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 2017 DAN 2016
FOR THE YEARS ENDED 31 DECEMBER 2017 AND 2016

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

DAFTAR ISI / *TABLE OF CONTENTS*

	Halaman / *Pages*
▪ Surat Pernyataan Direksi / *Statement of the board of Directors*	
▪ Laporan Posisi Keuangan / *Statements of Financial Position*	1
▪ Laporan Aktivitas / *Statements of Activities*	2
▪ Laporan Arus Kas / *Statements of Cash Flows*	3
▪ Catatan Atas Laporan Keuangan / *Notes To Financial Statements*	
▪ Informasi Umum / *General Information*	4
▪ Ikhtisar Kebijakan Akuntansi / *Summary of Significant Accounting Policies*	5
▪ Penjelasan Pos-pos Laporan Keuangan / *Explanation of Financial Statements*	11
▪ Lampiran / *Annex*	
▪ Laporan Auditor Independen / *Independent Auditor's Report*	

SURAT PERNYATAAN DIREKSI /
STATEMENT OF THE BOARD OF DIRECTORS

PERKUMPULAN IDEA
(INSTITUTE FOR DEVELOPMENT AND ECONOMIC ANALYSIS)

LAPORAN KEUANGAN / *FINANCIAL STATEMENTS*
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PERKUMPULAN IDEA / *IDEA ASSOCIATION*
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▪ Surat Pernyataan Direksi / *Statement of the board of Directors*	
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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 2017 PERKUMPULAN IDEA 014/Int/IDEA/XI/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, 2017 IDEA COLLECTION 014/Int/IDEA/XI/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, 4 November 2019/ November 4, 2019
Direktur Eksekutif/*Executive Director*



Tenti Novari Kurniawati

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Education
Action
Social Justice

LAPORAN KEUANGAN /
FINANCIAL STATEMENTS

PERKUMPULAN IDEA
LAPORAN POSISI KEUANGAN
31 DESEMBER 2017 DAN 2016
(Dinyatakan dalam Rupiah)

IDEA ASSOCIATION
STATEMENTS OF FINANCIAL POSITION
AS AT 31 DECEMBER 2017 AND 2016
(Expressed in Rupiah)

	2017	Catatan/ Notes	2016	
Aset				***Assets***
Aset Lancar				***Current Assets***
Kas dan Setara Kas	1.210.664.602	2c, 3.1	1.289.671.393	*Cash and Cash Equivalents*
Piutang	106.098.140	2d, 3.2	14.057.050	*Account Receivable*
Pembayaran Dimuka	7.639.330	2e, 3.3	15.421.320	*Prepayments*
Jumlah Aset Lancar	1.324.402.072		1.319.149.763	***Total Current Assets***
Aset Tidak Lancar				***Non Current Assets***
Biaya Dibayar Dimuka	20.624.230	2f, 3.4	48.124.270	*Prepaid Expenses*
Aset Tetap		2g, 3.5		*Fixed Assets*
Harga Perolehan	426.706.700		412.636.200	*Acquisition Cost*
Akumulasi Penyusutan	(277.573.300)		(269.921.640)	*Accumulated Depreciation*
Nilai Buku Aset Tetap	149.133.400		142.714.560	*Book value of Fixed Assets*
Jumlah Aset Tidak Lancar	169.757.630		190.838.830	***Total Non Current Assets***
Jumlah Aset	1.494.159.703		1.509.988.594	***Total Assets***
Liabilitas dan Aset Neto				***Liabilities and Net Assets***
Liabilitas				***Liabilities***
Liabilitas Jangka Pendek				***Short Term Liabilities***
Utang Proyek	64.224.880	2h, 3.6	38.443.910	*Project Payable*
Utang Lainnya	193.379.580	2i, 3.7	196.729.620	*Other Payables*
Jumlah Liabilitas	257.604.460		235.173.530	***Total Liabilities***
Aset Neto		2j, 3.8		***Net Assets***
Tidak Terikat	856.434.185		633.837.605	*Unrestricted*
Terikat temporer	380.121.058		640.977.459	*Temporarily restricted*
Jumlah Aset Neto	1.236.555.243		1.274.815.064	***Total Net Assets***
Jumlah Liabilitas dan Aset Neto	1.494.159.703		1.509.988.594	***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 2017 DAN 2016
(Dinyatakan dalam Rupiah)

IDEA ASSOCIATION
STATEMENTS OF ACTIVITIES
FOR THE YEAR ENDED ON 31 DECEMBER 2017 AND 2016
(Expressed in Rupiah)

	UNRESTRICTED	TEMPORARILY RESTRICTED	TOTAL 2017	TOTAL 2016	
Pendapatan					***Revenue***
Hibah	957.526.350		957.526.350	1.133.935.160	*Grants*
Sumbangan/hibah dari lembaga donor		2.146.789.775	2.146.789.775	3.284.528.570	*Donations/grants from donor agencies*
Penerimaan bunga bank		8.972.526	8.972.526	14.916.146	*Interest income*
Penerimaan lainnya	107.058.430		107.058.430	98.301.720	*Other receipts*
Penerimaan fund raising	6.425.000		6.425.000	1.437.500	*Fund raising receipts*
Aset neto terbebaskan dari pembatasan	2.388.525.971		2.388.525.971	2.725.137.991	*Net assets released from restrictions*
Jumlah Pendapatan	**3.459.535.751**	**2.155.762.301**	**5.615.298.052**	**7.258.257.087**	***Total Revenue***
Beban					***Expenses***
Beban Proyek	2.388.525.971	2.388.525.971	4.777.051.942	5.450.275.981	*Project expenses*
Beban Gaji dan kesejahteraan	672.181.890		672.181.890	560.636.810	*Salaries and benefits*
Beban Pengembangan dan Program	55.584.360		55.584.360	36.490.800	*Program and development expenses*
Beban Keperluan kantor	41.210.910		41.210.910	49.435.150	*Office expenses*
Beban Reparasi dan pemeliharaan	4.806.000		4.806.000	5.710.000	*Repair and maintenance expenses*
Beban Administrasi umum	3.958.790		3.958.790	3.719.710	*General administrative expenses*
Beban Penyusutan dan amortisasi sewa	35.151.700		35.151.700	33.414.950	*Depreciation and amortization*
Beban Operasional lain	15.507.980		15.507.980	2.667.760	*Other operational expenses*
Beban Pajak	334.130		334.130	6.976.030	*Tax expenses*
Beban Lain-lain	19.677.440		19.677.440	33.531.090	*Other expenses*
Pengembalian sisa dana proyek ke donor		-	-	-	*Returning unused project funds to the donor*
Pengembalian utang dana proyek ke IDEA		-	-	81.212.510	*Returning of project fund debt to the IDEA*
Hibah sisa dana proyek ke lembaga		28.092.731	28.092.731	197.610	*Grants of unused project funds*
Jumlah Beban	**3.236.939.171**	**2.416.618.702**	**5.653.557.873**	**6.264.268.402**	***Total Expenses***
Kenaikan (penurunan) aset neto	**222.596.580**	**(260.856.401)**	**(38.259.821)**	**993.988.686**	***Increase (decrease) in net assets***
Aset Neto awal tahun	**633.837.605**	**640.977.459**	**1.274.815.064**	**280.826.378**	***Net Assets at beginning of year***
Aset Neto akhir tahun	**856.434.185**	**380.121.058**	**1.236.555.243**	**1.274.815.064**	***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 2017 DAN 2016
(Dinyatakan dalam Rupiah)

IDEA ASSOCIATION
STATEMENTS OF CASH FLOWS
FOR THE YEAR ENDED ON
31 DECEMBER 2017 AND 2016
(Expressed in Rupiah)

	2017	2016	
ARUS KAS DARI AKTIVITAS OPERASI			***CASH FLOWS FROM OPERATING ACTIVITIES***
Perubahan dalam aset neto	(38.259.821)	993.988.686	*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	7.651.660	7.789.790	*Depreciation*
Amortisasi			*Amortization*
Perubahan aset dan kewajiban operasi:			*Changes in operating assets and liabilities:*
Kenaikan/penurunan piutang	(92.041.090)	77.062.500	*Increase/decrease in accounts receivable*
Kenaikan/penurunan pembayaran dimuka	7.781.990	2.611.460	*Increase/decrease in advance payment*
Kenaikan/penurunan biaya dibayar dimuka	27.500.040	(29.374.840)	*Increase/decrease in prepaid expense*
Kenaikan/penurunan utang proyek	25.780.970	(64.098.600)	*Increase/decrease in project payable*
Kenaikan/penurunan utang lain-lain	(3.350.040)	10.656.370	*Increase/decrease in other payables*
Kas neto diberikan oleh (digunakan dalam) untuk aktivitas operasi	(64.936.291)	998.635.366	*Net cash provided by (used in) for operating activities*
ARUS KAS DARI AKTIVITAS INVESTASI			***CASH FLOWS FROM INVESTMENT ACTIVITIES***
Pembelian aset tetap	(14.070.500)	(19.125.000)	*Purchase of fixed assets*
Kas neto diberikan oleh (digunakan dalam) untuk aktivitas investasi	(14.070.500)	(19.125.000)	*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	(79.006.791)	979.510.366	***Increase (Decrease) in net cash and cash equivalents***
Kas dan setara kas awal tahun	1.289.671.393	310.161.027	*Cash and cash equivalents beginning of the year*
Kas dan setara kas akhir tahun	1.210.664.602	1.289.671.393	***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 2017 DAN 2016
(Dinyatakan dalam Rupiah)

IDEA ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED ON 31 DECEMBER 2017 AND 2016
(Expressed In Rupiah)

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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 2017 dan 2016 adalah sebagai berikut:

2017

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 2017 and 2016 were as follows:

2017

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)

2017

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, Handicap Indonesia, OD4G, SFCG, USAID 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 Foundations, Handicap Indonesia, OD4G, SFCG, USAID and TAF

2. IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING

Laporan keuangan Lembaga untuk tahun yang berakhir 31 Desember 2017 disusun oleh Pengurus dan diselesaikan pada tanggal 04 November 2019.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of IDEA Association for the year ended 31 December 2017 has been prepared by the Executive Boards and completed on 04 November 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 :

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 :

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. 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 2017 / *Programs handled in 2017*

No.	*Program Title*	*Activities*	*Location*	*Period of Activity*	*Donor Agency*
1.	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
2.	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

Program-program yang ditangani tahun 2017 *(Lanjutan)* — *Programs handled in 2017 (continued)*

No.	*Program Title*	*Activities*	*Location*	*Period of Activity*	*Donor Agency*
3.	Advocating for Change / Advokasi untuk Perubahan (A51_PART1706)	Encourage the Participation of Marginal Groups and Disability in Inclusive and Transparent Regional Development/ Mendorong Partisipasi Kelompok Marginal dan Disabilitas dalam Pembangunan Daerah yang Inklusif dan Transparan	Gunungkidul and Kupang	1 Januari 2017 - 31 Desember 2017	BMZ - HI and EU CSO - LA
4.	Open Data for Gender -Inclusive Development			03 Mei 2017 - 20 Oktober 2017	World Wide Web Foundation
5.	Monitoring and Advocacy for Improved Public Service Delivery in the Health Sector	- Women group, including *Posyandu* (maternal and child health centre cadres), network meeting at the district level - Citizen satisfactory index, using mixed tools of social audit and citizen report card training involving women groups, including *Posyandu* cadres	North Maluku, North Sumatera, Banten, and East Java	15 Februari 2017 - 14 Desember 2017	MSI (Management Systems International)

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

Program-program yang ditangani tahun 2016 *(Lanjutan)* — *Programs handled in 2016 (continued)*

No.	*Program Title*	*Activities*	*Location*	*Period of Activity*	*Donor Agency*
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
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

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 2017 dan 2016 adalah sebagai berikut:

Cash and cash equivalents as of December 31, 2017 and 2016 are as follows:

	2017	2016	
Kas di tangan:			*Cash on hand:*
IDEA-internal lembaga	342.460	1.467.910	*IDEA-internal organization*
IDEA-Donasi	523.450	-	*IDEA-Donations*
IDEA-Fund raising	3.199.500	816.700	*IDEA-Fund raising*
Proyek Ford Foundation (FF)	21.634.798	2.598.933	*Project Ford Foundation*
Proyek TIFA-Article 33	1.278.800	1.278.800	*Project TIFA-Article 33*
Proyek RWI	33.915.103	33.915.103	*Project RWI*
Proyek SFCG	813.250	137.974.143	*Project SFCG*
Proyek HI	-	61.521.171	*Project HI*
Proyek OD4G	2.539.500	-	*Project OD4G*
Proyek USAID CEGAH	4.680.381	-	*Project USAID CEGAH*
Jumlah kas di tangan	68.927.242	239.572.760	*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)	775.204.580	608.620.880	*137-00-0578186-5 (IDEA-Operasional)*
- 137-00-0438081-8 (IDEA-Donasi)	3.527.070	10.592.980	*137-00-0438081-8 (IDEA-Donasi)*
- 137-00-0993598-8 (Fund Raising)	47.735.070	27.184.050	*137-00-0993598-8 (Fund Raising)*
- 137-00-0978434-5 (Proyek FF)	293.091.405	354.957.202	*137-00-0978434-5 (Project FF)*
- 137-00-1294313-6 (Proyek USAID CEGAH)	3.937.670	-	*137-00-1294313-6 (Project USAID CEGAH)*
- 137-00-0578186-5 (OD4G)	2.543.975	-	*137-00-0578186-5 (OD4G)*
- 137-00-1151281-7 (Konsorsium TAF)	-	28.134.947	*137-00-1151281-7 (Konsorsium TAF)*
- 137-00-1215404-9 (Proyek SFCG)	14.684.166	2.088.905	*137-00-1215404-9 (Project SFCG)*
- 137-00-12182032 (Proyek HI)	1.001.984	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	1.141.737.360	1.050.098.632	*Total cash at bank*
Jumlah Kas dan Setara Kas	1.210.664.602	1.289.671.392	

catatan:
Terdapat saldo OD4G yang nitip di rekening operasional IDEA

notes:
An OD4G balance has been deposited in the IDEA operational account.

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

3. EXPLANATION OF FINANCIAL STATEMENTS (CONTINUED)

3.2 Piutang / *Account Receivable*

Piutang per 31 Desember 2017 dan 2016 adalah sebagai berikut:

Receivables as at 31 December 2017 and 2016 are as follows:

	2017	2016	
Piutang anggota dan karyawan	17.475.620	11.296.750	*Loans to members and staff*
Piutang proyek:			*Project receivables:*
- Proyek UNDP-MRR	2.760.300	2.760.300	*Project UNDP-MRR*
- Proyek USAID CEGAH	45.293.020	-	*Project USAID CEGAH*
- Proyek OD4G	40.569.200	-	*Project OD4G*
Jumlah Piutang	106.098.140	14.057.050	*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.

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 / *Prepayments*

Pembayaran Dimuka per 31 Desember 2017 dan 2016 adalah sebagai berikut:

Prepayments as of December 31, 2017 and 2016 are as follows:

	2017	2016	
Uang muka kegiatan lembaga	7.639.330	15.421.320	*Institution activity prepayments*
Jumlah Pembayaran Dimuka	7.639.330	15.421.320	*Total Prepayments*

3.4 Biaya Dibayar Dimuka / *Prepaid Expense*

Biaya Dibayar Dimuka per 31 Desember 2017 dan 2016 adalah sebagai berikut:

Prepaid Expense as of December 31, 2017 and 2016 are as follows:

	2017	2016	
Sewa kantor dibayar dimuka	20.624.230	48.124.270	*Prepaid office rent*
Jumlah Biaya Dibayar Dimuka	20.624.230	48.124.270	*Total prepaid expense*

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

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.

Syarat dan Ketentuan:

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

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:

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.

Terms and Conditions:

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

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)*

Lease Agreement (Continued)

Hal-hal yang terkait dengan pajak menjadi tanggungjawab bersama, 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.

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

2. Tunggakan Pajak Bumi dan Bangunan tahun 2012-2016 akan dibagi dua dan dibayarkan oleh pihak kedua. PBB tahun 2017-2018 akan dibayar oleh pihak kedua.

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.*

3. Tunggakan Pajak Sewa bangunan sebesar 10% pada tahun sewa (2014-2016) dibagi dua dan dibayarkan oleh kedua belah pihak.

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 -

3.5 Aset Tetap

Fixed Assets *3.5*

Aset Tetap per 31 Desember 2017 dan 2016 adalah sebagai berikut:

Fixed Assets as at 31 December 2017 and 2016 are as follows:

	2017				
	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	93.572.350	8.790.500		102.362.850	*Furniture&equipment*
Perlengkapan Kantor	182.961.450	5.280.000		188.241.450	*Office supplies(comp)*
Jumlah	412.636.200			426.706.700	*Total*
Akum. Penyusutan					*Accumulated depr.*
Kendaraan	16.102.400			16.102.400	*Vehicle*
Mebel & Peralatan	83.898.990	2.741.770		86.640.760	*Furniture&equipment*
Perlengkapan Kantor	169.920.120	4.909.890		174.830.010	*Office supplies(comp)*
Jumlah	269.921.510			277.573.300	*Total*
Nilai Buku	142.714.690			149.133.400	*Net book value*

	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*

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

EXPLANATION OF FINANCIAL STATEMENTS (CONTINUED) 3.

3.6 Utang Proyek

Utang Proyek per 31 Desember 2017 dan 2016 adalah sebagai berikut:

Project Payable 3.6

Project payable as at 31 December 2017 and 2016 are as follows:

	2017	2016	
Proyek Prorep -Article 33	1.278.800	1.278.800	*Project Prorep -Article 33*
Proyek ICW	26.487.000	1.250.000	*Project ICW*
Proyek RWI	33.915.110	33.915.110	*Project RWI*
Proyek UN-WOMEN	-	2.000.000	*Project UN-WOMEN*
Proyek OD4G	2.543.970	-	*Project OD4G*
Jumlah Utang Proyek	64.224.880	38.443.910	*Total project payable*

3.7 Utang Lain-lain

Utang Lain-lain per 31 Desember 2017 dan 2016 adalah sebagai berikut:

Other Payables 3.7

Other payable as at 31 December 2017 and 2016 are as follows:

	2017	2016	
Utang PPh 21	3.140.630	7.390.660	*PPh 21 debt*
Utang dana purna tugas	184.966.360	177.681.850	*Accrued severance*
Utang lain-lain	5.272.590	11.657.110	*Other payable*
Jumlah Utang Lain-lain	193.379.580	196.729.620	*Total other payables*

3.8 Aset Neto

Aset Neto per 31 Desember 2017 dan 2016 adalah sebagai berikut:

Net Assets 3.8

Net assets as at 31 December 2017 and 2016 are as follows:

	2017	2016	
Aset Neto Tidak Terikat			*Unrestricted net assets*
Saldo awal	633.837.630	132.745.550	*Beginning balance*
Penambahan (pengurangan)	222.596.580	501.092.080	*Addition (deductions)*
Saldo Akhir	856.434.210	633.837.630	*Ending balance*
Aset Neto Terikat Temporer			*Temporarely restricted net assets*
Saldo awal	640.977.459	148.080.853	*Beginning balance*
Penambahan (pengurangan)	(260.856.401)	492.896.606	*Addition (deductions)*
Saldo Akhir	380.121.058	640.977.459	*Ending balance*

Aset neto terikat temporer tanggal 31 Des 2017 adalah sisa dana proyek yang didanai oleh lembaga-lembaga donor.

Temporarely restricted net assets at December 31, 2017 represents the unused project funds.

Perincian sisa dana proyek adalah sebagai berikut:

Details of the unused project funds are as follows:

Proyek Ford Foundation	314.726.203	357.556.135	*Project Ford Foundation*
Proyek OD4G	5.083.475	-	*Project OD4G*
Proyek Handicap Indonesia	1.001.984	80.029.400	*Project Handicap Indonesia*
Proyek USAID	8.618.051	-	*Project USAID*
Proyek TAF	-	28.134.947	*Project TAF*
Proyek RWI	33.915.103	33.915.103	*Project RWI*
Proyek TIFA-Article 33	1.278.800	1.278.800	*Project TIFA-Article 33*
Proyek SFCG	15.497.416	140.063.048	*Project SFCG*
Jumlah sisa dana proyek	380.121.058	640.977.458	*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

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

EXPLANATION OF FINANCIAL STATEMENTS (CONTINUED) 3.

3.9 Pendapatan

Revenue 3.9

Pendapatan per 31 Desember 2017 dan 2016 adalah sebagai berikut:

Revenues as of December 31, 2017 and 2016 are as follows:

	2017	2016	
Hibah - Tidak Terikat			***Grants-Unrestricted***
- Hibah honorarium dari anggota dan staf IDEA	945.111.880	1.074.230.830	*Grants members and staff honorarium IDEA* -
- Hibah lain-lain	12.414.470	59.704.330	*Other grants* -
Jumlah Hibah-Tidak Terikat	957.526.350	1.133.935.160	*Total Grants-Unrestricted*
Penerimaan lainnya - Tidak Terikat			***Other income - Unrestricted***
- Penerimaan bunga tabungan dan giro lembaga	8.409.000	2.968.680	*Interest income - saving and current accounts* -
- Iuran anggota perkumpulan IDEA	300.000	600.000	*Membership dues* -
- Penerimaan lain-lain	28.861.730	1.542.250	Other income -
- Pendapatan bunga pinjaman karyawan	1.114.430	701.310	*Interest income - loan employees* -
- Reimburse biaya-biaya	68.373.270	92.489.480	*Reimburse costs* -
Jumlah Penerimaan lainnya - Tidak Terikat	107.058.430	98.301.720	*Total other income - unrestricted*
Penerimaan Fund raising - Tidak Terikat			***Fund raising receipts- Unrestricted***
- Penjualan kaos/pin	1.695.000	1.180.000	*Sales Tshirt/pin* -
- Penerimaan lain-lain	4.730.000	43.500	*Reimburse costs* -
- Transfer dari donatur	-	214.000	*Transfer from donors* -
Jumlah Penerimaan lainnya - Tidak Terikat	6.425.000	1.437.500	*Total other income - unrestricted*
Sumbangan/hibah dari lembaga donor			***Grants from donors***
- Ford Foundation	1.321.500.000	1.383.500.000	*Ford Foundation* -
- OD4G	95.873.975	-	*OD4G* -
- Handicap International (HI)	396.141.400	953.602.614	*Handicap International (HI)* -
- Oxfam IDSD27	-	267.619.767	*Oxfam IDSD27* -
- PWYP Indonesia	-	9.000.000	*PWYP Indonesia* -
- TAF via Perkumpulan Inisiatif	-	336.449.600	*TAF through Perkumpulan Inisiatif* -
- USAID CEGAH	333.274.400	-	*USAID CEGAH* -
- Search for Common Ground (the "Prime") (SFCG)	-	334.356.589	*Search for Common Ground (the "Prime") (SFCG)* -
Jumlah Sumbangan/hibah dari lembaga donor	2.146.789.775	3.284.528.570	*Total grants from donors*

catatan:

- Terdapat penerimaan dari OD4G sebesar Rp95.873.975 terdiri dari yang sudah ditransfer donor Rp55.304.775 dan yang belum ditransfer Rp40.569.200. Sementara yang belum ditransfer, didanai oleh lembaga terlebih dahulu, dan akan diganti pada tahun 2018.

notes:

- *There were receipts from OD4G of Rp95.873.975 consisting of donors who had been transferred Rp 55.304.775 and those who had not yet been transferred Rp40.569.200. While those that have not been transferred, are funded by the institution in advance, and will be replaced in 2018*

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)*

- Terdapat penerimaan dari USAID sebesar Rp333.274.400 terdiri dari yang sudah ditransfer donor Rp287.981.379 dan yang belum ditransfer Rp45.293.021. Sementara yang belum ditransfer, didanai oleh lembaga terlebih dahulu, dan akan diganti pada tahun 2018.

Grants from donors (continued)

- *There were receipts from OD4G of Rp333.274.400 consisting of donors who had been transferred Rp 287.981.379 and those who had not yet been transferred Rp45.293.021. While those that have not been transferred, are funded by the institution in advance, and will be replaced in 2018.*

	2017	2016	
Penerimaan Bunga Bank			***Interest income***
Tabungan Bank Mandiri, Tbk			*Saving accounts, Bank Mandiri, Tbk*
- 137-0009822145 (Proyek FF)	7.936.592	12.059.430	*137-0009822145 (Project FF)* -
- 137-00-1215404-9 (Proyek SFCG)	377.070	596.061	*137-00-1215404-9 (Project SFCG)* -
- 137-0009766854 (Proyek TAF)	10.980	387.211	*137-0009766854 (Project TAF)* -
- 137-00-1151282-5 (OXFAM IDSD27)	-	251.905	*137-00-1151282-5 (OXFAM IDSD27)* -
- 137-00-1294313-6 (Proyek USAID CEGAH)	110.747	-	*137-00-1294313-6 (Project USAID CEGAH)* -
- 137-00-12182032 (Proyek HI)	537.137	1.621.539	*137-00-12182032 (Project HI)* -
Jumlah Penerimaan Bunga Ba	8.972.526	14.916.146	*Total Interest income*

3.10 Beban

Expenses 3.10

Beban per 31 Desember 2017 dan 2016 adalah sebagai berikut:

Expenses as of December 31, 2017 and 2016 are as follows:

	2017	2016	
Beban Proyek			***Project costs***
- Proyek Ford Foundation	1.372.266.524	1.003.328.383	*Project Ford Foundation* -
- Proyek OD4G	90.790.500	-	*Project OD4G* -
- Proyek HI	475.705.952	941.822.153	*Project HI* -
- Proyek OXFAM IDSD27	-	260.421.227	*Project OXFAM IDSD27* -
- Proyek PWYP	-	3.450.000	*Project PWYP* -
- Proyek TAF Inisiatif	53.196	320.441.626	*Project TAF Inisiatif* -
- Proyek USAID CEGAH	324.767.097	-	*Project USAID CEGAH* -
- Proyek TIFA-Article 33	-	785.000	*Project TIFA-Article 33* -
- Proyek SFCG	124.942.702	194.889.602	*Project SFCG* -
Jumlah Beban Proyek	2.388.525.971	2.725.137.991	*Total Project costs*
Beban Gaji dan Kesejahteraan			***Salaries and benefits***
- Beban gaji badan pekerja	3.250.000	6.887.500	*Working commitee salaries* -
- Beban gaji pengawas	22.800.000	22.800.000	*Supervisor salaries* -
- Beban gaji pengurus & staf	463.289.250	397.291.820	*Management & staff salaries* -
- Beban gaji staf program	45.560.000	40.023.880	*Staff program salaries* -
- Beban purna tugas	28.175.340	26.061.000	*Retirement benefits* -
Jumlah dipindahkan	*563.074.590*	*493.064.200*	*Total transferred*

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

EXPLANATION OF FINANCIAL STATEMENTS (CONTINUED) 3.

3.10 Beban *(Lanjutan)*

Expenses (continued) 3.10

Beban Gaji dan Kesejahteraan *(Lanjutan)*

Jumlah Pindahan	*563.074.590*	*493.064.200*	*Total moves*
- Beban THR	31.528.560	22.406.710	*THR* -
- Beban ranap & kelahiran	2.500.000	2.290.300	*Hospitalization and birth* -
- Beban asuransi kesehatan	8.859.850	6.460.140	*Health insurance* -
- Beban BPJS Kesehatan	13.779.130	11.955.630	*Health BPJS* -
- Beban BPJS Ketenagakerjaan	23.907.030	22.985.830	*BPJS of employment* -
- Pemeliharaan kendaraan staf	1.585.000	1.474.000	*Vehicles maintenance* -
- Beban Bonus	26.947.730	-	*Bonus* -
Jumlah Beban Gaji dan Kesejahteraan	672.181.890	560.636.810	*Total salaries and benefits*

Salaries and benefits (Continued)

	2017	2016	
Beban Pengembangan dan Program			***Development costs and programs***
- Beban program independen	2.322.870	-	*Costs for independent programs* -
- Beban untuk kontribusi pendukung program	18.160.720	12.232.320	*Costs for supporting the contribution program* -
- Transport & honor volunteer	2.040.000	6.021.500	*Voluntary transport&honorarium* -
- Uang transport & perdiem dinas	15.111.770	12.875.830	*Transport&perdiem official money* -
- Beban pengembangan staff	8.238.500	5.361.150	*Staff development costs* -
- Penanggulan risiko bencana	1.200.000	-	*Emergency response* -
- Beban perencanaan program	390.500	-	*The burden of program planning* -
- Beban pengembangan internal lembaga	8.120.000	-	*Burden on the internal development of the institution* -
Jumlah Beban Pengembangan & Program	55.584.360	36.490.800	*Total Development costs and programs*
Beban Keperluan Kantor			***Office charges***
- Beban telepon	3.106.000	3.390.110	*Phone cost* -
- Beban ATK & suplies	2.382.000	5.178.000	*Stationery & office suplies* -
- Beban rumah tangga	10.068.380	12.925.480	*Household* -
- Beban fotokopi	1.082.260	117.550	*Photocopy* -
- Beban internet	7.320.060	5.843.850	*Internet* -
- Beban konsumsi	8.627.390	12.177.820	*Consumption* -
- Beban langganan koran	510.000	340.000	*Newspaper subscription* -
- Beban listrik & air minum	6.670.680	7.159.110	*Electricity & water* -
- Beban transport	1.444.140	2.303.230	*Transport cost* -
Jumlah Beban Keperluan Kantor	41.210.910	49.435.150	*Total office charges*
Beban Reparasi & Pemeliharaan			***Repair and maintenance costs***
- Beban pemeliharan kendaraar	-	779.000	*Vehicles maintenance* -
- Beban pemeliharan komputer	1.440.000	1.804.000	*Computer maintenance* -
- Beban pemeliharan rmh tangg	2.166.000	1.077.000	*Household maintenance* -
- Beban pemeliharan website	1.200.000	2.050.000	*Website maintenance* -
Jumlah Beban Reparasi & Pemeliharaan	4.806.000	5.710.000	*Total repair and maintenance costs*

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

3. EXPLANATION OF FINANCIAL STATEMENTS (CONTINUED)

3.10 Beban *(Lanjutan)*

3.10 Expenses (continued)

	2017	2016	
Beban Administrasi umum			***General administration costs***
- Beban pos/kurir	650.500	1.099.000	*Postal/courier costs*
- Beban adm. bank & PPh	2.912.790	2.355.710	*Bank charges & taxes*
- Beban Adm umum lain-lain	395.500	265.000	*Other general adm. costs*
Jumlah Beban Adm umum	3.958.790	3.719.710	*Total general adm. costs*
Beban Peny. & Amortisasi			***Depreciation and amortization costs***
- Beban peny. aset tetap	7.651.660	7.789.790	*Depreciation of fixed assets*
- Beban amortisasi sewa ktr	27.500.040	25.625.160	*Amortization of office rent*
Jumlah Beban Peny & Amort.	35.151.700	33.414.950	*Total depr&amortization costs*
Beban Operasional Lain			***Other operational expenses***
- Beban Fund raising	6.661.700	683.300	*Fund raising expense*
- Beban Operasional	8.846.280	1.984.460	*Operational expense*
Jumlah Beban Opr. Lain	15.507.980	2.667.760	
Beban Pajak			***Tax expenses***
- PPh 21 tidak final	-	447.500	*PPh 21 is not final*
- Pajak Bumi Bangunan	334.130	1.111.530	*Land & building tax*
- Pajak Kendaraan	-	167.000	*Vehicle tax*
- Pajak Sewa kantor	-	5.250.000	*Office rent tax*
Jumlah Beban Pajak	334.130	6.976.030	*Total tax expense*
Beban Lain-lain			***Other expenses***
- Beban publikasi IDEA	1.335.800	2.725.000	*IDEA publications*
- Beban sumbangan	6.160.000	3.838.000	*Donations to other parties*
- Beban lembur	2.000.000	3.302.500	*Overtime costs*
- Beban kerugian program	3.663.600	1.569.290	*Program losess*
- Beban rapat pleno	5.868.400	6.096.300	*Plenary meeting*
- Beban audit independen	-	15.000.000	*Independent audit costs*
- Beban kerugian lain-lain	649.640	700.000	*Miscellaneous losses*
- Beban strategic plan	-	300.000	*Strategic plan expenses*
Jumlah Beban Lain-lain	19.677.440	33.531.090	*Total other expenses*
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 TAF	28.092.731	-	*Project TAF*
- Proyek PWYP	-	316.900	*Project PWYP*
- Kerugian OXFAM	-	(119.290)	*OXFAM loss*
Jumlah hibah sisa dana proyel	28.092.731	197.610	*tal Grants of unused project funds*

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

3.11 Peristiwa setelah tanggal laporan posisi keuangan

Terdapat pelunasan piutang oleh donor OD4G sebesar Rp40.569.200 dan USAID Rp 45.293.021. Piutang proyek tersebut akan dilunasi pada 2018.

EXPLANATION OF FINANCIAL STATEMENTS (CONTINUED) 3.

Events after balance sheet date *3.11*

There was payment of receivables by OD4G donors in the amount of Rp40,569,200 and USAID Rp. 45,293,021. The project receivables will be paid in 2018.

LAMPIRAN / *APPENDIX*

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 2017
(Dinyatakan dalam Rupiah / *Expressed in Rupiah*)

	Jumlah / Amount(s)
Saldo Awal / *Beginning Balance*	28.134.947
Penerimaan / *Receipt*	
Pendapatan bunga / *Interest income*	10.980
Total Dana Tersedia / *Total Funds Available*	28.145.927
Pengeluaran / *Expenditure*	
Biaya Bank / Bank charges	53.196
Total Pengeluaran / *Total Expenditure*	53.196
Saldo Akhir / *Ending Balance*	28.092.731
Hibah ke lembaga / *Grants to institutions*	28.092.731
Saldo Akhir / *Ending Balance*	-
Posisi kas dan bank / *Cash and bank position:*	
Kas / *Cash on hand*	-
Bank Mandiri Giro 137-00-1151281-7	-
Jumlah / *Total*	-

PERKUMPULAN IDEA / *IDEA ASSOCIATION*
LAPORAN KEUANGAN / FINANCIAL STATEMENT
Proyek Kerjasama dengan / *Partnership Project with* HI (BMZ and EU-CSOLA)
Project No. A51_PART1706
Advokasi untuk Perubahan / *Advocating for Change*
Periode / *Period* 01 January - 31 December 2017
(Dinyatakan dalam Rupiah / *Expressed in Rupiah*)

	BMZ	*EU-CSOLA*	*Gabungan / Combined Total*
Saldo Awal / *Beginning Balance*	7.365.974	72.663.426	80.029.400
Penerimaan / *Receipt*			
Pencairan/ *1st Installment 31 March 2017*	78.610.000		78.610.000
Pencairan/ 2nd *Installment 30 Mei 2017*		222.239.500	222.239.500
Pencairan/ 3*nd Installment 15 November 2017*		95.245.500	95.245.500
Pendapatan bunga / *Interest income*			537.137
Total Dana Tersedia / *Total Funds Available*	85.975.974	390.148.426	476.661.537
Pengeluaran / *Expenditure*			
1 *Personnal*	61.469.547	54.711.824	116.181.371
2 *Travel and Transportation*	2.917.000	2.156.152	5.073.152
3 *Other Direct Cost*	4.439.085	7.457.115	11.896.200
4 *Cost of Activities*	17.112.000		17.112.000
Follow up Repilkasi		117.362.419	117.362.419
Coaching CSO-DPO		123.003.283	123.003.283
Transparansi Dokumen Penganggaran yang aksesibel		28.242.200	28.242.200
Membangun working group CSOLA		56.284.400	56.284.400
5 Biaya Bank / *Bank charges*			550.927
Total Pengeluaran / *Total Expenditure*	85.937.632	389.217.393	475.705.952
Saldo Akhir / *Ending Balance*	38.342	931.033	955.584
Koreksi kurang bayar BMZ-HI dikarenakan informasi dari kasir yang tidak akurat			45.400
Kelebihan pengembalian honor Ferina Desember 2017			1.000
Saldo Akhir / *Ending Balance*			1.001.984
Posisi kas dan bank / *Cash and bank position:*			
Kas / *Cash on hand*			-
Bank Mandiri Giro 137-00-12182032			1.001.984
Jumlah / *Total*			1.001.984

PERKUMPULAN IDEA / *IDEA ASSOCIATION*
LAPORAN KEUANGAN / FINANCIAL STATEMENT
Proyek Kerjasama dengan / *Partnership Project with* OD4G
Project No. -
Gender Action Research Project
Periode / *Period* 01 January - 31 December 2017
(Dinyatakan dalam Rupiah / *Expressed in Rupiah*)

	Jumlah / Amount(s)
Saldo Awal / *Beginning Balance*	-
Penerimaan / *Receipt*	
Pencairan/ *1st Installment 24 May 2017*	55.304.775
Utang ke lembaga / *Debt to the institution*	40.569.200
Total Dana Tersedia / *Total Funds Available*	95.873.975
Pengeluaran / *Expenditure*	
1 *Workshop set up program*	2.150.000
2 *Collecting data*	1.151.200
3 *Training data scrapping & cleaning*	5.539.800
4 *Embeding open data*	17.309.000
5 *Disemination & launching of open data*	
Disemination	3.705.200
Launching of open data	9.882.000
6 *Citizen engagement for open data (2 villages)*	10.110.300
7 *Survey benefit of open data for gender budgeting*	2.513.000
8 *Film dokumenter production*	6.000.000
9 *Salaries & honorarium*	
Program manajer	21.000.000
Finance officer	11.430.000
Total Pengeluaran / *Total Expenditure*	90.790.500
Saldo Akhir / *Ending Balance*	5.083.475
Posisi kas dan bank / *Cash and bank position:*	
Kas / *Cash on hand*	2.539.500
Bank Mandiri Giro 137-00-0578186-5	2.543.975
Jumlah / *Total*	5.083.475

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 2017
(Dinyatakan dalam Rupiah / *Expressed in Rupiah*)

	Jumlah / Amount(s)
Saldo Awal / *Beginning Balance*	140.063.048
Penerimaan / *Receipt*	
Pendapatan bunga / *Interest income*	377.070
Total Dana Tersedia / *Total Funds Available*	140.440.118
Pengeluaran / *Expenditure*	
1 *Program Officer*	69.750.000
2 *Finance Officer*	21.126.717
3 *Local staff and partner per diem, accommodation*	2.984.490
4 *Module Development Workshop (Perdiem)*	-
5 *Training of Trainer (Perdiem)*	-
6 *Local staff (staff to field, including flight)*	3.975.000
7 *Computer & software IDEA*	-
8 *Rent for partner IDEA*	-
9 *Office supplies for partner IDEA*	3.999.655
10 *Communication*	2.432.482
11 *Office , equipment and IT maintenance*	1.435.661
12 *Utilities*	828.783
13 *Module Development Workshop (Activity)*	17.952.000
14 *Training of Trainer (Activity)*	-
15 Biaya Bank / *Bank charges*	457.914
Total Pengeluaran / *Total Expenditure*	124.942.702
Saldo Akhir / *Ending Balance*	15.497.416
Posisi kas dan bank / *Cash and bank position:*	
Kas / *Cash on hand*	813.250
Bank Mandiri Giro 137-00-1215404-9	14.684.166
Jumlah / *Total*	15.497.416

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 2017
(Dinyatakan dalam Rupiah / *Expressed in Rupiah*)

	Jumlah / Amount(s)
Saldo Awal / *Beginning Balance*	357.556.135
Penerimaan / *Receipt*	
Pencairan/ *1st Installment 26 May 2017*	1.321.500.000
Pendapatan bunga / *Interest income*	7.936.592
Total Dana Tersedia / *Total Funds Available*	1.686.992.727
Pengeluaran / *Expenditure*	
1 *Meeting and training expenses*	862.370.100
2 *Printing and publication*	42.109.150
3 *Consultant*	50.000.000
4 *Office expenses*	65.517.311
5 *Salaries & Honorarium, and Benefit*	349.857.420
6 Biaya Bank / Bank charges	2.412.543
Total Pengeluaran / *Total Expenditure*	1.372.266.524
Saldo Akhir / *Ending Balance*	314.726.203
Posisi kas dan bank / *Cash and bank position:*	
Kas / *Cash on hand*	21.634.798
Bank Mandiri Giro 137-00-0978434-5	293.091.405
Jumlah / *Total*	314.726.203

PERKUMPULAN IDEA / *IDEA ASSOCIATION*
LAPORAN KEUANGAN / FINANCIAL STATEMENT
Proyek Kerjasama dengan / *Partnership Project with* USAID CEGAH
Project No. 610700.01.16.905.10

Pemantauan dan Advokasi untuk Meningkatkan Pelayanan Masyarakat di Sektor Kesehatan

Periode / *Period* 01 January - 31 December 2017
(Dinyatakan dalam Rupiah / *Expressed in Rupiah*)

	Jumlah / Amount(s)
Saldo Awal / *Beginning Balance*	-
Penerimaan / *Receipt*	
Pencairan/ *1st Installment 10 March 2017*	46.347.931
Pencairan/ *2nd Installment 13 April 2017*	65.747.931
Pencairan/ *3nd Installment 20 June 2017*	74.893.793
Pencairan/ *4nd Installment 03 October 2017*	41.445.862
Pencairan/ *5nd Installment 18 December 2017*	59.545.862
Utang ke lembaga / *Debt to the institution*	45.293.021
Pendapatan bunga / *Interest income*	110.747
Total Dana Tersedia / *Total Funds Available*	333.385.147
Pengeluaran / *Expenditure*	
1 *Project staffs*	159.350.000
2 *Fringe benefits*	7.029.255
3 *Activities*	157.954.692
4 Biaya Bank / *Bank charges*	433.150
Total Pengeluaran / *Total Expenditure*	324.767.097
Saldo Akhir / *Ending Balance*	8.618.051
Posisi kas dan bank / *Cash and bank position:*	
Kas / *Cash on hand*	4.680.381
Bank Mandiri Giro 137-00-1294313-6	3.937.670
Jumlah / *Total*	8.618.051

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. 00322/2.0791/AU.1/11/0067-2/1/XI/2019

Kami telah mengaudit laporan keuangan Perkumpulan IDEA terlampir, yang terdiri dari laporan posisi keuangan tanggal 31 Desember 2017 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. 00322/2.0791/AU.1/11/0067-2/1/XI/2019

We have audited the accompanying financial statements of IDEA Association, which comprise the statement of financial position as of 31 December 2017, 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
PERKUMPULAN IDEA

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

No. 00322/2.0791/AU.1/11/0067-2/1/XI/2019

No. 00322/2.0791/AU.1/11/0067-2/1/XI/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 2017, 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 2017, and its activities and cash flows for the year then ended, in accordance with Indonesian Financial Accounting Standards.

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
PERKUMPULAN IDEA

No. 00322/2.0791/AU.1/11/0067-2/1/XI/2019

Hal lain

Audit kami atas laporan keuangan Perkumpulan IDEA pada tanggal 31 Desember 2017 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.

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

No. 00322/2.0791/AU.1/11/0067-2/1/XI/2019

Other matters

Our audit of the financial statements of the IDEA Association on 31 December 2017 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.

KAP Drs. Henry & Sugeng

REGISTERED KAP. Drs HENRY & SUGENG YOGYAKARTA PUBLIC ACCOUNTANT

Drs. Henry Susanto, Akt., CPA., CA., CPI.
NRAP. 0067
Yogyakarta, 04 November 2019/November 04,2019

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