
PERKUMPULAN IDEA
(INSTITUTE FOR DEVELOPMENT AND ECONOMIC ANALYSIS)

LAPORAN KEUANGAN
FINANCIAL STATEMENTS

UNTUK TAHUN BERAKHIR 31 DESEMBER 2015 DAN 2014
FOR THE YEARS ENDED 31 DECEMBER 2015 AND 2014

BESERTA LAPORAN AUDITOR INDEPENDEN
WITH INDEPENDENT AUDITOR'S REPORT

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SURAT PERNYATAAN MANAJEMEN
TENTANG TANGGUNG JAWAB ATAS
LAPORAN KEUANGAN UNTUK TAHUN
YANG BERAKHIR TANGGAL 31 DESEMBER
2015 PERKUMPULAN IDEA

MANAGEMENT'S STATEMENT
REGARDING THE RESPONSIBILITY OF THE
FINANCIAL STATEMENTS FOR THE ENDED
YEAR DATED DECEMBER 31, 2015 THE
IDEA ASSOCIATION

Kami yang bertandatangan di bawah ini:

Nama : Sunarja

Jabatan: Direktur

We, the undersign:

Name : Sunarja

Title : Executive Director

Menyatakan bahwa ;

1. Bertanggungjawab atas penyusunan dan penyajian laporan keuangan Perkumpulan IDEA;
2. Laporan keuangan Perkumpulan IDEA telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan di Indonesia;
3. a) Semua informasi dalam laporan keuangan Perkumpulan IDEA telah dimuat secara lengkap dan benar;
b) Laporan keuangan Perkumpulan IDEA tidak mengandung informasi atau fakta material yang tidak benar dan tidak menghilangkan informasi atau fakta material;
4. Bertanggungjawab atas sistem pengendalian internal Perkumpulan IDEA.

Declare that:

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

Demikian pernyataan ini dibuat dengan sebenarnya

Thus this statement in mede truthfully.

Yogyakarta, 6 Maret/March 2019

Direktur Eksekutif/Executive Director


Sunarja

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Gg. Tejomoyo CT III/3
Yogyakarta 55281
Indonesia

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Education

**LAPORAN AUDITOR INDEPENDEN
KEPADA BADAN PENGAWAS DAN PENGURUS
PERKUMPULAN IDEA**

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

No. KKSPY/LAI-02.K/III/2019

No. KKSPY/LAI-02.K/III/2019

Kami telah mengaudit laporan keuangan Perkumpulan IDEA terlampir, yang terdiri dari laporan posisi keuangan tanggal 31 Desember 2015 serta laporan aktivitas, dan laporan arus kas untuk tahun yang berakhir pada tanggal tersebut, dan suatu ikhtisar kebijakan akuntansi signifikan dan informasi penjelasan lainnya.

We have audited the accompanying financial statements of IDEA Association, which comprise the statement of financial position as of 31 December 2015, and the statement of activities, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

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.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of such financial statements in accordance with Financial Accounting Standards in Indonesia, particularly Statement of Financial Accounting Standards (SFAS) No. 45 (revised 2011) "Non-Profit Entities", and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Tanggung jawab auditor

Tanggung jawab kami adalah untuk menyatakan suatu opini atas laporan keuangan tersebut berdasarkan audit kami. Kami melaksanakan audit kami berdasarkan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia. Standar tersebut mengharuskan kami untuk mematuhi ketentuan etika serta merencanakan dan melaksanakan audit untuk memperoleh keyakinan memadai tentang apakah laporan keuangan tersebut bebas dari kesalahan penyajian material.

Auditor's responsibility

Our responsibility is to express an opinion on such financial statements based on our audit. We conducted our audit in accordance with Standards on Auditing established by the Indonesian Institute of Certified Public Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether such financial statements are free from material misstatement.

Suatu audit melibatkan pelaksanaan prosedur untuk memperoleh bukti audit tentang angka-angka dan pengungkapan dalam laporan keuangan. Prosedur yang dipilih bergantung pada pertimbangan auditor, termasuk penilaian atas risiko kesalahan penyajian material dalam laporan keuangan, baik yang disebabkan oleh kecurangan maupun kesalahan. Dalam melakukan penilaian risiko tersebut, auditor mempertimbangkan pengendalian internal yang relevan dengan penyusunan dan penyajian wajar laporan keuangan entitas untuk merancang prosedur audit yang tepat sesuai dengan kondisinya, tetapi bukan untuk tujuan menyatakan opini atas keefektifitasan 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.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risks assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Head Office:

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

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

No. KKSPY/LAI-02.K/III/2019

No. KKSPY/LAI-02.K/III/2019

Tanggung jawab auditor - lanjutan

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

Auditor's responsibility - continued

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

Opini

Menurut opini kami, laporan keuangan terlampir menyajikan secara wajar, dalam semua hal yang material, posisi keuangan Perkumpulan IDEA tanggal 31 Desember 2015, serta kinerja aktivitas dan arus kasnya untuk tahun yang berakhir pada tanggal tersebut, sesuai dengan Standar Akuntansi Keuangan di Indonesia.

Opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position IDEA Association as of 31 December 2015, and its activities and cash flows for the year then ended, in accordance with Indonesian Financial Accounting Standards.

KAP Kumalahadi, Kuncara, Sugeng Pamudji & Rekan



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

6 Maret 2019/March 6, 2019

Head Office:

Jl. Kranji No. 90, Serang Baru, Mudal, Sariharjo, Ngaglik, Sleman, Yogyakarta 55581, Indonesia
Telp: +62 274 4463648, Email: kumalahadi@gmail.com, www.kksppartners.com

PERKUMPULAN IDEA
(IDEA ASSOCIATION)

LAPORAN POSISI KEUANGAN
31 DESEMBER 2015 DAN 2014
(Dinyatakan dalam Rupiah)

STATEMENTS OF FINANCIAL POSITION
AS AT 31 DECEMBER 2015 AND 2014
(Expressed in Rupiah)

	2015	Catatan/ Notes	2014	
Aset				Assets
Aset Lancar				Current Assets
Kas dan setara kas	310,161,026	2c, 3	660,562,321	Cash and cash equivalents
Pembayaran dimuka	18,032,780	4	19,476,080	Prepayments
Piutang	91,119,550	2d, 5	30,782,050	Receivables
Aset Tidak Lancar				Noncurrent Assets
Biaya dibayar dimuka	18,749,430	2e, 6	43,749,630	Prepaid expenses
Aset tetap dikurangi akumulasi penyusutan tahun 2015 sebesar Rp 258,955,480 (2014: Rp248,858,830)	131,379,350	2f, 7	143,392,370	Fixed assets, net of accumulated depreciation 2015 of Rp 258,955,480 (2014: Rp 248,858,830)
Jumlah Aset	569,442,136		897,962,451	Total Assets
Liabilitas				Liabilities
Liabilitas Jangka Pendek				Short-Term Liabilities
Utang proyek	102,542,510	8	94,047,560	Project payables
Utang lainnya	186,073,250	9	180,079,280	Other payables
Jumlah Liabilitas	288,615,760		274,126,840	Total Liabilities
Aset Neto				Net assets
Tidak terikat	132,745,525	2g, 10	235,264,902	Unrestricted
Terikat temporer	148,080,853	2g, 11	388,570,710	Temporarily restricted
Terikat permanen	-		-	Permanently restricted
Jumlah Aset Neto	280,826,377		623,835,611	Total Net Assets
Jumlah Liabilitas dan Aset Neto	569,442,136		897,962,451	Total Liabilities and Net Assets

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

The accompanying notes form an integral part of these financial statements.

**PERKUMPULAN IDEA
(IDEA ASSOCIATION)**

**LAPORAN AKTIVITAS
UNTUK TAHUN YANG BERAKHIR
31 DESEMBER 2015 DAN 2014
(Dinyatakan dalam Rupiah)**

**STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED
31 DECEMBER 2015 AND 2014
(Expressed in Rupiah)**

	2015	Catatan/ Notes	2014	
Perubahan Aset Neto Tidak Terikat				Changes in Unrestricted Net Assets
Pendapatan:				Revenue:
Hibah	431,172,490	12	237,347,620	Grants
Penerimaan lainnya	80,256,820	13	75,804,345	Other receipts
Jumlah	<u>511,429,310</u>		<u>313,151,965</u>	Total
Aset neto yang berakhir pembatasannya				Net asset released from restrictions
Pemenuhan program dan waktu pembatasan	1,183,333,456	14	456,031,682	Satisfaction of programs and time restrictions
Jumlah pendapatan	<u>1,694,762,766</u>		<u>769,183,647</u>	Total Revenue
Beban:				Expenses:
Beban proyek	(1,183,333,456)	14	(456,031,682)	Project costs
Beban gaji dan kesejahteraan	(418,758,100)	15	(431,141,050)	Salaries and benefits
Beban pengembangan dan program	(58,090,070)	16	(23,726,400)	Program and development costs
Beban overhead	(62,565,300)	17	(44,682,850)	Overhead costs
Beban reparasi dan pemeliharaan	(4,808,000)	18	(6,764,100)	Repair and maintenance costs
Beban administrasi umum	(5,485,140)	19	(6,456,470)	General administration costs
Beban penyusutan dan amortisasi	(38,496,660)	20	(39,281,190)	Depreciation and amortization
Beban Idea Resource Center (IRC)	(1,565,000)	21	(3,575,000)	Idea Resources Center (IRC) costs
Beban pajak	(2,942,100)	22	(2,981,400)	Tax expenses
Beban lain-lain	(21,238,317)	23	(22,382,890)	Other expenses
Jumlah beban	<u>(1,797,282,143)</u>		<u>(1,037,023,033)</u>	Total Expenses
Kenaikan/(Penurunan) aset neto tidak terikat	<u>(102,519,377)</u>		<u>(267,839,386)</u>	Increase/(Decrease) in unrestricted net assets
Perubahan Aset Neto Terikat				Changes in Temporarily Restricted
Sumbangan/hibah dari lembaga donor	963,480,044	24	198,219,534	Donations/grants from donor agencies
Penerimaan bunga bank	1,651,718	25	5,804,012	Interest income
Pengembalian sisa dana proyek ke donor	(21,019,663)	26	(7,783,421)	Returning unused project funds to the donor
Hibah sisa dana proyek ke lembaga	(1,268,500)	27	(1,165,000)	Grants of unused project funds
Aset neto terbebaskan dari pembatasan	(1,183,333,456)	14	(456,031,682)	Net assets released from restrictions
Kenaikan (penurunan) aset neto terikat temporer	<u>(240,489,857)</u>		<u>(260,956,557)</u>	Increase (decrease) in temporarily restricted net assets
Perubahan Aset Neto Terikat				Changes in Permanently Restricted
Sumbangan	-		-	Donations
Kenaikan aset neto terikat temporer	-		-	Increase in permanently restricted net assets
Perubahan Aset Neto	(343,009,234)		(528,795,943)	Change in Net Assets
Aset Neto Awal Tahun	623,835,611		1,154,291,719	Net Assets at Beginning of Year
Koreksi aset neto	-		(1,660,165)	Correction of net assets
Aset Neto Akhir Tahun	<u>280,826,377</u>		<u>623,835,611</u>	Net Assets at End of Year

Catatan atas laporan keuangan merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan.

The accompanying notes form an integral part of these financial statements.

PERKUMPULAN IDEA
(IDEA ASSOCIATION)

LAPORAN ARUS KAS
UNTUK TAHUN YANG BERAKHIR
31 DESEMBER 2015 DAN 2014
(Dalam Rupiah)

STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED
31 DECEMBER 2015 AND 2014
(Expressed in Rupiah)

	2015	Catatan/ Notes	2014	
Aktivitas Operasi				Operating Activities
Rekonsiliasi perubahan dalam aset neto menjadi kas neto yang digunakan untuk Perubahan dalam aset neto	(343,009,234)		(528,795,943)	Reconciliation of change in net assets to net cash used in operating activities: Changes in net assets
Penyesuaian untuk rekonsiliasi perubahan dalam aset neto menjadi kas neto yang digunakan untuk kegiatan operasi:				Adjustments to reconcile change in net assets to net cash used for operating activities:
Penyusutan	13,496,460		14,280,990	Depreciation
Amortisasi	25,000,200		25,000,200	Amortization
(Kenaikan)/penurunan uang muka	1,443,300		(6,778,700)	(Increase)/decrease in advance payment
(Kenaikan)/penurunan piutang	(60,337,500)		4,390,680	(Increase)/decrease in receivables
(Kenaikan)/penurunan biaya dibayar dimuka	-		(50,000,000)	Increase/(decrease) in prepaid expenses
Kenaikan utang biaya	5,993,970		9,495,135	Increase/(decrease) in accrued expenses
Kenaikan/(penurunan) utang proyek	8,494,950		80,047,560	Increase/(decrease) in projects payables
Kas neto diterima (digunakan) untuk aktivitas operasi	<u>(348,917,854)</u>		<u>(452,360,078)</u>	Net cash received (used) in operating activities
Aktivitas Investasi				Investing Activities
Pembelian aset tetap	(1,483,440)		(127,145,000)	Purchase of fixed assets
Penambahan modal Fund Raising	-		(1,500,000)	Increase Fund Raising Capital
Kas neto digunakan untuk aktivitas investasi	<u>(1,483,440)</u>		<u>(128,645,000)</u>	Net cash used in financing activities
Aktivitas Pendanaan				Financing Activities
Sumbangan	-		-	Donations
Kas neto digunakan untuk aktivitas pendanaan	<u>-</u>		<u>-</u>	Net cash used in financing activities
Kenaikan (Penurunan) Neto dalam Kas dan Setara Kas	<u>(350,401,294)</u>		<u>(581,005,078)</u>	Increase/(decrease) in Net Cash and Cash Equivalents
Kas dan Setara Kas pada Awal Tahun	660,562,321		1,241,567,399	Cash and Cash Equivalents at Beginning of Year
Kas dan Setara Kas pada Akhir Tahun	<u><u>310,161,027</u></u>		<u><u>660,562,321</u></u>	Cash and Cash Equivalents at End of Year

PERKUMPULAN IDEA
(IDEA ASSOCIATION)

CATATAN ATAS LAPORAN KEUANGAN
31 DESEMBER 2015 DAN 2014
(Dinyatakan dalam Rupiah)

NOTES TO FINANCIAL STATEMENTS
31 DECEMBER 2015 AND 2014
(Expressed in Rupiah)

1. INFORMASI UMUM

a. Pendirian Organisasi

Perkumpulan IDEA (Institute for Development and Economic Analysis) adalah suatu organisasi non-pemerintah yang didirikan pada 20 Mei 1995 dan berbadan hukum perkumpulan berdasarkan Akta Notaris Winahyu Erwiningsih, SH, M.Hum, No. 25 tanggal 22 April 2004. IDEA didirikan sebagai bagian upaya mendorong pelebagaan mekanisme politik dan kebijakan publik yang menghormati hak asasi manusia, khususnya hak ekonomi, sosial dan budaya. IDEA bertujuan untuk mewujudkan masyarakat yang adil, demokratis, menghargai hak asasi manusia dan nirkekerasan.

Kegiatan dan layanan yang diberikan oleh IDEA meliputi pengorganisasian dan pendampingan kelompok warga, pendidikan dan penguatan kapasitas, riset dan/atau analisa kebijakan, mengembangkan dan/atau melibatkan diri dalam jaringan, mempengaruhi perubahan kebijakan, dan kampanye.

IDEA berdomisili di Yogyakarta dengan kantor berlokasi di Jl. Kaliurang KM 5, Gg Tejomoyo CT III/3 Yogyakarta.

b. Susunan Organisasi

Susunan organisasi IDEA per tanggal 31 Desember 2015 dan 2014 adalah sebagai berikut:

2015

Anggota (22 orang):

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

Badan Pekerja:

1. Ridaya La Ode Ngkowe
2. Deni Purwo Sembodo
3. Farida Mahri

Badan Pengawas:

1. Wahyu Widiarto Basjir
2. M. Sulistiyobroto

1. GENERAL INFORMATION

a. Establishment

IDEA (Institute of Development and Economic Analysis) Association is a non-governmental organization which was established in 1995 and incorporated associations based on Winahyu Erwiningsih, SH, M.Hum, deed number 25 dated 22 April 2004. IDEA was founded as part of an effort to encourage the institutionalization of political mechanisms and public policies that respect human rights, particularly economic, social, and cultural (Ecosoc) rights. IDEA aims to create a society that fair, democratic, respect human rights and non-violence.

Activities and services provided by IDEA include organizing and citizen advocacy-groups, education and capacity building, research and/or policy analysis, develop and/or engage in networkings, influencing policy change, and campaigns.

IDEA is domiciled in Yogyakarta, Indonesia, with its office located at Jl. Kaliurang KM 5, Gg Tejomoyo CT III/3 Yogyakarta.

b. Organization structure

Organization structure of IDEA as of 31 December 2015 and 2014 were as follows:

2014

Member (22 persons):

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

General Assembly Convenors:

1. Ridaya La Ode Ngkowe
2. Deni Purwo Sambodo
3. Farida Mahri

Oversight Committee:

1. Deddy Heriyanto
2. M. Sulistiyobroto

PERKUMPULAN IDEA
(IDEA ASSOCIATION)

CATATAN ATAS LAPORAN KEUANGAN
31 DESEMBER 2015 DAN 2014
(Dinyatakan dalam Rupiah)

NOTES TO FINANCIAL STATEMENTS
31 DECEMBER 2015 AND 2014
(Expressed in Rupiah)

2015

Badan Pengurus:

Direktur
Deputi Program
Deputi Manajemen Lembaga
Koordinator Divisi
Divisi Ekonomi, Sosial, Budaya yang berbasis
Advokasi Anggaran
Manajer Pengelolaan Pengetahuan
Divisi Advokasi Kebijakan Penanganan Risiko
Bencana dan Perubahan Iklim
Staf Program

Wasingatu Zakiyah
Sunarja
Tiem Farikhah Usman

Tenti Novari Kurniawati

Triwahyuni Suci Wulandari
Sunarja

1. Isnawati
2. Bambang Hery Purwanto
3. Imam Setyadi
4. Yoga Putra Prameswari

Staf Akuntansi:

Kasir

Kerumahtanggaan

Tenaga ahli

1. Ria Rahmawati
2. Wira Sagala

1. Susi Listiana
2. Desi Retno Palupi

1. Ida Wahyu Rusdiyanto
2. Andi Apriyanto

1. Hernindya Wisnuadji
2. Rinto Andriano
3. Damairia Pakpahan
4. Didik S. Mulyana
5. Djoni Ferdiwijaya
6. Lukman Hakim
7. Petrasa Wacana
8. Valentina Sri Wijiyati

Governing Body:

Director
Deputy for Program
Deputy for Management Institution
Division Coordinator:
Division of Economics, Social, Culture based on
Budget Advocacy
Manager of Knowledge Management
Coordinator for Advocacy on DRR

Programme staff

Accounting Staffs:

Cashier

Household affairs

Pool of Experts:

2014

Badan Pengurus:

Direktur
Deputi Program
Deputi Manajemen Lembaga
Koordinator Divisi:
Divisi Ekonomi, Sosial, Budaya yang berbasis
Advokasi Anggaran
Divisi Advokasi Kebijakan Penanganan Risiko
Bencana dan Perubahan Iklim

Wasingatu Zakiyah
Sunarja
Tiem Farikhah Usman

Tenti Novari Kurniawati

Sunarja

1. Isnawati
2. Bambang Hery Purwanto
3. Imam Setyadi

Staf Program:

Staf Pusdatinfo
Manajer Pengelolaan Pengetahuan

Muhammad Khoirul Atqiya'
Triwahyuni Suci Wulandari

Governing Body:

Director
Deputy for Program
Deputy for Management Institution
Division Coordinator:
Division of Economics, Social, Culture based on
Budget Advocacy
Coordinator for Advocacy on DRR

Programme staff

Pusdatinfo staff
Head of office

PERKUMPULAN IDEA
(IDEA ASSOCIATION)

CATATAN ATAS LAPORAN KEUANGAN
31 DESEMBER 2015 DAN 2014
(Dinyatakan dalam Rupiah)

NOTES TO FINANCIAL STATEMENTS
31 DECEMBER 2015 AND 2014
(Expressed in Rupiah)

Staf Administrasi	Wiwit Ekawati	<i>Administrative staff</i>
Kasir	Susi Listiana	<i>Cashier</i>
Kerumahtanggaan	1. Ida Wahyu Rusdiyanto 2. Andi Aprianto	<i>Household affairs</i>
Tenaga ahli	1. Hernindya Wisnuadji 2. Rinto Andriano 3. Damairia Pakpahan 4. Didik S. Mulyana 5. Djoni Ferdiwijaya 6. Lukman Hakim 7. Petrasa Wacana 8. Valentina Sri Wijiyati	<i>Pool of Experts:</i>

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 comes from internal agencies and donations from donors such as the Ford Foundation, 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 2015 disusun oleh Pengurus dan diselesaikan pada tanggal 6 Maret 2019.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of IDEA Association for the year ended 31 December 2015 has been prepared by the Executive Boards and completed on March 6, 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 Standards (SFAS) No. 45 (revised 2011) "Non-Profit Entities".

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.

b. Basis of preparation of the financial statements

The financial statements have been prepared on the basis of going concern and historical cost. The financial statements have also been prepared on the basis of the accrual concept, except for statements of cash flows which prepared on the cash basis.

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

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.

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

Figures in the statement of income and expenditure are stated in Indonesian Rupiah (IDR).

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c. Kas dan Setara Kas

Kas dan setara kas mencakup kas, simpanan yang sewaktu-waktu bisa dicairkan, dan investasi likuid jangka pendek lainnya dengan jangka waktu jatuh tempo tiga bulan atau kurang.

d. Piutang

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

e. Biaya dibayar dimuka

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

f. Aset Tetap

Aset tetap disajikan sebesar biaya perolehan setelah dikurangi akumulasi penyusutan dan penurunan nilai, kecuali tanah tidak disusutkan. Penyusutan aset tetap dilakukan dengan menggunakan metode garis lurus berdasarkan taksiran masa manfaat ekonomis dengan tincian 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 dan peralatan kantor	4 years	25%	Furniture and office equipment

Apabila aset tetap yang sudah tidak digunakan lagi atau dijual, maka nilai tercatat dan akumulasinya dikeluarkan dari laporan keuangan, dan keuntungan atau kerugian yang timbul diakui dalam laporan aktivitas.

g. Klasifikasi Aset Neto

Aset neto diklasifikasikan berdasarkan ada atau tidaknya pembatasan oleh penyumbang, yaitu: tidak terikat, terikat secara temporer, dan terikat secara permanen. Pembatasan harus dilakukan oleh donor dari luar organisasi sebelum aset diklasifikasikan sebagai terbatas.

1. Aset neto tidak terikat umumnya meliputi pendapatan dari jasa layanan, penjualan barang, sumbangan, dan dividen atau hasil investasi, dikurangi beban untuk memperoleh pendapatan.

c. Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks and other short-term highly liquid investments with original matures of three months or less.

d. Receivables

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

e. Prepaid expense

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

f. Fixed assets

Fixed assets are stated at cost less accumulated depreciation and impairment, except for land is not depreciated. Depreciation is done using the straight line method based on the estimated useful lives as follows:

When assets are retired or otherwise disposed of, their carrying values and the related accumulated depreciation are eliminated from the financial statement and the resulting gains and losses on the disposal of fixed assets are recognized in the statement of activities.

g. Classification of Net Assets

Net assets are classified based on the presence or absence of restrictions by donors, namely: unrestricted, temporarily restricted, permanently restricted. Restrictions must be imposed by donors from outside the organization before an asset is classified as restricted.

1. Unrestricted net assets generally include revenues from services, sale of goods, donations, and dividends or investment returns, net of expenses to earn revenues.

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

h. 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.

i. Pengakuan pendapatan dan beban

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

Program-program Kerjasama Tahun 2015

Program-program kerjasama antara lembaga IDEA dengan pihak donor pada tahun 2015 adalah sebagai berikut:

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 exists.*

h. Classification of revenues and expenses

The statement of activities presents revenues as an addition to unrestricted net assets, unless their use is limited by resource providers who do not expect repayment, and presents the costs as a reduction of net assets of the unrestricted net assets.

i. Revenues and expenses recognition

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

Partnership Programs in 2015

Partnership programs supported by funding agencies during the year 2015 were as follows:

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Program-program yang ditangani tahun 2015

Programs handled in 2015

No.	Program Title	Activities	Location	Period of Activity	Donor Agency
1.	<i>"Promoting Participation, Coordination of Poverty Reduction Programs and Development of Transparent and Integrated Information System that is Accessible by Poor and Marginalized Groups" (No. 1115-1256).</i>	<i>Strengthening poor and marginalized groups, empowering Local Coordinating Team for Poverty Reduction, and facilitating the integration and transparency of data and information on poverty reduction</i>	<i>Gunungkidul-Yogyakarta.</i>	<i>Extended to 28 February 2015</i>	<i>The Ford Foundation</i>
2.	<i>To Develop Transparent Village Information and Community-based Monitoring Systems Using Internet and Mobile Technologies to Monitor The Implementation of Development Programs in Yogyakarta (No. 0155-0471).</i>	<i>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!</i>	<i>Gunungkidul-Yogyakarta.</i>	<i>1 November 2015 - 31 October 2017</i>	<i>The Ford Foundation</i>
3.	<i>"Penguatan Forum Parlemen Pendidikan untuk Penggunaan Dana BOS yang Efektif dan Upaya Mencapai Pendidikan Dasar Gratis Berkualitas di Indonesia" (No.107/Dir/E/A33/X/2014)</i>	<i>Reformasi Skema Pendanaan Program WAJAR DIKNAS Menuju Pendidikan Dasar Gratis Berkualitas.</i>	<i>Province DI Yogyakarta</i>	<i>15 September 2014- 15 Februari 2015</i>	<i>PROREP through Article 33 Jakarta</i>
4.	<i>"Building Local Budget Transparency through Development of online Database System for Advocacy on Health, Education and Fulfillment of Economic Rights "</i>	<i>To improve local fiscal government transparency in both countries, Indonesia and Philippine, by enabling local civil society organizations to better understand publicly available budget and spending data to monitor government use of public funds.</i>	<i>Kota Yogyakarta, Province DIY</i>	<i>7 months beginning 15 November 2014.</i>	<i>OD4T through World Wide Web Foundation</i>
5.	<i>"Advocacy for Changes" (PA_A91_14.009)</i>	<i>Capacity building to enhance the effective participation of people with disabilities and otherexcluded group in participatory, inclusive and open local governance process, public services, and public finance management</i>	<i>Kab. Gunungkidul-Yogyakarta.</i>	<i>10 December 2014 - 30 April 2015</i>	<i>Handicap International</i>
6.	<i>Advocacy for Changes (PA_A91_15.015)</i>	<i>Capacity building to enhance the effective participation of people with disabilities and otherexcluded group in participatory, inclusive and open local governance process, public services, and public finance management process.</i>	<i>Kab. Gunungkidul-Yogyakarta.</i>	<i>November 2015 - March 2016</i>	<i>Handicap International (HI)</i>

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

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Program-program yang ditangani tahun 2014

Programs handled in 2014

No.	Program Title	Activities	Location	Period of Activity	Donor Agency
1.	"Promoting Participation, Coordination of Poverty Reduction Programs and Development of Transparent and Integrated Information System that is Accessible by Poor and Marginalized Groups" (No. 1115-1256).	Strengthening poor and marginalized groups, empowering Local Coordinating Team for Poverty Reduction, and facilitating the integration and transparency of data and information on poverty reduction	Gunungkidul-Yogyakarta.	September 30, 2013 up to March 2014	The Ford Foundation
2.	Enhancing Transparency and Accountability Public Education Budget (No.001/MoU-A33/VIII/2013)	Technical Assistance Workshop, FGD, Mini Research	Bantul District	August 1, 2013- April 30, 2014	TIFA through Article 33 Jakarta
3.	"Building Local Budget Transparency through Development of online Database System for Advocacy on Health, Education and Fulfillment of Economic Rights "	To improve local fiscal government transparency in both countries, Indonesia and Philippine, by enabling local civil society organizations to better understand publicly available budget and spending data to monitor government use of public funds.	Kota Yogyakarta, Province DIY	7 months beginning 15 November 2014.	OD4T through World Wide Web Foundation
4.	"Penguatan Forum Parlemen Pendidikan untuk Penggunaan Dana BOS yang Efektif dan Upaya Mencapai Pendidikan Dasar Gratis Berkualitas di Indonesia" (No.107/Dir/E/A33/X/2014)	Reformasi Skema Pendanaan Program WAJAR DIKNAS Menuju Pendidikan Dasar Gratis Berkualitas.	Province DI Yogyakarta	15 September 2014- 15 Februari 2015	PROREP through Article 33 Jakarta
5.	"Advocacy for Changes" (PA_A91_14.009)	Capacity building to enhance the effective participation of people with disabilities and otherexcluded group in participatory, inclusive and open local governance process, public services, and public finance management process.	Kab. Gunungkidul-Yogyakarta.	10 December 2014 - 30 April 2015	Handicap International

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	2015	2014
3. Kas dan setara kas		
Kas di tangan:		
IDEA-internal lembaga	2.094.510	2.996.830
IDEA-Fund raising	-	13.100
Proyek Ford Foundation (FF)	1.749.500	7.605.057
Proyek RWI	33.915.103	33.915.103
Proyek Prorep-Article 33	-	8.319.200
Proyek OD4T	-	25.962.524
Proyek HI	66.627.400	43.116.600
Proyek OXFAM IDSD27	10.193.800	-
Proyek PWYP	3.497.900	-
Proyek TAF	12.906.100	-
Jumlah kas di tangan	130.984.312	121.928.414
Kas di Bank:		
<u>Giro:</u>		
PT Bank Mandiri Persero Tbk ¹⁾	179.165.274	538.622.467
<u>Tabungan:</u>		
PT Bank Niaga, Tbk #0180100060174	11.440	11.440
Jumlah kas di bank	179.176.714	538.633.907
Jumlah kas dan setara kas	310.161.026	660.562.321
¹⁾ Perincian kas pada PT Bank Mandiri, Tbk:		
# 137-00-0578186-5 (IDEA-Operasional)	109.894.410	221.795.100
# 137-00-0438081-8 (IDEA-Donasi)	13.877.690	14.383.140
# 137-00-0993598-8 (Fund Raising)	36.202.160	32.792.000
# 137-00-0978434-5 (Proyek FF)	9.308.920	266.276.433
# 137-0010719181 (Proyek TIFA-Article 33)	2.063.794	3.375.794
# 137-00-1151282-5 (OXFAM IDSD27)	1.984.638	-
# 137-00-1151281-7 (Konsorsium TAF)	5.833.662	-
Jumlah kas di Bank	179.165.274	538.622.467
4. Pembayaran dimuka		
Uang muka kegiatan lembaga	18.032.780	19.476.080
Jumlah	18.032.780	19.476.080
5. Piutang		
Piutang anggota dan karyawan	2.646.750	11.546.750
piutang gaji	-	1.100.000
Piutang proyek:		
Proyek Ford Foundation	45.733.330	-
Proyek Prorep -Article 33	-	10.875.000
Proyek OXFAM	19.748.170	-
Proyek PWYP	8.731.000	-

Cash and cash equivalents

<i>Cash on hand:</i>
IDEA-internal organization
IDEA-Fund Raising
Project Ford Foundation (FF)
Project RWI
Project Prorep-Article 33
Project OD4T
Project HI
Project OXFAM IDSD27
Project PWPY
Project TAF
Total Cash on hand
<i>Cash at bank:</i>
<u>Current account</u>
PT Bank Mandiri Persero Tbk ¹⁾
<u>Saving account</u>
PT Bank Niaga, Tbk #0180100060174
Total cash at bank
Total cash and cash equivalents

¹⁾ Details cash with PT Bank Mandiri, Tbk:

# 137-00-0578186-5 (IDEA-Operasional)	
# 137-00-0438081-8 (IDEA-Donasi)	
# 137-00-0993598-8 (Fund Raising)	
# 137-00-0978434-5 (Project FF)	
# 137-0010719181 (Project TIFA-Article 33)	
# 137-00-1151282-5 (OXFAM IDSD27)	
# 137-00-1151281-7 (Konsorsium TAF)	
Total cash with bank	

Prepayments

Institution activity prepayments
Total

Receivables

Loans to members and staffs
<i>Project receivables:</i>
Project Ford Foundation
Project Prorep-Article 33
Project OXFAM
Project PWYP

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Piutang (lanjutan)		
Proyek TAF	7.000.000	-
Proyek UNDP-MRR	2.760.300	2.760.300
Proyek SAPA	4.500.000	4.500.000
Jumlah	<u>91.119.550</u>	<u>30.782.050</u>

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.

Receivables (continued)

Project TAF	-
Project UNDP-MRR	2.760.300
Project SAPA	4.500.000
Total	<u>30.782.050</u>

IDEA association provides loans to members, employees and certain projects which still in the process of disbursement of funds. These loans are repaid through payroll deductions of members and staff, as well as the reimbursement of project funds.

6. Biaya dibayar dimuka

Sewa kantor dibayar dimuka	18.749.430	43.749.630
Jumlah	<u>18.749.430</u>	<u>43.749.630</u>

Prepaid expenses

Prepaid office rent	43.749.630
Total	<u>43.749.630</u>

7. Aset Tetap

	2015				
	Saldo awal/ Beginning balance	Penambahan/ Additions	Pelepasan/ Disposals	Saldo akhir/ Ending balance	
Nilai Perolehan:					Acquisition cost:
Kendaraan	16.102.400	-	-	16.102.400	Vehicle
Komputer	170.551.450	435.000	-	170.986.450	Computer
Mebel dan peralatan kantor	85.597.350	1.650.000	825.000	86.422.350	Furniture and office equipment
Tanah	120.000.000	-	-	120.000.000	Land
Jumlah	<u>392.251.200</u>	<u>2.085.000</u>	<u>825.000</u>	<u>393.511.200</u>	Total
Akumulasi penyusutan:					Accumulated depreciation:
Kendaraan	16.102.400	-	-	16.102.400	Vehicle
Komputer	157.248.340	10.244.410	1.311.500	166.181.250	Computer
Mebel dan peralatan kantor	75.508.090	5.207.280	867.170	79.848.200	Furniture and office equipment
Jumlah	<u>248.858.830</u>	<u>15.451.690</u>	<u>2.178.670</u>	<u>262.131.850</u>	
Nilai buku	<u>143.392.370</u>			<u>131.379.350</u>	Net book value

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		2014				
		Saldo awal/ <i>Beginning balance</i>	Penambahan/ <i>Additions</i>	Pelepasan/ <i>Disposals</i>	Saldo akhir/ <i>Ending balance</i>	
<u>Nilai Perolehan:</u>						<u>Acquisition cost:</u>
Tanah	-	120.000.000	-	120.000.000		Land
Kendaraan	16.102.400	-	-	16.102.400		Vehicle
Komputer	169.006.450	1.545.000	-	170.551.450		Computer
Mebel dan peralatan kantor	79.997.350	5.600.000	-	85.597.350		Furniture and office equipment
Jumlah	<u>265.106.200</u>	<u>127.145.000</u>	<u>-</u>	<u>392.251.200</u>		Total
<u>Akumulasi penyusutan:</u>						<u>Accumulated depreciation:</u>
Kendaraan	16.102.400	-	-	16.102.400		Vehicle
Komputer	148.120.660	9.127.680	-	157.248.340		Computer
Mebel dan peralatan kantor	70.354.780	5.153.310	-	75.508.090		Furniture and office equipment
Jumlah	<u>234.577.840</u>	<u>14.280.990</u>	<u>-</u>	<u>248.858.830</u>		
Nilai buku	<u>30.528.360</u>			<u>143.392.370</u>		Net book value
		<u>2015</u>	<u>2014</u>			
8. Utang proyek						Projects payables
Proyek TIFA- Article 33	-	-	-	-		Proyek TIFA-Article 33
Proyek Ford Foudation	-	-	-	-		Project Ford Foudation
Proyek Prorep-Article 33	-	-	5.558.000	-		Project Prorep-Article 33
Proyek OD4T	-	-	-	15.861.720		Project OD4T
Proyek Handicap International	-	66.627.400	-	36.712.730		Project Handicap International
Proyek OXFAM	-	-	-	-		Project OXFAM
Proyek PWYP	-	-	-	-		Project PWYP
Proyek ICW	-	-	-	-		Project ICW
Proyek TAF-Inisiatif	-	-	-	-		Project TAF-Inisiatif
Proyek RWI	-	33.915.110	-	33.915.110		Project RWI
Proyek UN-WOMEN	-	2.000.000	-	2.000.000		Project UN-Women
Jumlah		<u>102.542.510</u>		<u>94.047.560</u>		Total
9. Utang lainnya						Projects payables
Utang pajak PPh pasal 21		4.136.950		4.550.000		Taxes payable
Utang dana purna tugas		167.132.520		160.725.500		Accrued Severance
Utang lain-lain		14.803.780		14.803.780		Other payable
Jumlah		<u>186.073.250</u>		<u>180.079.280</u>		Total
10. Aset neto tidak terikat						Unrestricted net assets
Ikhtisar perubahan aset neto tidak terikat dalam periode bersangkutan:						Summary of changes in unrestricted net assets in the current period:
Saldo awal		235.264.902		504.764.452		Beginning balance
Kenaikan (penurunan) dalam tahun berjalan		(102.519.377)		(267.839.386)		Increase (decrease) during the current period
Koreksi Aset neto tidak terikat		-		(1.660.165)		Correction of unrestricted net assets
Saldo akhir		<u>132.745.525</u>		<u>235.264.902</u>		Ending balance

PERKUMPULAN IDEA
(IDEA ASSOCIATION)

CATATAN ATAS LAPORAN KEUANGAN
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	2015	2014
11. Aset neto terikat temporer		
Ikhtisar perubahan aset neto terikat temporer dalam periode bersangkutan:		
Saldo awal	388.570.710	649.527.267
Penambahan (pengurangan)	(240.489.857)	(260.956.557)
Koreksi Aset neto tidak terikat	-	-
Saldo akhir	<u>148.080.853</u>	<u>388.570.710</u>
Aset neto terikat temporer tanggal 31 Desember 2015 merupakan sisa dana proyek yang didanai oleh lembaga-lembaga donor pada tanggal 31 Desember 2015. Perincian sisa dana proyek adalah sebagai berikut:		
Proyek Ford Foundation	11.058.464	273.881.489
Proyek Prorep Article 33	-	8.319.200
Proyek OD4T	(1)	25.962.524
Proyek Handicap Indonesia	66.627.400	43.116.600
Proyek OXFAM IDS27	12.178.431	-
Proyek PWYP	3.497.900	-
Proyek TAF	18.739.762	-
Proyek RWI	33.915.103	33.915.103
Proyek TIFA Article 33	2.063.794	3.375.794
Jumlah sisa dana proyek	<u>148.080.853</u>	<u>388.570.710</u>
Ikhtisar perubahan sisa dana dari proyek-proyek tersebut disajikan dalam lampiran 1 sampai dengan 11.		
12. Hibah-Tidak terikat		
Hibah honorarium dari anggota dan staf IDEA	413.455.790	200.798.900
Hibah lain-lain	17.716.700	36.548.720
Jumlah	<u>431.172.490</u>	<u>237.347.620</u>
13. Penerimaan lainnya-Tidak terikat		
Penerimaan bunga tabungan dan giro lembaga	2.058.860	5.415.640
Penerimaan Fund Raising	-	2.625.760
Iuran Anggota Perkumpulan IDEA	500.000	400.000
Penerimaan lain-lain	31.788.650	21.150.565
Pengembalian kontribusi	61.880	-
Pengembalian beban proyek bersama	39.661.610	41.344.140
Pendapatan bunga pinjaman karyawan	1.055.820	634.240
Pendapatan penjualan buku	2.835.000	1.260.000
Penjualan aset tetap	-	-
Penjualan/copy film	70.000	-
Penjualan kaos/pin	725.000	2.974.000
Pendapatan penjualan buku komik	1.500.000	-
Jumlah	<u>80.256.820</u>	<u>75.804.345</u>

Temporarily restricted net assets

Summary of changes in unrestricted net assets in the current period:

Beginning balance
Addition (deductions) during the current period
Correction of unrestricted net assets
Ending balance

Temporarily restricted net assets at December 31, 2015 represents the unused project funds up to December 31, 2015. Details of the unused project funds are as follows:

Project Ford Foundation
Project Prorep Article 33
Project OD4T
Project Handicap Indonesia
Project OXFAM IDS27
Proyek PWYP
Project TAF
Project RWI
Project TIFA Article 33
Total unused project funds

Summary of the changes in the unused funds from these projects are presented in Appendix 1 to the 11.

Grants-Unrestricted

Grants members and staff honorarium IDEA
Other grants
Total

Other income-Unrestricted

Interest income-saving and current accounts
Fund raising income
Membership dues
Other income
Refund
Refund the costs of joint projects
Interest income-loan employees
Book sales revenue
Sales/copy movies
Sales Tshirt/pin
Comic book sales revenue
Total

PERKUMPULAN IDEA
(IDEA ASSOCIATION)

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	2015	2014	
14. Beban proyek			Project costs
Beban proyek Ford Foundation	290.827.882	319.852.960	<i>Project Ford Foundation (FF)</i>
Beban proyek Prorep-Article 33	32.467.700	29.148.800	<i>Project Prorep-Article 33</i>
Beban proyek OD4T	44.267.900	15.899.200	<i>Project OD4T</i>
Beban proyek HI	79.987.068	247.400	<i>Project HI</i>
Beban proyek OXFAM IDSD12	125.639.375	-	<i>Project OXFAM IDSD12</i>
Beban proyek OXFAM IDSD27	368.141.699	-	<i>Project OXFAM IDSD27</i>
Beban proyek PWYP	26.233.100	-	<i>Project PWYP</i>
Beban proyek ICW	33.579.500	-	<i>Project ICW</i>
Beban proyek TAF Inisiatif	160.815.231	-	<i>Project TAF Inisiatif</i>
Beban proyek TII	20.062.000	-	<i>Project TII</i>
Beban proyek TIFA-Article 33	1.312.000	90.883.322	<i>Project TIFA-Article 33</i>
Jumlah	<u>1.183.333.456</u>	<u>456.031.682</u>	Total
15. Beban gaji dan kesejahteraan			Salaries and benefits
Beban gaji badan pekerja	3.250.000	3.250.000	<i>Working Committee salaries</i>
Beban gaji pengawas	22.800.000	22.800.000	<i>Supervisor salaries</i>
Beban gaji pengurus & staf	299.015.250	310.101.000	<i>Management & staff salaries</i>
Beban gaji staf program	7.200.000	5.600.000	<i>Staff program salaries</i>
Beban asuransi kesehatan	6.002.000	5.710.050	<i>Health insurance</i>
Beban puma tugas	25.735.970	26.249.350	<i>Retirement benefits</i>
Beban THR	23.097.300	21.480.350	<i>THR</i>
Beban Rawat inap & kelahiran	2.500.000	1.500.000	<i>Hospitalization and birth</i>
Beban asuransi Jamsostek	28.425.780	34.115.300	<i>Jamsostek insurance</i>
Pemeliharaan kendaraan staff	731.800	335.000	<i>Vehicles maintenance</i>
Jumlah	<u>418.758.100</u>	<u>431.141.050</u>	Total
16. Beban Pengembangan dan Program			Development costs and Programs
Beban program independen	2.625.000	3.105.500	<i>Costs for independent programs</i>
Beban untuk kontribusi pendukung program	20.668.570	3.601.500	<i>Costs for supporting the contribution program</i>
Transport & honor volunteer	200.000	-	<i>Money transport & per diem service</i>
Uang transport & per diem dinas	31.223.900	8.867.000	<i>Transport costs & per diem services</i>
Beban pengembangan staf	3.372.600	4.948.800	<i>Staff development costs</i>
Penanggulangan risiko bencana	-	3.203.600	<i>Emergency Response</i>
Jumlah	<u>58.090.070</u>	<u>23.726.400</u>	Total
17. Beban overhead			Overhead costs
Beban telepon	5.021.500	3.970.700	<i>Phone cost</i>
Beban ATK & suplies	15.393.700	4.568.800	<i>Stationery & office suplies</i>
Beban rumah tangga	10.808.600	8.976.950	<i>Household</i>
Beban fotokopi	4.406.900	2.571.300	<i>Photocopy</i>
Beban internet	7.916.600	8.811.200	<i>Internet</i>
Beban konsumsi	8.143.300	7.878.800	<i>Consumption</i>
Beban langganan koran	1.875.000	1.870.000	<i>Newspaper subscription</i>
Beban listrik & air minum	6.124.500	4.544.900	<i>Electricity & water</i>
Beban transport	2.875.200	1.490.200	<i>Transport costs</i>
Jumlah	<u>62.565.300</u>	<u>44.682.850</u>	Total

PERKUMPULAN IDEA
(IDEA ASSOCIATION)

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	2015	2014	
18. Beban reparasi dan pemeliharaan			Repair and maintenance costs
Beban pemeliharaan kendaraan	588.000	687.600	Vehicles maintenance
Beban pemeliharaan komputer	1.790.000	1.320.000	Computer maintenance
Beban pemeliharaan rumah tangga	420.000	952.500	Household maintenance
Beban pemeliharaan Website	2.010.000	3.804.000	Website maintenance
Jumlah	<u>4.808.000</u>	<u>6.764.100</u>	Total
19. Beban administrasi umum			General administration costs
Beban pos/kurir	2.207.400	802.000	Postal/courier costs
Beban administrasi bank & pph	2.144.740	2.352.800	Bank charges & taxes
Beban adm umum lain-lain	1.133.000	3.301.670	Other general administration costs
Jumlah	<u>5.485.140</u>	<u>6.456.470</u>	Total
20. Beban penyusutan dan amortisasi sewa			Depreciation and amortization costs
Beban penyusutan aset tetap	13.496.460	14.280.990	Depreciation of fixed assets
Beban amortisasi sewa kantor	25.000.200	25.000.200	Amortization of office rent
Jumlah	<u>38.496.660</u>	<u>39.281.190</u>	Total
21. Beban operasional lain			Other operational expenses
Beban IDEA Resources Center (IRC)	-	-	IDEA Resources Center (IRC) expenses
Beban Operasional	1.565.000	3.575.000	
Jumlah	<u>1.565.000</u>	<u>3.575.000</u>	Total
22. Beban pajak			Tax expenses
PPh Ps 21 pegawai tetap	275.100	556.400	Income taxes Article 21 permanent employees
PPh Ps 21 Final	-	2.075.000	Income tax Article 21 final
Pajak Bumi Bangunan	2.500.000	-	Land and building tax
Pajak kendaraan	167.000	350.000	Vehicle tax
Jumlah	<u>2.942.100</u>	<u>2.981.400</u>	Total
23. Beban lain-lain			Other expenses
Beban publikasi IDEA	-	1.865.000	IDEA publications
Beban Kerugian aktiva tetap	201.560	-	Loss on property, plant and equipment
Beban sumbangan	2.209.200	3.027.300	Donations to other parties
Beban kerugian piutang	-	145.000	Employee receivable losses
Beban lembur	2.200.000	975.000	Overtime costs
Beban kerugian program	3.344.920	240.290	Program losses
Beban rapat pleno	5.591.600	8.630.300	Plenary meeting
Beban audit independen	7.500.000	7.500.000	Independent audit costs
Kerugian Selisih Kurs	191.037	-	Exchange rate losses
Jumlah	<u>21.238.317</u>	<u>22.382.890</u>	Total
24. Sumbangan/hibah dari lembaga donor			Grants from donors
Transfer dari donatur:			Transfer from donors:
Ford Foundation	45.733.330	-	Ford Foundation
Pronep via Perkumpulan Article 33	25.417.000	38.633.000	Pronep through Perkumpulan Article 34
OD4T via World Wide Web Foundation	18.305.375	41.861.724	OD4T through World Wide Web Foundation

PERKUMPULAN IDEA
(IDEA ASSOCIATION)

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

	2015	2014
Sumbangan/hibah dari lembaga donor (lanjutan)		
Handicap International (HI)	105.591.000	43.364.000
Oxfam IDSD12	137.523.170	-
Oxfam IDSD27	367.490.769	-
PWYP Indonesia	29.731.000	-
Indonesia Corruption Watch (ICW)	34.350.000	-
TAF via Perkumpulan Inisiatif	179.276.400	-
Transparency International Indonesia (TII)	20.062.000	-
TIFA via Perkumpulan Article 33	-	74.320.000
Jumlah	<u>963.480.044</u>	<u>198.178.724</u>
25. Penerimaan bunga bank		
Rekening Tabungan pada PT Bank Mandiri, Tbk:		
#137-0009822145 (Proyek FF)	427.558	5.730.126
# 137-0010719181 (Proyek TIFA-Article 33)	-	73.887
#137-0009766854 (Proyek TAF)	278.594	-
# 137-00-1151282-5 (OXFAM IDSD27)	650.930	-
#137-0007069673 (Proyek Oxfam)	294.636	-
Jumlah	<u>1.651.718</u>	<u>5.804.012</u>
26. Pengembalian sisa dana proyek		
Rincian sisa dana proyek yang telah		
Proyek FF-LP3Y	-	160.165
Proyek Ford Foundation	18.156.031	(7.623.257)
Proyek Handicap Indonesia (29/04/15)	2.093.132	-
Proyek ICW (30/10/15)	770.500	-
Proyek FF-Seknas FITRA	-	7.623.256,50
Jumlah	<u>21.019.663</u>	<u>160.164</u>
27. Hibah sisa dana proyek		
Rincian sisa dana proyek yang dihibahkan ke lembaga (IDEA) adalah sebagai berikut:		
Proyek Prorep - Article 33	1.268.500	1.165.000
Jumlah	<u>1.268.500</u>	<u>1.165.000</u>
28. Peristiwa setelah tanggal laporan posisi keuangan		
Tidak ada peristiwa setelah tanggal laporan posisi keuangan yang mempunyai pengaruh material terhadap laporan keuangan secara keseluruhan, kecuali semua hal yang material yang telah diungkapkan dalam laporan keuangan ini.		

Grants from donors (continued)

Handicap International (HI)
Oxfam IDSD12
Oxfam IDSD27
PWYP Indonesia
Indonesia Corruption Watch (ICW)
TAF through Perkumpulan Inisiatif
Transparency International Indonesia (TII)
TIFA through Perkumpulan Article 33
Total

Interest income

Saving accounts with PT Bank Mandiri, Tbk:
#137-0009822145 (Project FF)
137-0010719181 (Project TIFA-Article 33)
#137-0009766854 (Project TAF)
137-00-1151282-5 (OXFAM IDSD27)
#137-0007069673 (Project Oxfam)
Total

Returning unused project funds

Details of the remaining funds which have
Project UNOCHA
Project IBP (Publishing books)
Project Handicap Indonesia (29/04/15)
Project ICW (30/10/15)
Project Prorep -Article 33
Total

Grants of unused project funds

Details of the remaining funds which have been granted to Institutional (IDEA) were as follows:
Project Prorep - Article 33
Total

Events after balance sheet date

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

PERKUMPULAN IDEA (IDEA ASSOCIATION)
Laporan Keuangan/ Financial Statement
Proyek Kerjasama dengan/ Partnership Project with Ford Foundation
No. Project 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: 1 January - 31 December 2015
(Dinyatakan dalam Rupiah/ Expressed in Rupiah)

	Jumlah/ Amount(s)
SALDO AWAL / BEGINNING BALANCE	-
PENERIMAAN / RECEIPT	
Bunga & biaya bank sampai bulan November 2015 proyek sebelumnya/ Interest & bank fees until November 2015 the previous project	20.348
Utang ke lembaga/ Debt to the institution	45.733.333
Pendapatan bunga bank/ Interest income	9.049
TOTAL DANA TERSEDIA / TOTAL FUNDS AVAILABLE (a)	45.762.730
PENGELUARAN / EXPENDITURE:	
1. Meeting and training expenses	(650.500)
2. Printing and publication	-
3. Consultant	-
4. Office expenses	-
5. Salaries & Honorarium, and Benefit	(34.000.000)
Biaya administrasi dan pajak bank/ Bank charges	(53.810)
TOTAL PENGELUARAN / TOTAL EXPENDITURE (b)	(34.704.310)
SALDO AKHIR / ENDING BALANCE (a-b)	11.058.420
Posisi Kas dan bank / Cash and bank position:	
Kas/ Cash on hand	1.749.500
Bank (PT Bank Mandiri, Tbk account # 137-00-0978434-5)	9.308.920
Jumlah/ Total	11.058.420

PERKUMPULAN IDEA (IDEA ASSOCIATION)

-Laporan Keuangan/ *Financial Statement*Proyek Kerjasama dengan/ *Partnership Project PROREP Trough Perkumpulan Article 33*
Project No. 107/Dir/E/A33/X/2014*"Penguatan Forum Parlemen Pendidikan untuk Penggunaan Dana BOS yang Efektif dan Upaya Mencapai Pendidikan Dasar Gratis Berkualitas di Indonesia"*Periode/ *Period: 1 January - 31 December 2015*(Dinyatakan dalam Rupiah/ *Expressed in Rupiah*)

	<u>Jumlah/ Amount(s)</u>
SALDO AWAL/ BEGINNING BALANCE	8.319.200
PENERIMAAN/ RECEIPT	
Pencairan tanggal/ <i>Installment 5 May 2015</i>	1.418.800
Pencairan tanggal/ <i>Installment 17 June 2015</i>	9.439.700
Pencairan tanggal/ <i>Installment 23 June 2015</i>	4.058.500
PENGELUARAN/ EXPENDITURES	<u>23.236.200</u>
Institutional Support	
1.1 Administrasi dan Keuangan/ <i>Administration and Finance</i>	(1.875.000)
1.2 Kesekretariatan/ <i>Secretariat</i>	(1.625.000)
Program	
2.1 <i>Local Program Coordinator</i>	(3.000.000)
2.7 Reformasi SKema Pendanaan Program WAJAR DIKNAS Menuju Pendidikan Dasar Gratis Berkualitas	(4.592.700)
TOTAL PENGELUARAN/ TOTAL EXPENDITURE (b)	<u>(11.092.700)</u>
Hibah ke lembaga/ <i>Grants to institutions</i>	(1.268.500)
Pembayaran utang ke lembaga/ <i>Payment of debt to the institution</i>	<u>(10.875.000)</u>
SALDO AKHIR/ ENDING BALANCE	<u><u>-</u></u>

PERKUMPULAN IDEA (IDEA ASSOCIATION)
Laporan Keuangan/ Financial Statement
Proyek Kerjasama dengan/ Partnership Project OD4T
"Building Local Budget Transparency through Development of online Database System for
Advocacy on Health, Education and Fulfillment of Economic Rights "
Periode/ Period : 1 January - 31 December 2015
(Dinyatakan dalam Rupiah/ Expressed in Rupiah)

	<u>Jumlah/ Amount(s)</u>
SALDO AWAL/ BEGINNING BALANCE	
PENERIMAAN/ RECEIPT	25.962.524
Pencairan / Installment dated 28 July 2015	
Pendapatan bunga/ Interest income	18.305.375
TOTAL DANA TERSEDIA/ TOTAL FUNDS AVAILABLE (a)	<u>44.267.899</u>
PENGELUARAN/ EXPENDITURE:	
PROGRAM	
1. Provides Analysis Budget Tools Available 2012 - 2014 APBD (Public Budget) Data of Yogyakarta City	(9.894.300)
2. Increasing Public Knowledge on The General Aggregate APBD of Yogyakarta 2012 - 2014	(12.398.100)
3. Campaign Analysis	(3.500.000)
4. Increasing Knowledge of Yogyakarta City Government about Open Data	(7.841.500)
5. Monitoring and Evaluation The Tools of Budget Analysis System	(5.195.000)
6. Progame Reporting	(2.738.400)
ADDITIONAL PROGRAM	
1.1 Hosting	(500.000)
1.2 Campaign Analysis Results Through Online Media (Developer Web)	(2.000.000)
1.3 Stationery Biaya administrasi dan pajak bank/ Bank charges	(200.600)
TOTAL PENGELUARAN/ TOTAL EXPENDITURE (b)	<u>(44.267.900)</u>
SALDO AKHIR/ ENDING BALANCE (a-b)	<u>(1)</u>

PERKUMPULAN IDEA (IDEA ASSOCIATION)
Laporan Keuangan/ Financial Statement
Proyek Kerjasama dengan/ Partnership Project with HI
Project No.PA_A91_14.009
"Advocating for Change"
Periode/Period : 1 January - 31 December 2015
(Dinyatakan dalam Rupiah/ Expressed in Rupiah)

	Jumlah/ Amount(s)
SALDO AWAL/ BEGINNING BALANCE	43.116.600
PENERIMAAN/ RECEIPT	
Pencairan/ Installment 26 MarCH 2015	10.841.000
Kontribusi IDEA	-
Pendapatan bunga/ Interest income	-
TOTAL DANA TERSEDIA/ TOTAL FUNDS AVAILABLE (a)	53.957.600
PENGELUARAN/ EXPENDITURE:	
a. Meeting and training expense	(24.081.200)
b. Office expense	(3.305.483)
c. Salarie, honorarium and benefits	(24.477.785)
TOTAL PENGELUARAN/ TOTAL EXPENDITURE (b)	(51.864.468)
SALDO AKHIR/ ENDING BALANCE (a-b)	2.093.132
Pengembalian dana ke donor/Returning funds to donors April 2015	(2.093.132)
SALDO AKHIR/ ENDING BALANCE	-

PERKUMPULAN IDEA (IDEA ASSOCIATION)
Laporan Keuangan/ Financial Statement
Proyek Kerjasama dengan/ Partnership Project with HI
Project No. PA_A91_15.015
"Advocating for Change"
Periode/Period : 1 January - 31 December 2015
(Dinyatakan dalam Rupiah/ Expressed in Rupiah)

	Jumlah/ Amount(s)
SALDO AWAL/ BEGINNING BALANCE	-
PENERIMAAN/ RECEIPT	
Pencairan/ Installment 30 December 2015	94.750.000
Pendapatan bunga/ Interest income	-
TOTAL DANA TERSEDIA/ TOTAL FUNDS AVAILABLE (a)	94.750.000
PENGELUARAN/ EXPENDITURE:	
a. Meeting and training expense	-
b. Office expense	(28.122.600)
c. Salarie, honorarium and benefits	-
TOTAL PENGELUARAN/ TOTAL EXPENDITURE (b)	(28.122.600)
SALDO AKHIR/ ENDING BALANCE (a-b)	66.627.400
Posisi Kas dan bank/ Cash and bank position:	
Kas/ Cash on hand	66.627.400
Bank	-
Jumlah/ Total	66.627.400

PERKUMPULAN IDEA (IDEA ASSOCIATION)
Laporan Keuangan/ Financial Statement
Proyek Kerjasama dengan/ Partnership Project with OXFAM
Project No. IDSD27/2015/AKU/09/001
"Pengembangan Model Ketangguhan UMKM di Kabupaten Magelang"
Periode/Period : 1 January - 31 December 2015
(Dinyatakan dalam Rupiah/ Expressed in Rupiah)

	<u>Jumlah/ Amount(s)</u>
SALDO AWALI/ BEGINNING BALANCE	-
PENERIMAAN/ RECEIPT	
Pencairan/ <i>Installment September 2015</i>	117.775.000
Pendapatan bunga/ <i>Interest income</i>	294.636
TOTAL DANA TERSEDIA/ <i>TOTAL FUNDS AVAILABLE (a)</i>	118.069.636
PENGELUARAN/ <i>EXPENDITURE:</i>	
1. <i>Partner Cost</i>	(38.000.000)
2. <i>Activity Cost</i>	-
Koordinasi Dengan Pemerintah Daerah Dan Forum UMKM Tangguh	(5.772.000)
Membangun Keberlanjutan Forum UMKM Tangguh	(3.050.000)
Kajian Risiko Bencana Bagi UMKM	(26.636.000)
Penyusunan Rencana Keberlanjutan Usaha Individu	(15.969.500)
Penyusunan Dokumen RKU K	(18.622.000)
Membangun Komitmen Para Pihak	-
Implementasi RKU K	-
Monitoring Dan Evaluasi Implementasi RKU K	-
Advokasi Kebijakan Daerah	(3.750.000)
<i>Other partner cost</i>	(13.576.948)
3. Biaya Bank/ <i>Bank charges</i>	(262.927)
TOTAL PENGELUARAN/ <i>TOTAL EXPENDITURE (b)</i>	(125.639.375)
SALDO AKHIR/ <i>ENDING BALANCE (a-b)</i>	(7.569.739)
Hutang ke Lembaga/ <i>Debt to the Institution</i>	19.748.177
SALDO AKHIR/ <i>ENDING BALANCE</i>	12.178.438
Posisi Kas dan bank/ <i>Cash and bank position:</i>	
Kas/ <i>Cash on hand</i>	10.193.800
Bank Mandiri Giro137-00-1151282-5	1.984.638
Jumlah/ <i>Total</i>	12.178.438

PERKUMPULAN IDEA (IDEA ASSOCIATION)
Laporan Keuangan/ Financial Statement
Proyek Kerjasama dengan/ Partnership Project with PWYP Indonesia
Project No. 008-Ex/Mou/SGA/VIII/2015
"Monitoring Tata Kelola Pertambangan di Daerah Istimewa Yogyakarta"
Periode/Period : 1 January - 31 December 2015
(Dinyatakan dalam Rupiah/ Expressed in Rupiah)

	<u>Jumlah/ Amount(s)</u>
SALDO AWAL/ BEGINNING BALANCE	-
PENERIMAAN/ RECEIPT	
Pencairan/ Installment 21 October 2015	21.000.000
TOTAL DANA TERSEDIA/ TOTAL FUNDS AVAILABLE (a)	<u>21.000.000</u>
PENGELUARAN/ EXPENDITURE:	
1. Pengumpulan data Analisis data perijinan dan pendapatan daerah dari industri ekstraktif	(4.231.000)
2. Penulisan praktek advokasi warga untuk tambang pasir besi di Kulonprogo	(4.000.000)
3. FGD penggalian data	(6.170.000)
4. Diseminasi hasil analisis	(9.832.100)
5. Programe Reporting	(2.000.000)
TOTAL PENGELUARAN/ TOTAL EXPENDITURE (b)	<u>(26.233.100)</u>
SALDO AKHIR/ ENDING BALANCE (a-b)	<u>(5.233.100)</u>
Utang IDEA ke PWYP 28 Desember 2015	8.731.000
SALDO AKHIR/ ENDING BALANCE	<u>3.497.900</u>
Posisi Kas dan bank/ Cash and bank position:	
Kas/ Cash on hand	3.497.900
Bank	-
Jumlah/ Total	<u>3.497.900</u>

PERKUMPULAN IDEA (IDEA ASSOCIATION)
Laporan Keuangan/ Financial Statement
Proyek Kerjasama dengan/ Partnership Project with ICW
Project No. /KK/BP/ICW/IX/2015
"Diskusi Publik Roadmap KPK"
Periode/Period : 1 January - 31 December 2015
(Dinyatakan dalam Rupiah/ Expressed in Rupiah)

	Jumlah/ Amount(s)
SALDO AWAL/ BEGINNING BALANCE	-
PENERIMAAN/ RECEIPT	
Pencairan dana/ Installment 18 September 2015	34.350.000
TOTAL DANA TERSEDIA/ TOTAL FUNDS AVAILABLE (a)	34.350.000
PENGELUARAN/ EXPENDITURE:	
1 Meeting Packages	(21.981.500)
2 Honorarium Expert	(3.000.000)
3 Honorarium for Moderator	(1.000.000)
4 Honorarium for Local Organizer	(6.000.000)
5 Transportation and Communication LO	(853.000)
6 Invitation and Banner	(328.000)
7 Photocopy and office supply	(417.000)
TOTAL PENGELUARAN/ TOTAL EXPENDITURE (b)	(33.579.500)
SALDO AKHIR/ ENDING BALANCE (a-b)	770.500
Pengembalian dana ke donor/Returning funds to donor 30/10/15)	(770.500)
SALDO AKHIR/ ENDING BALANCE (a-b)	-

PERKUMPULAN IDEA (IDEA ASSOCIATION)
Laporan Keuangan/ Financial Statement
Proyek Kerjasama dengan/ Partnership Project with TAF-INISIATIF
Project No. 012/Inisiatif-P3M/TAF/III/2015
"PNPM Peduli - Advokasi Dana Desa untuk Kelompok Marjinal"
Periode/Period : 1 January - 31 December 2015
(Dinyatakan dalam Rupiah/ Expressed in Rupiah)

	<u>Jumlah/ Amount(s)</u>
SALDO AWAL/ BEGINNING BALANCE	-
PENERIMAAN/ RECEIPT	
Pencairan/ 1st Installment 9 March 2015	68,100,000
Pencairan/ 2nd Installment 2 September 2015	104,176,400
Hutang ke lembaga/Debt to Institution	7,000,000
Pendapatan bunga/ Interest income	278,594
TOTAL DANA TERSEDIA/ TOTAL FUNDS AVAILABLE (a)	179,554,994
PENGELUARAN/ EXPENDITURE:	
1 Institutional Support :	(81,000,000)
2 Operational Costs	(5,359,613)
3 Persiapan	(12,162,000)
4 Bantuan Teknis	(14,877,400)
5 Warkshop perumusan usulan kegiatan untuk kelompok marjinal	(20,564,500)
6 Pengawasan RPJM Desa/RKP Desa/APBDesa	-
7 Advokasi Kebijakan di kabupaten	(26,331,000)
8 Audensi Penyusunan Peda/Perkada	-
9 Biaya Bank/ Bank charges	(520,719)
TOTAL PENGELUARAN/ TOTAL EXPENDITURE (b)	(160,815,231)
SALDO AKHIR/ ENDING BALANCE (a-b)	18,739,762
Posisi Kas dan bank/ Cash and bank position:	
Kas/ Cash on hand	12,906,100
Bank Mandiri Giro 137-00-1151281-7	5,833,662
Jumlah/ Total	18,739,762

PERKUMPULAN IDEA (IDEA ASSOCIATION)
Laporan Keuangan/ Financial Statement
Proyek Kerjasama dengan/ Partnership Project with TII
Project No. 022/TII-PENGAWALANCAPIMKPK/CONT/VIII/2015
"Penguatan KPK dengan Menyiapkan Pimpinan KPK Masa Depan"
Periode/Period : 1 January - 31 December 2015
(Dinyatakan dalam Rupiah/ Expressed in Rupiah)

	Jumlah/ Amount(s)
SALDO AWAL/ BEGINNING BALANCE	-
PENERIMAAN/ RECEIPT	
Pencairan/ Installment 30 July 2015	20.000.000
Kontribusi IDEA	62.000
TOTAL DANA TERSEDIA/ TOTAL FUNDS AVAILABLE (a)	20.062.000
PENGELUARAN/ EXPENDITURE: <i>Cuma agustus</i>	
1 Media Partner Televisi Lokal	(8.810.000)
2 Media Partner Radio Lokal	(7.000.000)
3 Press Briefing	(2.302.000)
4 Menulis analisa isu-isu Seleksi KPK (Opsinya selain Press Briefing)	-
5 Press Conference di daerah	(1.950.000)
TOTAL PENGELUARAN/ TOTAL EXPENDITURE (b)	(20.062.000)
SALDO AKHIR/ ENDING BALANCE (a-b)	-