe Lolobata National Park Terrestrial Corridor</p> <p>- Contract number: CEPF - 108955</p> <p>- Period: July 1<sup>st</sup> 2018 – Oct 31<sup>st</sup> 2019</p> <p>- Project Code: 0164</p> <p>- Budget: IDR.675.895.270</p>   |

## YAYASAN IDEP SELARAS ALAM

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

Untuk Tahun Yang Berakhir Tanggal 31 Desember 2018 / For The Year Ended On December 31, 2018

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

- 
- |   |  |
|---|--|
| <p>6) 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>7) Kerjasama dengan Caritas Germany</p> <p>a. Nama Program: ER for North Lombok Earthquake 2018</p> <ul style="list-style-type: none"><li>- Nomor Kontrak: P.416-009/2018</li><li>- Jangka Waktu: 7 Agust 2018 - 30 Okt 2018</li><li>- Kode Proyek: 0166</li><li>- Anggaran: Rp. 853.828.000</li></ul> <p>b. Nama Program: ER for Palu, Donggala, and Sigi Earthquake and Tsunami 2018</p> <ul style="list-style-type: none"><li>- Nomor Kontrak: P.416-013/2018</li><li>- Jangka Waktu: 1 Okt 2018 - 30 Jan 2019</li><li>- Kode Proyek: 0172</li><li>- Anggaran: Rp. 672.888.000</li></ul> <p>8) Kerjasama dengan Global Environment Facility-Small Grants Programme (GEF/SGP) and UNDP project in cooperation with Yayasan Bina Usaha Lingkungan (YBUL)</p> <p>a. Nama Program: Peningkatan Kapasitas Masyarakat Melalui Pertanian Berkelanjutan Berbasis Permakultur di Nusa Penida, Bali</p> <ul style="list-style-type: none"><li>- Nomor Kontrak: -</li><li>- Jangka Waktu: 01 Sep 2018 - 30 Nov 2019</li><li>- Kode Proyek: 0169</li><li>- Anggaran: Rp. 720.750.000</li></ul> <p>9) Kerjasama dengan Deutsche Umwelthlife</p> <p>a. Nama Program: West Bali Agroforestry Project – Forest Protection in Community Level Title, Indonesia</p> <ul style="list-style-type: none"><li>- Nomor Kontrak: -</li><li>- Jangka Waktu: 01 Juli 2018 – 28 Feb 2019</li><li>- Kode Proyek: 0163</li><li>- Anggaran: Rp. 115.600.000</li></ul> | <p>6) 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: Augt 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>7) Cooperate with Caritas Germany</p> <p>a. Program Name: ER for North Lombok Earthquake 2018</p> <ul style="list-style-type: none"><li>-Contract number: P.416-009/2018</li><li>- Period: Agust 7<sup>th</sup> 2018 – Des 30<sup>th</sup> 2018</li><li>- Project Code: 0166</li><li>- Budget: IDR.853.828.000</li></ul> <p>b. Program Name: ER for Palu, Donggala, and Sigi Earthquake and Tsunami 2018</p> <ul style="list-style-type: none"><li>-Contract number: P.416-013/2018</li><li>- Period: Oct 1<sup>st</sup> 2018 – Jan 30<sup>th</sup> 2019</li><li>- Project Code: 0172</li><li>- Budget: IDR.672.888.000</li></ul> <p>8) Cooperate with Global Environment Facility-Small Grants Programme (GEF/SGP) and UNDP project in cooperation with Yayasan Bina Usaha Lingkungan (YBUL)</p> <p>a. Program Name: Peningkatan Kapasitas Masyarakat Melalui Pertanian Berkelanjutan Berbasis Permakultur di Nusa Penida, Bali</p> <ul style="list-style-type: none"><li>-Contract number: -</li><li>- Period: Sept 1<sup>st</sup> 2018 – Nov 30<sup>th</sup> 2019</li><li>- Project Code: 0169</li><li>- Budget: IDR.720.750.000</li></ul> <p>9) Cooperate with GEF/SGP</p> <p>a. Program Name: West Bali Agroforestry Project – Forest Protection in Community Level Title, Indonesia</p> <ul style="list-style-type: none"><li>-Contract number: -</li><li>- Period: July 1<sup>st</sup> 2018 – Feb 28<sup>th</sup> 2019</li><li>- Project Code: 0163</li><li>- Budget: IDR.115.600.000</li></ul> |
|---|--|

## YAYASAN IDEP SELARAS ALAM

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

Untuk Tahun Yang Berakhir Tanggal 31 Desember 2018 / *For The Year Ended On December 31, 2018*  
(Dinyatakan dalam rupiah, kecuali dinyatakan lain) / *(Expressed in Rupiah, unless otherwise stated)*

---

10) Kerjasama dengan Caritas Austria

- a. Nama Program: Emergency Response Sulawesi Tsunami 2018
- Nomor Kontrak: 1809070
  - Jangka Waktu: 01 Okt 2018 – 31 Des 2018
  - Kode Proyek: 0174
  - Anggaran: Rp. 1.382.535.979

10) *Cooperate with Caritas Austria*

- a. *Program Name: Emergency Response Sulawesi Tsunami 2018*
- *Contract number: 1809070*
  - *Period: Oct 1<sup>st</sup> 2018 – Dec 31<sup>st</sup> 2018*
  - *Project Code: 0174*
  - *Budget: IDR.1.382.535.979*

11) Kerjasama dengan Medico International

- a. Nama Program:
- Nomor Kontrak: PKI 74/18
  - Jangka Waktu: 01 Okt 2018 – 31 Jan 2019
  - Kode Proyek: 0175
  - Anggaran: Rp. 1.151.436.000

11) *Cooperate with Medico International*

- a. *Program Name:*
- *Contract number: PKI 74/18*
  - *Period: Oct 1<sup>st</sup> 2018 – Jan 31<sup>st</sup> 2019*
  - *Project Code: 0175*
  - *Budget: IDR.1.151.436.000*

### 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

### 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*



## YAYASAN IDEP SELARAS ALAM

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

Untuk Tahun Yang Berakhir Tanggal 31 Desember 2018 / *For The Year Ended On December 31, 2018*

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

## 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) 45 tentang Pelaporan Keuangan Entitas Nirlaba. Pengakuan, pengukuran, dan pengungkapan laporan keuangan telah sesuai dengan Standar Akuntansi Keuangan Entitas Tanpa Akuntabilitas Publik,

Manajemen Yayasan berpendapat bahwa laporan keuangan tahun 2018 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.

Mata uang pelaporan yang digunakan dalam penyusunan laporan keuangan adalah Rupiah. Dan untuk tahun 2018 manajemen berpendapat bahwa prinsip accrual basis tidak andal untuk diterapkan dalam penyajian dan pengungkapan laporan keuangan 2018. Hal tersebut didasarkan pada operasional yayasan dalam pertanggungjawaban dana-dana donasi menerapkan cash basis. Sehingga pada tahun 2018 manajemen memutuskan untuk menerapkan prinsip akuntansi cash basis. Hal-hal yang berkaitan dengan perubahan saldo awal pada

## 2. SUMMARY OF ACCOUNTING POLICIES

### 2.1 Basis preparation of financial statements

*The presentation of financial statements prepared in accordance to Statements of Financial Accounting Standards (SFAS) 45 about the Financial Reporting for Non-Profit Entities. Recognition, measurement and disclosure on Financial Statements are based on The Indonesian Accounting Standards For Non Publicly Accountable Entities.*

*Management's Foundation argue that financial reporting in 2018 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.*

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

*And for the year 2018 management believes that the principle of accrual basis is not reliable to be applied in the presentation and disclosure of 2018 financial statements. It is based on the operation of the foundation in accounting donation funds apply cash basis. So in 2018 the management decided to apply cash base accounting principles. Matters relating to changes in beginning balances in 2018 are presented and described in detail in the notes to the financial statements*

## **YAYASAN IDEP SELARAS ALAM**

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

Untuk Tahun Yang Berakhir Tanggal 31 Desember 2018 / For The Year Ended On December 31, 2018

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

tahun 2018 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 Biaya DiBayar Dimuka**

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

#### **2.4 Aset tetap dan Penyusutan**

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

#### **2.5 Klasifikasi Aset Neto**

Berdasarkan PSAK (Pernyataan Standar Akuntansi Keuangan) No. 45 (Revisi 2011) tentang pelaporan keuangan entitas nirlaba, laporan posisi keuangan menyajikan jumlah masing-masing kelompok aset neto berdasarkan pada ada atau tidaknya pembatasan oleh pemberi sumber daya yang tidak mengharapkan pembayaran kembali, yaitu: terikat secara permanen, terikat secara temporer, dan tidak terikat.

Yayasan mengklasifikasi sumber daya yang berasal dari program dan pendapatan lainnya sebagai pendapat tidak terikat.

Informasi mengenai sistem dan jumlah dari sumber daya tidak terikat diungkapkan dengan cara menyajikan jumlah tersebut dalam laporan

#### **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 Prepaid Expenses**

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

#### **2.4 Fixed Aset and Depreciation**

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

#### **2.5 Net Assets Classification**

*Based on SFAS (Statement of Financial Accounting Standards) 45 (Revised 2011) on nonprofitsentity's financial reporting, the statement of financial position presents a number of each group oof net assets based on the presence or absence of limitation by resource providers who do not expect repayment, namely: permanently restricted, temporarily restriceted, and unrestrictedd.*

*Foundation classifies the resource dderived from the pprograms and other income as unrestricted revenue.*

*Information on the nature and amount of unrestricted resources disclosed by presenting the amounts in the financial statements or in the notes to the financial statements.*

## YAYASAN IDEP SELARAS ALAM

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

Untuk Tahun Yang Berakhir Tanggal 31 Desember 2018 / *For The Year Ended On December 31, 2018*  
(Dinyatakan dalam rupiah, kecuali dinyatakan lain) / *(Expressed in Rupiah, unless otherwise stated)*

keuangan atau dalam catatan atas laporan keuangan.

#### 2.6 Klasifikasi Pendapatan dan Beban

Berdasarkan PSAK (Pernyataan Standar Akuntansi Keuangan) No. 45 (Revisi 2011) tentang Pelaporan Keuangan Entitas Nirlaba, laporan aktivitas menyajikan pendapatan sebagai penambah aset neto tidak terikat, kecuali jika penggunaannya dibatasi oleh pemberi sumber daya yang tidak mengharapkan pembayaran kembali dan menyajikan beban sebagai pengurang aset neto tidak terikat.

Sumber daya disajikan sebagai penambah aset neto tidak terikat, terikat permanen atau terikat temporer, bergantung pada ada tidaknya pembatasan. Dalam hal sumber daya terikat yang pembatasannya tidak berlaku lagi dalam periode yang sama, dapat disajikan sebagai sumber daya tidak terikat sepanjang disajikan secara konsisten dan diungkapkan sebagai kebijakan akuntansi.

Laporan aktivitas menyajikan keuntungan dan kerugian yang diakui dari investasi dan aset lain (atau liabilities) sebagai penambah atau pengurang aset neto tidak terikat, kecuali jika penggunaannya dibatasi.

#### 2.7 Transaksi dengan Pihak Berelasi

Pihak-pihak berelasi adalah orang atau entitas yang terkait dengan entitas pelapor.

- (a) Orang atau anggota keuangan terdekat mempunyai relasi dengan entitas pelapor jika orang tersebut:
- i. Memiliki pengendalian atau pengendalian bersama atas entitas pelapor;
  - ii. Memiliki pengaruh signifikan atas entitas pelapor; atau
  - iii. Personil manajemen kunci entitas pelapor atau entitas induk.

#### 2.6 Revenue and Expenses Classification

*Based on SFAS (Statements of Financial Accounting Standards) 45 (Revised 2011) on Nonprofits Entity's Financial Reporting. The statements of activities presents revenue as addition on unrestricted net assets, unless it is limited by resource providers who do not expect refund and present the expenses as a reduction of unrestricted net assets.*

*Resources are presented as an addition to unrestricted net assets, permanent restricted or temporary restricted, depending on the presence or absence of restriction. In terms of restricted resources that are not applied anymore in the same period, can be presented as unrestricted resource as long as consistent and disclosed in the accounting policy.*

*Statement of activities present the activities of recognized gains and losses from investments and other assets (or liabilities) as an addition to or deduction from unrestricted net assets, unless it is restricted.*

#### 2.7 Transaction With Related Parties

*A related party is a person or entity related to the reporting activities.*

- (a) *The person or immediate family member has a relationship with a reporting entity if that person:*
- i. Has control or joint control over the reporting entity;*
  - ii. Has significant influence over the reporting entity; or*
  - iii. Key management personnel of the reporting entity or the parent entity.*

## YAYASAN IDEP SELARAS ALAM

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

Untuk Tahun Yang Berakhir Tanggal 31 Desember 2018 / For The Year Ended On December 31, 2018

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

- |  |   |
|--|---|
| <p>(b) Suatu entitas berelasi dengan entitas pelapor jika memenuhi salah satu hal berikut:</p> <ul style="list-style-type: none"><li>i. Entitas dan entitas pelapor adalah anggota dari Perusahaan yang sama (artinya entitas induk, entitas anak, dan entitas anak berikutnya terkait dengan entitas lain)</li><li>ii. Satu entitas adalah entitas asosiasi atau ventura bersama dari entitas lain (atau entitas asosiasi atau ventura bersama yang merupakan anggota suatu perusahaan, yang mana entitas lain tersebut adalah anggotanya)</li><li>iii. Kedua entitas tersebut adalah ventura bersama dari pihak ketiga yang sama</li><li>iv. Satu entitas adalah ventura bersama dari entitas ketiga dan entitas yang lain adalah entitas asosiasi dari entitas ketiga.</li><li>v. Entitas tersebut adalah suatu program imbalan pasca kerja untuk imbalan kerja dari salah satu entitas pelapor. Jika entitas pelapor adalah entitas yang menyelenggarakan program tersebut, maka entitas sponsor juga berelasi dengan entitas pelapor.</li><li>vi. Entitas yang dikendalikan atau dikendalikan bersama oleh orang yang diidentifikasi dalam huruf (a).</li></ul> | <p>(b) <i>An entity related to a reporting entity if any of the following:</i></p> <ul style="list-style-type: none"><li>i. <i>The entity and the reporting entity are members of the same company (meaning the parent entity, subsidiary and fellow subsidiary is related to the others).</i></li><li>ii. <i>One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of the Company, which the other entity is a member.</i></li><li>iii. <i>Both entities are joint ventures of the same third party.</i></li><li>iv. <i>One entity is a joint venture of a third entity and the other entity is an associate of the third entity.</i></li><li>v. <i>The entity is a post-employment benefit plan for the benefit of employees of either the reporting entity or an entity related to the reporting entity. If the reporting entity is itself such a plan, the sponsoring employers are also related to the reporting entity.</i></li><li>vi. <i>This entity is controlled or jointly controlled by a person identified in (a).</i></li></ul> |
|--|---|

Orang yang diidentifikasi dalam huruf (a) (i) memiliki pengaruh signifikan atau entitas atau personil manajemen kunci entitas (atau entitas induk dari entitas)

*A person identified in (a) (i) has significant influence over the entity or the key management personnel of the entity (or a parent of the entity).*

#### 2.8 Transaksi dan Saldo Mata Uang Asing

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

#### 2.8 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.*

Transaksi dalam mata uang asing dicatat dalam mata uang fungsional berdasarkan nilai tukar yang

*Transactions involving foreign currencies are recorded in the functional currency at the rates of*

## YAYASAN IDEP SELARAS ALAM

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

Untuk Tahun Yang Berakhir Tanggal 31 Desember 2018 / *For The Year Ended On December 31, 2018*  
(Dinyatakan dalam rupiah, kecuali dinyatakan lain) / *(Expressed in Rupiah, unless otherwise stated)*

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

*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, 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:*

<b>Year/ Tahun</b>	<b>Currency/Mata Uang</b>	<b>Rate/Kurs</b>
2018	USD	Rp 14.481 is equivalent \$1.00

## YAYASAN IDEP SELARAS ALAM

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

Untuk Tahun Yang Berakhir Tanggal 31 Desember 2018 / For The Year Ended On December 31, 2018

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

### 3. PENJELASAN POS-POS POSISI KEUANGAN

### 3. FINANCIAL POSITION EXPLANATION

#### 3.1 Kas dan Setara Kas

Kas dan setara kas pada tanggal 31 Desember 2018 dan 2017 adalah sebagai berikut:

#### 3.1 Cash And Cash Equivalent

Cash and cash equivalents of December 31, 2018 and 2017 are as follows:

	31/12/2018	31/12/2017	
<b>Kas</b>			<b>Cash</b>
Kas	641.439	1.587.939	Cash
<b>Jumlah Kas</b>	<b>641.439</b>	<b>1.587.939</b>	<b>Total Cash</b>
<b>Bank</b>			<b>Bank</b>
- PT BNI (Persero) Tbk 0049400231	4.708.767	16.601.584	PT BNI (Persero) Tbk 0049400231 -
- PT BNI (Persero) Tbk 0049400253	626.263.418	1.256.598.470	PT BNI (Persero) Tbk 0049400253 -
- PT BNI (Persero) Tbk 0102795966	545.596.154	715.934.235	PT BNI (Persero) Tbk 0102795966 -
- PT BNI (Persero) Tbk 0105282577	36.630.389	2.508.487	PT BNI (Persero) Tbk 0105282577 -
- PT BNI (Persero) Tbk 0195193655	166.062.797	19.170.545	PT BNI (Persero) Tbk 0195193655 -
- PT BNI (Persero) Tbk 0278139649	124.200.650	208.842.281	PT BNI (Persero) Tbk 0278139649 -
- PT BNI (Persero) Tbk 0327822307	115.510.062	1.742.989	PT BNI (Persero) Tbk 0327822307 -
- PT BNI (Persero) Tbk 0361989230	311.648.081	4.400.728	PT BNI (Persero) Tbk 0361989230 -
- PT BNI (Persero) Tbk 0186668588	385.392.078	836.246.005	PT BNI (Persero) Tbk 0186668588 -
- PT BNI (Persero) Tbk 0735930510	690.028.312	-	PT BNI (Persero) Tbk 0735930510 -
- PT BNI (Persero) Tbk 0768798801	388.785.648	-	PT BNI (Persero) Tbk 0768798801 -
- PT BNI (Persero) Tbk 768798380	746.606.592	-	PT BNI (Persero) Tbk 768798380 -
- PT BCA Tbk 1350300488	3.874.342	4.219.039	PT BCA Tbk 1350300488 -
- PT Bank Mandiri (Persero) Tbk 1350300488	1.411.152	1.303.152	PT Bank Mandiri (Persero) Tbk 1350300488 -
<b>Jumlah Bank</b>	<b>4.146.718.443</b>	<b>3.067.567.515</b>	<b>Total Bank</b>
<b>Bank - USD</b>			
PT BNI (Persero) Tbk USD-004400264	121.540.203	103.875.532	PT BNI (Persero) Tbk USD-004400264
<b>Jumlah Bank - USD</b>	<b>121.540.203</b>	<b>103.875.532</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>4.368.900.085</b>	<b>3.273.030.986</b>	<b>Total Cash and Cash Equivalent</b>

## YAYASAN IDEP SELARAS ALAM

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

Untuk Tahun Yang Berakhir Tanggal 31 Desember 2018 / *For The Year Ended On December 31, 2018*

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

#### 3.2 Deposito Berjangka

Deposito berjangka pada tanggal 31 Desember 2018 dan 2017 adalah sebagai berikut:

	31/12/2018	31/12/2017
PT BNI (Persero) Tbk 0278141739	10.000.000	10.000.000
<b>Jumlah</b>	<b>10.000.000</b>	<b>10.000.000</b>

#### 3.2 Time Deposit

*Time Deposit as of December 31, 2018 and 2017 are as follows:*

	31/12/2017
PT BNI (Persero) Tbk 0278141739	10.000.000
<b>Total</b>	<b>10.000.000</b>

#### 3.3 Biaya Dibayar Dimuka

Biaya dibayar dimuka pada tanggal 31 Desember 2018 dan 2017 adalah sebagai berikut:

	31/12/2018	31/12/2017
- Asuransi dibayar dimuka	8.992.567	-
- Sewa Tanah dibayar dimuka	114.400.749	78.333.333
<b>Jumlah</b>	<b>123.393.316</b>	<b>78.333.333</b>

#### 3.3 Prepaid Expenses

*Prepaid expenses as of December 31, 2018 and 2017 are as follows:*

	31/12/2017
Prepaid insurance -	-
Prepaid Rent -	78.333.333
<b>Total</b>	<b>78.333.333</b>

#### 3.4 Uang Muka Proyek

Uang Muka Proyek pada tanggal 31 Desember 2018 dan 2017 adalah sebagai berikut:

	31/12/2018	31/12/2017
Uang Muka Proyek	373.760.667	450.618.959
<b>Jumlah</b>	<b>373.760.667</b>	<b>450.618.959</b>

#### 3.4 Project Advances

*Project advances as of December 31, 2018 and 2017 are as follows:*

	31/12/2017
Project Advances	450.618.959
<b>Total</b>	<b>450.618.959</b>

#### 3.5 Aset Tetap

Aset tetap pada tanggal 31 Desember 2018 dan 2017 adalah sebagai berikut:

	31/12/2018	31/12/2017
Aset Tetap Tidak Terikat		
- Kendaraan	275.250.000	275.250.000
- Inventaris	518.358.453	518.358.453
<b>Jumlah</b>	<b>793.608.453</b>	<b>793.608.453</b>

#### 3.5 Fixed Assets

*Fixed assets as of December 31, 2018 and 2017 are as follows:*

	31/12/2017
Unrestricted Fixed Assets	
Vehicles -	275.250.000
Equipment -	518.358.453
<b>Total</b>	<b>793.608.453</b>

## YAYASAN IDEP SELARAS ALAM

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

Untuk Tahun Yang Berakhir Tanggal 31 Desember 2018 / For The Year Ended On December 31, 2018

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

#### 3.5 Aset Tetap (Lanjutan)

Aset tetap pada tanggal 31 Desember 2018 dan 2017 adalah sebagai berikut:

	31/12/2018	31/12/2017	
<b>Akumulasi Penyusutan</b>			<b>Accumulated Depreciation</b>
- Kendaraan	275.249.998	275.250.000	Vehicles -
- Inventaris	494.899.004	487.599.420	Equipment -
<b>Jumlah</b>	<b>770.149.002</b>	<b>762.849.420</b>	<b>Total</b>
<b>Jumlah Aset Tetap Tidak Terikat</b>	<b>23.459.451</b>	<b>30.759.033</b>	<b>Total Unrestricted Fixed Assets</b>
<b>Aset Tetap Terikat Temporer</b>			<b>Temporary Restricted Fixed Assets -</b>
- Kendaraan	31.688.000	31.688.000	Vehicles -
- Inventaris	961.493.589	884.673.589	Equipment -
<b>Jumlah</b>	<b>993.181.589</b>	<b>916.361.589</b>	<b>Total</b>
<b>Akumulasi Penyusutan</b>			<b>Accumulated Depreciation</b>
- Kendaraan	31.687.997	31.688.000	Vehicles -
- Inventaris	843.052.047	799.590.891	Equipment -
<b>Jumlah</b>	<b>874.740.044</b>	<b>831.278.891</b>	<b>Total</b>
<b>Jumlah Aset Tetap Terikat Temporer</b>	<b>118.441.545</b>	<b>85.082.698</b>	<b>Total Temporary restricted Fixed Assets</b>
<b>Jumlah Aset Tetap</b>	<b>141.900.997</b>	<b>115.841.731</b>	<b>Total Fixed Assets</b>

#### 3.6 Aset Bersih Tidak Terikat

Aset bersih tidak terikat pada tanggal 31 Desember 2018 dan 2017 dengan rincian sebagai berikut:

	31/12/2018	31/12/2017	
- Aset Bersih Tidak Terikat Awal Tahun	1.959.233.512	1.222.853.751	Unrestricted Net Assets Beginning of Year -
- Koreksi Aset Bersih Tidak Terikat		451.238	Unrestricted Net Assets Correction -
- Increasing (Penurunan) Aset Bersih Tidak Terikat	787.284.372	735.928.523	Increasing (Decreasing) in Unrestricted Net -
<b>Jumlah</b>	<b>2.746.517.884</b>	<b>1.959.233.512</b>	<b>Assets Total</b>

#### 3.6 Unrestricted Net Assets

Unrestricted restricted net assets as of December 31, 2018 and 2017 are as follows:



## YAYASAN IDEP SELARAS ALAM

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

Untuk Tahun Yang Berakhir Tanggal 31 Desember 2018 / *For The Year Ended On December 31, 2018*

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

#### 3.7 Aset Bersih Terikat Temporer

Aset bersih terikat temporer pada tanggal 31 Desember 2018 dan 2017 dengan rincian sebagai berikut:

	31/12/2018	31/12/2017	
Aset Bersih Terikat Temporer Awal Tahun	1.958.591.497	2.958.066.297	<i>Temporary Net Assets Beginning of Year</i>
Increasing (Penurunan) Aset Bersih Terikat Temporer	302.845.384	(999.474.800)	<i>Increasing (Decreasing) in Net Assets</i>
<b>Jumlah</b>	<b>2.261.436.881</b>	<b>1.958.591.497</b>	<b>Total</b>

#### 3.7 *Temporary Restricted Net Assets*

*Temporary restricted net assets as of December 31, 2018 and 2017 are as follows:*

#### 3.8 Aset Bersih Terikat Permanen

Aset bersih terikat permanen pada tanggal 31 Desember 2018 dan 2017 dengan rincian sebagai berikut:

	31/12/2018	31/12/2017	
Aset Bersih Terikat Permanen Awal Tahun	10.000.000	10.000.000	<i>Permanent Restricted Net Assets Beginning of Year</i>
Kenaikan (Penurunan) Aset Bersih Terikat Permanen	-	-	<i>Increasing (Decreasing) in Permanent Restricted Net Assets</i>
<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, 2018 and 2017 are as follows:*

## YAYASAN IDEP SELARAS ALAM

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

Untuk Tahun Yang Berakhir Tanggal 31 Desember 2018 / For The Year Ended On December 31, 2018

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

#### 4. PENJELASAN POS-POS AKTIVITAS

#### 4. ACTIVITY EXPLANATION

##### 4.1 Pendapatan Tidak Terikat

Pendapatan tidak terikat selama tahun 2018 dan 2017 adalah sebagai berikut:

##### 4.1 Unrestricted Income

Unrestricted Income as of December 31, 2018 and 2017 are as follows:

	2018	2017	
- Sumbangan	1.602.489.104	1.245.658.714	Donation -
- Hasil Penjualan Produk	80.296.100	60.127.492	Cost of Goods Sales -
- Layanan Kontrak	315.425.053	317.579.310	Contract Services -
- Pendapatan Jasa Giro	36.072.485	32.796.560	Bank Interests -
- Pendapatan Bunga Deposito	3.796.702	3.799.990	Interest Income of Deposit -
- Pendapatan Lainnya	15.461.853	24.688.070	Other Income -
<b>Jumlah</b>	<b>2.053.541.297</b>	<b>1.684.650.136</b>	<b>Total</b>

##### 4.2 Beban Tidak Terikat

Beban tidak terikat selama tahun 2018 dan 2017 adalah sebagai berikut:

##### 4.2 Unrestricted Expenses

Unrestricted Expenses as of December 31, 2018 and 2017 are as follows:

	2018	2017	
<b>Beban Administrasi</b>			<b>Administration</b>
- Support Department	644.922.672	486.675.815	Support Department -
- RD Department	14.689.500	12.839.852	RD Department -
- Executive	14.840.817	18.650.638	Executive -
<b>Jumlah Beban Administrasi</b>	<b>674.452.989</b>	<b>518.166.305</b>	<b>Total Administration</b>
<b>Beban Pengganti</b>			<b>Reimbursement Expense</b>
Reimbursement	3.787.549	21.528.663	Reimbursement
<b>Jumlah Pengganti</b>	<b>3.787.549</b>	<b>21.528.663</b>	<b>Total Reimbursement Expense</b>
<b>Jumlah Beban Tidak Terikat</b>	<b>678.240.538</b>	<b>539.694.968</b>	<b>Total Unrestricted Expense</b>
<b>Kenaikan (Penurunan) Aset Bersih Tidak Terikat</b>	<b>1.375.300.759</b>	<b>1.144.955.168</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 2018 / For The Year Ended On December 31, 2018

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

#### 4.2 Beban Tidak Terikat (Lanjutan)

Beban tidak terikat selama tahun 2018 dan 2017 adalah sebagai berikut:

	2018	2017
<b>Beban Proyek Tak Terikat Temporer</b>		
- Beban Organik	47.281.738	26.980.103
- Program	202.182.925	38.512.000
- Training Unit	28.014.800	66.742.235
- Field Visit	7.906.710	4.312.500
- Bali Water Protection Program		60.694.200
- Response Gunung Agung	68.279.582	142.286.575
- Bali Water Protection Program	2.634.700	-
- Response Gunung Lombok	146.870.554	-
- Response Gunung Palu	5.925.200	-
<b>Jumlah Beban Proyek Tak Terikat</b>	<b>509.096.209</b>	<b>339.527.613</b>
<b>Beban Administrasi Bank</b>	<b>12.647.588</b>	<b>12.347.786</b>
<b>Beban Penyusutan Aset Tetap Tidak Terikat</b>	<b>7.377.044</b>	<b>7.377.171</b>
<b>Beban Amortisasi</b>		
- Beban Asuransi	44.962.834	39.774.075
- Beban Sewa	13.932.584	10.000.000
<b>Jumlah Beban Amortisasi</b>	<b>58.895.418</b>	<b>49.774.075</b>
<b>Jumlah Beban Tidak Terikat Temporer</b>	<b>588.016.259</b>	<b>409.026.645</b>
<b>Kenaikan (Penurunan) aset bersih tidak terikat</b>	<b>787.284.499</b>	<b>735.928.523</b>

#### 4.2 Unrestricted Expenses (Continued)

Unrestricted Expenses as of December 31, 2018 and 2017 are as follows:

<b>Project Unfunded Grant Expense</b>
Beban Organik -
Program -
Training Unit -
Field Visit -
Bali Water Protection Program -
Response Gunung Agung -
Bali Water Protection Program -
Response Gunung Lombok -
Response Gunung Palu -
<b>Total Project Unfunded Grant 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 2018 dan 2017 adalah sebagai berikut:

	2018	2017
- Permaculture and Seed Productions in East Flores	214.748.160	330.256.710
Protection of Wallacea Biodiversity Hotspot through Community-Led Conservation and Sustainable Livelihood Action in Karakelang, District Talaud, North Sulawesi- Indonesia	-	272.109.542
- West Bali Agro-forestry Project	-	69.539.200
- Selamatkan Sampiri	-	112.149.446
- Expansion of Community-based Protection of Habitat Project in Talaud Indonesia	1.018.854.702	532.218.622

#### 4.3 Temporary Restricted Income

Temporary restricted income for year 2018 and 2017 are as follows:

Permaculture and Seed Productions in East Flores -
Protection of Wallacea Biodiversity Hotspot through Community-Led Conservation and Sustainable Livelihood Action in Karakelang, District Talaud, North Sulawesi- Indonesia -
West Bali Agro-forestry Project -
Selamatkan Sampiri -
Expansion of Community-based Protection of Habitat Project in Talaud Indonesia -

## YAYASAN IDEP SELARAS ALAM

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

Untuk Tahun Yang Berakhir Tanggal 31 Desember 2018 / For The Year Ended On December 31, 2018

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

#### 4.3 Pendapatan Terikat Temporer (Lanjutan)

Pendapatan terikat temporer selama tahun 2018 dan 2017 adalah sebagai berikut:

#### 4.3 Temporary Restricted Income

Temporary restricted income for year 2018 and 2017 are as follows:

	2018	2017	
- Building sustainable local chains for fruits and vegetables	11.862.456	60.686.816	<i>Building sustainable local chains for fruits and vegetables</i>
- Collaborative Habitat Advancement Management Program (CHAMP)	-	995.250.000	<i>Collaborative Habitat Advancement Management Program (CHAMP)</i>
- Communities as Pillars of Change for Bali Water Protection (BWP) Programme	-	674.788.012	<i>Communities as Pillars of Change for Bali Water Protection (BWP) Programme</i>
- ER Mt. Agung Volcano Eruption	-	513.196.500	<i>ER Mt. Agung Volcano Eruption</i>
- Delivery of the Buckets - ie packaging and rent transports (trucks) to deliver 250 buckets in six camps of 250 families	-	34.103.000	<i>Delivery of the Buckets - ie packaging and rent transports (trucks) to deliver 250 buckets in six camps of 250 families</i>
- IDEP Emergency Response Initiative Mount Agung	-	271.100.000	<i>IDEP Emergency Response Initiative Mount Agung</i>
- Building sustainable local chains for fruits and vegetables	97.408.316	-	<i>Building sustainable local chains for fruits and vegetables</i>
- Rainwater catchment installation in Bukit Catu	81.899.933	-	<i>Rainwater catchment installation in Bukit Catu</i>
- Children's Environmental Education Program Primary School in Kemenuh, Sukawati, Bali	13.233.925	-	<i>Children's Environmental Education Program Primary School in Kemenuh, Sukawati, Bali</i>
- West Bali Agroforestry Project - Forest Protection in Community Level Title, Indonesia	113.059.905	-	<i>West Bali Agroforestry Project - Forest Protection in Community Level Title, Indonesia</i>
- Sustainable Livelihood & Agroforestry for Conservation of Biodiversity in Aketajawe Lolobata National Park Terrestrial Corridor	713.499.040	-	<i>Sustainable Livelihood &amp; Agroforestry for Conservation of Biodiversity in Aketajawe Lolobata National Park Terrestrial Corridor</i>
- ER for North Lombok Earthquake 2018	838.100.000	-	<i>ER for North Lombok Earthquake 2018</i>
- Emergency Response Lombok Earthquake	1.805.000.000	-	<i>Emergency Response Lombok Earthquake</i>
- Emergency Response Lombok Earthquake - Trauma Healing and Provision of Basic Aid for Camps	294.749.250	-	<i>Emergency Response Lombok Earthquake - Trauma Healing and Provision of Basic Aid for Camps</i>
- Peningkatan Kapasitas Masyarakat Melalui Pertanian Berkelanjutan Berbasis Permakultur di Nusa Penida, Bali "	360.375.000	-	<i>Peningkatan Kapasitas Masyarakat Melalui Pertanian Berkelanjutan Berbasis Permakultur di Nusa Penida, Bali "</i>
- ER for Palu, Donggala, and Sigi Earthquake and Tsunami 2018	1.404.080.000	-	<i>ER for Palu, Donggala, and Sigi Earthquake and Tsunami 2018</i>
- Emergency Response Sulawesi Tsunami 2018	1.830.420.240	-	<i>Emergency Response Sulawesi Tsunami 2018</i>
- Emergency Response Sulawesi Tsunami 2018	1.075.189.200	-	<i>Emergency Response Sulawesi Tsunami 2018</i>
- Emergency Response Sulawesi Tsunami 2019	1.151.436.000	-	<i>Emergency Response Sulawesi Tsunami 2019</i>
- Friends for The Nature (TUNAS - Teman Untuk Alam Semesta)	388.435.000	-	<i>Friends for The Nature (TUNAS - Teman Untuk Alam Semesta)</i>
- 2nd Phase of Communities as Pillars of Change for Bali Water Protection (BWP) Programme	745.699.000	-	<i>2nd Phase of Communities as Pillars of Change for Bali Water Protection (BWP) Programme</i>
<b>Jumlah</b>	<b>12.158.050.127</b>	<b>3.865.397.848</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 2018 / For The Year Ended On December 31, 2018

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

#### 4.4 Beban Terikat Temporer

Beban terikat temporer selama tahun 2018 dan 2017 adalah sebagai berikut:

#### 4.4 Temporary Restricted Expenses

Temporary restricted expenses for year 2018 and 2017 are as follows:

	2018	2017	
Flores Hawk-Eagle: Form Critically endangered to community-treasure: Gunung rinjani, Lombok, Indonesia	-	7.800.000	<i>Flores Hawk-Eagle: Form Critically endangered to community-treasure: Gunung rinjani, Lombok, Indonesia</i>
Replication of sustainable Liveihood Model through integrated agriculture and renewable Energy in Bali	-	49.244.000	<i>Replication of sustainable Liveihood Model through integrated agriculture and renewable Energy in Bali</i>
Permaculture and seed productions in East Flores	330.908.009	400.351.100	<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	<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 sumatra	-	49.000.000	<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)	-	-	<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	<i>Seed saving and sustainable energy in village gobleg, buleleng-north Bali</i>
Water, health, and sanistaion awerness raising programme-providing essential need for communities in pendawa , east sumba, Indonesia -2017	-	1.290.152.699	<i>Water, health, and sanistaion awerness 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	1.037.467.072	465.378.962	<i>Expansion of Community-based Protection of Habitat Project in Talaud Indonesia</i>
Building sustainable local chains for fruits and vegetables	32.717.871	39.242.723	<i>Building sustainable local chains for fruits and vegetables</i>
Collaborative Habitat Advancement Management Program (CHAMP)	789.753.999	168.621.401	<i>Collaborative Habitat Advancement Management Program (CHAMP)</i>
Communities as Pillars of Change for Bali Water Protection (BWP) Programme	981.522.243	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 of 250 families	-	34.098.775	<i>Delivery of the Buckets - ie packaging and rent transports (trucks) to deliver 250 buckets in six camps of 250 families</i>

## YAYASAN IDEP SELARAS ALAM

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

Untuk Tahun Yang Berakhir Tanggal 31 Desember 2018 / For The Year Ended On December 31, 2018

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

#### 4.4 Beban Terikat Temporer (Lanjutan)

Beban terikat temporer selama tahun 2018 dan 2017 adalah sebagai berikut:

#### 4.4 Temporary Restricted Expenses (Continued)

Temporary restricted expenses for year 2018 and 2017 are as follows:

	2018	2017	
IDEP Emergency Response Initiative Mount Agung	194.857.200	76.226.182	IDEP Emergency Response Initiative Mount Agung
Building sustainable local chains for fruits and vegetables	93.118.569	-	Building sustainable local chains for fruits and vegetables
Rainwater catchment installation in Bukit Catu	88.817.138		Rainwater catchment installation in Bukit Catu
West Bali Agroforestry Project - Forest Protection in Community Level Title, Indonesia	3.750.000	-	West Bali Agroforestry Project - Forest Protection in Community Level Title, Indonesia
Sustainable Livelihood & Agroforestry for Conservation of Biodiversity in Aketajawe	465.631.005	-	Sustainable Livelihood & Agroforestry for Conservation of Biodiversity in Aketajawe
Lolobata National Park Terrestrial Corridor	837.571.746	-	Lolobata National Park Terrestrial Corridor
ER for North Lombok Earthquake 2018		-	ER for North Lombok Earthquake 2018
Emergency Response Lombok Earthquake	1.806.095.788	-	Emergency Response Lombok Earthquake
Emergency Response Lombok Earthquake - Trauma Healing and Provision of Basic Aid for Camps	294.812.576	-	Emergency Response Lombok Earthquake - Trauma Healing and Provision of Basic Aid for Camps
Peningkatan Kapasitas Masyarakat Melalui Pertanian Berkelanjutan Berbasis Permakultur di Nusa Penida, Bali "	177.971.328	-	Peningkatan Kapasitas Masyarakat Melalui Pertanian Berkelanjutan Berbasis Permakultur di Nusa Penida, Bali "
Collaborative Habitat Advancement Management Program (CHAMP) - utilisation of project's left over fund	23.786.000	-	Collaborative Habitat Advancement Management Program (CHAMP) - utilisation of project's left over fund
ER for Palu, Donggala, and Sigi Earthquake and Tsunami 2018	1.504.952.625	-	ER for Palu, Donggala, and Sigi Earthquake and Tsunami 2018
Emergency Response Sulawesi Tsunami 2018	1.298.576.250	-	Emergency Response Sulawesi Tsunami 2018
Emergency Response Sulawesi Tsunami 2018	858.448.000	-	Emergency Response Sulawesi Tsunami 2018
Emergency Response Sulawesi Tsunami 2019	979.736.000	-	Emergency Response Sulawesi Tsunami 2019
2nd Phase of Communities as Pillars of Change for Bali Water Protection (BWP) Programme	11.250.000	-	2nd Phase of Communities as Pillars of Change for Bali Water Protection (BWP) Programme
<b>Jumlah Beban Terikat Temporer-Pemulihan</b>	<b>11.811.743.419</b>	<b>4.836.004.073</b>	<b>Total Temporary Restricted Expenses-Recovery</b>
<b>Beban Penyusutan Aset Tetap Terikat Temporer</b>	<b>43.461.153</b>	<b>28.868.575</b>	<b>Depreciation Expenses for Assets Temporary Restricted</b>
<b>Jumlah Beban Terikat Temporer</b>	<b>11.855.204.571</b>	<b>4.864.872.648</b>	<b>Total Temporary Restricted Expenses</b>

## YAYASAN IDEP SELARAS ALAM

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

Untuk Tahun Yang Berakhir Tanggal 31 Desember 2018 / For The Year Ended On December 31, 2018

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

#### 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 29 April 2019.

#### 6 COMPLETION OF FINANCIAL STATEMENTS

The Foundation's Management is responsible for the preparation of the financial statements that were completed on April 29, 2019 .

#### 7. RASIO LAPORAN KEUANGAN

#### 7 RATIO OF FINANCIAL STATEMENTS

	2018		2017	
Rasio Lancar	97,17%		97,05%	<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	283,21%		141,30%	<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>

**LAMPIRAN/  
*APPENDIX***



**DAFTAR ASET TETAP/  
*LIST OF FIXED ASSETS***

YAYASAN IDEP SELARAS ALAM										
DAFTAR AKTIVA TETAP DAN PENYUSUTAN										
PER 31 DESEMBER 2018										
NO.	URAIAN	UNIT	TANGGAL PEROLEHAN	TARIF UMUR EK ( Tahun )	BIAYA PEROLEHAN 31 Desember 2018	AKUMULASI PENYUSUTAN 31 Desember 2017	Beban Penyusutan		AKUMULASI PENYUSUTAN 31-Des-18	Nilai Buku s/d 31 Desember 2018
							Penambahan 31-Des-18	Pengurangan 31-Des-18		
<b>I</b>	<b>KENDARAAN</b>									
	Terikat Temporer									
1	Motor Bike TS-125	1	02-Jan-06	25%	17.325.000	17.324.999			17.324.999	1
2	Motorbikes Supra-TD125	2	15-Nov-07	25,0%	14.363.000	14.362.998			14.362.998	2
	<b>Sub Total</b>	<b>3</b>			<b>31.688.000</b>	<b>31.687.997</b>			<b>31.687.997</b>	<b>3</b>
	Tidak Terikat									
1	Panther Pick Up & Karoseri Double Cabin	1	18-Sep-07	12,5%	126.750.000	126.749.999			126.749.999	1
2	Toyota Avanza 1300 G	1	25-Feb-09	12,5%	148.500.000	148.499.999			148.499.999	1
3	Motorbike Honda NF 125 TR	1	03-Apr-09	25%		-			-	-
	<b>Sub Total</b>	<b>3</b>			<b>275.250.000</b>	<b>275.249.998</b>			<b>275.249.998</b>	<b>2</b>
	<b>TOTAL KENDARAAN</b>	<b>6</b>			<b>306.938.000</b>	<b>306.937.995</b>			<b>306.937.995</b>	<b>5</b>
<b>II</b>	<b>PERALATAN KANTOR</b>									
	Tidak Terikat									
1	Filling Cabinet Q-Biz	1	14-Jan-06	12,5%	598.395	598.394			598.394	1
2	Filling Cabinet Q-Biz	1	14-Jan-06	12,5%	682.395	682.394			682.394	1
3	Filling Cabinet Q-Biz	1	17-Jan-06	12,5%	599.000	598.999			598.999	1
4	Filling Cabinet Q-Biz	1	17-Jan-06	12,5%	689.900	689.899			689.899	1
5	Drawer olympic	1	21-Jan-06	25%	1.062.500	1.062.499			1.062.499	1
6	Office Chair Ergotec	1	21-Jan-06	25%	2.400.000	2.399.999			2.399.999	1
7	Mouse	1	23-Jan-06	25%	95.000	94.999			94.999	1
8	Komputer Seagate	1	23-Jan-06	25%	3.180.000	3.179.999			3.179.999	1
9	Computer PROC LGA P4	1	24-Apr-06	25%	5.916.400	5.916.399			5.916.399	1
10	Drawer olympic	1	20-Jun-06	25%	446.250	446.249			446.249	1
11	Miyako	1	23-Jul-06	25%	750.000	749.999			749.999	1
12	Sanyo SR-F5C	1	23-Jul-06	25%	6.000.000	5.999.999			5.999.999	1
13	Filling Cabinet	1	23-Jul-06	25%	4.000.000	3.999.999			3.999.999	1
14	Komputer	1	29-Agu-06	25%	3.238.000	3.237.999			3.237.999	1
15	Lemari Arsip Atas Pintu Kupu-kupu HST 5211A	3	14-Mei-07	25%	2.550.000	2.549.997			2.549.997	3
16	Sony 21" TV	1	12-Jul-07	25%	1.500.000	1.499.999			1.499.999	1
17	Toshiba DVD Player	1	12-Jul-07	25%	549.800	549.799			549.799	1
18	Seagate 500 GB Harddrive	3	31-Agu-07	25%	5.073.000	5.072.997			5.072.997	3
19	Seagate FreeAgent Pro Drive 9QG1H3DQ	1	04-Okt-07	25%	2.346.000	2.345.999			2.345.999	1
20	Seagate FreeAgent Pro Drive 9QG1H728	1	20-Okt-07	25%	2.346.000	2.345.999			2.345.999	1
21	Notebook Computer Acer Aspire 4310	2	25-Okt-07	25%	5.000.000	4.999.998			4.999.998	2
22	HP Printer LaserJet P2015N	1	25-Okt-07	25%	3.935.000	3.934.999			3.934.999	1
23	Sony CyberShot T-20 Camera	6	26-Okt-07	25%	6.000.000	5.999.994			5.999.994	6
24	Notebook Computer Acer Aspire 4520	2	29-Okt-07	25%	6.800.000	6.799.998			6.799.998	2
25	DVD Duplicator	1	29-Okt-07	25%	9.660.000	9.659.999			9.659.999	1
26	Tripod Velbon CX-686	1	31-Okt-07	25%	720.000	719.999			719.999	1
27	Table 1/2 Biro	3	31-Okt-07	25%	1.575.000	1.574.997			1.574.997	3
28	Hard Ware (Brankas)	1	31-Okt-07	12,5%	1.750.000	1.749.999			1.749.999	1
29	Lemari	1	31-Okt-07	25%	800.000	799.999			799.999	1

NO.	URAIAN	UNIT	TANGGAL PEROLEHAN	TARIF UMUR EK ( Tahun )	BIAYA PEROLEHAN 31 Desember 2018	AKUMULASI PENYUSUTAN 31 Desember 2017	Beban Penyusutan		AKUMULASI PENYUSUTAN 31-Des-18	Nilai Buku s/d 31 Desember 2018
							Penambahan 31-Des-18	Pengurangan 31-Des-18		
30	Libec TH 650 Tripod	1	07-Nov-07	25%	1.200.000	1.199.999			1.199.999	1
31	Senheisser EW 112 Microphone	1	07-Nov-07	25%	4.800.000	4.799.999			4.799.999	1
32	Panasonic Video Camera	1	07-Nov-07	25%	23.100.000	23.099.999			23.099.999	1
33	Battery CGP 285	2	07-Nov-07	25%	2.200.000	2.199.998			2.199.998	2
34	Kursi Ergotec 801 S AL 12-BIRU	3	08-Nov-07	25%	1.152.000	1.151.997			1.151.997	3
35	Lemari Arsip Rendah Pintu Sorong Mahogany ST 322B	1	08-Nov-07	25%	620.500	620.499			620.499	1
36	Meja 1 Biro Tanpa Laci Beech OD 035	1	17-Des-07	25%	573.750	573.749			573.749	1
37	Laci Sorong 3 Laci Beech MB 135	2	17-Des-07	25%	892.500	892.498			892.498	2
38	Kursi Ergotec 801 S AL 12-BIRU	1	17-Des-07	25%	384.000	383.999			383.999	1
39	Computer Peripherals :HDD Seagate 120 GB	1	28-Jan-08	25%	1.030.000	1.029.999			1.029.999	1
40	Notebook Computer Aspire 2920Z	1	18-Feb-08	25%	8.000.000	7.999.999			7.999.999	1
41	LCD Acer	2	19-Feb-08	25%	1.400.000	1.399.998			1.399.998	2
42	Meja 1/2 biro	1	27-Feb-08	25%	650.000	649.999			649.999	1
43	Seagate External Hard Disk 120 GB	1	08-Apr-08	25%	150.000	149.999			149.999	1
44	e-Blue Brooky e-Blue USB port + card reader	1	15-Apr-08	25%	120.000	119.999			119.999	1
45	e-Blue Brooky e-Blue USB port + card reader	1	17-Apr-08	25%	120.000	119.999			119.999	1
46	Sandisk 4 GB Memory Stick	1	19-Apr-08	25%	355.000	354.999			354.999	1
47	Chair	5	29-Apr-08	25%	2.496.000	2.495.995			2.495.995	5
48	USB flash drive, 2 GB	1	06-Mei-08	25%	150.000	149.999			149.999	1
49	Fax machine	1	11-Jun-08	25%	1.500.000	1.499.999			1.499.999	1
50	Seagate External Hard Disk 250 GB	2	29-Agu-08	25%	2.200.000	2.199.998			2.199.998	2
51	Generator & Installation	1	29-Agu-08	12,5%	10.400.000	10.399.999			10.399.999	1
52	Desk 1/2 biro + Laci	1	28-Jan-09	25%	918.000	917.999			917.999	1
53	Office Chair	1	28-Jan-09	25%	456.000	455.999			455.999	1
54	Tamron Lens SP AF 28-75mm F/2.8 & Nikon lens 50mm	1	09-Feb-09	25%	4.000.000	3.999.999			3.999.999	1
55	Desk 1/2 biro + Laci	1	20-Feb-09	25%	918.000	917.999			917.999	1
56	Office Chair	2	20-Feb-09	25%	848.000	847.998			847.998	2
57	AC Panasonic 1PK	1	16-Jan-09	12,5%	3.000.000	2.999.999			2.999.999	1
58	Ericsson R190 Satellite Phone	1	20-Nov-09	25%	7.000.000	6.999.999			6.999.999	1
59	Garmin e trexvista HCX	1	20-Nov-09	25%	2.800.000	2.799.999			2.799.999	1
60	Garmin e trex Hi	1	20-Nov-09	25%	1.400.000	1.399.999			1.399.999	1
61	Water Pump	1	25-Nov-09	12,5%	1.282.000	1.268.646			1.268.646	13.354
62	Camera Sony PMW-EX3 XDCAM EX HD	1	11-Des-09	25%	106.110.000	106.109.999			106.109.999	1
63	HP Nokia	1	04-Jan-10	25%	2.800.000	2.799.999			2.799.999	1
64	MacBook Pro 15"	1	15-Jan-10	25%	21.750.000	21.749.999			21.749.999	1
65	Apple Protection Plan ( APP ) for MacBook Pro 15"	1	15-Jan-10	25%	2.800.000	2.799.999			2.799.999	1
66	HP All in One ( Computer Periperal )	1	24-Feb-10	25%	1.692.000	1.691.999			1.691.999	1
67	Modem Speedup SU 9500	1	07-Jun-10	25%	999.000	998.999			998.999	1
68	Purchase of Adaptimax Plus Camera Adaptor	1	15-Jun-10	25%	2.857.956	2.857.955			2.857.955	1
69	GlideCam BodyPod	1	04-Agu-10	25%	2.196.000	2.195.999			2.195.999	1
70	Stunnix Advance Web Server Software	1	30-Sep-10	25%	3.239.737	3.239.736			3.239.736	1
71	HP Proliant ML110G6 Server	1	20-Okt-10	25%	9.700.000	9.699.999			9.699.999	1
72	MacBook Pro 13"	1	20-Okt-10	25%	10.850.000	10.849.999			10.849.999	1
73	Apple Care Protection Plan	1	20-Okt-10	25%	2.000.000	1.999.999			1.999.999	1
74	External HD 3 TB	1	26-Nov-10	25%	2.325.000	2.324.999			2.324.999	1
75	External HD 1 TB	1	26-Nov-10	25%	1.425.000	1.424.999			1.424.999	1
76	Laci sorong	2	14-Jan-08	25%	697.000	696.998			696.998	2
77	Meja 1/2 biro	1	14-Jan-08	25%	1.139.000	1.138.999			1.138.999	1
78	Kursi Ergotec 801 S AL 12-BIRU	3	14-Jan-08	25%	1.280.000	1.279.997			1.279.997	3
79	Cabinet Krisbow dry AD160	1	26-Feb-08	12,5%	3.553.500	3.553.499			3.553.499	1

NO.	URAIAN	UNIT	TANGGAL PEROLEHAN	TARIF UMUR EK ( Tahun )	BIAYA PEROLEHAN 31 Desember 2018	AKUMULASI PENYUSUTAN 31 Desember 2017	Beban Penyusutan		AKUMULASI PENYUSUTAN 31-Des-18	Nilai Buku s/d 31 Desember 2018
							Penambahan 31-Des-18	Pengurangan 31-Des-18		
80	Krisbow room cooler	1	10-Sep-08	25%	1.853.900	1.853.899			1.853.899	1
81	Kursi Ergotec 801 S AL 12 Biru	2	14-Okt-08	25%	912.000	911.998			911.998	2
82	Meja 1/2 Biro & Laci	2	14-Okt-08	25%	1.836.000	1.835.998			1.835.998	2
83	Mesin Potong A4	1	22-Okt-08	25%	1.173.870	1.173.869			1.173.869	1
84	Nikon AF-S DX Nikkor 18-200mm f/3.5-5.6G ED VR II Lens	1	19-Agu-11	25%	8.050.000	8.049.999			8.049.999	1
85	Apple MacBook Pro 15.4" Intel Core i7 @ 2.2 GHz 4 GB DDR3 1333 MHz 750 GB Harddrive	1	26-Sep-11	25%	19.888.000	19.887.999			19.887.999	1
86	Apple MacBook Pro 13.3" Intel Core i5 @ 2.3 GHz 4 GB DDR3 1333 MHz 320 GB Harddrive	1	26-Sep-11	25%	10.901.000	10.900.999			10.900.999	1
87	Sony HVR-M25	1	26-Sep-11	25%	28.000.000	27.999.999			27.999.999	1
88	Tronic Continuous Florescent 600B Lighting	1	25-Agu-11	25%	3.200.000	3.199.999			3.199.999	1
89	Microphone Sennheiser EW112	1	15-Sep-11	25%	5.100.000	5.099.999			5.099.999	1
90	Nikon D300s Digital SLR	1	19-Agu-11	25%	12.350.000	12.349.999			12.349.999	1
91	Nikon AF Nikkor 20mm f/2.8D Lens	1	19-Agu-11	25%	5.100.000	5.099.999			5.099.999	1
92	Tripod Libec LS60M	1	08-Nov-11	25%	11.437.500	11.437.499			11.437.499	1
93	PC Acer Apire M3970	1	09-Apr-12	25%	17.000.000	16.999.999			16.999.999	1
94	Lemari Brother 304	1	20-Jun-13	25%	2.125.000	2.124.999			2.124.999	1
95	Sony CyberShot DSC W730	1	22-Jun-13	25%	4.125.000	4.124.999			4.124.999	1
95	Nikon D30000	1	22-Jun-13	25%	3.775.000	3.774.999			3.774.999	1
96	Sony HDR CX 190E Handycam	1	22-Jun-13	25%	2.700.000	2.699.999			2.699.999	1
97	Apple Mac Mini 1,4 GHz, 4 GB RAM, 500 GB Harddrive	1	30-Mar-16	25%	7.999.000	3.166.271	1.666.458		4.832.729	3.166.271
98	Apple MacBook Pro MD101 CORE 15 4GB RAM HDD 500GB MID 2012	2	24-Okt-17	25%	27.039.600	1.126.650		5.633.250	6.759.900	20.279.700
	<b>Sub Total</b>	<b>127</b>			<b>518.358.453</b>	<b>487.599.295</b>	<b>7.299.708</b>	<b>-</b>	<b>494.899.004</b>	<b>23.459.449</b>
	<b>Terikat Temporer</b>									
1	Renovasi Kantor	1	01-Sep-03	5%	4.387.600	4.387.599			4.387.599	1
2	Hardware Airport Express	1	05-Jan-05	25%	1.212.080	1.212.079			1.212.079	1
3	Printer HP Laser Jet	1	05-Jan-05	25%	6.221.640	6.221.639			6.221.639	1
4	G4 Tower Ram	1	30-Jan-05	25%	2.607.640	2.607.639			2.607.639	1
5	Hardware GB Ramm	1	30-Mar-05	25%	3.336.000	3.335.999			3.335.999	1
6	Camera Sight	1	04-Apr-05	25%	1.550.000	1.549.999			1.549.999	1
7	Computer iBook	1	04-Apr-05	25%	17.905.600	17.905.599			17.905.599	1
8	DVD Burner	1	04-Apr-05	25%	3.279.800	3.279.800			3.279.800	1
9	Memory Printer	1	04-Apr-05	25%	682.000	681.999			681.999	1
10	Monitor View Sonic Ve	1	04-Apr-05	25%	2.790.000	2.789.999			2.789.999	1
11	Hard Drive Hitachi	1	29-Apr-05	25%	1.200.000	1.199.999			1.199.999	1
12	AC Toshiba	1	28-Mei-05	12,5%	7.950.000	7.949.999			7.949.999	1
13	Fan KDK	1	03-Jun-05	12,5%	1.012.080	1.012.079			1.012.079	1
14	Jam Dinding Eioko	1	10-Jun-05	25%	68.000	67.999			67.999	1
15	Computer iBook	1	15-Jun-05	25%	11.878.400	11.878.399			11.878.399	1
16	Computer Mac Mini	1	15-Jun-05	25%	20.358.000	20.357.999			20.357.999	1
17	Hard Drive	1	17-Jun-05	25%	950.000	949.999			949.999	1
18	Hard Drive HD 120 GB 7200	1	27-Jun-05	25%	2.325.000	2.324.999			2.324.999	1
19	Furniture High Point	1	30-Jun-05	25%	3.444.200	3.444.199			3.444.199	1
20	UPS APC 650 VA	1	01-Jul-05	25%	1.300.000	1.299.999			1.299.999	1
21	Telepon Panasonic	3	16-Agu-05	25%	1.000.000	999.997			999.997	3
22	LCD Projector Toshiba	1	26-Agu-05	25%	9.500.000	9.499.999			9.499.999	1
23	Computer GigaByte 2800	1	23-Sep-05	25%	3.995.000	3.995.000			3.995.000	1

NO.	URAIAN	UNIT	TANGGAL PEROLEHAN	TARIF UMUR EK (Tahun)	BIAYA PEROLEHAN 31 Desember 2018	AKUMULASI PENYUSUTAN 31 Desember 2017	Beban Penyusutan		AKUMULASI PENYUSUTAN 31-Des-18	Nilai Buku s/d 31 Desember 2018
							Penambahan 31-Des-18	Pengurangan 31-Des-18		
24	Computer iBook	1	31-Okt-05	25%	21.490.800	21.490.799			21.490.799	1
25	Computer Note Book Acer	1	21-Des-05	25%	7.528.000	7.527.999			7.527.999	1
26	Telephone Panasonic	1	21-Des-05	25%	330.000	329.999			329.999	1
27	Note Book Acer	1	23-Jan-06	25%	7.200.000	7.199.999			7.199.999	1
28	Flash Disk	1	19-Apr-06	25%	440.000	439.999			439.999	1
29	Computer Acer 3284 WXM	1	05-Jun-06	25%	34.891.250	34.891.249			34.891.249	1
30	Camera Sony DSC T9	1	21-Jun-06	25%	3.600.000	3.599.999			3.599.999	1
31	Hard Drive Sony MS Pro Duo	1	21-Jun-06	25%	460.000	459.999			459.999	1
32	Computer Mac Book	1	22-Jun-06	25%	-	(1)			(1)	1
33	Computer Mac Book Pro MA	1	22-Jun-06	25%	22.278.000	22.277.999			22.277.999	1
34	Computer Mac Book	6	22-Jun-06	25%	69.114.000	69.113.994			69.113.994	6
35	Flash Disk 1 GB Data	1	22-Jun-06	25%	740.000	739.999			739.999	1
36	Keyboard Logitech	1	27-Jun-06	25%	220.000	219.999			219.999	1
37	Printer HP Laser Jet 1320	1	27-Jun-06	25%	5.100.000	5.099.999			5.099.999	1
38	Printer HP Laser Jet	1	27-Jun-06	25%	3.200.000	3.199.999			3.199.999	1
39	UPS APC	3	27-Jun-06	25%	6.150.000	6.149.997			6.149.997	3
40	Computer Mac Book Pro	1	08-Agu-06	25%	30.200.000	30.199.999			30.199.999	1
41	Hard drive Fujitsu 100 GB	1	08-Agu-06	25%	1.900.000	1.899.999			1.899.999	1
42	Printer HP Laser jet 1320N	1	22-Agu-06	25%	9.880.000	9.879.999			9.879.999	1
43	Computer Mac Book	1	29-Agu-06	25%	12.000.000	11.999.999			11.999.999	1
44	HDD Seagate 500 GB Sata	4	27-Jun-06	25%	8.829.000	8.828.996			8.828.996	4
45	Casing HDD 3.5 Thermaltake	3	27-Jun-06	25%	1.440.000	1.439.997			1.439.997	3
46	Com 3 CI Switch 16 port	3	31-Jul-06	25%	1.970.000	1.969.997			1.969.997	3
47	Com 3 CI 6471 Baseline 10/100 Switch 24 port	3	31-Jul-06	25%	2.331.000	2.330.997			2.330.997	3
48	Seagate HDD 250 GB	1	22-Agu-06	25%	840.000	839.999			839.999	1
49	Notebook Computer Apple MacBook	3	16-Apr-07	25%	30.300.000	30.299.997			30.299.997	3
50	Kursi Ergotec	4	13-Jun-07	25%	1.504.000	1.503.996			1.503.996	4
51	Panasonic 3CCD Video Camera	1	10-Agu-07	25%	5.000.000	4.999.999			4.999.999	1
52	Sony CyberShot T-100 Camera	1	11-Agu-07	25%	3.655.000	3.654.999			3.654.999	1
53	Sony CyberShot W-55 Camera	1	11-Agu-07	25%	2.350.000	2.349.999			2.349.999	1
54	Meja 1/2 Biro + Laci Beech OD 302	1	16-Agu-07	25%	675.750	675.749			675.749	1
55	Kursi Ergotec 801 S AL 12-BIRU	5	16-Agu-07	25%	1.920.000	1.919.995			1.919.995	5
56	Notebook Computer Apple MacBook	2	23-Agu-07	25%	22.000.000	21.999.998			21.999.998	2
57	LCD Projector BenQ MP611	1	29-Agu-07	25%	6.550.000	6.549.999			6.549.999	1
58	DVI to VGA Converter	2	29-Agu-07	25%	800.000	799.998			799.998	2
59	Altec Lansing US4121 Speaker	1	30-Agu-07	25%	635.000	634.999			634.999	1
60	Altec Lansing US4121 Speaker	1	01-Sep-07	25%	635.000	634.999			634.999	1
61	Speaker Aktif	1	01-Sep-07	25%	950.000	949.999			949.999	1
62	External 120 GB 2.5" Harddrive	1	30-Okt-07	25%	1.600.000	1.599.999			1.599.999	1
63	Notebook Computer Apple MacBook Pro	1	31-Okt-07	25%	26.404.000	26.403.999			26.403.999	1
64	HP N 1200 DS	1	05-Feb-08	25%	370.000	369.999			369.999	1
65	Transcend JetFlash 2 GB USB 2.0 Flash Drive	2	04-Mar-08	25%	420.000	419.998			419.998	2
66	External Harddrive Maxtor 160 GB	1	11-Jul-08	25%	900.000	899.999			899.999	1
67	Lamp Tronic CCD 150 W	1	08-Agu-08	25%	2.350.000	2.349.999			2.349.999	1
68	Light Stand	1	14-Agu-08	25%	475.000	474.999			474.999	1
69	iMac 20", 2.4 GHz, 4 GB RAM, 250 GB HD	3	16-Jan-09	25%	48.453.000	48.452.997			48.452.997	3
70	BenQ MP622c Digital Projector	1	21-Jan-09	25%	8.195.250	8.195.249			8.195.249	1

NO.	URAIAN	UNIT	TANGGAL PEROLEHAN	TARIF UMUR EK ( Tahun )	BIAYA PEROLEHAN 31 Desember 2018	AKUMULASI PENYUSUTAN 31 Desember 2017	Beban Penyusutan		AKUMULASI PENYUSUTAN 31-Des-18	Nilai Buku s/d 31 Desember 2018
							Penambahan 31-Des-18	Pengurangan 31-Des-18		
71	GTC Projection Screen, 220 cm X 220 cm, Standard Manual Screen, Matte White	2	21-Jan-09	25%	3.245.000	3.244.998			3.244.998	2
72	BenQ MP722 Digital Projector	1	22-Jan-09	25%	11.812.500	11.812.499			11.812.499	1
73	Apple MacBook Pro 17"	1	27-Jan-09	25%	31.510.000	31.509.999			31.509.999	1
74	Creative Inspire T6100 5.1 Channel Speaker	3	30-Jan-09	25%	3.150.000	3.149.997			3.149.997	3
75	BenQ MP-622c Digital Projector	1	06-Feb-09	25%	8.220.000	8.219.999			8.219.999	1
76	Printer HP LaserJet P2015dn - A4 Black only	1	14-Apr-09	25%	5.445.000	5.444.999			5.444.999	1
77	Western Digital 320 GB Notebook HDD with 2.5" external case	1	20-Nov-09	25%	1.218.000	1.217.999			1.217.999	1
78	Western Digital 320 GB Notebook HDD with 2.5" external case	2	30-Nov-09	25%	1.574.000	1.573.998			1.573.998	2
79	Apple MacBook Pro 13.3"	1	02-Dec-09	25%	11.850.000	11.849.999			11.849.999	1
80	Voice Recording	1	03-Dec-09	25%	1.129.000	1.128.999			1.128.999	1
81	MacBook Battery	3	03-Dec-09	25%	5.100.000	5.099.997			5.099.997	3
82	GTC Projection Screen, 70", Tripod Screen, Matte White	2	04-Dec-09	25%	1.330.000	1.329.998			1.329.998	2
83	GTC Projection Screen, 240 cm X 240 cm, Standard Manual Screen, Matte White	1	04-Dec-09	25%	1.425.000	1.424.999			1.424.999	1
84	LCD Projector Bracket	2	04-Dec-09	25%	1.100.000	1.099.998			1.099.998	2
85	MacBook Battery	1	07-Jul-10	25%	1.700.000	1.699.999			1.699.999	1
86	MacBook Battery	1	07-Jul-10	25%	1.700.000	1.699.999			1.699.999	1
87	MacBook Battery	1	07-Jul-10	25%	1.700.000	1.699.999			1.699.999	1
88	Seagate Free Agent Go Portable Drive	1	27-Jul-10	25%	1.585.000	1.584.999			1.584.999	1
89	Billion ADSL Modem	1	05-Mei-10	25%	1.350.000	1.349.999			1.349.999	1
90	Sony VPL-EX130 LCD Projector	1	07-Jun-10	25%	10.300.000	10.299.999			10.299.999	1
91	Sandisk 2 GB Memory Stick	1	17-Jan-08	25%	210.000	209.999			209.999	1
92	Camera Digital Nikon SLR D40X KIT	1	17-Jan-08	25%	6.150.000	6.149.999			6.149.999	1
93	Telkomsel Flash Mobile Internet Device	1	11-Feb-08	25%	1.750.000	1.749.999			1.749.999	1
94	Seagate FreeAgent Pro Drive 750GB	1	13-Apr-08	25%	2.350.000	2.349.999			2.349.999	1
95	Billion ASDL Modem Telkomsel Flash (Huawei) E-220	1	06-Mei-08	25%	1.500.000	1.499.999			1.499.999	1
96	Lemari arsip	2	15-Mei-08	25%	1.717.000	1.716.998			1.716.998	2
97	Brankas	1	15-Mei-08	25%	2.550.000	2.549.999			2.549.999	1
98	Sony Digital Camera Battery for T100	1	19-Mei-08	25%	330.000	329.999			329.999	1
99	Logitech USB Optical Mouse	3	20-Mei-08	25%	360.000	359.997			359.997	3
100	Notebook Cooler Pad	5	20-Mei-08	25%	425.000	424.995			424.995	5
101	UPS ICA CE600	1	21-Mei-08	25%	510.000	509.999			509.999	1
102	Seagate 120 GB Hardrive	1	21-Mei-08	25%	700.000	699.999			699.999	1
103	Apple MacBook Pro 13.3" Intel Core i5 @ 2.3 GHz 4 GB DDR3 1333 MHz 320 GB Harddrive	3	30-Sep-11	25%	35.397.000	35.396.997			35.396.997	3
104	Desktop Intel DH 55	6	10-Okt-11	25%	22.194.000	22.193.994			22.193.994	6
105	Desktop Apple iMac	1	03-Nov-11	25%	12.100.000	12.099.999			12.099.999	1
106	Apple MacBook Air	2	11-Jul-14	25%	27.198.000	22.664.998	4.533.000		27.197.998	2
107	Apple MacBook Pro	2	14-Jul-14	25%	30.645.199	25.537.664	5.107.533		30.645.197	2
108	Grain Moisture meter MC-78256	1	17-Feb-15	25%	3.800.000	2.612.499	791.669		3.404.168	395.832
109	Apple MacBook Pro 13" MD 101, 2.5 GHz,DCi5, 4GB, 500GB, iHD4000	2	24-Mar-16	25%	33.998.000	13.457.540	7.082.917		20.540.456	13.457.544
110	Apple Mac Mini 1,4 GHz, 4 GB RAM, 500 GB Harddrive	1	30-Mar-16	25%	7.999.000	3.166.270	1.666.458		4.832.728	3.166.272
111	Camera : Nikon D3200 Lensa VR	1	22-Apr-16	25%	4.800.000	1.799.999	1.000.000		2.799.999	2.000.001
112	Camera : Nikon D3200 Kit 18-55mm VR , CODE: CAM0000945	2	02-Agu-16	25%	9.500.000	2.968.748	1.979.167		4.947.915	4.552.085
113	Drone : DJI Phantom 3 4K Camera	1	02-Agu-16	25%	11.250.000	3.515.624	2.343.750		5.859.374	5.390.626
114	HP Iphone 5S 16 GB	1	04-Agu-17	25%	3.300.000	343.749	687.500		1.031.249	2.268.751
115	MacBook Pro Retina display 13" 128 GB MF839 Silver	1	18-Sep-17	25%	16.750.000	1.046.874	3.489.583		4.536.457	12.213.543
116	Apple MacBook Pro MD101 CORE I5 4GB RAM HDD 500GB MID 2012	1	24-Okt-17	25%	13.519.800	563.324	2.816.625		3.379.949	10.139.851

NO.	URAIAN	UNIT	TANGGAL PEROLEHAN	TARIF UMUR EK ( Tahun )	BIAYA PEROLEHAN 31 Desember 2018	AKUMULASI PENYUSUTAN 31 Desember 2017	Beban Penyusutan		AKUMULASI PENYUSUTAN 31-Des-18	Nilai Buku s/d 31 Desember 2018
							Penambahan 31-Des-18	Pengurangan 31-Des-18		
117	Printer HP Laserjet Pro M402dn	1	29-Jan-18	25%	5.100.000	-	1.168.750		1.168.750	3.931.250
118	HD Seagate Backupplus Desktop-Hub-8TB 3,5"	2	29-Jan-18	25%	7.000.000	-	1.604.167		1.604.167	5.395.833
119	Motorola Moto Z XT-1650 64gb	1	04-Feb-18	25%	3.150.000	-	721.875		721.875	2.428.125
120	iMac MMQA21D/A 21", Intel core-i5 2.3GHz, 8GB RAM, 1TB harddrive	1	21-Feb-18	25%	15.725.000	-	3.276.042		3.276.042	12.448.958
121	LCD Projector Sony VPL-EX435	1	21-Feb-18	25%	7.550.000	-	1.572.917		1.572.917	5.977.083
122	New Macbook 12 inch 2017 MNYJ2 - Silver 512Gb 2017	1	01-Agu-18	25%	20.550.000	-	2.140.625		2.140.625	18.409.375
123	New Macbook 12' MNYH2 2017 - Silver, Dual Core M3 1.2 Ghz/8Gb/256Gb	1	31-Agu-18	25%	17.745.000	-	1.478.750		1.478.750	16.266.250
	<b>Sub Total</b>	<b>174</b>			<b>961.493.589</b>	<b>799.590.720</b>	<b>43.461.327</b>	<b>-</b>	<b>843.052.047</b>	<b>118.441.542</b>
	<b>TOTAL INVENTARIS</b>	<b>301</b>			<b>1.479.852.042</b>	<b>1.287.190.015</b>	<b>50.761.036</b>	<b>-</b>	<b>1.337.951.051</b>	<b>141.900.991</b>
	<b>GRAND TOTAL</b>	<b>308</b>			<b>1.786.790.042</b>	<b>1.594.128.010</b>	<b>50.761.036</b>	<b>-</b>	<b>1.644.889.046</b>	<b>141.900.996</b>

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





**KANTOR AKUNTAN PUBLIK  
K. GUNARSA**

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

JL. TUKAD BANYUSARI III/5 DENPASAR TELP/FAX. (0361) 225580 e-mail : kap.gunarsa@yahoo.com

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

Nomor:00090/2.0746/AU.2/II/0254.2/1/IV/2019 Number:00090/2.0746/AU.2/II/0254.2/1/IV/2019

**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 2018, 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, 2018, 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) 45, 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 with Indonesian Accounting Standards For Non-Publicly Accountable Entities, Statements of Financial Accounting Standards (SFAS), 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.*



**KANTOR AKUNTAN PUBLIK  
K. GUNARSA**

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

JL. TUKAD BANYUSARI III/5 DENPASAR TELP/FAX. (0361) 225580 e-mail : kap.gunarsa@yahoo.com

**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.*



**KANTOR AKUNTAN PUBLIK  
K. GUNARSA**

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

JL. TUKAD BANYUSARI II/5 DENPASAR TELP/FAX. (0361) 225580 e-mail : kap.gunarsa@yahoo.com

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 2018, hasil aktivitas serta arus kasnya untuk tahun yang berakhir pada tanggal tersebut sesuai dengan Standar Akuntansi Keuangan (PSAK) 45.

**Opinion**

*In our opinion, the accompanying financial statements of **Idep Selaras Alam Foundation** as of December 31, 2018, and the result of its activities and its cash flows for the year ended, in accordance to Financial Accounting Standards (SFAS) 45.*

**Hal Lain**

Laporan Keuangan Yayasan Tanggal 31 Desember 2017 dan untuk tahun yang berakhir pada tanggal tersebut diaudit oleh Kantor Akuntan Publik Kami dengan Laporan Auditor Independen Nomor 85/LA/KG/V/2018 tanggal 15 Mei 2018 berisi pendapat wajar.

**Other Matter**

*Foundation Financial Statements dated December 31, 2017 and for the year ended, audited by our Registered Public Accountant with Independent Auditor's Report Number: 85/LA/KG/V/2018 dated May 15, 2018 contains qualified opinion.*

**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, 29 April 2019/ April 29, 2019**