

YAYASAN IDEP SELARAS ALAM
FINANCIAL STATEMENT
FOR PERIOD OF JANUARY 1st, 2010 UNTIL
AUGUST 31st, 2010
AND
INDEPENDENT AUDITOR REPORTS

DRS. SRI MARMO DJOGOSARKORO

REGISTERED PUBLIC ACCOUNTANTS
TAX AND MANAGEMENT CONSULTANTS

YAYASAN IDEP SELARAS ALAM
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 PER AUGUST, 31th 2010

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NOTICE TO READERS

The accompanying financial statements are not intended to present the financial position in accordance with accounting principles and practices generally accepted in Indonesia and jurisdictions other than Indonesia. The financial position and practice follow the local financial statement and differ from those generally accepted in Indonesia and jurisdictions other than Indonesia. Accordingly the accompanying financial statement and the results of operations are not intended for use by those who are not familiar with applicable Indonesian accounting practice, accounting standards, and their application in practice.



Drs. SRI MARMO DJOGOSARKORO
Registered Public Accountants
Management and Tax Consultants
NIUKAP. NO. KEP-597/KM.17/1998

Report No. : 137/A/XII/2010

INDEPENDENT AUDITOR'S REPORT

Board Of Executive
Yayasan IDEP Selaras Alam
Ubud - Bali

We have audited the accompanying statement of financial position **Yayasan IDEP Selaras Alam** as of August 31st, 2010, statement of activity, and statement of cash flow for the years then ended. These financial statements are the responsibility of the Foundation's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards established by the Indonesian Institute of Public Accountants. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, statement of financial position **Yayasan IDEP Selaras Alam** as of August 31st, 2010, results of its activity, and its statement of cash flows for the years then ended in conformity with generally accepted accounting principles in Indonesia.


Drs. Sri Marmo Djogosarkoro
Registered Public Accountant
Drs. Sri Marmo Djogosarkoro, Ak., CPA
NIAP : 98.1.0025
NIUKAP : 98.2.0007

Denpasar, December 3rd 2010

NOTICE TO READERS

The accompanying financial statements are not intended to present the financial position in accordance with accounting principle and practices generally accepted in countries and jurisdiction other than Indonesia. The standards, procedures and practices utilized to audit such financial statement may differ from those generally accepted in countries and jurisdictions other than Indonesia. Accordingly the accompanying financial statement and the auditor's report there on are not intended for use by those who are not informed about Indonesian accounting principle and auditing standards, and their application in practice.

YAYASAN IDEP SELARAS ALAM
STATEMENT OF FINANCIAL POSITION
PER AUGUST, 31th 2010

ASSET	<i>Note</i>	<u>August, 31th 2010</u> (Rp)	LIABILITIES AND NET ASSET	<i>Note</i>	<u>August, 31th 2010</u> (Rp)
CURRENT ASSET			CURRENT LIABILITIES		
- Cash and Cash Equivalent	3	1,756,983,606	- Account Payable - Other		-
- Term Deposit	4	100,000,000	Total Current Liabilities		<u>-</u>
- Account Receivable-Staff	2b, 5	6,800,000			
- Prepaid Expenses	2c, 6	39,425,118			
- Project Account	2d, 7	320,743,199			
Total Current Asset		<u>2,223,951,924</u>			
 FIXED ASSET	 2e, 8		 NET ASSET		
- Cost to Obtain		1,304,878,206	- Net Asset-Unrestricted	2f, 9	475,669,412
Accumulated Depreciation		(758,479,472)	- Net Asset-Temporary Restricted	2f,10	2,286,467,512
Book Value		<u>546,398,734</u>	- Net Asset-Permanent Restricted	2f,11	8,213,734
			Total Net Asset		<u>2,770,350,658</u>
 TOTAL ASSET		 <u>2,770,350,658</u>	 TOTAL LIABILITIES AND NET ASSET		 <u>2,770,350,658</u>

*See accompanying notes of financial Statements which
are an integral part of financial Statements*

YAYASAN IDEP SELARAS ALAM
STATEMENT OF ACTIVITIES
FOR PERIOD 1 JANUARY, 1st TO AUGUST, 31st 2010

	<i>Note</i>	<u>August, 31th 2010</u> (Rp)
REVENUE - UNRESTRICTED	<i>2g, 12</i>	
Product Order		154,587,327
Contract Services		3,810,927,594
Donation		310,002,118
Bank Interests		18,631,043
Deposito Interests		3,062,460
Other		55,632,563
Total Revenue-Unrestricted		<u>4,352,843,105</u>
EXPENSE - UNRESTRICTED	<i>2g, 13</i>	
Administration		271,112,657.97
Media Development Cost		65,640,267
Contract Service		3,266,977,622
Reimbursement		55,151,738
Project Unfunded Grant		137,935,432
Depreciation		76,317,180
Insurance		35,270,897
Rental		31,900,000
Total Expense - Unrestricted		<u>3,940,305,794</u>
Increase in Unrestricted Net Assets		<u>412,537,312</u>
TEMPORARY RESTRICTED REVENUE	<i>2g, 14</i>	
- Recovery Program		2,006,804,099
Total Restricted Revenue		<u>2,006,804,099</u>
TEMPORARY RESTRICTED EXPENSE	<i>2g, 15</i>	
- Recovery		1,392,259,463
- Depreciation of fixed assets		75,840,015
Total Restricted Expense		<u>1,468,099,478</u>
Increase in Temporary Restricted Net Assets		<u>538,704,621</u>
INCREASE IN NET ASSETS		<u>951,241,933</u>
Net assets at beginning of year		1,819,108,725
Correction of net assets at beginning of year		-
NET ASSETS END OF YEAR		<u>2,770,350,658</u>

*See accompanying notes of financial Statements which
are an integral part of financial Statements*

YAYASAN IDEP SELARAS ALAM
STATEMENT OF CASH FLOW
FOR PERIOD 1 JANUARY, 1st TO AUGUST, 31st 2010

	August, 31st 2010
	(Rp)
CASH FLOW FROM OPERATING ACTIVITIES	
Changes in net assets	951,241,933
Reconciliation of changes in net assets to net cash used in operating activities:	
- Depreciation	152,157,195
- Correction of net assets at beginning of year	-
Adjustments to reconcile change in net assets to net cash used in operating activities:	
- decrease in employee receivables	(6,800,000)
- decrease in prepaid expenses	64,186,857
- Increase in project advances	(180,610,267)
Net cash received from operating activities	980,175,717
CASH FLOW FROM INVESTING ACTIVITIES	
- The addition of fixed assets	(53,429,956)
Net cash used in investing activities	(53,429,956)
Increase in cash	926,745,761
Cash and Cash Equivalents at Beginning	930,237,846
Cash and Cash Equivalents at End	1,856,983,606

See accompanying notes of financial Statements which are an integral part of financial Statements

YAYASAN IDEP SELARAS ALAM
NOTES TO FINANCIAL STATEMENT (continued)

1. GENERAL

Yayasan Pengembangan Pendidikan Pertanian Selaras Alam Indonesia (the foundation), located in Hanoman Street No.42, Ubud, Gianyar Regency, Bali Province. This foundation has established since 1999, based on Notary Deed No.36, dated May 15th, 1999 of I Gusti Ngurah Putra Wijaya, SH. The name of Yayasan Pengembangan Pendidikan has changed into Yayasan IDEP Selaras Alam based on Notary Deed No 07, dated July 28th, 2008 of Witarini Pande, SH., M.Kn.

The foundation has some effort to reach out its aim and purpose, such as:

- a. Performing and facilitating development programmes of formal and non formal education through developing curriculum and education campaign media in a sustainable development areas society based, especially for sustainable agriculture, management of waste, environment, precise technology utilize, response and handling of disaster base on society.
- b. Performing and facilitating development programmes of formal and non formal education through execution and development capacity improvement programmes in a sustainable development areas society based especially for sustainable agriculture, management of waste, environment, precise technology utilize, response and handling of disaster base on society.
- c. Performing, developing, and facilitating pattern projects in a sustainable development areas society based, especially for sustainable agriculture, management of waste, environment, precise technology utilize, response and handling of disaster base on society.
- d. Procure aid to response for disaster and/or emergency condition.
- e. Perform a cooperation with professional staff work in the areas above, such as government, society organization, and also private sector, comes from domestic and also overseas, who sympathizing to and supporting activity and development of the foundation's programmes.

The projects held by the foundation are as follows :

1. TROCAIRE
 - a. Project Name : DRR Public Awareness and Education in
Contract No. : INS07-03-01
Period : January 2009-January 2010
 - b. Project Name : Building Sustainable Community Recovery and Resilience in
Contract No. : INS07-04-14
Period : January 01st, 2009-December 31st, 2009
 - c. Project Name : DRR Public Awareness and Education in Indonesia-Stage II
Contract No. : INS07-03-01
Period : January 2010- October 2010
 - d. Project Name : Building Sustainable Community Recovery and Resilience in
Post Tsunami Aceh-Stage II
Contract No. : INS07-04-14
Period : January 01st, 2010 - December 31st, 2010
2. TROCAIRE
 - a. Project Name : Enhancing Disaster Preparedness and Response Capacity in
Garut District, West Java
Contract No. : IOM Ref. BAN10-011
Period : August 2010-February 2011
3. PT. UBS Securities Indonesia
 - a. Project Name : Increasing Capacity for DRR Education
Contract No. : -
Period : January 2010 – May 2010

YAYASAN IDEP SELARAS ALAM
NOTES TO FINANCIAL STATEMENT (continued)

4. AusAID
 - a. Project Name : “Build Back Better” Multi Media Education Campaign, West
Contract No. : 53263
Period : November 30th, 2009 – May 30th, 2010
 - b. Project Name : “Build Back Better” Multi Media Education Campaign, West
Contract No. : 55041
Period : May 3rd, 2010 – October 31th, 2010
5. The World Bank Group
 - a. Project Name : CBDRR Curriculum and Modul Development Based on
Community Resettlement Plan
Contract No. : 7154360
Period : March 19th, 2010 – Juli 15th, 2010
6. PT Bali Melita (The Gangsa Private Village)
 - a. Project Name : Consultancy Service of The Grey water System
Contract No. : -
Period : August 15th, 2009 -September 15th, 2009
7. The Embun & Life Café
 - a. Project Name : Consultancy Service of The Organic Garden
Contract No. : -
Period : August 25th, 2009 -September 25th, 2009
8. The Prem Rawat Foundation
 - a. Project Name : Use of Remaining Funds TPRF Project
Contract No. : -
Period : -

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

1. The organization or social foundation registered number, from Social Welfare Department Province of Bali
Number : 466.3/944/DINSOS/2010 valid until 30th, 2013.
2. The foundation has registered as a Tax Payer in Indonesian Tax Office of East Denpasar with Tax Payer
Registered Number (NPWP) No.01.994.828.0-903.000.

Board of Direction of the foundation are as follows :

- | | |
|---------------------------|---|
| Board of Governor | : Desak Nyoman Suarti
Dr. I Gusti Suryadarma, M.S |
| Board of Supervisors | : I Gusti Raka Panji Tisna, M.Env.Ed
I Gusti Ngurah Oka, S.E |
| Executive Director | : Petra Schneider |
| Vice Executive Director | : Ade Andreawan |
| Development Director | : Santi Evelina LB Gaol, M.Sc |
| Vice Development Director | : I Gede Sugiarta |
| Executive Treasurer | : Ni Ketut Oka Saryani |

On August 31st, 2007, the foundation has 27 employees.

YAYASAN IDEP SELARAS ALAM
NOTES TO FINANCIAL STATEMENT (continued)

2. ACCOUNTING POLICIES

The summary of accounting policies followed by the foundation in arranging the financial report in conformity with generally accepted accounting principles in Indonesia are:

a. The principles of arranging financial report

The financial statement based on historical cost. The financial statement is arranged as accounting standard (PSAK) No.45 about Finance Report of Non Profit Organization.

The cash flow report represent receipts and expenditures of cash which are classified on operational activity investment, and funding. Operational activity report represent in indirect method.

The financial statements of IDEP Selaras Alam period January 1, 2010 to August 31, 2010 has been prepared as a reference for policy making future periods.

comparative amounts in the statement of activities, statement of cash flows and notes of financial statements are not comparable with the financial statements drawn up in 2009 by a full year.

b. Account Receivable

The foundation does not provide allowance for doubtful account, the account receivable that could not be collected is directly imposed as expenses at the period of the transaction.

c. Prepaid Expenses

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

d. Project Account

Project account stated in the statement of financial position are at amount given to the field worker to defray project until the end of December 2007 which is not being justified yet.

e. Fixed Assets and Depreciation

Fixed assets are stated using the historical cost. Depreciation calculated by means of straight line method based on the classification of Treasury Ministry Decision Republic of Indonesia No.138/KMK.03/2002, dated April 8th, 2002 are as follows :

	Percentage
- Group I	25,00%
- Group II	12,50%
- Group III	6,25%
- Group IV	5,00%

The costs of repairs and maintenance are charged to the statement of activity, while costs of significant renewals and betterments are capitalized. When assets are retired or otherwise disposed of, their carrying values and the related accumulated depreciation and amortization are removed from the accounts and any resulting gain or loss is recognized in the statement of activity for the year.

f. Net Assets

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

g. Revenue and Expenditure Recognition

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

YAYASAN IDEP SELARAS ALAM
NOTES TO FINANCIAL STATEMENT (continued)

3. CASH AND CASH EQUIVALENT

Cash and cash equivalent as of August 31st, 2010 are as follows :

	IDR
Cash	
- Cash of Bali	4,073,636
Bank	
- BNI Acc. 0049400231	9,769,378
- BNI Acc. 0049400253	961,606,840
- BNI Acc. 0049400264 (US\$)	85,267,660
- BNI Acc. 0191274325 (JPY)	218,087,434
- BNI Acc. 0102795966 (USAID)	58,119,072
- BNI Acc. 0105282577 (OXFAM GB)	1,395,991
- BNI Acc. 0074771603 (Aceh)	2,673,714
- BNI Acc. 0155139253	884,160
- BNI Acc. 0186668588 (Media Unit)	44,207,606
- BNI Acc. 0195193655 (USAID)	313,146,048
- BNI Acc. 0164042488 (Aceh)	35,693,036
- BNI Acc. 0164318346	20,740,611
- BCA Acc. 1350300488	471,420
- Bank Mandiri Acc. 145-00-0707539-9	847,000
Total of Bank	1,752,909,970
Total of cash and cash equivalent	1,756,983,606

4. TERM DEPOSITS

Term deposits hold by the foundation, as of August 31st, 2010 amounting to IDR100.000.000

5. ACCOUNT RECEIVABLE - STAFFS

Account Receivable – Staffs represents to loan with instalment within a year, as of August 31st, 2010 amounting to IDR6.800.000,-.

6. PREPAID EXPENSES

Prepaid Expenses as of August 31st, 2010 are as follows :

	IDR
Building Rent	
- Domsite Building	8,750,000
Warehouse at Padang Tegal	2,750,000
Dormitory at Mas	19,800,000
- Warehouse at Pengosekan	3,250,000
Total Building Rent	34,550,000
Insurance	-
- PT. Asuransi Takaful Keluarga	4,875,118
Total Insurance	4,875,118
Total Prepaid Expenses	39,425,118

7. PROJECT ACCOUNT

Project account represents advance given to staffs to execute project, which is justified yet as of August 31st, 2010 amounting to IDR320.743.199.

YAYASAN IDEP SELARAS ALAM
NOTES TO FINANCIAL STATEMENT (continued)

8. FIXED ASSETS

Fixed assets, as of August 31st, 2010 are as follows :

	Beginning Balance IDR	Mutation		Ending Balance IDR
		Increasing	Decreasing	
Cost to Obtain				
Vehicle	321,108,000	-	-	321,108,000
Inventory	930,340,250	53,429,956	-	983,770,206
Total	1,251,448,250	53,429,956		1,304,878,206
Accumulated Depreciation				
Vehicle	74,839,427	26,496,083	-	101,335,510
Inventory	531,482,851	125,661,112	-	657,143,962
Total	606,322,277	152,157,195	-	758,479,472
Book Value	645,125,973			546,398,734

Depreciation expenses on August 31, 2010 amounted to Rp152.157.195, - which consists of depreciation of fixed assets which are not bound by Rp76.317.180, - and fixed assets amounted to Rp75.840.015 temporarily restricted

9. NET ASSETS – UNRESTRICTED

Net Assets – Unrestricted as of August 31st, 2010 are as follows :

	IDR
- Beginning Balance	63,132,100
- Revenue - Unrestricted	4,352,843,105
- Net Assets - Available	4,415,975,205
- Expenses - Unrestricted	(3,940,305,794)
Ending Balance	475,669,412

10. NET ASSETS – TEMPORARY RESTRICTED

Net Assets – Temporary Restricted as of August 31st, 2010 are as follows :

	IDR
- Beginning Balance	1,747,762,891
- Revenue - Restricted Temporary	2,006,804,099
- Net Assets - Available	3,754,566,990
- Expenses - Restricted Temporary	(1,468,099,478)
Ending Balance	2,286,467,512

11. NET ASSETS – PERMANENT RESTRICTED

Net Assets – Permanent Restricted represents net asset from the initial investment, based on Notary Deed No.55, dated August 31st, 2006 amounting to IDR1.000.000,- and the rest amounting to IDR7.213.734,- represents other additions of the initial investment.

YAYASAN IDEP SELARAS ALAM
NOTES TO FINANCIAL STATEMENT (continued)

12. REVENUE - UNRESTRICTED

Revenue – Unrestricted are as follows :

	IDR
- Donation	310,002,118
- Product Order	154,587,327
- Contract Services/Training Fee	3,810,927,594
- Bank Interests	18,631,043
- Term Deposit Interests	3,062,460
- Sales of Asset	-
- Others	55,632,563
Ending Balance	4,352,843,105

Bank interest represents total of interest for IDR and Dollar account, which is \$1 equal to IDR9.041. Others represents revenue from donor, which is has been changed its characteristics to unrestricted.

13. EXPENSES - UNRESTRICTED

The details of Expenses - Unrestricted are as follows :

	IDR
- Administration	
Administration department	46,368,036
Media Departement	78,334,580
RD Department	138,841,934
- Media Development Cost/Biaya Produksi Media	
Media Departement	65,640,267
- Contrac Services/Layanan kontrak	
Increasing Capacity for DRR Education & Advokasi	366,809,240
Consultancy service of the Grey Water System	190,525
Consultancy service of the Organic Garden	8,907,000
Use of Remaining Funds TPRF Project	3,706,300
AUSaid's Australia-Indonesia Facility for Disaster Reduction	1,733,644,681
Build Back Better, Save More Lives Technical Training Video	
CBDRR Curriculum and Modul Development Based on	327,167,940
Communitcy Resettlement Plan	
Contract Service 2010	81,503,398
Build Back Better Campaign Phase II	745,048,538
- Reimbursement/Biaya Pengganti	
Staff Medical	13,259,228
Reimbursement	41,892,510
- Project Unfunded Grant/Proyek Tak Terikat Temporer	
CA (Consumer Awareness) Activity & Training Center	4,819,610
Program Department	124,085,515
Aceh Program	8,840,307
Benih Organik	190,000
- Bank Charges	7,568,108
- Depreciation	76,317,180
- Insurance (Staffs)	35,270,897
- Rentals (Building)	31,900,000
Total	3,940,305,794

YAYASAN IDEP SELARAS ALAM
NOTES TO FINANCIAL STATEMENT (continued)

14. TEMPORARY RESTRICTED REVENUE

Details of temporary restricted revenues during the period January, 1st 2010 to August, 31st 2010 as follows:

	IDR
Trocaire - Building Sustainable Community Recovery and Resilience in Post Tsunami /	600,920,420
Trocaire - DRR Public Awareness and Education in Indonesia_Stage II	512,867,869
Trocaire - CRDR Aceh Year II	747,906,050
IOM - Enhancing Disaster Preparedness and Response Capacity in Garut District, West Java	145,109,760
Total Temporary Restricted Revenue	2,006,804,099

15. TEMPORARY RESTRICTED EXPENSE

Restricted temporary expenses correspond to expenditure relating to the implementation of the donor program of subtracting the cost of acquisition of fixed assets and costs of insurance consists of:

15.1. Project Expenses of DRR Public Awareness and Education in Indonesia

Contract No.	: INS07-03-01	
Period	: January 2009-January 2010	
Budget	: Rp1,064,772,199	
Income Realisation	: Rp1,064,772,199	

The details expenditure of DRR Public Awareness and Education in Indonesia programme are as follows:

	IDR
Program Cost	81,321,070
Contingency 1.5%	14,751,313
	96,072,383

In 2009 the program DRR Public Awareness and Education in Indonesia has cost a number of Rp1.070.412.961, -. All revenue in 2009

15.2. Project Expenses of IDEP Community recovery and resilience in Aceh

Contract No.	: INSO7/04/14	
Period	: 01 January 2009 - 31 December 2009	
Budget	: Rp2,143,041,114	
Income Realisation	: Rp2,117,538,189	

The details expenditure of IDEP community recovery and resilience in Aceh programme are as follows :

	IDR
Staffing Cost	44,200,000
Implement a widespread children's education program in Aceh	58,489,442
Implement CR public awareness program in Aceh	85,502,892
Capital Items	8,172,000
Operational Overhead Cost	90,200
	196,454,534

IDEP program of recovery and resilience of communities in Aceh implemented from 2009 and continuing in 2010. IDEP program expense recovery and resilience of communities in Aceh in the year 2010 amounted to Rp196.454.534, -

YAYASAN IDEP SELARAS ALAM
NOTES TO FINANCIAL STATEMENT (continued)

15 Project Expenses of IDEP DRR Public Awareness and Education in Indonesia-Stage II

Contract No.	: INS07-03-01
Period	: January 2010 – October 2010
Budget	: Rp1,855,189,679
Income Realisation	: Rp512,867,869

The details expenditure of IDEP DRR Public Awareness and Education in Indonesia programme are as follows :

	IDR
Staffing Cost	234,486,521
Programme Support	55,621,647
Asset Cost	1,675,000
Overhead Cost	30,572,135
	322,355,303

15.4. Project Expenses of Building Sustainable Community Recovery and Resilience in Post Tsunami Aceh-stage II

Contract No.	: INSO7/04/14
Period	: 1 January 2010-31 Juni 2010
Budget	: Rp1.629.017.002,-
Income Realisation	: Rp1.398.115.747,-

The details expenditure of Building Sustainable Community Recovery and Resilience in Post Tsunami Aceh-Stage II programme are as follows :

	IDR
Staffing Cost	577,693,968
Programme Support	112,528,399
Asset Cost	2,700,000
Overhead Cost	62,681,590
Travel budget for monitoring, evaluation and handover project to YPA	9,466,800
	765,070,757

15.5. Project Expenses of Enhancing Disaster Preparedness and Response Capacity in Garut District, West Java

Contract No.	: IOM Ref. BAN10-011
Period	: August 2010-February 2011
Budget	: Rp362.774.400,-
Income Realisation	: Rp145.109.760,-

The details expenditure of Enhancing Disaster Preparedness and Response Capacity in Garut District, West Java programme are as follows :

	IDR
West Java Project Manager	4,000,000
Domestic Travel (Reimbursable)	5,373,000
Overhead (6%)	2,933,486
	12,306,486

YAYASAN IDEP SELARAS ALAM
NOTES TO FINANCIAL STATEMENT (continued)

16. DEPRECIATION OF TEMPORARY RESTRICTED FIX ASSET

Total depreciation for the period January 1st, 2010 until August 31st, 2010 amounting to IDR75.840.015,-

17. SUBSEQUENT EVENT

The preparation of financial statements is project management's responsibility. The date of financial statements is the same as independent auditor's report at December, 03rd, 2010.

There is no subsequent events transactions were identical which would result in adjustments to or disclosure in the financial statements.