

# **Yayasan Kemanusiaan Ibu Pertiwi**

## **Financial Statements**

**For the years ended 31 December 2009 and 2008**

**with Independen Auditors' Report Thereon**

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## MANAGEMENT BOARD REPORT

To Donors, Potential Donors, Members of the Advisory and Supervisory Board and Active YKIP Members.

In 2009 YKIP earned funds (donations plus interest) of Rp 1,849,884,784 (Approximately US \$146,468). Of this, Rp 666,951,056 (US \$52,807) was in unrestricted and Rp 1,182,933,729 (US\$93,661) was in restricted<sup>1</sup> funds. In 2009, we spent more than we received since funding amounting Rp 5,367,750,000 (US\$425,000) was already received in 2008 but spent in 2009. Therefore, the actual restricted funds we received for 2009 were Rp 6,550,683,729 (US\$518,661). This was a year on year increase of 9.16 % and 19.71 % respectively.

With these donations and our reserves YKIP was able to fund the following projects.

Project	Expenditure Rupiah	Expenditure US\$	Percentage
<b>Education</b>			
Kembali (Reguler) Project	908,915,816	71,965	18.94%
Kembali (University) Project	47,442,500	3,756	0.99%
Preschool Project – Sushrusa	90,832,950	7,192	1.89%
YKIP-YKIDS*	357,223,381	28,284	7.44%
Library at Schools Project	48,269,485	3,822	1.01%
HIV/AIDS Awareness School Program	163,695,000	12,961	3.41%
Other Educational Donations	71,771,447	5,683	1.50%
<b>Sub Total</b>	<b>1,688,150,579</b>	<b>133,662</b>	<b>35.18%</b>
<b>Health</b>			
Prosthesis & Orthopedics	656,840,434	52,006	13.69%
Pasar Badung Project	488,767,610	38,699	10.18%
Aged Care Home	30,643,786	2,426	0.64%
Hearing Impairment	1,116,915,115	88,434	23.27%
MREC – Unud	63,761,675	5,048	1.33%
Rehabilitation Projects	296,969,584	23,513	6.19%
<b>Sub Total</b>	<b>2,653,898,204</b>	<b>210,127</b>	<b>55.30%</b>
<b>Other</b>			
East Bali Poverty Project	456,993,763	36,183	9.52%
<b>Sub Total</b>	<b>456,993,763</b>	<b>36,183</b>	<b>9.52%</b>
<b>Grand Total I</b>	<b>4,799,042,546</b>	<b>379,972</b>	<b>100.00%</b>

\* Part of these funds came from YKIDS under the terms of our joint project.

This represents an increase of 47% on our 2008 Projects of Rp 3,261,440,261 (US\$ 357,536). The discrepancy between donations and expenses is because majority of our projects are multi year commitments for example funding a child's education for several years. In fact at the year end 2009, unrestricted reserves stand at only Rp 1,285,264,056 (US\$101,763), while restricted reserves stands at Rp 8,653,708,287 (US\$ 685,171). It is the Board's policy to keep an operating reserve so as to ensure YKIP can deliver on its commitments.

<sup>1</sup> Donations for a specific project

General and Administrative expenses excluding the impacts of exchange rate were Rp 743,741,541 representing a percentage of 10% over donations (including 2009 ALF Donation) and 13% over spending. The percentage of expenses over donation and projects spending were slightly increased compared to year 2008 which stands at 7% and 11% respectively.

All the above projects are fully described in a separate and detailed report.

We would like to thank every one who has contributed to the work YKIP has undertaken during the year including our Auditors Public Accounting Firm Drs. Paul Hadiwinata, Hidajat, Arsono, Ade Fatma and Associates which is part of the International PKF Association, who have again provided this audit pro-bono.

On behalf of the Board of Management,



Rucina Megan Ballinger  
Head Of Management board



Purnama Bulan  
General Secretary



Diati Siahaan  
Treasurer

**Management Boards' Statement Letter**  
Relating to  
The Responsibility on the Financial Statements  
For the Years Ended 31 December 2009 and 2008

**Yayasan Kemanusiaan Ibu Pertiwi**  
**("Foundation")**

We, the undersigned :

Name	:	Rucina Megan Ballinger
Office address	:	Jl. Kediri No 38 Kuta – Bali 80361
Position	:	Head Of Management Board
Name	:	Purnama Bulan
Office address	:	Jl. Kediri No 38 Kuta – Bali 80361
Position	:	General Secretary
Name	:	Djati Siahaan
Office address	:	Jl. Kediri No 38 Kuta – Bali 80361
Position	:	Treasurer.

State that :

1. We are responsible for the preparation and presentation of Foundation's financial statements;
2. The Foundation's financial statements have been prepared and presented in accordance with generally accepted accounting principles in Indonesia;
3. a. All information contained in the Foundation's financial statements is complete and correct;  
b. The Foundation's financial statements do not contain misleading material information or facts and do not omit material information and facts;
4. We are responsible for the Foundation's internal control system.


This statement letter is made truthfully.

Bali, 27 April 2010



Rucina Megan Ballinger  
Head Of Management board

  
Purnama Bulan  
General Secretary

  
Djati Siahaan  
Treasurer

No. PHHAAF/161b/TNT/YS/2010

**Independent Auditors' Report**

The Board of Advisory, Management and Supervisor  
**Yayasan Kemanusiaan Ibu Pertiwi**

We have audited the accompanying statements of financial position of **Yayasan Kemanusiaan Ibu Pertiwi** (the "Foundation") as of 31 December 2009 and 2008, and the related statements of activities, and cash flows for the years then ended. These financial statements are the responsibility of the 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 Certificated 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 statements presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of **Yayasan Kemanusiaan Ibu Pertiwi** as of 31 December 2009 and 2008, and the results of its activities and its cash flows for the years then ended in conformity with generally accepted accounting principles in Indonesia.



**Drs. H. Savaga Prawirasetia**

License No.02.1.0802

Business License No. 1033/KM.1/2009

27 April 2010

**NOTICE TO READERS**

The accompanying financial statements are not intended to present the financial position, the results of activities and cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than those in Indonesia. The standards, procedures and practices to audit such financial statements are those generally accepted and applied in Indonesia.

**Yayasan Kemanusiaan Ibu Pertiwi**  
**Statements of Financial Position**  
As of 31 December 2009 and 2008

	Notes	2009	2008
<b>Assets</b>			
Cash and cash equivalents	3	9,601,506,861	13,364,902,127
Other receivables	4	78,323,652	72,478,418
Advance payment		188,432,085	-
Prepaid expenses		4,303,289	6,613,817
Fixed assets - net book value	5	148,185,237	109,643,612
<b>Total assets</b>		<b>10,020,751,124</b>	<b>13,553,637,974</b>
<b>Liabilities and Net Assets</b>			
<b>Liabilities</b>			
Taxes payable		8,537,413	8,482,769
Accounts payable and accrued expenses		73,241,367	14,743,513
<b>Total liabilities</b>		<b>81,778,780</b>	<b>23,226,282</b>
<b>Net assets :</b>			
Unrestricted		1,285,264,056	1,304,174,023
Temporarily restricted :			
YKIP – KIDS Scholarship Fund	9	4,678,243,465	4,479,153,178
Annika Linden Foundation Project	10	2,759,095,116	6,659,767,224
Bali Bomb Project 2005	11	821,901,226	821,901,226
Taufik Sinaga Fund	12	43,183,731	48,626,992
Tropical Homes Donation	13	31,055,654	61,699,440
Bali memorial / Quick Silver fund	14	41,344,946	41,344,946
Kembali Seraya Barat Funds	15	130,442,287	48,992,331
Others donation	16	148,441,863	64,752,332
<b>Total temporarily restricted net assets</b>		<b>8,653,708,288</b>	<b>12,226,237,669</b>
<b>Total net assets</b>		<b>9,938,972,344</b>	<b>13,530,411,692</b>
<b>Total liabilities and net assets</b>		<b>10,020,751,124</b>	<b>13,553,637,974</b>

The accompanying notes to financial statements form an integral part of these financial statements.

**Yayasan Kemanusiaan Ibu Pertiwi**  
**Statements of Activities**  
For the years ended 31 December 2009 and 2008

	Notes	2009	2008
<b>Changes in unrestricted net assets</b>			
Revenue and earnings :			
Donations	6	575,545,154	530,432,945
Others		91,405,902	80,564,159
Total unrestricted revenue and earnings		666,951,056	610,997,104
Expenses and loss :			
Other Projects and Donations	7	393,158,313	323,600,067
General and administrative	8	399,801,710	199,638,472
Total expenses and loss		792,960,023	523,238,539
Expense recovery			
Contribution ALF to Kembali Project		-	(70,890,000)
Contribution others		(107,099,000)	(1,596,536)
Total expense recovery		(107,099,000)	(72,486,536)
Increase (decrease) in total unrestricted net assets		(18,909,967)	160,245,101
<b>Changes in temporarily restricted net assets</b>			
Revenue and earnings :			
YKIP-KIDS Scholarship Fund	9	465,920,844	1,804,695,114
Annika Linden Foundation	10	336,145,379	5,812,817,030
Tropical Home Donation	13	-	95,269,000
Kembali Seraya Barat Funds	15	146,159,289	47,158,314
Others	16	234,708,217	117,682,969
Total temporarily restricted revenue and earnings		1,182,933,729	7,877,622,427

The accompanying notes to financial statements form an integral part of these financial statements.



**Yayasan Kemanusiaan Ibu Pertiwi**  
**Statements of Activities (continued)**  
For the years ended 31 December 2009 and 2008

	Notes	2009	2008
Expenses and loss :			
YKIP-KIDS Scholarship Fund	9	266,830,557	44,532,015
Annika Linden Foundation	10	4,236,817,487	2,788,941,188
Taufik Sinaga Fund	12	5,443,261	4,868,693
Tropical Homes Donation	13	30,643,786	34,548,860
Bali memorial / Quick Silver fund	14	-	2,360,000
Kembali Seraya Barat Funds	15	64,709,333	28,778,991
Others	16	151,018,686	87,586,222
Total expenses and loss		4,755,463,110	2,991,615,969
(Decrease) increase in temporarily restricted net assets		(3,572,529,381)	4,886,006,457
Net assets at the beginning of the year			
Unrestricted net assets		1,304,174,023	1,143,928,923
Temporarily restricted net assets	9,10,11,12, 13,14,15,16	12,226,237,669	7,340,231,211
Total net assets at the beginning of the year		13,530,411,692	8,484,160,134
Net assets at the end of the year			
Unrestricted net assets		1,285,264,056	1,304,174,023
Temporarily restricted net assets	9,10,11,12, 13,14,15,16	8,653,708,288	12,226,237,669
Total net assets at the end of the year		9,938,972,344	13,530,411,692

The accompanying notes to financial statements form an integral part of these financial statements.

**Yayasan Kemanusiaan Ibu Pertiwi**  
**Statements of Cash Flows**  
For the years ended 31 December 2009 and 2008

	Notes	2009	2008
<b>Cash flows from operating activities</b>			
Cash from donation		1,124,142,194	7,974,985,895
Cash from interest income and others		832,841,592	586,120,173
Cash used for program and others		(5,598,792,018)	(3,457,403,027)
Cash (used for) received from operation		(3,641,808,232)	5,103,703,041
Cash (used for) from other receivables		(5,845,234)	7,872,910
Net cash (used for) received from operating activities		(3,647,653,466)	5,111,575,951
<b>Cash flows from investing activities</b>			
Purchase of fixed assets	5	(115,741,800)	(137,570,000)
Cash from other assets		-	2,500,000
Net cash used to investing activities		(115,741,800)	(135,070,000)
Net (decrease) increase in cash and cash equivalents		(3,763,395,266)	4,976,505,951
Cash and cash equivalents at the beginning of the year	3	13,364,902,127	8,388,396,176
Cash and cash equivalents at the end of the year	3	9,601,506,861	13,364,902,127
<b>Reconciliation of changes in net assets to net cash from operating activities</b>			
Change in net assets		(3,591,439,348)	5,046,251,558
Adjustments to changes reconciliation in net assets to cash from operation :			
Depreciation expenses	5	77,200,175	45,529,955
Loss on disposal of fixed assets	8	-	467,188
Cash (used for) received from operations		(3,514,239,173)	5,092,248,701
(Increase) decrease in other receivables		(5,845,234)	7,872,910
(Increase) of advance payment		(188,432,085)	-
Decrease in prepaid expenses		2,310,528	27,128,683
Increase in taxes payable		54,644	2,912,144
Increase (decrease) in accounts payable and accrued expenses		58,497,854	(18,586,487)
Net cash (used for) received from operating activities		(3,647,653,466)	5,111,575,951

The accompanying notes to financial statements form an integral part of these financial statements.

## **Yayasan Kemanusiaan Ibu Pertiwi**

### **Notes to Financial Statements**

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#### **1. General**

Yayasan Kemanusiaan Ibu Pertiwi (the "Foundation") was established by deed No. 61 of notary public Josef Sunar Wibisono SH. dated 18 October 2002 and amended by deed No. 33 of Notary public Josef Sunar Wibisono, SH. dated 12 November 2002 and deed No.56 of Josef Sunar Wibisono, SH., dated 26 February 2003. In relation with the Laws No. 16 year 2001, the Foundation's articles association has been changed by deed No. 40 dated 8 February 2005 and deed No.42 dated 26 August 2006 of Josef Sunar Wibisono SH., a notary public in Denpasar.

The objectives of the foundation, as follow :

- a. Assisting to the victims of disaster, violence, criminal, terrorism, nature disaster, accident, and victims of other disaster in general;
- b. Providing the needs of medicines and medical supplies to the victims;
- c. Providing medical assistance and treatments for the victims;
- d. Carrying out other efforts which related and useful to achieve the aim and objectives of the Foundation and does not contrary to the prevailing laws and regulations.

Based on notarial deed No. 52 dated 14 June 2008 of Josef Sunar Wibisono SH., a notary public in Denpasar, the board of management as follow :

Head of management board	: Rucina Megan Ballinger
General Secretary	: Purnama Bulan
Secretary	: Deassy Aryanti
Treasury	: Dolok Djati Djaja Siahaan
Members	: Richard Flax Stuart
	Elizabeth Veronica Magson
	Kenneth Lee McClellan
	Mark Craig Keatinge
	Jeffrey Robert Anderson
	Diana Lesley Von Cranach
	Carlo Aldo Forzinetti
	Drs. Totok Sudarmanto

**2. Summary of Significant Accounting Policies**

Set out below is a summary of the significant accounting policies adopted by the Foundation in the preparation of its financial statements.

**a) Basis of Preparation of Financial Statements**

The financial statements have been prepared on the basis of historical costs and in accordance with generally accepted accounting principles in Indonesia.

The statements of cash flows have been prepared using the direct method.

All figures presented in the notes to financial statements are expressed in Rupiah.

**b) Revenue and Expense Recognition**

Revenue from donation is recognized on cash basis.

Expenses are recognized base on accrual basis.

**c) Cash and Cash Equivalents**

Cash and cash equivalents consist of cash on hand and in banks, and short term deposits with maturity not more than six months at the date of placement and is no restriction of the usage.

**d) Fixed assets**

Fixed assets are stated at cost less accumulated depreciation and provision for impairment value, if any. Fixed assets are depreciated using double declining balance method based on the estimated useful lives as follows :

Computers	50 %
Office equipments	50 %
Vehicles	25 %

The cost of repairs and maintenance is charged to expense as incurred. Expenditures which extend the future life of assets or provide further economic benefits by increasing capacity are capitalized and depreciated based on applicable depreciation rate. When assets are retired or otherwise disposed of, their carrying value and the related accumulated depreciation are eliminated from the financial statements and the result gain or losses are recognized in the statements of activities.

**2. Summary of Significant Accounting Policies (continued)**

**e) Foreign Currency Transactions and Balances**

The foundation maintains its accounting record in Indonesian Rupiah.

Transaction involving foreign currencies are recorded at Bank Indonesia's middle rates at the time the transactions are made. At the balance sheet date, assets and liabilities denominated in foreign currencies have been translated at Bank Indonesia's middle rate. The net foreign exchange gains or losses are recognized in the current year's statements of activities.

As of 31 December 2009 and 2008, the exchange rate used for US\$ 1 is Rp 9,400 and Rp 10,950, respectively.

**3. Cash and Cash Equivalents**

	2009	2008
Cash on hand	2,254,877	5,799,440
Cash in banks:		
US Dollar accounts	500,697,110	90,071,087
Rupiah accounts	1,073,080,833	643,557,559
Total cash on hand and in bank	1,576,032,820	739,428,086
Time deposits		
Rupiah	8,025,474,041	12,625,474,041
Total time deposits	8,025,474,041	12,625,474,041
Total cash and cash equivalents	9,601,506,861	13,364,902,127

Time deposits represents deposit in PT CIMB Niaga (Formerly PT Lippo Bank Tbk), PT Bank Permata Tbk and Bank Rakyat Indonesia denominated in Rupiah currency with bearing interest rate per annum as follows :

	2009	2008
PT CIMB Niaga (PT Lippo Bank Tbk)	7,0%	6,5% - 9,0%
PT Bank Permata Tbk	7,0%	7,6% - 12,5%
Bank Rakyat Indonesia	7,0% - 8,0%	12,0%

with maturity not more than 6 (six) months.

**4. Other receivable**

Represents interest receivable from time deposit, receivable from donation for five years memorial book and other. Balance as of 31 December 2009 and 2008 amounting to Rp 78,323,652 and Rp 72,478,418, respectively.

**Yayasan Kemanusiaan Ibu Pertiwi**  
**Notes to Financial Statements (continued)**

**5. Fixed assets**

Balance and movement of fixed assets for the year ended 31 December 2009.

	Balance' 1 Jan. 2009	Additions	Deduction	Balance 31 Dec. 2009
Cost :				
Computers	42,430,000	21,955,000	-	64,385,000
Office equipments	22,514,780	78,366,800	-	100,881,580
Vehicles	134,400,000	15,420,000	-	149,820,000
	199,344,780	115,741,800	-	315,086,580
Accumulated depreciation :				
Computers	27,897,813	17,387,399	-	45,285,212
Office equipments	15,503,355	31,682,772	-	47,186,127
Vehicles	46,300,000	28,130,004	-	74,430,004
	89,701,168	77,200,175	-	166,901,343
Book value	109,643,612			148,185,237

Balance and movement of fixed assets for the year ended 31 December 2008.

	Balance 1 Jan. 2008	Additions	Deduction	Balance 31 Dec. 2008
Cost :				
Computers	23,780,000	18,650,000	-	42,430,000
Office equipments	15,944,780	8,520,000	1,950,000	22,514,780
Vehicles	24,000,000	110,400,000	-	134,400,000
	63,724,780	137,570,000	1,950,000	199,344,780
Accumulated depreciation :				
Computers	14,964,583	12,933,230	-	27,897,813
Office equipments	12,689,442	4,296,725	1,482,812	15,503,355
Vehicles	18,000,000	28,300,000	-	46,300,000
	45,654,025	45,529,955	1,482,812	89,701,168
Book value	18,070,755			109,643,612

**Yayasan Kemanusiaan Ibu Pertiwi**  
Notes to Financial Statements (continued)

**6. Revenue and earnings - Donations**

Represents donations from private, corporation and other institution for general programs (unrestricted). Total donation for the years ended 31 December 2009 and 2008 amounting to Rp 575,545,154 and Rp 530,432,945, respectively.

**7. Expenses and loss - Others Projects and Donations**

Represents Kembali project, others projects and donations. Total expenses for the years ended 31 December 2009 and 2008 amounting to Rp 393,158,313 and Rp 323,600,067, respectively.

**8. Expenses and loss - General and administrative**

Represents general and administrative expenses, which consists of :

	2009	2008
Salaries and allowance	541,165,759	268,855,506
Communications	9,018,065	10,155,700
Office supplies and stationary	20,248,443	6,208,150
Depreciation of fixed assets	77,200,175	45,354,959
Legal and professional fee	4,406,000	5,962,162
Foreign exchanges loss (gain) - net	48,760,119	(7,476,256)
Transportation	8,027,056	39,309,258
Recruitment	2,200,000	1,731,750
Disposal of fixed assets	-	467,188
Others	81,476,093	19,602,989
Allocation to Annika Linden Foundation (see note 10)	792,501,710 (392,700,000)	390,171,406 (190,532,934)
Total general and administrative expenses	399,801,710	199,638,472

**9. YKIP-KIDS Scholarship Fund**

Represents activity of YKIP - KIDS Scholarship, which consists of :

	2009	2008
Revenue and earnings		
Donation	167,729,533	1,583,442,666
Interest income	298,191,311	221,252,448
Total revenue and earnings	465,920,844	1,804,695,114

**Yayasan Kemanusiaan Ibu Pertiwi**  
**Notes to Financial Statements (continued)**

**9. YKIP-KIDS Scholarship Fund (continued)**

	2009	2008
Expenses and loss :		
Kids Education project	134,604,500	-
Salary and benefits	39,000,000	42,516,935
Relieving and treatment	42,171,000	-
Communication	1,836,606	1,573,765
Depreciation	-	174,996
Travelling expenses	5,505,450	4,807,850
Bank charges	1,822,696	1,326,940
(Gain) loss on foreign exchange - net	21,115,138	(7,956,353)
Others	20,775,167	2,087,882
Total expenses and loss	266,830,557	44,532,015
Net increase of fund	199,090,287	1,760,163,099
Beginning balance temporarily restricted net assets	4,479,153,178	2,718,990,079
Ending balance temporarily restricted net assets	4,678,243,465	4,479,153,178

**10. Annika Linden Foundation Project**

Represents activity of project donation from Annika Linden Foundation Project, which consists of :

	2009	2008
Revenue and earnings		
Donation	-	5,601,000,000
Interest income	336,145,379	211,817,030
Total revenue and earnings	336,145,379	5,812,817,030



**Yayasan Kemanusiaan Ibu Pertiwi**  
Notes to Financial Statements (continued)

**10. Annika Linden Foundation Project (continued)**

	2009	2008
Expenses and loss :		
Pasar Badung Project	488,767,610	338,411,263
Kiola School Fee	36,420,000	12,576,000
HIV/AIDS Awareness School Program	409,269,584	87,150,000
Prothesis and Orthopedics	656,840,434	619,997,708
East Bali Poverty Program	456,993,763	599,141,162
Kembali North Project	-	43,402,708
Hearing Impairment	1,112,408,115	388,024,071
Kembali project	390,340,740	280,052,986
Lumina Preschool Project	90,832,950	99,760,230
Yayasan Bali Hati – Papsmear Dental Health Project	(15,563,100)	64,350,000
Others	217,807,391	65,542,126
Allocation from general and administrative expenses (see note 8)	392,700,000	190,532,934
<b>Total expenses and loss</b>	<b>4,236,817,487</b>	<b>2,788,941,188</b>
Net (decrease) increase of fund	(3,900,672,108)	3,023,875,842
Beginning balance temporarily restricted net assets	6,659,767,224	3,635,891,382
<b>Ending balance temporarily restricted net assets</b>	<b>2,759,095,116</b>	<b>6,659,767,224</b>

**11. Bali Bomb Project 2005**

Represents activity of project donation from Bali Bomb Project 2005, which consists of :

	2009	2008
Revenue and earnings	-	-
Expenses and loss :	-	-
Net increase (decrease) of fund	-	-
Beginning balance temporarily restricted net assets	821,901,226	821,901,226
<b>Ending balance temporarily restricted net assets</b>	<b>821,901,226</b>	<b>821,901,226</b>

**Yayasan Kemanusiaan Ibu Pertiwi**  
**Notes to Financial Statements (continued)**

**12. Taufik Sinaga Fund**

Represents activity of Taufik Sinaga Fund, which consists of :

	2009	2008
Revenue and earnings	-	-
Expenses and loss :		
Education cost (Taufik Sinaga)	5,443,261	4,868,693
Net (decrease) of fund	(5,443,261)	(4,868,693)
Beginning balance temporarily restricted net assets	48,626,992	53,495,685
Ending balance temporarily restricted net assets	43,183,731	48,626,992

**13. Tropical Homes Donation**

Represents activity of Tropical Homes Donation, which consists of :

	2009	2008
Revenue and earnings		
Donation	-	95,269,000
Total revenue and earnings	-	95,269,000
Expenses and loss :		
Nurses	9,520,000	-
Program Office	13,200,000	12,100,000
Transport Allowance	850,723	3,025,000
Telecommunication	900,000	1,100,000
Bonus	1,100,000	1,100,000
Other	5,073,063	17,223,860
Total expenses and loss	30,643,786	34,548,860
Net (decrease) increase of fund	(30,643,786)	60,720,140
Beginning balance temporarily restricted net assets	61,699,440	979,300
Ending balance temporarily restricted net assets	31,055,654	61,699,440

**Yayasan Kemanusiaan Ibu Pertiwi**  
**Notes to Financial Statements (continued)**

**14. Bali memorial / Quick Silver fund**

Represent activity fund, which consist of :

	2009	2008
Revenue and earnings	-	-
Expenses and loss :		
Miscellaneous expenses	-	2,360,000
Net (decrease) of fund	-	(2,360,000)
Beginning balance temporarily restricted net assets	41,344,946	43,704,946
Ending balance temporary restricted net assets	41,344,946	41,344,946

**15. Kembali Seraya Barat Funds**

Represent activity of aware program funds, which consist of :

	2009	2008
Revenue and earnings	146,159,289	47,158,314
Total revenue and earning	146,159,289	47,158,314
Expenses and loss :		
Kembali Seraya Barat funds	64,709,333	28,778,991
Total expenses and loss	64,709,333	28,778,991
Net increase of fund	81,449,956	18,379,323
Beginning balance from priority restricted net assets	48,992,331	30,613,008
Ending balance temporarily restricted net assets	130,442,287	48,992,331

**Yayasan Kemanusiaan Ibu Pertiwi**  
**Notes to Financial Statements (continued)**

**16. Others donation**

Represent activity of Kembali Sanur Funds, Kembali Seraya tengah Funds, Access BRF Funds and others program fund, which consist of :

	2009	2008
Revenue and earnings		
Donation	234,708,217	117,682,969
Total revenue and earning	234,708,217	117,682,969
Expenses and loss		
Education cost	52,986,757	31,349,044
Kembali Sanur fund	49,551,068	18,212,280
Kembali Seraya Tengah fund	5,713,102	8,902,722
Hearing impairment	30,399,850	15,349,000
Others	12,367,909	13,773,176
Total expenses and loss	151,018,686	87,586,222
Net increase of fund	83,689,531	30,096,747
Beginning balance from priority restricted net assets	64,752,332	34,655,585
Ending balance temporarily restricted net assets	148,441,863	64,752,332