IDEA ASSOCIATION

FINANCIAL REPORT AND INDEPENDENT AUDITOR'S REPORT

PERIOD: 31 DESEMBER 2019



TABLE OF CONTENTS

	Pages
▪ Financial Reports	1-3
▪ Note to the Financial Report	4-21
▪ Appendix	
▪ Information	
▪ Independent Auditor's Report	

SURAT PERNYATAAN DIREKSI

idea
Ide dan Analitika Indonesia

MANAGEMENT'S STATEMENT LETTER
REGARDING RESPONSIBILITY FOR THE FINANCIAL STATEMENT
IDEA ASSOCIATION
FOR THE PERIOD 31 DESEMBER 2019

Number : 02/EKS-IDEA/II/2021

We, the undersigned :

Name	:	Tenti Novari Kurniawati
Office Ad	:	Jl. Tunjung Number 10, Baciro, Gondokusuman, Yogyakarta, DIY
Telepon	:	(0274) 448427
Position	:	Exeecutive Director

Declare that :

1. We are responsible for preparation and presentation of IDEA Association financial statement period 31 Desember 2019;
2. The Financial statement has been prepared and presented in accordance with IDEA Association, a comprehensive basis of accounting, other than financial accounting standars applied in Indonesia;

3. a. All information in the financial statement has been disclosed in a complete and thuthful manner;
   b. The financial statement does not contain any incorrect information or material fact, nor do the omit any information or material fact;

4. We are responsible for The IDEA Association internal control system;

This is declaration, which has been made truthfully

Yogyakarta, 5 February 2021

METERAI TEMPEL 6000 ENAM RIBU RUPIAH

METERAI TEMPEL 6000 ENAM RIBU RUPIAH

Tenti Novari Kurniawati
Exeecutive Director

Jl. Tunjung No. 10,
Baciro, Gondokusuman,
Yogyakarta 55225
Indonesia

+62 274 488427
@Idea Yogyakarta
Idea Yogyakarta
@Idea_Yogyakarta
idea@perkumpulanidea.or.id
www.perkumpulanidea.or.id

LAPORAN KEUANGAN

PERKUMPULAN IDEA
LAPORAN POSISI KEUANGAN
31 DESEMBER 2019 DAN 2018
(Dinyatakan dalam Rupiah)

IDEA ASSOCIATION
STATEMENTS OF FINANCIAL POSITION
AS AT 31 DECEMBER 2019 AND 2018
(Expressed in Rupiah)

	2019	Catatan/ Notes	2018	
Aset				***Assets***
Aset Lancar				***Current Assets***
Kas dan Setara Kas	1.954.288.330	2c,3.1	959.180.048	*Cash and Cash Equivalents*
Piutang	121.072.920	2d,3.2	3.088.110	*Account Receivable*
Pembayaran Dimuka	-	2e,3.3	4.884.370	*Prepayments*
Jumlah Aset Lancar	2.075.361.250		967.152.528	***Total Current Assets***
Aset Tidak Lancar				***Non Current Assets***
Biaya Dibayar Dimuka	14.166.650	2f, 3.4	20.624.990	*Prepaid Expenses*
Aset Tetap		2g, 3.5		*Fixed Assets*
Harga Perolehan	452.379.650		429.321.700	*Acquisition Cost*
Akumulasi Penyusutan	(300.965.750)		(290.656.690)	*Accumulated Depreciation*
Nilai Buku Aset Tetap	151.413.900		138.665.010	*Book value of Fixed Assets*
Jumlah Aset Tidak Lancar	165.580.550		159.290.000	***Total Non Current Assets***
Jumlah Aset	2.240.941.800		1.126.442.529	***Total Assets***
Liabilitas dan Aset Neto				***Liabilities and Net Assets***
Liabilitas				***Liabilities***
Liabilitas Jangka Pendek				***Short Term Liabilities***
Utang Proyek	1.302.470.360	2h, 3.6	20.384.470	*Project Payable*
Utang Lainnya	230.332.355	2i, 3.7	249.204.880	*Other Payables*
Jumlah Liabilitas	1.532.802.715		269.589.350	***Total Liabilities***
Aset Neto		2j, 3.8		***Net Assets***
Tidak Terikat	708.139.085		787.801.465	*Unrestricted*
Terikat temporer	-		69.051.714	*Temporarily restricted*
Jumlah Aset Neto	708.139.085		856.853.179	***Total Net Assets***
Jumlah Liabilitas dan Aset Neto	2.240.941.800		1.126.442.529	***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

UMPULAN IDEA
RAN AKTIVITAS
K TAHUN YANG BERAKHIR 31 DESEMBER 2019 DAN 2018
takan dalam Rupiah)

IDEA ASSOCIATION
STATEMENTS OF ACTIVITIES
FOR THE YEAR ENDED ON 31 DECEMBER 2019 AND 2018
(Expressed in Rupiah)

	UNRESTRICTED	TEMPORARILY RESTRICTED	TOTAL 2019	Notes	2018	
patan				2k, 3.9		***Revenue***
	544.583.420	-	544.583.420		472.070.790	*Grants*
ngan/hibah dari lembaga donor	-	-	-		729.291.630	*Donations/grants from donor agencies*
naan bunga bank	-	-	-		2.055.503	*Interest income*
naan lainnya	85.061.980	-	85.061.980		152.945.750	*Other receipts*
naan fund raising	-	-	-		1.905.000	*Fund raising receipts*
to terbebaskan dari pembatasan	-	-	-		914.685.526	*Net assets released from restrictions*
Pendapatan	**629.645.400**	-	**629.645.400**		**2.272.954.199**	***Total Revenue***
						Expenses
Proyek	-	-	-	2k, 3.10	1.829.371.051	*Project expenses*
Gaji dan kesejahteraan	475.360.260	-	475.360.260		535.958.930	*Salaries and benefits*
Pengembangan dan Program	22.605.120	-	22.605.120		10.543.150	*Program and development expenses*
Keperluan kantor	63.052.370	-	63.052.370		53.306.360	*Office expenses*
Reparasi dan pemeliharaan	9.673.250	-	9.673.250		3.494.500	*Repair and maintenance expenses*
Administrasi umum	15.260.870	-	15.260.870		4.069.010	*General administrative expenses*
Penyusutan dan amortisasi sewa	55.415.600	-	55.415.600		40.582.630	*Depreciation and amortization*
Operasional lain	734.520	-	734.520		2.391.000	*Other operational expenses*
Pajak	6.805.000	-	6.805.000		1.176.720	*Tax expenses*
Lain-lain	60.400.790	-	60.400.790		44.030.960	*Other expenses*
nbalian sisa dana proyek ke donor	-	-	-		1.278.800	*Returning unused project funds to the donor*
nbalian utang dana proyek ke IDEA	-	69.051.714	69.051.714		45.293.021	*Returning of project fund debt to the IDEA*
isa dana proyek ke lembaga	-	-	-		81.160.131	*Grants of unused project funds*
Beban	**709.307.780**	**69.051.714**	**778.359.494**		**2.652.656.263**	***Total Expenses***
kan (penurunan) aset neto	**(79.662.380)**	**(69.051.714)**	**(148.714.094)**		**(379.702.064)**	***Increase (decrease) in net assets***
eto awal tahun	**787.801.465**	**69.051.714**	**856.853.179**		**1.236.555.243**	***Net Assets at beginning of year***
eto akhir tahun	**708.139.085**	-	**708.139.085**		**856.853.179**	***Net Assets at end of year***

atas laporan keuangan terlampir merupakan bagian tidak
nkan 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 2019 DAN 2018
(Dinyatakan dalam Rupiah)

IDEA ASSOCIATION
STATEMENTS OF CASH FLOWS
FOR THE YEAR ENDED ON 31 DECEMBER 2019 AND 2018
(Expressed in Rupiah)

	2019	Catatan/ Notes	2018	
ARUS KAS DARI AKTIVITAS OPERASI				***CASH FLOWS FROM OPERATING ACTIVITIES***
Perubahan dalam aset neto	(148.714.094)		(379.702.064)	*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	10.309.060		13.083.390	*Depreciation*
Amortisasi				*Amortization*
Perubahan aset dan kewajiban operasi:				*Changes in operating assets and liabilities:*
Kenaikan/penurunan piutang	(117.984.810)		103.010.030	*Increase/decrease in accounts receivable*
Kenaikan/penurunan pembayaran dimuka	4.884.370		2.754.960	*Increase/decrease in advance payment*
Kenaikan/penurunan biaya dibayar dimuka	6.458.340		(760)	*Increase/decrease in prepaid expense*
Kenaikan/penurunan utang proyek	1.282.085.890		(43.840.410)	*Increase/decrease in project payable*
Kenaikan/penurunan utang lain-lain	(18.872.525)		55.825.300	*Increase/decrease in other payables*
Kas neto diberikan oleh (digunakan dalam) untuk aktivitas operasi	1.018.166.231		(248.869.554)	*Net cash provided by (used in) for operating activities*
ARUS KAS DARI AKTIVITAS INVESTASI				***CASH FLOWS FROM INVESTMENT ACTIVITIES***
Pembelian aset tetap	(23.057.950)		(2.615.000)	*Purchase of fixed assets*
Kas neto diberikan oleh (digunakan dalam) untuk aktivitas investasi	(23.057.950)		(2.615.000)	*Net cash provided by (used in) for investment activities*
ARUS KAS DARI AKTIVITAS PENDANAAN				***CASH FLOWS FROM FINANCING ACTIVITIES***
Donasi	-		-	*Donation*
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	995.108.281		(251.484.554)	***Increase (Decrease) in net cash and cash equivalents***
Kas dan setara kas awal tahun	959.180.048		1.210.664.602	*Cash and cash equivalents beginning of the year*
Kas dan setara kas akhir tahun	1.954.288.330		959.180.048	***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

1. INFORMASI UMUM

a. Pendirian Organisasi

IDEA didirikan pada 20 Mei 1995 dengan Akta Notaris Winahyu Erwiningsih SH, M.Hum Nomor 25 Tanggal 22 April 2004, dan diperbarui dengan Akta Notaris Athanasia Dhian Santi, SH, M.Kn Nomor 02 Tahun 2020. Akta tersebut telah diverifikasi dan diresmikan oleh Kementrian Hukum dan Hak Asasi Manusia melalui Surat Keputusan Kemenkumham Nomor No. AHU-0000463.AH.01.08.Tahun 2020. Analitika Indonesia juga telah memiliki NIB (Nomer Induk Berusaha) 0220103611224. Sesuai mandatnya, Perkumpulan IDEA didirikan sebagai bagian upaya mendorong pelembagaan mekanisme politik dan kebijakan publik yang menghormati HAM, khususnya hak ekonomi, sosial, dan budaya.

IDEA menfokuskan energinya pada pendidikan populer dan advokasi kebijakan anggaran di tingkat pusat serta daerah. Kebijakan anggaran adalah kebijakan yang mengatur alokasi, distribusi, dan stabilisasi sumber-sumber daya publik. Dengan demikian maka kebijakan anggaran sangat strategis untuk mempercepat pencapaian tujuan-tujuan pembangunan milenium, kesetaraan & keadilan gender, pengurangan risiko bencana atau pun untuk pemenuhan hak-hak dasar warga.

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. Tunjung No.10, Baciro, Gondokusuman, Kota Yogyakarta, DIY.

b. Struktur Organisasi

Susunan organisasi IDEA per tanggal 31 Desember 2019 dan 2018 adalah sebagai berikut:

2019

Anggota (21 orang):

Agam Fatchurrochman, Achmad Thamrin, Akhmad Nasir, Dati Fatimah, Deddy Heriyanto, Deni Purwo Sambodo, Farida Mahri, Johanes da Massenus Arus, Lukman Hakim, M.B. Damaria Pakpahan, 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.

1. GENERAL INFORMATION

a. Organization Estabilishment

IDEA Association is a non-governmental organization which was established in 1995 and incorporated associations based on Notary Deed Winahyu Erwiningsih SH, M.Hum Number 25 April 22, 2004, and updated with Notary Deed Athanasia Dhian Santi, SH, M.Kn Number 02 of 2020. The deed has been verified and formalized by the Ministry of Law and Human Rights through a letter Kemenkumham Decree No. AHU - 0000463.AH.01.08.Tahun 2020. Analitika Indonesia also has NIB (Business Identification Number) 0220103611224.. 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 service provided by IDEA include organizing and citizen advocacy-groups, education and capacity building, research and/or policy analysis, develop and/ or engage in networking, influencing policy change, and campaigns.

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. Tunjung Numb.10, Baciro, Gondokusuman, Yogyakarta, DIY.

b. Organization Structure

Organization structure of IDEA as of 31 Desember 2019 and 2018 were as follows:

2019

Member (21 persons):

Agam Fatchurrochman, Achmad Thamrin, Akhmad Nasir, Dati Fatimah, Deddy Heriyanto, Deni Purwo Sambodo, Farida Mahri, Johanes da Massenus Arus, Lukman Hakim, M.B. Damaria Pakpahan, 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.

1. UMUM *(LANJUTAN)*

Dewan Konstituante:
1. Wasingatu Zakiyah (Ketua)
2. Ridaya La Ode Ngkowe (Anggota)
3. Deni Purwo Sambodo (Anggota)

Badan Pengawas:
1. Tiem Farikah Usman (Ketua)
2. Wahyu W. Basjir (Anggota)

1. GENERAL INFORMATION (CONTINUED)

General Assembly Convenors:
1. Wasingatu Zakiyah (Ketua
2. Ridaya La Ode Ngkowe (A
3. Deni Purwo Sambodo (An

Oversight Committee:
1. Tiem Farikah Usman (Ketu
2. Tiem Farikhah Usman

2019

Badan Pengurus:		*Governing Body:*
Direktur Eksekutif	Tenti Novari Kurniawati	*Executive Director*
Direktur Program	Triwahyuni Suci Wulandari	*Program Director*
Direktur Keuangan		*Finance Director*
Manajer Keuangan	Yitra Ambar Rukmi Sutrisni	*Finance Manager*
Manajer Pengelolaan Pengetahuan	Ignatius Kleruk Mau	*Knowledge Management Manager*
Manajer Program	Isnawati	*Program Manajer*
Staf Pengelolaan Pengetahuan	Ahmad Hedar	*Knowledge Management Officer*
Staf Program	1. Ferina Anistya Febriningrum	*Program Officer*
	2. Meigita Dyah Utami	*Program Officer*
Staf Keuangan	1. Sari Biwantari	*Financial Officer*
	2. Eny Sudarwati	*Financial Officer*
Staf Operasional	1. Ida Wahyu Rusdiyanto	*Operasional Officer*
	2. Andi Apriyanto	*Operasional Officer*

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.

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

2. IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING

Laporan keuangan Lembaga untuk tahun yang berakhir 31 Desember 2019 disusun oleh Pengurus dan diselesaikan pada tanggal 31 Januari 2020

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 31 Januari 2020

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 2019 / *Programs handled in 2019*

No.	*Program Title*	*Activities*	*Location*	*Period of Activity*	*Donor Agency*
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	Wst Java, Bali, West Nusa Tenggara	01 Maret 2016 - 29 Februari 2019	European Commission - Search for Commond Ground
	Research on goods and services procurement systems in DIY	Training open contracting system Monitoring procurement system Research reporting	Yogyakarta Special Region	18 June 2019 – 17 November 2019	Indonesia Corruption Watch
	Open Contracting in water sector	Community meetings, especially poor women and difabel groups. Workshop of procurement process on clean water management for the poor FGD with district/city governments about the Policy review about clean water management. Develop of policy paper about clean water management. Citizen agreement with local government, especially	Bantul District	12 August 2019-30 June 2020	HIVOS

	Encouraging Gender Mainstreaming at Village Level based on Village Law Number 6/2014	Assessment, Analysis of village planning and budgeting documents, advocacy gender mainstreaming, technical assistance for the establishment of a Gender Working Group in the village, Workshop to discuss the draft Village Regulation Draft on gender mainstreaming.	Sleman dan Gunung Kidul District	4 October 2019-30 November 2019	Ministry of Women's Empowerment and Child Protection the Republic of Indonesia
	CEC (Clean Election Campaign)	1. Capacity building for female legislative candidates. The purpose of the advocacy is to provide a winning strategy for female candidates, conduct clean campaigns, anti-corruption behavior and provide an understanding of the dangers of money politics for the survival of democracy.	Yogyakarta Special Region	February – April 2019	IRI (International Republican Institute)
		2. Public campaigns to disseminate the importance of clean campaign processes and activities andanti-corruption behavior, to vote legislative candidates based on track records and programs offered, and to reject the practice of money politics.			
	Baseline Study Open Contracting in Clean Water Sector	Collecting Data from PDAM and other government institution, Analysis Data, baseline study report	Bantul District		HIVOS-CRPG
	Employment of poverty information system to increase the quality of participatory and accountable planning, budget-allocating and monitoring of poverty alleviation program.	Activity 1. To ensure the government's performance in managing One Poverty Data in DIY. The data management and poverty information system guidelines that have been developed should be the basis for verification and validation of poverty data across districts.	Yogyakarta Special Region and West Nusa Tenggara		Ford Foundation

		Activity 2. To improve the quality of poverty planning and budget-allocating process by employing One Poverty Data in DIY.			
		Activity 3. To improve public accountability of poverty alleviation program in DIY.			
		Activity 4. To ensure implementation of knowledge management of one data system and poverty alleviation management in DIY.			
	Equals Digital Skills Fund - Digital Literacy for Women to Advocate Village Funds in Indonesia	Training Open Data for Gender, tecnical assistance for developing open data for gender, seminar open data for gender, publishing gender budget newspaper	2 village at Bantul District and 1 village at West Lombok DIstrict, West Nusa Tenggara.	1 April 2019 – 30 September 2019	World Wide Web Foundation
	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 — *Programs handled in 2018*

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

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 2019 dan 2018 adalah sebagai berikut:

Cash and cash equivalents as of December 31, 2019 and 2018 are as follows:

	2019	2018	
Kas di tangan:			*Cash on hand:*
IDEA-internal lembaga	6.089.050	4.186.370	*IDEA-internal organization*
IDEA-Fund raising	2.867.140	1.277.000	*IDEA-Fund raising*
Proyek SFCG	-	15.422.162	*Project SFCG*
Proyek HI	-	601.457	*Project HI*
Proyek USAID CEGAH	-	6.272.600	*Project USAID CEGAH*
Proyek ATMA CONNECT	-	8.530.340	*Project ATMA CONNECT*
Jumlah kas di tangan	8.956.190	36.289.929	*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)	720.864.960	858.277.380	*137-00-0578186-5 (IDEA-Operasional)*
- 137-00-0993598-8 (Fund Raising)	1.224.455.740	26.376.170	*137-00-0993598-8 (Fund Raising)*
- 1370015848878 (Proyek USAID CEGAH)	-	38.225.129	*1370015848878 (Project USAID CEGAH)*
Tabungan:			*Saving account:*
PT Bank Niaga, Tbk			*PT Bank Niaga, Tbk*
- 0180100060174	11.440	11.440	*'0180100060174*
Jumlah kas di bank	1.945.332.140	922.890.119	*Total cash at bank*
Jumlah Kas dan Setara Kas,	1.954.288.330	959.180.048	

3.2 Piutang / *Account Receivable* 3.2

Piutang per 31 Desember 2019 dan 2018 adalah sebagai berikut:

Receivables as at 31 December 2019 and 2018 are as follows:

	2019	2018	
Piutang anggota dan karyawan	7.212.750	3.088.110	*Loans to members and staff*
Piutang Persekot Lain-lain	5.860.170	-	*Other Loans*
Piutang proyek:			*Project receivables:*
- Proyek ICW	8.000.000	-	*Project ICW*
- Proyek PUG	100.000.000	-	*Project PUG*
Jumlah Piutang	121.072.920	3.088.110	*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. PENJELASAN POS-POS LAPORAN KEUANGAN *(LANJUTAN)*

3. EXPLANATION OF FINANCIAL STATEMENTS (CONTINUED)

3.3 Pembayaran Dimuka

Prepayments 3.3

Pembayaran Dimuka per 31 Desember 2019 dan 2018 adalah sebagai berikut:

Prepayments as of December 31, 2019 and 2018 are as follows:

	2019	2018	
Uang muka kegiatan lembaga	-	4.884.370	*Institution activity prepayments*
Jumlah Pembayaran Dimuka	-	4.884.370	*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 2019 dan 2018 adalah sebagai berikut:

Prepaid Expense as of December 31, 2019 and 2018 are as follows:

	2019	2018	
Sewa kantor dibayar dimuka	14.166.650	20.624.990	*Prepaid office rent*
Jumlah Biaya Dibayar Dimuka	14.166.650	20.624.990	*Total prepaid expense*

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 (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:

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:

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

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

Syarat dan Ketentuan:
- Jangka Waktu : 01-10-18 s/d 30-09-19
- Harga Sewa : Rp27.500.000

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

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 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.

Lease Agreement (Continued)
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 and 2. paid by the Second Party.

- Tujuan Sewa : Kantor dan rumah tinggal

Office and home stay : Purpose of the Lease

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

EXPLANATION OF FINANCIAL STATEMENTS (CONTINUED) 3.

3.4 Biaya Dibayar Dimuka *(Lanjutan)*

- 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.

Prepaid Expense (Continued) 3.4

- 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.

3.5 Aset Tetap

Aset Tetap per 31 Desember 2019 dan 2018 adalah sebagai berikut:

Fixed Assets 3.5

Fixed Assets as at 31 December 2018 and 2019 are as follows:

	2019				
	Saldo awal/ Beginning balance	Penambahan/ Additions	Pengurangan/ Deduction	Saldo akhir/ Ending balances	
Nilai Perolehan					*Acquisition cost*
Tanah	120.000.000	12.248.950	-	132.248.950	*Land*
Kendaraan	16.102.400	-	-	16.102.400	*Vehicle*
Mebel & Peralatan	102.777.850	260.000	-	103.037.850	*Furniture&equipment*
Perlengkapan Kantor	190.441.450	10.549.000	-	200.990.450	*Office supplies(comp)*
Jumlah	429.321.700			452.379.650	*Total*
Akum. Penyusutan					*Accumulated depr.*
Kendaraan	16.102.400	-	-	16.102.400	*Vehicle*
Mebel & Peralatan	92.161.490	4.837.640	-	96.999.130	*Furniture&equipment*
Perlengkapan Kantor	182.392.670	5.471.420	-	187.864.090	*Office supplies(comp)*
Jumlah	290.656.560			300.965.750	*Total*
Nilai Buku	138.665.140			151.413.900	*Net book value*

	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&equipment*
Perlengkapan Kantor	188.241.450	2.200.000	-	190.441.450	*Office supplies(comp)*
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&equipment*
Perlengkapan Kantor	174.830.010	7.562.660	-	182.392.670	*Office supplies(comp)*
Jumlah	277.573.170			290.656.690	*Total*
Nilai Buku	149.133.530			138.665.010	*Net book value*

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

3. EXPLANATION OF FINANCIAL STATEMENTS (CONTINUED)

3.6 Utang Proyek

3.6 Project Payable

Utang Proyek per 31 Desember 2019 dan 2018 adalah sebagai berikut:

Project payable as at 31 December 2019 and 2018 are as follows:

	2019	2018	
Proyek Ford Foundation	1.074.513.090	-	*Project Ford Foundation*
Proyek TII	(202.810)	-	*Project TII*
Proyek PUG	100.000.000	-	*PUG Project*
Proyek OC Water HIVOS	107.434.710	-	*Project OC Water HIVOS*
Proyek SFCG	60	15.422.160	*Project SFCG*
IRC	-	4.000.000	*IRC*
Proyek CRPG	15.950.000	-	*CRPG Project*
Proyek IRI	13.000	-	*IRI Project*
Utang Donasi	762.310	962.310	*Donation Debt*
Jumlah Utang Proyek	1.298.470.360	20.384.470	*Total project payable*

3.7 Utang Lain-lain

3.7 Other Payables

Utang Lain-lain per 31 Desember 2019 dan 2018 adalah sebagai berikut:

Other payable as at 31 December 2019 and 2018 are as follows:

	2019	2018	
Utang PPh 21	3.307.850	3.183.600	*PPh 21 debt*
Utang PPh 23	130.000	166.000	*PPh 23 debt*
Utang dana purna tugas	174.209.200	193.170.000	*Accrued severance*
Utang lain-lain	52.685.305	52.685.280	*Other payable*
Jumlah Utang Lain-lain	230.332.355	249.204.880	*Total other payables*

3.8 Aset Neto

3.8 Net Assets

Aset Neto per 31 Desember 2019 dan 2018 adalah sebagai berikut:

Net assets as at 31 December 2019 and 2018 are as follows:

	2019	2018	
Aset Neto Tidak Terikat			*Unrestricted net assets*
Saldo awal	787.801.465	856.434.185	*Beginning balance*
Penambahan (pengurangan)	(79.662.380)	(68.632.720)	*Addition (deductions)*
Saldo Akhir	708.139.085	787.801.465	*Ending balance*
Aset Neto Terikat Temporer			*Temporarely restricted net assets*
Saldo awal	69.051.714	380.121.058	*Beginning balance*
Penambahan (pengurangan)	(69.051.714)	(311.069.344)	*Addition (deductions)*
Saldo Akhir	-	69.051.714	*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:

3. PENJELASAN POS-POS LAPORAN KEUANGAN *(LANJUTAN)* / *EXPLANATION OF FINANCIAL STATEMENTS (CONTINUED)* 3.

3.8 Aset Neto *(Lanjutan)* / *Net Assets (Continued)* 3.8

	2019	2018	
Proyek Handicap Indonesia	-	601.457	*Project Handicap Indonesia*
Proyek USAID (No. 610700.01.18.932.1)	-	44.497.755	*Project USAID (No. 610700.01.18.932.1)*
Proyek SFCG	-	15.422.162	*Project SFCG*
Proyek Atma Connect	-	8.530.340	*Project Atma Connect*
Jumlah sisa dana proyek	-	69.051.714	*Total unused project funds*

Ikhtisar perubahan sisa dana dari proyek-proyek tersebut disajikan dalam lampiran 1 sampai dengan 4.

Summary of the changes in the unused funds from these projects are presented in appendix 1 to the 4.

3.9 Pemasukan / *Income* 3.9

Pemasukan per 31 Desember 2019 dan 2018 adalah sebagai berikut:

Income as of December 31, 2019 and 2018 are as follows:

	2019	2018	
Hibah - Tidak Terikat			***Grants-Unrestricted***
- Hibah honorarium dari anggota dan staf IDEA	418.447.580	441.815.790	*Grants members and staff honorarium IDEA* -
- Hibah lain-lain	126.135.840	30.255.000	*Other grants* -
Jumlah Hibah-Tidak Terikat	544.583.420	472.070.790	*Total Grants-Unrestricted*
Penerimaan lainnya - Tidak Terikat			***Other income - Unrestricted***
- Penerimaan bunga tabungan dan giro lembaga	15.824.290	10.008.490	*Interest income - saving and current accounts* -
- Iuran anggota perkumpulan IDEA	1.500.000	5.100.000	*Membership dues* -
- Penerimaan lain-lain	15.466.610	82.208.660	Other income -
- Pendapatan bunga pinjaman karyawan	-	2.382.760	*Interest income - loan employees* -
- Pendapatan penjualan buku	1.015.000	-	*Book Sale Revenue* -
- Laba Penjualan Aset Tetap	750.000	-	*Profit from sale fixed aset* -
- Reimburse biaya-biaya	50.506.080	53.244.840	*Reimburse costs* -
Jumlah Penerimaan lainnya - Tidak Terikat	85.061.980	152.944.750	*Total other income - unrestricted*

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

3. EXPLANATION OF FINANCIAL STATEMENTS (CONTINUED)

3.9 Pemasukan *(Lanjutan)*

3.9 Income (continued)

Penerimaan Fund raising - Tidak Terikat			***Fund raising receipts- Unrestricted***
- Penjualan kaos/pin	-	1.815.000	*Sales Tshirt/pin* -
- Penerimaan lain-lain	-	90.000	*Reimburse costs* -
Jumlah Penerimaan lainnya - Tidak Terikat	-	1.905.000	*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***
- Handicap International (HI)	-	343.855.500	*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	*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	*Total grants from donors*
Penerimaan Bunga Bank			***Interest income***
Tabungan Bank Mandiri, Tbk			*Saving accounts, Bank Mandiri, Tbk*
- 137-0009822145 (Proyek FF)	-	1.144.895	*137-0009822145 (Project FF)* -
- 137-00-1215404-9 (Proyek SFCG)	-	8.433	*137-00-1215404-9 (Project SFCG)* -
- 137-00-1294313-6 (Proyek USAID CEGAH)	-	2.326	*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	*137-00-12182032 (Project HI)* -
Jumlah Penerimaan Bunga Bank	-	2.055.503	*Total Interest income*

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

3. EXPLANATION OF FINANCIAL STATEMENTS (CONTINUED)

3.10 Beban

3.10 Expenses

Beban per 31 Desember 2019 dan 2018 adalah sebagai berikut:

Expenses as of December 31, 2019 and 2018 are as follows:

	2019	2018	
Beban Proyek			***Project costs***
- Proyek Ford Foundation	-	301.014.367	*Project Ford Foundation* -
- Proyek HI	-	344.900.346	*Project HI* -
- Proyek USAID CEGAH Proyek No. 610700.01.16.905.10	-	20.465	*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	*Project SFCG* -
- Proyek ATMA CONNECT	-	107.607.860	*Project ATMA CONNECT* -
Jumlah Beban Proyek	-	914.685.526	*Total Project costs*
Beban Gaji dan Kesejahteraan			***Salaries and benefits***
- Beban gaji badan pekerja	3.168.750	3.250.000	*Working commitee salaries* -
- Beban gaji pengawas	31.800.000	22.800.000	*Supervisor salaries* -
- Beban gaji pengurus & staf	355.876.980	407.664.210	*Management & staff salaries* -
- Beban gaji staf program	309.550	2.430.000	*Staff program salaries* -
- Beban purna tugas	21.605.010	26.089.770	*Retirement benefits* -
- Beban THR	21.402.000	23.374.330	*THR* -
- Beban ranap & kelahiran	1.876.000	4.500.000	*Hospitalization and birth* -
- Beban asuransi kesehatan	7.113.180	7.284.940	*Health insurance* -
- Beban BPJS Kesehatan	10.142.230	11.703.690	*Health BPJS* -
- Beban BPJS Ketenagakerjaan	21.056.560	25.588.990	*BPJS of employment* -
- Pemeliharaan kendaraan staf	940.000	1.273.000	*Vehicles maintenance* -
- Beban Bonus	70.000	-	*Bonus* -
Jumlah Beban Gaji dan Kesejahteraan	475.360.260	535.958.930	*Total salaries and benefits*
Beban Pengembangan dan Program			***Development costs and programs***
- Beban untuk kontribusi pendukung program	13.595.120	7.075.350	*Costs for supporting the contribution program* -
- Uang transport & perdiem dina	9.010.000	3.346.000	*·ansport&perdiem official money* -
- Beban pengembangan staff	-	121.800	*Staff development costs* -
Jumlah Beban Pengembangan & Program	22.605.120	10.543.150	*Total Development costs and programs*

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

3. EXPLANATION OF FINANCIAL STATEMENTS (CONTINUED)

3.10 Beban (Lanjutan) / *Expenses (Continued) 3.10*

	2019	2018	
Beban Keperluan Kantor			***Office charges***
- Beban telepon	891.420	1.513.660	*Phone cost* -
- Beban ATK & suplies	4.442.900	6.361.230	*Stationery & office suplies* -
- Beban rumah tangga	14.330.000	10.048.800	*Household* -
- Beban fotokopi	1.636.500	2.689.980	*Photocopy* -
- Beban internet	18.094.000	11.555.400	*Internet* -
- Beban konsumsi	9.923.950	10.924.480	*Consumption* -
- Beban langganan koran	1.335.000	1.700.000	*Newspaper subscription* -
- Beban listrik & air minum	7.751.030	6.893.210	*Electricity & water* -
- Beban transport	4.647.570	1.619.600	*Transport cost* -
Jumlah Beban Keperluan Kantor	63.052.370	53.306.360	*Total office charges*
Beban Reparasi & Pemeliharaan			***Repair and maintenance costs***
- Beban pemeliharan kendaraan	-	1.019.500	*Vehicles maintenance* -
- Beban pemeliharan komputer	3.405.000	1.525.000	*Computer maintenance* -
- Beban pemeliharan rmh tangga	3.418.250	950.000	*Household maintenance* -
- Beban pemeliharan website	2.850.000	-	*Website maintenance* -
Jumlah Beban Reparasi & Pemeliharaan	9.673.250	3.494.500	*Total repair and maintenance costs*
Beban Administrasi umum			***General administration costs***
- Beban pos/kurir	1.980.500	470.500	*Postal/courier costs* -
- Beban Dokumentasi	-	100.000	*Documentation Cost* -
- Beban administrasi bank & PPh	4.280.370	3.230.110	*Bank charges & taxes* -
- Beban Adm umum lain-lain	9.000.000	268.400	*Other general adm. costs* -
Jumlah Beban Adm umum	15.260.870	4.069.010	*Total general adm. costs*
Beban Penyusutan dan Amortisasi Sewa			***Depreciation and amortization costs***
- Beban peny. aset tetap	10.309.060	13.083.390	*Depreciation of fixed assets* -
- Beban amortisasi sewa ktr	45.106.540	27.499.240	*Amortization of office rent* -
Jumlah Beban Peny & Amort.	55.415.600	40.582.630	*Total dep&amortization costs*
Beban Operasional Lain			***Other operational expenses***
- Beban Fund raising	734.520	1.902.000	*Fund raising expense* -
- Beban Operasional	-	489.000	*Operational expense* -
Jumlah Beban Opr. Lain	734.520	2.391.000	*Total Other Expend*
Beban Pajak			***Tax expenses***
- PPh 21 tidak final	655.000	675.600	*PPh 21 is not final* -
- PPh 23	-	-	*PPh 23* -
- Pajak Bumi Bangunan	-	334.120	*Land & building tax* -
- Pajak Kendaraan	6.150.000	167.000	*Vehicle tax* -
Jumlah Beban Pajak	6.805.000	1.176.720	*Total tax expense*

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

3. EXPLANATION OF FINANCIAL STATEMENTS (CONTINUED)

3.10 Beban *(Lanjutan)*

3.10 Expenses (continued)

Pengembalian utang dana proyek ke IDEA			***Returning of project fund debt to IDEA***
- Proyek USAID (No. 610700.01.18.932.1)	44.497.755	45.293.021	*USAID CEGAH Project No. 610700.01.16.905.10* -
- Proyek Handicap Indonesia	601.457	-	*Indonesia Handicap Project* -
- Proyek SFCG	15.422.162	-	*SFCG Project* -
- Proyek Atma Connect	8.530.340	-	*Atma Connect Project* -
Jumlah Pengembalian utang dana proyek ke IDEA	69.051.714	45.293.021	*Total Returning of project fund debt to IDEA*
Beban Lain-lain			***Other expenses***
- Beban publikasi IDEA	-	480.200	*IDEA publications* -
- Beban sumbangan	3.055.100	3.700.000	*Donations to other parties* -
- Beban lembur	3.038.000	3.475.000	*Overtime costs* -
- Beban kerugian program	-	6.812.260	*Program losess* -
- Beban rapat pleno	11.053.630	4.263.500	*Plenary meeting* -
- Beban audit independen	25.575.000	25.000.000	*Independent audit costs* -
- Beban kerugian lain-lain	-	300.000	*Miscellaneous losses* -
- Beban Musyawarah	17.679.060	-	*Deliberative Expenses* -
Jumlah Beban Lain-lain	60.400.790	44.030.960	*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 project*
Hibah sisa dana proyek ke lembaga			***Grants of unused project funds***
- Proyek FF	-	14.856.731	*Project FF* -
- Proyek RWI	-	33.915.103	*Project RWI* -
- 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	*al Grants of unused project funds*

3.11 Peristiwa setelah tanggal laporan posisi keuangan

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

3.11 Events after balance sheet date

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

LAMPIRAN

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 2019

(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
Hibah ke Lembaga IDEA	28.100.088
Saldo Akhir / Ending Balance	44.497.755
Posisi kas dan bank / *Cash and bank position:*	
Kas / *Cash on hand*	44.497.755
Bank Mandiri Giro 137-00-1294313-6	-
Pengembalian Hutang ke Lembaga idea	(44.497.755)
Jumlah / *Total*	-

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 2019

(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
	Pengembalian ke IDEA / Return to IDEA	(601.457)
	Bank Mandiri Giro 137-00-12182032	-
	Jumlah / *Total*	-

PERKUMPULAN IDEA / *IDEA ASSOCIATION*

LAPORAN KEUANGAN / FINANCIAL STATEMENT

Proyek Kerjasama dengan / *Partnership Project with* Search for Common Ground

Grant Number: INA508

Periode / *Period 28 February 2019-30 August 2019*

(Dinyatakan dalam Rupiah / *Expressed in Rupiah*)

		Jumlah / Amount(s)
Saldo Awal / *Beginning Balance*		15.422.161
Penerimaan / *Receipt*		
	Installment 18 April 2020	25.191.064
	Installment 06 August 2020	35.128.290
	Installment 06 August 2020	44.322.258
	Installment 26 August 2020	54.558.335
Total Dana Tersedia / *Total Funds Available*		174.622.108
Pengeluaran / *Expenditure*		
1	Salary Expense	67.642.406
2	Local staff and Partner Per Diem, Accommodation	2.255.000
3	Local staff (staff to field, including flight)	17.664.622
4	Office supplies	8.951.415
5	Rent	15.375.001
6	Other Expense	9.767.484
7	Bank Fees	
Total Pengeluaran / *Total Expenditure*		121.655.928
Saldo Akhir / Ending Balance		52.966.180
Posisi kas dan bank / *Cash and bank position:*		
	Pengembalian ke SFCG	54.070.680
	Kas / *Cash on hand*	-
	Bank Mandiri Giro 1370009935988	-
	Jumlah / *Total*	-

PERKUMPULAN IDEA / *IDEA ASSOCIATION*

LAPORAN KEUANGAN / FINANCIAL STATEMENT

Proyek Kerjasama dengan / *Partnership Project with* Atma Connect

Digital literacy for women

Periode / *Period* 01 January 2018 - 31 December 2019

(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	-
Pengembalian ke IDEA / Return to IDEA	(8.530.340)
Jumlah / *Total*	-

LAPORAN AUDITOR INDEPENDEN

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: 00005/2.0791/AU.1/11/1616-1/1/II/2021

Kami telah mengaudit laporan keuangan Perkumpulan IDEA terlampir yang terdiri dari laporan posisi keuangan tanggal 31 Desember 2019, serta Laporan Aktifitas dan laporan Arus Kas untuk tahun yang berakhir pada tanggal tersebut dan suatu iktisar akuntansi signifikan dan informasi penjelasan lainnya.

Tanggung Jawab Manajemen atas Laporan Keuangan

Manajemen bertanggung jawab atas penyusunan dan penyajian wajar laporan keuangan tersebut sesuai dengan standar akuntansi keuangan di Indonesia dan atas pengendalian internal yang dianggap perlu oleh manajemen untuk memungkinkan penyusunan laporan keuangan yang bebas dari kesalahan penyajian material, baik yang disebabkan oleh kecurangan maupun kesalahan.

Tanggung Jawab Auditor

Tanggung jawab kami adalah untuk menyatakan suatu opini atas laporan keuangan tersebut berdasarkan audit kami. Kami melaksanakán 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 tentang apakah laporan keaungan tersebut bebas dari kesalahan penyajian material.

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

No: 00005/2.0791/AU.1/11/1616-1/1/II/2021

We have audited the accompanying IDEA Association's financial statements which consist of a statement of financial position as of December 31, 2019, as well as an Activity Report and Cash Flow statement for the year ended on that date and a summary of significant accounting and other explanatory information.

Management's responsibility for the financial

Management is responsible for the preparation and fair presentation of these financial statements in accordance with financial accounting standards in Indonesia and for internal control as management deems 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 these financial statements based on our audit. We carry out audits based on the Auditing Standards set by the Indonesian Institute of Certified Public Accountants. These standards require us to comply with ethical requirements and plan and perform audits to obtain reasonable assurance about whether the financial reports are free from material misstatement.

Kantor Pusat : Jl. Gajah Mada 22 Telp. (0274) 514883 Fax. (0274) 514883 Yogyakarta 55112
Kantor Cabang 1 : Ruko Graha Indah A-5
Jl. Gayung Kebonsari No. 46, Gayungan, Surabaya, Jawa Timur 60233

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: 00005/2.0791/AU.1/11/1616-1/1/II/2021

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 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.

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 2019, serta Kinerja Keuangan dan Arus Kas juga 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: 00005/2.0791/AU.1/11/1616-1/1/II/2021

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 judgment, 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 attached financial statements present fairly, in all material respects, the Financial Position of the IDEA Association as of 31 December 2019, as well as the Financial Performance and Cash Flow for the year then ended, in accordance with financial accounting standards in Indonesia.

Kantor Pusat : Jl. Gajah Mada 22 Telp. (0274) 514883 Fax. (0274) 514883 Yogyakarta 55112
Kantor Cabang 1 : Ruko Graha Indah A-5
Jl. Gayung Kebonsari No. 46, Gayungan, Surabaya, Jawa Timur 60233

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: 00005/2.0791/AU.1/11/1616-1/1/II/2021

Hal Lain

Audit kami atas laporan keuangan Perkumpulan IDEA untuk periode 31 Desember 2019 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: 00005/2.0791/AU.1/11/1616-1/1/II/2021

Other Matters

Our audit of the financial statements of the IDEA Associationfor the period for December 31, 2019 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

REGISTERED KAP HENRY & SUGENG YOGYAKARTA PUBLIC ACCOUNTANT

Abdul Cholik, S.E, CPA
NRAP: 1616
Yogyakarta, February 5, 2021

Kantor Pusat : Jl. Gajah Mada 22 Telp. (0274) 514883 Fax. (0274) 514883 Yogyakarta 55112
Kantor Cabang 1 : Ruko Graha Indah A-5
Jl. Gayung Kebonsari No. 46, Gayungan, Surabaya, Jawa Timur 60233