

PERKUMPULAN IDEA
(INSTITUTE FOR DEVELOPMENT AND ECONOMIC ANALYSIS)

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

UNTUK TAHUN BERAKHIR PADA 31 DESEMBER 2017 DAN 2016
FOR THE YEARS ENDED 31 DECEMBER 2017 AND 2016

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

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SURAT PERNYATAAN DIREKSI /
STATEMENT OF THE BOARD OF DIRECTORS

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SURAT PERNYATAAN DIREKSI /
STATEMENT OF THE BOARD OF DIRECTORS

.....

**SURAT PERNYATAAN MANAJEMEN TENTANG
TANGGUNGJAWAB ATAS LAPORAN
KEUANGAN UNTUK TAHUN BERAKHIR
TANGGAL 31 DESEMBER 2017
PERKUMPULAN IDEA
014/Int/IDEA/XI/2019**

Kami yang bertandatangan di bawah ini:

Nama : Tenti Novari Kurniawati
Jabatan : Direktur Eksekutif

Menyatakan bahwa:

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

Demikian pernyataan ini dibuat dengan sebenarnya.

**MANAGEMENT'S STATEMENT
REGARDING THE RESPONSIBILITY OF THE
FINANCIAL STATEMENTS FOR ENDED THE
YEAR DECEMBER 31, 2017
IDEA COLLECTION
014/Int/IDEA/XI/2019**

We, the undersigned:

*Name : Tenti Novari Kurniawati
Position : Executive Director*

Declare that:

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

Thus this statement in made truthfully.

Yogyakarta, 4 November 2019/ November 4, 2019
Direktur Eksekutif/Executive Director



Tenti Novari Kurniawati

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Indonesia

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idea@perkumpulanidea.or.id
www.perkumpulanidea.or.id

Education
Action
Social Justice

LAPORAN KEUANGAN /
FINANCIAL STATEMENTS

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

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

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

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

PERKUMPULAN IDEA
LAPORAN AKTIVITAS
UNTUK TAHUN YANG BERAKHIR 31 DESEMBER 2017 DAN 2016
(Dinyatakan dalam Rupiah)

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

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

The accompanying notes form an integral part of these financial statements

PERKUMPULAN IDEA
LAPORAN ARUS KAS
UNTUK TAHUN YANG BERAKHIR
31 DESEMBER 2017 DAN 2016
(Dinyatakan dalam Rupiah)

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

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

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

The accompanying notes form an integral part of these financial statements

CATATAN ATAS LAPORAN KEUANGAN /
NOTES TO FINANCIAL STATEMENT

1. INFORMASI UMUM

a. Pendirian Organisasi

Perkumpulan IDEA (Institute for Development and 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 pelembagaan mekanisme politik dan kebijakan publik yang menghormati hak asasi manusia, khususnya hak ekonomi, sosial dan budaya. IDEA bertujuan untuk mewujudkan masyarakat yang adil, demokratis, menghargai hak asasi manusia dan nirkekerasan.

Kegiatan dan layanan yang diberikan oleh IDEA meliputi pengorganisasian dan pendampingan kelompok warga, pendidikan dan penguatan kapasitas, riset dan/atau analisa kebijakan, mengembangkan dan/atau melibatkan diri dalam jaringan, mempengaruhi perubahan kebijakan, dan IDEA berdomisili di Yogyakarta dengan kantor berlokasi di Jl. Kaliurang KM 5, Gg Tejomoyo CT III/3 Yogyakarta.

b. Struktur Organisasi

Susunan organisasi IDEA per tanggal 31 Desember 2017 dan 2016 adalah sebagai berikut:

2017

Anggota (25 orang):

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

Badan Pekerja:

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

Badan Pengawas:

1. Wahyu W. Basjir
2. Tiem Farikhah Usman

1. GENERAL INFORMATION

a. Organization Establishment

IDEA (Institute of Development 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 provide by IDEA include organizing and citizen advocacy-groups, education dan 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 Desember 2017 and 2016 were as follows:

2017

Member (25 persons):

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

General Assembly Convenors:

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

Oversight Committee:

1. Wahyu W. Basjir
2. Tiem Farikhah Usman

1. UMUM (LANJUTAN)

1. GENERAL INFORMATION (CONTINUED)

2017

Badan Pengurus:

Direktur
Deputi Program
Deputi Manajemen Lembaga
Staf Program

Sunarja
Tenti Novari Kurniawati
Sunarja
1. Isnawati
2. Wasingatu Zakiyah
3. Eko Budi Marwanto
4. Ignatius Kleruk Mau
5. Ferina Aristya Febriningrum
6. Galih Pramilu Bakti
7. Yoga Putra Prameswari

Governing Body:

Director
Deputy for Program
Deputy for Management Institution
Programme Staff

Manajer Keuangan
Manajer Pengelolaan Pengetahuan
Staff Pusdatinfo
Staff Administrasi & HRD
Staff Akuntansi

Susi Listiana
Triwahyuni Suci Wulandari
M.Khoirul Atqiya'
Meigita Dyah Utami
1. Ria Rahmawati
2. Sumarti Sukaningsih

Manager of Finance
Manager of Knowledge Management
Pusdatinfo Staff
Administration & HRD Staff
Accounting Staffs

Kasir
Kerumahtanggaan

Desi Retno Palupi
1. Ida Wahyu Rusdiyanto
2. Andi Apriyanto

Cashier
Household affairs

c. Sumber Dana dan Keuangan

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

c. Source of Funds and Finance

Source of funds owned by IDEA, IDEA from internal agencies and donations from donors such as the Ford Foundation, OXFAM-GB, TIFA Foundation, RWI, Handicap Indonesia, World, Wide, Web Foundation dan TAF, USAID CEGAH, Search for Common Ground-European Union, Atma Connect

2. IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING

Laporan keuangan Lembaga untuk tahun yang berakhir 31 Desember 2017 disusun oleh Pengurus dan diselesaikan pada tanggal 27 Desember 2019

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of IDEA Association for the year ended 31 December 2017 has been prepared by the Executive Boards and completed on 27 Desember 2019

a. Pernyataan Kepatuhan

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

a. Statement of Compliance

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

2. IKHTISAR KEBIJAKAN AKUNTANSI YANG
 PENTING (LANJUTAN)

b. Dasar Penyusunan Laporan Keuangan

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

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

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

c. Kas dan Setara Kas

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

d. Piutang

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

e. Pembayaran Dimuka

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

f. Biaya dibayar dimuka

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

g. Aset Tetap

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

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

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 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.

The statements of cash flows are prepared based on the indirect method by classifying cash flows on the basis of operating, investing and financing activities.

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

c. Cash and cash equivalents

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

d. Account Receivable

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

e. Prepayments

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

f. Prepaid expense

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

g. Fixed Assets

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

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

g. Aset Tetap (Lanjutan)

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

h. Utang Proyek

Utang Proyek adalah kewajiban lembaga kepada donatur yang belum terpenuhi.

i. Utang Lain-lain

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

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

j. Klasifikasi Aset Neto

Aset neto diklasifikasikan berdasarkan ada atau tidaknya pembatasan oleh penyumbang, yaitu : tidak terikat, terikat secara temporer, dan terikat secara permanen. Pembatasan harus dilakukan oleh donator 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 investment returns, net of expenses to earn revenues.
2. Temporary restrictions on (a) the donation of certain activities, (b) the investment for a period of time, (c) the use of a certain period in the future, or (d) the acquisition of fixed assets, are presented in groups of restricted net assets are temporary. Temporary restrictions by donor restrictions can take the form of time or usage restrictions, or both.
3. Permanent restrictions on (a) assets, such as land or works of art, which was donated for a specific purpose, to be cared for and not for sale, or (b) assets donated to generating investment income permanently, presented in group net assets permanently restricted. Permanently restricted assets are expected to remain restricted for as long the organization exist.

2. IKHTISAR KEBIJAKAN AKUNTANSI YANG
 PENTING (LANJUTAN)

k. Klasifikasi pendapatan dan beban

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

l. Pengakuan pendapatan dan beban

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING
 POLICIES (CONTINUED)

k. Classification of revenues and expenses

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

l. Revenues and expenses recognition

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

Program-program yang ditangani tahun 2017

Programs handled in 2017

No.	Program Title	Activities	Location	Period of Activity	Donor Agency
1.	To develop transparent village information and community - based monitoring systems using internet and mobile technologies to monitor the implementation of development programs in Yogyakarta (0155-0471)	Promoting transparency of data and information on local government budgets, especially in the area of development and poverty reduction programs. And facilitating the adoption of the public complaint mechanism LAPOR!	Gunungkidul - Yogyakarta	01 November 2015 - 31 Oktober 2017	The Ford Foundation
2.	Gender Sensitive Citizen Budget Planning in Indonesian Villages (DESA)	Seeking greater impact through strategic collaboration, fostering learning and sharing good practice in our respective areas of expertise, stimulating innovative, entrepreneurial and creative approaches, opening new space for different interactions, and building a foundation of progress within the dynamic context of Gender Sensitive Citizen Budget Planning in Indonesian Villages	Jawa Barat, Bali, Nusa Tenggara Barat	01 Maret 2016 - 29 Februari 2019	EU - SFCG

Program-program yang ditangani tahun 2017 (Lanjutan)

Programs handled in 2017 (continued)

No.	Program Title	Activities	Location	Period of Activity	Donor Agency
3.	Advocating for Change / Advokasi untuk Perubahan (A51_PART1706)	Encourage the Participation of Marginal Groups and Disability in Inclusive and Transparent Regional Development/ Mendorong Partisipasi Kelompok Marginal dan Disabilitas dalam Pembangunan Daerah yang Inklusif dan Transparan	Gunungkidul and Kupang	1 Januari 2017 - 31 Desember 2017	BMZ - HI and EU CSO - LA
4.	Open Data for Gender -Inclusive Development			03 Mei 2017 - 20 Oktober 2017	World Wide Web Foundation
5.	Monitoring and Advocacy for Improved Public Service Delivery in the Health Sector	<ul style="list-style-type: none"> - Women group, including <i>Posyandu</i> (maternal and child health centre cadres), network meeting at the district level - Citizen satisfactory index, using mixed tools of social audit and citizen report card training involving women groups, including <i>Posyandu</i> cadres 	North Maluku, North Sumatera, Banten, and East Java	15 Februari 2017 - 14 Desember 2017	MSI (Management Systems International)

Program-program yang ditangani tahun 2016

Programs handled in 2016

No.	Program Title	Activities	Location	Period of Activity	Donor Agency
1.	Developing Model of SME Resilience in Magelang District /Pengembangan Model Ketangguhan UMKM di Kabupaten Magelang (IDS27/2015/AKU/09/0001)	reduce the number of collapsed small-medium enterprises during the first onset disaster and increase the number of small-medium enterprises that can recover quickly from disaster	Kabupaten Magelang	01 September 2015 - Maret 2016	OXFAM

Program-program yang ditangani tahun 2016 (Lanjutan)

Programs handled in 2016 (continued)

No.	Program Title	Activities	Location	Period of Activity	Donor Agency
2.	To develop transparent village information and community - based monitoring systems using internet and mobile technologies to monitor the implementation of development programs in Yogyakarta (0155-0471)	Promoting transparency of data and information on local government budgets, especially in the area of development and poverty reduction programs. And facilitating the adoption of the public complaint mechanism LAPOR!	Gunungkidul Yogyakarta	01 November 2015 - 31 Oktober 2017	The Ford Foundation
3.	Program Peduli Desa - Promoting Participation of Marginalized Groups in Village and District level Decision Making - Mempromosikan Partisipasi Kelompok Marginal pada Pengambilan Keputusan di Desa dan Kabupaten (012/Inisiatif-P3M/TAF/II/2016)	- Melaksanakan Seri FGD penggalan kebutuhan kelompok marjinal di desa, - Workshop perumusan usulan kegiatan bagi kelompok marjinal di desa, - Pengawasan proses penyusunan RPJMDesa/ RKPDesa dan APBDesa	Sumba Barat Daya dan Sambas	05 Februari 2016 - 30 September 2016	TAF - Perkumpulan Inisiatif
4.	Gender Sensitive Citizen Budget Planning in Indonesian Villages (DESA)	Seeking greater impact through strategic collaboration, fostering learning and sharing good practice in our respective areas of expertise, stimulating innovative, entrepreneurial and creative approaches, opening new space for different interactions, and building a foundation of progress within the dynamic context of Gender Sensitive Citizen Budget Planning in Indonesian Villages	Jawa Barat, Bali, Nusa Tenggara Barat	01 Maret 2016 - 29 Februari 2019	EU - SFCG
5.	Advocating for Change / Advokasi untuk Perubahan (A91-PART16.11)	To achieve the project goals and objective, HI build up collaboration as well as partnership with CIQAL, IDEA and Bengkel APek as main partner of Advocating for Changes project, both for BMZ phase 2 and EU CSO-LA.	Gunungkidul and Kupang	01 March 2016 - 31 December 2016	BMZ - HI and EU CSO - LA

3. PENJELASAN POS-POS LAPORAN
KEUANGAN

EXPLANATION OF FINANCIAL STATEMENTS 3.

3.1 Kas dan Setara Kas

Cash and Cash Equivalents 3.1

Kas dan setara kas per 31 Desember 2017 dan 2016
adalah sebagai berikut:

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

	2017	2016	
Kas di tangan:			Cash on hand:
IDEA-internal lembaga	342.460	1.467.910	IDEA-internal organization
IDEA-Donasi	523.450	-	IDEA-Donations
IDEA-Fund raising	3.199.500	816.700	IDEA-Fund raising
Proyek Ford Foundation (FF)	21.634.798	2.598.933	Project Ford Foundation
Proyek TIFA-Article 33	1.278.800	1.278.800	Project TIFA-Article 33
Proyek RWI	33.915.103	33.915.103	Project RWI
Proyek SFCG	813.250	137.974.143	Project SFCG
Proyek HI	-	61.521.171	Project HI
Proyek OD4G	2.539.500	-	Project OD4G
Proyek USAID CEGAH	4.680.381	-	Project USAID CEGAH
Jumlah kas di tangan	<u>68.927.242</u>	<u>239.572.760</u>	Total cash on hand
Kas di Bank:			Cash at bank:
Giro:			Current account:
PT Bank Mandiri Persero, Tbk			PT Bank Mandiri Persero, Tbk
- 137-00-0578186-5 (IDEA-Operasional)	775.204.580	608.620.880	137-00-0578186-5 (IDEA-Operasional)
- 137-00-0438081-8 (IDEA-Donasi)	3.527.070	10.592.980	137-00-0438081-8 (IDEA-Donasi)
- 137-00-0993598-8 (Fund Raising)	47.735.070	27.184.050	137-00-0993598-8 (Fund Raising)
- 137-00-0978434-5 (Proyek FF)	293.091.405	354.957.202	137-00-0978434-5 (Project FF)
- 137-00-1294313-6 (Proyek USAID CEGAH)	3.937.670	-	137-00-1294313-6 (Project USAID CEGAH)
- 137-00-0578186-5 (OD4G)	2.543.975	-	137-00-0578186-5 (OD4G)
- 137-00-1151281-7 (Konsorsium TAF)	-	28.134.947	137-00-1151281-7 (Konsorsium TAF)
- 137-00-1215404-9 (Proyek SFCG)	14.684.166	2.088.905	137-00-1215404-9 (Project SFCG)
- 137-00-12182032 (Proyek HI)	1.001.984	18.508.229	137-00-12182032 (Project HI)
Tabungan:			Saving account:
PT Bank Niaga, Tbk			PT Bank Niaga, Tbk
- 0180100060174	11.440	11.440	0180100060174
Jumlah kas di bank	<u>1.141.737.360</u>	<u>1.050.098.632</u>	Total cash at bank
Jumlah Kas dan Setara Kas	<u>1.210.664.602</u>	<u>1.289.671.392</u>	

catatan:
Terdapat saldo OD4G yang nitip di rekening
operasional IDEA

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

3. PENJELASAN POS-POS LAPORAN
KEUANGAN (LANJUTAN)

EXPLANATION OF FINANCIAL STATEMENTS 3.
(CONTINUED)

3.2 Piutang

Account Receivable 3.2

Piutang per 31 Desember 2017 dan 2016 adalah sebagai berikut:

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

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

Perkumpulan IDEA memberikan pinjaman kepada anggota, karyawan dan proyek tertentu yang dananya masih dalam proses pencairan. Pinjaman ini dilunasi melalui pemotongan gaji dari anggota dan staf, serta penggantian dana proyek. Manajemen berkeyakinan bahwa seluruh piutang tersebut dapat tertagih.

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

3.3 Pembayaran Dimuka

Prepayments 3.3

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

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

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

3.4 Biaya Dibayar Dimuka

Prepaid Expense 3.4

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

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

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

Perjanjian Sewa Menyewa (2016-2018)

Lease Agreement (2016-2018)

Sesuai dengan perjanjian sewa menyewa antara Drg.Endah Kusumaningtyas (Pihak Pertama, yang menyewakan) dengan Sunarja (Pihak Kedua, yaitu penyewa, bertindak untuk dan atas nama Perkumpulan IDEA) tanggal 18 Agustus 2016 Pihak Pertama menyewakan kepada Pihak Kedua berupa sebuah bangunan rumah di Jl.Kaliurang, Gang Tejomoyo CT III/3, Catur Tunggal, Depok, Sleman berikut semua bagian serta semua dan segala fasilitas yang ada pada bangunan rumah tersebut, antara lain sambungan pesawat telepon, pompa air listrik, tandon air.

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

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

Syarat dan Ketentuan:

Terms and Conditions:

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

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

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<p>3. PENJELASAN POS-POS LAPORAN KEUANGAN (LANJUTAN)</p> <p>3.4 Biaya Dibayar Dimuka (Lanjutan) Perjanjian Sewa Menyewa (Lanjutan)</p> <p>Hal-hal yang terkait dengan pajak menjadi tanggungjawab bersama, sebagai berikut:</p> <ol style="list-style-type: none"> 1. Pajak Sewa bangunan sebesar 10% dari total sewa tahun 2016-2018 akan dibagi dua dan dibayarkan oleh pihak kedua. 2. Tunggakan Pajak Bumi dan Bangunan tahun 2012-2016 akan dibagi dua dan dibayarkan oleh pihak kedua. PBB tahun 2017-2018 akan dibayar oleh pihak kedua. 3. Tunggakan Pajak Sewa bangunan sebesar 10% pada tahun sewa (2014-2016) dibagi dua dan dibayarkan oleh kedua belah pihak. <p>- Tujuan Sewa : Kantor dan rumah tinggal</p>	<p>EXPLANATION OF FINANCIAL STATEMENTS (CONTINUED)</p> <p>Prepaid Expense (Continued) Lease Agreement (Continued)</p> <p>Matters related to tax are the joint responsibility of the first party and the second party, as follows:</p> <ol style="list-style-type: none"> 1. Building rent tax of 10% of the total rent for 2016-2018 will be halved and paid by the second party. 2. Land and Building Tax Arrears for 2012-2016 will be halved and paid by the second party. The 2017-2018 Land and Building Tax will be paid by the second party. 3. The building lease tax arrears at 10% for the lease year (2014-2016) will be halved and paid by both parties. <p>Office and home stay : Purpose of the Lease</p>
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<p>3.5 Aset Tetap</p> <p>Aset Tetap per 31 Desember 2017 dan 2016 adalah sebagai berikut:</p>	<p>Fixed Assets (Continued)</p> <p>Fixed Assets as at 31 December 2017 and 2016 are as follows:</p>
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		2017				
	Saldo awal/ Beginning balance	Penambahan/ Additions	Pengurangan/ Deduction	Saldo akhir/ Ending balances		
<u>Nilai Perolehan</u>						<u>Acquisition cost</u>
Tanah	120.000.000			120.000.000		Land
Kendaraan	16.102.400			16.102.400		Vehicle
Mebel & Peralatan	93.572.350	8.790.500		102.362.850		Furniture&equipment
Perlengkapan Kantor	182.961.450	5.280.000		188.241.450		Office supplies(comp)
Jumlah	412.636.200			426.706.700		Total
<u>Akum. Penyusutan</u>						<u>Accumulated depr.</u>
Kendaraan	16.102.400			16.102.400		Vehicle
Mebel & Peralatan	83.898.990	2.741.770		86.640.760		Furniture&equipment
Perlengkapan Kantor	169.920.120	4.909.890		174.830.010		Office supplies(comp)
Jumlah	269.921.510			277.573.300		Total
Nilai Buku	<u>142.714.690</u>			<u>149.133.400</u>		Net book value
		2016				
	Saldo awal/ Beginning balance	Penambahan/ Additions	Pengurangan/ Deduction	Saldo akhir/ Ending balances		
<u>Nilai Perolehan</u>						<u>Acquisition cost</u>
Tanah	120.000.000			120.000.000		Land
Kendaraan	16.102.400			16.102.400		Vehicle
Mebel & Peralatan	86.422.350	7.150.000		93.572.350		Furniture&equipment
Perlengkapan Kantor	170.986.450	11.975.000		182.961.450		Office supplies(comp)
Jumlah	393.511.200			412.636.200		Total
<u>Akum. Penyusutan</u>						<u>Accumulated depr.</u>
Kendaraan	16.102.400			16.102.400		Vehicle
Mebel & Peralatan	79.848.200	4.050.790		83.898.990		Furniture&equipment
Perlengkapan Kantor	166.181.250	3.738.870		169.920.120		Office supplies(comp)
Jumlah	262.131.850			269.921.640		Total
Nilai Buku	<u>131.379.350</u>			<u>142.714.560</u>		Net book value

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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 2017 dan 2016 adalah sebagai berikut:			Project payable as at 31 December 2017 and 2016 are as follows:
	2017	2016	
Proyek Prorep -Article 33	1.278.800	1.278.800	Project Prorep -Article 33
Proyek ICW	26.487.000	1.250.000	Project ICW
Proyek RWI	33.915.110	33.915.110	Project RWI
Proyek UN-WOMEN	-	2.000.000	Project UN-WOMEN
Proyek OD4G	2.543.970	-	Project OD4G
Jumlah Utang Proyek	<u>64.224.880</u>	<u>38.443.910</u>	Total project payable
3.7 Utang Lain-lain			3.7 Other Payables
Utang Lain-lain per 31 Desember 2017 dan 2016 adalah sebagai berikut:			Other payable as at 31 December 2017 and 2016 are as follows:
	2017	2016	
Utang PPh 21	3.140.630	7.390.660	PPh 21 debt
Utang dana purna tugas	184.966.360	177.681.850	Accrued severance
Utang lain-lain	5.272.590	11.657.110	Other payable
Jumlah Utang Lain-lain	<u>193.379.580</u>	<u>196.729.620</u>	Total other payables
3.8 Aset Neto			3.8 Net Assets
Aset Neto per 31 Desember 2017 dan 2016 adalah sebagai berikut:			Net assets as at 31 December 2017 and 2016 are as follows:
	2017	2016	
<u>Aset Neto Tidak Terikat</u>			<u>Unrestricted net assets</u>
Saldo awal	633.837.630	132.745.550	Beginning balance
Penambahan (pengurangan)	222.596.580	501.092.080	Addition (deductions)
Saldo Akhir	<u>856.434.210</u>	<u>633.837.630</u>	Ending balance
<u>Aset Neto Terikat Temporer</u>			<u>Temporarily restricted net assets</u>
Saldo awal	640.977.459	148.080.853	Beginning balance
Penambahan (pengurangan)	(260.856.401)	492.896.606	Addition (deductions)
Saldo Akhir	<u>380.121.058</u>	<u>640.977.459</u>	Ending balance
Aset neto terikat temporer tanggal 31 Des 2017 adalah sisa dana proyek yang didanai oleh lembaga-lembaga donor.			Temporarily restricted net assets at December 31, 2017 represents the unused project funds.
Perincian sisa dana proyek adalah sebagai berikut:			Details of the unused project funds are as follows:
Proyek Ford Foundation	314.726.203	357.556.135	Project Ford Foundation
Proyek OD4G	5.083.475	-	Project OD4G
Proyek Handicap Indonesia	1.001.984	80.029.400	Project Handicap Indonesia
Proyek USAID	8.618.051	-	Project USAID
Proyek TAF	-	28.134.947	Project TAF
Proyek RWI	33.915.103	33.915.103	Project RWI
Proyek TIFA-Article 33	1.278.800	1.278.800	Project TIFA-Article 33
Proyek SFCG	15.497.416	140.063.048	Project SFCG
Jumlah sisa dana proyek	<u>380.121.058</u>	<u>640.977.458</u>	Total unused project funds
Ikhtisar perubahan sisa dana dari proyek-proyek tersebut disajikan dalam lampiran 1 samnai denon 6			Summary of the changes in the unused funds from these projects are presented

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3. PENJELASAN POS-POS LAPORAN KEUANGAN (LANJUTAN)	EXPLANATION OF FINANCIAL STATEMENTS (CONTINUED)		3.
3.9 Pendapatan			Revenue 3.9
Pendapatan per 31 Desember 2017 dan 2016 adalah sebagai berikut:			Revenues as of December 31, 2017 and 2016 are as follows:
	2017	2016	
Hibah - Tidak Terikat			Grants-Unrestricted
- Hibah honorarium dari anggota dan staf IDEA	945.111.880	1.074.230.830	Grants members and staff honorarium IDEA -
- Hibah lain-lain	12.414.470	59.704.330	Other grants -
Jumlah Hibah-Tidak Terikat	<u>957.526.350</u>	<u>1.133.935.160</u>	Total Grants-Unrestricted
Penerimaan lainnya - Tidak Terikat			Other income - Unrestricted
- Penerimaan bunga tabungan dan giro lembaga	8.409.000	2.968.680	Interest income - saving and current accounts -
- Iuran anggota perkumpulan IDEA	300.000	600.000	Membership dues -
- Penerimaan lain-lain	28.861.730	1.542.250	Other income -
- Pendapatan bunga pinjaman karyawan	1.114.430	701.310	Interest income - loan employees -
- Reimburse biaya-biaya	68.373.270	92.489.480	Reimburse costs -
Jumlah Penerimaan lainnya - Tidak Terikat	<u>107.058.430</u>	<u>98.301.720</u>	Total other income - unrestricted
Penerimaan Fund raising - Tidak Terikat			Fund raising receipts- Unrestricted
- Penjualan kaos/pin	1.695.000	1.180.000	Sales Tshirt/pin -
- Penerimaan lain-lain	4.730.000	43.500	Reimburse costs -
- Transfer dari donatur	-	214.000	Transfer from donors -
Jumlah Penerimaan lainnya - Tidak Terikat	<u>6.425.000</u>	<u>1.437.500</u>	Total other income - unrestricted
Sumbangan/hibah dari lembaga donor			Grants from donors
- Ford Foundation	1.321.500.000	1.383.500.000	Ford Foundation -
- OD4G	95.873.975	-	OD4G -
- Handicap International (HI)	396.141.400	953.602.614	Handicap International (HI) -
- Oxfam IDSD27	-	267.619.767	Oxfam IDSD27 -
- PWYP Indonesia	-	9.000.000	PWYP Indonesia -
- TAF via Perkumpulan Inisiatif	-	336.449.600	TAF through Perkumpulan Inisiatif -
- USAID CEGAH	333.274.400	-	USAID CEGAH -
- Search for Common Ground (the "Prime") (SFCG)	-	334.356.589	Search for Common Ground (the "Prime") (SFCG) -
Jumlah Sumbangan/hibah dari lembaga donor	<u>2.146.789.775</u>	<u>3.284.528.570</u>	Total grants from donors

catatan:

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

notes:

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

PERKUMPULAN IDEA
CATATAN ATAS LAPORAN KEUANGAN
UNTUK TAHUN YANG BERAKHIR 31 DESEMBER
2017 DAN 2016
(Dinyatakan dalam Rupiah)

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

3. PENJELASAN POS-POS LAPORAN KEUANGAN (LANJUTAN)	EXPLANATION OF FINANCIAL STATEMENTS (CONTINUED)		3.
3.9 Pendapatan (Lanjutan)			3.9
Sumbangan/hibah dari lembaga donor (Lanjutan)			Grants from donors (continued)
- Terdapat penerimaan dari USAID sebesar Rp333.274.400 terdiri dari yang sudah ditransfer donor Rp287.981.379 dan yang belum ditransfer Rp45.293.021. Sementara yang belum ditransfer, didanai oleh lembaga terlebih dahulu, dan akan diganti pada tahun 2018.			- There were receipts from OD4G of Rp333.274.400 consisting of donors who had been transferred Rp 287.981.379 and those who had not yet been transferred, Rp45.293.021. While those that have not been transferred, are funded by the institution in advance, and will be replaced in 2018.
	2017	2016	
Penerimaan Bunga Bank			Interest income
Tabungan Bank Mandiri, Tbk			Saving accounts, Bank Mandiri, Tbk
- 137-0009822145 (Proyek FF)	7.936.592	12.059.430	137-0009822145 - (Project FF)
- 137-00-1215404-9 (Proyek SFCG)	377.070	596.061	137-00-1215404-9 - (Project SFCG)
- 137-0009766854 (Proyek TAF)	10.980	387.211	137-0009766854 - (Project TAF)
- 137-00-1151282-5 (OXFAM IDSD27)	-	251.905	137-00-1151282-5 - (OXFAM IDSD27)
- 137-00-1294313-6 (Proyek USAID CEGAHA)	110.747	-	137-00-1294313-6 - (Project USAID CEGAHA)
- 137-00-12182032 (Proyek HI)	537.137	1.621.539	137-00-12182032 - (Project HI)
Jumlah Penerimaan Bunga Bank	<u>8.972.526</u>	<u>14.916.146</u>	Total Interest income
3.10 Beban			Expenses 3.10
Beban per 31 Desember 2017 dan 2016 adalah sebagai berikut:			Expenses as of December 31, 2017 and 2016 are as follows:
	2017	2016	
Beban Proyek			Project costs
- Proyek Ford Foundation	1.372.266.524	1.003.328.383	Project Ford Foundation -
- Proyek OD4G	90.790.500	-	Project OD4G -
- Proyek HI	475.705.952	941.822.153	Project HI -
- Proyek OXFAM IDSD27	-	260.421.227	Project OXFAM IDSD27 -
- Proyek PWYP	-	3.450.000	Project PWYP -
- Proyek TAF Inisiatif	53.196	320.441.626	Project TAF Inisiatif -
- Proyek USAID CEGAHA	324.767.097	-	Project USAID CEGAHA -
- Proyek TIFA-Article 33	-	785.000	Project TIFA-Article 33 -
- Proyek SFCG	124.942.702	194.889.602	Project SFCG -
Jumlah Beban Proyek	<u>* 2.388.525.971</u>	<u>2.725.137.991</u>	Total Project costs
Beban Gaji dan Kesejahteraan			Salaries and benefits
- Beban gaji badan pekerja	3.250.000	6.887.500	Working committee salaries -
- Beban gaji pengawas	22.800.000	22.800.000	Supervisor salaries -
- Beban gaji pengurus & staf	463.289.250	397.291.820	Management & staff salaries -
- Beban gaji staf program	45.560.000	40.023.880	Staff program salaries -
- Beban purna tugas	28.175.340	26.061.000	Retirement benefits -
Jumlah dipindahkan	563.074.590	493.064.200	Total transferred

PERKUMPULAN IDEA
CATATAN ATAS LAPORAN KEUANGAN
UNTUK TAHUN YANG BERAKHIR 31 DESEMBER
2017 DAN 2016
(Dinyatakan dalam Rupiah)

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

3. PENJELASAN POS-POS LAPORAN KEUANGAN (LANJUTAN)	EXPLANATION OF FINANCIAL STATEMENTS (CONTINUED)		3.
3.10 Beban (Lanjutan)			3.10
Beban Gaji dan Kesejahteraan (Lanjutan)			Expenses (continued)
Jumlah Pindahan	563.074.590	493.064.200	Salaries and benefits (Continued)
- Beban THR	31.528.560	22.406.710	Total moves
- Beban ranap & kelahiran	2.500.000	2.290.300	THR
- Beban asuransi kesehatan	8.859.850	6.460.140	Hospitalization and birth
- Beban BPJS Kesehatan	13.779.130	11.955.630	Health insurance
- Beban BPJS Ketenagakerjaan	23.907.030	22.985.830	Health BPJS
- Pemeliharaan kendaraan staf	1.585.000	1.474.000	BPJS of employment
- Beban Bonus	26.947.730	-	Vehicles maintenance
Jumlah Beban Gaji dan Kesejahteraan	672.181.890	560.636.810	Bonus
	2017	2016	Total salaries and benefits
Beban Pengembangan dan Program			Development costs and programs
- Beban program independen	2.322.870	-	Costs for independent programs
- Beban untuk kontribusi pendukung program	18.160.720	12.232.320	Costs for supporting the contribution program
- Transport & honor volunteer	2.040.000	6.021.500	Voluntary transport & honorarium
- Uang transport & perdiem dinas	15.111.770	12.875.830	transport & perdiem official money
- Beban pengembangan staff	8.238.500	5.361.150	Staff development costs
- Penanggulangan risiko bencana	1.200.000	-	Emergency response
- Beban perencanaan program	390.500	-	The burden of program planning
- Beban pengembangan internal lembaga	8.120.000	-	Burden on the internal development of the institution
Jumlah Beban Pengembangan & Program	55.584.360	36.490.800	Total Development costs and programs
Beban Keperluan Kantor			Office charges
- Beban telepon	3.106.000	3.390.110	Phone cost
- Beban ATK & suplies	2.382.000	5.178.000	Stationery & office suplies
- Beban rumah tangga	10.068.380	12.925.480	Household
- Beban fotokopi	1.082.260	117.550	Photocopy
- Beban internet	7.320.060	5.843.850	Internet
- Beban konsumsi	8.627.390	12.177.820	Consumption
- Beban langganan koran	510.000	340.000	Newspaper subscription
- Beban listrik & air minum	6.670.680	7.159.110	Electricity & water
- Beban transport	1.444.140	2.303.230	Transport cost
Jumlah Beban Keperluan Kantor	41.210.910	49.435.150	Total office charges
Beban Reparasi & Pemeliharaan			Repair and maintenance costs
- Beban pemeliharaan kendaraa	-	779.000	Vehicles maintenance
- Beban pemeliharaan komputer	1.440.000	1.804.000	Computer maintenance
- Beban pemeliharaan rmh tange	2.166.000	1.077.000	Household maintenance
- Beban pemeliharaan website	1.200.000	2.050.000	Website maintenance
Jumlah Beban Reparasi & Pemeliharaan	4.806.000	5.710.000	Total repair and maintenance costs

3. PENJELASAN POS-POS LAPORAN KEUANGAN (LANJUTAN)	EXPLANATION OF FINANCIAL STATEMENTS (CONTINUED)		3.
3.10 Beban (Lanjutan)			Expenses (continued) 3.10
	2017	2016	
Beban Administrasi umum			General administration costs
- Beban pos/kurir	650.500	1.099.000	Postal/courier costs
- Beban adm. bank & PPh	2.912.790	2.355.710	Bank charges & taxes
- Beban Adm umum lain-lain	395.500	265.000	Other general adm. costs
Jumlah Beban Adm umum	<u>3.958.790</u>	<u>3.719.710</u>	Total general adm. costs
Beban Peny. & Amortisasi			Depreciation and amortization costs
- Beban peny. aset tetap	7.651.660	7.789.790	Depreciation of fixed assets
- Beban amortisasi sewa ktr	27.500.040	25.625.160	Amortization of office rent
Jumlah Beban Peny & Amort.	<u>35.151.700</u>	<u>33.414.950</u>	Total depr&amortization costs
Beban Operasional Lain			Other operational expenses
- Beban Fund raising	6.661.700	683.300	Fund raising expense
- Beban Operasional	8.846.280	1.984.460	Operational expense
Jumlah Beban Opr. Lain	<u>15.507.980</u>	<u>2.667.760</u>	
Beban Pajak			Tax expenses
- PPh 21 tidak final	-	447.500	PPh 21 is not final
- Pajak Bumi Bangunan	334.130	1.111.530	Land & building tax
- Pajak Kendaraan	-	167.000	Vehicle tax
- Pajak Sewa kantor	-	5.250.000	Office rent tax
Jumlah Beban Pajak	<u>334.130</u>	<u>6.976.030</u>	Total tax expense
Beban Lain-lain			Other expenses
- Beban publikasi IDEA	1.335.800	2.725.000	IDEA publications
- Beban sumbangan	6.160.000	3.838.000	Donations to other parties
- Beban lembur	2.000.000	3.302.500	Overtime costs
- Beban kerugian program	3.663.600	1.569.290	Program losess
- Beban rapat pleno	5.868.400	6.096.300	Plenary meeting
- Beban audit independen	-	15.000.000	Independent audit costs
- Beban kerugian lain-lain	649.640	700.000	Miscellaneous losses
- Beban strategic plan	-	300.000	Strategic plan expenses
Jumlah Beban Lain-lain	<u>19.677.440</u>	<u>33.531.090</u>	Total other expenses
Pengembalian utang dana proyek ke IDEA			Returning of project fund debt to IDEA
- Proyek TAF	-	7.000.000	Project TAF
- Proyek OXFAM	-	19.748.177	Project OXFAM
- Proyek PWYP	-	8.731.000	Project PWYP
- Proyek Ford Foundation	-	45.733.333	Project Ford Foundation
Jumlah Pengembalian utang dana proyek ke IDEA	<u>-</u>	<u>81.212.510</u>	Total Returning of project fund debt to IDEA
Hibah sisa dana proyek ke lembaga			Grants of unused project funds
- Proyek TAF	28.092.731	-	Project TAF
- Proyek PWYP	-	316.900	Project PWYP
- Kerugian OXFAM	-	(119.290)	OXFAM loss
Jumlah hibah sisa dana proyek	<u>28.092.731</u>	<u>197.610</u>	Total Grants of unused project funds

3. PENJELASAN POS-POS LAPORAN
KEUANGAN (LANJUTAN)

EXPLANATION OF FINANCIAL STATEMENTS 3.
(CONTINUED)

- 3.11 Peristiwa setelah tanggal laporan posisi keuangan
Terdapat pelunasan piutang oleh donor OD4G
sebesar Rp40.569.200 dan USAID Rp 45.293.021.
Piutang proyek tersebut akan dilunasi pada 2018.

Events after balance sheet date 3.11
There was payment of receivables by OD4G donors in
the amount of Rp40,569,200 and USAID Rp. 45,293,021.
The project receivables will be paid in 2018.

LAMPIRAN / *APPENDIX*

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

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

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

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

PERKUMPULAN IDEA / *IDEA ASSOCIATION*
 LAPORAN KEUANGAN / *FINANCIAL STATEMENT*
 Proyek Kerjasama dengan / *Partnership Project with HI (BMZ and EU-CSOLA)*
 Project No. A51_PART1706

Advokasi untuk Perubahan / *Advocating for Change*

Periode / *Period* 01 January - 31 December 2017

(Dinyatakan dalam Rupiah / *Expressed in Rupiah*)

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

PERKUMPULAN IDEA / *IDEA ASSOCIATION*
 LAPORAN KEUANGAN / *FINANCIAL STATEMENT*
 Proyek Kerjasama dengan / *Partnership Project with OD4G*
 Project No. -

Gender Action Research Project

Periode / *Period* 01 January - 31 December 2017

(Dinyatakan dalam Rupiah / *Expressed in Rupiah*)

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

PERKUMPULAN IDEA / *IDEA ASSOCIATION*
 LAPORAN KEUANGAN / *FINANCIAL STATEMENT*
 Proyek Kerjasama dengan / *Partnership Project with SFCG*
 Project No. -

Gender Sensitive Citizen Budget Planning in Indonesian Villages (DESA)

-Periode / *Period* 01 January - 31 December 2017

(Dinyatakan dalam Rupiah / *Expressed in Rupiah*)

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

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

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

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

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

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

Pemantauan dan Advokasi untuk Meningkatkan Pelayanan Masyarakat di Sektor Kesehatan

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

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

LAPORAN AUDITOR INDEPENDEN /
INDEPENDENT AUDITOR'S REPORT



Drs. HENRY & SUGENG

Registered Public Accountants
Tax and Management Consultants
Kep-1365/KM.1/2009

LAPORAN AUDITOR INDEPENDEN
KEPADA BADAN PENGAWAS DAN
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INDEPENDENT AUDITOR'S REPORT
TO THE OVERSIGHT COMMITTEE AND
DIRECTORS
IDEA ASSOCIATION

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

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

Kami telah mengaudit laporan keuangan Perkumpulan IDEA terlampir, yang terdiri dari laporan posisi keuangan tanggal 31 Desember 2017 serta laporan aktivitas, dan laporan arus kas untuk tahun yang berakhir pada tanggal tersebut, dan suatu ikhtisar kebijakan akuntansi signifikan dan informasi penjelasan lainnya.

We have audited the accompanying financial statements of IDEA Association, which comprise the statement of financial position as of 31 December 2017, and the statement of activities, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

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.



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Tanggung jawab auditor - lanjutan

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

Auditor's responsibility - continued

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

Opini

Menurut opini kami, laporan keuangan terlampir menyajikan secara wajar, dalam semua hal yang material, posisi keuangan Perkumpulan IDEA tanggal 31 Desember 2017, serta kinerja aktivitas dan arus kasnya untuk tahun yang berakhir pada tanggal tersebut, sesuai dengan Standar Akuntansi Keuangan di Indonesia.

Opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position IDEA Association as of 31 December 2017, and its activities and cash flows for the year then ended, in accordance with Indonesian Financial Accounting Standards.



Drs. HENRY & SUGENG

Registered Public Accountants
Tax and Management Consultants
Kep-1365/KM.1/2009

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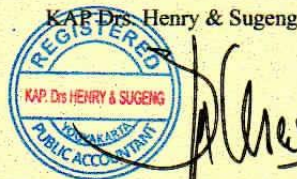
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Hal lain

Audit kami atas laporan keuangan Perkumpulan IDEA pada tanggal 31 Desember 2017 dan untuk tahun yang berakhir pada tanggal tersebut, dilaksanakan dengan tujuan untuk merumuskan suatu opini atas laporan keuangan tersebut secara keseluruhan. Informasi didalam lampiran-lampiran merupakan tanggungjawab manajemen Perkumpulan IDEA yang dihasilkan dari catatan atas laporan keuangan.

Other matters

Our audit of the financial statements of the IDEA Association on 31 December 2017 and for the year ended on that date, was carried out with the aim of formulating an opinion on the financial statements as a whole. The information in the attachments is the responsibility of the management of the IDEA Association which is generated from the notes to the financial statements.



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

Yogyakarta, 04 November 2019/November 04,2019