PERKUMPULAN IDEA

(INSTITUTE FOR DEVELOPMENT AND ECONOMIC ANALYSIS)

LAPORAN KEUANGAN

FINANCIAL STATEMENTS

UNTUK TAHUN BERAKHIR 31 DESEMBER 2014 DAN 2013

FOR THE YEARS ENDED 31 DECEMBER 2014 AND 2013

BESERTA LAPORAN AUDITOR INDEPENDEN

WITH INDEPENDENT AUDITOR'S REPORT

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idea
PERKUMPULAN

SURAT PERNYATAAN MANAJEMEN TENTANG TANGGUNG JAWAB ATAS LAPORAN KEUANGAN UNTUK TAHUN YANG BERAKHIR TANGGAL 31 DESEMBER 2014 PERKUMPULAN IDEA

MANAGEMENT'S STATEMENT REGARDING THE RESPONSIBILITY OF THE FINANCIAL STATEMENTS FOR THE ENDED YEAR DATED DECEMBER 31, 2014 THE IDEA ASSOCIATION

Kami yang bertandatangan di bawah ini:

Nama : Sunarja

Jabatan : Direktur

We, the undersign:

Name : Sunarja

Title : Executive Director

Menyatakan bahwa ;

1. Bertanggungjawab 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. Bertanggungjawab atas sistem pengendalian internal Perkumpulan IDEA.

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 complate and truthful manner;*
   b) IDEA Association's financial stetements does not contain information or facts material that did not property and do not omit material information or facts;
4. *We are reponsible for IDEA Association's internal control system.*

Demikian pernyataan ini dibuat dengan sebenarnya

Thus this statement in mede truthfully.

Yogyakarta, 6 Maret/*March* 2019

Direktur Eksekutif/*Executive Director*

Sunarja

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Gg. Tejomoyo CT III/3
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Education
Action

LAPORAN AUDITOR INDEPENDEN KEPADA BADAN PENGAWAS DAN PENGURUS PERKUMPULAN IDEA

No. KKSPY/LAI-01.K/III/2019

Kami telah mengaudit laporan keuangan Perkumpulan IDEA terlampir, yang terdiri dari laporan posisi keuangan tanggal 31 Desember 2014 serta laporan aktivitas, dan laporan arus kas untuk tahun yang berakhir pada tanggal tersebut, dan suatu ikhtisar kebijakan akuntansi signifikan dan informasi penjelasan lainnya.

Tanggung jawab manajemen atas laporan keuangan

Manajemen bertanggung jawab atas penyusunan laporan keuangan ini sesuai dengan Standar Akuntansi Keuangan di Indonesia khususnya Pernyataan Standar Akuntansi Keuangan (PSAK) No. 45 (revisi 2011) "Laporan Keuangan Entitas Nirlaba", 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.

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.

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

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

No. KKSPY/LAI-01.K/III/2019

We have audited the accompanying financial statements of IDEA Association, which comprise the statement of financial position as of 31 December 2014, and the statement of activities, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of such financial statements in accordance with Financial Accounting Standards in Indonesia, particularly Statement of Financial Accounting Standards (SFAS) No. 45 (revised 2011) "Non-Profit Entities", 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.

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.

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 risks assessments, the auditors 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 accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

LAPORAN AUDITOR INDEPENDEN
KEPADA BADAN PENGAWAS DAN PENGURUS
PERKUMPULAN IDEA - lanjutan

No. KKSPY/LAI-01.K/III/2019

Tanggung jawab auditor - lanjutan

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

Opini

Menurut opini kami, laporan keuangan terlampir menyajikan secara wajar, dalam semua hal yang material, posisi keuangan Perkumpulan IDEA tanggal 31 Desember 2014, serta kinerja aktivitas dan arus kasnya untuk tahun yang berakhir pada tanggal tersebut, sesuai dengan Standar Akuntansi Keuangan di Indonesia.

Hal Lain

Laporan keuangan Perkumpulan IDEA untuk tahun yang berakhir 31 Desember 2013 diaudit oleh auditor independen lain yang laporannya bertanggal 31 Juli 2015 berisi opini tanpa modifikasian atas laporan keuangan tersebut.

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

No. KKSPY/LAI-01.K/III/2019

Auditor's responsibility - continued

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

Opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position IDEA Association as of 31 December 2014, and its activities and cash flows for the year then ended, in accordance with Indonesian Financial Accounting Standards.

Other Matter

The financial statements of IDEA Association for the year ended December 31, 2013 were audited by another auditor who expressed an unmodified opinion on those statements on July 31, 2015.

KAP Kumalahadi, Kuncara, Sugeng Pamudji & Rekan

Dr. Kumalahadi, M.Si, Ak, CA, CPA.
Registrasi Akuntan Publik/*Public Accountant Registration* No: AP.0113

6 Maret 2019/*March 6, 2019*

PERKUMPULAN IDEA
(IDEA ASSOCIATION)

LAPORAN POSISI KEUANGAN
31 DESEMBER 2014 DAN 2013
(Dinyatakan dalam Rupiah)

STATEMENTS OF FINANCIAL POSITION
AS AT 31 DECEMBER 2014 AND 2013
(Expressed in Rupiah)

	2014	Catatan/ *Notes*	2013	
Aset				***Assets***
Aset Lancar				***Current Assets***
Kas dan setara kas	660.562.321	2c, 3	1.241.567.399	*Cash and cash equivalents*
Pembayaran dimuka	19.476.080	4	12.697.380	*Prepayments*
Piutang	30.782.050	2d, 5	35.172.730	*Receivables*
Aset Tidak Lancar				***Noncurrent Assets***
Biaya dibayar dimuka	43.749.630	2e, 6	18.749.830	*Prepaid expenses*
Aset tetap setelah dikurangi akumulasi penyusutan tahun 2013 sebesar Rp234,577,840 (2012: Rp 215,309,850)	143.392.370	2f, 7	30.528.360	*Fixed assets net of accumulated depreciation 2013 of Rp234,577,840 (2012: Rp215,309,850)*
Jumlah Aset	**897.962.451**		**1.338.715.699**	***Total Assets***
Liabilitas				***Liabilities***
Liabilitas Jangka Pendek				***Short-Term Liabilities***
Utang proyek	94.047.560	8	14.000.000	*Project payables*
Utang lainnya	180.079.280	9	170.423.980	*Other payables*
Jumlah Liabilitas	274.126.840		184.423.980	***Total Liabilities***
Aset Neto				***Net assets***
Tidak terikat	235.264.902	2g, 10	504.764.452	*Unrestricted*
Terikat temporer	388.570.710	2g, 11	649.527.267	*Temporarily restricted*
Terikat permanen	-		-	*Permanently restricted*
Jumlah Aset Neto	623.835.611		1.154.291.719	***Total Net Assets***
Jumlah Liabilitas dan Aset Neto	**897.962.451**		**1.338.715.699**	***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 2014 DAN 2013
(Dinyatakan dalam Rupiah)

STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED
31 DECEMBER 2014 AND 2013
(Expressed in Rupiah)

	2014	Catatan/ Notes	2013	
Perubahan Aset Neto Tidak Terikat				***Changes in Unrestricted Net Assets***
Pendapatan:				*Revenue:*
Hibah	237.347.620	12	494.116.660	*Grants*
Penerimaan lainnya	75.804.345	13	121.589.530	*Other receipts*
Jumlah	313.151.965		615.706.190	*Total*
Aset neto yang berakhir pembatasannya				*Net asset released from restrictions*
Pemenuhan program dan waktu pembatasan	456.031.682	14	970.152.012	*Satisfaction of programs and time restrictions*
Jumlah pendapatan	769.183.647		1.585.858.202	*Total Revenue*
Beban:				*Expenses:*
Beban proyek	(456.031.682)	14	(970.152.012)	*Project costs*
Beban gaji dan kesejahteraan	(431.141.050)	15	(484.370.180)	*Salaries and benefits*
Beban pengembangan dan program	(23.726.400)	16	(22.508.830)	*Program and development costs*
Beban overhead	(44.682.850)	17	(34.526.280)	*Overhead costs*
Beban reparasi dan pemeliharaan	(6.764.100)	18	(7.341.540)	*Repair and maintenance costs*
Beban administrasi umum	(6.456.470)	19	(3.621.620)	*General administration costs*
Beban penyusutan dan amortisasi	(39.281.190)	20	(44.268.190)	*Depreciation and amortization*
Beban operasional *fund rising*	(3.575.000)	21	-	*Fund rising operation costs*
Beban pajak	(2.981.400)	22	(3.287.050)	*Tax expenses*
Beban lain-lain	(22.382.890)	23	(59.111.400)	*Other expenses*
Jumlah beban	(1.037.023.033)		(1.629.187.102)	*Total Expenses*
Kenaikan/(Penurunan) aset neto tidak terikat	(267.839.386)		(43.328.900)	*Increase/(Decrease) in unrestricted net*
Perubahan Aset Neto Terikat Temporer				***Changes in Temporarily Restricted Net***
Sumbangan/hibah dari lembaga donor	198.219.534	24	1.147.233.040	*Donations/grants from donor agencies*
Penerimaan bunga bank	5.804.012	25	8.000.054	*Interest income*
Pengembalian sisa dana proyek ke donor	(7.783.421)	26	(9.321.380)	*Returning unused project funds to the donor*
Hibah sisa dana proyek ke lembaga	(1.165.000)	27	-	*Grants of unused project funds to Institution*
Aset neto terbebaskan dari pembatasan	(456.031.682)	14	(970.152.012)	*Net assets released from restrictions*
Kenaikan (penurunan) aset neto terikat temporer	(260.956.557)		175.759.703	*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	**(528.795.943)**		**132.430.803**	***Change in Net Assets***
Aset Neto Awal Tahun	1.154.291.719		1.021.860.916	*Net Assets at Beginning of Year*
Koreksi aset neto	(1.660.165)		-	*Correction of net assets*
Aset Neto Akhir Tahun	**623.835.611**		**1.154.291.719**	***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 2014 DAN 2013
(Dalam Rupiah)

STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED
31 DECEMBER 2014 AND 2013
(Expressed in Rupiah)

	2014	Catatan/ *Notes*	2013	
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	(528.795.943)		132.430.803	*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	14.280.990		19.267.990	*Depreciation*
Amortisasi	25.000.200		25.000.200	*Amortization*
(Kenaikan)/penurunan uang muka	(6.778.700)		(894.900)	*(Increase)/decrease in advance payment*
(Kenaikan)/penurunan piutang	4.390.680		58.081.000	*(Increase)/decrease in receivables*
(Kenaikan)/penurunan biaya dibayar dimuka	(50.000.000)		-	*Increase/(decrease) in prepaid expenses*
Kenaikan utang biaya	9.495.135		3.680.000	*Increase/(decrease) in accrued expenses*
Kenaikan/(penurunan) utang proyek	80.047.560		(32.675.000)	*Increase/(decrease) in projects payables*
Kenaikan/(penurunan) imbalan pascakerja	-		4.879.320	*Increase/(decrease) in accrued severance*
Kas neto diterima (digunakan) untuk aktivitas operasi	(452.360.078)		209.769.413	*Net cash received (used) in operating activities*
Aktivitas Investasi				***Investing Activities***
Pembelian aset tetap	(127.145.000)		(7.845.000)	*Purchase of fixed assets*
Penambahan modal Fund Raising	(1.500.000)		-	*Increase Fund Raising Capital*
Kas neto digunakan untuk aktivitas investasi	(128.645.000)		(7.845.000)	*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	(581.005.078)		201.924.413	***Increase/(decrease) in Net Cash and Cash Equivalents***
Kas dan Setara Kas pada Awal Tahun	1.241.567.399		1.039.642.986	*Cash and Cash Equivalents at Beginning of Year*
Kas dan Setara Kas pada Akhir Tahun	**660.562.321**		**1.241.567.399**	***Cash and Cash Equivalents at End of Year***

CATATAN ATAS LAPORAN KEUANGAN
31 DESEMBER 2014 DAN 2013
(Dinyatakan dalam Rupiah)

NOTES TO THE FINANCIAL STATEMENTS
31 DECEMBER 2014 AND 2013
(Expressed in Rupiah)

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 2014 dan 2013 adalah sebagai berikut:

2014

Anggota (22 orang):
Agam Fatchurrochman, Agus Eko Purwanto, Achmad An'am Thamrin, Akhmad Nasir,Dati Fatimah, Deddy Heriyanto, Deni Purwo Sambodo, Farida Mahri, Johanes da Massenus Arus, M.B. Damairia Pakpahan, M.Sulistyobroto, Muchtar Abbas, Muhammad, Ridaya La Ode Ngkowe, Rinto Andriono, Sri Hidayati, Sunarja, Tenti Novari Kurniawati, Tiem Farikhah,Valentina Sri Wijiyati, Wahyu Widiarto Basjir, and Wasingatu Zakiyah.

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 2014 and 2013 were as follows:

2013

Member (22 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.

General Assembly Convenors:

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

Oversight Committee:

1. Deddy Heriyanto
2. M. Sulistyobroto

2014

Badan Pengurus:		*Governing Body:*
Direktur	Wasingatu Zakiyah	*Director*
Deputi Program	Sunarja	*Deputy for Program*
Deputi Manajemen Lembaga	Tiem Farikhah Usman	*Deputy for Management Institution*
Koordinator Divisi		*Division Coordinator*
Divisi Ekonomi, Sosial, Budaya yang berbasis Advokasi Anggaran	Tenti Novari Kurniawati	*Division of Economics, Social, Culture based on Budget Advocacy*
Divisi Advokasi Kebijakan Penanganan Risiko Bencana dan Perubahan Iklim	Sunarja	*Division for Advocacy on DRR*
Staf Program:	1. Isnawati 2. Bambang Hery Purwanto 3. Imam Setyadi	*Programme staffs:*
Staf Pusdatinfo	Muhammad Khoirul Atqiya'	*Pusdatinfo staff*
Manajer Pengelolaan Pengetahuan	Triwahyuni Suci Wulandari	*Head of office*
Staf Administrasi	Wiwit Ekawati	*Administrative staff*
Kasir	Susi Listiana	*Cashier*
Kerumahtanggaan	1. Ida Wahyu Rusdiyanto 2. Andi Aprianto	*Household affairs*
Tenaga ahli	1. Hernindya Wisnuadji 2. Rinto Andriono 3. Damairia Pakpahan 4. Didik S. Mulyana 5. Djoni Ferdiwijaya 6. Lukman Hakim 7. Petrasa Wacana 8. Valentina Sri Wijiyati	*Pool of Experts:*

2013

Badan Pengurus:		*Governing Body:*
Direktur Eksekutif	Wasingatu Zakiyah	*Executive Director*
Deputi Direktur Program	Sunarja	*Director Deputy for Program*
Manajer Kantor	Tiem Farikhah Usman	*Office Manager*
* Koordinator Peraturan ekonomi, sosial dan budaya berdasar anggaran divisi advokasi.	Valentina Sri Wijiyati.	* *Coordinator for economic, social, and cultural rights based budget advocacy division*
* Koordinator perencanaan dan penganggaran partisipatif	Hernindya Wisnuadji	* *Coordinator for participatory planning and budgeting Advocacy*
* 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 dan pusat informasi	Agus Eko Purwanto	* *Manager of regional budget data and information centre*
* Manajer manajemen pengetahuan	Triwahyuni Suci W	* *Manager of knowledge management*

Staf Program:	1. Isnawati 2. Imam Setiyadi 3. Tenti Novari Kurniawati 4. Atmojo Mugi Utomo	*Programme staffs:*
Staf administrasi	Wiwit Ekawati	*Administration staff*
Staf Akuntansi:	1. Santi Wijaya Hesti 2. Dewayani R Indarti	*Accounting staffs:*
Kasir Kerumahtanggaan	Anis Nuria Perwitasari 1. Subiyana 2. Ida Wahyu Rusdianta	*Cashier* *Household affairs*
Tenaga Ahli:	1. Wahyu Widiyanto 2. Rinto Andriono 3. Damairia Pakpaham 4. Didik S. Mulyana 5. Djoni Ferdiwijaya 6. Lukman Hakim 7. Petrasa Wacana	*Pool of Experts:*

2. IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING

Laporan keuangan Lembaga untuk tahun yang berakhir 31 Desember 2014 disusun oleh Pengurus dan diselesaikan pada tanggal 6 Maret 2019.

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".

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.

2. *SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES*

The financial statements of IDEA Association for the year ended 31 December 2014 has been prepared by the Executive Boards and completed on March 6, 2019.

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. 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.

d. Piutang

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

e. Biaya Dibayar dimuka

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

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:

No.	Group	Est. useful lives
1.	Kendaraan	4 years
2.	Komputer	4 years
3.	Mebel dan peralatan kantor	4 years

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.

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.

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. Receivables

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

e. Prepaid Expense

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

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:

Rate/Year	*Group*
25%	*Vehicle (Car)*
25%	*Computer*
25%	*Furniture and office equipment*

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. 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 penggunaan, atau keduanya.

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

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.

3. *Permanent restrictions on (a) assets, such as land or works of art, which was donated for a specific purpose, to be cared for and not for sale, or (b) assets donated to generating investment income permanently, presented in group net assets permanently restricted. Permanently 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.

j. Program-program Kerjasama Tahun 2014 dan 2013

Program-program kerjasama antara lembaga IDEA dengan pihak donor pada tahun 2014 dan 2013 adalah sebagai berikut:

j. Partnership Programs in 2014 and 2013

Partnership programs supported by funding agencies during the year 2014 and 2013 were as follows:

Program-program yang ditangani tahun 2014

Programs handled in 2014

No.	Program Title	Activities	Location	Period of Activity	Donor Agency
1.	"Promoting Participation, Coordination of Poverty Reduction Programs and Development of Transparent and Integrated Information System that is Accessible 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.	September 30, 2013 up to March 2014	The Ford Foundation
2.	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
3.	"Building Local Budget Transparancy through Development of online Database System for Advocacy on Health, Education and Fulfillment of Economic Rights "	To improve local fiscal government transparency in both countries, Indonesia and Philippine, by enabling local civil society organizations to better understand publicly available budget and spending data to monitor government use of public funds.	Yogyakarta, Province DIY	7 months beginning 15 November 2014.	OD4T through World Wide Web Foundation
4.	"Penguatan Forum Parlemen Pendidikan untuk Penggunaan Dana BOS yang Efektif dan Upaya Mencapai Pendidikan Dasar Gratis Berkualitas di Indonesia" (No.107/Dir/E/A33/X/2014)	Reformasi Skema Pendanaan Program WAJAR DIKNAS Menuju Pendidikan Dasar Gratis Berkualitas.	Province DI Yogyakarta	15 September 2014-15 February 2015	PROREP through Article 33 Jakarta
5.	"Advocacy for Changes" (PA_A91_14.009)	Capacity building to enhance the effective participation of people with disabilities and otherexcluded group in participatory, inclusive and open local governance process, public services, and public finance management process.	Gunungkidul-Yogyakarta.	10 December 2014 - 30 April 2015	Handicap International

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 disçussion, 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*

	2014	2013	
3. Kas dan setara kas			***Cash and cash equivalents***
Kas di tangan:			*Cash on hand:*
IDEA-Internal lembaga	2.996.830	3.314.700	*IDEA-internal organization*
IDEA-Fund raising	13.100	680.000	*IDEA-Fund Raising*
Proyek FF-LP3Y	-	160.165	*Project FF-LP3Y*
Proyek Ford Foundation (FF)	7.605.057	19.985.782	*Project Ford Foundation (FF)*
Proyek RWI	33.915.103	3.446.423	*Project RWI*
Proyek TIFA-Article 33	-	750.000	*Project TIFA-Article 33*
Proyek Prorep-Article 33	8.319.200	-	*Project Prorep-Article 33*
Proyek HI	43.116.600	-	*Project HI*
Proyek OD4T	25.962.524	-	*Project OD4T*
Jumlah kas di tangan	121.928.414	28.337.070	*Total Cash on hand*
Kas di Bank:			*Cash at bank:*
Giro:			*Current account*
PT Bank Mandiri Persero Tbk*)	538.622.467	1.213.218.889	*PT Bank Mandiri Persero Tbk *)*
Tabungan:			*Saving account*
PT Bank Niaga,Tbk #0180100060174	11.440	11.440	*PT Bank Niaga,Tbk #0180100060174*
Jumlah kas di bank	538.633.907	1.213.230.329	*Total cash at bank*
Jumlah kas dan setara kas	660.562.321	1.241.567.399	*Total cash and cash equivalents*
*) Perincian kas pada PT Bank Mandiri, Tbk:			*) *Details cash with PT Bank Mandiri, Tbk:*
# 137-00-0578186-5 (IDEA-Operasional)	221.795.100	18.617.990	*# 137-00-0578186-5 (IDEA-Operasional)*
# 137-00-0438081-8 (IDEA-Donasi)	14.383.140	568.528.350	*# 137-00-0438081-8 (IDEA-Donasi)*
# 137-00-0993598-8 (Fund Raising)	32.792.000	31.315.520	*# 137-00-0993598-8 (Fund Raising)*
# 137-00-0978434-5 (Proyek FF)	266.276.433	568.018.542	*# 137-00-0978434-5 (Project FF)*
# 137-0010719181 (Proyek TIFA-Article 33)	3.375.794	19.115.230	*# 137-0010719181 (Project TIFA-Article 33)*
# 137-00-0977129-2 (Proyek FF-Seknas Fitra)	-	7.623.257	*# 137-00-0977129-2 (Project FF-Seknas Fitra)*
Jumlah kas di Bank	538.622.467	1.213.218.889	*Total cash with bank*

*) Rekening-rekening tersebut pada tanggal 31 Desember 2014 tidak lagi memiliki saldo karena sudah ditutup dan dana yang masih tersisa telah dikembalikan kepada pihak donor atau di hibahkan ke Lembaga (IDEA). Lihat juga Catatan 26 dan 27.

*) *Such accounts on December 31, 2014 do not have a balance due to the accounts have been closed and the remaining funds have been returned to donors or grant to the institution (IDEA). See also Note 26 and 27.*

4. Pembayaran Dimuka			***Prepayments***
Uang muka kegiatan lembaga	19.476.080	12.697.380	*Institution activity prepayments*
Jumlah	19.476.080	12.697.380	*Total*
5. Piutang			***Receivables***
Piutang anggota dan karyawan	11.546.750	10.862.730	*Loans to members and staffs*
piutang gaji	1.100.000	-	*salary receivable*
Piutang proyek:			*Project receivables:*
Proyek SAPA	4.500.000	-	*Project SAPA*
Proyek FF-Seknas Fitra	-	7.700.000	*Project FF-Seknas Fitra*
Proyek UNDP-MRR	2.760.300	6.360.300	*Project UNDP-MRR*
Proyek Ford Foundation	-	6.300.000	*Project Ford Foundation*
Proyek Article 33-Prorep	10.875.000	3.949.700	*Project Article 33- Prorep*
Jumlah	30.782.050	24.310.000	*Total*

	2014	2013	
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	43.749.630	18.749.830	*Prepaid office rent*
Jumlah	43.749.630	18.749.830	*Total*

7. Aset tetap / ***Fixed assets***

	2014				
	Saldo awal/ *Beginning balance*	Penambahan/ Additions	Pelepasan/ *Disposals*	Saldo akhir/ *Ending balance*	
Nilai Perolehan:					*Acquisition cost:*
Tanah	-	120.000.000	-	120.000.000	*Land*
Kendaraan	16.102.400	-	-	16.102.400	*Vehicle*
Komputer	169.006.450	1.545.000		170.551.450	*Computer*
Mebel dan peralatan kantor	79.997.350	5.600.000		85.597.350	*Furniture and office equipment*
Jumlah	265.106.200	127.145.000	-	392.251.200	*Total*
Akumulasi penyusutan:					*Accumulated depreciation:*
Kendaraan	16.102.400	-	-	16.102.400	*Vehicle*
Komputer	148.120.660	9.127.680	-	157.248.340	*Computer*
Mebel dan peralatan kantor	70.354.780	5.153.310	-	75.508.090	*Furniture and office equipment*
Jumlah	234.577.840	14.280.990	-	248.858.830	
Nilai buku	30.528.360			143.392.370	*Net book value*

	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*

	2014	2013	
8. Utang proyek			***Projects payables***
Proyek Article 33	-	-	*Proyek Article 33*
Proyek OD4T	15,861,720	-	*Proyek OD4T*
Proyek HI	36,712,730	-	*Project HI*
Proyek Prorep-Article 33	5,558,000	-	*Project Prorep-Article 33*
Proyek RWI	33,915,110	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	94,047,560	14,000,000	*Total*
9. Utang lainnya			***Projects payables***
Utang pajak PPh pasal 21	4,550,000	2,749,500	*Taxes payable*
Utang dana purna tugas	160,725,500	149,105,100	*Accrued Severance*
Utang lain-lain	14,803,780	18,569,380	*Other payable*
Jumlah	180,079,280	170,423,980	*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	504,764,452	548,093,352	*Beginning balance*
Kenaikan (penurunan) dalam tahun berjalan	(267,798,576)	(43,328,900)	*Increase (decrease) during the current period*
Koreksi Aset neto tidak terikat	(1,700,975)	-	*Correction of unrestricted net assets*
Saldo akhir	235,264,902	504,764,452	*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	649,527,267	473,767,564	*Beginning balance*
Penambahan (pengurangan)	(260,997,368)	175,759,703	*Addition (deductions) during the current period*
Koreksi Aset neto terikat temporer	40,810	-	*Correction of temporary restricted net assets*
Saldo akhir	388,570,709	649,527,267	*Ending balance*
Aset neto terikat temporer tanggal 31 Desember 2014 merupakan sisa dana proyek yang didanai oleh lembaga-lembaga donor pada tanggal 31 Desember 2014. Perincian sisa dana proyek adalah sebagai berikut:			*Temporarily restricted net assets at December 31, 2014 represents the unused project funds up to December 31, 2014. Details of the unused project funds are as follows:*
Proyek Ford Foundation	273,881,489	588,004,324	*Project Ford Foundation*
Proyek RWI	33,915,103	33,915,103	*Project RWI*
Proyek TIFA Article 33	3,375,794	19,865,230	*Project TIFA Article 33*
Proyek FF-Seknas FITRA	-	7,623,257	*Project FF-Seknas FITRA*
Proyek FF-LP3Y	-	160,165	*Project FF-LP3Y*
Proyek Handicap Indonesia	43,116,600	-	*Proyek Handicap Indonesia*
Proyek HCPI	-	(40,810)	*Project HCPI*
Proyek Prorep Article 33	8,319,200	-	*Project Prorep Article 33*
Proyek OD4T	25,962,524	-	*Project OD4T*
Jumlah sisa dana proyek	388,570,709	649,527,267	*Total unused project funds*
Ikhtisar perubahan sisa dana dari proyek-proyek tersebut disajikan dalam lampiran 1 sampai dengan 5.			*Summary of the changes in the unused funds from these projects are presented in Appendix 1 to the 5.*

	2014	2013	
12. Hibah-Tidak terikat			***Grants-Unrestricted***
Hibah honorarium dari anggota dan staf IDEA	200.798.900	440.834.000	*Grants of honorariumfor members and staff IDEA*
Hibah lain-lain	36.548.720	53.282.660	*Other grants*
Jumlah	237.347.620	494.116.660	*Total*
13. Penerimaan lainnya-Tidak terikat			***Other income-Unrestricted***
Penerimaan bunga tabungan dan giro lembaga	5.415.640	8.701.140	*Interest income-saving and current accounts*
Penerimaan Fund Raising	2.625.760	11.478.250	*Fund raising income*
Iuran Anggota Perkumpulan IDEA	400.000	5.100.000	*Membership dues*
Penerimaan lain-lain	21.150.565	25.111.730	*Other income*
Pengembalian beban proyek bersama	41.344.140	64.421.290	*Refund the costs of joint projects*
Pendapatan bunga pinjaman karyawan	634.240	1.372.120	*Interest income-loan employees*
Pendapatan penjualan buku	1.260.000	3.935.000	*Book sales revenue*
Penjualan kaos/pin	2.974.000	1.470.000	*Sales of Tshirt/pin*
Jumlah	75.804.345	121.589.530	*Total*
14. Beban proyek			***Project costs***
Beban proyek Ford Foundation	319.852.960	691.146.912	*Project Ford Foundation (FF)*
Beban proyek FF-Seknas FITRA	-	125.701.001	*Project FF-Seknas FITRA*
Beban proyek FF-LP3Y	-	58.414.204	*Project FF-LP3Y*
Beban proyek RWI	-	50.942.850	*Project RWI*
Beban proyek TIFA-Article 33	90.883.322	43.804.405	*Project TIFA-Article 33*
Beban proyek HCPI		142.639	*Project HCPI*
Beban proyek OD4T	15.899.200	-	*Project OD4T*
Beban proyek Prorep-Article 33	29.148.800	-	*Project Prorep-Article 33*
Beban proyek HI	247.400	-	*Project HI*
Jumlah	456.031.682	970.152.012	*Total*
15. Beban gaji dan kesejahteraan			***Salaries and benefits***
Beban gaji badan pekerja	3.250.000	7.250.000	*Working Committee salaries*
Beban gaji pengawas	22.800.000	19.350.000	*Supervisor salaries*
Beban gaji pengurus & staf	310.101.000	341.647.000	*Management & staff salaries*
Beban gaji staf program	5.600.000	-	*Staff program salaries*
Beban asuransi kesehatan	5.710.050	5.649.250	*Health insurance*
Beban purna tugas	26.249.350	27.779.680	*Retirement benefits*
Beban THR	21.480.350	26.840.250	*THR*
Beban Bonus	-	16.829.500	*Bonuses*
Beban Rawat inap & kelahiran	1.500.000	1.288.500	*Hospitalization and birth*
Beban asuransi Jamsostek	34.115.300	37.376.000	*Jamsostek insurance*
Pemeliharaan kendaraan staff	335.000	360.000	*Vehicles maitenance*
Jumlah	431.141.050	484.370.180	*Total*
16. Beban pengembangan dan program			***Development and programs costs***
Beban progam independen	3.105.500	735.000	*Costs for independent programs*
Beban untuk kontribusi pendukung program	3.601.500	10.103.530	*Costs for supporting the contribution program*
Transport & honor volunteer	-	1.000.000	*Money transport & perdiem service*
Uang transport & perdiem dinas	8.867.000	8.941.000	*Transport costs & perdiem services*
Beban pengembangan staf	4.948.800	1.729.300	*Staff development costs*
Penanggulangan risiko bencana	3.203.600	-	*Emergency Response*
Jumlah	23.726.400	22.508.830	*Total*
17. Beban overhead			***Overhead costs***
Beban telepon	3.970.700	5.021.760	*Phone cost*
Beban ATK & suplies	4.568.800	522.000	*Stationery & office suplies*
Beban rumah tangga	8.976.950	7.948.130	*Household*
Beban fotokopi	2.571.300	-	*Photocopy*
Beban internet	8.811.200	9.421.000	*Internet*
Beban konsumsi	7.878.800	4.366.150	*Consumption*

	2014	2013	
Beban overhead - lanjutan			***Overhead costs***
Beban langganan koran	1.870.000	1.650.000	*Newspaper subscription*
Beban listrik & air minum	4.544.900	3.961.980	*Electricity & water*
Beban transport	1.490.200	1.635.260	*Transport costs*
Jumlah	44.682.850	34.526.280	*Total*
18. Beban reparasi dan pemeliharaan			***Repair and maintenance costs***
Beban pemeliharaan kendaraan	687.600	815.640	*Vehicles maintenance*
Beban pemeliharaan komputer	1.320.000	3.365.000	*Computer maintenance*
Beban pemeliharaan rumah tangga	952.500	2.740.900	*Household maintenance*
Beban pemeliharaan Website	3.804.000	420.000	*Website maintenance*
Jumlah	6.764.100	7.341.540	*Total*
19. Beban administrasi umum			***General administration costs***
Beban pos/kurir	802.000	40.400	*Postal/courier costs*
Beban administrasi bank & pph	2.352.800	3.244.720	*Bank charges & taxes*
Beban adm umum lain-lain	3.301.670	336.500	*Other general administration costs*
Jumlah	6.456.470	3.621.620	*Total*
20. Beban penyusutan dan amortisasi sewa			***Depreciation and amortization costs***
Beban penyusutan aset tetap	14.280.990	19.267.990	*Depreciation of fixed assets*
Beban amortisasi sewa kantor	25.000.200	25.000.200	*Amortization of office rent*
Jumlah	39.281.190	44.268.190	*Total*
21. Beban operasional lain			***Other operational expenses***
Beban IDEA Resources Center (IRC)	-	-	*IDEA Resources Center (IRC) expenses*
Beban Operasional	3.575.000		*Operational cost*
Jumlah	3.575.000	-	*Total*
22. Beban pajak			***Tax expenses***
PPh Ps 21 pegawai tetap	556.400	1.513.050	*Income taxes Article 21 permanent employees*
PPh Ps 21 Final	2.075.000	1.607.000	*Income tax Article 21 final*
Pajak kendaraan	350.000	167.000	*Vehicle tax*
Jumlah	2.981.400	3.287.050	*Total*
23. Beban lain-lain			***Other expenses***
Beban publikasi IDEA	1.865.000	495.000	*IDEA publications*
Beban sumbangan	3.027.300	4.508.400	*Donations to other parties*
Beban kerugian piutang	145.000	-	*Receivable losses*
Beban lembur	975.000	1.470.000	*Overtime costs*
Beban kerugian program	240.290	-	*Program losess*
Beban musyawarah anggota	-	15.857.000	*Meeting of members cost*
Beban Strategic plan	-	15.582.000	*Strategic plan*
Beban rapat pleno	8.630.300	11.199.000	*Plenary meeting*
Beban audit independen	7.500.000	10.000.000	*Independent audit costs*
Jumlah	22.382.890	59.111.400	*Total*
24. Sumbangan/hibah dari lembaga donor			***Donations / grants from donor agencies***
Ford Foundation	-	984.300.000	*Ford Foundation*
TIFA via Perkumpulan Article 33	74.320.000	63.630.000	*TIFA through Perkumpulan Article 33*
Prorep via Perkumpulan Article 33	38.633.000	-	*Prorep through Perkumpulan Article 34*
Proyek HCPI	40.810	-	
Ford Foundation via LP3Y	-	58.000.000	*Ford Foundation through LP3Y*
Ford Foundation via Seknas Fitra	-	41.303.040	*Ford Foundation through Seknas Fitra*
OD4T via World Wide Web Foundation	41.861.724	-	*OD4T through World Wide Web Foundation*
Handicap International	43.364.000	-	*Handicap International*
Jumlah	198.219.534	1.147.233.040	*Total*

	2014	2013	
25. Penerimaan bunga bank			***Interest income***
Rekening Tabungan pada PT Bank Mandiri, Tbk:			*Saving accounts with PT Bank Mandiri, Tbk:*
#137-0009822145 (Proyek FF)	5.730.126	7.532.397	*#137-0009822145 (Project FF)*
#137-00-09771292 (Proyek FF-Seknas Fitra)	-	342.980	*#137-00-09771292 (Project FF-Seknas Fitra)*
#137-0006494666 (Proyek FF_LP3Y)	-	66.845	*#137-0006494666 (Project FF_LP3Y)*
# 137-0010719181 (Proyek TIFA-Article 33)	73.887	39.635	*# 137-0010719181 (Project TIFA-Article 33)*
#137-0005781865 (Proyek HCPI)	-	18.197	*#137-0005781865 (Project HCPI)*
Jumlah	5.804.012	8.000.054	*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-LP3Y	160.165	202.002	*Project FF-LP3Y*
Proyek FF-Seknas FITRA	7.623.257		*Proyek FF-Seknas FITRA*
Proyek HCPI	-	9.119.378	*Project HCPI*
Jumlah	7.783.421	9.321.380	*Total*
27. Hibah sisa dana proyek			***Grants of unused project funds***
Rincian sisa dana proyek yang dihibahkan ke lembaga (IDEA) adalah sebagai berikut:			*Details of the remaining funds which have been granted to Institutional (IDEA) were as follows:*
Proyek FF-Seknas FITRA		-	*Project FF-Seknas FITRA*
Proyek Prorep - Article 33	1.165.000	-	*Proyek Prorep - Article 33*
Jumlah	1.165.000	-	*Total*

28. 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.

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 2014*

(Dinyatakan dalam Rupiah/ *Expressed in Rupiah*)

	Jumlah/ *Amount(s)*
SALDO AWAL */BEGINNING BALANCE*	588.004.324
PENERIMAAN/ *RECEIPT*	
Pencairan tanggal/ *Installment*	-
Pendapatan bunga bank/ *Interest income*	5.730.126
TOTAL DANA TERSEDIA/ *TOTAL FUNDS AVAILABLE (a)*	593.734.450
PENGELUARAN/ *EXPENDITURE:*	
Program	
1. *Meeting and training expenses*	(180.949.200)
2. *Printing and publication*	(15.276.000)
3. *Consultant*	(15.000.000)
4. *Office expenses*	(43.323.810)
5. *Salaries & Honorarium, and Benefit*	(63.745.925)
Biaya administrasi dan pajak bank/ *Bank charges*	(1.558.025)
TOTAL PENGELUARAN/ *TOTAL EXPENDITURE (b)*	(319.852.960)
SALDO AKHIR/ *ENDING BALANCE (a-b)*	273.881.490

Posisi Kas dan bank/ *Cash and bank position:*

Kas/ *Cash on hand*	7.605.057
Bank (PT Bank Mandiri, Tbk account # 137-00-0978434-5)	266.276.433
Jumlah/ *Total*	273.881.490

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 January- 31 December 2014*

(Dinyatakan dalam Rupiah/ *Expressed in Rupiah*)

		Jumlah/ *Amount(s)*
SALDO AWAL/ *BEGINNING BALANCE*		19.865.230
PENERIMAAN/ *RECEIPT*		
	Pencairan tanggal/ *Installment dated* 13 Februari 2014	34.790.000
	Pencairan tanggal/ *Installment dated* 13 March 2014	31.430.000
	Pencairan tanggal/ *Installment dated* 14 October 2014	8.100.000
	Pendapatan bunga bank/ *Interest income*	73.887
TOTAL DANA TERSEDIA/ *TOTAL FUNDS AVAILABLE (a)*		94.259.117
PENGELUARAN/ *EXPENDITURE:*		
I	Institutional Support	
1.1	Gaji Administrasi dan Keuangan	(7.500.000)
1.2	Kesekretariatan	(7.275.445)
II	Program	
2.1	Gaji pelaksana program	(27.500.000)
2.6	Workshop bersama Ortu siswa dan Komite Sekolah	(12.915.100)
2.7	FGD lokal bersama Pemda(BAPPEDA,DPKAD,DISDIK)	(4.200.000)
2.8	FGD dengan sekolah yang menjadi piloting untuk model akuntabilitas yang sudah disepakati (dilaksanakan di 2 sekolah)	(8.300.000)
2.11	Piloting Akuntabilitas Sosial	(7.670.000)
2.12	Pengembangan sistem SMS *gateway*	(4.356.000)
2.13	Workshop Review dan Evaluasi Hasil Inisiasi Model Transparansi dan akuntabilitas Anggaran Pendidikan	(6.550.000)
2.14	Evaluasi Uji Coba SMS Gateway Di SMPN 2 Bambanglipuro Bantul	(4.190.000)
	Biaya administrasi dan pajak bank	(426.777)
TOTAL PENGELUARAN/ *TOTAL EXPENDITURE (b)*		(90.883.322)
	Pelunasan hutang kepada lembaga	-
SALDO AKHIR/ *ENDING BALANCE (a-b)*		3.375.794
Saldo akhir terdiri dari/ *Ending balance consisted of:*		
	Kas di tangan/ *Cash on hand*	-
	Kas di bank/ *Cash in bank*	3.375.794
	Jumlah/ *Total*	3.375.794

PERKUMPULAN IDEA (IDEA ASSOCIATION)

Laporan Keuangan/ *Financial Statement*

Proyek Kerjasama dengan/ *Partnership Project OD4T via World Wide Web Foundation*

"Building Local Budget Transparancy through Development of online Database System for Advocacy on Health, Education and Fulfillment of Economic Rights "

Periode/ *Period* : 1 January - 31 December 2014

(Dinyatakan dalam Rupiah/ *Expressed in Rupiah)*

	Jumlah/ *Amount(s)*
SALDO AWAL/ *BEGINNING BALANCE*	-
PENERIMAAN/ *RECEIPT*	
Pencairan tanggal/ *Installment dated 27 November 2014*	41.861.724
Pendapatan bunga bank/ *Interest income*	-
TOTAL DANA TERSEDIA/ *TOTAL FUNDS AVAILABLE (a)*	41.861.724
PENGELUARAN/ *EXPENDITURE:*	
PROGRAM	
1. *Provides Analysis Budget Tools Available 2012 - 2014 APBD (Public Budget) Data of Yogyakarta City*	(15.899.200)
2. *Increasing Public Knowledge on The General Aggregate APBD of Yogyakarta 2012 - 2014*	-
3 *Campaign Analysis*	-
4. *Increasing Knowledge of Yogyakarta City Goverment about Open Data*	-
5. *Monitoring and Evaluation The Tools of Budget Analysis System*	-
6 *Programe Reporting*	-
Biaya administrasi dan pajak bank/ *Bank charges*	-
TOTAL PENGELUARAN/ *TOTAL EXPENDITURE (b)*	(15.899.200)
SALDO AKHIR/ *ENDING BALANCE (a-b)*	25.962.524
Saldo akhir terdiri dari/ *Ending balance consisted of:*	
Kas di tangan/ *Cash on hand*	25.962.524
Jumlah/ *Total*	25.962.524

PERKUMPULAN IDEA (IDEA ASSOCIATION)

Laporan Keuangan/ *Financial Statement*

Proyek Kerjasama dengan/ *Partnership Project PROREP Trough Perkumpulan Article 33*

Project No. 107/Dir/E/A33/X/2014

"Penguatan Forum Parlemen Pendidikan untuk Penggunaan Dana BOS yang Efektif dan Upaya Mencapai Pendidikan Dasar Gratis Berkualitas di Indonesia"

Periode/ *Period: 1 January - 31 December 2014*

(Dinyatakan dalam Rupiah/ *Expressed in Rupiah)*

	Jumlah/ *Amount(s)*
SALDO AWAL/ *BEGINNING BALANCE*	-
Pinjaman dari lembaga	-
Pencairan tanggal/ Installment dated 31 October 2014	7.575.000
Pencairan tanggal/ Installment dated 21 November 2014	4.875.000
Pencairan tanggal/ Installment dated 15 December 2014	4.875.000
Pencairan tanggal/ Installment dated 23 December 2014	10.433.000
Pendapatan bunga/ *Interest income*	-
Jumlah	27.758.000
Dana pinjaman dari lembaga	10.875.000
	38.633.000
Institutional Support	
1.1 Administrasi dan Keuangan	(7.500.000)
1.2 Kesekretariatan	-
Program	
2.1 Local Program Coordinator	(12.000.000)
2.6 Workshop bersama Ortu siswa dan Komite Sekolah	
2.7 Reformasi Skema Pendanaan Program WAJAR DIKNAS Menuju Pendidikan Dasar Gratis Berkualitas	(9.648.800)
Biaya administrasi dan pajak bank/ *Bank charges*	-
TOTAL PENGELUARAN/ *TOTAL EXPENDITURE (b)*	(29.148.800)
Hibah ke lembaga	(1.165.000)
SALDO AKHIR/ *ENDING BALANCE (a-b)*	8.319.200

Posisi Kas dan bank/ *Cash and bank position:*

Kas di tangan/ *Cash on hand*	8.319.200
Kas di bank/ *Cash at bank*	-
Jumlah/ *Total*	**8.319.200**

PERKUMPULAN IDEA *(IDEA ASSOCIATION)*

Laporan Keuangan/ *Financial Statement*

Proyek Kerjasama dengan/ *Partnership Project with* The Handicap International

Project No.PA_A91_14.009

"Advocating for Changes"

Periode/*Period* : 1 January - 31 December 2014

(Dinyatakan dalam Rupiah/ *Expressed in Rupiah*)

	Jumlah/ *Amount(s)*
SALDO AWAL/ *BEGINNING BALANCE*	-
PENERIMAAN/ *RECEIPT*	
Pencairan/ 1st *Installment 16 December 2014*	43.364.000
Pendapatan bunga/ *Interest income*	-
TOTAL DANA TERSEDIA/ *TOTAL FUNDS AVAILABLE (a)*	43.364.000
PENGELUARAN/ *EXPENDITURE:*	
a. *Meeting and training expenses*	(247.400)
b. *Office expenses*	-
c. *Salaries & Honorarium, and Benefit*	-
e. Biaya administrasi dan pajak bank/ *Bank charges*	-
TOTAL PENGELUARAN/ *TOTAL EXPENDITURE (b)*	(247.400)
SALDO AKHIR/ *ENDING BALANCE (a-b)*	43.116.600
Saldo akhir terdiri dari/ *Ending balance consisted of:*	
Kas di tangan/ *Cash on hand*	43.116.600
Jumlah/ *Total*	43.116.600