PERKUMPULAN IDEA/IDEA ASSOCIATION

LAPORAN KEUANGAN/*FINANCIAL STATEMENTS*
DAN/*AND*
LAPORAN AUDITOR INDEPENDEN/*INDEPENDENT AUDITOR'S REPORT*
UNTUK TAHUN BERAKHIR PADA 31 DESEMBER 2018 DAN 2017
FOR THE YEAR ENDED DECEMBER 2018 AND 2017



PERKUMPULAN IDEA / *IDEA ASSOCIATION*
LAPORAN KEUANGAN / *FINANCIAL STATEMENTS*
Untuk Tahun yang Berakhir 31 Desember 2018
For The Year Ended On 31 December 2018

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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 2018 PERKUMPULAN IDEA 098/Eks/IDEA/XII/2018

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 ,2018 IDEA COLLECTION 098/Eks/IDEA/XII/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 I 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, 27 Desember 2019/ December 27, 2019
Direktur Eksekutif/*Executive Director*



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Education
Action
Social Justice

LAPORAN KEUANGAN /

FINANCIAL STATEMENTS

PERKUMPULAN IDEA
LAPORAN POSISI KEUANGAN
31 DESEMBER 2018 DAN 2017
(Dinyatakan dalam Rupiah)

IDEA ASSOCIATION
STATEMENTS OF FINANCIAL POSITION
AS AT 31 DECEMBER 2018 AND 2017
(Expressed in Rupiah)

	2018	Catatan/ Notes	2017	
Aset				***Assets***
Aset Lancar				***Current Assets***
Kas dan Setara Kas	959.180.048	2c,3.1	1.210.664.602	*Cash and Cash Equivalents*
Piutang	3.088.110	2d,3.2	106.098.140	*Account Receivable*
Pembayaran Dimuka	4.884.370	2e,3.3	7.639.330	*Prepayments*
Jumlah Aset Lancar	967.152.528		1.324.402.072	***Total Current Assets***
Aset Tidak Lancar				***Non Current Assets***
Biaya Dibayar Dimuka	20.624.990	2f, 3.4	20.624.230	*Prepaid Expenses*
Aset Tetap		2g, 3.5		*Fixed Assets*
Harga Perolehan	429.321.700		426.706.700	*Acquisition Cost*
Akumulasi Penyusutan	(290.656.690)		(277.573.300)	*Accumulated Depreciation*
Nilai Buku Aset Tetap	138.665.010		149.133.400	*Book value of Fixed Assets*
Jumlah Aset Tidak Lancar	159.290.000		169.757.630	***Total Non Current Assets***
Jumlah Aset	1.126.442.529		1.494.159.703	***Total Assets***
Liabilitas dan Aset Neto				***Liabilities and Net Assets***
Liabilitas				***Liabilities***
Liabilitas Jangka Pendek				***Short Term Liabilities***
Utang Proyek	20.384.470	2h, 3.6	64.224.880	*Project Payable*
Utang Lainnya	249.204.880	2i, 3.7	193.379.580	*Other Payables*
Jumlah Liabilitas	269.589.350		257.604.460	***Total Liabilities***
Aset Neto		2j, 3.8		***Net Assets***
Tidak Terikat	787.801.465		856.434.185	*Unrestricted*
Terikat temporer	69.051.714		380.121.058	*Temporarily restricted*
Jumlah Aset Neto	856.853.179		1.236.555.243	***Total Net Assets***
Jumlah Liabilitas dan Aset Neto	1.126.442.529		1.494.159.703	***Total Liabilities and Net Assets***

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

The accompanying notes form an integral part of these financial statements

PERKUMPULAN IDEA
LAPORAN AKTIVITAS
UNTUK TAHUN YANG BERAKHIR 31 DESEMBER 2018 DAN 2017
(Dinyatakan dalam Rupiah)

IDEA ASSOCIATION
STATEMENTS OF ACTIVITIES
FOR THE YEAR ENDED ON 31 DECEMBER 2018 AND 2017
(Expressed in Rupiah)

	UNRESTRICTED	TEMPORARILY RESTRICTED	TOTAL 2018	Catatan/ Notes	TOTAL 2017	
Pendapatan				2k, 3.9		***Revenue***
Hibah	472.070.790		472.070.790		957.526.350	*Grants*
Sumbangan/hibah dari lembaga donor		729.291.630	729.291.630		2.146.789.775	*Donations/grants from donor agencies*
Penerimaan bunga bank		2.055.503	2.055.503		8.972.526	*Interest income*
Penerimaan lainnya	152.944.750	1.000	152.945.750		107.058.430	*Other receipts*
Penerimaan fund raising	1.905.000		1.905.000		6.425.000	*Fund raising receipts*
Aset neto terbebaskan dari pembatasan	914.685.526		914.685.526		2.388.525.971	*Net assets released from restrictions*
Jumlah Pendapatan	**1.541.606.066**	**731.348.133**	**2.272.954.199**		**5.615.298.052**	***Total Revenue***
Beban						***Expenses***
Beban Proyek	914.685.526	914.685.526	1.829.371.051	2k, 3.10	4.777.051.942	*Project expenses*
Beban Gaji dan kesejahteraan	535.958.930		535.958.930		672.181.890	*Salaries and benefits*
Beban Pengembangan dan Program	10.543.150		10.543.150		55.584.360	*Program and development expenses*
Beban Keperluan kantor	53.306.360		53.306.360		41.210.910	*Office expenses*
Beban Reparasi dan pemeliharaan	3.494.500		3.494.500		4.806.000	*Repair and maintenance expenses*
Beban Administrasi umum	4.069.010		4.069.010		3.958.790	*General administrative expenses*
Beban Penyusutan dan amortisasi sewa	40.582.630		40.582.630		35.151.700	*Depreciation and amortization*
Beban Operasional lain	2.391.000		2.391.000		15.507.980	*Other operational expenses*
Beban Pajak	1.176.720		1.176.720		334.130	*Tax expenses*
Beban Lain-lain	44.030.960		44.030.960		19.677.440	*Other expenses*
Pengembalian sisa dana proyek ke donor		1.278.800	1.278.800		-	*Returning unused project funds to the donor*
Pengembalian utang dana proyek ke IDEA		45.293.021	45.293.021		-	*Returning of project fund debt to the IDEA*
Hibah sisa dana proyek ke lembaga		81.160.131	81.160.131		28.092.731	*Grants of unused project funds*
Jumlah Beban	**1.610.238.786**	**1.042.417.477**	**2.652.656.263**		**5.653.557.873**	***Total Expenses***
Kenaikan (penurunan) aset neto	**(68.632.720)**	**(311.069.344)**	**(379.702.064)**		**(38.259.821)**	***Increase (decrease) in net assets***
Aset Neto awal tahun	**856.434.185**	**380.121.058**	**1.236.555.243**		**1.274.815.064**	***Net Assets at beginning of year***
Aset Neto akhir tahun	**787.801.465**	**69.051.714**	**856.853.179**		**1.236.555.243**	***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 2018 DAN 2017
(Dinyatakan dalam Rupiah)

IDEA ASSOCIATION
STATEMENTS OF CASH FLOWS
FOR THE YEAR ENDED ON
31 DECEMBER 2018 AND 2017
(Expressed in Rupiah)

	2018	2017	
ARUS KAS DARI AKTIVITAS OPERASI			***CASH FLOWS FROM OPERATING ACTIVITIES***
Perubahan dalam aset neto	(379.702.064)	(38.259.821)	*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	13.083.390	7.651.660	*Depreciation*
Amortisasi			*Amortization*
Perubahan aset dan kewajiban operasi:			*Changes in operating assets and liabilities:*
Kenaikan/penurunan piutang	103.010.030	(92.041.090)	*Increase/decrease in accounts receivable*
Kenaikan/penurunan pembayaran dimuka	2.754.960	7.781.990	*Increase/decrease in advance payment*
Kenaikan/penurunan biaya dibayar dimuka	(760)	27.500.040	*Increase/decrease in prepaid expense*
Kenaikan/penurunan utang proyek	(43.840.410)	25.780.970	*Increase/decrease in project payable*
Kenaikan/penurunan utang lain-lain	55.825.300	(3.350.040)	*Increase/decrease in other payables*
Kas neto diberikan oleh (digunakan dalam) untuk aktivitas operasi	(248.869.554)	(64.936.291)	*Net cash provided by (used in) for operating activities*
ARUS KAS DARI AKTIVITAS INVESTASI			***CASH FLOWS FROM INVESTMENT ACTIVITIES***
Pembelian aset tetap	(2.615.000)	(14.070.500)	*Purchase of fixed assets*
Kas neto diberikan oleh (digunakan dalam) untuk aktivitas investasi	(2.615.000)	(14.070.500)	*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	(251.484.554)	(79.006.791)	***(Decrease) in net cash and cash equivalents***
Kas dan setara kas awal tahun	1.210.664.602	1.289.671.393	*Cash and cash equivalents beginning of the year*
Kas dan setara kas akhir tahun	959.180.048	1.210.664.602	***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

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 2018 dan 2017 adalah sebagai berikut:

2018

Anggota (25 orang):

Agam Fatchurrochman, Agus Eko Purwanto, Achmad Thamrin, Akhmad Nasir, Dati Fatimah, Deddy Heriyanto, Deni Purwo Sambodo, Farida Mahri, Johanes da Massenus Arus, Lukman Hakim, M.B. Damaria Pakpahan, M. Sulistyobroto, Muchtar Abbas, Muhammad, Ridaya La Ode Ngkowe, Rinto Andriono, Sri Hidayati, Sunarja, Tenti Novari Kurniawati, Tiem Farikhah Usman, Valentina Sri Wijiyati, Sumarti Sukaningsih, Wahyu Widiarto Basjir, Wasingatu Zakiyah.

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 2018 and 2017 were as follows:

2018

Member (25 persons):

Agam Fatchurrochman, Agus Eko Purwanto, Achmad Thamrin, Akhmad Nasir, Dati Fatimah, Deddy Heriyanto, Deni Purwo Sambodo, Farida Mahri, Johanes da Massenus Arus, Lukman Hakim, M.B. Damaria Pakpahan, M. Sulistyobroto, Muchtar Abbas, Muhammad, Ridaya La Ode Ngkowe, Rinto Andriono, Sri Hidayati, Sunarja, Tenti Novari Kurniawati, Tiem Farikhah Usman, Valentina Sri Wijiyati, Sumarti Sukaningsih, Wahyu Widiarto Basjir, Wasingatu Zakiyah.

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)

2018

Badan Pengurus:		*Governing Body:*
Direktur	Sunarja	*Director*
Deputi Program	Tenti Novari Kurniawati	*Deputy for Program*
Deputi Manajemen Lembaga	Sunarja	*Deputy for Management Institution*
Staf Program	1. Isnawati	*Programme Staff*
	2. Wasingatu Zakiyah	
	3. Eko Budi Marwanto	
	4. Ignatius Kleruk Mau	
	5. Ferina Aristya Febriningrum	
Manajer Keuangan		*Manager of Finance*
Manajer Pengelolaan Pengetahuan	Triwahyuni Suci Wulandari	*Manager of Knowledge Management*
Staff Pusdatinfo	Ahmad Hedar	*Pusdatinfo Staff*
Staff Administrasi & HRD	Meigita Dyah Utami	*Administration & HRD Staff*
Staff Akuntansi	1.Susi Listiana	*Accounting Staffs*
	2. Sumarti Sukaningsih	
Kasir	Eny Sudarwati	*Cashier*
Kerumahtanggaan	1. Ida Wahyu Rusdiyanto	*Household affairs*
	2. Andi Apriyanto	

c. Sumber Dana dan Keuangan

Sumber dana yang dimiliki oleh IDEA berasal dari internal lembaga IDEA dan sumbangan dari lembaga donor seperti: Ford Foundation, OXFAM-GB, TIFA Foundation, RWI, Handicap Indonesia, World Wide Web Foundation dan TAF, USAID-CEGAH, Search for Commond Ground-Uni Eropa, Atma Connect

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-GB, TIFA Foundation, RWI, Handicap Indonesia, World, Wide, Web Foundation dan TAF, USAID CEGAH, Search for Commond Ground-Eureopean Union, Atma Connect

2. IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING

Laporan keuangan Lembaga untuk tahun yang berakhir 31 Desember 2018 disusun oleh Pengurus dan diselesaikan pada tanggal 27 Desember 2019

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of IDEA Association for the year ended 31 December 2018 has been prepared by the Executive Boards and completed on 27 Desember 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

Laporan keuangan Lembaga untuk tahun yang berakhir 31 Desember 2018 disusun oleh Pengurus dan diselesaikan pada tanggal 27 Desember 2019

a. Pernyataan Kepatuhan

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

b. Dasar Penyusunan Laporan Keuangan

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

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

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

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.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of IDEA Association for the year ended 31 December 2018 has been prepared by the Executive Boards and completed on December 27, 2019

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."

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.

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

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*

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.

2. *SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)*

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 :

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.

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

j. Klasifikasi Aset Neto *(lanjutan)*

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.

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)*

j. *Classification of Net Assets (continued)*

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.*

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 2018 / *Programs handled in 2018*

No.	*Program Title*	*Activities*	*Location*	*Period of Activity*	*Donor Agency*
1.	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
2.	Advocating for change	A1.2 "Replicate training for 256 CSO members on organizational capacity buliding, on democratic local governance, on local budgeting cycles, and on ,nitoring budget implementation". A2.4 "Foster increases CSO/LA collaboration through CSO inclusion in new and existing coordination mechanisms and bodies" A3.1 "Support increased transparency of public finance planning and implementation through public sharing of accessible budget information"	Kabupaten Gunungkidul & Kota Yogyakarta	01January - 31 December 2018	EU- HI

Program-program yang ditangani tahun 2018 *(Lanjutan)* — *Programs handled in 2018 (continued)*

No.	*Program Title*	*Activities*	*Location*	*Period of Activity*	*Donor Agency*
3.	To develop transparent village information and community-based monitoring system using internet and mobile technologies to monitor the implementation of development programsTo develop transparent village information and community-based monitoring system using internet and mobile technologies to monitor the implementation of development programs.	- Encourage integrated poverty information system. - Encourage transparency and accountability of local governments through open data systems. - Strengthening the poor and marginal groups, especially women, to promote public complaints in implementing poverty reduction programs.	Gunungkidul - Yogyakarta	01 March 2018 - 31 May 2018	The Ford Foundation
4.	Monitoring dan Evaluasi Standar Layanan Kesehatan BPJS PBI	- Collaboration between local CSO and government representatives is enhanced through the establishment of a collaborative forum (Jember Health Social Accountability - FORASKER) - FORASKER is able to generate credible, primary evidence and policy recommendations to support enhanced policy making in the health care sector. - FORASKER will succesfully advocate local government's adoption and annual use of SKM and SPM monitoring tools.	Kabupaten Jember	09 July 2018 - 06 May 2019	MSI (Management Systems International)USAID - CEGAH

Program-program yang ditangani tahun 2018 *(Lanjutan)* — *Programs handled in 2018 (continued)*

No.	*Program Title*	*Activities*	*Location*	*Period of Activity*	*Donor Agency*
5.	Digital literacy for women	- Helping plan and excute any local Events held with Atma, including obtaining permits and/or permissions from relevant government agencies.		07 September 2018 - 31 December 2018	ATMA CONNECT
		- Informing relevant nongovernmental or community groups and obtaining permissions as necessary from these groups.			
		- Advertising or marketing the event to members of Partners and other nongovernmental community groups as established in the marketing plan for the event.			
		- Appointing two IDEA's community partners, Jaringan Kelompok Perempuan Gunung Kidul (JKPGK) and (Jaringan Masyarakat Kulon Progo) to convene activities with Atma.			
		- Facilitating the collaboration between Atma and the appointed community partners.			
		- Providing Assistance to the appointed community partners on conducting joint events with Atma.			

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
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

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

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

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 2018 dan 2017 adalah sebagai berikut:

Cash and cash equivalents as of December 31, 2018 and 2017 are as follows:

	2018	2017	
Kas di tangan:			*Cash on hand:*
IDEA-internal lembaga	4.186.370	342.460	*IDEA-internal organization*
IDEA-Donasi	-	523.450	*IDEA-Donations*
IDEA-Fund raising	1.277.000	3.199.500	*IDEA-Fund raising*
Proyek Ford Foundation (FF)	-	21.634.798	*Project Ford Foundation*
Proyek TIFA-Article 33	-	1.278.800	*Project TIFA-Article 33*
Proyek RWI	-	33.915.103	*Project RWI*
Proyek SFCG	15.422.162	813.250	*Project SFCG*
Proyek HI	601.457	-	*Project HI*
Proyek OD4G	-	2.539.500	*Project OD4G*
Proyek USAID CEGAH (No: 610700.01.18.932.1)	6.272.600	-	*Project USAID CEGAH (No: 610700.01.18.932.1)*
Proyek USAID CEGAH (No: 610700.01.16.905.10)	-	4.680.381	*Project USAID CEGAH (No: 610700.01.16.905.10)*
Proyek ATMA CONNECT	8.530.340	-	*Project ATMA CONNECT*
Jumlah kas di tangan	36.289.929	68.927.242	*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)	858.277.380	775.204.580	*137-00-0578186-5 - (IDEA-Operasional)*
- 137-00-0438081-8 (IDEA-Donasi)	-	3.527.070	*137-00-0438081-8 - (IDEA-Donasi)*
- 137-00-0993598-8 (Fund Raising)	26.376.170	47.735.070	*137-00-0993598-8 - (Fund Raising)*
- 137-00-0978434-5 (Proyek FF)	-	293.091.405	*137-00-0978434-5 - (Project FF)*
- 1370015848878 (Proyek USAID CEGAH)	38.225.129	-	*1370015848878 - (Project USAID CEGAH)*
- 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)*
- 137-00-1215404-9 (Proyek SFCG)	-	14.684.166	*137-00-1215404-9 - (Project SFCG)*
- 137-00-12182032 (Proyek HI)	-	1.001.984	*137-00-12182032 - (Project HI)*

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

EXPLANATION OF FINANCIAL STATEMENTS (CONTINUED) 3.

3.1 Kas dan Setara Kas *(Lanjutan)*

Cash and Cash Equivalents (Continued) 3.1

Tabungan:			*Saving account:*
PT Bank Niaga, Tbk			*PT Bank Niaga, Tbk*
- 0180100060174	11.440	11.440	*'0180100060174 -*
Jumlah kas di bank	922.890.119	1.141.737.360	*Total cash at bank*
Jumlah Kas dan Setara Kas	959.180.048	1.210.664.602	

3.2 Piutang

Account Receivable 3.2

Piutang per 31 Desember 2018 dan 2017 adalah sebagai berikut:

Receivables as at 31 December 2018 and 2017 are as follows:

	2018	2017	
Piutang anggota dan karyawan	3.088.110	17.475.620	*Loans to members and staff*
Piutang proyek:			*Project receivables:*
- Proyek UNDP-MRR	-	2.760.300	*Project UNDP-MRR -*
- Proyek USAID CEGAH	-	45.293.020	*Project USAID CEGAH -*
- Proyek OD4G	-	40.569.200	*Project OD4G -*
Jumlah Piutang	3.088.110	106.098.140	*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 3.3

Pembayaran Dimuka per 31 Desember 2018 dan 2017 adalah sebagai berikut:

Prepayments as of December 31, 2018 and 2017 are as follows:

	2018	2017	
Uang muka kegiatan lembaga	4.884.370	7.639.330	*Institution activity prepayments*
Jumlah Pembayaran Dimuka	4.884.370	7.639.330	*Total Prepayments*

Uang muka perjalanan dinas staf, pengurus maupun seseorang yang melakukan perjalanan dinas atas nama lembaga IDEA.

Advance travel for staff, management and someone who travels on behalf of the IDEA agency

3.4 Biaya Dibayar Dimuka

Prepaid Expense 3.4

Biaya Dibayar Dimuka per 31 Desember 2018 dan 2017 adalah sebagai berikut:

Prepaid Expense as of December 31, 2018 and 2017 are as follows:

	2018	2017	
Sewa kantor dibayar dimuka	20.624.990	20.624.230	*Prepaid office rent*
Jumlah Biaya Dibayar Dimuka	20.624.990	20.624.230	*Total prepaid expense*

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

3.4 Biaya Dibayar Dimuka *(Lanjutan)*

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:

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

Perjanjian Sewa Menyewa (Lanjutan)

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

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.

- Tujuan Sewa : Kantor dan rumah tinggal

Perjanjian Sewa Menyewa (2018-2019)

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 19 September 2018 bahwa:

3. *EXPLANATION OF FINANCIAL STATEMENTS (CONTINUED)*

3.4 *Prepaid Expense (Continued)*

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

Lease Agreement (Continued)

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

1. *Building rent tax of 10% of the total rent for 2016-2018 will be halved and paid by the second party.*
2. *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.*
3. The building lease tax arrears at 10% for the lease year (2014-2016) will be halved and paid by both parties.

- *Office and home stay : Purpose of the Lease*

Lease Agreement (2018-2019)

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 19 September 2018 that:

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

3.4 Biaya Dibayar Dimuka *(Lanjutan)*

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 : 01-10-18 s/d 30-09-19
- Harga Sewa : Rp27.500.000

Hal-hal yang terkait dengan pajak menjadi tanggungjawab bersama antara pihak pertama dan pihak kedua, sebagai berikut:
1. Pajak Sewa bangunan sebesar 10% dari total sewa tahun 2018-2019 akan ditanggung oleh kedua pihak (50-50) dan dibayarkan oleh pihak kedua
2. Pajak Bumi dan Bangunan tahun 2019 akan ditanggung dan dibayarkan oleh pihak Kedua.

- Tujuan Sewa : Kantor dan rumah tinggal

- Pihak Kedua diwajibkan atas perongkosan sendiri memenuhi segala aturan pemerintah mengenai orang yang menjalankan segala sesuatu usaha atau mendiami rumah beserta pekarangannya. Perongkosan tersebut mencakup juga tagihan listrik dan telepon untuk bulan terakhir masa sewa.

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

***Prepaid Expense (Continued)* 3.4**

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:
01-10-18 to 30-09-19 : Period of time -
Rp27.500.000 : Rental price -

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

Building rental tax of 10% of total rent for 2018- 1 2019 will be borne by both parties (50-50) and paid by the second party

The 2019 Land and Building Tax will be borne 2 and paid by the Second Party.

Office and home stay : Purpose of the Lease

The Second Party is obliged by itself to - comply with all government regulations regarding people who run all kinds of businesses or inhabit homes and their yards. The encroachment included electricity and telephone bills for the last month of the rental period.

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

EXPLANATION OF FINANCIAL STATEMENTS (CONTINUED) 3.

3.5 Aset Tetap

Aset Tetap per 31 Desember 2018 dan 2017 adalah sebagai berikut:

Fixed Assets 3.5

Fixed Assets as at 31 December 2018 and 2017 are as follows:

	2018				
	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	102.362.850	415.000		102.777.850	*Furniture&equipm*
Perlengkapan Kantor	188.241.450	2.200.000		190.441.450	*Office*
Jumlah	426.706.700			429.321.700	*Total*
Akum. Penyusutan					*Accumulated depr.*
Kendaraan	16.102.400			16.102.400	*Vehicle*
Mebel & Peralatan	86.640.760	5.520.730		92.161.490	*Furniture&equipm*
Perlengkapan Kantor	174.830.010	7.562.660		182.392.670	*Office*
Jumlah	277.573.300			290.656.690	*Total*
Nilai Buku	149.133.400			138.665.010	*Net book value*

	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&equipm*
Perlengkapan Kantor	182.961.450	5.280.000		188.241.450	*Office*
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&equipm*
Perlengkapan Kantor	169.920.120	4.909.890		174.830.010	*Office*
Jumlah	269.921.510			277.573.300	*Total*
Nilai Buku	142.714.690			149.133.400	*Net book value*

3.6 Utang Proyek

Utang Proyek per 31 Desember 2018 dan 2017 adalah sebagai berikut:

Project Payable 3.6

Project payable as at 31 December 2018 and 2017 are as follows:

	2018	2017	
Proyek Prorep -Article 33	-	1.278.800	*Project Prorep -Article 33*
Proyek ICW	-	26.487.000	*Project ICW*
Proyek RWI	-	33.915.110	*Project RWI*
Proyek OD4G	-	2.543.970	*Project OD4G*
Proyek SFCG	15.422.160	-	*Project SFCG*
Saldo Dipindahkan	15.422.160	64.224.880	*Balance Transferred*

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

EXPLANATION OF FINANCIAL STATEMENTS (CONTINUED) 3.

3.6 Utang Proyek *(Lanjutan)*

Project Payable (Continued) 3.6

Saldo Pindahan	15.422.160	64.224.880	*Moving Balance*
IRC	4.000.000	-	*IRC*
Utang Donasi	962.310	-	*Donation Debt*
Jumlah Utang Proyek	20.384.470	64.224.880	*Total project payable*

3.7 Utang Lain-lain

Other Payables 3.7

Utang Lain-lain per 31 Desember 2018 dan 2017 adalah sebagai berikut:

Other payable as at 31 December 2018 and 2017 are as follows:

	2018	2017	
Utang PPh 21	3.183.600	3.140.630	*PPh 21 debt*
Utang PPh 23	166.000	-	*PPh 23 debt*
Utang dana purna tugas	193.170.000	184.966.360	*Accrued severance*
Utang Biaya Audit	50.000.000	-	*Debt audit fees*
Utang lain-lain	2.685.280	5.272.590	*Other payable*
Jumlah Utang Lain-lain	249.204.880	193.379.580	*Total other payables*

3.8 Aset Neto

Net Assets 3.8

Aset Neto per 31 Desember 2018 dan 2017 adalah sebagai berikut:

Net assets as at 31 December 2018 and 2017 are as follows:

	2018	2017	
Aset Neto Tidak Terikat			*Unrestricted net assets*
Saldo awal	856.434.210	633.837.605	*Beginning balance*
Penambahan (pengurangan)	(68.632.720)	222.596.580	*Addition (deductions)*
Saldo Akhir	787.801.490	856.434.210	*Ending balance*
Aset Neto Terikat Temporer			*Temporarely restricted net*
Saldo awal	380.121.058	640.977.459	*Beginning balance*
Penambahan (pengurangan)	(311.069.344)	(260.856.401)	*Addition (deductions)*
Saldo Akhir	69.051.714	380.121.058	*Ending balance*

Aset neto terikat temporer tanggal 31 Desember 2018 merupakan sisa dana proyek yang didanai oleh lembaga-lembaga donor.

Temporarely restricted net assets at December 31, 2018 represents the unused project funds.

Perincian sisa dana proyek adalah sebagai berikut:

Details of the unused project funds are as follows:

	2018	2017	
Proyek Ford Foundation	-	314.726.203	*Project Ford Foundation*
Proyek OD4G	-	5.083.475	*Project OD4G*
Proyek Handicap Indonesia	601.457	1.001.984	*Project Handicap Indonesia*
Proyek USAID (No: 610700.01.16.905.10)	-	8.618.051	*Proyek USAID (No: 610700.01.16.905.10)*
Saldo Dipindahkan	*601.457*	*329.429.713*	*Balance Transferred*

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

EXPLANATION OF FINANCIAL STATEMENTS (CONTINUED) 3.

3.8 Aset Neto *(Lanjutan)*

Net Assets (Continued) 3.8

3.8 Aset Neto

Net Assets 3.8

Saldo Pindahan	*601.457*	*329.429.713*	*Moving Balance*
Proyek USAID (No. 610700.01.18.932.1)	44.497.729	-	*Project USAID (No. 610700.01.18.932.1)*
Proyek RWI	-	33.915.103	*Project RWI*
Proyek TIFA-Article 33	-	1.278.800	*Project TIFA-Article 33*
Proyek SFCG	15.422.162	15.497.416	*Project SFCG*
Proyek Atma Connect	8.530.340	-	*Project Atma Connect*
Jumlah sisa dana proyek	69.051.714	380.121.058	*Total unused project funds*

Ikhtisar perubahan sisa dana dari proyek-proyek tersebut disajikan dalam lampiran 1 sampai dengan 8.

Summary of the changes in the unused funds from these projects are presented in appendix 1 to the 8.

3.9 Pendapatan

Revenue 3.9

Pendapatan per 31 Desember 2018 dan 2017 adalah sebagai berikut:

Revenues as of December 31, 2018 and 2017 are as follows:

	2018	2017	
Hibah - Tidak Terikat			***Grants-Unrestricted***
- Hibah honorarium dari anggota dan staf IDEA	441.815.790	945.111.880	*Grants members and staff honorarium IDEA* -
- Hibah lain-lain	30.255.000	12.414.470	*Other grants* -
Jumlah Hibah-Tidak Terikat	472.070.790	957.526.350	*Total Grants-Unrestricted*
Penerimaan lainnya - Tidak Terikat			***Other income - Unrestricted***
- Penerimaan bunga tabungan dan giro lembaga	10.008.490	8.409.000	*Interest income - saving and current accounts* -
- Iuran anggota perkumpulan IDEA	5.100.000	300.000	*Membership dues* -
- Penerimaan lain-lain	82.208.660	28.861.730	*Other income* -
- Pendapatan bunga pinjaman karyawan	2.382.760	1.114.430	*Interest income - loan employees* -
- Reimburse biaya-biaya	53.244.840	68.373.270	*Reimburse costs* -
Jumlah Penerimaan lainnya - Tidak Terikat	152.944.750	107.058.430	*Total other income - unrestricted*

3.	**PENJELASAN POS-POS LAPORAN KEUANGAN *(LANJUTAN)***		***EXPLANATION OF FINANCIAL STATEMENTS (CONTINUED)***	***3.***
3.9	**Pendapatan *(Lanjutan)***		***Revenue (continued)***	***3.9***
	Penerimaan Fund raising - Tidak Terikat		***Fund raising receipts- Unrestricted***	
	- Penjualan kaos/pin	1.815.000	1.695.000	*Sales Tshirt/pin* -
	- Penerimaan lain-lain	90.000	4.730.000	*Reimburse costs* -
	Jumlah Penerimaan lainnya - Tidak Terikat	1.905.000	6.425.000	*Total other income - unrestricted*
	Penerimaan lainnya - Terikat			*Other income - Temporarily Restricted*
	- Pengembalian honor Ferina Desember 2017	1.000	-	*Ferina's honorarium returns on December 2017* -
	Jumlah Penerimaan lainnya - Terikat	1.000	-	*Total other income - Temporarily Restricted*
	Sumbangan/hibah dari lembaga donor			***Grants from donors***
	- Ford Foundation	-	1.321.500.000	*Ford Foundation* -
	- OD4G	-	95.873.975	*OD4G* -
	- Handicap International (HI)	343.855.500	396.141.400	*Handicap International (HI)* -
	- USAID CEGAH Proyek No. 610700.01.16.905.10	63.997.931	-	*USAID CEGAH Project No. 610700.01.16.905.10* -
	- USAID CEGAH Proyek No. 610700.01.18.932.1	205.299.999	333.274.400	*USAID CEGAH Project No. 610700.01.18.932.1* -
	- ATMA CONNECT	116.138.200	-	*ATMA CONNECT* -
	Jumlah Sumbangan/hibah dari lembaga donor	729.291.630	2.146.789.775	*Total grants from donors*
	Penerimaan Bunga Bank			***Interest income***
	Tabungan Bank Mandiri, Tbk			*Saving accounts, Bank Mandiri,*
	- 137-0009822145 (Proyek FF)	1.144.895	7.936.592	*137-0009822145 (Project FF)* -
	- 137-00-1215404-9 (Proyek SFCG)	8.433	377.070	*137-00-1215404-9 (Project SFCG)* -
	- 137-0009766854 (Proyek TAF)	-	10.980	*137-0009766854 (Project TAF)* -
	- 137-00-1294313-6 (Proyek USAID CEGAH)	2.326	110.747	*137-00-1294313-6 (Project USAID CEGAH)* -
	- 137-00-15848878 (Proyek USAID CEGAH)	256.531	-	*137-00-15848878 (Project USAID CEGAH)* -
	- 137-00-12182032 (Proyek HI)	643.318	537.137	*137-00-12182032 (Project HI)* -
	Jumlah Penerimaan Bunga Bank	2.055.503	8.972.526	*Total Interest income*

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

EXPLANATION OF FINANCIAL STATEMENTS (CONTINUED) 3.

3.10 Beban

Expenses 3.10

Beban per 31 Desember 2018 dan 2017 adalah sebagai berikut:

Expenses as of December 31, 2018 and 2017 are as follows:

	2018	2017	
Beban Proyek			***Project costs***
- Proyek Ford Foundation	301.014.367	1.372.266.524	*Project Ford Foundation* -
- Proyek OD4G	-	90.790.500	*Project OD4G* -
- Proyek HI	344.900.346	475.705.952	*Project HI* -
- Proyek TAF Inisiatif	-	53.196	*Project TAF Inisiatif* -
- Proyek USAID CEGAH Proyek No. 610700.01.16.905.10	20.465	324.767.097	*Project USAID CEGAH Project No. 610700.01.16.905.10* -
- Proyek USAID CEGAH Project No. 610700.01.18.932.1	161.058.801	-	*Project USAID CEGAH Project No. 610700.01.18.932.1* -
- Proyek SFCG	83.687	124.942.702	*Project SFCG* -
- Proyek ATMA CONNECT	107.607.860	-	*Project ATMA CONNECT* -
Jumlah Beban Proyek	914.685.526	2.388.525.971	*Total Project costs*
Beban Gaji dan Kesejahteraan			***Salaries and benefits***
- Beban gaji badan pekerja	3.250.000	3.250.000	*Working commitee salaries* -
- Beban gaji pengawas	22.800.000	22.800.000	*Supervisor salaries* -
- Beban gaji pengurus & staf	407.664.210	463.289.250	*Management & staff salaries* -
- Beban gaji staf program	2.430.000	45.560.000	*Staff program salaries* -
- Beban purna tugas	26.089.770	28.175.340	*Retirement benefits* -
- Beban THR	23.374.330	31.528.560	*THR* -
- Beban ranap & kelahiran	4.500.000	2.500.000	*Hospitalization and birth* -
- Beban asuransi kesehatan	7.284.940	8.859.850	*Health insurance* -
- Beban BPJS Kesehatan	11.703.690	13.779.130	*Health BPJS* -
- Beban BPJS Ketenagakerjaan	25.588.990	23.907.030	*BPJS of employment* -
- Pemeliharaan kendaraan staf	1.273.000	1.585.000	*Vehicles maintenance* -
- Beban Bonus	-	26.947.730	*Bonus* -
Jumlah Beban Gaji dan Kesejahteraan	535.958.930	672.181.890	*Total salaries and benefits*
Beban Pengembangan dan Program			***Development costs and programs***
- Beban program independen	-	2.322.870	*Costs for independent programs* -
- Beban untuk kontribusi pendukung program	7.075.350	18.160.720	*Costs for supporting the contribution program* -
- Transport & honor volunteer	-	2.040.000	*oluntary transport&honorarium* -
- Uang transport & perdiem dina	3.346.000	15.111.770	*nsport&perdiem official money* -
- Beban pengembangan staff	121.800	8.238.500	*Staff development costs* -
- Penanggulan risiko bencana	-	1.200.000	*Emergency response* -
Saldo Dipindahkan	*10.543.150*	*47.073.860*	*Balance Transferred*

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

EXPLANATION OF FINANCIAL STATEMENTS (CONTINUED) 3.

3.10 Beban *(Lanjutan)* / *Expense (Continued)s* 3.10

Saldo Pindahan	*10.543.150*	*47.073.860*	*Moving Balance*
- Beban perencanaan program	-	390.500	*he burden of program plannnig* -
- Beban pengembangan internal	-	8.120.000	*Burden on the internal* -
Jumlah Beban Pengembangan & Program	10.543.150	55.584.360	*Total Development costs and programs*

	2018	2017	
Beban Keperluan Kantor			***Office charges***
- Beban telepon	1.513.660	3.106.000	*Phone cost* -
- Beban ATK & suplies	6.361.230	2.382.000	*Stationery & office suplies* -
- Beban rumah tangga	10.048.800	10.068.380	*Household* -
- Beban fotokopi	2.689.980	1.082.260	*Photocopy* -
- Beban internet	11.555.400	7.320.060	*Internet* -
- Beban konsumsi	10.924.480	8.627.390	*Consumption* -
- Beban langganan koran	1.700.000	510.000	*Newspaper subscription* -
- Beban listrik & air minum	6.893.210	6.670.680	*Electricity & water* -
- Beban transport	1.619.600	1.444.140	*Transport cost* -
Jumlah Beban Keperluan Kantor	53.306.360	41.210.910	*Total office charges*
Beban Reparasi & Pemeliharaan			***Repair and maintenance costs***
- Beban pemeliharaan kendaraan	1.019.500	-	*Vehicles maintenance* -
- Beban pemeliharaan komputer	1.525.000	1.440.000	*Computer maintenance* -
- Beban pemeliharaan rmh tangga	950.000	2.166.000	*Household maintenance* -
- Beban pemeliharaan website	-	1.200.000	*Website maintenance* -
Jumlah Beban Reparasi & Pemeliharaan	3.494.500	4.806.000	*Total repair and maintenance costs*
Beban Administrasi umum			***General administration costs***
- Beban pos/kurir	470.500	650.500	*Postal/courier costs*
- Beban Dokumentasi	100.000	-	*Documentation costs*
- Beban administrasi bank & PPh	3.230.110	2.912.790	*Bank charges & taxes* - -
- Beban Adm umum lain-lain	268.400	395.500	*Other general adm. costs*
Jumlah Beban Adm umum	4.069.010	3.958.790	*Total general adm. costs* -
Beban Penyusutan dan Amortisasi Sewa			***Depreciation and amortization costs***
- Beban peny. aset tetap	13.083.390	7.651.660	*Depreciation of fixed assets* -
- Beban amortisasi sewa ktr	27.499.240	27.500.040	*Amortization of office rent* -
Jumlah Beban Peny & Amort.	40.582.630	35.151.700	*Total depr&amortization costs*

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

EXPLANATION OF FINANCIAL STATEMENTS (CONTINUED) 3.

3.10 Beban *(Lanjutan)*

Expenses (continued) 3.10

Beban Operasional Lain			***Other operational expenses***
- Beban Fund raising	1.902.000	6.661.700	*Fund raising expense* -
- Beban Operasional	489.000	8.846.280	*Operational expense* -
Jumlah Beban Opr. Lain	2.391.000	15.507.980	
Beban Pajak			***Tax expenses***
- PPh 21 tidak final	675.600	-	*PPh 21 is not final* -
- Pajak Bumi Bangunan	334.120	334.130	*Land & building tax* -
- Pajak Kendaraan	167.000	-	*Vehicle tax* -
Jumlah Beban Pajak	1.176.720	334.130	*Total tax expense*
Pengembalian utang dana proyek ke IDEA			***Returning of project fund debt to IDEA***
- USAID CEGAH Proyek No. 610700.01.16.905.10	45.293.021	-	*USAID CEGAH Project No. 610700.01.16.905.10* -
Jumlah Pengembalian utang dana proyek ke IDEA	45.293.021	-	*Total Returning of project fund debt to IDEA*
Beban Lain-lain			***Other expenses***
- Beban publikasi IDEA	480.200	1.335.800	*IDEA publications* -
- Beban sumbangan	3.700.000	6.160.000	*Donations to other parties* -
- Beban lembur	3.475.000	2.000.000	*Overtime costs* -
- Beban kerugian program	6.812.260	3.663.600	*Program losess* -
- Beban rapat pleno	4.263.500	5.868.400	*Plenary meeting* -
- Beban audit independen	25.000.000	-	*Independent audit costs* -
- Beban kerugian lain-lain	300.000	649.640	*Miscellaneous losses* -
Jumlah Beban Lain-lain	44.030.960	19.677.440	*Total other expenses*
Pengembalian sisa dana proyek ke donor			***Returning unused project funds***
- Proyek TIFA-Article 33	1.278.800	-	*Project TIFA-Article 33* -
Jumlah Pengembalian sisa	1.278.800	-	*Total Returning unused*
Hibah sisa dana proyek ke lembaga			***Grants of unused project funds***
- Proyek TAF	-	28.092.731	*Project TAF* -
- Proyek FF	14.856.731	-	*Project FF* -
- Proyek RWI	33.915.103	-	*Project RWI* -
- Proyek Tifa Article 33	-	-	*Project Tifa Article 33* -
- Proyek OD4G	5.083.475	-	*Project OD4G* -
- Proyek USAID No. 610700.01.16.905.10	27.304.821	-	*Project USAID No. 610700.01.16.905.10*
Jumlah hibah sisa dana proyek	81.160.131	28.092.731	*Grants of unused project funds*

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

3.11 Peristiwa setelah tanggal laporan posisi keuangan

Berdasarkan keputusan rapat pleno Perkumpulan IDEA dan Analitik Indonesia Nomor: 01 / KEP / PER-IDEA / 2019 tanggal 31 Maret 2019 tentang Pengangkatan Pengurus Perkumpulann IDEA dan Analitika Indonesia periode 2019-2022 menetapkan Ibu Tenti Novari Kurniawati sebagai Direktur menggantikan Bapak Sunarja.

3. EXPLANATION OF FINANCIAL STATEMENTS (CONTINUED)

3.11 Events after balance sheet date

Based on the decision of the plenary meeting of the Indonesian IDEA and Analytic Association Number: 01 / KEP / PER-IDEA / 2019 dated March 31, 2019 concerning the Appointment of the Indonesian IDEA and Analytic Association Board of Directors appoints the administrators of the IDEA Association 2019-2022 for Mrs. Tenti Novari Kurniawati as Director replacing Mr. Sunarja.

LAMPIRAN / *APPENDIX*

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 2018
(Dinyatakan dalam Rupiah / *Expressed in Rupiah*)

	Jumlah / Amount(s)
Saldo Awal / *Beginning Balance*	5.083.475
Penerimaan / *Receipt*	-
Total Dana Tersedia / *Total Funds Available*	5.083.475
Pengeluaran / *Expenditure*	-
Total Pengeluaran / *Total Expenditure*	-
Saldo Akhir / *Ending Balance*	5.083.475
Hibah ke Lembaga IDEA	5.083.475
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 RWI*
Project No. -
Periode / *Period* 01 January - 31 December 2018
(Dinyatakan dalam Rupiah / *Expressed in Rupiah*)

	Jumlah / Amount(s)
Saldo Awal / *Beginning Balance*	33.915.103
Penerimaan / *Receipt*	-
Total Dana Tersedia / *Total Funds Available*	33.915.103
Pengeluaran / *Expenditure*	-
Total Pengeluaran / *Total Expenditure*	-
Saldo Akhir / *Ending Balance*	33.915.103
Hibah ke Lembaga IDEA	33.915.103
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 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 2018
(Dinyatakan dalam Rupiah / *Expressed in Rupiah*)

	Jumlah / Amount(s)
Saldo Awal / *Beginning Balance*	314.726.203
Penerimaan / *Receipt*	
Pendapatan bunga / *Interest income*	1.144.895
Total Dana Tersedia / *Total Funds Available*	315.871.098
Pengeluaran / *Expenditure*	
1 *Meeting and training expenses*	180.644.610
2 *Salaries and benefits*	69.855.136
3 *Office expenses*	22.208.142
4 *Printing and publication*	2.668.500
5 *Consultant*	25.000.000
6 *Biaya Bank / Bank charges*	637.979
Total Pengeluaran / *Total Expenditure*	301.014.367
Saldo Akhir / *Ending Balance*	14.856.731
Hibah ke Lembaga IDEA	14.856.731
Saldo Akhir / *Ending Balance*	-

PERKUMPULAN IDEA / *IDEA ASSOCIATION*
LAPORAN KEUANGAN / FINANCIAL STATEMENT
Proyek Kerjasama dengan / *Partnership Project with* EU-HI
Project No. A51-PART1717
Advokasi untuk Perubahan / Advocating for Change
Periode / *Period* 01 January - 31 December 2018
(Dinyatakan dalam Rupiah / *Expressed in Rupiah*)

		Jumlah / Amount(s)
Saldo Awal / *Beginning Balance*		1.001.984
Penerimaan / *Receipt*		
	Pencairan/1st Installment 25 January 2018	240.698.850
	Pencairan/1st Installment 10 September 2018	103.156.650
	Pendapatan bunga / *Interest income*	643.318
Total Dana Tersedia / *Total Funds Available*		345.500.802
Pengeluaran / *Expenditure*		
1	*Honorarium Program*	144.646.448
2	*Travel and Transportation*	2.065.001
3	*Other Direct Costs*	10.442.980
4	*Cost of Activities*	
	Coaching CSO-DPO	146.359.000
	Working Group	40.342.071
5	*Biaya Bank / Bank charges*	722.164
6	*Biaya Tahun 2017*	322.682
Total Pengeluaran / *Total Expenditure*		344.900.346
Saldo Akhir / *Ending Balance*		600.457
	Kelebihan pengembalian honor Ferina Desember 2017	1.000
Saldo Akhir / Ending Balance		601.457
Posisi kas dan bank / *Cash and bank position:*		
	Kas / *Cash on hand*	601.457
	Bank Mandiri Giro 137-00-12182032	-
	Jumlah / *Total*	601.457

PERKUMPULAN IDEA / *IDEA ASSOCIATION*
LAPORAN KEUANGAN / FINANCIAL STATEMENT
Proyek Kerjasama dengan / *Partnership Project with* USAID CEGAH
Project No. 610700.01.18.932.1
Monitoring dan Evaluasi Standar Layanan Kesehatan BPJS PBI
Periode / *Period* 01 January - 31 December 2018
(Dinyatakan dalam Rupiah / *Expressed in Rupiah*)

	Jumlah / Amount(s)
Saldo Awal / *Beginning Balance*	-
Penerimaan / *Receipt*	
Pencairan/ *1st Installment 29 August 2018*	63.173.333
Pencairan/ *2nd Installment 15 October 2018*	58.673.333
Pencairan/ *3nd Installment 27 November 2018*	83.453.333
Pendapatan bunga / *Interest income*	256.531
Total Dana Tersedia / *Total Funds Available*	205.556.530
Pengeluaran / *Expenditure*	
1 *Personnel Salaries, Wages and Fringe Benefits*	71.574.770
2 *Travel and Transportation*	13.605.725
3 *Equipment/Supplies*	8.317.400
4 *Other Direct Costs*	67.168.100
5 Biaya Bank / *Bank charges*	392.806
Total Pengeluaran / *Total Expenditure*	161.058.801
Saldo Akhir / *Ending Balance*	44.497.729
Posisi kas dan bank / *Cash and bank position:*	
Kas / *Cash on hand*	6.272.600
Bank	38.225.129
Jumlah / *Total*	44.497.729
selisih	-

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 2018
(Dinyatakan dalam Rupiah / *Expressed in Rupiah*)

	Jumlah / Amount(s)
Saldo Awal / *Beginning Balance*	8.618.051
Penerimaan / *Receipt*	
Pencairan/ 6nd Installment 16 Januari 2018	63.997.931
Pendapatan bunga / Interest income	2.326
Total Dana Tersedia / *Total Funds Available*	72.618.308
Pengeluaran / *Expenditure*	
Biaya Bank / *Bank charges*	20.465
Total Pengeluaran / *Total Expenditure*	20.465
Saldo Akhir / *Ending Balance*	72.597.843
Pengembalian Hutang ke Lembaga idea	45.293.021
Hibah ke Lembaga IDEA	27.304.821
Saldo Akhir / Ending Balance	-
Posisi kas dan bank / *Cash and bank position:*	
Kas / *Cash on hand*	-
Bank Mandiri Giro 137-00-1294313-6	-
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 2018
(Dinyatakan dalam Rupiah / *Expressed in Rupiah*)

	Jumlah / Amount(s)
Saldo Awal / *Beginning Balance*	15.497.416
Penerimaan / *Receipt*	
Pendapatan bunga / *Interest income*	8.433
Total Dana Tersedia / *Total Funds Available*	15.505.849
Pengeluaran / *Expenditure*	
Biaya Bank / *Bank charges*	83.687
Total Pengeluaran / *Total Expenditure*	83.687
Saldo Akhir / *Ending Balance*	15.422.162
Posisi kas dan bank / *Cash and bank position:*	
Kas / *Cash on hand*	15.422.162
Bank	-
Jumlah / *Total*	15.422.162

PERKUMPULAN IDEA / *IDEA ASSOCIATION*
LAPORAN KEUANGAN / FINANCIAL STATEMENT
Proyek Kerjasama dengan / *Partnership Project with* Atma Connect
Project No. -
Digital literacy for women
Periode / *Period* 01 January 2018 - 31 December 2018
(Dinyatakan dalam Rupiah / *Expressed in Rupiah*)

	Jumlah / Amount(s)
Saldo Awal / *Beginning Balance*	-
Penerimaan / *Receipt*	
Pencairan/ *1st Installment 25 September 2018*	58.760.000
Pencairan/ *2nd Installment 06 December 2018*	57.378.200
Total Dana Tersedia / *Total Funds Available*	116.138.200
Pengeluaran / *Expenditure*	
1 *Conduct 4 empowerment workshops for women which reach*	51.326.271
2 *Have the participants download the AtmaGo Android app*	8.298.600
3 *Create 3 videos of impact based on Atmago users and how the use of AtmaGo has improved their lives*	8.605.850
4 *Advertise AtmaGo on all of the contractor's active social media platforms and website (include SID)*	2.750.000
5 *Provide Atma Connect with monthly progress reports documenting photos, progress, and outcomes of using the AtmaGo App*	1.536.300
6 *Salaries, Horarium and Benefit*	33.810.264
7 *Administration Bank*	1.280.575
Total Pengeluaran / *Total Expenditure*	107.607.860
Saldo Akhir / *Ending Balance*	8.530.340
Posisi kas dan bank / *Cash and bank position:*	
Kas / *Cash on hand*	8.530.340
Bank	-
Jumlah / *Total*	8.530.340

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: 00342/2.0791/AU.1/11/0067-4/1/XII/2019

Kami telah mengaudit laporan keuangan Perkumpulan IDEA terlampir, yang terdiri dari laporan posisi keuangan tanggal 31 Desember 2018 serta laporan aktivitas, dan laporan arus kas untuk tahun yang berakhir pada tanggal tersebut, dan suatu ikhtissar 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 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 bahwa laporan keungan tersebut bebas dari kesalahan penyajian material.

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

No: 00342/2.0791/AU.1/11/0067-4/1/XII/2019

We have audited the accoumpanying financial statements of IDEA Association, which comprise the statement of financial position as of 31 December 2018, and the statement of activities, and cash flows for the year then ended, and summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial

Management is responsible for the preparation and fair presentation of such financial statements in accordance with Financial Accounting Standars in Indonesia, particularly Statement of Financial Accounting Standars (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 this financial statement based on our audit. We conducted our audit in accordance with Standards on Auditing established by the Indonesian Institute of Certified Public Accountans. Those standards require that we obey the ethical requirements also plan and perform the audit to obtain reasonable assurance that the financial statement is free from the material misstatement.

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LAPORAN AUDITOR INDEPENDEN KEPADA BADAN PENGAWAS DAN PENGURUS PERKUMPULAN IDEA

No: 00342/2.0791/AU.1/11/0067-4/1/XII/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 suatu opini atas keefektivitasan pengendalian internal entitas. Suatu audit 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.

Opini

Menurut opini kami, laporan keuangan terlampir menyajikan secara wajar, dalam semua hal yang material, posisi keuangan Perkumpulan IDEA tanggal 31 Desember 2018, serta kinerja aktivitas dan arus kasnya untuk tahun yang berakhir pada tanggal tersebut, sesuai dengan Standar Akuntansi Keuangan di Indonesia.

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

No: 00342/2.0791/AU.1/11/0067-4/1/XII/2019

Auditor's Responsibility - Continued

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures are selected depend on the auditor's judgement, including the assessment of the risk of material misstatemets in 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 statement 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 sufficent and appropriate to provide a basis for our qualified audit opinion.

Opinion

In our opinion, the accompanying financial statements present fairly ,in all material respect, the financial position IDEA Association as of 31 December 2018, and its activities and cash flows for the year then ended, in accordance with Indonesian Financial Accounting Standards.

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No: 00342/2.0791/AU.1/11/0067-4/1/XII/2019

Hal Lain

Audit kami atas laporan keuangan Perkumpulan IDEA pada tanggal 31 Desember 2018 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.

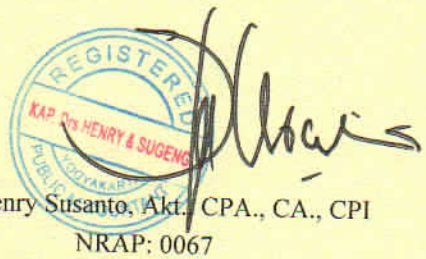
INDEPENDENT AUDITOR'S REPORT TO THE OVERSIGHT COMMITTEE AND DIRECTORS IDEA ASSOCIATION

No: 00342/2.0791/AU.1/11/0067-4/1/XII/2019

Other Matters

Our audit of the financial statements of the IDEA Association on 31 December 2018 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 Henry & Sugeng



Drs. Henry Susanto, Akt., CPA., CA., CPI
NRAP: 0067

Yogyakarta, 27 Desember 2019/December 27, 2019

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