

YAYASAN RUMAH ENERGI
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015
DAN
LAPORAN AUDITOR INDEPENDEN

**YAYASAN RUMAH ENERGI
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015**

C O N T E N T S

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**DIRECTORS' STATEMENT LETTER
RELATING TO
THE RESPONSIBILITY ON FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015
YAYASAN RUMAH ENERGI**

We, the undersigned :

- | | |
|-------------------------------|--|
| 1. Name | : Lina Meutia Moeis |
| Office address | : Jl. Pejaten Barat no. 30A Jakarta Selatan 12550 |
| Domicile as stated in ID Card | : Jl. Ancol Timur I no. 8, Bandung |
| Phone Number | : 021-7821086 |
| Position | : Chairperson of Yayasan Rumah Energi |
| | |
| 2. Name | : Husni Irawati |
| Office address | : Jl. Pejaten Barat no. 30A Jakarta Selatan 12550 |
| Domicile as stated in ID Card | : Jl. Flamboyan Raya Komp. Setiabudi Flamboyan no. P10 Medan |
| Phone Number | : 021-7821086 |
| Position | : Finance Manager |

State that :

1. We are responsible for the preparation and presentation of the financial statements;
2. The financial statements have been prepared and presented in accordance with Indonesian Financial Accounting Standard;
3. All information contained in the financial statements is complete and correct;
4. The financial statements do not contain misleading material information or facts, and do not omit material information and facts;
5. We are responsible for the Organization internal control system.

This statement letter is made truthfully.

Jakarta, 30 May 2016

Chairperson

Finance Manager



(Lina Meutia Moeis)

(Husni Irawati)



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Certified Public Accountants
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Jakarta 12910 - Indonesia

No. : 676/O.Y014RE/MR.0/12.15
Hal : Financial Statements
31 December 2015

Independent Auditors' Report

The Director
Yayasan Rumah Energi
J a k a r t a

We have audited the accompanying financial statements of Yayasan Rumah Energi which comprise the statement of financial position as of 31 December 2015, and the statement of activities, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of such financial statements in accordance with Indonesian Financial Accounting Standards, 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these Financial Statements based on our audit. We conducted 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 the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the organization's preparation and fair presentation of the organization's financial statement 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 organization'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 statement.

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, financial position of Yayasan Rumah Energi as of 31 December 2015, and their financial performance and cash flows for the year then ended, in accordance with Indonesian Financial Accounting Standards.

TANUBRATA SUTANTO FAHMI & REKAN

Tanubrata Sutanto Fahmi & Rekan (Certified Public Accountants), an Indonesian partnership, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of International BDO network of Independent member firms.

Other Matter

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as whole. The accompanying supplementary information as described in Attachment 1 to 5 is presented for the purpose of additional analysis and is not a required part of the basic financial statements. This supplementary information is the responsibility of the Organization's Management. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statement and, in our opinion, such supplementary information is fairly stated in all respects in relation to the basic financial statements taken as whole.

Kantor Akuntan Publik
TANUBRATA SUTANTO FAHMI & Rekan



Marina, SE, Ak, CPA, CA
NIAP AP.1084

30 May 2016

Zlk/yn

YAYASAN RUMAH ENERGI
STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2015
(Expressed in IDR, unless otherwise stated)

	<u>Notes</u>	<u>2 0 1 5</u>	<u>2 0 1 4</u>
A S S E T S			
Current Assets			
Cash and cash equivalent	3	10,919,702,911	15,793,303,550
Grant receivables	4	652,623,135	1,703,645,215
Other receivables		21,500,000	219,138,722
Advances	5	1,048,074,262	164,317,579
Prepaid rent	6	341,666,667	188,250,002
Total Current Assets		<u>12,983,566,975</u>	<u>18,068,655,068</u>
Non-Current Assets			
Property and equipment, net of accumulated depreciation amounted of Rp 185,807,230 (2014: Rp 29,207,719)	7	<u>283,211,072</u>	<u>439,810,583</u>
TOTAL ASSETS		<u>13,266,778,047</u>	<u>18,508,465,651</u>
LIABILITIES AND NET ASSETS			
Current Liabilities			
Account payables	8	1,849,208,333	1,107,450,000
Grant payables	9	7,329,570,817	13,360,623,144
Taxes payables	10	198,890,024	427,118,565
Accrued expense	11	2,699,487,321	2,080,675,525
Total Current Liabilities		<u>12,077,156,495</u>	<u>16,975,867,234</u>
Net Assets			
Unrestricted		720,603,250	1,063,580,115
Restricted		<u>469,018,302</u>	<u>469,018,302</u>
Total Net Assets		<u>1,189,621,552</u>	<u>1,532,598,417</u>
TOTAL LIABILITIES AND NET ASSETS		<u>13,266,778,047</u>	<u>18,508,465,651</u>

See accompanying Notes to Financial Statements on Exhibit D
which are an integral part of the Financial Statements taken as a whole

YAYASAN RUMAH ENERGI
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2015
(Expressed in IDR, unless otherwise stated)

	<u>Notes</u>	<u>2 0 1 5</u>	<u>2 0 1 4</u>
UNRESTRICTED NET ASSETS			
Revenue			
Grant received	12	170,741,220	1,240,417,600
Expenditures			
General and administrative	15	(336,517,326)	(426,845,719)
Other (expense) income			
Interest income	12	229,526,101	202,320,470
Exchange loss		(406,726,860)	-
Total other (expense) income		(177,200,759)	202,320,470
(DECREASED) INCREASED IN UNRESTRICTED NET ASSETS		(342,976,865)	1,015,892,351
UNRESTRICTED NET ASSETS AT BEGINNING YEAR		<u>1,063,580,115</u>	<u>47,687,764</u>
UNRESTRICTED NET ASSETS AT END OF YEAR		<u>720,603,250</u>	<u>1,063,580,115</u>

See accompanying Notes to Financial Statements on Exhibit D
which are an integral part of the Financial Statements taken as a whole

YAYASAN RUMAH ENERGI
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2015
(Expressed in IDR, unless otherwise stated)

	<u>Notes</u>	<u>2 0 1 5</u>	<u>2 0 1 4</u>
RESTRICTED NET ASSETS			
Revenue			
Grant received	13	18,417,046,451	13,972,109,912
Expenditures			
Program expenditures	14	(18,423,259,659)	(13,537,659,127)
Other income		<u>6,213,208</u>	<u>34,567,517</u>
INCREASED IN RESTRICTED NET ASSETS		-	469,018,302
RESTRICTED NET ASSETS AT BEGINNING OF YEAR		<u>469,018,302</u>	-
RESTRICTED NET ASSETS AT END OF YEAR		<u><u>469,018,302</u></u>	<u><u>469,018,302</u></u>

See accompanying Notes to Financial Statements on Exhibit D
which are an integral part of the Financial Statements taken as a whole

YAYASAN RUMAH ENERGI
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2015
(Expressed in IDR, unless otherwise stated)

	<u>2 0 1 5</u>	<u>2 0 1 4</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
(Decrease) increase in net assets	(342,976,865)	1,484,910,653
Adjustment for:		
Depreciation of fixed assets	<u>156,599,511</u>	<u>29,207,719</u>
Operating cash flow before changes in working capital	(186,377,354)	1,514,118,372
Decrease (increase) in assets:		
Grant receivables	1,051,022,080 (1,448,445,215)
Other receivables	197,638,722 (198,221,875)
Advances	(883,756,683)	554,919,035
Prepaid rent	(153,416,665)	233,689,657
(Decrease) increase in liabilities:		
Account payables	741,758,333	311,050,000
Grant payables	(6,031,052,327) (1,515,248,982)
Taxes payable	(228,228,541)	386,041,774
Accrued expenses	<u>618,811,796 (</u>	<u>83,370,441)</u>
Net cash flows provided by operating activities	(<u>4,873,600,639</u>) (<u>245,467,675)</u>
CASH FLOW FROM INVESTING ACTIVITIES		
Donation of fixed assets	<u>-</u>	(<u>469,018,302</u>)
NET DECREASE IN CASH AND CASH EQUIVALENT	(4,873,600,639) (714,485,977)
CASH AND CASH EQUIVALENT AT BEGINNING OF THE YEAR	<u>15,793,303,550</u>	<u>16,507,789,527</u>
CASH AND CASH EQUIVALENT AT END OF THE YEAR	<u><u>10,919,702,911</u></u>	<u><u>15,793,303,550</u></u>

See accompanying Notes to Financial Statements on Exhibit D
which are an integral part of the Financial Statements taken as a whole

YAYASAN RUMAH ENERGI
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015
(Expressed in IDR, unless otherwise stated)

1. GENERAL

Yayasan Rumah Energi (“YRE”) is a local non-government organization (NGO) which operates based on social and humanist values to support Indonesian families by facilitating and enhancing access to new and renewable energy and contribute to improve food security and encourages the Indonesian sovereignty in food and energy security in general.

YRE was established and has started its activities on 19 November 2012 and is legally registered under the Ministry of Justice and Human Rights on 13 May 2013 with aims to give a response for better access to affordable food and energy and to address unsustainable use of fossil fuels and the impact of climate change, as well as to help people to be empowered in managing their natural resources.

YRE’s first activity was done through a collaboration with Hivos Foundation ROSEA in implementing the Indonesia Domestic Biogas Programme (BIRU Programme) which was funded by the Dutch Government, with technical support from SNV (Netherlands Development Organization) in Lampung, West Java, Central Java, DI Yogyakarta, Bali, West Nusa Tenggara (Lombok and Sumbawa), East Nusa Tenggara and South Sulawesi provinces. The BIRU programme seeks to distribute biogas digesters as a local sustainable energy source by developing a commercial, market-oriented sector in selected Indonesian provinces. The financial support from the Dutch government ended at the end of 2013.

Starting from February 2013, YRE through Hivos also received contribution from Energizing Development (Endev) Programme to implement the Indonesia Domestic Biogas Programme in East Java.

In implementing the Indonesia Domestic Biogas Programme, YRE works closely with local NGOs, cooperatives and small-medium entrepreneurs.

YRE is responsible for the program implementation and managing the partner organizations. YRE assesses and selects for the partners, implements comprehensive monitoring measures and conducts regular evaluation for its programme. YRE also provides the partners with necessary capacity building support.

Since its establishment, YRE has already developed close coordination with the Indonesian government, especially the Directorate Bio-energy at the Ministry of Mineral and Energy Resources (MEMR) and international donor agencies. Together with Hivos as the lead organization, YRE plays a key role in the development of biogas sector in Indonesia.

Based on the latest Notarial deed of 25 of Mrs. Dewi Tenty Septi Artiany, SH, M.kn dated 19 November 2012, the composition of the Board of the Association, as of 31 December 2015 and 2014

Based on amendment of Notarial deed Putu Asti Nurtjahjati, SH No. 4 dated 8 April 2015 there was change composition of the Foundation’s Commissioner as follow:

	<u>2 0 1 5</u>	<u>2 0 1 4</u>
Board of Trustees		
Chairman	: Robert De Groot	Jaan Jaap Kleinrensink
Members	: Shinta Laksmi M. Ratna Ariati F.L	Shinta Laksmi

YAYASAN RUMAH ENERGI
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015
(Expressed in IDR, unless otherwise stated)

1. GENERAL (Continued)

	<u>2 0 1 5</u>	<u>2 0 1 4</u>
Executive Board		
Chairwoman	: Lina Meutia Moeis	RR. Agi Safitri CKD
Secretary	: Sandrayanti Winarsa	Sandrayanti Winarsa
Treasurer	: Husni Irawati	Giam Be Be
Supervisory Board		
Chairman	: Sundar Prasad Bajgain	Robert De Groot
Member	: Elrika Hamdi	Sundar Prasad Bajgain

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Basis of Financial Statements Preparation and Measurement

The financial statements have been prepared using accounting principles and reporting practices generally accepted in Indonesia such as the Statements of Financial Accounting Standards (PSAK), particularly PSAK No. 45 "Financial Reporting of Non Profit Organization". Such financial statements are an English translation of the Organization's statutory report in Indonesia, and are not intended to present the financial position, results of activities, and cash flows in accordance with accounting principles and reporting practices generally accepted in other countries and jurisdictions.

The measurement basis used is the historical cost concept, except for certain accounts which are measured on the bases described in the related accounting policies. The financial statements, except the statements of cash flows, are prepared under the accrual basis of accounting.

The statement of cash flows are prepared using the indirect method with classifications of cash flows into operating, investing and financing activities.

The reporting currency used in the preparation of the financial statements is the Indonesian Rupiah (IDR).

b. Foreign Currency Transactions and Translations

The books of accounts of the Organization are maintained in Indonesia Rupiah (IDR). Transactions during the year involving foreign currencies are recorded at the rates of exchange prevailing at the time the transactions are made. At statements of financial position date, assets and liabilities denominated in foreign currencies are adjusted to reflect the rates of exchange prevailing at that date. The resulting gains or losses are credited or charged to current operations.

c. Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand and in banks and all unrestricted investments with maturities of three months or less from the date which can not be pledged and not restricted in use.

YAYASAN RUMAH ENERGI
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015
 (Expressed in IDR, unless otherwise stated)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. Prepaid Expenses

Prepaid expenses are amortised over the expected benefit period using the straight-line method.

e. Property and Equipment

Property and equipment are carried at cost, excluding day-to-day servicing, less accumulated depreciation and any impairment in value. The initial cost of property and equipment consists of its purchase price, including import duties and taxes and any directly attributable costs in bringing the property and equipment to its working condition and location for its intended use.

Expenditures incurred after the property and equipment have been put into operations, such as repairs and maintenance costs, are normally charged to operations in the year such costs are incurred. In situations where it can be clearly demonstrated that the expenditures have resulted in an increase in the future economic benefits expected to be obtained from the use of the property and equipment beyond its originally assessed standard of performance, the expenditure are capitalized as additional costs of property and equipment. Depreciation is computed on a straight-line basis over the property and equipment's useful lives as follows:

	<u>Useful lives</u>	<u>% per year</u>
Vehicles	8 years	12.5
Office equipment	8 years	12.5
Office inventory	4 years	25

The carrying values of property and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying values may not be recoverable.

When each major inspection is performed, its cost is recognized in the carrying amount of the item of property and equipment as a replacement if the recognition criteria are satisfied such major inspection is capitalized and amortized over the next major inspection activity.

When assets are sold or retired, the cost and related accumulated depreciation and any impairment loss are eliminated from the accounts. An item of property and equipment is derecognized upon disposal or when no future economics benefits are expected from its use or disposal. Any gain or loss arising from recognized of property and equipment (calculated as the difference between the net disposal proceeds, if any, and the carrying amount of the item) is included in the statements of activities in the year the item is derecognized.

The asset's residual values, useful lives and depreciation method are reviewed and adjusted if appropriate, at each financial year end.

YAYASAN RUMAH ENERGI
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015
(Expressed in IDR, unless otherwise stated)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

f. Impairment of Assets

An assessment by management of the assets value is made at each statements of financial position date to determine whether there is any indication of impairment of any assets and possible write down to its recoverable amount whenever events or changes in circumstances indicate that the assets value may not be recoverable.

An impairment loss is recognized only if the carrying amount of an asset exceeds its recoverable amount. An assets recoverable amount is computed as the higher of the assets value in use and its net selling price.

On the other hand, a reversal of an impairment loss is recognized whenever there is an indication that the asset is not impaired anymore. The amount of impairment loss (reversal of impairment loss) is charged to (credited in) current year's operations.

g. Revenue and Expenses Recognition

Revenue from donations is recognized in the period designated by the donor, or in the absence of specified periods, at the time the commitment is made.

Expenses are recognized when incurred (accrual basis).

h. Net Assets

Net assets mainly represent funds available for organization's activities, direct fund raising, administration and capital expenditures.

Net assets are disclosed as either restricted or unrestricted funds. Funds are unrestricted if these are not subject to any externally imposed restriction. If a donor imposes specific conditions that limit the usage of the funds, then the funds are treated as restricted.

i. Provision for Employee Benefits

Employee benefits related to retirement, service and compensation payments are recognized when they are accrued to the employees. Provision is made for the estimated liability as a result of past services rendered by employees up to the statements of financial position date and meets the requirements of the prevailing law and regulations.

YAYASAN RUMAH ENERGI
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015
(Expressed in IDR, unless otherwise stated)

3. CASH AND CASH EQUIVALENT

	<u>2 0 1 5</u>	<u>2 0 1 4</u>
Cash on hand	12,000,000	12,049,050
Cash in banks		
PT Bank Negara Indonesia (Persero) Tbk		
Euro	6,102,748,568	10,117,439,063
US Dollar	458,161,471	74,654,182
Indonesian Rupiah	496,007,401	1,017,719,000
PT Bank Rabobank International Indonesia		
Euro	627,336,613	1,528,082,998
Indonesian Rupiah	223,448,858	43,359,257
Sub total cash in banks	7,907,702,911	12,781,254,500
Time deposit		
PT Bank Rabobank International Indonesia		
Indonesian Rupiah	3,000,000,000	3,000,000,000
T o t a l	<u>10,919,702,911</u>	<u>15,793,303,550</u>

Interest rate time deposit rupiah in 2015 amounting to 9% (2014: 9%) and time deposit has due date in three month and rollovered automatically

4. GRANT RECEIVABLES

	<u>2 0 1 5</u>	<u>2 0 1 4</u>
Hivos Regional Office Southeast Asia - 1012622 Millenium Challenge Account Indonesia Gading	277,885,071	-
Hivos Regional Office Southeast Asia - 1006707 Upscaling the Indonesia Programme in East Java	288,493,703	-
Hivos Regional Office Southeast Asia - 1006084 Biogas components in Sumba	86,244,361	-
Hivos Regional Office Southeast Asia - 1008400 Upscaling the Indonesian Domestic Biogas Sector	-	1,703,645,215
T o t a l	<u>652,623,135</u>	<u>1,703,645,215</u>

5. ADVANCES

	<u>2 0 1 5</u>	<u>2 0 1 4</u>
Advance Kiva	633,941,667	-
Advance Program	125,203,100	80,016,850
Advance Operational	79,090,294	21,648,928
Advance Others	209,839,201	62,651,801
T o t a l	<u>1,048,074,262</u>	<u>164,317,579</u>

YAYASAN RUMAH ENERGI
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015
(Expressed in IDR, unless otherwise stated)

6. PREPAID RENT

This account represents prepaid office rent which will be amortized up to September 2017 amounted of Rp 341,666,667 (2014: Rp 188,250,002).

7. PROPERTY AND EQUIPMENT

<u>2 0 1 5</u>	<u>Opening balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending balance</u>
C o s t				
Vehicles	327,690,062	-	-	327,690,062
Office equipment	20,459,340	-	-	20,459,340
Office inventory	120,868,900	-	-	120,868,900
	<u>469,018,302</u>	<u>-</u>	<u>-</u>	<u>469,018,302</u>
Accumulated depreciation				
Vehicles	16,573,402	96,462,610	-	113,036,012
Office equipment	689,062	4,134,375	-	4,823,437
Office inventory	11,945,255	56,002,526	-	67,947,781
	<u>29,207,719</u>	<u>156,599,511</u>	<u>-</u>	<u>185,807,230</u>
Book value	<u>439,810,583</u>			<u>283,211,072</u>
<u>2 0 1 4</u>	<u>Opening balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending balance</u>
C o s t				
Vehicles	-	327,690,062	-	327,690,062
Office equipment	-	20,459,340	-	20,459,340
Office inventory	-	120,868,900	-	120,868,900
	<u>-</u>	<u>469,018,302</u>	<u>-</u>	<u>469,018,302</u>
Accumulated depreciation				
Vehicles	-	16,573,402	-	16,573,402
Office equipment	-	689,062	-	689,062
Office inventory	-	11,945,255	-	11,945,255
	<u>-</u>	<u>29,207,719</u>	<u>-</u>	<u>29,207,719</u>
Book value	<u>-</u>			<u>439,810,583</u>
			2 0 1 5	2 0 1 4
Depreciation is charged to - general and administrative			<u>156,599,511</u>	<u>29,207,719</u>

8. ACCOUNT PAYABLES

	<u>2 0 1 5</u>	<u>2 0 1 4</u>
Funds withheld for the after sales service of biogas digesters	1,167,750,000	1,107,450,000
Loan from Kiva for Biodigester users	681,458,333	-
T o t a l	<u>1,849,208,333</u>	<u>1,107,450,000</u>

YAYASAN RUMAH ENERGI
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015
(Expressed in IDR, unless otherwise stated)

9. GRANT PAYABLES

	<u>2 0 1 5</u>	<u>2 0 1 4</u>
Hivos Regional Office Southeast Asia - 1006121 Indonesia Domestic Biogas Programme Implementation 2013	5,641,693,543	5,632,578,043
Hivos Regional Office Southeast Asia - 1010123 Upscaling the Indonesian Domestic Biogas Sector 2015	1,340,052,385	5,373,816,000
Hivos Regional Office Southeast Asia - 1009540 Development of Sustainable Business Unit for Yayasan Rumah Energi	244,499,665	1,203,102,005
Hivos Regional Office Southeast Asia - 1007582 Implementation of Microhydro in La Au East Sumba	103,325,224	142,513,982
Hivos Regional Office Southeast Asia - 1006707 Upscaling the Indonesia Programme in East Java	-	888,203,154
Hivos Regional Office Southeast Asia - 1006084 Biogas components in Sumba	-	120,409,960
T o t a l	<u><u>7,329,570,817</u></u>	<u><u>13,360,623,144</u></u>

10. TAXES PAYABLES

	<u>2 0 1 5</u>	<u>2 0 1 4</u>
Article 29	169,565,268	397,338,000
Article 21	27,239,255	25,443,142
Article 4(2)	1,112,304	1,111,111
Article 23	973,197	3,226,312
T o t a l	<u><u>198,890,024</u></u>	<u><u>427,118,565</u></u>

11. ACCRUED EXPENSE

	<u>2 0 1 5</u>	<u>2 0 1 4</u>
Provision for employee benefits	2,180,475,900	1,292,042,150
Accrued biogas	519,011,421	788,633,375
T o t a l	<u><u>2,699,487,321</u></u>	<u><u>2,080,675,525</u></u>

YAYASAN RUMAH ENERGI
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015
(Expressed in IDR, unless otherwise stated)

12. NET ASSETS

	Restricted 2015	Unrestricted 2015	Total 2015	Restricted 2014	Unrestricted 2014	Total 2014
Revenue						
Grant received	18,417,046,451	170,741,220	18,587,787,671	13,972,109,912	1,240,417,600	15,212,527,512
Grant Refunded	-	-	-	-	-	-
T o t a l	18,417,046,451	170,741,220	18,587,787,671	13,972,109,912	1,240,417,600	15,212,527,512
Expenditures						
General and administrative Program expenditures	-	336,517,326	336,517,326	-	426,845,719	426,845,719
Other income	18,423,259,659	-	18,423,259,659	13,537,659,127	-	13,537,659,127
Exchange loss	(6,213,208)	(229,526,101)	(235,739,309)	(34,567,517)	(202,320,470)	(236,887,987)
T o t a l	18,417,046,451	513,718,085	18,930,764,536	13,503,091,610	224,525,249	13,727,616,859
Change in Net Assets - Current Year	-	(342,976,865)	(342,976,865)	469,018,302	1,015,892,351	1,484,910,653
Net Assets - Beginning of the Year	469,018,302	1,063,580,115	1,532,598,417	-	47,687,764	47,687,764
Net Assets - End of the Year	469,018,302	720,603,250	1,189,621,552	469,018,302	1,063,580,115	1,532,598,417

13. GRANT RECEIVED

	2 0 1 5	2 0 1 4
Hivos Regional Office Southeast Asia - 1008400 Upscaling the Indonesian Domestic Biogas Sector 2015	9,315,145,955	3,246,207,715
Hivos Regional Office Southeast Asia - 1006707 Upscaling the Indonesia Programme in East Java	5,384,048,964	6,713,670,435
Hivos Regional Office Southeast Asia - 1006084 Biogas components in Sumba	1,965,500,062	984,871,671
Hivos Regional Office Southeast Asia - 1009540 Development of Sustainable Business Unit for Yayasan Rumah Energi	1,305,389,384	105,708,750
Hivos Regional Office Southeast Asia - 1012622 GADING Implementation in West Java, Jogjakarta, NTB and NTT	277,885,071	-
Hivos Regional Office Southeast Asia - TERANG Implementation in South Sulawesi, NTB and NTT	169,077,015	-
Hivos Regional Office Southeast Asia - 1006121 Indonesia Domestic Biogas Programme Implementation 2013	-	2,921,651,341
T o t a l	18,417,046,451	13,972,109,912

YAYASAN RUMAH ENERGI
NOTES TO FINANCIAL STATEMENTS
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(Expressed in IDR, unless otherwise stated)

14. PROGRAM EXPENDITURES

	<u>2 0 1 5</u>	<u>2 0 1 4</u>
Hivos Regional Office Southeast Asia - 1008400 Upscaling the Indonesian Domestic Biogas Sector 2015	9,320,823,802	3,246,432,215
Hivos Regional Office Southeast Asia - 1006707 Upscaling the Indonesia Programme in East Java	5,384,572,638	6,733,077,104
Hivos Regional Office Southeast Asia - 1006084 Biogas components in Sumba	1,965,511,749	984,871,671
Hivos Regional Office Southeast Asia - 1009540 Development of Sustainable Business Unit for Yayasan Rumah Energi	1,305,389,384	105,708,750
Hivos Regional Office Southeast Asia - 1012622 GADING Implementation in West Java, Jogjakarta, NTB and NTT	277,885,071	-
Hivos Regional Office Southeast Asia - TERANG Implementation in South Sulawesi, NTB and NTT	169,077,015	-
Hivos Regional Office Southeast Asia - 1006121 Indonesia Domestic Biogas Programme Implementation 2013	-	2,467,569,387
T o t a l	<u>18,423,259,659</u>	<u>13,537,659,127</u>

15. GENERAL AND ADMINISTRATIVE

	<u>2 0 1 5</u>	<u>2 0 1 4</u>
Tax expenses	169,565,268	397,338,000
Depreciation expenses	156,599,511	29,207,719
Office expenses	3,979,547	-
National consultants expenses	3,520,000	-
Transportation & accommodation expenses	2,853,000	-
Utilities expense	-	300,000
T o t a l	<u>336,517,326</u>	<u>426,845,719</u>

16. AUTHORIZATION OF FINANCIAL STATEMENTS

The management of the Organization is responsible for the preparation of the financial statements that were authorized by the Director for issuance on 30 May 2016.

YAYASAN RUMAH ENERGI
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2015
(Expressed in IDR, unless otherwise stated)

Following is the breakdown of statement of revenue and expenditures of Hivos Regional Office Southeast Asia - 1006707 Upscaling the Indonesia Programme in East Java fund for the period of 1 January 2015 up to 31 December 2015:

	<u>2 0 1 5</u>	<u>2 0 1 4</u>
Revenue		
Hivos ROSEA - 1006707 Upscaling the Indonesia Programme in East Java	5,384,048,964	6,713,670,435
Expenditures		
Hivos ROSEA - 1006707 Upscaling the Indonesia Programme in East Java	(5,384,572,638)	(6,733,077,104)
Other income		
Interest income	<u>523,674</u>	<u>19,406,669</u>
Fund balance, current year	-	-
Fund balance, beginning	<u>-</u>	<u>-</u>
Fund balance, ending	<u><u>-</u></u>	<u><u>-</u></u>

YAYASAN RUMAH ENERGI
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2015
 (Expressed in IDR, unless otherwise stated)

Following is the breakdown of statement of revenue and expenditures of Hivos Regional Office Southeast Asia - 1008400 Upscaling the Indonesian Domestic Biogas Sector 2015 fund for the period of 1 January 2015 up to 31 December 2015:

	<u>2 0 1 5</u>	<u>2 0 1 4</u>
Revenue		
Hivos ROSEA - 1008400 Upscaling the Indonesian Domestic Biogas Sector 2015	9,315,145,955	3,246,207,715
Expenditures		
Hivos ROSEA - 1008400 Upscaling the Indonesian Domestic Biogas Sector 2015	(9,320,823,802)	(3,246,432,215)
Other income		
Interest income	<u>5,677,847</u>	<u>224,500</u>
Fund balance, current year	-	-
Fund balance, beginning	<u>-</u>	<u>-</u>
Fund balance, ending	<u><u>-</u></u>	<u><u>-</u></u>

YAYASAN RUMAH ENERGI
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2015
 (Expressed in IDR, unless otherwise stated)

Following is the breakdown of statement of revenue and expenditures of Hivos Regional Office Southeast Asia - 1006121 Indonesia Domestic Biogas Programme Implementation 2013 fund for the period of 1 January 2015 up to 31 December 2015:

	<u>2 0 1 5</u>	<u>2 0 1 4</u>
Revenue		
Hivos ROSEA - 1006121 Indonesia Domestic Biogas Programme Implementation 2013	-	2,921,651,341
Expenditures		
Hivos ROSEA - 1006121 Indonesia Domestic Biogas Programme Implementation 2013	-	(2,467,569,387)
Other income		
Interest income	-	14,936,348
Fund balance, current year	-	469,018,302
Fund balance, beginning	-	-
Fund balance, ending	<u>-</u>	<u>469,018,302</u>

**YAYASAN RUMAH ENERGI
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2015
(Expressed in IDR, unless otherwise stated)**

Following is the breakdown of statement of revenue and expenditures of Hivos Regional Office Southeast Asia - 1006084 Biogas components in Sumba fund for the period of 1 January 2015 up to 31 December 2015:

	<u>2 0 1 5</u>	<u>2 0 1 4</u>
Revenue		
Hivos ROSEA - 1006084 Biogas components in Sumba	1,965,500,062	984,871,671
Expenditures		
Hivos ROSEA - 1006084 Biogas components in Sumba	(1,965,511,749)	(984,871,671)
Other income		
Interest income	<u>11,687</u>	<u>-</u>
Fund balance, current year	-	-
Fund balance, beginning	<u>-</u>	<u>-</u>
Fund balance, ending	<u><u>-</u></u>	<u><u>-</u></u>

YAYASAN RUMAH ENERGI
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2015
(Expressed in IDR, unless otherwise stated)

Following is the breakdown of statement of revenue and expenditures of Hivos Regional Office Southeast Asia - 1009540 Development of Sustainable Business Unit for Yayasan Rumah Energi fund for the period of 1 January 2015 up to 31 December 2015:

	<u>2 0 1 5</u>	<u>2 0 1 4</u>
Revenue		
Hivos ROSEA - 1009540 Development of Sustainable Business Unit for Yayasan Rumah Energi	1,305,389,384	105,708,750
Expenditures		
Hivos ROSEA - 1009540 Development of Sustainable Business Unit for Yayasan Rumah Energi	(1,305,389,384)	(105,708,750)
Fund balance, current year	-	-
Fund balance, beginning	-	-
Fund balance, ending	<u>-</u>	<u>-</u>

YAYASAN RUMAH ENERGI
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2015
(Expressed in IDR, unless otherwise stated)

Following is the breakdown of statement of revenue and expenditures of Hivos Regional Office Southeast Asia - TERANG Implementation in South Sulawesi, NTB and NTT fund for the period of 1 January 2015 up to 31 December 2015:

	<u>2 0 1 5</u>	<u>2 0 1 4</u>
Revenue		
Hivos ROSEA - TERANG Implementation in South Sulawesi, NTB and NTT	169,077,015	-
Expenditures		
Hivos ROSEA - TERANG Implementation in South Sulawesi, NTB and NTT	(169,077,015)	-
Fund balance, current year	-	-
Fund balance, beginning	-	-
Fund balance, ending	<u>-</u>	<u>-</u>

YAYASAN RUMAH ENERGI
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2015
(Expressed in IDR, unless otherwise stated)

Following is the breakdown of statement of revenue and expenditures of Hivos Regional Office Southeast Asia - 1012622 GADING Implementation in West Java, Jogjakarta, NTB and NTT fund for the period of 1 January 2015 up to 31 December 2015:

	<u>2 0 1 5</u>	<u>2 0 1 4</u>
Revenue		
Hivos ROSEA - 1012622 GADING Implementation in West Java, Jogjakarta, NTB and NTT	277,885,071	-
Expenditures		
Hivos ROSEA - 1012622 GADING Implementation in West Java, Jogjakarta, NTB and NTT	(277,885,071)	-
Fund balance, current year	-	-
Fund balance, beginning	-	-
Fund balance, ending	<u>-</u>	<u>-</u>