PERKUMPULAN IDEA
(INSTITUTE FOR DEVELOPMENT AND ECONOMIC ANALYSIS)

LAPORAN KEUANGAN / *FINANCIAL STATEMENTS*
DAN /*AND*
LAPORAN AUDITOR INDEPENDEN / *INDEPENDENT AUDITOR'S REPORT*

UNTUK TAHUN BERAKHIR PADA 31 DESEMBER 2016 DAN 2015
FOR THE YEARS ENDED 31 DECEMBER 2016 AND 2015

PERKUMPULAN IDEA / *IDEA ASSOCIATION*
LAPORAN KEUANGAN / FINANCIAL STATEMENTS
Untuk Tahun yang Berakhir 31 Desember 2016
For The Year Ended On 31 December 2016

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SURAT PERNYATAAN DIREKSI /
STATEMENT OF THE BOARD OF DIRECTORS

idea
Ide dan Analitika Indonesia

SURAT PERNYATAAN MANAJEMEN TENTANG TANGGUNGJAWAB ATAS LAPORAN KEUANGAN UNTUK TAHUN BERAKHIR TANGGAL 31 DESEMBER 2016 PERKUMPULAN IDEA
013/Int/IDEA/X/2019

Kami yang bertandatangan di bawah ini:
Nama : Tenti Novari Kurniawati
Jabatan : Direktur Eksekutif

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.

Demikian pernyataan ini dibuat dengan sebenarnya.

MANAGEMENT'S STATEMENT REGARDING THE RESPONSIBILITY OF THE FINANCIAL STATEMENTS FOR ENDED THE YEAR DECEMBER 31, 2016
IDEA COLLECTION
013/Int/IDEA/X/2019

We, the undersigned:
Name : Tenti Novari Kurniawati
Position : Executive Director

Declare that:

1. *We are responsible for the preparation and presentation of IDEA Association's financial statements.*
2. *IDEA Association's financial statements have been prepared and presented in accordance with Financial Accounting Standards.*
3. *a) All information in IDEA Association's financial statements has been disclosed in a complete and truthful manner.*
   b) IDEA Association's financial statements does not contain information or facts that did not property and do not omit material information or facts.
4. *We are responsible for IDEA Association's financial statements internal control system.*

Thus this statement in made truthfully.

Yogyakarta, 31 Oktober 2019/ October 31, 2019
Direktur Eksekutif/*Executive Director*



idea

Tenti Novari Kurniawati

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Education
Action
Social Justice

LAPORAN KEUANGAN /
FINANCIAL STATEMENTS

PERKUMPULAN IDEA
LAPORAN POSISI KEUANGAN
31 DESEMBER 2016 DAN 2015
(Dinyatakan dalam Rupiah)

IDEA ASSOCIATION
STATEMENTS OF FINANCIAL POSITION
AS AT 31 DECEMBER 2016 AND 2015
(Expressed in Rupiah)

	2016	Catatan /Notes	2015	
Aset				***Assets***
Aset Lancar				***Current Assets***
Kas dan Setara Kas	1.289.671.393	2c, 3.1	310.161.026	*Cash and Cash Equivalents*
Piutang	14.057.050	2d, 3.2	91.119.550	*Account Receivable*
Pembayaran Dimuka	15.421.320	2e, 3.3	18.032.780	*Prepayments*
Jumlah Aset Lancar	1.319.149.763		419.313.356	***Total Current Assets***
Aset Tidak Lancar				***Non Current Assets***
Biaya Dibayar Dimuka	48.124.270	2f, 3.4	18.749.430	*Prepaid Expenses*
Aset Tetap		2g, 3.5		*Fixed Assets*
Harga Perolehan	412.636.200		393.511.200	*Acquisition Cost*
Akumulasi Penyusutan	(269.921.640)		(262.131.850)	*Accumulated Depreciation*
Nilai Buku Aset Tetap	142.714.560		131.379.350	*Book value of Fixed Assets*
Jumlah Aset Tidak Lancar	190.838.830		150.128.780	***Total Non Current Assets***
Jumlah Aset	1.509.988.594		569.442.136	***Total Assets***
Liabilitas dan Aset Neto				***Liabilities and Net Assets***
Liabilitas				***Liabilities***
Liabilitas Jangka Pendek				***Short Term Liabilities***
Utang Proyek	38.443.910	2h, 3.6	102.542.510	*Project Payable*
Utang Lainnya	196.729.620	2i, 3.7	186.073.250	*Other Payables*
Jumlah Liabilitas	235.173.530		288.615.760	***Total Liabilities***
Aset Neto		2j, 3.8		*Net Assets*
Tidak Terikat	633.837.605		132.745.525	*Unrestricted*
Terikat temporer	640.977.459		148.080.853	*Temporarily restricted*
Jumlah Aset Neto	1.274.815.064		280.826.377	***Total Net Assets***
Jumlah Liabilitas dan Aset Neto	1.509.988.594		569.442.136	***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
LAPORAN AKTIVITAS
UNTUK TAHUN YANG BERAKHIR 31 DESEMBER 2016 DAN 2015
(Dinyatakan dalam Rupiah)

IDEA ASSOCIATION
STATEMENTS OF ACTIVITIES
FOR THE YEAR ENDED ON 31 DECEMBER 2016 AND 2015
(Expressed in Rupiah)

	UNRESTRICTED	TEMPORARILY RESTRICTED	TOTAL 2016	TOTAL 2015	
Pendapatan					***Revenue***
Hibah	1.133.935.160		1.133.935.160	431.172.490	*Grants*
Sumbangan/hibah dari lembaga donor		3.284.528.570	3.284.528.570	963.480.044	*Donations/grants from donor agencies*
Penerimaan bunga bank		14.916.146	14.916.146	1.651.718	*Interest income*
Penerimaan lainnya	98.301.720		98.301.720	78.031.820	*Other receipts*
Penerimaan fund raising	1.437.500		1.437.500	2.225.000	*Fund raising receipts*
Aset neto terbebaskan dari pembatasan	2.725.137.991		2.725.137.991	-	*Net assets released from restrictions*
Jumlah Pendapatan	**3.958.812.371**	**3.299.444.716**	**7.258.257.087**	**1.476.561.072**	***Total Revenue***
Beban					***Expenses***
Beban Proyek	2.725.137.991	2.725.137.991	5.450.275.981	1.183.333.455	*Project expenses*
Beban Gaji dan kesejahteraan	560.636.810		560.636.810	418.758.100	*Salaries and benefits*
Beban Pengembangan dan Program	36.490.800		36.490.800	58.090.070	*Program and development expenses*
Beban Keperluan kantor	49.435.150		49.435.150	62.565.300	*Office expenses*
Beban Reparasi dan pemeliharaan	5.710.000		5.710.000	4.808.000	*Repair and maintenance expenses*
Beban Administrasi umum	3.719.710		3.719.710	5.485.140	*General administrative expenses*
Beban Penyusutan dan amortisasi sewa	33.414.950		33.414.950	38.496.660	*Depreciation and amortization*
Beban Operasional lain	2.667.760		2.667.760	1.565.000	*Other operational expenses*
Beban Pajak	6.976.030		6.976.030	2.942.100	*Tax expenses*
Beban Lain-lain	33.531.090		33.531.090	21.238.317	*Other expenses*
Pengembalian sisa dana proyek ke donor		-	-	21.019.663	*Returning unused project funds to the donor*
Pengembalian utang dana proyek ke IDEA		81.212.510	81.212.510	-	*Returning of project fund debt to the IDEA*
Hibah sisa dana proyek ke lembaga		197.610	197.610	1.268.500	*Grants of unused project funds*
Jumlah Beban	**3.457.720.291**	**2.806.548.111**	**6.264.268.402**	**1.819.570.305**	***Total Expenses***
Kenaikan (penurunan) aset neto	**501.092.080**	**492.896.606**	**993.988.686**	**(343.009.233)**	***Increase (decrease) in net assets***
Aset Neto awal tahun	**132.745.525**	**148.080.853**	**280.826.378**	**623.835.611**	***Net Assets at beginning of year***
Aset Neto akhir tahun	**633.837.605**	**640.977.459**	**1.274.815.064**	**280.826.378**	***Net Assets at end of year***

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
LAPORAN ARUS KAS
UNTUK TAHUN YANG BERAKHIR
31 DESEMBER 2016 DAN 2015
(Dinyatakan dalam Rupiah)

IDEA ASSOCIATION
STATEMENTS OF CASH FLOWS
FOR THE YEAR ENDED ON
31 DECEMBER 2016 AND 2015
(Expressed in Rupiah)

	2016	2015	
ARUS KAS DARI AKTIVITAS OPERASI			***CASH FLOWS FROM OPERATING ACTIVITIES***
Perubahan dalam aset neto	993.988.686	(343.009.233)	*Change in net asset*
Penyesuaian untuk merekonsiliasi aset neto menjadi kas neto yang digunakan untuk kegiatan operasi:			*Adjustments to reconcile net asset to net cash used for operating activities:*
Penyusutan	7.789.790	13.496.460	*Depreciation*
Amortisasi		25.000.200	*Amortization*
Perubahan aset dan kewajiban operasi:			*Changes in operating assets and liabilities:*
Kenaikan/penurunan piutang	77.062.500	(60.337.500)	*Increase/decrease in accounts receivable*
Kenaikan/penurunan pembayaran dimuka	2.611.460	1.443.300	*Increase/decrease in advance payment*
Kenaikan/penurunan biaya dibayar dimuka	(29.374.840)	-	*Increase/decrease in prepaid expense*
Kenaikan/penurunan utang proyek	(64.098.600)	8.494.950	*Increase/decrease in project payable*
Kenaikan/penurunan utang lain-lain	10.656.370	5.993.970	*Increase/decrease in other payables*
Kas neto diberikan oleh (digunakan dalam) untuk aktivitas operasi	998.635.366	(348.917.853)	*Net cash provided by (used in) for operating activities*
ARUS KAS DARI AKTIVITAS INVESTASI			***CASH FLOWS FROM INVESTMENT ACTIVITIES***
Pembelian aset tetap	(19.125.000)	(1.483.440)	*Purchase of fixed assets*
Kas neto diberikan oleh (digunakan dalam) untuk aktivitas investasi	(19.125.000)	(1.483.440)	*Net cash provided by (used in) for investment activities*
ARUS KAS DARI AKTIVITAS PENDANAAN			***CASH FLOWS FROM FINANCING ACTIVITIES***
-			
Kas neto diberikan oleh (digunakan dalam) untuk aktivitas pendanaan	-	-	*Net cash provided by (used in) for financing activities*
Kenaikan (Penurunan) Neto kas dan setara kas	979.510.366	(350.401.294)	***Increase (Decrease) in net cash and cash equivalents***
Kas dan setara kas awal tahun	310.161.027	660.562.321	*Cash and cash equivalents beginning of the year*
Kas dan setara kas akhir tahun	1.289.671.393	310.161.027	***Cash and cash equivalents end of the year***

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

CATATAN ATAS LAPORAN KEUANGAN /
NOTES TO FINANCIAL STATEMENT

PERKUMPULAN IDEA
CATATAN ATAS LAPORAN KEUANGAN
UNTUK TAHUN YANG BERAKHIR 31 DESEMBER 2016 DAN 2015
(Dinyatakan dalam Rupiah)

IDEA ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED ON 31 DECEMBER 2016 AND 2015
(Expressed In Rupiah)

1. INFORMASI UMUM

a. Pendirian Organisasi

Perkumpulan IDEA (Institute for Development and Ecinomic 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. Struktur Organisasi

Susunan organisasi IDEA per tanggal 31 Desember 2016 dan 2015 adalah sebagai berikut:

2016

Anggota (23 orang):

Deni Purwo Sambodo, Farida Mahri, Deddy Heriyanto, Wahyu W. Basjir, Tiem Farikhah Usman, Sunarja, Tenti Novari Kurniawati, Triwahyuni Suci Wulandari, Isnawati, Galih Pramilu Bakti, Yoga Putra Prameswari, Wasingatu Zakiyah, Eko Budi Marwanto, Ignatius Kleruk Mau, Ferina Anistya Febriningrum, M. Khoirul Atqiya' , Susi Listiana, Meigita Dyah Utami, Ria Rahmawati, Sumarti Sukaningsing, Desi Retno Palup, Ida Wahyu Rusdiyanto, Andi Apriyanto.

Badan Pekerja:

1. Deni Purwo Sambodo
2. Farida Mahri
3. Deddy Heriyanto

Badan Pengawas:

1. Wahyu W. Basjir
2. Tiem Farikhah Usman

1. GENERAL INFORMATION

a. Organization Estabilishment

IDEA (Institute of Development Economic Analysis) association is a non-governmental organization which was estabilished 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 provide by IDEA include organizing and citizen advocacy-groups, education dan capacity building, research and/or policy analysis, develop and/or engange 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 Desember 2016 and 2015 were as follows:

2016

Member (22 persons):

Deni Purwo Sambodo, Farida Mahri, Deddy Heriyanto, Wahyu W. Basjir, Tiem Farikhah Usman, Sunarja, Tenti Novari Kurniawati, Triwahyuni Suci Wulandari, Isnawati, Galih Pramilu Bakti, Yoga Putra Prameswari, Wasingatu Zakiyah, Eko Budi Marwanto, Ignatius Kleruk Mau, Ferina Anistya Febriningrum, M. Khoirul Atqiya' , Susi Listiana, Meigita Dyah Utami, Ria Rahmawati, Sumarti Sukaningsing, Desi Retno Palup, Ida Wahyu Rusdiyanto, Andi Apriyanto.

General Assembly Convenors:

1. Deni Purwo Sambodo
2. Farida Mahri
3. Deddy Heriyanto

Oversight Committee:

1. Wahyu W. Basjir
2. Tiem Farikhah Usman

1. UMUM *(LANJUTAN)*

1. GENERAL INFORMATION (CONTINUED)

	2016	
Badan Pengurus:		*Governing Body:*
Direktur	Sunarja	*Director*
Deputi Program	Tenti Novari Kurniawati	*Deputy for Program*
Deputi Manajemen Lembaga	Sunarja	*Deputy for Management Institution*
Koordinator Divisi		*Division Coordinator*
Divisi Ekonomi, Sosial, Budaya yang berbasis Advokasi Anggaran	1. Wasingatu Zakiyah 2. Eko Budi Marwanto 3. Ignatius Kleruk Mau 4. Ferina Aristya Febriningrum	*Division of Economics, Social, Culture based on Budget Advocacy*
Manajer Keuangan	Susi Listiana	*Manager of Finance*
Manajer Pengelolaan Pengetahuan	Triwahyuni Suci Wulandari	*Manager of Knowledge Management*
Staf Program	1. Isnawati 2. Galih Pramilu 3. Yoga Putra Prameswari	*Programme Staff*
Staff Pusdatinfo	M. Khoirul Atqiya'	*Pusdatinfo Staff*
Staff Administrasi & HRD	Meigita Dyah Utami	*Administration & HRD Staff*
Staff Akuntansi	1. Ria Rahmawati 2. Sumarti Sukaningsih	*Accounting Staffs*
Kasir	Desi Retno Palup	*Cashier*
Kerumahtanggaan	1. Ida Wahyu Rusdiyanto 2. Andi Apriyanto	*Household affairs*

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, PWYP, Handicap Indonesia, SFCG dan TAF.

c. Source of Funds and Finance

Source of funds owned by IDEA, IDEA from internal agencies and donations from donors such as the Ford Foundatinos, OXFAM, PWYP, Handicap Indonesia, SFCG and TAF.

2. IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING

Laporan keuangan Lembaga untuk tahun yang berakhir 31 Desember 2016 disusun oleh Pengurus dan diselesaikan pada tanggal 31 Oktober 2019.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of IDEA Association for the year ended 31 December 2016 has been prepared by the Executive Boards and completed on 31 October 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."

a. Statement of Compliance

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

2. IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING *(LANJUTAN)*

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.

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. Pembayaran Dimuka

Pembayaran dimuka disini adalah uang muka kegiatan lembaga, antara lain digunakan untuk perjalanan dinas yaitu seminar, monitoring & evaluasi, rapat kerja, workshop, dll.

f. Biaya dibayar dimuka

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

g. Aset Tetap

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

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

b. Basis of preparation of the financial statements

The financial statements have been prepared on the basis of going concern and historicalcost. 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 statements of income and expenditure are stated in Indonesian Rupiah (IDR).

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. Account Receivable

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

e. Prepayments

Prepayments are advances for the activities of the institution, among others are used for official travel, namely seminars, monitoring & evaluation, work meetings, workshops, etc.

f. Prepaid expense

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

g. 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 :

2. IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING *(LANJUTAN)*

g. Aset Tetap *(Lanjutan)*

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.

h. Utang Proyek

Utang Proyek adalah kewajiban lembaga kepada donatur yang belum terpenuhi.

i. Utang Lain-lain

Utang lain-lain adalah kewajiban lembaga selain utang proyek terdiri dari utang pajak, utang dana purna tugas, utang lain-lain.

Utang dana purna tugas adalah dana pensiun yang dikelola sendiri, dan dicadangkan tiap bulan untuk karyawannya.

j. 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.
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 untuk tidak dijual, atau (b) aset yang disumbangkan untuk investasi yang mendatangkan pendapatan secara permanen, disajikan dalam kelompok aset neto yang penggunaannya dibatasi secara permanen.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

g. Fixed Assets (Continued)

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.

h. Project Payable

Project Payable is an institutional obligation to donors that has not yet been fulfilled.

i. Other Payables

Other payables are institutional obligations other than project debt consisting of tax debt, debt after retirement funds, other debts.

Accrued severance is a pension fund that is self-managed, and is reserved monthly for its employees.

j. Classification of Net Assets

Net assets are classified based on the presence or absence of restriction 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 invesment returns, net of expenses to earn revenues.*
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. *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 exist.*

2. IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING *(LANJUTAN)*

k. Klasifikasi pendapatan dan beban

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

l. Pengakuan pendapatan dan beban

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

k. 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.

l. Revenues and expenses recognition

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

Program-program yang ditangani tahun 2016 / *Programs handled in 2016*

No.	*Program Title*	*Activities*	*Location*	*Period of Activity*	*Donor Agency*
1.	Developing Model of SME Reislince in Magelang District /Pengembangan Model Ketangguhan UMKM di Kabupaten Magelang (IDSD27/2015/AKU/09/0001)	reduce the number of collapsed small-medium enterprises during the first onset disaster and increase the number of small-medium enterprises that can recover quickly from disaster	Kabupaten Magelang	01 September 2015 - Maret 2016	OXFAM
2.	To develop transparent village information and community - based monitoring systems using internet and mobile technologies to monitor the implementation of development programs in Yogyakarta (0155-0471)	Promoting transparency of data and information on local government budgets, especially in the area of development and poverty reduction programs. And facilitating the adoption of the public complaint mechanism LAPOR!	Gunungkidul - Yogyakarta	01 November 2015 - 31 Oktober 2017	The Ford Foundation
3.	Program Peduli Desa - Promoting Participation of Marginalized Groups in Village and District level Decision Making - Mempromosikan Partisipasi Kelompok Marginal pada Pengambilan Keputusan di Desa dan Kabupaten (012/Inisiatif-P3M/TAF/II/2016)	- Melaksanakan Seri FGD penggalian kebutuhan kelompok marjinal di desa, - Workshop perumusan usulan kegiatan bagi kelompok marjinal di desa, - Pengawalan proses penyusunan RPJMDesa/ RKPDesa dan APBDesa	Sumba Barat Daya dan Sambas	05 Februari 2016 - 30 September 2016	TAF - Perkumpulan Inisiatif

Lanjutan *Continued*

Program-program yang ditangani tahun 2016 *Programs handled in 2016*

No.	*Program Title*	*Activities*	*Location*	*Period of Activity*	*Donor Agency*
4.	Gender Sensitive Citizen Budget Planning in Indonesian Villages (DESA)	Seeking greater impact through strategic collaboration, fostering learning and sharing good practice in our respective areas of expertise, stimulating innovative, entrepreneurial and creative approaches, opening new space for different interactions, and building a foundation of progress within the dynamic context of Gender Sensitive Citizen Budget Planning in Indonesian Villages	Jawa Barat, Bali, Nusa Tenggara Barat	01 Maret 2016 - 29 Februari 2019	EU - SFCG
5.	Advocating for Change / Advokasi untuk Perubahan (A91-PART16.11)	To achieve the project goals and objective , HI build up collaboration as well as partnership with CIQAL, IDEA and Bengkel APPek as main partner of Advocating for Changes project, both for BMZ phase 2 and EU CSO-LA.	Gunungkidul and Kupang	01 March 2016 - 31 December 2016	BMZ - HI and EU CSO - LA

Program-program yang ditangani tahun 2015 *Programs handled in 2015*

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	Extended to 28 February 2015	The Ford Foundation

Lanjutan *Continued*

Program-program yang ditangani tahun 2015 *Programs handled in 2015*

No.	*Program Title*	*Activities*	*Location*	*Period of Activity*	*Donor Agency*
2.	To Develop Transparent Village Information and Community-based Monitoring System Using Internet and Mobile Technologies to Monitor The Implementation, of Development Program in Yogyakarta (No 0155-0471)	Promoting transparency of data and information on local government budgets, especially in the area of development and poverty reduction programs. And facilitating the adoption of the public complaint mechanism LAPOR!	Gunungkidul-Yogyakarta	1 November 2015-31 October 2017	The Ford Foundation
3.	"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 Februari 2015	PROREP through Article 33 Jakarta
4.	"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 Phillippine, by enabling local civil society organizations to better understand publicty available budget and spending data to monitor government use of public funds.	Kota Yogyakarta, Province DIY	7 months beginning 15 November 2014	OD4T through World Wide Web Foundation
5.	"Advocacy for Changes" (PA_A91_14.009)	Capacity building to enchance 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.	Kab. Gunungkidul-Yogyakarta	10 December 2014-30 April 2015	Handicap International
6.	Advocacy for Changes (PA_A91_15.015)	Capacity building to enchance 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.	Kab. Gunungkidul-Yogyakarta	November 2015-March 2016	Handicap International (HI)

Lanjutan *Continued*

Program-program yang ditangani tahun 2015 *Programs handled in 2015*

No.	*Program Title*	*Activities*	*Location*	*Period of Activity*	*Donor Agency*
7.	Membangun Kerangka Kebijakan dan Model Ketangguhan Swasta/ Building Policy Framework and Model of Private Sector Resilience (IDSD12/2015/AKU/01/0001)	a six months project aimed to reduce the number of collapsed Small- Medium Enterprises during the first onset disaster and increase the number of Small- Medium Enterprises that can recover quickly from disaster.	Province DI Yogyakarta	16 February - 26 June 2015	OXFAM
8.	Developing Model SME Reislience in Magelang District/ Pengembangan Model Ketangguhan UMKM di Kabupaten Magelang (IDSD27/2015/AKU/09/0001)	a six months project aimed to reduce the number of collapsed Small- Medium Enterprises during the first onset disaster and increase the number of Small- Medium Enterprises that can recover quickly from disaster.	Kabupaten Magelang	1 September 2015- 1 March 2016	OXFAM
9.	Monitoring Tata Kelola Pertambangan di Daerah Istimewa Yogyakarta (008-Ex/MoU/SGA/VIII/2015)	Analisis pertambangan di DI Yogyakarta dan menghasilkan panduan advokasi untuk warga khususnya untuk kasus pertambangan pasir besi di Kab. Kulon Progo - DI Yogyakarta	Kab. Kulon Progo - DI Yogyakarta	27 Agustus 2015 - 27 Oktober 2015 (3 bulan). Addendum No.01 menjadi 27 Agustus 2015 - 27 Desember 2015 (4 bulan)	PWYP (Publish What You Pay) Indonesia
10.	Program Kerjasama Penggalangan Dana Melalui Sistem Autodebet Kartu Kredit dan Rekening BCA, Bank Mandiri, serta Bank BNI				Indonesia Corruption Watch
11.	PNPM Peduli - Advokasi Dana Desa untuk Kelompok Marginal (012/Inisiatif- P3M/TAF/II/2015	FGD, Workshop rekomendasi kebijakan daerah dan Audiensi penyusunan Perda/ Perkab	Sambas-Kalimantan Barat, Sumba Barat Daya	1 February 2015 - 31 January 2016	TAF - Perkumpulan Inisiatif
12.	Penguatan KPK dengan menyiapkan Pimpinan KPK Masa Depan (022/TII-PENGAWALANCAPIMKPK/CONT/VII/2015)		Province DI Yogyakarta	30 Juli 2015 - 30 Agustus 2015	TII (Transparency International Indonesia)

3. PENJELASAN POS-POS LAPORAN KEUANGAN / *EXPLANATION OF FINANCIAL STATEMENTS* 3.

3.1 Kas dan Setara Kas / *Cash and Cash Equivalents* 3.1

Kas dan setara kas per 31 Desember 2016 dan 2015 adalah sebagai berikut:

Cash and cash equivalents as of December 31, 2016 and 2015 are as follows:

	2016	2015	
Kas di tangan:			*Cash on hand:*
IDEA-internal lembaga	1.467.910	2.094.510	*IDEA-internal organization*
IDEA-Fund raising	816.700	-	*IDEA-Fund raising*
Proyek Ford Foundation (FF)	2.598.933	1.749.500	*Project Ford Foundation*
Proyek TIFA-Article 33	1.278.800	-	*Project TIFA-Article 33*
Proyek RWI	33.915.103	33.915.103	*Project RWI*
Proyek SFCG	137.974.143	-	*Project SFCG*
Proyek HI	61.521.171	66.627.400	*Project HI*
Proyek OXFAM IDSD27	-	10.193.800	*Project OXFAM IDSD27*
Proyek PWYP	-	3.497.900	*Project PWYP*
Proyek TAF	-	12.906.100	*Project TAF*
Jumlah kas di tangan	239.572.760	130.984.313	*Total cash on hand*
Kas di Bank:			*Cash at bank:*
Giro:			*Current account:*
PT Bank Mandiri Persero, Tbk			*PT Bank Mandiri Persero, Tbk*
- 137-00-0578186-5 (IDEA-Operasional)	608.620.880	109.894.410	*137-00-0578186-5 (IDEA-Operasional)*
- 137-00-0438081-8 (IDEA-Donasi)	10.592.980	13.877.690	*137-00-0438081-8 (IDEA-Donasi)*
- 137-00-0993598-8 (Fund Raising)	27.184.050	36.202.160	*137-00-0993598-8 (Fund Raising)*
- 137-00-0978434-5 (Proyek FF)	354.957.202	9.308.920	*137-00-0978434-5 (Project FF)*
- 137-0010719181 (Proyek TIFA-Article 33)	-	2.063.794	*137-0010719181 (Project TIFA-Article 33)*
- 137-00-1151282-5 (OXFAM IDSD27)	-	1.984.638	*137-00-1151282-5 (OXFAM IDSD27)*
- 137-00-1151281-7 (Konsorsium TAF)	28.134.947	5.833.662	*137-00-1151281-7 (Konsorsium TAF)*
- 137-00-1215404-9 (Proyek SFCG)	2.088.905	-	*137-00-1215404-9 (Project SFCG)*
- 137-00-12182032 (Proyek HI)	18.508.229	-	*137-00-12182032 (Project HI)*
Tabungan:			*Saving account:*
PT Bank Niaga, Tbk			*PT Bank Niaga, Tbk*
- 0180100060174	11.440	11.440	*'0180100060174*
Jumlah kas di bank	1.050.098.632	179.176.714	*Total cash at bank*
Jumlah Kas dan Setara Kas	1.289.671.392	310.161.027	

3. PENJELASAN POS-POS LAPORAN KEUANGAN *(LANJUTAN)*

EXPLANATION OF FINANCIAL STATEMENTS (CONTINUED) 3.

3.2 Piutang

Piutang per 31 Desember 2016 dan 2015 adalah sebagai berikut:

	2016	2015	
Piutang anggota dan karyawan	11.296.750	2.646.750	*Loans to members and staff*
Piutang proyek:			*Project receivables:*
- Proyek Ford Foundation	-	45.733.330	*Project Ford Foundation* -
- Proyek OXFAM	-	19.748.170	*Project OXFAM* -
- Proyek PWYP	-	8.731.000	*Project PWYP* -
- Proyek TAF	-	7.000.000	*Project TAF* -
- Proyek UNDP-MRR	2.760.300	2.760.300	*Project UNDP-MRR* -
- Proyek SAPA	-	4.500.000	*Project SAPA* -
Jumlah Piutang	14.057.050	91.119.550	*Total account receivables*

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.

Account Receivable 3.2

Receivables as at 31 December 2016 and 2015 are as follows:

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.

3.3 Pembayaran Dimuka

Pembayaran Dimuka per 31 Desember 2016 dan 2015 adalah sebagai berikut:

	2016	2015	
Uang muka kegiatan lembaga	15.421.320	18.032.780	*Institution activity prepayments*
Jumlah Pembayaran Dimuka	15.421.320	18.032.780	*Total Prepayments*

Prepayments 3.3

Prepayments as of December 31, 2016 and 2015 are as follows:

3.4 Biaya Dibayar Dimuka

Biaya Dibayar Dimuka per 31 Desember 2016 dan 2015 adalah sebagai berikut:

	2016	2015	
Sewa kantor dibayar dimuka	48.124.270	18.749.430	*Prepaid office rent*
Jumlah Biaya Dibayar Dimuka	48.124.270	18.749.430	*Total prepaid expense*

Prepaid Expense 3.4

Prepaid Expense as of December 31, 2016 and 2015 are as follows:

Perjanjian Sewa Menyewa (2014-2016)

Sesuai dengan perjanjian sewa menyewa antara Drg.Endah Kusumaningtyas (Pihak Pertama, yaitu yang menyewakan) dengan Wasingatu Zakiyah (Pihak Kedua, yaitu penyewa, bertindak untuk dan atas nama Perkumpulan IDEA) pada tanggal 09 September 2014 bahwa:

Pihak Pertama menyewakan kepada Pihak Kedua berupa sebuah bangunan rumah beralamat di

Lease Agreement (2014-2016)

In accordance with the lease agreement between Drg.Endah Kusumaningtyas (First Party, ie the person renting) with Wasingatu Zakiyah (Second Party, ie the renter, acting for and on behalf of the IDEA Association) on September 9, 2014 that:

The First Party rents out to the Second Party in the form of a building located at

3. PENJELASAN POS-POS LAPORAN KEUANGAN *(LANJUTAN)*

EXPLANATION OF FINANCIAL STATEMENTS (CONTINUED) 3.

3.4 Biaya Dibayar Dimuka *(Lanjutan)*

Prepaid Expense (Continued) 3.4

Perjanjian Sewa Menyewa *(Lanjutan)*

Jl.Kaliurang, Gang Tejomoyo CT III/3, Catur Tunggal, Depok, Sleman berikut semua bagian serta semua dan segala fasilitas yang ada pada bangunan rumah tersebut, antara lain sambungan pesawat telepon, pompa air listrik, tandon air.

Lease Agreement (Continued)

Jl.Kaliurang, Gang Tejomoyo CT III / 3, Catur Tunggal, Depok, Sleman along with all parts as well as all and all existing facilities in the building, including telephone connections, electric water pumps, water tanks.

Syarat dan Ketentuan:

- Jangka Waktu : 01-10-14 s/d 30-09-16
- Harga Sewa : Rp50.000.000
- Tujuan Sewa : Kantor dan rumah tinggal

Terms and Conditions:

01-10-14 s/d 30-09-16 : Period of time -
Rp50.000.000 : Rental price -
Office and home stay : Purpose of the Lease -

Perjanjian Sewa Menyewa (2016-2018)

Sesuai dengan perjanjian sewa menyewa antara Drg.Endah Kusumaningtyas (Pihak Pertama, yang menyewakan) dengan Sunarja (Pihak Kedua, yaitu penyewa, bertindak untuk dan atas nama Perkumpulan IDEA) tanggal 18 Agustus 2016 bahwa:

Lease Agreement (2016-2018)

In accordance with the lease agreement between Drg.Endah Kusumaningtyas (First Party, ie the person renting out) and Sunarja (Second Party, ie the renter, acting for and on behalf of the IDEA Association) on 18 August 2016 that:

Pihak Pertama menyewakan kepada Pihak Kedua berupa sebuah bangunan rumah di Jl.Kaliurang, Gang Tejomoyo CT III/3, Catur Tunggal, Depok, Sleman berikut semua bagian serta semua dan segala fasilitas yang ada pada bangunan rumah tersebut, antara lain sambungan pesawat telepon, pompa air listrik, tandon air.

The First Party rents out to the Second Party in the form of a residential building at Jl.Kaliurang, Gang Tejomoyo CT III / 3, Catur Tunggal, Depok,Sleman along with all parts and all and all facilities in the building, including telephone connections, pumps electric water, water reservoir.

Syarat dan Ketentuan:

- Jangka Waktu : 01-10-16 s/d 30-09-18
- Harga Sewa : Rp55.000.000

Terms and Conditions:

01-10-16 s/d 30-09-18 : Period of time -
Rp55.000.000 : Rental price -

Hal-hal yang terkait dengan pajak menjadi tanggungjawab bersama antara pihak pertama dan pihak kedua, sebagai berikut:

Matters related to tax are the joint responsibility of the first party and the second party, as follows:

1. Pajak Sewa bangunan sebesar 10% dari total sewa tahun 2016-2018 akan dibagi dua dan dibayarkan oleh pihak kedua.
2. Tunggakan Pajak Bumi dan Bangunan tahun 2012-2016 akan dibagi dua dan dibayarkan oleh pihak kedua. Pajak Bumi dan Bangunan tahun 2017-2018 akan dibayar oleh pihak kedua.
3. Tunggakan Pajak Sewa bangunan sebesar 10% pada tahun sewa (2014-2016) akan dibagi dua dan dibayarkan oleh kedua belah pihak.

Building rent tax of 10% of the total rent for 2016-2018 will be halved and paid by the second party. 1.

Land and Building Tax Arrears for 2012-2016 will be halved and paid by the second party. The 2017-2018 Land and Building Tax will be paid by the second party. 2.

The building lease tax arrears at 10% for the lease year (2014-2016) will be halved and paid by both parties. 3.

- Tujuan Sewa : Kantor dan rumah tinggal

Office and home stay : Purpose of the Lease -

3. PENJELASAN POS-POS LAPORAN KEUANGAN *(LANJUTAN)*

EXPLANATION OF FINANCIAL STATEMENTS (CONTINUED) 3.

3.5 Aset Tetap

Fixed Assets 3.5

Aset Tetap per 31 Desember 2016 dan 2015 adalah sebagai berikut:

Fixed Assets as at 31 December 2016 and 2015 are as follows:

	2016				
	Saldo awal/ Beginning balance	Penambahan/ Additions	Pengurangan/ Deduction	Saldo akhir/ Ending balances	
Nilai Perolehan					*Acquisition cost*
Tanah	120.000.000			120.000.000	*Land*
Kendaraan	16.102.400			16.102.400	*Vehicle*
Mebel & Peralatan	86.422.350	7.150.000		93.572.350	*Furniture&equipment*
Perlengkapan Kantor	170.986.450	11.975.000		182.961.450	*Office supplies(comp)*
Jumlah	393.511.200			412.636.200	*Total*
Akum. Penyusutan					*Accumulated depr.*
Kendaraan	16.102.400			16.102.400	*Vehicle*
Mebel & Peralatan	79.848.200	4.050.790		83.898.990	*Furniture&equipment*
Perlengkapan Kantor	166.181.250	3.738.870		169.920.120	*Office supplies(comp)*
Jumlah	262.131.850			269.921.640	*Total*
Nilai Buku	131.379.350			142.714.560	*Net book value*

	2015				
	Saldo awal/ Beginning balance	Penambahan/ Additions	Pengurangan/ Deduction	Saldo akhir/ Ending balances	
Nilai Perolehan					*Acquisition cost*
Tanah	120.000.000			120.000.000	*Land*
Kendaraan	16.102.400			16.102.400	*Vehicle*
Mebel & Peralatan	85.597.350	1.650.000	825.000	86.422.350	*Furniture&equipment*
Perlengkapan Kantor	170.551.450	435.000		170.986.450	*Office supplies(comp)*
Jumlah	392.251.200			393.511.200	*Total*
Akum. Penyusutan					*Accumulated depr.*
Kendaraan	16.102.400			16.102.400	*Vehicle*
Mebel & Peralatan	75.508.090	5.207.280	867.170	79.848.200	*Furniture&equipment*
Perlengkapan Kantor	157.248.340	10.244.410	1.311.500	166.181.250	*Office supplies(comp)*
Jumlah	248.858.830			262.131.850	*Total*
Nilai Buku	143.392.370			131.379.350	*Net book value*

3.6 Utang Proyek

Project Payable 3.6

Utang Proyek per 31 Desember 2016 dan 2015 adalah sebagai berikut:

Project payable as at 31 December 2016 and 2015 are as follows:

	2016	2015	
Proyek Prorep -Article 33	1.278.800	-	*Project Prorep -Article 33*
Proyek Handicap International	-	66.627.400	*Project Handicap International*
Proyek ICW	1.250.000	-	*Project ICW*
Proyek RWI	33.915.110	33.915.110	*Project RWI*
Proyek UN-WOMEN	2.000.000	2.000.000	*Project UN-WOMEN*
Jumlah Utang Proyek	38.443.910	102.542.510	*Total project payable*

3. PENJELASAN POS-POS LAPORAN KEUANGAN *(LANJUTAN)*

EXPLANATION OF FINANCIAL STATEMENTS (CONTINUED) 3.

3.7 Utang Lain-lain

Other Payables 3.7

Utang Lain-lain per 31 Desember 2016 dan 2015 adalah sebagai berikut:

Other payable as at 31 December 2016 and 2015 are as follows:

	2016	2015	
Utang PPh 21	7.390.660	4.136.950	*PPh 21 debt*
Utang dana purna tugas	177.681.850	167.132.520	*Accrued severance*
Utang lain-lain	11.657.110	14.803.780	*Other payable*
Jumlah Utang Lain-lain	196.729.620	186.073.250	*Total other payables*

3.8 Aset Neto

Net Assets 3.8

Aset Neto per 31 Desember 2016 dan 2015 adalah sebagai berikut:

Net assets as at 31 December 2016 and 2015 are as follows:

	2016	2015	
Aset Neto Tidak Terikat			*Unrestricted net assets*
Saldo awal	132.745.525	235.264.902	*Beginning balance*
Penambahan (pengurangan)	501.092.080	(102.519.377)	*Addition (deductions)*
Saldo Akhir	633.837.605	132.745.525	*Ending balance*
Aset Neto Terikat Temporer			*Temporarely restricted net assets*
Saldo awal	148.080.853	388.570.710	*Beginning balance*
Penambahan (pengurangan)	492.896.606	(240.489.857)	*Addition (deductions)*
Saldo Akhir	640.977.459	148.080.853	*Ending balance*

Aset neto terikat temporer tanggal 31 Desember 2016 merupakan sisa dana proyek yang didanai oleh lembaga-lembaga donor.

Temporarely restricted net assets at December 31, 2016 represents the unused project funds.

Perincian sisa dana proyek adalah sebagai berikut:

Details of the unused project funds are as follows:

Proyek Ford Foundation	357.556.135	11.058.464	*Project Ford Foundation*
Proyek OD4T	-	(1)	*Project OD4T*
Proyek Handicap Indonesia	80.029.400	66.627.400	*Project Handicap Indonesia*
Proyek OXFAM IDSD27	-	12.178.431	*Project OXFAM IDSD27*
Proyek PWYP	-	3.497.900	*Project PWYP*
Proyek TAF	28.134.947	18.739.762	*Project TAF*
Proyek RWI	33.915.103	33.915.103	*Project RWI*
Proyek TIFA-Article 33	1.278.800	2.063.794	*Project TIFA-Article 33*
Proyek SFCG	140.063.048	-	*Project SFCG*
Jumlah sisa dana proyek	640.977.458	148.080.853	*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.

3. PENJELASAN POS-POS LAPORAN KEUANGAN *(LANJUTAN)*

EXPLANATION OF FINANCIAL STATEMENTS (CONTINUED) 3.

3.9 Pendapatan

Pendapatan per 31 Desember 2016 dan 2015 adalah sebagai berikut:

Revenue 3.9

Revenues as of December 31, 2016 and 2015 are as follows:

	2016	2015	
Hibah - Tidak Terikat			***Grants-Unrestricted***
- Hibah honorarium dari anggota dan staf IDEA	1.074.230.830	413.455.790	*Grants members and staff honorarium IDEA* -
- Hibah lain-lain	59.704.330	17.716.700	*Other grants* -
Jumlah Hibah-Tidak Terikat	1.133.935.160	431.172.490	*Total Grants-Unrestricted*
Penerimaan lainnya - Tidak Terikat			***Other income - Unrestricted***
- Penerimaan bunga tabungan dan giro lembaga	2.968.680	2.058.860	*Interest income - saving and current accounts* -
- Iuran anggota perkumpulan IDEA	600.000	500.000	*Membership dues* -
- Penerimaan lain-lain	1.542.250	31.788.650	Other income -
- Pengembalian kontribusi	-	61.880	Refund -
- Pengembalian beban proyek bersama	-	39.661.610	*Refund the costs of joint projects* -
- Pendapatan bunga pinjaman karyawan	701.310	1.055.820	*Interest income - loan employees* -
- Pendapatan penjualan buku	-	2.835.000	*Book sales revenue* -
- Penjualan/copy film	-	70.000	*Sales/copy movies* -
- Reimburse biaya-biaya	92.489.480	-	*Reimburse costs* -
Jumlah Penerimaan lainnya - Tidak Terikat	98.301.720	78.031.820	*Total other income - unrestricted*
Penerimaan Fund raising - Tidak Terikat			***Fund raising receipts- Unrestricted***
- Penjualan kaos/pin	1.180.000	725.000	*Sales Tshirt/pin* -
- Pendapatan penjualan komik	-	1.500.000	*Comic book sales revenue* -
- Penerimaan lain-lain	43.500	-	*Reimburse costs* -
- Transfer dari donatur	214.000	-	*Transfer from donors* -
Jumlah Penerimaan lainnya - Tidak Terikat	1.437.500	2.225.000	*Total other income - unrestricted*
Sumbangan/hibah dari lembaga donor			***Grants from donors***
- Ford Foundation	1.383.500.000	45.733.330	*Ford Foundation* -
- Prorep via Perkumpulan Article 33	-	25.417.000	*Prorep through Perkumpulan Article 33* -
- OD4T via World Wide Web Foundation	-	18.305.375	*OD4T through World Wide Web Foundation* -
- Handicap International (HI)	953.602.614	105.591.000	*Handicap International (HI)* -
- Oxfam IDSD12	-	137.523.170	*Oxfam IDSD12* -
- Oxfam IDSD27	267.619.767	367.490.769	*Oxfam IDSD27* -
- PWYP Indonesia	9.000.000	29.731.000	*PWYP Indonesia* -
Jumlah dipindahkan	*2.613.722.381*	*729.791.644*	*Total transferred*

3. PENJELASAN POS-POS LAPORAN KEUANGAN *(LANJUTAN)*

EXPLANATION OF FINANCIAL STATEMENTS (CONTINUED) **3.**

3.9 Pendapatan *(Lanjutan)*

Revenue (continued) **3.9**

Sumbangan/hibah dari lembaga donor *(lanjutan)*

Grants from donors(continued)

Jumlah Pindahan	*2.613.722.381*	*729.791.644*	*Total moves*
- Indonesia Corruption Watch	-	34.350.000	*Indonesia Corruption Watch* -
- TAF via Perkumpulan Inisiatif	336.449.600	179.276.400	*TAF through Perkumpulan Inisiatif* -
- Transparency International Indonesia (TII)	-	20.062.000	*Transparency International Indonesia (TII)* -
- Search for Common Ground (the "Prime") (SFCG)	334.356.589	-	*Search for Common Ground (the "Prime") (SFCG)* -
Jumlah Sumbangan/hibah dari lembaga donor	3.284.528.570	963.480.044	*Total grants from donors*

	2016	2015	
Penerimaan Bunga Bank			***Interest income***
Tabungan Bank Mandiri, Tbk			*Saving accounts, Bank Mandiri, Tbk*
- 137-0009822145 (Proyek FF)	12.059.430	427.558	*137-0009822145 (Project FF)* -
- 137-00-1215404-9 (Proyek SFCG)	596.061	-	*137-00-1215404-9 (Project SFCG)* -
- 137-0009766854 (Proyek TAF)	387.211	278.594	*137-0009766854 (Project TAF)* -
- 137-00-1151282-5 (OXFAM IDSD27)	251.905	650.930	*137-00-1151282-5 (OXFAM IDSD27)* -
- 137-0007063673 (Proyek Oxfam)	-	294.636	*137-0007063673 (Project Oxfam)* -
- 137-00-12182032 (Proyek HI)	1.621.539	-	*137-00-12182032 (Project HI)* -
Jumlah Penerimaan Bunga Bank	14.916.146	1.651.718	*Total Interest income*

3.10 Beban

Expenses **3.10**

Beban per 31 Desember 2016 dan 2015 adalah sebagai berikut:

Expenses as of December 31, 2016 and 2015 are as follows:

	2016	2015	
Beban Proyek			***Project costs***
- Proyek Ford Foundation	1.003.328.383	290.827.882	*Project Ford Foundation* -
- Proyek Prorep -Article 33	-	32.467.700	*Project Prorep -Article 33* -
- Proyek OD4T	-	44.267.900	*Project OD4T* -
- Proyek HI	941.822.153	79.987.068	*Project HI* -
- Proyek OXFAM IDSD12	-	125.639.375	*Project OXFAM IDSD12* -
- Proyek OXFAM IDSD27	260.421.227	368.141.699	*Project OXFAM IDSD27* -
- Proyek PWYP	3.450.000	26.233.100	*Project PWYP* -
- Proyek ICW	-	33.579.500	*Project ICW* -
- Proyek TAF Inisiatif	320.441.626	160.815.231	*Project TAF Inisiatif* -
- Proyek TII	-	20.062.000	*Project TII* -
- Proyek TIFA-Article 33	785.000	1.312.000	*Project TIFA-Article 33* -
- Proyek SFCG	194.889.602	-	*Project SFCG* -
Jumlah Beban Proyek	2.725.137.991	1.183.333.455	*Total Project costs*

3. PENJELASAN POS-POS LAPORAN KEUANGAN *(LANJUTAN)*

EXPLANATION OF FINANCIAL STATEMENTS (CONTINUED) 3.

3.10 Beban *(Lanjutan)*

Expenses (continued) 3.10

	2016	2015	
Beban Gaji dan Kesejahteraan			***Salaries and benefits***
- Beban gaji badan pekerja	6.887.500	3.250.000	*Working commitee salaries* -
- Beban gaji pengawas	22.800.000	22.800.000	*Supervisor salaries* -
- Beban gaji pengurus & staf	397.291.820	299.015.250	*Management & staff salaries* -
- Beban gaji staf program	40.023.880	7.200.000	*Staff program salaries* -
- Beban purna tugas	26.061.000	25.735.970	*Retirement benefits* -
- Beban THR	22.406.710	23.097.300	*THR* -
- Beban ranap & kelahiran	2.290.300	2.500.000	*Hospitalization and birth* -
- Beban asuransi kesehatan	6.460.140	6.002.000	*Health insurance* -
- Beban BPJS Kesehatan	11.955.630	28.425.780	*Health BPJS* -
- Beban BPJS Ketenagakerjaan	22.985.830	-	*BPJS of employment* -
- Pemeliharaan kendaraan staf	1.474.000	731.800	*Vehicles maintenance* -
Jumlah Beban Gaji dan Kesejahteraan	560.636.810	418.758.100	*Total salaries and benefits*
Beban Pengembangan dan Program			***Development costs and programs***
- Beban program independen	-	2.625.000	*Costs for independent programs* -
- Beban untuk kontribusi pendukung program	12.232.320	20.668.570	*Costs for supporting the contribution program* -
- Transport & honor volunteer	6.021.500	200.000	*Voluntary transport&honorarium* -
- Uang transport & perdiem dinas	12.875.830	31.223.900	*Transport&perdiem official money* -
- Beban pengembangan staff	5.361.150	3.372.600	*Staff development costs* -
- Penanggulan risiko bencana	-	-	*Emergency response* -
Jumlah Beban Pengembangan & Program	36.490.800	58.090.070	*Total Development costs and programs*
Beban Keperluan Kantor			***Office charges***
- Beban telepon	3.390.110	5.021.500	*Phone cost* -
- Beban ATK & suplies	5.178.000	15.393.700	*Stationery & office suplies* -
- Beban rumah tangga	12.925.480	10.808.600	*Household* -
- Beban fotokopi	117.550	4.406.900	*Photocopy* -
- Beban internet	5.843.850	7.916.600	*Internet* -
- Beban konsumsi	12.177.820	8.143.300	*Consumption* -
- Beban langganan koran	340.000	1.875.000	*Newspaper subscription* -
- Beban listrik & air minum	7.159.110	6.124.500	*Electricity & water* -
- Beban transport	2.303.230	2.875.200	*Transport cost* -
Jumlah Beban Keperluan Kantor	49.435.150	62.565.300	*Total office charges*
Beban Reparasi & Pemeliharaan			***Repair and maintenance costs***
- Beban pemeliharan kendaraan	779.000	588.000	*Vehicles maintenance* -
- Beban pemeliharan komputer	1.804.000	1.790.000	*Computer maintenance* -
- Beban pemeliharan rmh tangg	1.077.000	420.000	*Household maintenance* -
- Beban pemeliharan website	2.050.000	2.010.000	*Website maintenance* -
Jumlah Beban Reparasi & Pemeliharaan	5.710.000	4.808.000	*Total repair and maintenance costs*

3. PENJELASAN POS-POS LAPORAN KEUANGAN *(LANJUTAN)*

EXPLANATION OF FINANCIAL STATEMENTS (CONTINUED) 3.

3.10 Beban *(Lanjutan)*

Expenses (continued) 3.10

	2016	2015	
Beban Administrasi umum			***General administration costs***
- Beban pos/kurir	1.099.000	2.207.400	*Postal/courier costs* -
- Beban administrasi bank & PPh	2.355.710	2.144.740	*Bank charges & taxes* -
- Beban Adm umum lain-lain	265.000	1.133.000	*Other general adm. costs* -
Jumlah Beban Adm umum	3.719.710	5.485.140	*Total general adm. costs*
Beban Penyusutan dan Amortisasi Sewa			***Depreciation and amortization costs***
- Beban peny. aset tetap	7.789.790	13.496.460	*Depreciation of fixed assets* -
- Beban amortisasi sewa ktr	25.625.160	25.000.200	*Amortization of office rent* -
Jumlah Beban Penyusutan & Amortisasi	33.414.950	38.496.660	*Total depr&amortization costs*
Beban Operasional Lain			***Other operational expenses***
- Beban Fund raising	683.300	-	*Fund raising expense* -
- Beban Operasional	1.984.460	1.565.000	*Operational expense* -
Jumlah Beban Opr. Lain	2.667.760	1.565.000	*Total other opr. costs*
Beban Pajak			***Tax expenses***
- PPh 21 pegawai tetap	-	275.100	*PPh 21 permanent employees* -
- PPh 21 tidak final	447.500	-	*PPh 21 is not final* -
- Pajak Bumi Bangunan	1.111.530	2.500.000	*Land & building tax* -
- Pajak Kendaraan	167.000	167.000	*Vehicle tax* -
- Pajak Sewa kantor	5.250.000	-	*Office rent tax* -
Jumlah Beban Pajak	6.976.030	2.942.100	*Total tax expense*
Beban Lain-lain			***Other expenses***
- Beban publikasi IDEA	2.725.000	-	*IDEA publications* -
- Beban kerugian aset tetap	-	201.560	*Loss on fixed assets* -
- Beban sumbangan	3.838.000	2.209.200	*Donations to other parties* -
- Beban lembur	3.302.500	2.200.000	*Overtime costs* -
- Beban kerugian program	1.569.290	3.344.920	*Program losess* -
- Beban rapat pleno	6.096.300	5.591.600	*Plenary meeting* -
- Beban audit independen	15.000.000	7.500.000	*Independent audit costs* -
- Kerugian selisih kurs	-	191.037	*Exchange rate losses* -
- Beban kerugian lain-lain	700.000	-	*Miscellaneous losses* -
- Beban strategic plan	300.000	-	*Strategic plan expenses* -
Jumlah Beban Lain-lain	33.531.090	21.238.317	*Total other expenses*
Pengembalian sisa dana proyek ke donor			***Returning unused project funds***
- Proyek Ford Foundation	-	18.156.031	*Project Ford Foundation* -
- Proyek Handicap Indonesia	-	2.093.132	*Project Handicap Indonesia* -
- Proyek ICW (30/10/15)	-	770.500	*Project ICW (30/10/15)* -
Jumlah Pengembalian sisa dana proyek ke donor	-	21.019.663	*Total Returning unused project funds*

3. PENJELASAN POS-POS LAPORAN KEUANGAN *(LANJUTAN)*

EXPLANATION OF FINANCIAL STATEMENTS (CONTINUED) 3.

3.10 Beban *(Lanjutan)*

Expenses (continued) 3.10

	2016	2015	
Pengembalian utang dana proyek ke IDEA			***Returning of project fund debt to IDEA***
- Proyek TAF	7.000.000	-	*Project TAF* -
- Proyek OXFAM	19.748.177	-	*Project OXFAM* -
- Proyek PWYP	8.731.000	-	*Project PWYP* -
- Proyek Ford Foundation	45.733.333	-	*Project Ford Foundation* -
Jumlah Pengembalian utang dana proyek ke IDEA	81.212.510	-	*Total Returning of project fund debt to IDEA*
Hibah sisa dana proyek ke lembaga			***Grants of unused project funds***
- Proyek Prorep-Article 33	-	1.268.500	*Project Prorep-Article 33* -
- Proyek PWYP	316.900	-	*Project PWYP* -
- Kerugian OXFAM	(119.290)	-	*OXFAM loss* -
Jumlah hibah sisa dana proyek	197.610	1.268.500	*Total Grants of unused project funds*

3.11 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 3.11

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 / *APPENDIX*

Lampiran/Annex 1

PERKUMPULAN IDEA / *IDEA ASSOCIATION*
LAPORAN KEUANGAN / FINANCIAL STATEMENT
Proyek Kerjasama dengan / *Partnership Project with* TAF-Inisiatif
Project No. 012/Inisiatif-P3M/TAF/II/2016

"Program Peduli Desa - Mempromosikan Partisipasi Kelompok Marginal pada Pengambilan Keputusan di Desa dan Kabupaten / *Promoting Participation of Marginalized Groups in Village and District level Decision Making* "

Periode / *Period* 01 January - 31 December 2016
(Dinyatakan dalam Rupiah / *Expressed in Rupiah*)

		Jumlah / Amount(s)
Saldo Awal / *Beginning Balance*		18.739.762
Penerimaan / *Receipt*		
	Pencairan/ *3nd Installment 04 January 2016*	52.018.100
	Pencairan/ *4nd Installment 01 February 2016*	11.805.500
	Pencairan/ *5nd Installment 03 March 2016*	98.270.400
	Pencairan/ *6nd Installment 01 August 2016*	88.177.800
	Pencairan/ *7nd Installment 25 Nov 2016*	86.177.800
	Pendapatan bunga / *Interest income*	387.211
Total Dana Tersedia / *Total Funds Available*		355.576.573
Pengeluaran / *Expenditure*		
1	*Institutional Support*	180.000.000
2	*Operational Costs*	2.534.314
3	*Program Activity (SBD)*	11.659.100
3.1	*Mengawal penyusunan dan implementasi perencanaan desa*	
3.1.1	*ToT dan pembekalan calon CO lokal*	14.422.700
3.1.2	*Supporting CO Lokal*	6.300.000
3.2	*Bantuan Teknis Pemerintah Desa*	
3.2.1	*FGD Penggalian kebutuhan kelompok marjinal*	7.600.000
3.2.2	*Training Perencanaan dan Penganggaran Desa*	15.000.000
3.3	*Advokasi Kebijakan di kabupaten*	
3.3.1	*Loby/pertemuan dengan Pemda*	-
3.3.2	*Workshop kajian dan penyusunan rekomendasi tentang kebijakan desa dan permasalahan kelompok marjinal*	4.300.000
3.3.3	*Advokasi Kebijakan (Workshop/dialog publik)*	10.300.000
4	*Program Activity di Kulon Progo*	
4.1	*Rapid assessment kebutuhan peningkatan kapasitas kelompok marjinal;*	6.600.000
4.2	*Bantuan Teknis bagi CSO Mitra dan CO PNPM Peduli II serta Kelompok Marjinal di Desa;*	
4.2.1	*Seri FGD penggalian kebutuhan kelompok marjinal di desa;*	8.600.000
4.2.2	*Workshop perumusan usulan kegiatan bagi kelompok marjinal di desa;*	8.600.000
4.2.3	*Pengawalan proses penyusunan regulasi desa: RPJM Desa/RKP Desa dan APB Desa, dan sesuai kebutuhan desa*	5.200.000
4.2.4	*Pelatihan perencanaan dan penganggaran desa*	22.300.000
4.3	*Advokasi di Tingkat Kabupaten/Kota;*	
4.3.1	*Pengawalan proses penyusunan RKPD dan APBD untuk Tahun Anggaran 2017 (Workshop Perencanaan & penganggaran Daerah)*	4.891.570
4.3.2	*Serial Diskusi publik/workshop advokasi beberapa regulasi di tingkat kabupaten/kota tentang Desa*	6.550.000
4.3.3	*Serial audensi dan pertemuan dalam pengawalan kebijakan peraturan di level daerah yang menjamin perlindungan kelompok terekslusi sosial*	5.000.000
5	Biaya Bank / Bank charges	583.942
Total Pengeluaran / *Total Expenditure*		320.441.626
Saldo Akhir / *Ending Balance*		35.134.947
	Pembayaran utang ke lembaga / *Payment of debt to the institution*	7.000.000
Saldo Akhir / *Ending Balance*		28.134.947
Posisi kas dan bank / *Cash and bank position:*		
	Kas / *Cash on hand*	-
	Bank Mandiri Giro 137-00-1151281-7	28.134.947
	Jumlah / *Total*	28.134.947

PERKUMPULAN IDEA / *IDEA ASSOCIATION*
LAPORAN KEUANGAN / FINANCIAL STATEMENT
Proyek Kerjasama dengan / *Partnership Project with* HI (BMZ and EU-CSOLA)
Project No. A91-PART16.11
Advokasi untuk Perubahan / *Advocating for Change*
Periode / *Period* 01 January - 31 December 2016
(Dinyatakan dalam Rupiah / *Expressed in Rupiah*)

	BMZ	*EU-CSOLA*	*Gabungan / Combined Total*
Saldo Awal / *Beginning Balance*	66.627.400	-	66.627.400
Penerimaan / *Receipt*			
Pencairan/ *1st Installment 22 April 2016*	56.882.614	221.110.000	277.992.614
Pencairan/ *2nd Installment 21 October 2016*	-	675.610.000	675.610.000
Pendapatan bunga / *Interest income*	196.305	1.425.234	1.621.539
Total Dana Tersedia / *Total Funds Available*	123.706.319	898.145.234	1.021.851.553
Pengeluaran / *Expenditure*			
1 *Personnal*	69.694.992	114.105.744	183.800.736
2 *Travel and Transportation*	-	3.373.500	3.373.500
3 *Other Direct Cost*	7.024.000	7.821.975	14.845.975
4 *Cost of Activities*	39.508.790	699.363.344	738.872.134
5 Biaya Bank / *Bank charges*	112.563	817.245	929.808
Total Pengeluaran / *Total Expenditure*	116.340.345	825.481.808	941.822.153
Saldo Akhir / *Ending Balance*	7.365.974	72.663.426	80.029.400

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

Kas / *Cash on hand*	61.521.171
Bank Mandiri Giro 137-00-12182032	18.508.229
Jumlah / *Total*	80.029.400

PERKUMPULAN IDEA / *IDEA ASSOCIATION*
LAPORAN KEUANGAN / FINANCIAL STATEMENT
Proyek Kerjasama dengan / *Partnership Project with* OXFAM
Project No. IDSD27/2015/AKU/09/0001
Pengembangan Model Ketangguhan UMKM di Kabupaten Magelang / *Developing Model of SME Reislince in Magelang District*
Periode / *Period* 01 January - 31 December 2016
(Dinyatakan dalam Rupiah / *Expressed in Rupiah*)

	Jumlah / Amount(s)
Saldo Awal / *Beginning Balance*	12.178.438
Penerimaan / *Receipt*	
Pencairan/ *1st Installment 21 January 2016*	258.275.000
Pencairan/ *2nd Installment 21 Juny 2016*	9.344.767
Pendapatan bunga / *Interest income*	251.905
Total Dana Tersedia / *Total Funds Available*	280.050.110
Pengeluaran / *Expenditure*	
1 *Partner Cost*	19.000.000
2 *Activity Cost*	
Koordinasi dengan Pemerintah Daerah dan Forum UMKM Tangguh	2.560.500
Membangun Keberlanjutan Forum UMKM Tangguh	9.104.950
Penyusunan Dokumen RKU K	23.021.800
Membangun Komitmen Para Pihak	17.089.500
Implementasi RKU K	136.502.100
Monitoring dan Evaluasi Implementasi RKU K	13.393.200
Advokasi Kebijakan Daerah	26.764.200
Other Partner Cost	12.784.596
3 Biaya Bank / *Bank charges*	200.381
Total Pengeluaran / *Total Expenditure*	260.421.227
Saldo Akhir / *Ending Balance*	19.628.883
Pembayaran utang ke lembaga / *Payment of debt to the institution*	19.748.177
Saldo Akhir / *Ending Balance*	(119.294)
Posisi kas dan bank / *Cash and bank position:*	
Kas / *Cash on hand*	-
Bank Mandiri Giro 137-00-1151282-5	-
Jumlah / *Total*	-

PERKUMPULAN IDEA / *IDEA ASSOCIATION*
LAPORAN KEUANGAN / FINANCIAL STATEMENT
Proyek Kerjasama dengan / *Partnership Project with* PWYP Indonesia
Project No. 008-Ex/Mou/SGA/VIII/2015
Monitoring Tata Kelola Pertambangan di Daerah Istimewa Yogyakarta / *Mining Management Monitoring in Special Region of Yogyakarta*
Periode / *Period* 01 January 2016 - 31 December 2016
(Dinyatakan dalam Rupiah / *Expressed in Rupiah*)

	Jumlah / Amount(s)
Saldo Awal / *Beginning Balance*	3.497.900
Penerimaan / *Receipt*	
Pencairan/ *1st Installment 02 April 2016*	9.000.000
Pendapatan bunga / *Interest income*	-
Total Dana Tersedia / *Total Funds Available*	12.497.900
Pengeluaran / *Expenditure*	
1 Penulisan praktik advokasi warga untuk tambang pasir besi di Kulonprogo	2.000.000
2 Diseminasi hasil analisis	1.450.000
3 Biaya Bank / *Bank charges*	-
Total Pengeluaran / *Total Expenditure*	3.450.000
Saldo Akhir / *Ending Balance*	9.047.900
Pembayaran utang ke lembaga / *Payment of debt to the institution*	8.731.000
Saldo Akhir / *Ending Balance*	316.900
Hibah sisa dana proyek ke lembaga / *Grants of unused project funds*	316.900
Saldo Akhir / *Ending Balance*	-
Posisi kas dan bank / *Cash and bank position:*	
Kas / *Cash on hand*	-
Bank	-
Jumlah / *Total*	-

PERKUMPULAN IDEA / *IDEA ASSOCIATION*
LAPORAN KEUANGAN / FINANCIAL STATEMENT
Proyek Kerjasama dengan / *Partnership Project with* SFCG
Project No.-
Gender Sensitive Citizen Budget Planning in Indonesian Villages (DESA)
Periode / *Period* 01 January - 31 December 2016
(Dinyatakan dalam Rupiah / *Expressed in Rupiah*)

	Jumlah / Amount(s)
Saldo Awal / *Beginning Balance*	-
Penerimaan / *Receipt*	
Pencairan/ *1st Installment 29 September 2016*	334.356.589
Pendapatan bunga / *Interest income*	596.061
Total Dana Tersedia / *Total Funds Available*	334.952.650
Pengeluaran / *Expenditure*	
1 *Program Officer*	77.092.105
2 *Finance Officer*	22.643.698
3 *Local staff and partner per diem, accommodation*	-
4 *Module Development Workshop (Perdiem)*	-
5 *Training of Trainer (Perdiem)*	4.200.000
6 *Local staff (staff to field, including flight)*	-
7 *Computer & software IDEA*	17.804.000
8 *Rent for partner IDEA*	-
9 *Office supplies for partner IDEA*	2.407.095
10 *Communication*	625.287
11 *Office , equipment and IT maintenance*	181.454
12 *Utilities*	240.151
13 *Module Development Workshop (Activity)*	10.000.000
14 *Training of Trainer (Activity)*	59.192.100
15 Biaya Bank / *Bank charges*	503.712
Total Pengeluaran / *Total Expenditure*	194.889.602
Saldo Akhir / *Ending Balance*	140.063.048
Posisi kas dan bank / *Cash and bank position:*	
Kas / *Cash on hand*	137.974.143
Bank	2.088.905
Jumlah / *Total*	140.063.048

PERKUMPULAN IDEA / *IDEA ASSOCIATION*
LAPORAN KEUANGAN / FINANCIAL STATEMENT
Proyek Kerjasama dengan / *Partnership Project with Ford Foundation*
Project No. 0155-0471

"For Support to Develop Transparent Village Information and Community-based Monitoring System Using Internet and Mobile Technologies to Monitor the Implementation of Development Program in Yogyakarta"

Periode / *Period* 01 January - 31 December 2016
(Dinyatakan dalam Rupiah / *Expressed in Rupiah*)

	Jumlah / Amount(s)
Saldo Awal / *Beginning Balance*	11.058.420
Penerimaan / *Receipt*	
Pencairan/ *1st Installment 15 January 2016*	1.383.500.000
Pendapatan bunga / *Interest income*	12.059.430
Total Dana Tersedia / *Total Funds Available*	1.406.617.850
Pengeluaran / *Expenditure*	
1 *Meeting and training expenses*	443.824.232
2 *Printing and publication*	6.141.000
3 *Consultant*	
4 *Office expenses*	95.218.150
5 *Salaries & Honorarium, and Benefit*	454.928.242
6 Biaya Bank / Bank charges	3.216.759
Total Pengeluaran / *Total Expenditure*	1.003.328.383
Saldo Akhir / *Ending Balance*	403.289.467
Pembayaran utang ke lembaga / *Payment of debt to the institution*	45.733.333
Saldo Akhir / *Ending Balance*	357.556.134
Posisi kas dan bank / *Cash and bank position:*	
Kas / *Cash on hand*	2.598.933
Bank Mandiri Giro 137-00-0978434-5	354.957.202
Jumlah / *Total*	357.556.135

LAPORAN AUDITOR INDEPENDEN /
INDEPENDENT AUDITOR'S REPORT

Drs. HENRY & SUGENG
Registered Public Accountants
Tax and Management Consultans
Kep-1365/KM.I/2009

LAPORAN AUDITOR INDEPENDEN
KEPADA BADAN PENGAWAS DAN
PENGURUS
PERKUMPULAN IDEA

No. 00320/2.0791/AU.1/11/0067-1/1/X/2019

Kami telah mengaudit laporan keuangan Perkumpulan IDEA terlampir, yang terdiri dari laporan posisi keuangan tanggal 31 Desember 2016 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.

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

No. 00320/2.0791/AU.1/11/0067-1/1/X/2019

We have audited the accompanying financial statements of IDEA Association, which comprise the statement of financial position as of 31 December 2016, 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.

Kantor Pusat: Jl. Gajah Mada 22 Telp. (0274) 514883 Fax. (0274) 514883 Yogyakarta 55112

Drs. HENRY & SUGENG
Registered Public Accountants
Tax and Management Consultans
Kep-1365/KM.I/2009

LAPORAN AUDITOR INDEPENDEN
KEPADA BADAN PENGAWAS DAN
PENGURUS
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No. 00320/2.0791/AU.1/11/0067-1/1/X/2019

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

No. 00320/2.0791/AU.1/11/0067-1/1/X/2019

Tanggung jawab auditor - lanjutan

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

Auditor's responsibility - continued

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 statement, 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. 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 2016, 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 2016, and its activities and cash flows for the year then ended, in accordance with Indonesian Financial Accounting Standards.

Kantor Pusat ... Gajah Mada 22 Telp. (0274) 514883 Fax. (0274) 514883 Yogyakarta 55112

Drs. HENRY & SUGENG
Registered Public Accountants
Tax and Management Consultans
Kep-1365/KM.I/2009

LAPORAN AUDITOR INDEPENDEN
KEPADA BADAN PENGAWAS DAN
PENGURUS
PERKUMPULAN IDEA

No. 00320/2.0791/AU.1/11/0067-1/1/X/2019

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

No. 00320/2.0791/AU.1/11/0067-1/1/X/2019

Hal lain

Audit kami atas laporan keuangan Perkumpulan IDEA pada tanggal 31 Desember 2016 dan untuk tahun yang berakhir pada tanggal tersebut, dilaksanakan dengan tujuan untuk merumuskan suatu opini atas laporan keuangan tersebut secara keseluruhan. Informasi didalam lampiran-lampiran merupakan tanggungjawab manajemen Perkumpulan IDEA yang dihasilkan dari catatan atas laporan keuangan.

Laporan keuangan Perkumpulan IDEA tanggal 31 Desember 2015 dan untuk tahun yang berakhir pada tanggal tersebut, yang disajikan sebagai angka-angka koresponden terhadap laporan keuangan tanggal 31 Desember 2016, dan untuk tahun yang berakhir pada tanggal tersebut telah diaudit oleh Kantor Akuntan Publik Kumalahadi, Kuncara, Sugeng Pamudji & Rekan.

Other matters

Our audit of the financial statements of the IDEA Association on 31 December 2016 and for the year ended on that date, was carried out with the aim of formulating an opinion on the financial statements as a whole. The information in the attachments is the responsibility of the management of the IDEA Association which is generated from the notes to the financial statements.

The financial statements of the IDEA Association as of 31 December 2015 and for the year ended on that date, presented as correspondent figures to the financial statements as of 31 December 2016, and for the year ended on that date have been audited by the Public Accountant Office Kumalahadi, Kuncara, Sugeng Pamudji & colleague.

KAP Drs. Henry & Sugeng

REGISTERED KAP. Drs HENRY & SUGENG YOGYAKARTA PUBLIC ACCOUNTANT

Drs. Henry Susanto, Akt., CPA., CA., CPI.
NRAP. 0067
Yogyakarta, 31 Oktober 2019/October 31,2019

Kantor Pusat ... Jl. Gajah Mada 22 Telp. (0274) 514883 Fax. (0274) 514883 Yogyakarta 55112