PERKUMPULAN IDEA

(INSTITUTE FOR DEVELOPMENT AND ECONOMIC ANALYSIS)

LAPORAN KEUANGAN

FINANCIAL STATEMENTS

UNTUK TAHUN BERAKHIR 31 DESEMBER 2013 DAN 2012

FOR THE YEARS ENDED 31 DECEMBER 2013 AND 2012

BESERTA LAPORAN AUDITOR INDEPENDEN

WITH INDEPENDENT AUDITOR'S REPORT

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idea
Institute for Development and Economic Analysis

SURAT PERNYATAAN MANAJEMEN TENTANG TANGGUNG JAWAB ATAS LAPORAN KEUANGAN UNTUK TAHUN-TAHUN YANG BERAKHIR TANGGAL 31 DESEMBER 2013 DAN 2012 PERKUMPULAN IDEA

Kami yang bertandatangan di bawah ini

Nama : Wasingatu Zakiyah
Jabatan : Direktur

Menyatakan bahwa:

1. Bertanggung jawab atas penyusunan dan penyajian laporan keuangan Perkumpulan IDEA;
2. Laporan keuangan Perkumpulan IDEA telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan di Indonesia;
3. a) Semua informasi dalam laporan keuangan Perkumpulan IDEA telah dimuat secara lengkap dan benar;

   b) Laporan keuangan Perkumpulan IDEA tidak mengandung informasi atau fakta material yang tidak benar, dan tidak menghilangkan informasi atau fakta material;
4. Bertanggung jawab atas sistem pengendalian internal Perkumpulan IDEA.

Demikian pernyataan ini dibuat dengan sebenarnya.

MANAGEMENTS' STATEMENT REGARDING THE RESPONSIBILITY OF THE FINANCIAL STATEMENTS AS AT 31 DESEMBER 2013 AND 2012 AND FOR THE YEARS THEN ENDED IDEA ASSOCIATION

We,the undersign:

Name : Wasingatu Zakiyah
Title : Executive Diretor

Declare that:

1. *We are responsible for the preparation and presentation of IDEA Association's financial Statements ;*
2. *IDEA Association's financial Statement have been prepared and presented in confirmity with Indonesian Financial Accounting Standarts;*
3. *a) All information in IDEA Association's financial statement has been disclosed in a complete and truthful manner;*

   b) IDEA Association's financial statements does not contain information or facts material that did not properly, and do not omit material information or facts;
4. *We are responsible for IDEA Association's internal control system.*

Thus this statement is made truthfully.

Yogyakarta, 31 Juli/*July* 2015
Direktur Eksekutif /*Executive Director,*

Wasingatu Zakiyah

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Education
Action
Social Justice

KANTOR AKUNTAN PUBLIK
Drs. SOEROSO DONOSAPOETRO

IZIN USAHA : KEP. MENKEU NO. 254/KM.06/2004
JL. BEO No. 49 DEMANGAN BARU TELP/FAX. : 0274-589283 YOGYAKARTA 55281
e-mail : soerosods@gmail.com

No.63/LAI-GA/VII/2015

LAPORAN AUDITOR INDEPENDEN
KEPADA BADAN PENGAWAS DAN PENGURUS
PERKUMPULAN IDEA

INDEPENDENT AUDITOR'S REPORT
TO THE OVERSIGHT COMMITTEE AND DIRECTORS
IDEA ASSOCIATION

Kami telah mengaudit laporan keuangan Perkumpulan IDEA terlampir, yang terdiri dari laporan posisi keuangan tanggal 31 Desember 2013 serta laporan aktivitas, dan laporan arus kas untuk tahun yang berakhir pada tanggal tersebut, dan suatu ikhtisar kebijakan akuntansi signifikan dan informasi penjelasan lainnya.

We have audited the accompanying financial statements of IDEA Association, which comprise the statement of financial position as of 31 December 2013, and the statement of activities, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Tanggung jawab manajemen atas laporan keuangan

Manajemen Perkumpulan IDEA bertanggungjawab atas penyusunan laporan keuangan ini sesuai dengan Standar Akuntansi Keuangan di Indonesia, dan atas pengendalian internal yang dianggap perlu oleh manajemen untuk memungkinkan penyusunan laporan keuangan yang bebas dari kesalahan penyajian material, baik yang disebabkan oleh kecurangan maupun kesalahan.

Management's responsibility for the financial statements

Management IDEA Association 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.

Tanggung Jawab Auditor

Tanggung jawab kami adalah untuk menyatakan suatu opini atas laporan keuangan tersebut berdasarkan audit kami. Kami melaksanakan audit kami berdasarkan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia. Standar tersebut mengharuskan kami untuk mematuhi ketentuan etika serta merencanakan dan melaksanakan audit untuk memperoleh keyakinan memadai tentang apakah laporan keuangan tersebut bebas dari kesalahan penyajian material.

Auditor's responsibility

Our responsibility is to express an opinion on such 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 such financial statements are free from material misstatement.

Suatu audit melibatkan pelaksanaan prosedur untuk memperoleh bukti audit tentang angka-angka dan pengungkapan dalam laporan keuangan. Prosedur yang dipilih bergantung pada pertimbangan auditor, termasuk penilaian atas risiko kesalahan penyajian material dalam laporan keuangan, baik yang disebabkan oleh kecurangan maupun kesalahan. Dalam melakukan penilaian risiko tersebut, auditor mempertimbangkan pengendalian internal yang relevan dengan penyusunan dan penyajian wajar laporan keuangan entitas untuk merancang prosedur audit yang tepat sesuai dengan kondisinya, tetapi bukan untuk tujuan menyatakan opini atas keefektivitasan pengendalian internal entitas. Suatu audit juga

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 the fraud or error. In making those risks assessments, the auditor's consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of

KANTOR AKUNTAN PUBLIK
Drs. SOEROSO DONOSAPOETRO

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mencakup pengevaluasian atas ketepatan kebijakan akuntansi yang digunakan dan kewajaran estimasi akuntansi yang dibuat oleh manajemen, serta pengevaluasian atas penyajian laporan keuangan secara keseluruhan.

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 suatu basis bagi opini audit kami.

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

Opini

Menurut opini kami, laporan keuangan terlampir menyajikan secara wajar, dalam semua hal yang material, posisi keuangan Perkumpulan IDEA tanggal 31 Desember 2013, serta kinerja aktivitas dan arus kasnya untuk tahun yang berakhir pada tanggal tersebut, sesuai dengan Standar Akuntansi Keuangan di Indonesia.

Opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position IDEA Association as of 31 December 2013, and its activities and cash flows for the year then ended, in accordance with Indonesian Financial Accounting Standards.

Hal Lain

Laporan keuangan Perkumpulan IDEA untuk tahun yang berakhir 31 Desember 2012 diaudit oleh auditor independen lain yang laporannya bertanggal 23 Juni 2015 berisi opini tanpa modifikasian atas laporan keuangan tersebut.

Other Matter

The financial statements of IDEA Association for the year ended December 31, 2012 were audited by another auditor who expressed an unmodified opinion on those statements on June 23, 2015.

KAP Drs. Soeroso Donosapoetro

Drs. Soeroso Donosapoetro, Ak., MM., CPA
Izin Akuntan Publik/ *License of Public Accountant* No: AP.0280

Yogyakarta, 31 Juli/ July 2015

PERKUMPULAN IDEA
(IDEA ASSOCIATION)

LAPORAN POSISI KEUANGAN
31 DESEMBER 2013 DAN 2012
(Dinyatakan dalam Rupiah)

STATEMENTS OF FINANCIAL POSITION
AS AT 31 DECEMBER 2013 AND 2012
(Expressed in Rupiah)

	2013	Catatan/ *Notes*	2012	
Aset				***Assets***
Aset Lancar				***Current Assets***
Kas dan setara kas	1.241.567.399	2c, 3	1.039.642.986	*Cash and cash equivalents*
Pembayaran dimuka	12.697.380	4	11.802.480	*Prepayments*
Piutang	35.172.730	2d, 5	93.253.730	*Receivables*
Aset Tidak Lancar				***Noncurrent Assets***
Biaya dibayar dimuka	18.749.830	2e, 6	43.750.030	*Prepaid expenses*
Aset tetap setelah dikurangi akumulasi penyusutan tahun 2013 sebesar Rp 234,577,840 (2012: Rp 215,309,850)	30.528.360	2f, 7	41.951.350	*Fixed assets, net of accumulated depreciation 2013 of Rp 234,577,840 (2012: Rp 215,309,850)*
Jumlah Aset	**1.338.715.699**		**1.230.400.576**	***Total Assets***
Liabilitas				***Liabilities***
Liabilitas Jangka Pendek				***Short-Term Liabilities***
Utang proyek	14.000.000	8	46.675.000	*Project payables*
Utang lainnya	21.318.880	9	17.638.880	*Other payables*
Utang dana purna tugas	149.105.100		144.225.780	*Accrued severances*
Jumlah Liabilitas	184.423.980		208.539.660	***Total Liabilities***
Aset Neto				***Net assets***
Tidak terikat	504.764.452	2g, 10	548.093.352	*Unrestricted*
Terikat temporer	649.527.267	2g, 11	473.767.564	*Temporarily restricted*
Terikat permanen	-		-	*Permanently restricted*
Jumlah Aset Neto	1.154.291.719		1.021.860.916	***Total Net Assets***
Jumlah Liabilitas dan Aset Neto	**1.338.715.699**		**1.230.400.576**	***Total Liabilities and Net Assets***

Catatan atas laporan keuangan terlampir merupakan bagian tidak terpisahkan dari laporan keuangan secara keseluruhan.

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

PERKUMPULAN IDEA
(IDEA ASSOCIATION)

LAPORAN AKTIVITAS
UNTUK TAHUN YANG BERAKHIR
31 DESEMBER 2013 DAN 2012
(Dinyatakan dalam Rupiah)

STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED
31 DECEMBER 2013 AND 2012
(Expressed in Rupiah)

	2013	Catatan/ Notes	2012	
Perubahan Aset Neto Tidak Terikat				***Changes in Unrestricted Net Assets***
Pendapatan:				*Revenue:*
Hibah	494.116.660	12	828.395.700	*Grants*
Penerimaan lainnya	121.589.530	13	152.611.831	*Other receipts*
Jumlah	615.706.190		981.007.531	*Total*
Aset neto yang berakhir pembatasannya				*Net asset released from restrictions*
Pemenuhan program dan waktu pembatasan	970.152.012	14	2.429.983.114	*Satisfaction of programs and time restrictions*
Jumlah pendapatan	1.585.858.202		3.410.990.645	*Total Revenue*
Beban:				*Expenses:*
Beban proyek	(970.152.012)	14	(2.429.983.114)	*Project costs*
Beban gaji dan kesejahteraan	(484.370.180)	15	(551.804.690)	*Salaries and benefits*
Beban pengembangan dan program	(22.508.830)	16	(68.512.530)	*Program and development costs*
Beban overhead	(34.526.280)	17	(37.309.160)	*Overhead costs*
Beban reparasi dan pemeliharaan	(7.341.540)	18	(6.424.960)	*Repair and maintenance costs*
Beban administrasi umum	(3.621.620)	19	(5.090.920)	*General administration costs*
Beban penyusutan dan amortisasi	(44.268.190)	20	(45.044.380)	*Depreciation and amortization*
Beban Idea Resource Center (IRC)	-	21	(9.311.000)	*Idea Resources Center (IRC) costs*
Beban pajak	(3.287.050)	22	(5.700.150)	*Tax expenses*
Beban lain-lain	(59.111.400)	23	(20.756.270)	*Other expenses*
Jumlah beban	(1.629.187.102)		(3.179.937.174)	*Total Expenses*
Kenaikan/(Penurunan) aset neto tidak terikat	(43.328.900)		231.053.471	*Increase/(Decrease) in unrestricted net assets*
Perubahan Aset Neto Terikat Temporer				***Changes in Temporarily Restricted Net Assets***
Sumbangan/hibah dari lembaga donor	1.147.233.040	24	1.506.606.735	*Donations/grants from donor agencies*
Penerimaan bunga bank	8.000.054	25	15.654.656	*Interest income*
Pengembalian sisa dana proyek ke donor	(9.321.380)	26	(90.230.944)	*Returning unused project funds to the donor*
Aset neto terbebaskan dari pembatasan	(970.152.012)	14	(2.429.983.114)	*Net assets released from restrictions*
Kenaikan (penurunan) aset neto terikat temporer	175.759.703		(997.952.667)	*Increase (decrease) in temporarily restricted net assets*
Perubahan Aset Neto Terikat Permanen				***Changes in Permanently Restricted Net***
Sumbangan	-		-	*Donations*
Kenaikan aset neto terikat temporer	-		-	*Increase in permanently restricted net assets*
Perubahan Aset Neto	**132.430.803**		**(766.899.196)**	***Change in Net Assets***
Aset Neto Awal Tahun	1.021.860.916		1.788.760.112	*Net Assets at Beginning of Year*
Aset Neto Akhir Tahun	**1.154.291.719**		**1.021.860.916**	***Net Assets at End of Year***

Catatan atas laporan keuangan merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan.

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

PERKUMPULAN IDEA
(IDEA ASSOCIATION)

LAPORAN ARUS KAS
UNTUK TAHUN YANG BERAKHIR
31 DESEMBER 2013 DAN 2012
(Dalam Rupiah)

STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED
31 DECEMBER 2013 AND 2012
(Expressed in Rupiah)

	2013	Catatan/ *Notes*	2012	
Aktivitas Operasi				***Operating Activities***
Rekonsiliasi perubahan dalam aset neto menjadi kas neto yang digunakan untuk aktivitas operasi:				*Reconciliation of change in net assets to net cash used in operating activities:*
Perubahan dalam aset neto	132.430.803		(766.899.196)	*Changes in net assets*
Penyesuaian untuk rekonsiliasi perubahan dalam aset neto menjadi kas neto yang digunakan untuk kegiatan operasi:				*Adjustments to reconcile change in net assets to net cash used for operating activities:*
Penyusutan	19.267.990		21.919.330	*Depreciation*
Amortisasi	25.000.200		23.125.050	*Amortization*
(Kenaikan)/penurunan uang muka	(894.900)		(96.280.207)	*(Increase)/decrease in advance payment*
(Kenaikan)/penurunan piutang	58.081.000		34.183.520	*(Increase)/decrease in receivables*
Kenaikan utang biaya	3.680.000		(11.792.500)	*Increase/(decrease) in accrued expenses*
Kenaikan/(penurunan) utang proyek	(32.675.000)		(9.300.000)	*Increase/(decrease) in projects payables*
Kenaikan/(penurunan) imbalan paska kerja	4.879.320		15.847.100	*Increase/(decrease) in accrued severance*
Kas neto diterima (digunakan) untuk aktivitas operasi	209.769.413		(789.196.903)	*Net cash received (used) in operating activities*
Aktivitas Investasi				***Investing Activities***
Pembelian aset tetap	(7.845.000)		(38.825.500)	*Purchase of fixed assets*
Kas neto digunakan untuk aktivitas investasi	(7.845.000)		(38.825.500)	*Net cash used in financing activities*
Aktivitas Pendanaan				***Financing Activities***
Sumbangan	-		-	*Donations*
Kas neto digunakan untuk aktivitas pendanaan	-		-	*Net cash used in financing activities*
Kenaikan (Penurunan) Neto dalam Kas dan Setara Kas	201.924.413		(828.022.403)	***Increase/(decrease) in Net Cash and Cash Equivalents***
Kas dan Setara Kas pada Awal Tahun	1.039.642.986		1.867.665.389	*Cash and Cash Equivalents at Beginning of Year*
Kas dan Setara Kas pada Akhir Tahun	**1.241.567.399**		**1.039.642.986**	***Cash and Cash Equivalents at End of Year***

Catatan atas laporan keuangan merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan.

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

1. INFORMASI UMUM

a. Pendirian Organisasi

Perkumpulan IDEA (Institute for Development and Economic Analysis) adalah suatu organisasi non-pemerintah yang didirikan pada 20 Mei 1995 dan berbadan hukum perkumpulan berdasarkan Akta Notaris Winahyu Erwiningsih, SH, M.Hum, No. 25 tanggal 22 April 2004. IDEA didirikan sebagai bagian upaya mendorong pelembagaan mekanisme politik dan kebijakan publik yang menghormati hak asasi manusia, khususnya hak ekonomi, sosial dan budaya. IDEA bertujuan untuk mewujudkan masyarakat yang adil, demokratis, menghargai hak asasi manusia dan nirkekerasan.

Kegiatan dan layanan yang diberikan oleh IDEA meliputi pengorganisasian dan pendampingan kelompok warga, pendidikan dan penguatan kapasitas, riset dan/atau analisa kebijakan, mengembangkan dan/atau melibatkan diri dalam jaringan, mempengaruhi perubahan kebijakan, dan kampanye.

IDEA berdomisili di Yogyakarta dengan kantor berlokasi di Jl. Kaliurang KM 5, Gg Tejomoyo CT III/3 Yogyakarta.

b. Susunan Organisasi

Susunan organisasi IDEA per tanggal 31 Desember 2013 dan 2012 adalah sebagai berikut:

Anggota (23 orang):
Agam Fatchurrochman, Agus Eko Purwanto, Achmad An'am Thamrin, Dati Fatimah, Deddy Heriyanto, Dedy Prihambudi, Deni Purwo Sambodo, Eko Budi Marwanto, Farida Mahri, Johanes da Massenus Arus, M.B. Damairia Pakpahan, M. Sulistyobroto, M. Yana Aditya, Muchtar Abbas, Muhammad, Ridaya La Ode Ngkowe, Rinto Andriono, Sri Hidayati, Sunarja, Tiem Farikhah Usman, Valentina Sri Wijiyati, Wahyu Widiarto, dan Wasingatu Zakiyah.

2013

Badan Pekerja:

1. Ridaya La Ode Ngkowe
2. Deni Purwo Sembodo
3. Farida Mahri

Badan Pengawas:

1. Wahyu Widiarto Basjir
2. M. Sulistyobroto

1. *GENERAL INFORMATION*

a. *Establishment*

IDEA (Institute of Development and Economic Analysis) Association is a non-governmental organization which was established in 1995 and incorporated associations based on Winahyu Erwiningsih, SH, M.Hum, deed number 25 dated 22 April 2004. IDEA was founded as part of an effort to encourage the institutionalization of political mechanisms and public policies that respect human rights, particularly economic, social, and cultural (Ecosoc) rights. IDEA aims to create a society that fair, democratic, respect human rights and non-violence.

Activities and services provided by IDEA include organizing and citizen advocacy-groups, education and capacity building, research and/or policy analysis, develop and/or engage in networkings, influencing policy change, and campaigns.

IDEA is domiciled in Yogyakarta, Indonesia, with its office located at Jl. Kaliurang KM 5, Gg Tejomoyo CT III/3 Yogyakarta.

b. *Organization structure*

Organization structure of IDEA as of 31 December 2013 and 2012 were as follows:

Member (23 persons):
Agam Fatchurrochman, Agus Eko Purwanto, Achmad An'am Thamrin, Dati Fatimah, Deddy Heriyanto, Dedy Prihambudi, Deni Purwo Sambodo, Eko Budi Marwanto, Farida Mahri, Johanes da Massenus Arus, M.B. Damairia Pakpahan, M. Sulistyobroto, M. Yana Aditya, Muchtar Abbas, Muhammad, Ridaya La Ode Ngkowe, Rinto Andriono, Sri Hidayati, Sunarja, Tiem Farikhah Usman, Valentina Sri Wijiyati, Wahyu Widiarto, and Wasingatu Zakiyah.

2012

General Assembly Convenors:

1. Ridaya La Ode Ngkowe
2. Dedy Prihambudi
3. Farida Mahri

Oversight Committee:

1. Deddy Heriyanto
2. M. Sulistyobroto

Badan Pengurus:	2013	*Governing Body:*
Direktur Eksekutif	Wasingatu Zakiyah	*Executive Director*
Deputi Direktur Program	Sunarja	*Director Deputy for Program*
Deputi Direktur Pengelolaan Lembaga	Tiem Farikhah Usman	*Director Deputy for Institution Management*
* Koordinator Peraturan ekonomi, sosial dan budaya berdasar anggaran divisi advokasi.	Tenti Novari Kurniawati	* *Coordinator for economic, social, and cultural rights based budget advocacy division*
* Koordinator advokasi kebijakan pengurangan risiko bencana dan divisi perubahan iklim	Sunarja	* *Coordinator for policy advocacy on disaster risk reduction and climate change division*
* Manajer data anggaran daerah dan pusat informasi	-	* *Manager of regional budget data and information centre*
* Manajer manajemen pengetahuan	Triwahyuni Suci W	* *Manager of knowledge management*
Staf Program:	1. Isnawati 2. F. Bambang Hery P. 3. Imam Setiyadi	*Program stafs:*
Staf administrasi	Wiwit Ekawati	*Administration staf*
Staf Akuntansi:	1. Santi Wijaya Hesti 2. Dewayani R Indarti 3. Sumarti Sukaningsih	*Accounting stafs:*
Kasir	Anis Nuria Perwitasari	*Cashier*
Kerumahtanggaan	1. Subiyana 2. Ida Wahyu Rusdianta	*Household affairs*
Tenaga Ahli:	1. Hernindya Wisnuadji 2. Rinto Andriono 3. Damairia Pakpaham 4. Didik S. Mulyana 5. Djoni Ferdiwijaya 6. Lukman Hakim 7. Petrasa Wacana 8. Valentina Sri Wijiyati.	*Pool of Experts:*

Badan Pengurus:	2012	*Governing Body:*
Direktur	Wasingatu Zakiyah	*Director*
Koordinator Divisi Advokasi:		*Coordinator Advocacy Divisions:*
Perencanaan dan Penganggaran Partisipatif	Hernindya Wisnuadji	*Participatory planning and budgeting*
Kebijakan Sensitif Pengurangan Risiko	Sunarja	*Disaster risk reduction sensitive budget*
Penganggaran untuk Pemenuhan Hak	Valentina Sri Wijiyati	*Budgeting for the fulfillment of socioeconomic rights*
Kepala Kantor	Tiem F. Usman	*Head of office*
Staf Administrasi	Wiwit Ekawati	*Administrative staff*
Staf Akuntansi:	1. Dewayani Retno Indarti 2. Y.I. Luckyastuti Happy Ria 3. Santi Wijaya Hesti Utami	*Accounting Staffs:*
Kasir	Anis Nuria Perwitasari	*Cashier*
Kerumahtanggaan	1. Subiyana 2. Ida Wahyu Rusdianta	*Household affairs*

Teknisi dan Pustakawan	Agus Eko Purwanto	*Technician and Librarian*
Tenaga ahli	1. Wahyu W. Basjir	*Pool of Experts:*
	2. Rinto Andriono	
	3. Damairia Pakpahan	
	4. Didik S. Mulyana	
	5. Djoni Ferdiwijaya	
	6. Lukman Hakim	
	7. Petrasa Wacana	

c. Sumber Dana dan Keuangan

Sumber dana yang dimiliki oleh IDEA berasal dari internal lembaga IDEA dan sumbangan dari lembaga donor seperti: Ford Foundation, OXFAM-GB, TIFA Foundation, RWI, Europian Union, Inpi-Pact, CSSP-USAID, AUSAID, LGSP-USAID, LOGICA-USAID, FON (Force of Nature), dan Partnership for Governance Reform in Indonesia (PGRI)/UNDP, UNDP, UNOCHA, dan TAF.

c. *Source of Funds and Finance*

Source of funds owned by IDEA IDEA comes from internal agencies and donations from donors such as the Ford Foundation, OXFAM-GB, TIFA Foundation, RWI, Europian Union, Inpi-Pact, CSSP-USAID, AUSAID, LGSP-USAID, LOGICA-USAID, FON (Force of Nature), and the Partnership for Governance Reform in Indonesia (PGRI)/UNDP, UNDP, UNOCHA, and TAF.

2. IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING

Laporan keuangan Lembaga untuk tahun yang berakhir 31 Desember 2013 disusun oleh Pengurus dan diselesaikan pada tanggal Juli 2015.

2. *SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES*

The financial statements of IDEA Association for the year ended 31 December 2013 has been prepared by the Executive Boards and completed on ...July 2015.

a. Pernyataan Kepatuhan

Laporan keuangan disusun sesuai dengan Standar Akuntansi Keuangan di Indonesia khususnya Pernyataan Standar Akuntansi Keuangan (PSAK) No. 45 (revisi 2011) "Laporan Keuangan Entitas Nirlaba".

a. *Statement of Compliance*

Financial statements have been prepared in accordance with Financial Accounting Standards in Indonesia, particularly Statement of Financial Accounting Standards (SFAS) No. 45 (revised 2011) "Non-Profit Entities".

b. Dasar Penyusunan Laporan Keuangan

Laporan keuangan disusun berdasarkan basis kesinambungan usaha dan biaya historis. Laporan keuangan juga disusun berdasarkan basis akrual, kecuali untuk laporan arus kas yang disusun berdasarkan basis kas.

Laporan arus kas disusun dengan metode tidak langsung *(indirect method)*, dan arus kas dikelompokkan atas dasar aktivitas operasi, investasi dan pendanaan.

Mata uang pelaporan yang digunakan dalam laporan keuangan adalah mata uang Rupiah.

b. *Basis of preparation of the financial statements*

The financial statements have been prepared on the basis of going concern and historical cost. The financial statements have also been prepared on the basis of the accrual concept, except for statements of cash flows which prepared on the cash basis.

The statements of cash flows are prepared based on the indirect method by classifying cash flows on the basis of operating, investing and financing activities.

Figures in the statement of income and expenditure are stated in Indonesian Rupiah (IDR).

c. Kas dan Setara Kas

Kas dan setara kas mencakup kas, simpanan yang sewaktu-waktu bisa dicairkan, dan investasi likuid jangka pendek lainnya dengan jangka waktu jatuh tempo tiga bulan atau kurang.

c. Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks and other short-term highly liquid investments with original matures of three months or less.

d. Piutang

Piutang disajikan sejumlah nominal yang dipinjamkan. Perkumpulan tidak membentuk estimasi penyisihan piutang tidak tertagih.

d. Receivables

Account receivables are stated at gross. Management does not provide the provision for doubtful receivables.

e. Biaya dibayar dimuka

Biaya dibayar dimuka diamortisasi dengan metode garis lurus selama masa manfaat sewa.

e. Prepaid expense

Prepaid expenses are amortized using the straight-line method, based on the estimated useful lives.

f. Aset Tetap

Aset tetap disajikan sebesar biaya perolehan setelah dikurangi akumulasi penyusutan dan penurunan nilai, kecuali tanah tidak disusutkan. Penyusutan aset tetap dilakukan dengan menggunakan metode garis lurus berdasarkan taksiran masa manfaat ekonomis dengan rincian sebagai berikut:

f. Fixed assets

Fixed assets are stated at cost less accumulated depreciation and impairment, except for land is not depreciated. Depreciation is done using the straight line method based on the estimated useful lives as follows:

No.	Group	Est. useful lives	*Rate/Year*	*Group*
1.	Kendaraan	4 years	*25%*	*Vehicle (Car)*
2.	Komputer	4 years	*25%*	*Computer*
3.	Mebel dan peralatan kantor	4 years	*25%*	*Furniture and office equipment*

Apabila aset tetap yang sudah tidak digunakan lagi atau dijual, maka nilai tercatat dan akumulasinya dikeluarkan dari laporan keuangan, dan keuntungan atau kerugian yang timbul diakui dalam laporan aktivitas.

When assets are retired or otherwise disposed of, their carrying values and the related accumulated depreciation are eliminated from the financial statement and the resulting gains and losses on the disposal of fixed assets are recognized in the statement of activities.

g. Klasifikasi Aset Neto

Aset neto diklasifikasikan berdasarkan ada atau tidaknya pembatasan oleh penyumbang, yaitu: tidak terikat, terikat secara temporer, dan terikat secara permanen. Pembatasan harus dilakukan oleh donor dari luar organisasi sebelum aset diklasifikasikan sebagai terbatas.

1. Aset neto tidak terikat umumnya meliputi pendapatan dari jasa layanan, penjualan barang, sumbangan, dan dividen atau hasil investasi, dikurangi beban untuk memperoleh pendapatan.

g. Classification of Net Assets

Net assets are classified based on the presence or absence of restrictions by donors, namely: unrestricted, temporarily restricted, permanently restricted. Restrictions must be imposed by donors from outside the organization before an asset is classified as restricted.

1. *Unrestricted net assets generally include revenues from services, sale of goods, donations, and dividends or investment returns, net of expenses to earn revenues.*

2. Pembatasan temporer terhadap (a) sumbangan aktivitas tertentu, (b) investasi untuk jangka waktu tertentu, (c) penggunaan selama periode tertentu di masa depan, atau (d) pemerolehan aset tetap, disajikan dalam kelompok aset neto yang penggunaannya dibatasi secara temporer. Pembatasan temporer oleh penyumbang dapat berbentuk pembatasan waktu atau pembatasan

3. Pembatasan permanen terhadap (a) aset, seperti tanah atau karya seni, yang disumbangkan untuk tujuan tertentu, untuk dirawat dan tidak untuk dijual, atau (b) aset yang disumbangkan untuk investasi yang mendatangkan pendapatan secara permanen, disajikan dalam kelompok aset neto yang penggunaannya dibatasi secara permanen.

2. *Temporary restrictions on (a) the donation of certai activities, (b) the investment for a period of time, (c) th use of a certain period in the future, or (d) the acquisitio of fixed assets, are presented in groups of restricted ne assets are temporary. Temporary restrictions by dono restrictions can take the form of time or usage restrictions or both.*

3. *Permanent restrictions on (a) assets, such as land o works of art, which was donated for a specific purpose, t be cared for and not for sale, or (b) assets donated t generating investment income permanently, presented i group net assets permanently restricted. Permanentl restricted assets are expected to remain restricted for as long the organization exists.*

h. Klasifikasi pendapatan dan beban

Laporan aktivitas menyajikan pendapatan sebagai penambah aset neto tidak terikat, kecuali jika penggunaanya dibatasi oleh pemberi sumber daya yang tidak mengharapkan pembayaran kembali, dan menyajikan beban sebagai pengurang aset neto tidak terikat.

h. Classification of revenues and expenses

The statement of activities presents revenues as an addition to unrestricted net assets, unless their use is limited by resource providers who do not expect repayment, and presents the costs as a reduction of net assets of the unrestricted net assets.

i. Pengakuan pendapatan dan beban

Pendapatan dan beban diakui pada saat terjadinya (basis akrual).

i. *Revenues and expenses recognition*

Revenues and expenses are recognized as incurred based on the accrual basis.

d. Program-program Kerjasama Tahun 2013

Program-program kerjasama antara lembaga IDEA dengan pihak donor pada tahun 2013 adalah sebagai berikut:

d. *Partnership Programs in 2013*

Partnership programs supported by funding agencies during the year 2013 were as follows:

Program-program yang ditangani tahun 2013 / *Programs handled in 2013*

No.	*Program Title*	*Activities*	*Location*	*Period of Activity*	*Donor Agency*
1.	*Support for promoting participation, coordination of poverty reduction programs and development of transparent and integrated information system that is acceessible by poor and marginalized groups (No. 1115-1256).*	*Strengthening poor and marginalized groups, empowering Local Coordinating Team for Poverty Reduction, and facilitating the integration and transparency of data and information on poverty reduction*	*Gunungkidul-Yogyakarta.*	*October 1, 2011 up to September 30, 2013*	*The Ford Foundation*
2.	*Repetition best practices of strategic alliance for poverty reduction in 7 districts/cities (No. SPK/10-003/Seknas Fitra/X/11).*	*Reseach, workshop, training, FGD, public discussion, etc.*	*Gunungkidul Regency, Yogyakarta.*	*October 3, 2011-March 31, 2013 (extended until September 2013)*	*Ford Foundation through Seknas FITRA*
3.	*Institutionalizing participation and freedom of information for securing marginalized and women groups' access to economic resources and public policy (No. 1090-1120-01)*	*CBO Network meeting, manual writing, training (on participating budgeting & participating auditing) workshop, participating audit, book producing, film display.*	*Bantul-Yogyakarta.*	*August 2010-September 2011 (extended until June 2012)*	*Ford Foundation through LP3Y*
4.	*Reseach on improving the oil, gas and minerals revenue management system in Indonesia (No. 20033824)*	*Desk study, assesment, FGD research, lounching of reseach result.*	*Indonesia (Samarinda, Jakarta)*	*October 1, 2011-January 31, 2012*	*Revenue Watch Institute (RWI)*
5.	*Pola dan Kinerja Kebijakan Anggaran Penanggulangan HIV dan AIDS: Studi kasus Kota Yogyakarta (No. 001/HCPI/1A-C01/RESEARCH/IV/2012).*	*Reseach*	*Sleman, Bantul - Yogyakarta.*	*May 1, 2012-December 31, 2012.*	*HIV Coorperation for Indonesia (HCPI)*
6.	*Enhancing Transperancy and Accountability Public Education Budget (No.001/MoU-A33/VIII/2013)*	*Technical Assistance Workshop, FGD, Mini Research*	*Bantul District*	*August 1, 2013- April 30, 2014*	*TIFA through Article 33 Jakarta*

	2013	2012	
3. Kas dan setara kas			**Cash and Cash Equivalents**
Kas di tangan:			*Cash on hand:*
IDEA-internal lembaga	3.314.700	8.407.310	*IDEA-internal organization*
IDEA-Fund raising	680.000	351.850	*IDEA-Fund Raising*
Proyek FF-LP3Y	160.165	799.823	*Project FF-LP3Y*
Proyek FF- Seknas Fitra	-	1.000.000	*Project FF-Seknas Fitra*
Proyek Ford Foundation (FF)	19.985.782	2.388.988	*Project Ford Foundation (FF)*
Proyek RWI	3.446.423	11.489.273	*Project RWI*
Proyek HCPI	-	157.555	*Project HCPI*
Proyek TIFA-Article 33	750.000	-	*Project TIFA-Article 33*
Jumlah kas di tangan	28.337.070	24.594.799	
Kas di Bank:			*Cash at bank:*
Giro:			*Current account*
PT Bank Mandiri Persero Tbk[a)]	1.213.218.889	1.015.036.748	*PT Bank Mandiri Persero Tbk[a)]*
Tabungan:			*Saving account*
PT Bank Niaga,Tbk #0180100060174	11.440	11.440	*PT Bank Niaga,Tbk #0180100060174*
Jumlah kas di bank	1.213.230.329	1.015.048.188	*Total cash at bank*
Jumlah kas dan setara kas	1.241.567.399	1.039.642.986	*Total cash and cash equivalents*
a) Perincian kas pada PT Bank Mandiri, Tbk:			a) *Details cash with PT Bank Mandiri, Tbk:*
# 137-00-0578186-5 (IDEA-Operasional)	18.617.990	19.853.850	# 137-00-0578186-5 (IDEA-Operasional)
# 137-00-0438081-8 (IDEA-Donasi)	568.528.350	550.166.660	# 137-00-0438081-8 (IDEA-Donasi)
# 137-00-0978434-5 (Proyek FF)	568.018.542	284.929.852	# 137-00-0978434-5 (Proyek FF)
# 137-00-0993598-8 (Fund Raising)	31.315.520	15.777.990	# 137-00-0993598-8 (Fund Raising)
# 137-0010719181 (Proyek TIFA-Article 33)	19.115.230	-	# 137-0010719181 (Proyek TIFA-Article 33)
# 137-00-0977129-2 (Proyek FF-Seknas Fitra)	7.623.257	90.678.238	# 137-00-0977129-2 (Proyek FF-Seknas Fitra)
# 137-00-0697987-2 (Proyek FF-LP3Y)*	-	29.909.703	# 137-00-0697987-2 (Proyek FF-LP3Y)
# 137-00-1003920-0 (Proyek HCPI)*	-	23.720.455	# 137-00-1003920-0 (Proyek HCPI)
Jumlah kas di Bank	1.213.218.889	1.015.036.748	*Total cash with bank*

*) Rekening-rekening tersebut pada tanggal 31 Desember 2013 tidak lagi memiliki saldo karena sudah ditutup dan dana yang masih tersisa telah dikembalikan kepada pihak donor. Lihat juga Catatan 26 tentang "pengembalian sisa dana proyek".

*) *Such accounts on December 31, 2013 do not have a balance due to the accounts have been closed and the remaining funds have been returned to donors. See also Note 26 "Returning unused project funds".*

4. Pembayaran dimuka			***Prepayments***
Uang muka proyek	12.697.380	11.802.480	*Project prepayments*
Jumlah	12.697.380	11.802.480	*Total*

	2013	2012	
5. Piutang			***Receivables***
Piutang anggota dan karyawan	10.862.730	1.903.730	*Loans to members and staffs*
Piutang proyek:			*Project receivables:*
Proyek FF-Seknas Fitra	7.700.000	-	*Project FF-Seknas Fitra*
Proyek UNDP-MRR	6.360.300	46.425.000	*Project UNDP-MRR*
Proyek Ford Foundation	6.300.000	250.000	*Project Ford Foundation*
Proyek Article 33	3.949.700	-	*Project Article 33*
Proyek FF-LP3Y	-	30.000.000	*Project FF-LP3Y*
Proyek HCPI	-	14.675.000	*Project HCPI*
Jumlah	35.172.730	93.253.730	*Total*

Perkumpulan IDEA memberikan pinjaman kepada anggota, karyawan dan proyek tertentu yang dananya masih dalam proses pencairan. Pinjaman ini dilunasi melalui pemotongan gaji dari anggota dan staf, serta penggantian dana proyek. Manajemen berkeyakinan bahwa seluruh piutang tersebut dapat tertagih.

IDEA association provides loans to members, employees and certain projects which still in the process of disbursement of funds. These loans are repaid through payroll deductions of members and staff, as well as the reimbursement of project funds.

6. Biaya dibayar dimuka			***Prepaid Expenses***
Sewa kantor dibayar dimuka	18.749.830	43.750.030	*Prepaid office rent*
Jumlah	18.749.830	43.750.030	*Total*

7. Aset Tetap ***Fixed Assets***

	2013				
	Saldo awal/ *Beginning balance*	Penambahan/ *Additions*	Pelepasan/ *Disposals*	Saldo akhir/ *Ending balance*	
Nilai Perolehan:					*Acquisition cost:*
Kendaraan	16.102.400	-	-	16.102.400	*Vehicle*
Komputer	169.006.450	-	-	169.006.450	*Computer*
Mebel dan peralatan kantor	72.152.350	7.845.000	-	79.997.350	*Furniture and office equipment*
Jumlah	257.261.200	7.845.000	-	265.106.200	*Total*
Akumulasi penyusutan:					*Accumulated depreciation:*
Kendaraan	16.102.400	-	-	16.102.400	*Vehicle*
Komputer	134.626.800	13.493.860	-	148.120.660	*Computer*
Mebel dan peralatan kantor	64.580.650	5.774.130	-	70.354.780	*Furniture and office equipment*
Jumlah	215.309.850	19.267.990	-	234.577.840	
Nilai buku	41.951.350			30.528.360	*Net book value*

	2012				
	Saldo awal/ *Beginning balance*	Penambahan/ *Additions*	Pelepasan/ *Disposals*	Saldo akhir/ *Ending balance*	
Nilai Perolehan:					*Acquisition cost:*
Kendaraan	16,102,400	-	-	16,102,400	*Vehicle*
Komputer	136,793,950	32,212,500	-	169,006,450	*Computer*
Mebel dan peralatan kantor	65,539,350	6,613,000	-	72,152,350	*Furniture and office equipment*
Jumlah	218,435,700	38,825,500	-	257,261,200	*Total*
Akumulasi penyusutan:					*Accumulated depreciation:*
Kendaraan	16,102,400	-	-	16,102,400	*Vehicle*
Komputer	117,801,890	16,824,910	-	134,626,800	*Computer*
Mebel dan peralatan kantor	59,486,230	5,094,420	-	64,580,650	*Furniture and office equipment*
Jumlah	193,390,520	21,919,330	-	215,309,850	
Nilai buku	25,045,180			41,951,350	*Net book value*

		2013	2012	
8.	**Utang proyek**			***Projects payables***
	Proyek FF-LP3Y	-	30,000,000	*Project Ford_LP3Y*
	Proyek HCPI	-	14,675,000	*Project HCPI*
	Proyek RWI	4,000,000	-	*Project RWI*
	Proyek YEU	8,000,000	-	*Project YEU*
	Proyek UN-WOMEN	2,000,000	2,000,000	*Project UN-Women*
	Jumlah	14,000,000	46,675,000	*Total*
9.	**Utang lainnya**			***Other payables***
	Utang pajak PPh pasal 21	2,749,500	319,500	*Taxes payable*
	Utang lain-lain	18,569,380	17,319,380	*Accrued salaries*
	Jumlah	21,318,880	17,638,880	*Total*
10.	**Aset neto tidak terikat**			***Unrestricted net assets***
	Ikhtisar perubahan aset neto tidak terikat dalam periode bersangkutan:			*Summary of changes in unrestricted net assets in the current period:*
	Saldo awal	548,093,352	317,039,881	*Beginning balance*
	Kenaikan (penurunan) dalam tahun berjalan	(43,328,900)	231,053,471	*Increase (decrease) during the current period*
	Saldo akhir	504,764,452	548,093,352	*Ending balance*
11.	**Aset neto terikat temporer**			***Temporarely restricted net assets***
	Ikhtisar perubahan aset neto terikat temporer dalam periode bersangkutan:			*Summary of changes in unrestricted net assets in the current period:*
	Saldo awal	473,767,564	1,471,720,231	*Beginning balance*
	Penambahan (pengurangan)	175,759,703	(997,952,667)	*Addition (deductions) during the current period*
	Saldo akhir	649,527,267	473,767,564	*Ending balance*

	2013	2012	
Aset neto terikat temporer tanggal 31 Desember 2013 merupakan sisa dana proyek yang didanai oleh lembaga-lembaga donor pada tanggal 31 Desember 2013. Perincian sisa dana proyek adalah sebagai berikut:			*Temporarily restricted net assets at December 31, 2013 represents the unused project funds up to December 31, 2013. Details of the unused project funds are as follows:*
Proyek Ford Foundation	588.004.324	287.318.840	*Project Ford Foundation*
Proyek RWI	33.915.103	84.857.952	*Project RWI*
Proyek Article 33	19.865.230	-	*Project Article 33*
Proyek FF-Seknas FITRA	7.623.257	91.678.238	*Project FF-Seknas FITRA*
Proyek FF-LP3Y	160.165	709.525	*Project FF-LP3Y*
Proyek HCPI	(40.810)	9.203.010	*Project HCPI*
Jumlah sisa dana proyek	649.527.268	473.767.565	*Total unused project funds*
Ikhtisar perubahan sisa dana dari proyek-proyek tersebut disajikan dalam lampiran 1 sampai dengan 6.			*Summary of the changes in the unused funds from these projects are presented in Appendix 1 to the 6.*
12. Hibah-Tidak terikat			***Grants-Unrestricted***
Hibah honorarium dari anggota dan staf IDEA	440.834.000	766.739.830	*Grants members and staff honorarium IDEA*
Hibah lain-lain	53.282.660	61.655.870	*Other grants*
Jumlah	494.116.660	828.395.700	*Total*
13. Penerimaan lainnya-Tidak terikat			***Other income-Unrestricted***
Penerimaan bunga tabungan dan giro lembaga	8.701.140	9.409.921	*Interest income-saving and current accounts*
Penerimaan Fund Raising	11.478.250	11.832.220	*Fund raising income*
Iuran Anggota Perkumpulan IDEA	5.100.000	-	*Membership dues*
Penerimaan lain-lain	25.111.730	58.252.910	*Other income*
Pengembalian beban proyek bersama	64.421.290	64.528.550	*Refund the costs of joint projects*
Pendapatan bunga pinjaman karyawan	1.372.120	1.760.230	*Interest income-loan employees*
Pendapatan penjualan buku	3.935.000	525.000	*Book sales revenue*
Penjualan/copy film	-	230.000	*Sales/copy movies*
Penjualan kaos/pin	1.470.000	6.073.000	*Sales Tshirt/pin*
Jumlah	121.589.530	152.611.831	*Total*
14. Beban proyek			***Project costs***
Beban proyek Ford Foundation	691.146.912	554.570.802	*Project Ford Foundation (FF)*
Beban proyek FF-Seknas FITRA	125.701.001	185.420.798	*Project FF-Seknas FITRA*
Beban proyek FF-LP3Y	58.414.204	400.005.325	*Project FF-LP3Y*
Beban proyek RWI	50.942.850	35.893.227	*Project RWI*
Beban proyek TIFA-Article 33	43.804.405	-	*Project TIFA-Article 33*
Beban proyek HCPI	142.639	90.887.139	*Project HCPI*
Beban proyek UNOCHA	-	702.557.472	*Project UNOCHA*
Beban proyek Oxfam GB	-	242.382.715	*Project Oxfam GB*
Beban proyek The Asia Foundation (TAF)	-	218.225.635	*Project the Asia Foundation (TAF)*
Beban proyek FF-ACE	-	20.000	*Project FF-ACE*
Beban proyek FON	-	20.000	*Project FON*
Jumlah	970.152.012	2.429.983.114	*Total*

	2013	2012	
15. Beban gaji dan kesejahteraan			***Salaries and benefits***
Beban gaji badan pekerja	7.250.000	3.250.000	*Working Committee salaries*
Beban gaji pengawas	19.350.000	15.475.000	*Supervisor salaries*
Beban gaji pengurus & staf	341.647.000	420.452.010	*Management & staff salaries*
Beban asuransi kesehatan	5.649.250	5.284.730	*Health insurance*
Beban purna tugas	27.779.680	33.835.640	*Retirement benefits*
Beban THR	26.840.250	29.308.500	*THR*
Beban Bonus	16.829.500	-	*Bonuses*
Beban Rawat inap & kelahiran	1.288.500	4.546.800	*Hospitalization and birth*
Beban asuransi Jamsostek	37.376.000	39.001.110	*Jamsostek insurance*
Pemeliharaan kendaraan staff	360.000	650.900	*Vehicles maitenance*
Jumlah	484.370.180	551.804.690	*Total*
16. Beban Pengembangan dan Program			***Development costs and Programs***
Beban progam independen	735.000	1.100.000	*Costs for independent programs*
Beban untuk kontribusi pendukung program	10.103.530	45.008.770	*Costs for supporting the contribution program*
Transport & honor volunteer	1.000.000	-	*Money transport & perdiem service*
Uang transport & perdiem dinas	8.941.000	9.698.500	*Transport costs & perdiem services*
Beban pengembangan staf	1.729.300	12.705.260	*Staff development costs*
Jumlah	22.508.830	68.512.530	*Total*
17. Beban overhead			***Overhead costs***
Beban telepon	5.021.760	7.026.040	*Phone cost*
Beban ATK & suplies	522.000	3.258.990	*Stationery & office suplies*
Beban rumah tangga	7.948.130	6.447.010	*Household*
Beban fotokopi	-	20.000	*Photocopy*
Beban internet	9.421.000	9.004.500	*Internet*
Beban konsumsi	4.366.150	4.838.250	*Consumption*
Beban langganan koran	1.650.000	1.800.000	*Newspaper subscription*
Beban listrik & air minum	3.961.980	3.777.650	*Electricity & water*
Beban transport	1.635.260	1.136.720	*Transport costs*
Jumlah	34.526.280	37.309.160	*Total*
18. Beban reparasi dan pemeliharaan			***Repair and maintenance costs***
Beban pemeliharaan kendaraan	815.640	476.960	*Vehicles maintenance*
Beban pemeliharaan komputer	3.365.000	1.553.000	*Computer maintenance*
Beban pemeliharaan rumah tangga	2.740.900	75.000	*Household maintenance*
Beban pemeliharaan Website	420.000	4.320.000	*Website maintenance*
Jumlah	7.341.540	6.424.960	*Total*
19. Beban administrasi umum			***General administration costs***
Beban pos/kurir	40.400	-	*Postal/courier costs*
Beban administrasi bank & pph	3.244.720	3.768.920	*Bank charges & taxes*
Beban adm umum lain-lain	336.500	1.322.000	*Other general administration costs*
Jumlah	3.621.620	5.090.920	*Total*

	2013	2012	
20. Beban penyusutan dan amortisasi sewa			***Depreciation and amortization costs***
Beban penyusutan aset tetap	19.267.990	21.919.330	*Depreciation of fixed assets*
Beban amortisasi sewa kantor	25.000.200	23.125.050	*Amortization of office rent*
Jumlah	44.268.190	45.044.380	*Total*
21. Beban operasional lain			***Other operational expenses***
Beban IDEA Resources Center (IRC)	-	9.311.000	*IDEA Resources Center (IRC) expenses*
Jumlah	-	9.311.000	*Total*
22. Beban pajak			***Tax expenses***
PPh Ps 21 pegawai tetap	1.513.050	5.237.650	*Income taxes Article 21 permanent employees*
PPh Ps 21 pegawai non tetap	1.607.000	295.500	*Income tax Article 21 final*
Pajak kendaraan	167.000	167.000	*Vehicle tax*
Jumlah	3.287.050	5.700.150	*Total*
23. Beban lain-lain			***Other expenses***
Beban publikasi IDEA	495.000	167.400	*IDEA publications*
Beban sumbangan	4.508.400	648.800	*Donations to other parties*
Beban kerugian piutang pegawai	-	1.259.200	*Employee receivable losses*
Beban lembur	1.470.000	1.400.000	*Overtime costs*
Beban kerugian program	-	1.887.920	*Program losess*
Beban musyawarah anggota	15.857.000	-	*Meeting of members cost*
Beban Strategic plan	15.582.000	-	*Strategic plan*
Beban rapat pleno	11.199.000	7.430.000	*Plenary meeting*
Beban audit independen	10.000.000	-	*Independent audit costs*
Kerugian Selisih Kurs	-	7.962.950	*Exchange rate losses*
Jumlah	59.111.400	20.756.270	*Total*
24. Sumbangan/hibah dari lembaga donor			
Ford Foundation	984.300.000	-	*Ford Foundation*
TIFA via Perkumpulan Article 33	63.630.000	-	*TIFA through Perkumpulan Article 33*
Ford Foundation via LP3Y	58.000.000	162.924.582	*Ford Foundation through LP3Y*
Ford Foundation via Seknas Fitra	41.303.040	197.052.607	*Ford Foundation through Seknas Fitra*
The United Nations Office for the Coordination Of Humanitarian Affair (UNOCHA)	-	727.200.390	*The United Nations Office for the Coordination Of Humanitarian Affair (UNOCHA)*
The Asia Foundation (TAF)	-	171.875.000	*The Asia Foundation (TAF)*
Oxfam-GB	-	147.604.156	*Oxfam-GB*
HIV Coorperation Program for Indonesia (HCPI)	-	99.950.000	*HIV Coorperation Program for Indonesia (HCPI)*
Jumlah	1.147.233.040	1.506.606.735	*Total*

	2013	2012	
25. Penerimaan bunga bank			***Interest income***
Rekening Tabungan pada PT Bank Mandiri, Tbk:			*Saving accounts with PT Bank Mandiri, Tbk:*
#137-0009822145 (Proyek FF)	7.532.397	9.938.241	*#137-0009822145 (Proyek FF)*
#137-00-09771292 (Proyek FF-Seknas Fitra)	342.980	779.155	*#137-00-09771292 (Proyek FF-Seknas Fitra)*
#137-0006494666 (Proyek FF_LP3Y)	66.845	1.241.637	*#137-0006494666 (Proyek FF_LP3Y)*
# 137-0010719181 (Proyek TIFA-Article 33)	39.635	-	*# 137-0010719181 (Proyek TIFA-Article 33)*
#137-0005781865 (Proyek HCPI)	18.197	140.149	*#137-0005781865 (Proyek HCPI)*
# 137-0009822145 (Proyek UN-OCHA)	-	3.193.796	*# 137-0009822145 (Proyek UN-OCHA)*
#137-0009766854 (Proyek TAF)	-	288.604	*#137-0009766854 (Proyek TAF)*
#137-0007069673 (Proyek Oxfam)	-	73.074	*#137-0007069673 (Proyek Oxfam)*
Jumlah	8.000.054	15.654.656	*Total*
26. Pengembalian sisa dana proyek			***Returning unused project funds***
Rincian sisa dana proyek yang telah dikembalikan ke pihak donor adalah sebagai berikut:			*Details of the remaining funds which have been returned to the donors were as follows:*
Proyek FF-ACE	-	3.769.659	*Proyek FF-ACE*
Proyek FON (No. YG-03/08)	-	3.640.185	*Proyek FON (No. YG-03/08)*
Proyek Oxfam-GB	-	4.414.459	*Proyek Oxfam-GB*
Proyek The Asia Foundation (TAF)	-	40.481.027	*Proyek The Asia Foundation (TAF)*
Proyek UNOCHA	-	27.836.714	*Proyek UNOCHA*
Proyek FF-LP3Y	202.002	-	*Proyek FF-LP3Y*
Proyek HCPI	9.119.378	-	*Proyek HCPI*
Jumlah	9.321.380	80.142.044	*Total*

27. Peristiwa setelah tanggal laporan posisi keuangan

Tidak ada peristiwa setelah tanggal laporan posisi keuangan yang mempunyai pengaruh material terhadap laporan keuangan secara keseluruhan, kecuali semua hal yang material yang telah diungkapkan dalam laporan keuangan ini.

Events after balance sheet date

There are no events after the balance sheet date that have a material effect on the financial statements as a whole, except for all the material things that have been disclosed in the financial statements.

LAMPIRAN-LAMPIRAN/ ANNEXES

PERKUMPULAN IDEA *(IDEA ASSOCIATION)*

Laporan Keuangan/ *Financial Statement*

Proyek Kerjasama dengan/ *Partnership Project with Ford Foundation*

No. Project 1115-1256

"Promoting Participation, Coordination of Poverty Reduction Programs and Development of Transparent and Integrated Information System that is Accessible by Poor and Marginalized Groups"

Periode/ *Period: 1 January - 31 December 2013*

(Dinyatakan dalam Rupiah/ *Expressed in Rupiah*)

	Jumlah/ Amount(s)
SALDO AWAL *IBEGINNING BALANCE*	287.318.840
PENERIMAAN/ *RECEIPT*	
Pencairan tanggal/ *Installment dated 12 June 2013*	984.300.000
Pendapatan bunga bank/ *Interest income*	7.532.397
TOTAL DANA TERSEDIA/ *TOTAL FUNDS AVAILABLE (a)*	1.279.151.236
PENGELUARAN/ *EXPENDITURE:*	
1. *Meeting and training expenses*	(350.575.820)
2. *Printing and publication*	(59.563.716)
3. *Consultant*	(35.000.000)
4. *Office expenses*	(66.721.664)
5. *Salaries & Honorarium, and Benefit*	(177.104.588)
Biaya administrasi dan pajak bank/ *Bank charges*	(2.181.124)
TOTAL PENGELUARAN/ *TOTAL EXPENDITURE (b)*	(691.146.912)
SALDO AKHIR/ *ENDING BALANCE (a-b)*	588.004.324

PERKUMPULAN IDEA (IDEA ASSOCIATION)

Laporan Keuangan/ *Financial Statement*

Proyek Kerjasama dengan/ *Partnership Project with Ford Foundation through Seknas FITRA*

Project No. SPK/10-003/Seknas Fitra/X/11

"Repetition Best Practices of Strategic Alliance for Poverty Reduction in 7 Districts/Cities"

Periode/ *Period: 1 January - 31 December 2013*

(Dinyatakan dalam Rupiah/ *Expressed in Rupiah)*

		Jumlah/ Amount(s)
SALDO AWAL/ *BEGINNING BALANCE*		91.678.238
PENERIMAAN/ *RECEIPT*		
	Pencairan tanggal/ *Installment dated 29 Juli 2013*	27.000.000
	Pencairan tanggal/ *Installment dated 29 December 2013*	6.603.040
	Pinjaman dana dari IDEA/ Loans provided from IDEA	7.700.000
	Pendapatan bunga bank/ *Interest income*	342.980
TOTAL DANA TERSEDIA/ *TOTAL FUNDS AVAILABLE (a)*		133.324.258
PENGELUARAN/ *EXPENDITURE:*		
Best practices replication of the strategic alliance for poverty reduction planning in seven districts/municipalities		
A	Ensuring the implementation of planning procedures that guarantee the existence of an integrated quota for citizen proposal	
A.1	Academic paper compilation	(1.132.600)
A.2	Advocacy and technical assistance for indicative quota policy that guarantee citizen's proposal	(3.715.000)
A.3	Compilation of replicable tools on integration of sub-district indicative plafond	(719.400)
A.4	Advocacy on integration and assistance of regular planning with PNPM	(26.841.425)
B	Encouraging policy changes on budget allocation to promote both poor groups and women through the budget resource center development	
B.1	Budget analysis centre	-
B.2	Information centre of budget and poverty data (Budget Resource centre)	-
B.3	budget advocacy centre	-
B.4	capacity building centre	-
B.5	workshop on program evaluation	-
C	Strengthening multi stakeholders institution on poverty reduction	
C.1	Technical assistance for Bappeda (Local Planning Agency) and SKPD (Local Government Office) on activities and budget plan compilation	-
C.2	Assistance on integrating poverty reduction in the Local parliament's budgeting function	-
	Biaya administrasi dan pajak bank/ *Bank charges*	(495.596)
1.	Added Programe	
1.1	Workshop Evaluasi Pagu Indikatif Wilayah Kecamatan	(10.876.500)
1.2	Workshop Penyusunan Renstra Srawung	(11.601.650)
1.3	Penulisan Buku Audit Sosial	(8.400.000)
1.4	Workshop Evaluasi Program	(19.550.000)
2.	Office Expenses	(1.868.830)
3.	Salaries, Honorarium & Secretariat	(40.500.000)
TOTAL PENGELUARAN/ *TOTAL EXPENDITURE (b)*		(125.701.001)
SALDO AKHIR/ *ENDING BALANCE (a-b)*		7.623.257

PERKUMPULAN IDEA (IDEA ASSOCIATION)

Laporan Keuangan/ *Financial Statement*
Proyek Kerjasama dengan/ *Partnership Project with Ford Foundation through LP3Y*
Project No. 1090-1120-01
"Institutionalizing Participation and Freedom of Information for Securing Marginalized and Women groups' access to Economic resources and Public policy "
Periode/ *Period* : 1 January - 31 December 2013
(Dinyatakan dalam Rupiah/ *Expressed in Rupiah)*

		Jumlah/ Amount(s)
SALDO AWAL/ *BEGINNING BALANCE*		709.526
PENERIMAAN/ *RECEIPT*		
	Pencairan tanggal/ *Installment dated 3 January 2013*	58.000.000
	Pendapatan bunga bank/ *Interest income*	66.845
TOTAL DANA TERSEDIA/ *TOTAL FUNDS AVAILABLE (a)*		58.776.370
PENGELUARAN/ *EXPENDITURE:*		
1.	MEETING & TRAINING EXPENSES	-
2.	SALARIES	-
3	PRINTING & PUBLICATION	-
4.	OFFICE EXPENSES	-
Addition program		
1.	Discussion to develop an nderstanding of social Audit through SMS Gateway (IDEA-CRI-LOD)	(5.089.900)
2.	Development of The Application of Social Audit through SMS Gateway	(14.103.085)
3	FGD (3 times with inspectorate, Local Parliament and Bappeda)	(5.320.250)
4.	Socialization of social audit through community radio and network meeting CBO Network meeting	(5.342.000)
5.	Talkshow Radio	(8.200.000)
6.	Workshop social audit through SMS Gateway	(15.558.200)
7.	Dialog/audiency about Result of Social Audit through SMS Gateway	(4.361.400)
	Biaya administrasi dan pajak bank/ *Bank charges*	(439.369)
TOTAL PENGELUARAN/ *TOTAL EXPENDITURE (b)*		(58.414.204)
Pengembalian sisa saldo dana ke donor/ *Returning fund balance to Donor*		(202.002)
SALDO AKHIR/ *ENDING BALANCE (a-b)*		160.165

PERKUMPULAN IDEA *(IDEA ASSOCIATION)*

Laporan Keuangan/ *Financial Statement*
Proyek Kerjasama dengan/ *Partnership Project with* RWI
Project No. 20033824
"Research on Improving the Oil, Gas and Minerals Revenue Management System in Indonesia"
Periode/ *Period* : 1 January - 31 December 2013
(Dinyatakan dalam Rupiah/ *Expressed in Rupiah*)

	Jumlah/ Amount(s)
SALDO AWAL/ *BEGINNING BALANCE*	84.857.953
PENERIMAAN/ *RECEIPT*	
Pencairan/ *Instalment*	-
Biaya administrasi dan pajak bank/ *Bank charges*	-
TOTAL DANA TERSEDIA/ *TOTAL FUNDS AVAILABLE (a)*	84.857.953
PENGELUARAN/ *EXPENDITURE:*	
1. Project Personal	(8.000.000)
1.1 Desk Study and Compose Questionary (in RWI office, Bogor).	-
1.2 Interview	(451.500)
1.3 Focus Group Discussion	(7.463.000)
2.1 Photocopy	(184.550)
2.2 Stationery	(2.851.800)
2.3 Kit Participant	(941.000)
2.4 Accomodation and meals (for researcher from Yogyakarta and Samarinda, OC, Notetaker)	(2.754.500)
2.5 Meeting package, room and facilities (Halfboard meeting package , for participant and mass media)	(11.544.500)
2.6 Transportation	(5.762.000)
2.7 Perdiem of Researcher and Researcher Assistant from Yogyakarta and Samarinda	(300.000)
2.8 Transportation	(3.610.000)
2.9 Honorarium	(7.080.000)
TOTAL PENGELUARAN/ *TOTAL EXPENDITURE (b)*	(50.942.850)
SALDO AKHIR/ *ENDING BALANCE (a-b)*	33.915.103
Saldo akhir terdiri dari/ *Ending balance consisted of:*	
Kas di tangan/ *Cash on hand*	3.446.423
Kas di bank/ *Cash at bank*	30.468.680
Jumlah/ *Total*	33.915.103

PERKUMPULAN IDEA *(IDEA ASSOCIATION)*

Laporan Keuangan/ *Financial Statement*
Proyek Kerjasama dengan/ *Partnership Project with* HCPI
No. Proyek/ Project No. 001/HCPI/IA-C01/RESEARCH/IV/2012

"Penelitian Pola dan Kinerja Kebijakan Anggaran Penanggulangan HIV dan AIDS : Studi Kasus Kota Yogyakarta, Kabupaten Sleman,dan Kabupaten Bantul Tahun 2010 s.d. 2012"

Periode/*Period* : 1 January - 31 December 2013
(Dinyatakan dalam Rupiah/ *Expressed in Rupiah*)

	Jumlah/ Amount(s)
SALDO AWAL/ *BEGINNING BALANCE*	9.203.010
PENERIMAAN/ *RECEIPT*	
Pencairan/ *Instalment*	-
Pendapatan bunga/ *Interest income*	18.197
TOTAL DANA TERSEDIA/ *TOTAL FUNDS AVAILABLE (a)*	9.221.207
PENGELUARAN/ *EXPENDITURE:*	
a. Gaji Personil/ *Salaries*	-
b. Biaya Operasional/ *Operational costs*	-
c. Biaya manajemen/ *Management Cost*	-
d. Biaya Pelaksanaan Program/ *Program costs*	-
e. Biaya Bank/ Bank charges	(142.639)
TOTAL PENGELUARAN/ *TOTAL EXPENDITURE (b)*	(142.639)
Pengembalian sisa saldo dana ke donor/ *Returning fund balance to Donor*	(9.119.378)
SALDO AKHIR/ *ENDING BALANCE (a-b)*	(40.810)

PERKUMPULAN IDEA *(IDEA ASSOCIATION)*

Laporan Keuangan/ *Financial Statement*

Proyek Kerjasama dengan/ *Partnership Project TIFA through Perkumpulan Article 33*

Project No.001/MoU-A33/VIII/2013

"Program Mendorong Akuntabilitas Anggaran Pendidikan Melalui Perbaikan Struktur Insentif dan Audit"

Periode/ *Period: 1 August- 31 December 2013*

(Dinyatakan dalam Rupiah/ *Expressed in Rupiah*)

	Jumlah/ Amount(s)
SALDO AWAL/ *BEGINNING BALANCE*	-
PENERIMAAN/ *RECEIPT*	
Pencairan tanggal/ Installment dated 21 August 2013	24.300.000
Pencairan tanggal/ Installment dated 23 October 2013	4.330.000
Pencairan tanggal/ Installment dated 22 November 2013	35.000.000
Biaya administrasi dan pajak bank/ *Bank charges*	39.635
TOTAL DANA TERSEDIA/ *TOTAL FUNDS AVAILABLE (a)*	63.669.635
PENGELUARAN/ *EXPENDITURE:*	
I Institutional Support	
1.1 Administrasi dan Keuangan	(7.500.000)
1.2 Kesekretariatan	(2.640.478)
II Program	
2.1 Program Manager	(27.500.000)
2.7 FGD lokal bersama Pemda(BAPPEDA,DPKAD,DISDIK)	(5.900.000)
Biaya administrasi dan pajak bank	(263.927)
TOTAL PENGELUARAN/ *TOTAL EXPENDITURE (b)*	(43.804.405)
SALDO AKHIR/ *ENDING BALANCE (a-b)*	19.865.230