

YAYASAN KOPERNIK
LAPORAN AUDITOR INDEPENDEN
DAN LAPORAN KEUANGAN
UNTUK PERIODE YANG BERAKHIR PADA
TANGGAL 31 DESEMBER 2021

**INDEPENDENT AUDITOR'S REPORT
AND FINANCIAL STATEMENTS
FOR PERIOD ENDED
DECEMBER 31, 2021**

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LAMPIRAN :

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SURAT PERNYATAAN PENGURUS TENTANG TANGGUNG JAWAB
ATAS LAPORAN KEUANGAN YAYASAN KOPERNIK
UNTUK TAHUN YANG BERAKHIR 31 DESEMBER 2021
*MANAGEMENT'S STATEMENT LETTER RELATING TO THE
RESPONSIBILITY ON THE FINANCE STATEMENT OF KOPERNIK
FOUNDATION FOR THE YEARS ENDED DECEMBER 31, 2021*

Kami yang bertanda tangan dibawah ini:

We the undersigned:

Nama / Name : Rezal Ashari Kusumaatmadja
Alamat kantor / Office address : Jalan Raya Mas, Ubud, Gianyar
Jabatan / Position : Pembina Yayasan Kopernik

Menyatakan bahwa / state that :

1. Bertanggung jawab atas penyusunan dan penyajian Laporan Keuangan Yayasan /
We are responsible for the preparation and presentation of the Foundation financial statement.
2. Laporan Keuangan Yayasan telah disusun dan disajikan sesuai dengan Pernyataan Standar Akuntansi Keuangan / *The Foundation financial statements have been prepared and presented in Statement of Financial Accounting Standards.*
3. a) Semua informasi dalam laporan keuangan Yayasan telah dimuat secara lengkap dan benar / *All information contained in the Foundation financial statement are complete and correct.*
b) Laporan keuangan Yayasan tidak mengandung informasi atau fakta material yang tidak benar dan tidak menghilangkan informasi atau fakta material / *The Foundation financial statements do not contain misleading material information of facts, and do not omit material information and facts.*

4. Bertanggung jawab atas system pengendalian intern dalam Yayasan / We are responsible for the Foundation's internal control system.

Demikian pernyataan ini dibuat dengan sebenarnya.

This statement letter is made truthfully.

Bali, 25 April 2022

Pembina Yayasan / Trustee



LAPORAN AUDITOR INDEPENDEN

KANTOR AKUNTAN PUBLIK
TJAHJO, MACHDJUD MODOPURO & REKAN
Keputusan Menteri Keuangan RI Nomor : KEP-79/KM.1/2019
Jl. Drupadi XIV No 3, Denpasar ; Telp.: 0361 4745880; E-mail : kap.tjahjodenpasar@gmail.com

LAPORAN AUDITOR INDEPENDEN

INDEPENDENT AUDITOR'S REPORT

No: 00011/3.0395/AU.1/05/0822-4/1/IV/2022

Yth, Pengurus

To The Board of Executive

YAYASAN KOPERNIK

Kami telah mengaudit laporan keuangan Yayasan Kopernik We have audited the accompanying financial statements of terlampir, yang terdiri atas laporan posisi keuangan tanggal 31 Kopernik Foundation, which comprise the statement of financial Desember 2021, laporan Aktivitas, dan laporan arus kas untuk position as at December 31, 2021, statement of activity, and tahun yang berakhir pada tanggal tersebut, serta suatu ringkasan statement of cash flows for the year then ended, and a summary kebijakan akuntansi signifikan dan informasi penjelasan lain. 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 di Indonesia, dan atas pengendalian internal yang ditentukan perlu oleh manajemen untuk memungkinkan penyusunan laporan keuangan tersebut bebas dari kesalahan penyajian material, yang disebabkan kecurangan atau kesalahan.

Management's responsibility for the financial statements

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

Tanggung jawab auditor

Tanggung jawab kami adalah untuk menyatakan suatu opini atas laporan keuangan tersebut berdasarkan audit kami. Kami melaksanakan audit berdasarkan Standar Audit. Standar tersebut mengharuskan kami untuk mematuhi ketentuan etika serta merencanakan dan melaksanakan audit untuk memperoleh keyakinan memadai bahwa laporan keuangan bebas dari kesalahan penyajian material.

Auditors' responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. 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.

Suatu audit mencakup pelaksanaan prosedur untuk memperoleh bukti-bukti tentang jumlah-jumlah dan pengungkapan dalam laporan keuangan. Prosedur yang dipilih tergantung pada pertimbangan auditor, termasuk penilaian atas risiko kesalahan penyajian material dalam laporan keuangan, yang disebabkan kecurangan atau kesalahan. Dalam melakukan penilaian atas risiko tersebut, auditor mempertimbangkan pengendalian internal yang relevan dengan penyusunan dan penyajian wajar laporan keuangan untuk merancang prosedur audit yang tepat sesuai dengan kondisinya, namun tidak untuk tujuan menyatakan suatu opini atas efektivitas 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.

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

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

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

Pusat :

Gedung Yayasan Purna Bhakti, Lantai III Ruang 307
Jl. Proklamasi No 44 Jakarta 10320; Telp 3151534, 42882576; Faks.: 42882577

Cabang :

Bandar Lampung : Jl. Purnawirawan Raya No 128, Bandar Lampung 35152, Telp.: (0721) 5609431; Faks.: (0721) 5609431
Bogor : Jl. Raya Karanggan No. 234. Gunung Putri, Bogor 16960, Telp.: (021) 83724156; Faks.: (021) 83724156

KANTOR AKUNTAN PUBLIK
TJAHO, MACHDJUD MODOPURO & REKAN

Laporan Auditor Independen (Lanjutan)

Independent Auditors' Report (Continued)

No: 00011/3.0395/AU.1/05/0822-4/1/IV/2022

Opini

Menurut opini kami, laporan keuangan tersebut menyajikan secara wajar, dalam semua hal yang material, posisi keuangan Yayasan Kopernik tanggal 31 Desember 2021, serta kinerja keuangan dan arus kas untuk tahun yang berakhir pada tanggal tersebut sesuai dengan Standar Akuntansi Keuangan di Indonesia.

Opinion

In our opinion, the financial statements present fairly, in all material respects, (or give a true and fair view of) the financial position of Kopernik Foundation as at December 31, 2021, and (of) its financial performance and its cash flows for the year then ended in accordance with Financial Accounting Standards in Indonesia.

Kantor Akuntan Publik / Registered Public Accountants
Tjahjo, Machdjud Modopuro & Rekan Cabang Denpasar



Drs. Made Mertha, M.Si., Ak., CA., CPA.
NIAP / License No. AP.0822

Denpasar, 28 April 2022 / Denpasar April 28, 2022



Pusat :

Gedung Yayasan Purna Bhakti, Lantai III Ruang 307
Jl. Proklamasi No 44 Jakarta 10320; Telp 3151534, 42882576; Facs.: 42882577

Cabang :

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BAB I
LAPORAN KEUANGAN

YAYASAN KOPERNIK
LAPORAN POSISI KEUANGAN
PER 31 DESEMBER 2021
(Dalam Rupiah)

YAYASAN KOPERNIK
STATEMENTS OF FINANCIAL POSITION
DECEMBER, 31 2021
(In Rupiah)

Keterangan	31-Dec-21 (Rp)	Notes	31-Dec-20 (Rp)	Subject
ASET				
Aset Lancar				Current Assets
Kas dan Setara Kas	21.503.651.436	3	17.231.391.327	Cash & Cash Equivalent
Piutang	1.976.806.381	4	1.264.369.977	Account Receivable
Pembayaran Dimuka	322.102.181	5	350.609.508	Prepaid Expenses
Jumlah Aset Lancar	23.802.559.998		18.846.370.811	Total Current Assets
ASSET TIDAK LANCAR				
Aset Tetap - Setelah Dikurangi				UNCURRENT ASSETS
Akumulasi Penyusutan	-	6	19.572.420	Fixed Assets - After Accumulated Depreciation
Aset Lain- Lain - Setelah Dikurangi				Other Assets - After Accumulated Depreciation
Akumulasi Amortisasi	623.183.363	7	748.845.147	Depreciation
Jumlah Aset Tidak Lancar	623.183.363		768.417.567	Total Uncurrent Assets
JUMLAH ASET	24.425.743.360		19.614.788.378	TOTAL ASSETS
LIABILITAS DAN ASET BERSIH				
Liabilitas				LIABILITIES AND NET ASSETS
Biaya yang Masih Harus Dibayar	3.552.171.256	8	783.062.103	Liabilities
Jumlah Liabilitas	3.552.171.256		783.062.103	Accrued Expense
				Total Liabilities
Aset Bersih				Net Assets
Aset Bersih Awal	18.831.726.275		3.869.480.117	Beginning Net Assets
Aset Bersih Tidak Terikat	1.745.405.786	9	11.496.360.967	Net Assets Unrestricted
Aset Bersih Terikat Temporer	296.440.043		3.465.885.192	Net Asset Restricted
Jumlah Aset Bersih	20.873.572.104		18.831.726.275	Total Net Assets
JUMLAH LIABILITAS DAN ASET BERSIH	24.425.743.360		19.614.788.378	TOTAL LIABILITIES AND NET ASSETS

Catatan atas laporan keuangan merupakan bagian
yang tidak terpisahkan dari laporan keuangan secara keseluruhan
Atas nama dan mewakili Pengurus Yayasan
25 April 2022
Pembina Yayasan / Trustee

Rezal Ashari Kusumaatmadja

**YAYASAN KOPERNIK
LAPORAN AKTIVITAS
UNTUK TAHUN YANG BERAKHIR PADA
TANGGAL 31 DESEMBER 2021
(Dalam Rupiah)**

**YAYASAN KOPERNIK
STATEMENTS OF ACTIVITY
FOR THE YEAR ENDED
DECEMBER, 31 2021
(In Rupiah)**

Keterangan	31-Dec-21 (Rp)	Notes	31-Dec-20 (Rp)	Subject
PERUBAHAN ASET BERSIH TIDAK TERIKAT				CHANGES IN UNRESTRICTED ASSETS
Kontribusi Tidak Terikat :				Unrestricted Contributions
Sumbangan Pemerintah	129.097.454	10	-	Government Grants
Bantuan dari Donatur Individu	200.315.433	10	338.533.038	Individual Donations
Bantuan dari Perusahaan	1.279.173.221	10	1.171.762.531	Company Contributions
Sumbangan NGO	5.802.952.358	10	5.559.910.660	NGO Grants
Kopernik Solutions	2.009.188.915	10	11.743.059.710	Kopernik Solutions
Bunga Tabungan	52.003.077	10	120.895.474	Interest on Saving
Pendapatan Non Operasional	1.640.284	10	8.111.924	Non-Operating Income
Jumlah Kontribusi Tidak Terikat	9.474.370.741		18.942.273.337	Total of Unrestricted Contributions
BEBAN TIDAK TERIKAT:				UNRESTRICTED EXPENSES:
Beban Sumber Daya Manusia	5.739.662.691	9	5.078.458.122	Staff Related Expenses
Beban Operasional dan Administrasi				
Kantor	998.593.205	9	724.062.927	Office Operational Expenses
Beban Proyek	1.185.765.727	9	1.953.716.875	Project Expenses
Beban Lainnya	(195.056.669)	9	(310.325.553)	Other Expenses
Jumlah Beban Tidak Terikat	7.728.964.955		7.445.912.370	Total of Unrestricted Expenses
KENAIKAN (PENURUNAN) ASET BERSIH TIDAK TERIKAT	1.745.405.786		11.496.360.967	INCREASE (DECREASE) UNRESTRICTED NET ASSETS
PERUBAHAN ASET BERSIH TERIKAT TEMPORER				CHANGES IN TEMPORARILY RESTRICTED NET ASSETS
Kontribusi Terikat Temporer				Temporarily Restricted Contribution
Sumbangan Pemerintah	344.699.384	10	577.604.727	Government Grants
Bantuan dari Perusahaan	1.071.120.742	10	5.192.018.376	Corporate Contributions
Sumbangan dari NGO	2.385.867.881	10	12.377.601.203	NGO Grants
Kopernik Solution	2.984.962.835	10	-	Kopernik Solution
Jumlah Kontribusi Terikat Temporer	6.786.650.842		18.147.224.306	Total of Temporaly Restricted Contributions

Beban Terikat Temporer				<i>Temporaly Restricted Expenses</i>
Beban Sumber Daya Manusia	1.656.540.104	10	2.387.947.319	<i>Staff Related Expenses</i>
Beban Operasional dan Administrasi				
Kantor	148.776.910	10	289.391.117	<i>Office and Administration Expenses</i>
Beban Proyek (Program)	4.120.145.914	10	11.353.808.051	<i>Project Expenses</i>
Beban Perjalanan	564.747.872	10	650.192.627	<i>Travel and Meeting</i>
Jumlah Beban Terikat Temporer	<u>6.490.210.799</u>		<u>14.681.339.114</u>	<i>Total of Temporaly Rectricted Expense</i>
KENAIKAN (PENURUNAN) ASET BERSIH TERIKAT TEMPORER	<u>296.440.043</u>		<u>3.465.885.192</u>	<i>INCREASES (DECREASE) TEMPORALY RESTRICTED NET ASSETS</i>
KENAIKAN (PENURUNAN) ASET BERSIH	2.041.845.829		14.962.246.159	<i>Increase (Decrease) Net Assets</i>
ASET BERSIH AWAL	18.831.726.275		3.869.480.116	<i>Beginning Balance of Net Assets</i>
ASET BERSIH AKHIR TAHUN	20.873.572.104		18.831.726.275	<i>Ending Balance of Net Assets</i>

Catatan atas laporan keuangan merupakan bagian
yang tidak terpisahkan dari laporan keuangan secara keseluruhan
Atas nama dan mewakili Pengurus Yayasan
25 April 2022
Pembina Yayasan / Trustee

Rezal Ashari Kusumaatmadja

**YAYASAN KOPERNIK
LAPORAN ARUS KAS
UNTUK TAHUN YANG BERAKHIR PADA
TANGGAL 31 DESEMBER 2021
(Dalam Rupiah)**

**YAYASAN KOPERNIK
CASH FLOW STATEMENTS
FOR THE YEAR ENDED
DECEMBER, 31 2021
(In Rupiah)**

Keterangan	31-Dec-21 (Rp)	31-Dec-20 (Rp)	Subject
ARUS KAS DARI AKTIVITAS OPERASI :			
CASH FLOW FROM OPERATIONAL ACTIVITY			
Perubahan Dalam Aset Bersih	2.041.845.829	14.962.246.159	Changes in Net Assets
Rekonsiliasi Perubahan Dalam Aset Bersih Menjadi Kas			Reconciliation Changes in Net Assets Become Net Cash
Beban Penyusutan	19.572.419	11.914.200	Depreciation Expenses
Beban Amortisasi	125.661.785	128.495.072	Amortization Expenses
(Kenaikan) Penurunan Piutang	(712.436.404)	(1.180.022.546)	(Preference) Lowering Account Receivable
(Kenaikan) Penurunan Persediaan			(Preference) Lowering Inventories
(Kenaikan) Penurunan Pembayaran di Muka	28.507.327	16.073.364	(Preference) Lowering Prepaid Expenses
Penambahan (Pengurangan) Kewajiban yang Masih Harus Dibayar	2.769.109.153	519.918.277	Addition (Deduction) of Accrued Liabilities
Koreksi atas Aset Bersih Awal		64.347.430,08	Correction of Beginning Net Asset
(DIGUNAKAN UNTUK) AKTIVITAS OPERASI	4.272.260.109	14.522.971.956	OPERATING ACTIVITIES
ARUS KAS DARI AKTIVITAS INVESTASI			
CASH FLOWS FROM INVESTMENT ACTIVITIES			
(Penambahan) Pengurangan Aset Tetap			(Additions) Deductions Fixed Assets
(Penambahan) Pengurangan Aset Lain -Lain			(Additions) Deductions Other Assets
ARUS KAS BERSIH YANG DITERIMA DARI			
NET CASH FLOWS TO USE			
(DIGUNAKAN UNTUK) AKTIVITAS INVESTASI			INVESTMENT ACTIVITIES
ARUS KAS DARI AKTIVITAS PENDANAAN			CASH FLOWS FROM FUNDING
Koreksi atas Aset Bersih Awal			Correction of Beginning Net Asset
(DIGUNAKAN UNTUK) AKTIVITAS PENDANAAN			FUNDING ACTIVITIES
BEGINNING BALANCE OF CASH AND CASH EQUIVALENT			
SALDO KAS DAN SETARA KAS AWAL	17.231.391.327	2.708.419.372	
ENDING BALANCE OF CASH AND CASH EQUIVALENT			
SALDO KAS DAN SETARA KAS AKHIR	21.503.651.436	17.231.391.327	

Catatan atas laporan keuangan merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan
Atas nama dan mewakili Pengurus Yayasan

25 April 2022

Pembina Yayasan / Trustee

Rezal Ashari Kusumaatmadja

BAB II
CATATAN ATAS LAPORAN KEUANGAN

YAYASAN KOPERNIK

**CATATAN ATAS LAPORAN KEUANGAN
UNTUK TAHUN YANG BERAKHIR PADA
TANGGAL 31 DESEMBER 2021**
(disajikan dalam Rupiah, kecuali dinyatakan lain)

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED
DECEMBER 2021**
(expressed in Rupiah, unless otherwise stated)

**CATATAN ATAS LAPORAN KEUANGAN
YAYASAN KOPERNIK**

1. UMUM

Yayasan Kopernik yang berlokasi di Jl. Raya Mas, Ubud, Gianyar, Bali, didirikan dengan akta tertanggal 18 April 2012 nomor : 27, dibuat dihadapan I Made Pria Dharsana, SH, Notaris Kuta, Kabupaten Badung dan telah mendapatkan pengesahan dari Menteri Hukum dan Hak Asasi Manusia Republik Indonesia dengan Surat Keputusannya tertanggal 11-09-2012 nomor : AHU-5704. AH.01.04 Tahun 2012.Yayasan ini bergerak dalam bidang sosial

Adapun ijin - ijin yang dimiliki yayasan adalah sebagai berikut :

1. Nomor Pokok Wajib Pajak (NPWP) 31.527.893.7-907.000. atas nama Yayasan Kopernik

Dalam melaksanakan kegiatan ditingkat lembaga, Yayasan Kopernik telah memiliki struktur organisasi dengan komposisi adalah sebagai berikut :

Rapat Yayasan

Badan Pengurus :

Ketua

Sekretaris

Bendahara

Susiawati Darmawan
I Gusti Ngurah A Slamet Pribadi, SE
Ir. Tri Mumpuni

GENERAL
Kopernik Foundation located in Jalan Raya Mas, Subdistrict, Gianyar Regency, Bali Province which was established by deed date April 18, 2012 number: 27, made by Made Pria Dharsana, SH, Kuta, Badung regency and had approval by the Minister of Law and Human Rights Republic of Indonesia in his Decision on Letter dated September 11, 2012 numbers : AHU-5704,AH.01.04. In 2012. The Foundation is engaged in social.

*The licenses of the foundation are as follows :
Tax Identification Number 31.527.893.7-907.000 on the name of "Yayasan Kopernik"*

Kopernik Foundation has an organization structure that is used in operational activity consist of :

Rapat Yayasan	Committee Meeting
Badan Pengurus :	Board of Management
Ketua	Head
Sekretaris	Secretary
Bendahara	Treasury

2. IKTISAR KEBIJAKAN AKUNTANSI TERPENTING

Laporan keuangan telah disusun sesuai dengan Standar Akuntansi Keuangan di Indonesia yaitu PSAK 45 tentang Pelaporan Akuntansi Entitas Nirlaba:

Dasar Penyusunan Laporan Keuangan

Laporan keuangan disusun berdasarkan prinsip kesinambungan usaha dan dengan dasar harga perolehan historis. Penyajian laporan keuangan berdasarkan PSAK 45. Laporan Keuangan Organisasi Nirlaba menyajikan Laporan Posisi Keuangan, Laporan Aktivitas, Laporan Arus Kas dan Catatan Atas Laporan Keuangan.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
The accompanying of financial statements have been presented in accordance with Indonesia Financial Accounting Standard (PSAK 45 about Non Profit Accounting standard)

Basis of Preparation of the Financial Statements

The financial statement have been prepared based on the going concern and historical cost. Financial statement prepared based on PSAK 45. The financial statements of nonprofit organization are presented Statement of Financial Position, Statement of Activities, Statement of Cash Flow and Notes of Financial Statement.

Classification of Incomes, Expenses, Gains and Losses

The activity report presents income as addition to unrestricted net assets, except if its use is limited by the donors and presents expenses as a deduction from unrestricted net assets

Donations are presented as an addition to unrestricted, permanently restricted, or temporarily restricted, depending on the presence or absence of restrictions. in the case of a restricted contribution whose limitations no longer apply in the same period, may be presented as an unrestricted contribution provided that it is consistently presented and disclosed as an accounting policy

The activity report presents gains and losses that are recognized from investments and other assets (or liabilities) as an increase or decrease in unrestricted net assets, unless their use is limited

Net Assets

Net Assets statement to conform change of net assets unrestricted, temporarily restricted and restricted. The organization to be conform donation or edification above mention receive with clause to us restricted assets. If restricted already approved, net assets temporarily restricted to reclassify become net assets unrestricted

Klasifikasi Pendapatan, Beban, Keuntungan dan Kerugian

Laporan aktivitas menyajikan pendapatan sebagai penambah aset neto tidak terikat, kecuali jika penggunaannya dibatasi oleh penyumbang, dan menyajikan beban sebagai pengurang aset neto tidak terikat.

Sumbangan disajikan sebagai penambah aset neto tidak terikat, terikat permanen, atau terikat temporer, bergantung pada ada tidaknya pembatasan. Dalam hal sumbangan terikat yang pembatasannya tidak berlaku lagi dalam periode yang sama, dapat disajikan sebagai sumbangan 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 liabilitas) sebagai penambah atau pengurang aset neto tidak terikat, kecuali jika penggunaannya dibatasi.

Aset Bersih

Laporan aset bersih menyajikan jumlah perubahan aset bersih tidak terikat temporer dan terikat permanen. Organisasi menyajikan hibah atau wakaf berupa kas atau aktiva lain sebagai sumbangan terikat jika hibah atau wakaf tersebut diterima dengan persyaratan yang membatasi penggunaan aktiva tersebut. Jika pembatasan dari penyumbang sudah kadaluwarsa, yaitu pada saat masa pembatasan telah berakhir atau pembatasan tujuan telah dipenuhi, aktiva bersih terikat temporer digolongkan kembali menjadi aktiva bersih tidak terikat dan disajikan dalam laporan aktivitas sebagai aktiva bersih yang dibebaskan dari pembatasan.

YAYASAN KOPERNIK

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Piutang

Piutang yang melebihi umur 90 hari tidak disajikan ke dalam cadangan piutang tak tertagih.

Account Receivable

Receivables that exceed the age of 90 days are not presented in the allowance for bad debts.

Aset Tetap

Aset Tetap dinyatakan sebesar biaya perolehannya setelah dikurangi dengan akumulasi penyusutannya.

Aset tetap, disusutkan dengan menggunakan metode garis lurus berdasarkan taksiran masa manfaat ekonomis aset tetap, sebagai berikut:

Kendaraan, Furniture, Server dan Laptop

Aset tetap mulai disusutkan pada saat aset dipakai.

Fixed Assets

Fixed assets are stated at cost less accumulated depreciation.

Fixed Assets are depreciated using the straight line method over their estimated useful lives, which are as follows:

Vehicle, Furniture, Server, and Laptop

Fixed assets begin to be depreciated when assets are used.

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3. KAS DAN SETARA KAS

	31-Dec-21 (Rp)	31-Dec-20 (Rp)	CASH AND CASH EQUIVALENT
Kas :			Cash :
Kas dengan mata uang Dollar Amerika	-	3.258.256	USD Cash
Kas dengan Rupiah	9.747.250	11.633.000	IDR Cash
Jumlah Kas	9.747.250	14.891.256	Total Cash
Bank :			Bank
Mandiri IDR	3.608.380.837	3.265.770.458	Mandiri IDR
Mandiri USD	6.782.285.239	2.919.960.164	Mandiri USD
BRI IDR	338.984.359	389.515.699	BRI IDR
Deposito Mandiri	62.500.000	62.500.000	Mandiri Time Deposit
Deposito Mandiri (USD)	10.701.753.750	10.578.753.750	Mandiri Time Deposit (USD)
Jumlah Setara Kas Tabungan Bank	21.493.904.186	17.216.500.071	Total Cash Equivalent from Bank
Jumlah Kas dan Setara Kas	21.503.651.436	17.231.391.327	Total Cash and Cash Equivalent

4. PIUTANG

	31-Dec-21 (Rp)	31-Dec-20 (Rp)	ACCOUNT RECEIVABLES
Piutang	1.542.547.698	80.064.017	Account Receivable
Piutang Pendiri	-	20.000.000	Founders Recievable
Piutang (USD)	333.566.530	1.164.305.960	
Piutang (AUD)	100.692.153		
	1.976.806.381	1.264.369.977	

5. PEMBAYARAN DI MUKA

	31-Dec-21 (Rp)	31-Dec-20 (Rp)	DEPOSIT SUPPLIER
Pembayaran di muka perjalanan Karyawan	54.029.000	69.229.509	Travel Advance to Staff
Pembayaran di Muka	268.073.181	281.379.999	Prepaid Expenses
	322.102.181	350.609.508	

6. ASET TETAP

	31-Dec-21 (Rp)				FIXED ASSETS
<u>Harga Perolehan:</u>	Saldo Awal	Penambahan	Pengurangan	Saldo Akhir	<u>Historical Cost</u>
Kendaraan	10.716.500	-	-	10.716.500	Vehicle
Computer & Equipment	170.628.276		-	170.628.276	Computer & Equipment
Furniture	69.400.000	-	-	69.400.000	Furniture Equipment
Jumlah	250.744.776	-	-	250.744.776,00	Total
<u>Akumulasi Penyusutan</u>					<u>Depreciation Accumulated</u>
Kendaraan	10.716.500		-	10.716.499	Vehicle
Computer & Equipment	162.223.226	8.405.048	-	170.628.273	Computer & Equipment
Furniture	58.232.633	11.167.371	-	69.400.003	Furniture Equipment
Jumlah	231.172.359	19.572.419	-	250.744.776	Total
Nilai Buku	19.572.417			(0)	Book Value

YAYASAN KOPERNIK

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	31-Dec-20 (Rp)			
<u>Harga Perolehan:</u>	Saldo Awal	Penambahan	Pengurangan	Saldo Akhir
Kendaraan	10.716.500			10.716.500
Computer & Equipment	170.628.274			170.628.274
Furniture	69.400.000			69.400.000
Jumlah	250.744.774	-	-	250.744.774
<u>Akumulasi Penyusutan</u>				
Kendaraan	10.716.500			10.716.500
Computer & Equipment	153.559.022	8.664.204		162.223.226
Furniture	54.982.637	3.249.996		58.232.633
Jumlah	219.258.159	11.914.200	-	231.172.359
Nilai Buku	31.486.615			19.572.417

Akun ini merupakan nilai biaya perolehan aset tetap berupa kendaraan, laptop, server dan furnitur setelah dikurangi akumulasi penyusutan per 31 Desember 2020. Rincian dapat dilihat pada lampiran 1.

this account represent the value of fixed assets such as vehicle, laptop, server and furniture equipment after net of accumulated depreciation at Desember 31, 2020 with the following details in appendix 1

7. ASET LAIN -LAIN

INTANGIBLE ASSETS

	31-Dec-21 (Rp)			
<u>Harga Perolehan:</u>	Saldo Awal	Penambahan	Pengurangan	Saldo Akhir
Renovasi Kantor	1.426.226.860			1.426.226.860
Biaya Website	86.654.540			86.654.540
Jumlah	1.512.881.400	-	-	1.512.881.400
<u>Akumulasi Amortisasi</u>				
Renovasi Kantor	696.212.049	106.831.434		803.043.478
Biaya Website	67.824.195	18.830.351	-	86.654.547
Jumlah	764.036.244	125.661.784	-	889.698.026
Nilai Buku	748.845.156			623.183.374
	31-Dec-20 (Rp)			
<u>Harga Perolehan:</u>	Saldo Awal	Penambahan	Pengurangan	Saldo Akhir
Renovasi Kantor	1.426.226.860			1.426.226.860
Biaya Website	86.654.540			86.654.540
Jumlah	1.512.881.400	-	-	1.512.881.400
<u>Akumulasi Amortisasi</u>				
Renovasi Kantor	589.380.620	106.831.434		696.212.049
Biaya Website	46.160.555	21.663.638	-	67.824.195
Jumlah	635.541.175	128.495.072	-	764.036.244
Nilai Buku	877.340.225			748.845.156

Akun ini merupakan nilai aset lain - lain berupa sewa dan renovasi toko per 31 Desember 2020 rincian dapat dilihat pada lampiran 2

This account represent the value of the other assets like leases and the value of shop (kios) improvements at Desember 31, 2020 with the following details in appendix 2

8. KEWAJIBAN

LIABILITIES

	31-Dec-21 (Rp)	31-Dec-20 (Rp)	
Utang Usaha (IDR)	829.379.657	262.253.382	Accounts Payable (IDR)
Utang Usaha (USD)	2.354.243	916.684	Accounts Payable (USD)
Kartu Kredit			Credit Card
Utang PPh 21	47.145.406	42.629.784	Withheld Tax From Salary
Pajak	19.485.850	61.062.370	Withheld Tax From Third Party
Hutang Lainnya	518.476.530	-	Other Current Liabilities
Beban Yang Masih Harus Dibayar	1.478.561.392	52.255.154	Accrued Expense
Penyisihan untuk Pesangon	656.768.178	363.944.729	Provision for Termination Benefit
	3.552.171.256	783.062.103	

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9. ASET BERSIH TIDAK TERIKAT**UNRESTRICTED NET ASSETS**

Unrestricted donations :
 Government Grants
 Individual Donations
 Corporate Contributions
 NGO Grants
 Kopernik Solutions
 Revolving Fund For Technology
 Interest On Saving
 Non-Operating Income
 Discount Given
 The Total Of Unrestricted Donations

Unrestricted Expenses :
 Cost of Thechnology
Staff Related Expenses :
 Salaries and Wages
 Allowance
 Severance and Leave Owed
 Bonus & Religious Allowance
 BPJS Employer Part
 Staff Training and Development
 Labor Insurance
 Other Staff Cost
 Entertainment Expenses
 Other Benefit
 The Total Staff Related Expense

Office And Administration Expenses :
 Transportation Expense
 Furniture and Equipment
 Repair,Maintenance, and Service
 Cosumables and Office Supplies
 IT Hardware and Supplies
 Communications and Mail
 Depreciations And Amortizations
 Occupancy Cost
 VAT
 Bank related fees
 Legal Fees
 Audit Fee
 Tax Expenses
 The Total Office And Administration Expense

	31-Dec-21 (Rp)	31-Dec-20 (Rp)	
Sumbangan Tidak Terikat :			
Sumbangan Dari Pemerintah	129.097.454	-	
Bantuan dari Donatur Individu	200.315.433	338.533.038	
Bantuan dari Perusahaan	1.279.173.221	1.171.762.531	
Sumbangan dari NGO	5.802.952.358	5.559.910.660	
Kopernik Solutions	2.009.188.915	11.743.059.710	
Perputaran Dana Teknologi	-	-	
Bunga Tabungan	52.003.077	120.895.474	
Pendapatan Non Operasional	1.640.284	8.111.924	
Diskon	-	-	
Total Sumbangan Tidak Terikat	9.474.370.741	18.942.273.337	
Beban Tidak Terikat :			
Beban Teknologi	-	-	
Beban Sumber Daya Manusia			
Beban Gaji dan Upah	4.245.423.703	4.062.835.802	
Tunjangan	39.635.166	45.732.364	
Beban Pembayaran Cuti dan Pensiu	390.975.158	431.479.905	
Bonus dan THR	294.049.268	-	
Beban BPJS	206.256.244	195.239.413	
Beban Pelatihan Staff	4.287.600	28.109.899	
Beban Premi Asuransi Karyawan	331.378.897	261.365.189	
Beban Lainnya Terkait Staff	128.709.672,00	13.748.125,00	
Beban Hiburan	30.835.259	28.767.424	
Beban Manfaat Lainnya	68.111.724	11.180.000	
Total Sumber Daya Manusia Tidak terikat	5.739.662.691	5.078.458.122	
Beban Operasional Dan Administrasi			
Beban Transportasi	76.652.482	18.884.000	
Beban Perlengkapan Meubel	51.988.411	3.038.900	
Beban Perawatan dan Perbaikan	77.250.953	50.431.250	
Beban Konsumsi & Perlengkapan Kantor	33.499.360	22.590.890	
Beban Perawatan Komputer	289.827.414	74.219.038	
Beban Komunikasi	130.463.804	72.505.422	
Beban Penyusutan dan Amortisasi	10.691.113	11.914.200	
Beban Okupansi	253.031.691	222.408.405	
Beban PPN	-	-	
Beban Administrasi Bank	8.358.533	15.415.244	
Beban perijinan	3.048.718	55.035.200	
Beban Audit	52.628.141	44.871.232	
Beban pajak	11.152.585	132.749.146	
Total Operasional Dan Administrasi	998.593.205	724.062.927	

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Beban Proyek (Program)			Project Expenses
Beban Okupansi Pekerjaan Lapangan	32.054.519	36.947.325	Occupancy Cost Field Office & Warehouse
Beban Penunjang Lapangan	178.573.619	202.951.663	Field Support
Beban Pengepakan dan Pengiriman	133.686.150	258.320.494	Shipping, Clearing,Duty
Beban Teknologi	712.197.696	1.744.776.227	Technology Costs
Beban Penghargaan dan Hibah	243.660.130	168.805.658	Awards And Grants
Beban Tidak Langsung	(1.020.442.888)	(1.137.975.606)	Indirect Cost
Beban Perjalanan Proyek	235.844.228	167.966.860	Project Travel
Beban Pertemuan	142.283.129	89.925.454	Conference,Covention and Meeting
Beban Komisi dan Diskon			Commission And Discounts
Beban Konsultan	527.909.144	421.998.800	Consultants And Proffesional Fees
Total Beban Proyek (Program)	1.185.765.727	1.953.716.875	The Total Project Expenses
Beban Lainnya			Other and uncategorise expenses
Beban Lainnya			Other Cost
Keuntungan/Kerugian yang belum terealisasikan	(3.197.980,89)	87.477.839	Unrealised Gain Or Loss
Beban Selisih Kurs	(191.858.688,07)	(397.803.391,95)	Exchange Gain or Loss
Total Beban Lainnya	(195.056.668,96)	(310.325.553,22)	The Total Other and uncategorise expenses
Total Beban Tidak Terikat	7.728.964.955	7.445.912.370	Total of Unrestricted Expenses
Aset Bersih Tidak Terikat	1.745.405.786	11.496.360.967	Unrestricted Net Assets
10. ASET BERSIH TERIKAT TEMPORER			
	31-Dec-21 (Rp)	31-Dec-20 (Rp)	TEMPORARY RESTRICTED ASSETS
Sumbangan Terikat Temporer :			
Sumbangan Pemerintah	344.699.384	577.604.727	Temporary Restricted Contributions
Bantuan dari Donatur Individu		-	Government Grants
Bantuan Dari Perusahaan	1.071.120.742	5.192.018.376	Individual Contributions
Sumbangan Dari NGO	2.385.867.881	12.377.601.203	Corporate Cotributions
Kopernik Solution	2.984.962.835	-	non profit organization and foundations grants
Jumlah Sumbangan Terikat Temporer	6.786.650.842	18.147.224.306	Kopernik Solution
Beban Terikat Temporer			
Beban Sumber Daya Manusia			
Beban Gaji dan Upah	1.325.461.768	1.740.385.000	Temporaly Restricted Expenses
Tunjangan	-	-	Staff Related Expenses
Beban Pembayaran Cuti dan Pensiu	38.459.200	-	Salaries and Wages
Bonus & THR	167.800.133	448.083.882	Allowance
Beban BPJS	64.133.995	90.756.511	Severance & Leave owed
Beban Pelatihan Staff	-	-	Bonus & Religious Allowance
Beban Premi Asuransi	58.235.008	108.721.926	BPJS Employer Part
Beban Karyawan Lainnya	-	-	Staff Training And Development
Beban Manfaat Lainnya	2.450.000	-	Labor Health Insurance (Manulife)
Total Beban Sumber Daya Manusia	1.656.540.104	2.387.947.319	Other Staff Costs
Beban Operasional Dan Administransi Kantor			Other Benefit Cost
Beban Transportasi	13.704.298	81.119.612	The Total Staff Related Expenses
Beban Perlengkapan Meubel	2.434.350	10.242.000	
Beban Konsumsi & Office Supplies	1.833.000	23.083.125	
Beban Komunikasi	3.854.403	7.457.192	
Beban Depresiasi	-	-	
Beban Okupansi	16.373.770	49.611.508	
Biaya Perijinan	-	-	
Biaya Audit	30.000.000	31.811.812	
Biaya Komputer	66.063.698	77.725.987	
Biaya Pemeliharaan Dan Perbaikan	13.430.000	4.172.500	
Beban Pajak	-	-	
Biaya Administrasi Bank	1.083.390	4.167.381	
Biaya Entertainment	-	-	
Total Beban Operasional Dan Administransi Kantor	148.776.910	289.391.117	Office and Administration Expense
			Transportation Expense
			Furniture and Equipment Expense
			Cosumables and Office Supplies
			Communication and Mails
			Depreciation Expenses
			Occupancy Cost
			Legal & Permit Expenses
			Audit Fees
			IT Hardware & Supplies
			Repairs, Maintenance & Service
			Tax Expenses
			Bank Related fess
			Entertainmet Expense
			The Total Office and Administration Expense

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Beban Proyek (Program)

	1.884.713.958	4.490.544.926
Beban Konsultan	4.380.000	44.267.558
Beban Okupansi Pekerja Lapangan	4.565.500	254.978.171
Beban Pengemasan dan Pengiriman	723.338.911	3.796.280.134
Beban Teknologi	725.000.000	1.972.874.347
Beban Penghargaan dan Hibah	320.442.892	425.475.606
Beban Tidak Langsung	457.704.653	369.387.309
Field Support		
Total Beban Proyek (Program)	4.120.145.914	11.353.808.051
Beban Perjalanan		
Biaya Konferensi dan Pertemuan	331.773.883	265.496.283
Biaya Perjalanan	232.973.989	384.696.344
Total Beban Perjalanan	564.747.872	650.192.627
Total Beban Terikat Temporer	6.490.210.799	14.681.339.114
Aset Bersih Terikat Temporer	296.440.043	3.465.885.192

Project Expenses

Consultant fees
Occupancy Costs Field Office & Warehouse
Project Shipping and Delivery Expenses
Technology &Supplies to Beneficiaries
Awards and Grants
Indirect Cost
Field Support
The Total Project Expenses
Travel And Meetings
Conference, Conventions, Meetings
Project Travel
The Total Travel And Meetings
Total of Temporally Restricted Expenses
Temporarily Restricted Net Assets

BAB III
LAMPIRAN - LAMPIRAN

YAYASAN KOPERNIK
DAFTAR ASET TETAP
Per 31 Desember 2021

NO	Keterangan	Tahun Perolehan	%	Harga Perolehan Per 31 Desember 2019	Mutasi 1 Januari - 31 Desember 2021		Harga Perolehan Per 31 Desember 2020	Akumulasi Penyusutan 2020	Beban Penyusutan 2021	Akumulasi Penyusutan 2021	Nilai Buku 2021
					Tambah	Kurang					
I COMPUTER & EQUIPMENT											
1	Aspire 4750 plus Win Ultimate 7	17/03/2012	25%	6.900.000			6.900.000	6.900.000	-	6.900.000	-
2	Acer E1-471	27/11/2012	25%	5.846.667			5.846.667	5.846.667	-	5.846.667	-
3	Undeclared FA Declared in Tax Amnesty Program in 21/01/2017	01/01/2014		34.749.000			34.749.000	34.749.000	-	34.749.000	-
4	Undeclared FA Declared in Tax Amnesty Program in 21/01/2017	01/01/2014		10.000.000			10.000.000	10.000.000	-	10.000.000	-
5	Undeclared FA Declared in Tax Amnesty Program in 21/01/2017	01/01/2014		10.500.000			10.500.000	10.500.000	-	10.500.000	-
6	NAS QNAP TS	23/03/2013	25%	11.769.670			11.769.670	11.769.670	-	11.769.670	-
7	Sony Vaio Toshi	12/06/2015	25%	17.680.000			17.680.000	17.680.000	-	17.680.000	-
8	Apple Australia Ewa	06/08/2015	25%	12.527.135			12.527.135	12.527.135	-	12.527.135	(0)
9	Mac Book Air Coms Team	26/11/2015	25%	14.299.000			14.299.000	14.299.000	-	14.299.000	0
10	ASUS UX360CA-C4115T M3 Grey	19/09/2017	25%	11.700.000	-		11.700.000	11.700.000	-	11.700.000	-
11	Microsoft Office Software Cost for 50 YK's laptops @ US\$ 29/laptop ; US\$ 1,450 @ Rp 1	01/10/2017	25%	19.569.200	-		19.569.200	15.899.983	3.669.217	19.569.200	-
12	2 unit Ruckus R510 & Power Adapter + VAT	03/04/2018	25%	15.087.600			15.087.600	10.351.769	4.735.831	15.087.600	-
TOTAL COMPUTER & EQUIPMENT				155.540.672	-	-	170.628.272	162.223.224	8.405.048	170.628.272	0
II FURNITURE & EQUIPMENT											
1	9 rak Pak Ady	18/09/2013	25%	12.350.000			12.350.000	12.350.000	-	12.350.000	-
2	Office Tables	17/07/2014	25%	20.250.000			20.250.000	20.250.000	-	20.250.000	-
3	Filing Cabinet	17/12/2015	25%	10.800.000			10.800.000	10.800.000	-	10.800.000	-
4	Vacuum Sealer DZ 260 ; 2 unit @ Rp 13.000.000	08/06/2016	12,5%	26.000.000			26.000.000	14.832.629	11.167.371	26.000.000	-
TOTAL FURNITURE & EQUIPMENT				69.400.000	-	-	69.400.000	40.776.387	11.167.371	69.400.000	-
III VEHICLES											
1	Motorbike Kupang	05-Apr-14	25%	10.716.500			10.716.500	10.716.500	-	10.716.500	-
TOTAL VEHICLES				10.716.500	-	-	10.716.500	10.716.500	-	10.716.500	-
TOTAL ASET TETAP				235.657.172	-	-	250.744.772	104.793.152	19.572.419	250.744.772	0

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DAFTAR ASET TAK BERWUJUD
Per 31 Desember 2021

NO	Keterangan	Tahun Perolehan	%	Biaya Perolehan 31 Desember 2020	Mutasi 1 Januari - 31 Desember 2021		Harga Perolehan 2021	Akumulasi Amortisasi 2020	Beban Amortisasi 2021	Akumulasi Amortisasi 2021	Nilai Buku 2021
					Penambahan	Pengurangan					
I	Leasehold Improvements										
1	Shop Renovation	1-Jan-13	100%	50.833.900			50.833.900	50.833.900	-	50.833.900	-
2	Pengosekan Office renovation 1. phase	1-Jan-14	14%	182.682.200			182.682.200	182.682.200	-	182.682.200	-
3	Pengosekan Office renovation 2. phase	1-Jan-15	16%	186.714.760			186.714.760	186.714.760	-	186.714.760	-
4	Architecture and Interior Design Concept for New Office in Mas, Ubud	7-Nov-17	10%	57.750.000			57.750.000	15.842.920	6.132.743	21.975.664	35.774.336
5	Land Clearing & Cleaning Cost for New office	23-Nov-17	10%	6.000.000			6.000.000	1.646.018	637.168	2.283.186	3.716.814
6	Payment Consultation service-load study & solar power system sizing	23-Nov-17	10%	10.000.000			10.000.000	2.743.363	1.061.947	3.805.310	6.194.690
7	Renovasi Atap Kantor Kopernik - Mas	1-Jan-18	11%	78.804.743			78.804.743	21.619.000	8.368.645	29.987.646	48.817.097
8	Jasa Pengadaan Air Bersih kantor baru	15-Jan-18	11%	26.000.000			26.000.000	7.132.743	2.761.062	9.893.805	16.106.195
9	Mechanical, Electrical, & Plumbing Works for New Office in Mas, Ubud	7-Feb-18	11%	103.412.650			103.412.650	28.369.842	10.981.874	39.351.716	64.060.934
10	Pekerjaan Sipil Kantor Kopernik Mas - Bangunan Arsitek Toilet Samping	9-Feb-18	11%	36.031.807			36.031.807	9.884.832	3.826.387	13.711.219	22.320.588
11	DP 65% material interior	13-Feb-18	11%	142.180.500			142.180.500	39.005.270	15.098.814	54.104.084	88.076.416
12	First Installment-Pekerjaan Atap Canopy kantor Kopernik MAS	15-Feb-18	11%	31.350.000			31.350.000	8.600.442	3.329.204	11.929.646	19.420.354
13	Pekerjaan Gedung Belakang Kantor Baru Kopernik	19-Feb-18	11%	76.716.475			76.716.475	21.046.113	8.146.882	29.192.995	47.523.480
14	Electricity Voltage Upgrade cost	26-Feb-18	11%	6.484.000			6.484.000	1.778.796	688.566	2.467.363	4.016.637
15	Solar System for new office at Mas + VAT & Shipping Costs	27-Feb-18	11%	46.330.200			46.330.200	12.710.055	4.920.021	17.630.076	28.700.124
16	Pekerjaan Canopy Patchway kantor Kopernik MAS-1st installment	8-Mar-18	11%	14.150.000			14.150.000	3.881.858	1.502.655	5.384.513	8.765.487
17	Pekerjaan Railling Tangga kantor Kopernik MAS-1st installment (Payment 0318229)	9-Mar-18	11%	5.950.000			5.950.000	1.632.301	631.858	2.264.159	3.685.841
18	Pekerjaan Canopy Parkir Motor & Pagar Kantor New Office	12-Apr-18	11%	34.190.000			34.190.000	9.379.558	3.630.796	13.010.354	21.179.646
19	Payment Request Purchase and installation for carpet (New Office)	12-Apr-18	11%	92.232.450			92.232.450	25.302.708	9.794.596	35.097.304	57.135.146
20	Payment 0418398 Request construction garden in new office	26-Apr-18	11%	41.197.500			41.197.500	11.301.969	4.374.956	15.676.925	25.520.575
21	Payment 0418397 Request Working for Bamboo design in new office	30-Apr-18	11%	26.266.300			26.266.300	7.205.799	2.789.342	9.995.141	16.271.159
22	PR 0518027 Additional working for architecture & interior SC026 (First Installment)	8-May-18	11%	86.225.625			86.225.625	23.654.817	9.156.704	32.811.521	53.414.104
23	Roofing works for YK Office in Mas, Ubud	22-May-18	11%	23.952.857			23.952.857	6.571.138	2.543.866	9.114.804	14.838.053
24	Toilet works for YK Office in Mas, Ubud	7-Jun-18	11%	60.770.893			60.770.893	16.671.661	6.453.546	23.125.207	37.645.686
	Total Leasehold Improvements			1.426.226.860	-	-	1.426.226.860	696.212.064	106.831.434	803.043.497	623.183.363
II	Website Cost										
	Web Designs Service Cost	27/09/2017	25%	60.254.540			60.254.540	49.124.189	11.130.351	60.254.540	-
	Web Designs Service Cost	27/03/2018	25%	26.400.000,00			26.400.000	18.700.000	7.700.000	26.400.000	-
	Total Website Cost			86.654.540	-	-	86.654.540	67.824.189	18.830.351	86.654.540	-
III	Prepaid Expenses										
	Property All Risk Insurance renewal ; 18 Nov 2016 to 19 Nov 2017 ; KE ASURANSI ALLIANZ UTAMA INDONESIA	22/09/2016	100%	5.226.629			5.226.629	5.226.629	-	5.226.629	-
	Property All Risk Insurance as of 1 Nov 2017 to 31 Oct 2018 (paid on 14/11/17)	01/11/2017	100%	5.189.628			5.189.628	5.189.628	-	5.189.628	-
	Property All Risk and Earthquake, Volcanic Eruption and Tsunami	14/06/2019	100%	3.684.840			3.684.840	3.684.840	-	3.684.840	-
	Total Prepaid Expenses			14.101.097	-	-	14.101.097	14.101.097	-	14.101.097	-
IV	Office Rent										
1	Historical Cost Rent to 1. Nov. 2014 : Sewa Kantor Villa Sayan Ayu	1/Jan/14	100%	74.500.000			74.500.000,00	74.500.000	-	74.500.000	-
2	Historical Cost Rent Feb 2015 ; Sewa Toko Tech Kios	1/Jan/14	100%	30.000.000			30.000.000,00	30.000.000	-	30.000.000	-
3	Pengosekan: 17/3/2014-17/3/2021	18/Feb/14	14%	1.100.000.000			1.100.000.000,00	1.100.000.000	-	1.100.000.000	0
4	Warehouse Kupang 2 yrs - 31/12/16	1/Jan/15	50%	100.000.000			100.000.000,00	100.000.000	-	100.000.000	-
5	Pengosekan: 17/3/2014-17/3/2022	6/Nov/15	16%	112.222.222			112.222.222,00	112.222.222	-	112.222.222	(0)
6	Rent warehouse Labuhan Bajo JAN2016 2017 Paskalis Hendeng Clearing Fee - total contract	18/Feb/16	100%	6.666.666			6.666.666,00	6.666.666	-	6.666.666	-
7	Maumere Maria Albertina Feb16-Jan17	19/Feb/16	100%	16.666.666			16.666.666,00	16.666.666	-	16.666.666	-

8	New Office rent fee in Larantuka 1 March 2016 - 28 February 2017	2/Mar/16	100%	19.444.444			19.444.444,00	19.444.444	-	19.444.444	-
9	Rent fee parking area March 16 - March 17 Made Lasia BRI BIAYA KLIRING	15/Mar/16	100%	4.687.500			4.687.500,00	4.687.500	-	4.687.500	-
10	INT-BK Outw CN Rent office in Lombok March 2016/ March 2017 Baharuddin BCA BIAYA KLI	17/Mar/16	100%	15.555.555			15.555.555,00	15.555.555	-	15.555.555	-
11	House rent period of 1 year 20 march 16 - 19 March 17 (DP 5jt - Y 5048)	20/Mar/16	100%	21.111.111			21.111.111,00	21.111.111	-	21.111.111	-
12	Warehouse Lembata Rent Cost from April 2016 - March 2017 (Paid on 22/07/2016)	1/Apr/16	100%	3.333.333			3.333.333,00	3.333.333	-	3.333.333	-
13	Office In Tuban 1 Juni 2016 31 May 2017 Munir (Paid on 27/09/2016)	1/Jun/16	100%	11.111.111			11.111.111,00	11.111.111	-	11.111.111	-
14	Warehouse Rent Cost 1 Sept 2016 - 31 Agt 2017 Florensi Maria G.Kefi	2/Sep/16	100%	4.000.000			4.000.000,00	4.000.000	-	4.000.000	-
15	Rent Warehouse Lewoleba Lembata (Siti Langoday) 31 Oct 2016 - 30 Oct 2017	1/Nov/16	100%	16.666.666			16.666.666,00	16.666.666	-	16.666.666	-
16	INT-BK Outw CN Final pay Waingapu Nov 2016 - Nov 2017 MARTHA KOTE BRI BIAYA KLIR	1/Nov/16	100%	20.000.000			20.000.000,00	20.000.000	-	20.000.000	-
17	Lease cost for Warehouse Kupang for 2 years (1 Januari 2017 - 31 Desember 2018)	01-Jan-17	50%	90.000.000			90.000.000,00	90.000.000	-	90.000.000	-
18	Prepaid office rent cost in Labuan Bajo for 1 year as of 7 March 2017 - 6 March 2018	07-Mar-17	100%	25.000.000			25.000.000,00	25.000.000	-	25.000.000	-
19	Prepaid Office Lease Cost in Selong, Lombok Timur as of 15 March 2017 to 14 March 2018	15-Mar-17	100%	14.000.000			14.000.000,00	14.000.000	-	14.000.000	-
20	Lease cost Office Larantuka for the period of 1 May 2017 - 30 Apr 2018	03-May-17	100%	20.000.000			20.000.000,00	20.000.000	-	20.000.000	-
21	Prepaid rent office in Lembata 1 November 2017 - October 2018 (Paid on 19 Oct '17)	01-Nov-17	100%	15.000.000			15.000.000,00	15.000.000	-	15.000.000	-
22	Prepaid Rent New Office Mas Ubud for 10 yrs (50% DP Rp 350 M Paid on 10 Nov '17)	01-Dec-17	10%	350.000.000			350.000.000,00	107.916.667	35.000.000	142.916.667	207.083.333
23	0218202 New Office Labuhan Bajo for 2 years ; Mar 2018 - Feb 2020	01-Mar-18	50%	70.000.000			70.000.000,00	70.000.000	-	70.000.000	0
24	Payment 0418343 Rent New Office Larantuka 1 May 2018 - 30 April 2020	01-May-18	50%	50.000.000			50.000.000,00	50.000.000	-	50.000.000	0
25	Bojonegoro Office Rent Period 1 May 2019 - 30 April 2020	26-Apr-19	100%	10.000.000			10.000.000,00	10.000.000	-	10.000.000	-
26	Office Rent Tuban Period 01 July 2019 to 30 June 2020	03-Jul-19	100%	11.112.000			11.112.000,00	11.112.000	-	11.112.000	-
27	Bojonegoro Office Rent Period 1 May 2020 - 30 April 2021	20-Apr-20	100%	10.000.000			10.000.000,00	6.666.664	3.333.336	10.000.000	-
28	Office Rent Tuban Period 01 July 2020 to 31 January 2021	04-Jun-20	100%	6.481.481			6.481.481,00	5.555.556	925.925	6.481.481	-
Total Office Rent				2.227.558.755	-	-	2.227.558.755	1.981.216.160	39.259.261	2.020.475.421	207.083.334
TOTAL ASET TAK BERWUJUD				3.740.440.155	-	-	3.740.440.155	2.745.252.413	164.921.045	2.910.173.458	830.266.697