

PERKUMPULAN UNTUK PEMILU DAN DEMOKRASI (PERLUDEM)
ASSOCIATION FOR ELECTIONS AND DEMOCRACY

LAPORAN KEUANGAN
FINANCIAL STATEMENTS

PER 31 DESEMBER 2024 DAN 2023
AS AT DECEMBER 31, 2024 AND 2023

SERTA UNTUK TAHUN YANG BERAKHIR PADA
TANGGAL - TANGGAL 31 DESEMBER 2024 DAN 2023
AND FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023
DAN / *AND*

LAPORAN AUDITOR INDEPENDEN
INDEPENDENT AUDITOR'S REPORT

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Perludem
PERKUMPULAN UNTUK PEMILU DAN DEMOKRASI

SURAT PERNYATAAN PENGURUS
TENTANG TANGGUNG JAWAB ATAS
LAPORAN KEUANGAN
PERKUMPULAN UNTUK PEMILU DAN DEMOKRASI
UNTUK TAHUN YANG BERAKHIR PADA TANGGAL
31 DESEMBER 2024

EXECUTIVES' STATEMENT REGARDING
THE RESPONSIBILITY FOR
THE FINANCIAL STATEMENTS
PERKUMPULAN UNTUK PEMILU DAN DEMOKRASI
FOR THE YEAR ENDED
DECEMBER 31, 2024

Kami yang bertanda tangan di bawah ini /
We the undersigned :

Nama / *Name* : Khoirunnisa Nur Agustyati
Alamat Kantor / *Office Address* : Jl. Tebet Timur IVB No. 14, Tebet, Jakarta Selatan
Telepon / *Telephone* : 021-22833919
Jabatan / *Position* : Direktur Eksekutif / *Executive Director*

Nama / *Name* : Irmalidarti
Alamat Kantor / *Office Address* : Jl. Tebet Timur IVB No. 14, Tebet, Jakarta Selatan
Telepon / *Telephone* : 021-22833919
Jabatan / *Position* : Manajer Keuangan & Operasional / *Finance & Operation Manager*

Menyatakan bahwa :

Declared that :


1. Kami bertanggung jawab atas penyusunan dan penyajian laporan keuangan Perkumpulan untuk Pemilu dan Demokrasi (Perludem);
2. Laporan keuangan Perludem telah disusun dan disajikan sesuai dengan standar akuntansi keuangan di Indonesia;
3. a. Semua informasi dalam laporan keuangan telah dimuat secara lengkap dan benar;
b. Laporan keuangan Perludem tidak mengandung informasi atau fakta material yang tidak benar, dan tidak menghilangkan informasi atau fakta material;
4. Kami bertanggung jawab atas sistem pengendalian internal dalam Perludem.

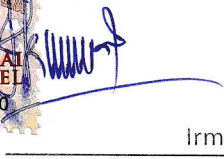
1. *We are responsible for the preparation and presentation of the Perkumpulan untuk Pemilu dan Demokrasi (Perludem) financial statements;*
2. *The Perludem financial statements are prepared and presented according to financial accounting standards in Indonesia;*
3. a. *All information has been fully and correctly disclosed in the financial statements;*
b. *The Perludem financial statements do not contain false information or facts, nor do they not omit material information or facts;*
4. *We are responsible for the internal control system of Perludem.*

Demikian pernyataan ini dibuat dengan sebenarnya.

This statement was made with actual truthfully.

Atas nama Perludem / *For and behalf of Perludem :*


Khoirunnisa Nur Agustyati
Direktur Eksekutif / *Executive Director*


Irmalidarti
Manajer Keuangan / *Finance Manager*

20 Agustus 2025 / *August 20, 2025*


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Yanuar & Riza

Certified Public Accountants

Kantor Akuntan Publik (KAP) Yanuar & Riza
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LAPORAN AUDITOR INDEPENDEN

00031/2.0810/AU.1/11/0676-6/1/VIII/2025

INDEPENDENT AUDITOR'S REPORT

00031/2.0810/AU.1/11/0676-6/1/VIII/2025

Kepada Yth :

Badan Pengawas dan Pengurus
PERKUMPULAN UNTUK PEMILU DAN DEMOKRASI
Jakarta - Indonesia

To :

Board of Supervisory and Management
ASSOCIATION FOR ELECTIONS AND DEMOCRACY
Jakarta - Indonesia

Kami telah mengaudit laporan posisi keuangan Perkumpulan untuk pemilu dan demokrasi selanjutnya disebut dengan Perludem, yang terdiri dari laporan posisi keuangan tanggal-tanggal 31 Desember 2024 dan 2023, serta laporan penghasilan, laporan perubahan aset neto, dan laporan arus kas untuk tahun yang berakhir pada tanggal-tanggal tersebut, serta catatan atas laporan keuangan, termasuk ikhtisar informasi kebijakan akuntansi material dan informasi penjelasan lainnya.

We have audited the accompanying statement of financial positions of Association for elections and democracy the next referred to as "Perludem" as at December 31, 2024 and 2023, and the statements of income, statements of changes in net assets, and statements of cash flows for the years then ended, and the notes to the financial statements, including a summary of accounting information policies material and other explanatory information.

Opini

Menurut opini kami, laporan keuangan terlampir menyajikan secara wajar, dalam semua hal yang material, posisi keuangan Perludem tanggal-tanggal 31 Desember 2024 dan 2023, serta kinerja keuangan dan arus kasnya untuk tahun yang berakhir pada tanggal-tanggal tersebut, sesuai dengan Standar Akuntansi Keuangan di Indonesia.

Opinion

In our opinion, these financial statements present fairly, in all material respects, the financial position of Perludem as at December 31, 2024 and 2023, and their financial performance, and cash flows for the years then ended, in accordance with Indonesian Financial Accounting Standard.

Basis Opini

Kami melaksanakan audit kami berdasarkan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia. Tanggung jawab kami menurut standar tersebut diuraikan lebih lanjut dalam paragraf Tanggung Jawab Auditor terhadap Audit atas Laporan Keuangan pada laporan kami. Kami independen terhadap entitas berdasarkan ketentuan etika yang relevan dalam audit kami atas laporan keuangan di Indonesia, dan kami telah memenuhi tanggung jawab etika lainnya berdasarkan ketentuan tersebut. Kami yakin bahwa bukti audit yang telah kami peroleh adalah cukup dan tepat untuk menyediakan suatu basis bagi opini audit kami.

Opinion Base

We carry out our audits based on the Auditing Standards set by the Indonesian Institute of Certified Public Accountants. Our responsibilities under these standards are further described in the Auditor's Responsibility for an Audit of Financial Statements paragraph in our report. We are independent of the entity based on relevant ethical requirements in our audit of financial statements in Indonesia, and we have fulfilled other ethical responsibilities under those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Tanggung Jawab Manajemen dan Pihak yang Bertanggung Jawab atas Tata Kelola terhadap Laporan Keuangan

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

Dalam penyusunan laporan keuangan, manajemen bertanggung jawab untuk menilai kemampuan entitas dalam mempertahankan kelangsungan usahanya, mengungkapkan, sesuai dengan kondisinya, hal-hal yang berkaitan dengan kelangsungan usaha, dan menggunakan basis akuntansi kelangsungan usaha, kecuali manajemen memiliki intensi untuk melikuidasi entitas atau menghentikan operasi, atau tidak memiliki alternatif yang realistis selain melaksanakannya.

Pihak yang bertanggung jawab atas tata kelola bertanggung jawab untuk mengawasi proses pelaporan keuangan Perusahaan.

Tanggung Jawab Auditor terhadap Audit atas Laporan Keuangan

Tujuan kami adalah untuk memperoleh keyakinan memadai tentang apakah laporan keuangan secara keseluruhan bebas dari kesalahan penyajian material, baik yang disebabkan oleh kecurangan maupun kesalahan, dan untuk menerbitkan laporan auditor yang mencakup opini kami. Keyakinan memadai merupakan suatu tingkat keyakinan tinggi, namun bukan merupakan suatu jaminan bahwa audit yang dilaksanakan berdasarkan Standar Audit akan selalu mendeteksi kesalahan penyajian material ketika hal tersebut ada.

Kesalahan penyajian dapat disebabkan oleh kecurangan maupun kesalahan dan dianggap material jika, baik secara individual maupun secara agregat, dapat diekspektasikan secara wajar akan memengaruhi keputusan ekonomi yang diambil oleh pengguna berdasarkan laporan keuangan tersebut.

Management's Responsibility and Those Responsible for Governance of Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Indonesian Financial Accounting Standards, 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.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, in accordance with the circumstances, matters relating to going concern, and using the basis of going concern accounting, unless management has the intention to liquidate the entity or cease operations, or have no realistic alternative but to implement it.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for an Audit of Financial Statements

Our objective is to obtain reasonable assurance about whether the financial statements taken as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit performed in accordance with the Auditing Standards will always detect material misstatements when they exist.

Misstatements can be caused by fraud or error and are considered material if, individually or in the aggregate, it can be reasonably expected to affect the economic decisions made by users based on the financial statements.

Tanggung Jawab Auditor terhadap Audit atas Laporan Keuangan (Lanjutan)

Sebagai bagian dari suatu audit berdasarkan Standar Audit, kami menerapkan pertimbangan profesional dan mempertahankan skeptisisme profesional selama audit. Kami juga :

- Mengidentifikasi dan menilai risiko kesalahan penyajian material dalam laporan keuangan, baik yang disebabkan oleh kecurangan maupun kesalahan, mendesain dan melaksanakan prosedur audit yang responsif terhadap risiko tersebut, serta memperoleh bukti audit yang cukup dan tepat untuk menyediakan basis bagi opini kami. Risiko tidak terdeteksinya kesalahan penyajian material yang disebabkan oleh kecurangan lebih tinggi dari yang disebabkan oleh kesalahan, karena kecurangan dapat melibatkan kolusi, pemalsuan, penghilangan secara sengaja, pernyataan salah, atau pengabaian pengendalian internal.
- Memperoleh suatu pemahaman tentang pengendalian internal yang relevan dengan audit untuk mendesain prosedur audit yang tepat sesuai dengan kondisinya, tetapi bukan untuk tujuan menyatakan opini atas keefektifitasan pengendalian internal entitas.
- Mengevaluasi ketepatan kebijakan akuntansi yang digunakan serta kewajaran estimasi akuntansi dan pengungkapan terkait yang dibuat oleh manajemen.
- Menyimpulkan ketepatan penggunaan basis akuntansi kelangsungan usaha oleh manajemen dan, berdasarkan bukti audit yang diperoleh, apakah terdapat suatu ketidakpastian material yang terkait dengan peristiwa atau kondisi yang dapat menyebabkan keraguan signifikan atas kemampuan entitas untuk mempertahankan kelangsungan usahanya. Ketika kami menyimpulkan bahwa terdapat suatu ketidakpastian material, kami diharuskan untuk menarik perhatian dalam laporan auditor kami ke pengungkapan terkait dalam laporan keuangan atau, jika pengungkapan tersebut tidak memadai, harus menentukan apakah perlu untuk memodifikasi opini kami. Kesimpulan kami didasarkan pada bukti audit yang diperoleh hingga tanggal laporan auditor kami. Namun, peristiwa atau kondisi masa depan dapat menyebabkan entitas tidak dapat mempertahankan kelangsungan usaha.

Auditor's Responsibility for an Audit of Financial Statements (Continued)

As part of an audit in accordance with the Auditing Standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also :

- *Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain sufficient and appropriate audit evidence to provide a basis for our opinion. The risk of not detecting a material misstatement due to fraud is higher than that due to error, because fraud can involve collusion, falsification, intentional omission, misrepresentation, or neglect of internal control.*
- *Obtain an understanding of internal control relevant to the audit 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*
- *Evaluate the appropriateness of the accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.*
- *Conclude the appropriate use of the going concern basis of accounting by management and, based on the audit evidence obtained, whether there is a material uncertainty related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. When we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if those disclosures are inadequate, must determine whether it is necessary to modify our opinion. Our conclusions are based on the audit evidence obtained to date of our auditors' report. However, future events or conditions may prevent the entity from continuing as a going concern.*

Tanggung Jawab Auditor terhadap Audit atas Laporan Keuangan (Lanjutan)

- Mengevaluasi penyajian, struktur, dan isi laporan keuangan secara keseluruhan, termasuk pengungkapannya, dan apakah laporan keuangan mencerminkan transaksi dan peristiwa yang mendasarinya dengan suatu cara yang mencapai penyajian wajar.

Auditor's Responsibility for an Audit of Financial Statements (Continued)

- Evaluate the presentation, structure and content of the financial statements as a whole, including disclosures, and whether the financial statements reflect the underlying transactions and events in a way that achieves fair presentation.

Kami mengkomunikasikan kepada pihak yang bertanggung jawab atas tata kelola mengenai, antara lain, ruang lingkup dan saat yang direncanakan atas audit, serta temuan audit signifikan, termasuk setiap defisiensi signifikan dalam pengendalian internal yang teridentifikasi oleh kami selama audit.

We communicate to those charged with governance regarding, among other things, the scope and planned timing of the audit, as well as significant audit findings, including any significant deficiencies in internal control identified by us during the audit.



20 Agustus 2025 / August 20, 2025

KAP Yanuar & Riza

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Drs. Yanuar Mulyana, Ak, CPA

Izin Akuntan Publik No. AP0676 / Public Accountant License No. AP0676

PERKUMPULAN UNTUK PEMILU DAN DEMOKRASI
LAPORAN POSISI KEUANGAN
PER 31 DESEMBER 2024 DAN 2023
(Angka disajikan dalam Rupiah, kecuali dinyatakan lain)

ASSOCIATION FOR ELECTIONS AND DEMOCRACY
STATEMENTS OF FINANCIAL POSITION
AS AT DECEMBER 31, 2024 AND 2023
(Figure are expressed in Rupiah, unless otherwise stated)

	2024 Rp	Catatan/ Notes	2023 Rp	
ASET				ASSETS
ASET LANCAR				CURRENT ASSETS
Kas dan setara kas	2.804.479.843	3	5.988.852.012	Cash and cash equivalents
Piutang	2.051.268.620	4	712.697.450	Receivables
Uang muka	40.923.320	5	5.000.000	Advances
Beban dibayar dimuka	166.250.000	6	63.750.000	Prepaid expenses
Jumlah aset lancar	5.062.921.783		6.770.299.462	Total current assets
ASET TIDAK LANCAR				NON-CURRENT ASSETS
Aset tetap				Fixed assets
Harga perolehan	263.495.000	7	574.855.945	Acquisition cost
Dikurangi: akumulasi penyusutan	(184.310.728)		(478.625.653)	Less: accumulated depreciation
Nilai buku	79.184.272		96.230.292	Net book values
Jumlah aset tidak lancar	79.184.272		96.230.292	Total non-current assets
JUMLAH ASET	5.142.106.055		6.866.529.754	TOTAL ASSETS
LIABILITAS DAN ASET BERSIH				LIABILITIES AND NET ASSETS
LIABILITAS LANCAR				CURRENT LIABILITIES
Liabilitas jangka pendek	2.198.784.005	8	681.676.055	Short-term liabilities
Utang pajak	19.431.389	9	3.757.702	Tax payables
Utang direktur	-		275.930	Director payables
Utang karyawan	500.000		-	Employee payables
Utang laba/(rugi) selisih kurs proyek	5.648.682		-	Exchange gain/(loss) project payables
Jumlah liabilitas lancar	2.224.364.076		685.709.687	Total current liabilities
ASET BERSIH				NET ASSETS
Dengan pembatasan dari pemberi sumber daya	(671.719.841)	10	2.817.228.844	With restriction from resource providers
Tanpa pembatasan dari pemberi sumber daya	3.589.461.820	11	3.363.591.223	Without restriction from resource providers
Jumlah aset bersih	2.917.741.979		6.180.820.067	Total net assets
JUMLAH LIABILITAS DAN ASET BERSIH	5.142.106.055		6.866.529.754	TOTAL LIABILITIES AND NET ASSETS

Khoirunnisa Nur Agustyati

Direktur Eksekutif / Executive Director

Jakarta,
20 Agustus 2025 / August 20, 2025

Irmalidarti

Manager Keuangan / Finance & Operation Manager

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

The accompanying notes to the financial statements are an integral part of these financial statements.

PERKUMPULAN UNTUK PEMILU DAN DEMOKRASI
LAPORAN PENGHASILAN
UNTUK TAHUN YANG BERAKHIR PADA TANGGAL-TANGGAL
31 DESEMBER 2024 DAN 2023


(Angka disajikan dalam Rupiah, kecuali dinyatakan lain)


ASSOCIATION FOR ELECTIONS AND DEMOCRACY
STATEMENTS OF INCOME
FOR THE YEARS ENDED
DECEMBER 31, 2024 AND 2023

(Figure are expressed in Rupiah, unless otherwise stated)

	2024	Catatan/ Notes	2023	
	Rp		Rp	
DENGAN PEMBATASAN DARI PEMBERI SUMBER DAYA				WITH RESTRICTIONS FROM RESOURCE PROVIDERS
Pendapatan				Revenue
Hibah	3.644.534.854	12	12.130.633.704	Grants
Jumlah pendapatan	3.644.534.854		12.130.633.704	Total revenue
Pengeluaran				Expenditures
Beban program	6.721.405.210	13	9.099.527.128	Program expenses
Jumlah pengeluaran	6.721.405.210		9.099.527.128	Total expenditures
(DEFISIT)/SURPLUS - BERSIH	(3.076.870.356)		3.031.106.576	(DEFICIT)/SURPLUS - NET
TANPA PEMBATASAN DARI PEMBERI SUMBER DAYA				WITHOUT RESTRICTIONS FROM RESOURCE PROVIDERS
Pendapatan				Revenues
Donasi	-	14	275.000	Donation
Kontribusi	3.634.562.308	15	6.856.131.364	Contribution
Penerimaan lainnya	76.713.312	16	135.517.721	Others income
Jumlah pendapatan	3.711.275.620		6.991.924.085	Total revenue
Pengeluaran				Expenditures
Beban umum dan administrasi	3.865.286.332	17	4.861.956.142	General and administrative expenses
Beban kantor	32.197.021	18	46.039.032	Office expenses
Jumlah pengeluaran	3.897.483.353		4.907.995.174	Total expenditures
(DEFISIT)/SURPLUS - BERSIH	(186.207.733)		2.083.928.911	(DEFICIT)/SURPLUS - NET
JUMLAH (DEFISIT)/SURPLUS	(3.263.078.089)		5.115.035.487	TOTAL (DEFICIT)/SURPLUS

Jakarta,
20 Agustus 2025 / August 20, 2025


Khoirunnisa Nur Agustyati
Direktur Eksekutif / Executive Director


Irmalidarti
Manager Keuangan / Finance & Operation Manager

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

The accompanying notes to the financial statements are an integral part of these financial statements.

PERKUMPULAN UNTUK PEMILU DAN DEMOKRASI
 LAPORAN PERUBAHAN ASET NETO
 UNTUK TAHUN YANG BERAKHIR PADA TANGGAL-TANGGAL
 31 DESEMBER 2024 DAN 2023
 (Angka disajikan dalam Rupiah, kecuali dinyatakan lain)

ASSOCIATION FOR ELECTIONS AND DEMOCRACY
 STATEMENT OF CHANGES IN FUND BALANCES
 FOR THE YEARS ENDED
 DECEMBER 31, 2024 AND 2023
 (Figure are expressed in Rupiah, unless otherwise stated)

	2024 Rp	2023 Rp	
ASET NETO DENGAN PEMBATASAN DARI PEMBERI SUMBER DAYA			NET ASSETS WITH RESTRICTIONS FROM RESOURCE PROVIDERS
Saldo awal	2.817.228.844	(285.858.544)	<i>Beginning balance</i>
(Defisit)/surplus tahun berjalan	(3.076.870.356)	3.031.106.576	<i>Current year (deficit)/surplus</i>
Penyesuaian aset bersih	(412.078.329)	71.980.812	<i>Net asset adjustment</i>
Saldo akhir	(671.719.841)	2.817.228.844	<i>Ending balance</i>
ASET NETO TANPA PEMBATASAN DARI PEMBERI SUMBER DAYA			NET ASSETS WITHOUT RESTRICTIONS FROM RESOURCE PROVIDERS
Saldo awal	3.363.591.223	1.351.643.122	<i>Beginning balance</i>
(Defisit)/surplus tahun berjalan	(186.207.733)	2.083.928.911	<i>Current year (deficit)/surplus</i>
Penyesuaian aset bersih	412.078.330	(71.980.810)	<i>Net asset adjustment</i>
Saldo akhir	3.589.461.820	3.363.591.223	<i>Ending balance</i>
JUMLAH ASET BERSIH	2.917.741.979	6.180.820.067	TOTAL NET ASSETS

Jakarta,
 20 Agustus 2025 / August 20, 2025


 Khoirunnisa Nur Agustyati
 Direktur Eksekutif / Executive Director


 Irmalidarti
 Manager Keuangan / Finance & Operation Manager

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


The accompanying notes to the financial statements are an integral part of these financial statements.

	2024 Rp	2023 Rp	
ARUS KAS DARI AKTIVITAS OPERASI:			CASH FLOWS FROM OPERATING ACTIVITIES:
Kenaikan/(penurunan) aset bersih	(3.263.078.089)	5.115.035.487	Increase/(decrease) in net assets
Penyesuaian unsur yang tidak mempengaruhi arus kas operasi:			Adjustment items not affecting to operating cash flows:
Penyesuaian	65.137.475	(2.297.343.822)	Adjustment
Penyusutan aset tetap	28.347.020	16.469.979	Depreciation of fixed assets
	(3.169.593.594)	2.834.161.644	
Perubahan Modal Kerja:			Changes in Working Capital:
Penurunan/(kenaikan) piutang	(2.051.268.620)	(712.697.450)	Decrease/(increase) in receivable
Penurunan/(kenaikan) uang muka	(40.923.320)	(5.000.000)	Decrease/(increase) in advances
Penurunan/(kenaikan) beban dibayar dimuka	(166.250.000)	(63.750.000)	Decrease/(increase) in prepaid expenses
Kenaikan/(penurunan) kewajiban	2.198.784.005	681.676.055	Increase/(decrease) in payables
Kenaikan/(penurunan) kewajiban pajak	19.431.389	3.757.702	Increase/(decrease) in tax payables
Kenaikan/(penurunan) kewajiban direktur	-	275.930	Increase/(decrease) in director payables
Kenaikan/(penurunan) kewajiban karyawan	500.000	-	Increase/(decrease) in employee payables
Kenaikan/(penurunan) laba/(rugi) selisih kurs proyek	5.648.681	-	Increase/(decrease) in exchange gain/(loss) project
Arus kas bersih diperoleh dari (digunakan untuk) aktivitas operasi	(3.203.671.459)	2.738.423.882	Cash generated (used) from operating activities
ARUS KAS DARI AKTIVITAS INVESTASI :			CASH FLOWS FROM INVESTING ACTIVITIES:
Penambahan/(pengurangan) aset tetap	19.299.290	104.855.000	Addition/(reduction) in fixed assets
Arus kas bersih diperoleh dari (digunakan untuk) aktivitas investasi	19.299.290	104.855.000	Cash generated (used) from investing activities
Kenaikan bersih kas dan setara kas	(3.184.372.169)	2.843.278.882	Net increase in cash and cash equivalent
Kas dan setara kas awal tahun	5.988.852.012	3.145.573.130	Cash and cash equivalents at the beginning of the year
Kas dan setara kas akhir tahun	2.804.479.843	5.988.852.012	Cash and cash equivalents at the end of the year

Jakarta,
20 Agustus 2025 / August 20, 2025


Khoirunnisa Nur Agustyati

Direktur Eksekutif / Executive Director


Irmalidarti

Manager Keuangan / Finance & Operation Manager

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

The accompanying notes to the financial statements are an integral part of these financial statements.

1. UMUM

Perkumpulan Untuk Pemilu dan Demokrasi (PERLUDEM) didirikan berdasarkan Akta Notaris Gunawan Budilaksono, S.H., M. Kn. No. 279 tanggal 15 November 2011. Akta pendirian ini telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia dalam Surat Keputusan Nomor AHU-2790.AH.01,04 TH 2012, tanggal 15 Mei 2012.

Perkumpulan berdasarkan Pancasila, Undang-Undang Dasar 1945, Demokrasi Keterbukaan dan Tanggung jawab.

Perkumpulan mempunyai maksud dan tujuan dibidang Sosial dan Kemanusiaan.

1. Mendirikan lembaga non-formal, menyelenggarakan dan mendirikan lembaga pelatihan kursus, pelatihan keterampilan dan penyuluhan-penyuluhan di bidang pemilu dan demokrasi. Mendirikan dan mengembangkan perpustakaan serta mengusahakan penerbitan buku, majalah, buletin-buletin, brosur-brosur yang dapat bermanfaat bagi masyarakat yang memerlukan.
2. Bidang Kemanusiaan
Melakukan pengkajian mengenai pemilu dan demokrasi, memberikan pendidikan, pelatihan kepada masyarakat serta melakukan pemantauan tentang pemilu dan demokrasi.

Badan Pengurus :

Direktur Eksekutif
Ketua Pembina
Pengawas
Manajer Keuangan

Khoirunnisa Nur Agustyati
Didik Supriyanto
Prof. Dr. Aswanto
Irmalidarti

Board of Management :

Executive Director
Chairman of the Board
Supervisor
Finance Manager

Domisili

PERLUDEM berdomisili di Jl. Tebet Timur IV B No.14 RT/RW. 005/08 Kel. Tebet Timur Kec. Tebet Jakarta Selatan, berdasarkan Surat Keterangan Domisili yang dikeluarkan oleh Kelurahan setempat.

Domicile

The PERLUDEM was domiciled in Jl. Tebet Timur IV B No.14 RT/RW. 005/08 Kel. Tebet Timur Kec. Tebet South Jakarta, based on the Letter of Domicile issued by the Local Government.

Karyawan

Pada tanggal 31 Desember 2024 dan 2023 Perludem memiliki 17 dan 15 pegawai.

Employee

As of December 31, 2024 and 2023 association for elections and democracy the number of employees are 17 and 15 employees.

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL

a. Penyajian Laporan Keuangan

Yayasan menyajikan laporan keuangannya berdasarkan Interpretasi Standar Akuntansi Keuangan (ISAK) No. 35 tentang Pelaporan Keuangan Entitas Nirlaba.

Laporan keuangan disusun berdasarkan harga historis.

Laporan arus kas disusun dengan menggunakan metode tidak langsung dan arus kas dikelompokkan atas dasar aktivitas operasi, investasi dan pendanaan.

b. Kas dan setara kas

Kas dan setara kas mencakup kas, simpanan yang sewaktu-waktu bisa dicairkan dalam jangka pendek, dan investasi jangka pendek likuid lainnya dengan jangka waktu jatuh tempo tiga bulan atau kurang, setelah dikurangi cerukan (*overdraft*).

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION

a. Basis of preparation financial statements

Those financial statements are also prepared based on financial Accounting Standards (SFAS) No. 35 i.e. Financial Reporting for Non Profit Entities

The basis of measurement in the preparation of financial statements is on the basis of historical cost.

The statement of cash flow is presented using the indirect method by classifying cash flows on the basis of operating, investing and financing activities.

b. Cash and cash equivalents

Cash and cash equivalents consist of cash, banks and short term investment with maturity equal or less than 3 (three) months since the placement after deducted with overdraft.

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (Lanjutan) 2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (Continued)

c. Transaksi dan saldo dalam mata uang asing

Pembukuan Perkumpulan dicatat dalam mata uang Rupiah. Transaksi dalam mata uang asing dicatat berdasarkan kurs standar yang berlaku di Perkumpulan. Pada tanggal laporan keuangan, aset dan kewajiban moneter dalam mata uang asing dikonversikan ke dalam Rupiah dengan kurs tengah Bank Indonesia. Laba atau rugi kurs yang terjadi dibebankan atau dikreditkan pada laporan aktivitas.

Kurs tengah Bank Indonesia yang berlaku pada tanggal 31 Desember 2024 dan 2023 adalah:

	2024	2023	
USD	16.162,00	15.416,00	USD
EUR	16.851,32	17.139,52	EUR

d. Aset tetap

	<u>Tahun / Years</u>	
Kendaraan	8	Vehicle
Inventaris kantor	4 - 8	Office equipments

Aset tetap dinyatakan berdasarkan harga perolehan setelah dikurangi dengan akumulasi penyusutan. Harga perolehan mencakup semua pengeluaran yang terkait secara langsung dengan perolehan aset tetap.

Aset tetap disusutkan dengan menggunakan metode garis lurus untuk mengalokasikan harga perolehan hingga mencapai nilai sisa sepanjang estimasi masa manfaat sebagai berikut:

Biaya perbaikan dan pemeliharaan dibebankan ke dalam laporan aktivitas selama periode dimana biaya-biaya tersebut terjadi. Biaya-biaya renovasi besar, jika ada, dicatat sebagai bagian dari nilai tercatat aset yang bersangkutan apabila kemungkinan besar akan mendapatkan manfaat ekonomi masa depan dari aset tersebut yang melebihi standar kinerja yang diperkirakan sebelumnya. Renovasi besar ini akan disusutkan selama sisa masa manfaat aset tetap yang bersangkutan.

e. Hibah dan penerimaan

Hibah diakui pada saat dana diterima, kecuali jika dinyatakan oleh donor bahwa setiap saldo yang tersisa harus dikembalikan pada akhir proyek. Dengan kondisi ini, hibah diakui sebagai aset bersih terikat temporer ketika dana diterima dan mengakui hibah ketika pengeluaran terjadi.

f. Beban program dan kerugian

Beban program dan kerugian diakui pada saat terjadinya kewajiban untuk melakukan pembayaran.

c. Foreign currency transactions and balances

The Association maintains its accounting records in IDR currency. Transactions in foreign currency are recorded at the prevailing rates of exchange in effect on the date of the transactions. At the balance date, monetary assets and liabilities in foreign currencies translated into Rupiah currency by use middle rate (transactions rate) of Bank Indonesia. Profit or loss appeared, credited or charged in the statement of activities.

At the date of December 31, 2024 and 2023, the middle rates of Bank Indonesia are:

d. Fixed assets

Fixed assets are stated at cost less accumulated depreciation. The acquisition cost includes all expenditure directly attributable to the acquisition of fixed assets.

Depreciation is computed using the straight line method. The economic useful lives of the fixed assets are estimated as follows:

Repairs and maintenance are charged into the statement of activities during the period in which these expenses occur. The costs of major renovations, if any, is included as part of the carrying value of assets when it will most likely be the future economic benefits from those assets that exceed the performance standards previous estimated. Major renovations are depreciated over the remaining useful life of related the asset.

e. Grants and income

Grants are recognized when the funds are effectively received unless if it is stated by donor that any remaining balance need to be returned at the end of project. With this condition, grants are recognized as net assets temporarily restricted when the funds are effectively received, then it is recognized as grants when the expenditures occurred.

f. Program expenses and losses

All program expenses and losses are recognized when an obligation to make a payment occurs.

3. KAS DAN SETARA KAS

3. CASH AND CASH EQUIVALENTS

Rincian kas dan setara kas per 31 Desember 2024 dan 2023 sebagai berikut :

Balance of cash and cash equivalents as of December 31, 2024 and 2023 are presented below :

	<u>2024</u>	<u>2023</u>	
	Rp	Rp	
Kas Kecil	806.100	2.469.900	Petty Cash
Kas Kecil Penggalangan Dana	558.000	558.000	Petty Cash Fund Raising
Jumlah Kas	1.364.100	3.027.900	Total cash
Bank :			Bank :
Dalam Mata Uang USD :			In USD :
Bank Perludem - 510	130.050.280	44.809.224	Bank Perludem - 510
	130.050.280	44.809.224	
Dalam Mata Uang Rupiah :			In IDR :
Bank Perludem - 418	849.933.754	2.483.982.908	Bank Perludem - 418
Bank Project Luminare - Strengthening Civil Society	178.044.772	1.299.245.876	Bank Project Luminare - Strengthening Civil Society
Bank Proj. Dutch Embassy - Increasing Participation of Young Voter	1.013.353.462	1.277.688.211	Bank Proj. Dutch Embassy - Increasing Participation of Young Voter
Bank Project IRI - Empowering Local Communities	306.628.241	620.549.806	Bank Project IRI - Empowering Local Communities
Bank Project CFLI - Strengthening Women Legislative Candidate	-	148.088.751	Bank Project CFLI - Strengthening Women Legislative Candidate
Bank Project LP3ES - Research Koalisi Damai	-	65.327.693	Bank Project LP3ES - Research Koalisi Damai
Bank Project IDEA - Roundtable Discussion Delimitation Apps	-	35.330.903	Bank Project IDEA - Roundtable Discussion Delimitation Apps
Bank Project USAID - RESPECT	-	10.800.740	Bank Project USAID - RESPECT
Bank Project NDI - Observing 2024 Electoral Dispute	29.998.722	-	Bank Project NDI - Observing 2024 Electoral Dispute
Bank Perludem-417	60.502.500	-	Bank Perludem-417
Bank Perludem-435	2.715.293	-	Bank Perludem-435
Bank Project IFES - Restructuring of 2029 Election Systems	(11.942.710)	-	Bank Project IFES - Restructuring of 2029 Election Systems
Bank Project UNESCO - Koalisi Damai Pilkada 2024	206.367.644	-	Bank Project UNESCO - Koalisi Damai Pilkada 2024
Bank Perludem-195	31.619.400	-	Bank Perludem-195
Bank Project Kurawal - Digital Rights in Asia-Pacific 2024	5.844.385	-	Bank Project Kurawal - Digital Rights in Asia-Pacific 2024
	2.673.065.463	5.941.014.888	
Jumlah Bank	2.803.115.743	5.985.824.112	Total Bank Accounts
Deposito :			Deposit :
Deposito - IDR	-	-	Deposit - IDR
Jumlah Deposito	-	-	Total Deposit
Jumlah Kas dan Setara Kas	2.804.479.843	5.988.852.012	Total Cash and Cash Equivalent

4. PIUTANG

Rincian piutang per 31 Desember 2024 dan 2023 sebagai berikut :

	<u>2024</u>	<u>2023</u>
	Rp	Rp
AR NDI - Observing 2024 Electoral Dispute	782.907.107	-
AR Dutch Embassy - Increasing Participation of Young Voters	513.739.362	117.495.157
AR IFES- Expanding Partnership on Disinformation	263.305.000	-
AR IFES - Restructuring of 2029 Election Systems	110.500.000	-
AR UNESCO - Koalisi Damai Pilkada 2024	103.370.104	-
AR Tiktok - Lawan Hoax Pemilu di TikTok	99.149.606	-
AR Luminare - Strengthening Civil Society	65.106.138	232.597.089
AR IRI - Empowering Local Communities	34.894.189	252.316.597
AR NDI - Podcast	11.000.000	-
AR LP3ES - POKJA Research	(360.000)	9.152.000
AR CFLI-Strengthening Women Legislative Candidate	-	15.783.029
AR USAID - RESPECT	-	31.696.465
Piutang Usaha Pihak Ketiga	44.657.114	44.657.113
AR Novia Wulan Asri	10.000.000	5.000.000
AR Guntoro	8.000.000	-
AR Susanto	5.000.000	-
AR Bayu Setiadi	-	2.000.000
AR Irmalidarti	-	2.000.000
Jumlah Piutang	<u>2.051.268.620</u>	<u>712.697.450</u>

Per 31 Desember 2024 dan 2023 saldo piutang terdiri dari piutang atas proyek-proyek yang berasal dari kegiatan program yang masih dalam proses penyelesaian atau belum tertagih, serta piutang kepada karyawan yang timbul dari pemberian pinjaman dan/atau kelebihan pembayaran.

4. RECEIVABLES

Receivables as of December 31, 2024 and 2023 consist of :

	<u>2024</u>	<u>2023</u>
	Rp	Rp
AR NDI - Observing 2024 Electoral Dispute	-	-
AR Dutch Embassy - Increasing Participation of Young Voters	117.495.157	-
AR IFES- Expanding Partnership on Disinformation	-	-
AR IFES - Restructuring of 2029 Election Systems	-	-
AR UNESCO - Koalisi Damai Pilkada 2024	-	-
AR Tiktok - Lawan Hoax Pemilu di TikTok	-	-
AR Luminare - Strengthening Civil Society	232.597.089	-
AR IRI - Empowering Local Communities	252.316.597	-
AR NDI - Podcast	-	-
AR LP3ES - POKJA Research	9.152.000	-
AR CFLI-Strengthening Women Legislative Candidate	15.783.029	-
AR USAID - RESPECT	31.696.465	-
Account Receivable Third Party	44.657.113	-
AR Novia Wulan Asri	5.000.000	-
AR Guntoro	-	-
AR Susanto	-	-
AR Bayu Setiadi	2.000.000	-
AR Irmalidarti	2.000.000	-
Total Receivables	<u>712.697.450</u>	<u>712.697.450</u>

As of December 31, 2024 and 2023, the receivables balance consists of project receivables arising from program activities that are still in progress or have not yet been billed, as well as employee receivables resulting from loans and/or overpayments

5. UANG MUKA

Rincian uang muka per 31 Desember 2024 dan 2023 sebagai berikut :

	<u>2024</u>	<u>2023</u>
	Rp	Rp
Uang Muka Perludem	40.923.320	5.000.000
Jumlah Uang Muka	<u>40.923.320</u>	<u>5.000.000</u>

Rincian beban dibayar dimuka per 31 Desember 2024 dan 2023 sebagai berikut :

	<u>2024</u>	<u>2023</u>
	Rp	Rp
Sewa Kantor	166.250.000	63.750.000
Jumlah Beban Dibayar Dimuka	<u>166.250.000</u>	<u>63.750.000</u>

5. ADVANCES

Advances as of December 31, 2024 and 2023 consist of :

	<u>2024</u>	<u>2023</u>
	Rp	Rp
Perludem Advances	5.000.000	-
Total Advances	<u>5.000.000</u>	<u>5.000.000</u>

6. BEBAN DIBAYAR DIMUKA

Rincian beban dibayar dimuka per 31 Desember 2024 dan 2023 sebagai berikut :

6. PREPAID EXPENSES

Prepaid expenses as of December 31, 2024 and 2023 consist of :

	<u>2024</u>	<u>2023</u>
	Rp	Rp
Office Rent	63.750.000	-
Total Prepaid Expenses	<u>63.750.000</u>	<u>63.750.000</u>

7. ASET TETAP

7. FIXED ASSETS

Saldo dan mutasi aset tetap untuk tahun yang berakhir pada 31 Desember 2024 dan 2023 adalah sebagai berikut :

Balances and movement of fixed assets for the year ended December 31, 2024 and 2023 consist of :

<u>Tahun / Year 2024</u>					
	<u>Saldo Awal/ Beginning Balance</u>	<u>Penambahan/ Additions</u>	<u>Penyesuaian/ Adjustments Pengurangan/ Disposals</u>	<u>Saldo Akhir/ Ending Balance</u>	
	Rp	Rp	Rp	Rp	<u>Acquisition Cost</u>
<u>Harga Perolehan</u>					
Kendaraan	15.550.000	-	-	15.550.000	Vehicle
Elektronik & Furniture	559.305.945	15.300.145	326.661.090	247.945.000	Electronic & Furniture
Jumlah Harga Perolehan	574.855.945	15.300.145	326.661.090	263.495.000	Total Acquisition Cost
<u>Akumulasi Penyusutan</u>					<u>Accumulated Depreciation</u>
Kendaraan	15.550.000	-	-	15.550.000	Vehicle
Elektronik & Furniture	463.075.653	28.347.020	322.661.945	168.760.728	Electronic & Furniture
Jumlah Akumulasi Penyusutan	478.625.653	28.347.020	322.661.945	184.310.728	Total Accumulated Depreciation
NILAI BUKU	96.230.292			79.184.272	NET BOOK VALUE
<u>Tahun / Year 2023</u>					
	<u>Saldo Awal/ Beginning Balance</u>	<u>Penambahan/ Additions</u>	<u>Penyesuaian/ Adjustments Pengurangan/ Disposals</u>	<u>Saldo Akhir/ Ending Balance</u>	
	Rp	Rp	Rp	Rp	<u>Acquisition Cost</u>
<u>Harga Perolehan</u>					
Kendaraan	15.550.000	-	-	15.550.000	Vehicle
Elektronik & Furniture	454.450.945	104.855.000	-	559.305.945	Electronic & Furniture
Jumlah Harga Perolehan	470.000.945	104.855.000	-	574.855.945	Total Acquisition Cost
<u>Akumulasi Penyusutan</u>					<u>Accumulated Depreciation</u>
Kendaraan	14.578.125	971.875	-	15.550.000	Vehicle
Elektronik & Furniture	447.577.549	15.498.104	-	463.075.653	Electronic & Furniture
Jumlah Akumulasi Penyusutan	462.155.674	16.469.979	-	478.625.653	Total Accumulated Depreciation
NILAI BUKU	7.845.271			96.230.292	NET BOOK VALUE

8. LIABILITAS JANGKA PENDEK

8. SHORT - TERM LIABILITIES

Rincian kewajiban jangka pendek per 31 Desember 2024 dan 2023 sebagai berikut :

Short-term liabilities as of December 31, 2024 and 2023 consist of :

	<u>2024</u>	<u>2023</u>	
	Rp	Rp	
Dutch Embassy - Increasing Participation of Young Voters	643.639.362	117.495.157	Dutch Embassy - Increasing Participation of Young Voters
NDI - Observing 2024 Electoral Dispute	782.907.107	-	NDI - Observing 2024 Electoral Dispute
UNESCO - Koalisi Damai Pilkada 2024	294.542.604	-	UNESCO - Koalisi Damai Pilkada 2024
IFES - Expanding Partnership on Disinformation	133.405.000	-	IFES - Expanding Partnership on Disinformation
Jumlah dipindahkan	1.854.494.073	117.495.157	Balance brought forward

8. LIABILITAS JANGKA PENDEK (Lanjutan)

Rincian kewajiban jangka pendek per 31 Desember 2024 dan 2023 sebagai berikut :

	<u>2024</u>	<u>2023</u>
	Rp	Rp
Jumlah pindahan	1.854.494.073	117.495.157
IFES - Restructuring of 2029 Election Systems	110.500.000	-
TikTok - Lawan Hoax Pemilu di TikTok	99.149.606	-
Luminate - Strengthening Civil Society	64.746.137	241.749.089
IRI - Empowering Local Communities	34.894.189	252.316.597
New Zealand - Increasing Youth Voter Participation	24.000.000	-
NDI - Podcast	11.000.000	-
USAID - RESPECT	-	54.332.184
CFLI - Strengthening Women Legislative Candidate	-	15.783.028
Jumlah Liabilitas Jangka Pendek	<u>2.198.784.005</u>	<u>681.676.055</u>

Per 31 Desember 2024 dan 2023, saldo utang program merupakan kewajiban Perkumpulan kepada mitra pelaksana, vendor, atau pihak ketiga lainnya yang berkaitan dengan pelaksanaan kegiatan program yang telah dilakukan namun belum dibayarkan hingga tanggal pelaporan.

Utang ini mencakup kewajiban atas pengadaan barang dan/atau jasa untuk mendukung aktivitas program yang telah diterima Perkumpulan, serta komitmen kepada mitra pelaksana atas kegiatan program yang telah disetujui dan dijalankan sebagian atau seluruhnya.

Seluruh utang program diklasifikasikan sebagai liabilitas jangka pendek karena diperkirakan akan diselesaikan dalam jangka waktu tidak lebih dari dua belas bulan setelah tanggal pelaporan.

9. PERPAJAKAN

a. Pajak Penghasilan Perkumpulan

Perkumpulan merupakan organisasi nirlaba yang kegiatan utamanya adalah menjalankan program donor dan bantuan yang dananya berasal dari donor. Perkumpulan tidak melakukan kegiatan lain selain implementasi dari kegiatan tersebut.

Berdasarkan Pasal 4 ayat 3 Undang Undang No. 36 Tahun 2008 Tentang Perubahan Keempat Atas Undang-Undang No. 7 Tahun 1983 Tentang Pajak Penghasilan, penerimaan bantuan baik berupa hibah (*grant*) dan bantuan program bukan merupakan objek pajak sepanjang tidak ada hubungan dengan usaha, pekerjaan, kepemilikan, atau penguasaan di antara pihak-pihak yang bersangkutan.

8. SHORT - TERM LIABILITIES (Continued)

Short-term liabilities as of December 31, 2024 and 2023 consist of :

	<u>2024</u>	<u>2023</u>	
	Rp	Rp	
			Balance carried forward
			<i>IFES - Restructuring of 2029 Election Systems</i>
			<i>TikTok - Lawan Hoax Pemilu di TikTok</i>
			<i>Luminate - Strengthening Civil Society</i>
			<i>IRI - Empowering Local Communities</i>
			<i>New Zealand - Increasing Youth Voter Participation</i>
			<i>NDI - Podcast</i>
			<i>USAID - RESPECT</i>
			<i>CFLI - Strengthening Women Legislative Candidate</i>
			Total Short-Term Liabilities

As of December 31, 2024 and 2023, the balance of program payables represent the Organization's obligations to implementing partners, vendors, or other third parties related to the execution of program activities that have been carried out but had not yet been settled as of the reporting date.

These payables include outstanding liabilities for goods and/or services already received to support program implementation, as well as committed funds to implementing partners for programs that have been partially or fully executed.

All program payables are classified as current liabilities, as they are expected to be settled within twelve months after the reporting date.

9. TAXATIONS

a. Association Income Tax

The Association is a non-profit organization whose main activities are implementing donors program and aids with grants from donors. The Association does not undertake any other activity other than the implementation of those activities.

Pursuant to the Article 4 paragraph 3 of Law no. 36 of 2008 on the Fourth Amendment to Law no. 7 of 1983 concerning Income Tax, the acceptance of grant and program aid are not a tax object in so far as there is no relationship to the business, occupation, ownership, or control of the parties concerned.

9. PERPAJAKAN (Lanjutan)

b. Utang Pajak

Rincian utang pajak per 31 Desember 2024 dan 2023 sebagai berikut :

	<u>2024</u>	<u>2023</u>
	Rp	Rp
PPh pasal 21 Karyawan	14.004.989	3.351.959
PPh pasal 21 Konsultan	5.254.943	376.745
PPh pasal 23	<u>171.457</u>	<u>28.998</u>
Jumlah Utang Pajak	<u>19.431.389</u>	<u>3.757.702</u>

9. TAXATIONS (Continued)

b. Tax Payables

Tax payables as of December 31, 2024 and 2023 consist of :

Income tax article 21 Staff
Income tax article 21 Consultant
tax article 23-Withholding
Total Tax Payables

10. ASET BERSIH DENGAN PEMBATASAN DARI PEMBERI SUMBER DAYA

Rincian aset bersih dengan pembatasan per 31 Desember 2024 dan 2023 sebagai berikut :

	<u>2024</u>	<u>2023</u>
	Rp	Rp
IRI - Empowering Local Communities to Promote Accountable Governance	-	366.621.677
Kedutaan Belanda - Increasing the participation and empowerment of young voters toward a stronger democracy	253.793.100	1.156.371.596
Luminate - Strengthening Civil Society in Collaborative Work to Combat Election Disinformation	115.354.705	1.055.597.013
NDI - Podcast	-	-
TikTok - Lawan Hoax Pemilu di TikTok	-	-
USAID Respect	45.782.783	1.125.670
New zealand - Increasing Youth Voter Participation and Criticism	36.502.500	-
IDEA - Roundtable Discussion Delimitation Apps	33.453.390	33.453.390
IFES - Restructuring of 2029 Election Systems	11.512.290	-
UNESCO - Koalisi Damai Pilkada 2024	9.209.669	-
IFES - Expanding partnership disinformation	6.778.100	-
Kedutaan Kanada (CFLI) - Strengthening Women Legislative Candidate	-	130.905.718
Kurawal - Digital Rights in Asia-Pacific 2024	5.844.385	-
LP3ES - Support the monitoring of election - related harmful content and disinformation	-	73.153.780
NDI - Observing electoral dispute 2024	(1.189.950.762)	-
IFES - Multistakeholder - Forum on Disinformation	-	-
Jumlah Aset Bersih Dengan Pembatasan	<u>(671.719.841)</u>	<u>2.817.228.844</u>

10. NET ASSETS WITH RESTRICTIONS FROM RESOURCE PROVIDERS

Net Assets With Restriction as of December 31, 2024 and 2023 consist of :

IRI - Empowering Local Communities to Promote Accountable Governance
Kedutaan Belanda - Increasing the participation and empowerment of young voters toward a stronger democracy
Luminate - Strengthening Civil Society in Collaborative Work to Combat Election Disinformation
NDI - Podcast
TikTok - Lawan Hoax Pemilu di TikTok
USAID Respect
New zealand - Increasing Youth Voter Participation and Criticism
IDEA - Roundtable Discussion Delimitation Apps
IFES - Restructuring of 2029 Election Systems
UNESCO - Koalisi Damai Pilkada 2024
IFES - Expanding partnership disinformation
Kedutaan Kanada (CFLI) - Strengthening Women Legislative Candidate
Kurawal - Digital Rights in Asia-Pacific 2024
LP3ES - Support the monitoring of election - related harmful content and disinformation
NDI - Observing electoral dispute 2024
IFES - Multistakeholder - Forum on Disinformation
Total Net Assets With Restrictions

11. ASET BERSIH TANPA PEMBATAAN DARI PEMBERI SUMBER DAYA

Rincian aset bersih tanpa pembatasan per 31 Desember 2024 dan 2023 sebagai berikut :

	<u>2024</u>	<u>2023</u>
	Rp	Rp
Aset Bersih Awal Tahun	3.363.591.223	1.351.643.122
Koreksi aset neto tahun lalu	412.078.330	(71.980.810)
(Defisit)/Surplus Tahun Berjalan	<u>(186.207.733)</u>	<u>2.083.928.911</u>
Jumlah Aset Bersih Tanpa Pembatasan	<u>3.589.461.820</u>	<u>3.363.591.223</u>

11. NET ASSETS WITHOUT RESTRICTION FROM RESOURCE PROVIDERS

Net Assets Without Restriction as of December 31, 2024 and 2023 consist of :

*Net Assets, Beginning of the year
Correction of net assets last year
Current Year (Deficit)/Surplus
Total Net Assets Without Restrictions*

12. HIBAH

Rincian hibah per 31 Desember 2024 dan 2023 sebagai berikut :

	<u>2024</u>	<u>2023</u>
	Rp	Rp
Dutch Embassy - Increasing Participation		
Young Voter	739.460.806	1.774.705.934
NDI - Observing 2024 Electoral Dispute	567.105.750	-
TikTok - Lawan Hoax Pemilu di TikTok	483.094.059	-
UNESCO - Koalisi Damai Pilkada 2024	380.000.000	-
Luminate - Strengthening Civil Society	303.741.600	1.529.993.626
New Zealand-Increasing Youth Voter Participation	243.000.000	-
IRI - Empowering Local Communities	232.484.250	952.000.000
IFES - Restructuring of 2029 Election Systems	210.000.000	-
IFES - Expanding Partnership on Disinformation	179.850.000	-
NDI - Podcast	150.019.500	-
LP3ES - POKJA Research	80.000.000	96.150.000
USAID - Respect	44.657.113	6.793.132.567
Kurawal - Digital Rights in Asia-Pacific 2024	25.719.710	-
CFLI-Strengthening Women Legislative Candidate	5.402.066	354.490.209
IDEA - Rountable Discussion Delimitation Apps	-	232.263.640
IFES - Research on Electoral Justice	-	172.299.514
IDEA - Expert Meeting Forum on Disinformation	-	94.382.000
IDEA - AADMK Season 2	-	89.020.614
IDEA - Boundary Delimitation - Tools Launching	<u>-</u>	<u>42.195.600</u>
Jumlah Hibah	<u>3.644.534.854</u>	<u>12.130.633.704</u>

12. GRANTS

Grants as of December 31, 2024 and 2023 consist of :

*Dutch Embassy - Increasing Participation
Young Voter
NDI - Observing 2024 Electoral Dispute
TikTok - Lawan Hoax Pemilu di TikTok
UNESCO - Koalisi Damai Pilkada 2024
Luminate - Strengthening Civil Society
New Zealand-Increasing Youth Voter Participation
IRI - Empowering Local Communities
IFES - Restructuring of 2029 Election Systems
IFES - Expanding Partnership on Disinformation
NDI - Podcast
LP3ES - POKJA Research
USAID - Respect
Kurawal - Digital Rights in Asia-Pacific 2024
CFLI-Strengthening Women Legislative Candidate
IDEA - Rountable Discussion Delimitation Apps
IFES - Research on Electoral Justice
IDEA - Expert Meeting Forum on Disinformation
IFES- Electoral Legal Reform
IDEA - Boundary Delimitation - Tools Launching
Total Grants*

13. BEBAN PROGRAM

Rincian beban program per 31 Desember 2024 dan 2023 sebagai berikut :

	<u>2024</u>	<u>2023</u>
	Rp	Rp
Observing 2024 Electoral Dispute: Final Effort to Ensure People's Sovereignty in the Constitutional Court	1.759.637.888	-
Increasing the Participation and Empowerment of Young Voters Toward a Stronger Democracy	1.655.520.728	622.849.698
Strengthening Civil Society in Collaborative Work to Combat Election Disinformation	1.263.032.785	463.140.832
Lawan Hoax Pemilu di TikTok	436.582.576	-
Koalisi Damai Pilkada 2024	371.078.657	-
Empowering Local Communities to Promote Accountable Governance	324.364.341	654.097.818
Increasing Youth Voter Participation and Criticism	202.920.072	-
CSO Contribution in the Restructuring of 2029 Election Systems	198.530.125	-
Expanding Partnership for Multistakeholder Forum on Disinformation	173.071.900	-
POKJA Research Disinformation	144.083.384	22.980.130
CFLI -Strengthening Women Legislative Candidate	130.622.872	224.726.982
Podcast	42.084.557	-
Digital Rights in Asia-Pacific 2024	19.875.325	-
Respect Year 5	-	6.827.864.574
Rountable Discussion Delimitation Apps	-	191.817.594
Strengthening Resillience of Indonesia's - Democracy and Elections to Disinformation	-	92.049.500
Jumlah Beban Program	<u>6.721.405.210</u>	<u>9.099.527.128</u>

13. PROGRAM EXPENSES

Program Expenses as of December 31, 2024 and 2023 consist of:

Observing 2024 Electoral Dispute: Final Effort to Ensure People's Sovereignty in the Constitutional Court	
Increasing the Participation and Empowerment of Young Voters Toward a Stronger Democracy	
Strengthening Civil Society in Collaborative Work to Combat Election Disinformation	
Lawan Hoax Pemilu di TikTok	
Koalisi Damai Pilkada 2024	
Empowering Local Communities to Promote Accountable Governance	
Increasing Youth Voter Participation and Criticism	
CSO Contribution in the Restructuring of 2029 Election Systems	
Expanding Partnership for Multistakeholder Forum on Disinformation	
POKJA Research Disinformation	
CFLI -Strengthening Women Legislative Candidate	
Podcast	
Digital Rights in Asia-Pacific 2024	
Respect Year 5	
Rountable Discussion Delimitation Apps	
Strengthening Resillience of Indonesia's - Democracy and Elections to Disinformation	
Total Program Expenses	

14. DONASI

Akun ini merupakan dana sumbangan dari masyarakat umum. Saldo per 31 Desember 2024 adalah NIHIL (2023 : Rp.275.000).

14. DONATION

This account represents donations from public. Balance as of December 31, 2024 is NIL (2023 : Rp.275.000).

15. KONTRIBUSI

Rincian kontribusi per 31 Desember 2024 dan 2023 sebagai berikut :

	<u>2024</u>	<u>2023</u>
	Rp	Rp
Kontribusi Karyawan	1.002.814.984	901.101.426
Kontribusi Overhead	351.317.504	3.157.007.359
Kontribusi Lainnya	2.280.429.821	2.798.022.579
Jumlah Kontribusi	<u>3.634.562.308</u>	<u>6.856.131.364</u>

15. CONTRIBUTION

Contribution as of December 31, 2024 and 2023 consist of :

Employee Contributions
Overhead Contributions
Other Contributions
Total Contribution

16. PENERIMAAN LAINNYA

Rincian penerimaan lainnya per 31 Desember 2024 dan 2023 sebagai berikut :

	<u>2024</u>	<u>2023</u>
	Rp	Rp
Bunga bank	72.118.726	63.599.629
Rugi kurs	4.318.656	66.983.725
Bunga deposito	-	4.931.507
Pendapatan lain-lain	<u>275.930</u>	<u>2.860</u>
Jumlah Penerimaan/(Beban) Lainnya	<u>76.713.312</u>	<u>135.517.721</u>

16. OTHER INCOME

Other Income as of December 31, 2024 and 2023 consist of :

	<u>2024</u>	<u>2023</u>	
	Rp	Rp	
			Bank interest
			Loss exchange rate
			Deposit interest
			Other income
Total Others Income/(Expenses)			

17. BEBAN UMUM DAN ADMINISTRASI

Rincian beban umum dan administrasi per 31 Desember 2024 dan 2023 sebagai berikut :

	<u>2024</u>	<u>2023</u>
	Rp	Rp
Gaji dan Honorarium	2.730.853.882	2.351.886.046
BPJS Ketenagakerjaan	213.211.654	292.255.432
PPh 21	210.911.950	297.240.180
Workshop, Meeting dan Conference	114.622.579	34.861.959
Asuransi	92.590.934	127.218.120
Berlangganan	91.992.535	180.000
Personel	90.765.675	1.284.227.589
Beban Sewa	87.500.000	85.000.000
Perlengkapan Kantor dan Alat Tulis	33.968.291	32.253.805
Beban Rapat	23.605.291	7.736.834
PPh Pasal 4 Ayat 2	22.672.222	-
Transportasi	22.131.050	5.694.760
Utilitas	21.566.113	24.657.447
Hosting dan Domain	21.264.575	3.008.100
Koneksi Internet	16.177.486	10.362.152
Fotocopy dan Cetak	12.131.711	4.222.145
Beban Pajak	11.165.704	4.641.954
Publikasi	9.243.400	-
Perbaikan dan Pemeliharaan	6.308.400	8.217.705
Software	5.704.300	10.874.850
Storage	4.578.000	4.804.390
Tunjangan	4.000.000	2.000.000
Beban Lainnya	3.906.439	1.100.000
Beban Keamanan dan Kebersihan	3.800.000	4.100.000
Beban Bank	3.766.850	11.151.775
Konsultan	2.328.782	6.500.000
Komunikasi	2.320.900	2.277.900
Perangko dan Kurir	1.380.400	1.268.500
PPh 23/26	817.209	513.830
Fringe benefit	-	243.475.669
Pajak Kendaraan	-	225.000
Jumlah Beban Umum dan Administrasi	<u>3.865.286.332</u>	<u>4.861.956.142</u>

17. GENERAL AND ADMINISTRATIVE EXPENSES

General and administrative expenses as of December 31, 2024 and 2023 consist of :

	<u>2024</u>	<u>2023</u>	
	Rp	Rp	
			Salary and Honorarium
			BPJS Ketenagakerjaan
			Tax article 21
			Workshop, Meeting and Conference
			Insurance
			Subscription
			Personel
			Rent Expenses
			Office Supplies and Stationery
			Meals Meeting
			Tax article 4 paragraph 2
			Transportation
			Utilities
			Hosting and Domain
			Internet Connection
			Photocopy and Printing
			Bank Tax
			Publication
			Repair and Maintenance
			Software
			Storage
			Allowance
			Other Expense
			Security and Cleaning Cost
			Bank Charges
			Consultant
			Communication
			Postage and Courier
			Tax article 23/26
			Fringe benefit
			Vehicle Tax
Total General and Administrative Expenses			

18. BEBAN KANTOR

Rincian Beban Kantor per 31 Desember 2024 dan 2023 sebagai berikut :

	2024	2023	
	Rp	Rp	
Penyusutan	28.347.021	16.469.979	<i>Depreciation</i>
Selisih nilai tukar kurs	3.850.000	29.569.053	<i>Exchange rate difference</i>
Jumlah Beban Kantor	<u>32.197.021</u>	<u>46.039.032</u>	<i>Total Office Expenses</i>

18. OFFICE EXPENSES

Office Expenses as of December 31, 2024 and 2023 consist of :

19. PENYELESAIAN LAPORAN KEUANGAN

Pengurus dan Direktur Eksekutif Perkumpulan bertanggung jawab atas penyusunan dan penyajian wajar laporan keuangan untuk tahun yang berakhir pada tanggal 31 Desember 2024 yang telah diselesaikan pada tanggal 20 Agustus 2025.

19. COMPLETION OF FINANCIAL STATEMENTS

The Board of Management and the Executive Director of the Association are responsible for the preparation and fair presentation of the financial statements for the year ended December 31, 2024 which have been completed and authorized for issuance on August 20, 2025.