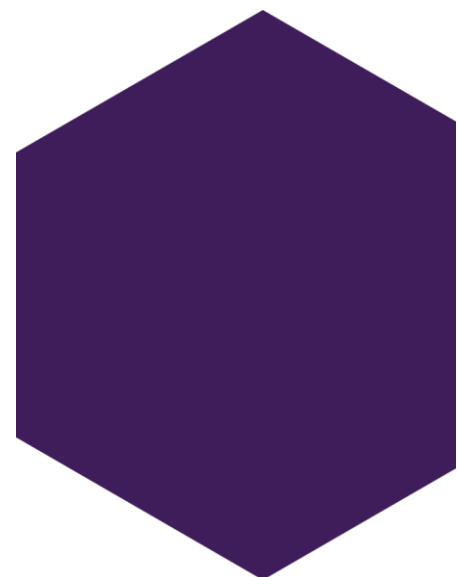
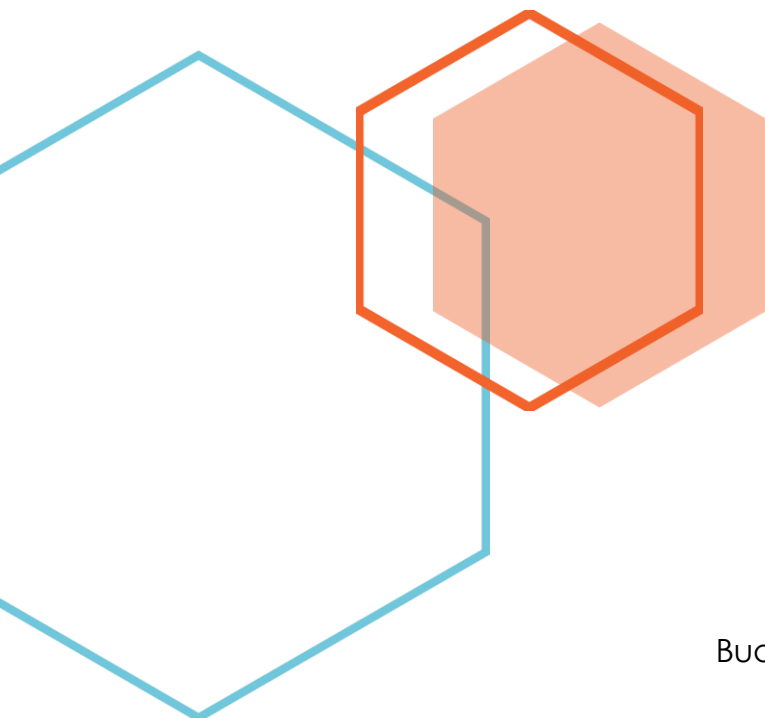




STANDARD OPERATING OF FINANCIAL PROCEDURE

BASED PRACTICE

A set of step-by-step instructions compiled by an organization to help workers carry out complex routine operations.



Budiandru, dkk.,

STANDARD OPERATING OF FINANCIAL PROCEDURE

Oleh :

Dr. Budiandru., SE., ME,Sy., Ak., CA., CPI., CPA.,

Safa Putri Habsari., S.E.,

Wilda Rizki Dekawatie., S.E.,

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Penulis :

Dr. Budiandru., SE., ME,Sy., Ak., CA., CPI., CPA.,

Safa Putri Habsari., S.E.,

Wilda Rizki Dekawatie., S.E.,

Editor :

Wilda Rizki Dekawatie

Safa Putri Habsari

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Apartemen Cibubur Village Jl.Radar Auri KE 01-06 No.1
Cibubur Jakarta Timur

Website : www.kapbudiandru.com

E-mail : budiandru09@gmail.com

FOREWORD

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

إِنَّ الْحَمْدَ لِلَّهِ نَحْمَدُهُ وَنَسْتَعِينُهُ وَنَسْتَغْفِرُهُ وَنَعُوذُ بِاللَّهِ مِنْ شُرُورِ
أَنْفُسِنَا وَسَيِّئَاتِ أَعْمَالِنَا، مَنْ يَهْدِهِ اللَّهُ فَلَا مُضِلَّ لَهُ، وَمَنْ يَضِلَّ،
فَلَا هَادِيَ لَهُ، وَأَشْهَدُ أَنْ لَا إِلَهَ إِلَّا اللَّهُ وَأَشْهَدُ أَنَّ مُحَمَّدًا عَبْدُهُ
وَرَسُولُهُ

Meaning : “ Verily, all praise is for Allah. We praise HIM, we seek His assistance, we ask His forgiveness. We seek refuge in Allah from the evils of our selves and the evils of our wicked actions. Whoever Allah guides, there is no one that can misguide HIM and whoever is lead astray there is no one that can guide HIM. I bear witness that there is no deity that has the right to be worshiped in truth except Allah alone, having no partners or associates. And I bear witness that Muhammad is His slave and messenger”.

Alhamdulillahilalamin, all praise and thanksgiving is only the presence of Allah SWT who has given the Author of His mercy and guidance. Only because of the grace of Allah SWT the author is given the ease of being able to complete this writing not only for academics, accountants practitioners, and student in general as one of the learning material guidelines needed to inform how a practitioner or public academics are in accordance with applicable regulation in Indonesia.

The author has tried as much as possible in compiling the systematic and material that is the subject of this book, but the author feels very much lacking in this book therefore, criticism of suggestion, input from readers is welcome.

Finally, there is no more hope from the author so that this book can be used for the good of all because Allah SWT.

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Chapter 1

Introduction

Performance of every element in organizational structure will only be synergistic and organized if it works according to its organizational function and role.

Tasks will operate optimum if all operational elements work, as well as work facilities are available and organized in a manner that provide maximum supporting force to achieve mandated results.

Organizational management that aims this goal is very influenced by agreed and binding rules of the game. These rules should bind all elements of an organization, from the top manager level (decision makers) to the janitor or security staff.

Purpose, Objective and Results

Purpose of the rules of management of the institution is to create communicative and organized internal work condition as based on diversity of secretariat's human resources.

Objective of the rules of management of the institution is to maximize the roles, functions and social services of institution to its members, society and other parties.

Expected results include the strengthened capacity and position of institution in building and promoting democratic, human rights-based and community diversity-friendly social change movement in Indonesia.

This manual is designed as work guidance for organization elements in operational works of each unit of institution, including Finance and Accounting department, particularly in reporting institution's performance.

This manual contains standard procedure for routine operational jobs of institution. This manual is presented in two forms, namely document flow (flowchart) of activities and narrative of procedures that describe activity phases from beginning to end of transaction. Accounting guidance includes accounting

processed, policies, chart of account system, standard journal and periodic report format. This manual should be helpful for institution in making decision.

However, this manual is not designed to be static. Changes may occur during development of institution that may also lead to modification or addition to standardized procedure. Any modification should be taken very carefully, follow cost balance principles, prioritized optimum benefits and minimize weakness of internal control and existing accounting system.

This manual contains of the following chapters :

I. Chapter I : Introduction

This Chapter provides general description of institution, objectives and structure of the manual.

II. Chapter II : Structure Organization

This Chapter provides structure of organization and job description of organization.

III. Chapter III : Accounting Guidance

This Chapter provides explanation of accounting process, policies, chart of account system, standard journal and financial report format.

IV. Chapter IV : System and Procedure Matrix

This Chapter provides description of systems and procedure relationship.

V. Chapter V : Description of Procedure

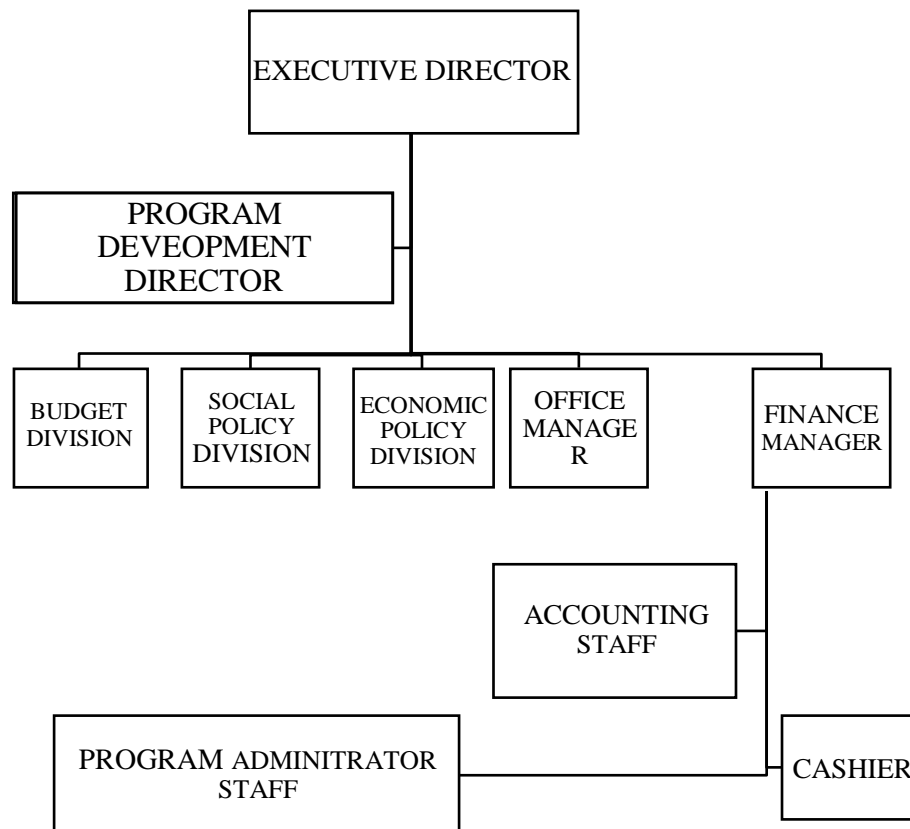
This Chapter describes procedures of each budgeting, income and expenditure systems.

Chapter II Structure of Organization and Job Description

Structure Organization

Basically, structure of organization describes of an organization and relationship among those elements. A good structure o organization should support objectives and distribution of planning anda controlling (activity monitoring) function of an organization.

Figure 1
Organization Structure



Job Description

The following is job description of cashier, finance (accounting) Staff and Program Administrator staff in procedural description:

1. Cashier

- Preparing Cash Receipt on money receipt in cash.
- Preparing Cash Disbursement (disbursement proof) for cash payment.
- Preparing Bank Receipt for money receipt via Institution's bank account.
- Preparing Cheque, Bill of Exchange and Proof of Bank Disbursement for payment .
- Asking for signature of authorized person(s) of bank expense on cheque or bill of exchange.
- Asking for signature on cash receipt, cash disbursement, bank receipt and proof of bank disbursement from authorized persons and any authorized person involved with the occurring transaction.
- Recording cash receipt and cash disbursement in cashbook.
- Recording bank receipt and bank disbursement into bank book.
- Verifying consistency between supporting proof and accountability on down payment paid by user.
- Marking "PAID" on received external supporting proof.
- Arranging supporting proof in accordance with internal proof.
- Submitting internal proof (Cash/Bank Disbursement and Cash/Bank Receipt) with supporting proof to accounting staff.
- Preparing request for funds for cash charging, enclosed by external supporting proof.
- Preparing paycheck for every employee.
- Photocopying cheques and cashing in cheques from bank and depositing net salary to employee's bank account.

2. Accounting Staff

- Receiving internal proof (Cash/Bank Disbursement and Cash/Bank Receipt) with supporting proofs from cashier staff.
- Verifying Consistency between internal proof (Cash/bank Disbursement and Cash/Bank Receipt) with supporting proofs and supplemental documents.
- Checking completeness of signatures in every internal proof (Cash/Bank Expenses and Cash/Bank Receipt).
- Inputting transaction (Cash/Bank Disbursement and Cash/Bank Receipt) into accounting software , in the form of journal Archiving internal proof (Cash/Bank Disbursement and Cash/Bank Receipt) and supporting as well as supplemental proofs.
- Processing transaction journals using accounting software.
- Presenting financial report according to PSAK no.45.
- Presenting financial report required by donor agency.
- Presenting financial information to management.

3. Program Administrating staff

- Administering advanced transaction of local partners program
- Checking completeness of local partners transaction, archiving and recording transaction according to budget status.
- Asking for advanced accountability reports form local partners every month.
- Preparing program's monthly report.
- Reconciliating monthly financial report with cashier and accounting staffs.

Chapter III

Manual Accounting

Introduction

This manual accounting is a guide for all employees who plays and accounting functions. Material of this guidance should be disseminated to all staffs of other untits or departments. This is important because all data processed by accounting and financial functions are basically generated by al of other departments of the institution.on the other hand, information produced by accounting function is highly required by other departments or functions as the basis of performance evaluation, planning and various process of decision making.

This guide contains principal materials which are important for implementation of accounting system. Standardizing and compiling these principal materials into a guide book may produce the following benefits :

- Availablility of a standardized reference may facilitate staffs in doing their jobs. It makes jobs performed consistenly toward output of standardized quality
- A clear and defined brenchmark to measure performance of financial and accountin staffs
- Reduced orientation time for new financial or accounting staffs, since they can learn faster by themselves using this guide book.

System and procedure may change due to institution's orientation, management's aspiration, etc. Having a guide book may make chane or improvement easier to carry out.

Accounting guide of the institution includes design on:

- Accounting process
- Accounting policy
- Chart of account
- Standard journal
- Financial report format

The accounting process part of this manual book describes the computer-based accounting process in-general-performed by accounting function of institution.

Based on-business style, identification of transaction may help formulation of accounting policies that may serve as a basis in accounting recording.

Accounting policy is a series of management policy instrument in accounting. It is standardized in order to become a guide of accounting process. This guide is expected to make accounting and financial reporting of the institution run consistently and comply accounting policy made by the management, while avoiding deviation from applied accounting standard.

Based on this accounting policy, eligible articles of journal recording transaction are formulated.

The next section is Standard Journal design. Standardized journal articles on transaction as a part of accounting guide, provides useful guide in interpretation of transactions. Journal, standardization is needed to ensure that every transaction of the same type is recorded in the same and consistent manner; thus makes financial report preparation process faster.

According to transaction identification, accounting policy-making and standard journal formulation, chart of account is arranged to clarify transaction systematically while complying acceptable financial accounting standards.

Systematic form of account code is also presented in this guidebook, while the real ones are inputted to accounting software. Account code system presented in this guide book should make easier understanding for reader. It may help readers to understand the account numbering system while leading reader to understanding the account classification according to financial accounting and utilization of some important estimation. This is very useful for individuals who are new to accounting.

Accounting system is basically a combination of accounting standards, creation of its designers and the needs of users. Materials of this guidebook are arranged in

such a way that follows the future needs, thus every change on the system design should not lead to derivation of applied standards while maintaining balance of cost and benefits as optimum as possible.

Accounting Process

Using accounting software, accounting system of institution is delivered faster and accurately. However, it should be noted that computer program is only a tool. Traditional accounting process should be the base of program design. Computer program should serve humans to make processing of transaction into journals, ledgers and reports faster and more accurately.

Accounting Policy

Accounting policy deals with decisions to make in an accounting process and financial reporting.

1. Financial Report Presentation

Recording and bookkeeping are carried out using “historical cost” concept and presented according to Statement of Financial Accounting Standards (PSAK) number 45 on Nonprofit Organization Financial Reporting in Indonesia.

Financial Report, according to PSAK 45, should present the amount of each net asset as based on the availability of donation, which include unbinding, temporary binding, and permanently binding.

Unbinding donation is resources whose utilization is not constrained by specific interest of donor.

Temporary Binding donation applies when utilization of resources is constrained by donor until a certain period or a certain condition is met.

Permanent Binding donation applies when resources utilization constraint is maintained permanently by donor.

2. Accounting Period

Accounting Period/book year uses calendar year which starts on January 1 and ends on December 31 for one book year.

3. Accounting Basis

Accounting basis utilized in financial reporting is accrual basis, in accordance with accounting principles applied in Indonesia.

It means that:

- a. Income is acknowledged and recorded according to constraints of PSAK 45 as follows:
 - For unbinding donation, income is acknowledged and recorded when the said fund or income is received from donor.
 - For temporary and permanent binding donation, income is acknowledged and recorded at the time when such cost occurs. Income received from donor is recorded as suspended income and become a liability for institution that receives the donation.
- b. Cost is acknowledged and recorded when:
 - Income that is sought and use this cost is acknowledged and recorded (matching cost against revenue).
 - The relevant cost does not create benefit in the future
 - The cost does not meet both criteri, however, the relevant cost must be charged to every accounting period that makes benefit from it. In this case, the cost is charged systematically and rationally.

4. Financial Report and Schedule of Submission

Financial report to be prepared by accounting staff and schedule of reporting to management and superordinate is described as follows:

| No. | Financial Report | Submission Schedule |
|-----|--------------------------|--------------------------------------|
| 1. | Monthly Financial Report | 15 th of Subsequent Month |
| 2. | Annual Financial Report | January 20, after book year ends |

5. Cut-off

In order to present eligible yet practical and punctual reporting, a cut-off procedure is applied by considering subsequent period. It can be described as follows:

| No. | Financial Report | Submission Schedule |
|-----|--------------------------|------------------------------------|
| 1. | Monthly Financial Report | Not necessary |
| 2. | Annual Financial Report | On January 2, after book year ends |

6. Cash Flow Report

Cash flow report is prepared using direct method. Cash and cash equivalent includes cash on hand, cash in bank and temporary investment whose due time is three months after the acceptance date.

7. Currency and Foreign Currency on Foreign Exchange

According and financial reporting of institution uses Rupiah currency. Transactions and account of foreign exchange are treated as follows:

- a. Post-Monetary Transaction (monetary assets and liabilities) in foreign exchange are recording rupiah and use standard currency of organization
- b. Post-Monetary Transaction (monetary assets and liabilities) in foreign exchange per date of financial report is reported in Rupiah currency and use middle rate of Bank Indonesia
- c. Foreign exchange caused by paragraph a and b above should be recorded as Gains/Losses of Foreign Exchange of Foreign Currency
- d. For analysis and taxation purpose, bookkeeping of Gains/Losses of Foreign Exchange of Foreign Currency should distinguish the one caused by transaction (realized gain/loss) from the one caused by conversion of transaction (unrealized gain/loss)
- e. Post-nonmonetary transaction in foreign exchange is recorded and reported in Rupiah using existing currency at the time of transaction

8. Acknowledgment of Fixed Assets

Fixed assets are assessed according to cost, that includes all cost spent until the said assets are in the place and condition that are readily utilizable. However, assets acknowledgement still follow the constraints of PSAK 45. For temporary and permanent binding, fixed assets purchase funded by donor is not yet acknowledged as fixed assets during the binding period. Fixed assets

are acknowledged when binding period is over and transfer of ownership from donor to institution.

9. Depreciation of Fixed Assets

Depreciation of Fixed assets is calculated by straight method without residual value, and follows this stipulation:

- Building : 5% per year
- Vehicle : 12,5% per year
- Office inventory : 25% per year
- Machines and Equipment : 25% per year

Calculation of depreciation is carried out per month and started in the month of acquisition of the said fixed assets.

Chart of Account

Chart of Account is arranged in order to :

- Comply with the standard of financial reporting of institution (PSAK 45)
- Comply with financial reporting requirements of Donor Agency
- Provide information to Management on such as surplus/deficit of program, budget versus actual and institution's margin etc.

To meet requirements of reporting format according to PSAK 45 and accommodating classification needs of activities and their Donor Agencies,, chart of account is made in at least 4 (four) levels.

Standard Journal

In order to comply with consistency of treatment and recording in accounting manner, it needs standardization of recording or standard journal. Standard journal follows the designed accounting policy. Thus, it is important for institution to develop accounting policy.

Appropriate and punctual decision-making highly requires reliable information. One of this information is Financial Report. A reliable financial report is helpful

for decision-making if it is based on widely accepted accounting principles and processed with accurate, consistent and punctual accounting procedures.

Basically, financial report is a projection of transactions made by institution in a certain accounting period. Financial transaction must be accurately and punctually recorded, summarized and arranged in an eligible accounting principles and methods.

Based on “double entry system”, every transaction of institution will influence two or more estimation/accounts of institution, that are parts of assets, liabilities, revenues and costs. Error in interpretation and recording process of transaction will lead to error in information contained in financial report.

The standard journal presented below is designed specifically to eliminate errors in interpretation of institution’s financial transaction. Standardized Journal’s articles can also be used as guide for accounting and financial department to produce accurate and punctual reporting. Other journals, which are not covered by the below description, follow principles of widely accepted financial accounting standard in Indonesia.

1. Standard Journal specifically for Transaction with Donor Agency on Permanent and Temporary Binding Donation.

a. At the time of fund receipt from Donor

Example : Institution receives grant in transfer, which amounts Rp 100.000.000.- from Donor Institution “BB”.

Journal :

| No.Main Account | Sub | Account Name | Dr | Cr |
|-----------------|-----|--------------|-------------|-------------|
| | | Bank xx “BB” | 100.000.000 | |
| | | Grant “BB” | | 100.000.000 |

b. At the time when costs is spent by program of Donor Agency

Example b.1 : Institution pays facilitator honorarium of a program activity funded by “BB” which amounts Rp 7.500.000,-.

Journal :

| No.Main Account | Sub | Account Name | Dr | Cr |
|-----------------|-----|---------------------|-----------|-----------|
| | | Activity Prog. "BB" | 7.500.000 | |
| | | Bank xxx "BB" | | 7.500.000 |

Example b.2 : Institution pays employee salary for program support activity, funded by "BB", which amounts Rp 67.500.000,-. The fund is given to operational bank account of institution first.

Journal :

| No.Main Account | Sub | Account Name | Dr | Cr |
|-----------------|-----|------------------------------|------------|------------|
| | | Program non-activities "BB" | 67.500.000 | |
| | | Bank xxx Institution | | 67.500.000 |
| | | Bank xxx Institution | 67.500.000 | |
| | | Contribution of Program "BB" | | 67.500.000 |

c. At the time when the actual payment of employee salary occurs

Example : Institution pays employee salary for program support which amount Rp 50.000.000.- and is reduced by tax PPh 21 Rp 1.250.000.-

Journal :

| No.Main Account | Sub | Account Name | Dr | Cr |
|-----------------|-----|-------------------------------|------------|------------|
| | | Staff salaries of institution | 50.000.000 | |
| | | Debt PPh 21 | | 1.250.000 |
| | | Bank xxx Inst. | 67.500.000 | 48.750.000 |

d. At the time of Fixed Assets Purchase

Example d.1 : Institution purchase laptop for program's supporting activity with the money from "BB", which amounts Rp15.000.000 during project period (for instance, it is a temporary binding donation for 2 year project).

Journal :

| No.Main Account | Sub | Account Name | Dr | Cr |
|-----------------|-----|-----------------------------|------------|------------|
| | | Program non-activities "BB" | 67.500.000 | |
| | | Bank xxx Institution | | 67.500.000 |

Example d.2 : Institution Purchase laptop for program's supporting was purchased by fund from "BB", which amounts Rp 15.000.000,-.and has been utilized for 2 years (project period) with effective duration of 3 years, and at the end of project period, "BB" donates the laptop for institution operation.

Journal :

| No.Main Account | Sub | Account Name | Dr | Cr |
|-----------------|-----|--|------------|------------|
| | | Income of Institution's Fixed Assets | 15.000.000 | |
| | | Accum. Of Depreciation of Institution's Fixed Assets | | 10.000.000 |
| | | Adjustment to previous period of "BB" | | 5.000.000 |

e. At the time of fund lending between progrms of donor

Example e.1 : Institution pays accomodation cost of workshop, which should be funded by "FF" and it amounts Rp 20.000.000.-. However, institution has not yet received money transfer from "FF". financial department, by approval of executive Director, uses Institution's operational fund to finance accomodation cost of the "FF" workshop.

Journal :

| No.Main Account | Sub | Account Name | Dr | Cr |
|-----------------|-----|-------------------------|------------|------------|
| | | Program activities "FF" | 20.000.000 | |
| | | Interaccount Payable | | 20.000.000 |
| | | Interaccount Receivable | 20.000.000 | |
| | | Bank xxx "FF" | | 20.000.000 |

f. At the time of Expenses paid in advance

Example f.1 : Institution pay office rent, which is funded by institution, at amounts Rp 240.000.000,- Office rent period is 2 (two) years, from January 2008 – December 2009. Payment is made in the beginning of January 2008.

Journal :

| No.Main Account | Sub | Account Name | Dr | Cr |
|-----------------|-----|---------------------------------|-------------|-------------|
| | | Prepaid Expense of Intstitution | 240.000.000 | |
| | | Bank xxx Institution | | 240.000.000 |

Example f.2 : cost allocation is paid in advance at every month's end, started from January 31, 2008 until December 31, 2009 at the end of office rental period.

Journal :

| No.Main Account | Sub | Account Name | Dr | Cr |
|-----------------|-----|---|------------|------------|
| | | Office rent paid by Institution (1-24) | 10.000.000 | |
| | | Prepaid Expense Institution | | 10.000.000 |

g. At the time of cost to some programs of Donor Agency

Example g.1 : Institution pays power bills of amounts Rp 1.500.000.-.

Journal :

| No.Main Account | Sub | Account Name | Dr | Cr |
|-----------------|-----|---------------------------|-----------|-----------|
| | | Power Charge (consumable) | 1.500.000 | |
| | | Bank Acc. of Institution | | 1.500.000 |

Example g.2: Charging overheads (including electricity) to each program according to proram's maximum budget for these overheads, for instance, electricity charge program "FF" should not exceed Rp 500.000,-, while maximum electricity charge of program "BB" is Rp 700.000,-, and of program "GRB" is Rp 300.000,-

Journal :

| No. Account | Main | Sub | Account Name | Debit | Credit |
|----------------|------|-----|--------------------------------------|---------|-----------|
| | | | Program non-activities GRB | 300.000 | |
| | | | Program non-activities "FF" | 500.000 | |
| | | | Program non-activities "BB" | 700.000 | |
| | | | Electricity charge of institution | | 1.500.000 |

h. At the time of advance payment for local partner's programs

Example : Institution pays workshop of program "FF", which is carried out by Pattrio Serang, at amount of Rp 25.000.000,-

Journal :

| No. Main account | Sub | Account Name | Debit | Credit |
|------------------|-----|----------------------|------------|------------|
| | | Advance program "FF" | 25.000.000 | |
| | | Bank xxx "FF" | | 25.000.000 |

i. At the time of local program's reporting

Example : Based on accountability report and external proofs (attached), workshop activity of program "FF" in serang cost Rp 25.500.000,-, therefore Institution must pay cash at amounts of Rp 500.000,-

Journal :

| No. Main account | Sub | Account Name | Debit | Credit |
|------------------|-----|-------------------------|------------|------------|
| | | Program activities "FF" | 25.500.000 | |
| | | Bank xxx "FF" | | 500.000 |
| | | Advance program "FF" | | 25.000.000 |

j. Acknowledgement and payment of Institution's debt

Example j.1: Institution buys an Avanza, whose price is Rp 120.000.000,-, and down payment is 20%, while the rest is paid in installment for 3 years with flat interest rate of 5.5% per year

Journal :

| No. Main account | Sub | Account Name | Debit | Credit |
|------------------|-----|-----------------------------|-------------|------------|
| | | Fixed Assets-vehicle | 120.000.000 | |
| | | Bank account of Institution | | 24.000.000 |
| | | Institution's debt | | 96.000.000 |

Example j.2 : Institution pays installment of Avanza at amounts of Rp 3.106.667,-, which includes base installment Rp 2.666.667,- and interest Rp 440.000,-

| Journal : | | | | |
|------------------|-----|-----------------------------|-----------|-----------|
| No. Main account | Sub | Account Name | Debit | Credit |
| | | Institution's debt | 2.666.667 | |
| | | Installment's interest | 440.000 | |
| | | Bank account of institution | | 3.106.667 |

FORMAT OF FINANCIAL STATEMENT

In compliance with the SFAS No.45 and the Donor Organization request, the formats of the financial statements are presented below.

In compliance with the SFAS No.45 the Financial Statement will consist of :

1. Statement of Financial Position

This statement shows information relating to an organization's position and assets as of a particular date. This statement also includes information relating to assets, liabilities, and (unrestricted, temporary restricted, and permanent restricted) net assets.

2. Statement of Activities

The statements show information relating to organization's activities over a period and disclose how its resources generated and used and the amount of its available resource balance or net worth.

3. Statement of Cash Flows

The statements show information relating to organization's cash inflows and outflows over a reporting period. The transactions are classified into 3 (three), such as :

- a. Operating Activities
- b. Investing Activities
- c. Financing Activities

In compliance with the Donor Organization request, the financial statement will consist of :

1. Statements of fund receipts and disbursements (SFRD)

The statements present information relating to activities of each of the Donor Organization's financing source over a reporting period and discloses how to generate and use the sources and amount of the Organization's available balance or net assets.

2. Statements of Budgetary Status (SBS)

This statement shows information relating the budget compared with the realized expenditure and the available budgetary balance over a reporting period.

| YAYASAN PUSAT TELAAH DAN INFORMASI REGIONAL | | |
|---|------------------|------------------|
| STATEMENT OF FINANCIAL POSITION | | |
| As of 31 December 20xx | | |
| In Rupiah | | |
| | Up to This Month | Up to Last Month |
| ASSETS | | |
| Current Assets | | |
| Cash and Bank | xxx | xxx |
| Account Receivable | xxx | xxx |
| Prepaid Expenses | xxx | xxx |
| Other Current Assets | xxx | xxx |
| Total Current Assets | xxx | xxx |

| YAYASAN PUSAT TELAAH DAN INFORMASI REGIONAL | | |
|---|------------------|------------------|
| STATEMENT OF FINANCIAL POSITION | | |
| As of 31 December 20xx | | |
| In Rupiah | | |
| | Up to This Month | Up to Last Month |
| Fixed Assets | | |
| Fixed Assets – Acquisition | xxx | xxx |
| Fixed Asset – Accumulated Depreciation | xxx | xxx |
| Fixed Assets – Book Values | xxx | xxx |
| Other Fixed Assets | xxx | xxx |
| Total Fixed Assets | xxx | xxx |
| TOTAL ASSETS | xxx | xxx |
| LIABILITIES AND NET ASSETS | | |
| Current Liabilities | | |
| Accured Expenses | xxx | xxx |
| Prepaid Income/Grant | xxx | xxx |
| Other Current Liabilities | xxx | xxx |
| Total Current Liabilities | xxx | xxx |
| Long-term Liabilities | | |
| Other Long-term Liabilities | xxx | xxx |
| Total Long-term Liabilities | xxx | xxx |
| Net Assets | | |
| Unrestricted | xxx | xxx |
| Temporary Restricted | xxx | xxx |
| Permanent Restricted | xxx | xxx |
| Total Net Assets | xxx | xxx |
| TOTAL LIABILITIES AND NET ASSETS | xxx | xxx |

| YAYASAN PUSAT TELAAH DAN INFORMASI REGIONAL | | |
|--|------------------|------------------|
| STATEMENT OF ACTIVITIES - UNRESTRICTED | | |
| As of 31 December 20xx | | |
| In Rupiah | | |
| | Up to This Month | Up to Last Month |
| RECEIPTS | | |
| Revenue | xxx | xxx |
| Income | xxx | xxx |
| Net Assets which end | xxx | xxx |
| Other Receipts | xxx | xxx |
| Total Receipts | xxx | xxx |
| DISBURSEMENT | | |
| General and Administrative Expense | xxx | xxx |
| Program Expense | xxx | xxx |
| Fund Raising Expense | xxx | xxx |
| Other Expense | xxx | xxx |
| Total Disbursements | xxx | xxx |
| NET ASSETS | | |
| Net Assets Surplus/ (Deficit) for the Current Period | xxx | xxx |
| NET ASSETS : | | |
| Net Assets for the Past Period | xxx | xxx |
| Adjustment in Net Assets for the Past Period | xxx | xxx |
| Net Assets for the Current Period | xxx | xxx |
| NET ASSETS AT END OF THE PERIOD | xxx | xxx |

| YAYASAN PUSAT TELAAH DAN INFORMASI REGIONAL | | |
|--|------------------|------------------|
| STATEMENT OF ACTIVITIES – TEMPORARY RESTRICTED | | |
| As of 31 December 20xx | | |
| In Rupiah | | |
| | Up to This Month | Up to Last Month |
| RECEIPTS | | |
| Revenue | xxx | xxx |
| Income | xxx | xxx |
| Net Assets which end | xxx | xxx |
| Other Receipts | xxx | xxx |
| Total Receipts | xxx | xxx |
| DISBURSEMENT | | |
| General and Administrative Expense | xxx | xxx |
| Program Expense | xxx | xxx |
| Fund Raising Expense | xxx | xxx |
| Other Expense | xxx | xxx |
| Total Disbursements | xxx | xxx |
| NET ASSETS | | |
| Net Assets Surplus/ (Deficit) for the Current Period | xxx | xxx |
| NET ASSETS : | | |
| Net Assets for the Past Period | xxx | xxx |
| Adjustment in Net Assets for the Past Period | xxx | xxx |
| Net Assets for the Current Period | xxx | xxx |
| NET ASSETS AT END OF THE PERIOD | xxx | xxx |

| YAYASAN PUSAT TELAAH DAN INFORMASI REGIONAL | | |
|--|------------------|------------------|
| STATEMENT OF ACTIVITIES – PERMANENT RESTRICTED | | |
| As of 31 December 20xx | | |
| In Rupiah | | |
| | Up to This Month | Up to Last Month |
| RECEIPTS | | |
| Revenue | xxx | xxx |
| Income | xxx | xxx |
| Net Assets which end | xxx | xxx |
| Other Receipts | xxx | xxx |
| Total Receipts | xxx | xxx |
| DISBURSEMENT | | |
| General and Administrative Expense | xxx | xxx |
| Program Expense | xxx | xxx |
| Fund Raising Expense | xxx | xxx |
| Other Expense | xxx | xxx |
| Total Disbursements | xxx | xxx |
| NET ASSETS | | |
| Net Assets Surplus/ (Deficit) for the Current Period | xxx | xxx |
| NET ASSETS : | | |
| Net Assets for the Past Period | xxx | xxx |
| Adjustment in Net Assets for the Past Period | xxx | xxx |
| Net Assets for the Current Period | xxx | xxx |
| NET ASSETS AT END OF THE PERIOD | xxx | xxx |

| YAYASAN PUSAT TELAAH DAN INFORMASI REGIONAL | | |
|---|------------------|------------------|
| STATEMENT OF CASH FLOWS | | |
| As of 31 December 20xx | | |
| In Rupiah | | |
| | Up to This Month | Up to Last Month |
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Receipt from Donation/Grant Revenue | xxx | xxx |
| Receipt from Income | xxx | xxx |
| Receipt from Net Assets Which Its Limit Ended | (xxx) | (xxx) |
| Disbursement for General and Administrative Expense | | |
| Disbursement for Program Expense | (xxx) | |
| Disbursement for Fund Raising Expense | (xxx) | |
| Disbursement for Other | (xxx) | |
| Decrease/(Increase) in Current Assets | (xxx) | |
| Increase/(Decrease) in Current Liabilities | xxx | |
| Net Cash from/(used for) Operating Activities : | xxx | xxx |
| CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Addition of Fixed Assets | (xxx) | xxx |
| Decrease/(Increase) in Other Fixed Assets | xxx | xxx |
| Net Cash From/ (used for) Investing Activities : | xxx | xxx |
| CASH FLOWS FROM FINANCING ACTIVITIES : | | |
| Increase/(Decrease) in Long-term Liabilities | xxx | xxx |

| | | |
|---|-----|-----|
| Net Cash From/(used for) Financing Activities | xxx | xxx |
| NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS | | |
| Cash and Cash Equivalents – for the Past Period | xxx | xxx |
| Net Increase/(Decrease) in Cash and Cash Equivalents | xxx | xxx |
| CASH AND CASH EQUIVALENTS AT END OF THE PERIOD | xxx | xxx |

| YAYASAN PUSAT TELAAH DAN INFORMASI REGIONAL | | | |
|---|---------|---------|-------------|
| STATEMENTS OF FUND RECEIPTS AND DISBURSEMENTS | | | |
| PERIOD 1 JANUARY 20XX TO 31 DECEMBER 20XX | | | |
| In Rupiah | | | |
| | Donor A | Donor B | Total Donor |
| RECEIPT : | | | |
| Grant | xxx | xxx | xxx |
| Other | xxx | xxx | xxx |
| Total Receipt | xxx | xxx | xxx |
| DISBURSEMENTS : | | | |
| Activity A | xxx | xxx | xxx |
| Activity B | xxx | xxx | xxx |
| Activity C | xxx | xxx | xxx |
| Total Disbursement | xxx | xxx | xxx |
| THE RESIDUE OF THE FUND : | | | |
| Surplus/(Deficit) | xxx | xxx | xxx |
| RECONCILIATION WITH CASH BALANCE : | | | |
| The Remaining Fund | xxx | xxx | xxx |
| Deferred Grant Income | xxx | xxx | xxx |
| Available Fund Balance | xxx | xxx | xxx |
| Cash and Bank Balance | xxx | xxx | xxx |
| Difference | 0 | 0 | 0 |

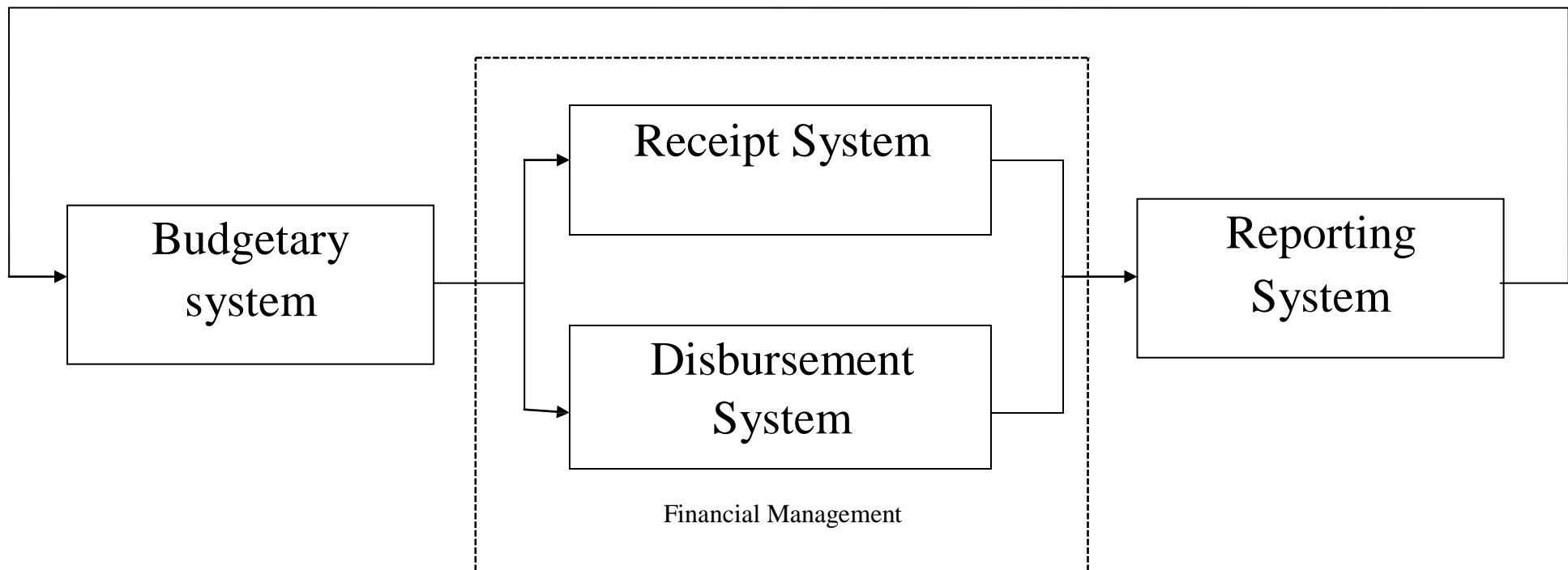
| YAYASAN PUSAT TELAAH DAN INFORMASI REGIONAL | | | |
|---|--------|-------------------|--------------------------------------|
| STATEMENTS OF BUDGETARY STATUS – DONOR xxx | | | |
| PERIOD 1 JANUARY 20XX TO 31 DECEMBER 20XX | | | |
| In Rupiah | | | |
| | Budget | Actual Expense | Budgetary Operational Standard |
| PROGRAM XYZ | | | |
| ACTIVITY A : | | | |
| Expense xxx | xxx | xxx | xxx |
| Expense xxx | xxx | xxx | xxx |
| Total Activity A | xxx | xxx | xxx |
| ACTIVITY B : | | | |
| Expense xxx | xxx | xxx | xxx |
| Expense xxx | xxx | xxx | xxx |
| Expense xxx | xxx | xxx | xxx |
| Total Activity B | xxx | xxx | xxx |
| ACTIVITY C : | | | |
| Expense xxx | xxx | xxx | xxx |
| Expense xxx | xxx | xxx | xxx |
| Expense xxx | xxx | xxx | xxx |
| Total Activity C | xxx | xxx | xxx |
| TOTAL PROGRAM XYZ | xxx | xxx | xxx |

CHAPTER IV

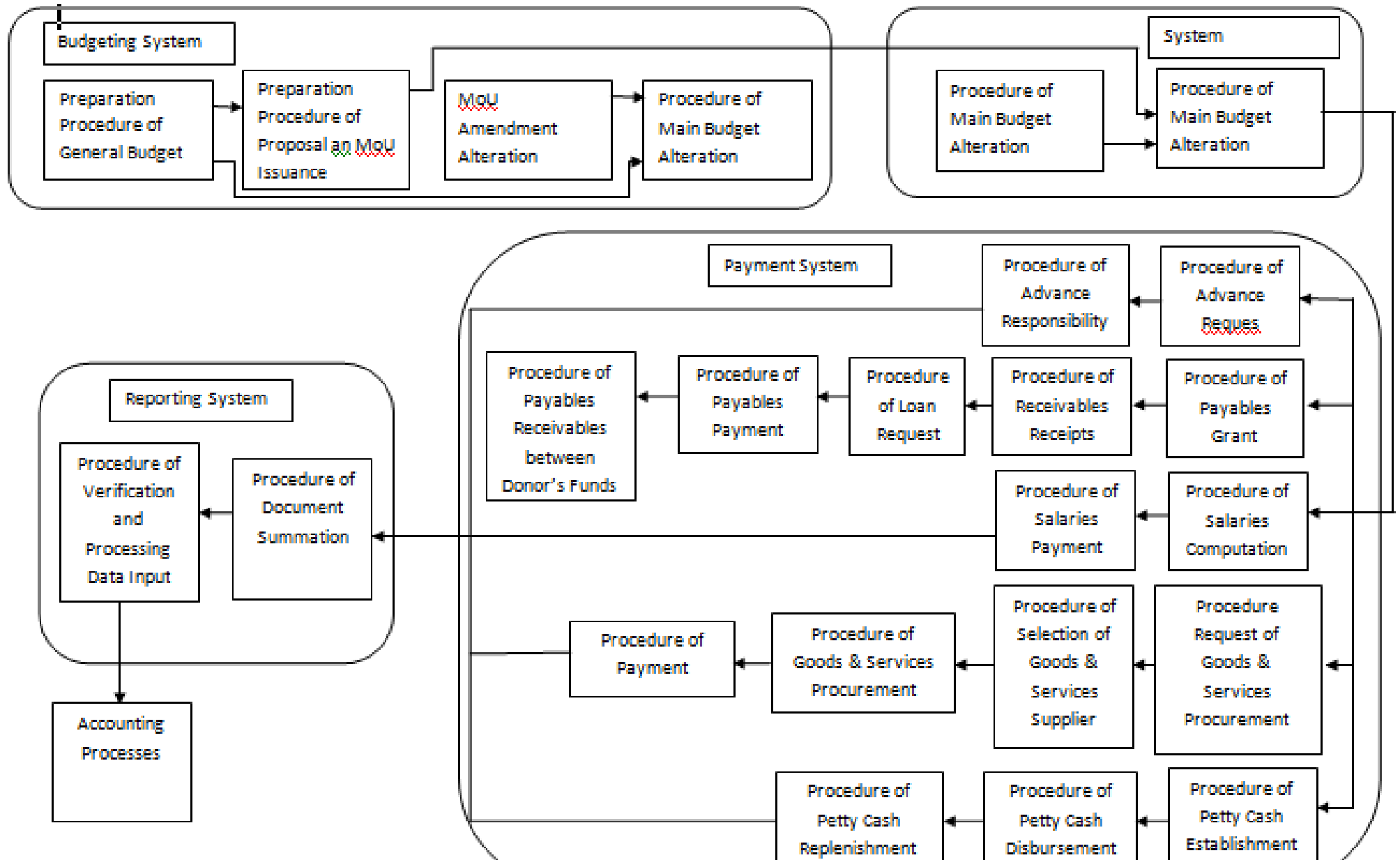
SYSTEM AND PROCEDURE MATRICULATION

GENERAL DESCRIPTION

General description of accounting and financial systems.



PROCEDURAL MAPPING



CHAPTER V
PROCEDURAL OUTLINES

Each system's procedural systematics of Financial SOP above are outlined as follows:

1. Budgetary System (adjustment to the Institution's SOP is required)
 - 1.1 Preparation Procedure of General Budget
 - 1.2 Preparation Procedure of Proposal and MoU Issuance
 - 1.3 Procedure of MoU Amendment/Alteration
 - 1.4 Procedure of General Budget Alteration
2. Receipt System
 - 2.1 Procedure of Fund Receipt via Cash/Check/BG
 - 2.2 Procedure of Fund Receipt via Bank
3. Disbursement System
 - 3.1 Subsystem of Advance Management
 - 3.1.1 Procedure of Advance Request
 - 3.1.2 Procedure of Advance Responsibility
 - 3.2 Subsystem of Payables and Receivables Management
 - 3.2.1 Procedure of Receivables Grant
 - 3.2.2 Procedure of Receivables Receipts
 - 3.2.3 Procedure of Loan Request
 - 3.2.4 Procedure of Loan Payment
 - 3.2.5 Procedure of Payables-Receivables between Donor's Funds
 - 3.3 Subsystem of Personnel Cost Management
 - 3.3.1 Procedure of Salaries Computation
 - 3.3.2 Procedure of Salaries Payment
 - 3.4 Subsystem of Goods and Services Procurement
 - 3.4.1 Procedure of Request for Goods and Services Procurement
 - 3.4.2 Procedure of Selection of Goods and Services Suppliers
 - 3.4.3 Procedure of Goods and Services Procurement
 - 3.4.4 Procedure of Goods and Services Payment

3.5 Subsystem of Petty Cash Management

3.5.1 Procedure of Petty Cash Establishment

3.5.2 Procedure of Petty Cash Disbursement

3.5.3 Procedure of Petty Cash Replenishment

4. Reporting System

4.1 Procedure of Verification and Processing Input Data

4.2 Accounting Process

5.1 BUDGETARY SYSTEM (EXPLANATION: Adjustment to the Institution's SOP is required)

5.1.1 Preparation Procedure of General Budget

| No. | Outlines | Implementer | Used Forms |
|-----|--|--|--------------------------------------|
| 1. | Prepare annual strategic plan and logical framework | The Governing Board, the Supervising Board, the Executive Board, and the Directors | Strategic plan and logical framework |
| 2. | Elaborate the strategic plan the and logical framework in Work Plan | Program Development Director | Work Plan |
| 3. | Approve the Work Plan Based on results of discussion together with all divisions | Executive Director | The Approved Work Plan |
| 4. | Prepare Annual General Budget compiled with the approved annual Work Plan and then make copies of them | Finance Manager | Annual General Budget |
| 5. | Review the Annual Budget | Program Development Director | Annual General Budget |
| 6. | Approve the Annual Budget and pass on the annual Work PAIna and budget to Program | Executive Director | The approved Annual General Budget |

| | | | |
|--|---|--|--|
| | Development Director and Finance Manager | | |
|--|---|--|--|

5.1.2 Preparation Procedure of Proposal for Donor Organization and of MoU
Issuance

| No. | Outlines | Implementer | Used Forms |
|-----|---|------------------------------|--------------------------|
| 1. | Elaborate the approved Work Plan into a Proposal | Program Development Director | Proposal |
| 2. | Approve the Proposal based on results of discussion with all divisions | Executive Director | The approved Proposal |
| 3. | Distribute the approved Proposal and submit it to the Donor Organization | Program Development Director | The approved Proposal |
| 4. | Receive and review MoU from the Donor Organization | Executive Director | MoU |
| 5. | Approve the MoU and pass on it to the Finance Manager | Executive Director | The approved MoU |
| 6. | Receive, copy, and pass on the approved MoU to Program Development Director | Finance Manager | The approved MoU |
| 7. | Receive a copy of the approved MoU | Program Development Director | Copy of the approved MoU |

5.1.3 Procedure of Introducing MoU Alteration to the Donor Organization

| No. | Outlines | Implementer | Used Forms |
|-----|--|---------------------|-------------------------------|
| 1. | Prepare Statement of Budgetary Status and pass on it to Program Development Director | Finance Manager | Statement of Budgetary Status |
| 2. | Monitor and supervise the | Program Development | Statement of |

STANDARD OPERATING OF FINANCIAL
PROCEDURE

| | | | |
|----|---|------------------------------|--|
| | realization of budget and analyze the shift or the changes in budget based on Statement of Budgetary Status received from the Finance Manager | Director | Budgetary Status |
| 3. | If it is possible to make shift or change in budget, prepare the proposed MoU Amendment | Program Development Director | The proposed MoU Amendment |
| 4. | Review and discuss the proposed MoU Amendment with Program Development Director and Finance Manager | Executive Director | The proposed MoU Amendment |
| 5. | Sign the proposed MoU Amendment and return it to Program Development Director | Executive Director | The proposed MoU Amendment proposal |
| 6. | Write a letter requesting or MoU Amendment to be submitted to the Donor Organization | Program Development Director | The approved MoU amendment proposal and the Request Letter |
| 7. | Sign the letter requesting for the MoU Amendment | Executive Director | The approved request letter and MoU amendment proposal |
| 8. | Send the request letter to the Donor Organization | Program Development Director | The approved request letter and MoU amendment proposal |
| 9. | Receive and sign the MoU Amendment received from the Donor Organization and pass on it to Program Development Director and Finance Manager | Executive Director | The approved MoU Amendment |

| | | | |
|-----|---|--|----------------------------|
| 10. | Receive and copy the signed MoU Amendment | Program Development Director and Finance Manager | The approved MoU Amendment |
|-----|---|--|----------------------------|

5.1.4 Procedure of General Budget Alteration

| No. | Outlines | Implementer | Used Forms |
|-----|--|--------------------|---|
| 1. | Compare the MoU Amendment with the signed Annual Budget | Finance Manager | The MoU Amendment and the Annual Budget |
| 2. | If there is difference between the MoU Amendment and the signed Annual Budget, the former will be corrected and the altered one will be prepared | Finance Manager | Annual Budget |
| 3. | Approve the Altered Annual Budget and pass on it to Finance Manager and Program Development Director | Executive Director | The approved Annual Budget |
| 4. | Revise Budgetary Status Statement based on the MoU Amendment | Finance Manager | The revised Budgetary Status Statement |

5.2 RECEIPT SYSTEM

5.2.1 Procedure of Fund Receipts via Cash/Check/BG

| No. | Outlines | Implementer | Used Forms |
|-----|---|-------------|------------------|
| 1. | Receive cash from donation, sales, contribution, and others | Cashier | - |
| 2. | Prepare Official Receipt on the cash receipts | Cashier | Official Receipt |
| 3. | Record in Cash Book and pass on | Cashier | Cash Book |

| | | | |
|----|--|------------------|-----------------------------------|
| | the Official Receipt to the Payer and the Accounting Staff | | |
| 4. | Record the receipt according to the Official Receipt in Cash-Receipt Journal and Subsidiary Ledger | Accounting Staff | Voucher Journal |
| 5. | Periodically deposit the cash receipts into related bank | Cashier | Deposit Slip |
| 6. | Record the deposit in Bank Book and Cash Book then give the Deposit Slip to the Accounting Staff | Cashier | Deposit Slip |
| 7. | Receive the Official Receipt and the Deposit Slip then record them in the Journal | Accounting Staff | Deposit Slip and Journal |
| 8. | Make archive of the Official Receipt and the Deposit Slip | Accounting Staff | Deposit Slip and Official Receipt |

5.2.2 Procedure of Fund Receipts via Bank

| No. | Outlines | Implementer | Used Forms |
|-----|---|-------------|---|
| 1. | Check the current account after receiving a Copy of Transfer Slip and a Copy of Credit Ticket from the Donor Organization and Deposit Slips from other donors | Cashier | Current Account |
| 2. | Prepare Official Receipt from the Bank and write Confirmation Letter of the Fund Receipt and pass on these to Finance Manager | Cashier | Bank Official Receipt and Confirmation Letter of the Fund Receipt |

| | | | |
|----|---|------------------|--|
| 3. | Record the Bank Official Receipt In Bank Book | Cashie | Bank Book |
| 4. | Approve the Confirmation Letter and submit it to the Donor Organization | Finance Manager | The approved Confirmation Letter of the Fund Receipt |
| 5. | Keep the Bank Official Receipt by using accounting program and make archive of it | Accounting Staff | Journal Voucher |

5.3 DISBURSEMENT SYSTEM

5.3.1 SUBSYSTEM OF ADVANCE MANAGEMENT

5.3.1.1 Procedure of Advance Request

| No. | Outlines | Implementer | Used Forms |
|-----|--|--|--|
| 1. | Prepare Fund Request based on the approved Work Plan | User | The approved Request Form of Advance |
| 2. | Compare the Request Form with the approved Annual Budget and, if I accordance with the Budget, approve it | Finance Manager | The approved Request Form of Advance |
| 3. | If Finance Manager approves the request, prepare the Check and the Bank Official Disbursement | Cashier | Check and the Bank Official Disbursement |
| 4. | Sign the Bank Official Disbursement | Finance Manager | The approved Bank Official Disbursement |
| 5. | According to the individual authorities, sign the Check and the accompanying Bank Official Disbursement and the approved | Executive Director and Executive Board | The approved check, Bank Official Disbursement, and Request Form |

| | | | |
|----|---|------------------|---|
| | Request Form | | |
| 6. | Photocopy the Check received from the Executive Director | Cashier | Copy of the check |
| 7. | Cash the check in bank, give the cash to the User and record this in Bank Book then pass on a Copy of the check, the Bank Official Disbursement, and the Request Form to the Accounting Staff | Cashier | Cash, a Copy of the Check, Bank Official Disbursement, and the Request Form |
| 8. | Record the Copy of the Check, the Bank Official Disbursement, and the Request Form in Advance Subsidiary Ledger of accounting program and make archive of it | Accounting Staff | Journal Voucher |

5.3.1.2 Procedure of Advance Responsibility

| No. | Outlines | Implementer | Used Forms |
|-----|--|-----------------|---|
| 1. | Prepare Advance Responsibility with the accompanying external supporting evidences | User | Advance Responsibility Form and Supporting Evidences |
| 2. | Verify consistency between the Advance Responsibility with the evidences External Supporting Evidences and, if it is consistent with the budget, approve and pass on it to the Cashier; otherwise, return to the User to | Finance Manager | The approved Advance Responsibility Form and Supporting Evidences |

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PROCEDURE

| | | | |
|-----|---|--|---|
| | revise | | |
| 3. | Accept the Advance Responsibility and the External Supporting Evidences and compare it with the amount of the stated Advance | Cashier | The approved Advance Responsibility Form and Supporting Evidences |
| 4. | In case of Advance Responsibility is more than the states Advance, continue to point 7 | Cashier | - |
| 5. | In case of Advance Responsibility is less than the stated Advance, continue to point 12 | Cashier | - |
| 6. | In Case of Advance Responsibility is the same with the stated Advance, continue to point 13 | Cashier | - |
| 7. | Prepare Check and the Bank Official Disbursement | Cashier | Check and the Bank Official Disbursement |
| 8. | Sign the Check and the Bank Official Disbursement | Finance Manager | The approved Bank Official Disbursement |
| 9. | According to the individual authorities, sign the Check and the accompanying approved Bank Official Disbursement and Advance Responsibility | Executive Director and Executive Board | The approved Check, Bank Official Disbursement, and Advance Responsibility Form |
| 10. | Photocopy the check received | Cashier | Copy of the Check |

STANDARD OPERATING OF FINANCIAL
PROCEDURE

| | | | |
|-----|---|------------------------------|--|
| | from the Executive Director | | |
| 11. | Cash the check in bank, pass on the cash to the User and record this in Bank Book and Cash Book then pass on the Copy of the Check, the Bank Official Disbursement, and the Responsibility Form to the Accounting Staff | Cashier | Cash, a Copy of the Check, the Bank Official Disbursement, and the Advance Responsibility Form |
| 12. | Accept the remaining Advance and prepare Official Receipt and record it in Cash Book, then pass on the Receipt and the accompanying Advance Responsibility Form to the Accounting Staff | Cashier | Official Receipt |
| 13. | Record the Copy of the Check, the Bank Official Disbursement, the Official Receipt, and the Advance and Expense Subsidiary Ledgers of the accounting program and make archive of it | Accounting Staff | Journal Voucher |
| 14. | Accept the statement of advance responsibility, the external evidences, and record in subsidiary ledgers for statement of fuding finance | Program Administration Staff | Financial statement of program pursuant to the funding format |

5.3.2 SUBSYSTEM OF RECEIVABLES – PAYABLES MANAGEMENT

5.3.2.1 Procedure of Receivables Grant

| No. | Outlines | Implementer | Used Forms |
|-----|--|--|--|
| 1. | Submit Request Letter for Loan to the Coordinator of Administration and Finance | Third Party | Request Letter for Loan |
| 2. | Review the Request Letter in accordance with the applied terms and conditions and if approve, sign it | Finance Manager | The approved Request Letter for Loan |
| 3. | Prepare Agreement, Check, and Bank Official Disbursement | Cashier | Agreement, Check, and Bank Official Disbursement |
| 4. | Sign the Agreement, and the Executive Director has knowledge of the Bank Official Disbursement Evidence | Finance Manager | Agreement and Bank Official Disbursement |
| 5. | Sign the Check | Executive Director and Executive Board | The signed Check |
| 6. | Copy the Check and the Agreement, cash the Check | Cashier | Copy of the Check |
| 7. | Submit the Bank Official Disbursement and the Agreement to the Third Party to be signed, pass on the Fund and a copy of the Agreement to the Third Party, and make record in Bank Book then make archive of the (Original) Agreement | Cashier | Cash, Bank Official Disbursement, and Agreement |
| 8. | Pass on the Bank Official | Cashier | Bank Official |

| | | | |
|----|---|------------------|---|
| | Disbursement, a copy of the Check, and a copy of the Agreement to the Accounting Staff | | Disbursement, a copy of the Check, and a copy of the Check, and a copy of the Agreement |
| 9. | Accept the Bank Official Disbursement, a copy of the Check, and a copy of the Agreement, and record them in Journal then make archive of it | Accounting Staff | Journal, the Bank Official Disbursement, a copy of the Check, and a copy of the Agreement |

5.3.2.2 Procedure of Receivables Receipts

| No. | Outlines | Implementer | Used Forms |
|-----|--|-----------------|---|
| 1. | Accept repayment from the Third Party | Cashier | Cash |
| 2. | Prepare Official Receipt, Deposit Slip, Bank Official Receipt, and payment Document (if Payment) then submit them to the Finance Manager for Signature | Cashier | Official Receipt, Deposit Slip, Bank Official Receipt, and Payment Document |
| 3. | Submit the Official Receipt to the Third Party for signature and pass on a copy of it to the Third Party | Cashier | Official Receipt |
| 4. | Deposit the received fund into bank and record in Cash Book and Bank Book | Cashier | - |
| 5. | Sign the Official Receipt, the Deposit Slip, the Bank Official | Finance Manager | Official Receipt, Deposit Slip, Bank |

| | | | |
|----|--|------------------|---|
| | Receipt, and the Payment Document (if Payment) | | Official Receipt, and Payment Document |
| 6. | Record in Cash Book and Bank Book, then pass on the Official Receipt, the Deposit Slip, the Bank Official Receipt, and the payment | Cashier | Official Receipt, Deposit Slip, Bank Official Receipt, and Payment Document |
| 7. | Accept the Official Receipt, the Deposit Slip, the Bank Official Receipt, and the Payment Document and record these in Journal and then make archivr of it | Accounting Staff | Journal |

5.3.2.3 Procedure of Loan Request

| No. | Outlines | Implementer | Used Forms |
|-----|--|---------------------|---|
| 1. | Prepare Request Letter for Loan, if based on analysis results the Institution's Fund Less than its Disbursement Plan | Finance Manager | Analysis Results, Cash Balance, Baank Balance, Budget, Request Letter fo Loan |
| 2. | Review and discuss the Request Letter and the accompanying analysis results with the Finance Manager, Program Development Director | Executive director | Request Letter for Loan and Analysis Results |
| 3. | Sign the Request Letter if all parties approve | Execcutive director | The approved Request Letter for Loan |
| 4. | Copy and submit the Request | Cashier | The approved |

| | | | |
|----|---|--------------------|--|
| | Letter to the Fund –Owner Organization then make archive of a copy of it | | Request Letter for Loan |
| 5. | Receive the loan via bank transfer, Agreement from the Donor Organization, and then prepare Bank Official Receipt | Cashier | Agreement and Bank Official Receipt |
| 6. | Sign the Bank Official Receipt | Finance Manager | Bank Official Receipt |
| 7. | Sign the Agreement with the accompanying Bank Official Receipt | Executive Director | The approved Agreement and the Bank Official Receipt |
| 8. | Copy the Agreement and record in Bank Book and then pass on the Bank Official Receipt and a copy of the Agreement to the Accounting Staff | Cashier Staff | Copy of the Agreement, Bank Book |
| 9. | Receive the Bank Official Receipt and a copy of the Agreement and then record these in Journal dan make archive of it | Accounting Staff | Journal |

5.3.2.4 Procedure of Loan Payment

| No. | Outlines | Implementer | Used Forms |
|-----|--|-----------------|-----------------------|
| 1. | Based on the Agreement with the Fund-Owner Organization, which falling due, prepare request for fund | Cashier | Request Form for Fund |
| 2. | Review the Request and the accompanying a copy of the | Finance Manager | Request Form for Fund |

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PROCEDURE

| | | | |
|----|--|--|---|
| | Agreement then sign it | | |
| 3. | Prepare Check, Deposit Slip, and Bank Official Disbursement | Cashier | Check, Deposit Slip, and Bank Official Disbursement |
| 4. | Sign the Deposit Slip and the Bank Official Disbursement | Finance Manager | Deposit Slip and Bank Official Disbursement |
| 5. | Sign the Check and the accompanying the Deposit Slip, the Bank Official Disbursement, and a copy of the Agreement | Executive Director and Executive Board | Check |
| 6. | Copy and cash the Check in Bank, and then deposit into the Fund-Owner Organization's Bank | Cashier | Check, Deposit Slip |
| 7. | Inform the Fund-Owner Organization that loan payment has been made and request the Organization for payment document | Cashier | A Copy of the Deposit Slip |
| 8. | Record in Bank Book and pass on the Bank Official Disbursement, the Deposit Slip, and the Payment Document to the Accounting Staff | Cashier | Bank Book |
| 9. | Accept the Bank Official Disbursement, the Deposit Slip, and the Payment Document, and then record these in Journal and make archive of it | Accounting Staff | Journal |

5.3.2.5 Procedure of Payables-Receivables between Donor's Funds and the
payment

| No. | Outlines | Implementer | Used Forms |
|-----|--|--------------------|--|
| 1. | If the fund received form the Donor inadequate, but the program has to begin, prepare Request Letter for loan to the Institution's sources of fund | Finance Manager | Analysis Results, Current Account, Request Letter for Loan |
| 2. | Review and discuss the Letter and the accompanying analysis results together with Finance Manager, Program Development Director | Executive Director | Request Letter for Loan and Analysis Results |
| 3. | Sign the Request Letter for Loan if all parties approve | Executive Director | The approved Request Letter for Loan |
| 4. | Prepare Check and Bank Official Disbursement based on the approved Request Letter for Loan | Cashier | The approved Request Letter for Loan |
| 5. | Sign the Bank Official Disbursement | Finance Manager | Loan Agreement and Bank Official Receipt |
| 6. | Sign the Check and the accompanying Bank Official Receipt | Executive Director | Bank Official Receipt |
| 7. | Photocopy the Check and make transfer to account of the less-funding donor organizations | Cashier | Transfer Slip |
| 8. | Prepare Bank Official Receipts | Cashier | Bank Official |

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PROCEDURE

| | | | |
|-----|--|------------------|--|
| | as fund official receipt into the less-funding donor organization's account | | Receipt |
| 9. | Pass on the Bank Official Disbursement and the accompanying the Transfer Slip to Finance Manager | Cashier | Bank Official Disbursement and Transfer Slip |
| 10. | Sign the Bank Official Disbursement and the accompanying Transfer Slip | Finance Manager | Bank Official Disbursement and Transfer Slip |
| 11. | Accept the Bank Official Disbursement and record the copy of the Check in the fund-lending donor's Bank Book, the Bank Official Receipt and the Transfer Slip in the less-funding donor's one, then pass on the Bank Official Disbursement, the copy of the Check, and the Bank Official Receipt to the Accounting Staff | Cashier | Bank Book |
| 10. | Accept the Bank Official Disbursement, the copy of the check, the Transfer Slip, and the Bank Official Receipt, then record these in journal and make archive of it | Accounting Staff | Journal |

5.3.3 SUBSYSTEM OF PERSONEL COST PAYMENT

5.3.3.1 Procedure of Salaries/Honoraria Computation

| No. | Outlines | Implementer | Used Forms |
|-----|--|-----------------------|---|
| 1. | Institution's Staff complete the attendance list of arrival times and departure ones | Institution's Staff | Attendance Card |
| 2. | Make recap on revival times and departure ones of every Institution's staff based on the Attendance Cards and make archive of the cards | Adiministrative Staff | Rekap of the Attendance Card |
| 3. | Review the Recap | Finance Manager | The approved recap |
| 4. | Prepare Recap of the Computed Salaries based on the approved Attendance Recap in accordance with the stated salaries, including the allowances and deductions, and the Request Form for Fund | Administrative Staff | Rekap of the Computed Slaries |
| 5. | Review the payroll and the Request Form and if there is no revision, sign them | Finance Manager | The approved recp of the Computed Salaries |
| 6. | Approve the Request Form and the Recap of Computed Salaries then return them to the Financial Division | Executive Director | The approved Request of the Computed Salaries |

5.3.3.2 Procedure of Salaries Payment

| No. | Outlines | Implementer | Used Forms |
|-----|---|-------------------------------------|---|
| 1. | Accept the Request Form for Fund and the approved Recap of the Computed Salaries | Cashier | The approved request form for fund and recap of the computed salaries |
| 2. | Prepare Paystub for every employee, Check, and Bank Official Disbursement | Cashier | Paystubs, Check, Bank Official Disbursement |
| 3. | Sign the Paystubs and the Bank Official Disbursement | Finance Manager | The approved paystubs and Bank Official Disbursement |
| 4. | Sign the Check and the accompanying Bank Official Disbursement, Request Form for Fund, and Recap of the Computed Salaries in accordance with the individual authorities | Executive Director, Executive Board | The approved Check |
| 5. | Copy the Check, cash the Check in Bank and make record in Bank Book and prepare Official Receipt and make record in Cash Book | Cashier | Cash, a copy of the Check, Bank Official Disbursement, and Official Receipt |
| 6. | Pay the Institution's staff the salaries and request for signature and make record in Cash Book | Cashier | Cash, Paystubs |
| 7. | Pass on the copy of the Check, the paystubs, the Bank Official Disbursement, The Official | Cashier | Copy of the Check, Paystubs, Bank Official |

| | | | |
|----|---|------------------|--------------|
| | Receipt, The Request Form for Fund, and Recap of The Omputed Salaries to Accounting Staff | | Disbursement |
| 8. | Accept the Copy of the Check, The Paystubs, The Bank Official Disbursement, The Official Receipt, The Request Form for Fund, The Recap of the Computed Salaries, and Make record in Journal then make archive of it | Accounting Staff | Journal |

5.3.4 SUBSYSTEM OF GOODS AND SERVICES PROCUREMENT

5.3.4.1 Procedure of Request for Goods and Services Procurement

| No. | Outlines | Implementer | Used Forms |
|-----|---|------------------------------|--|
| 1. | Prepare Request for Goods and Services Procurement | User | Procurement Form |
| 2. | Give Approval to the Procurement Request in accordance with the Intitution nedds; or otherwise, return the Request Form to the User to revise | Program Development Director | The approved Goods and Services Procurement Form |
| 3. | Accept the approved Request Form from the User and compare it with the approved Annual Budget | Finance Manager | The approved Goods and Services Procurement Form |
| 4. | If there is difference between the Request Form and the Annual | Finance Manager | - |

| | | | |
|----|--|-----------------|---|
| | Budget, discussion will be made between the Program Development Director and the Executive Director about whether Amendment is necessary or not | | |
| 5. | If there is consistency between the Procurement Request and the Annual Budget or there is an agreement between Program Development Director and the Executive Director, continue to the next procedure | Finance Manager | - |

5.3.4.2 Procedure of Selection of Goods and Services Suppliers

| No. | Outlines | Implementer | Used Forms |
|-----|--|---|-----------------------------------|
| 1. | Prepare Request for Proposal based on the approved Procurement Request | Finance Manager | Request for Proposal |
| 2. | Sign the Request for Proposal | Executive Director | The approved Request for Proposal |
| 3. | Send the Request for Proposal to possible Suppliers | Administrative Staff | The approved Request for Proposal |
| 4. | Receive Bids from the Suppliers | Finance Manager | Bids |
| 5. | Select the suppliers | Progeam Development Manager and Finance Manager | - |
| 6. | Prepare Report of Supplier Selection based on the received bids and the Request for Proposal | Finance Manager | Report of Supplier Selection |
| 7. | Approve the Report of Supplier | Executive Director | The approved Report |

| | | | |
|--|-----------|--|--------------------------|
| | Selection | | of Supplier Selection |
|--|-----------|--|--------------------------|

5.3.4.3 Procedure of Goods Procurement

| No. | Outlines | Implementer | Used Forms |
|-----|---|----------------------|--|
| 1. | Prepare Purchase Orders based on the Bids and the approved Statement of Supplier Selection | Finance Manager | Purchase Orders |
| 2. | Sign the Purchase Orders | Executive Director | The approved Purchase Orders |
| 3. | Copy and send the Purchase Orders to the Supplier, make archive the copy, the Bids, and the Statement of Supplier Selection | Administrative Staff | - |
| 4. | Receive Goods and Invoice From the Supplier | Cashier | Invoice |
| 5. | Together with the User compare the Goods and the Invoice with the copy of the Purchase Orders then make Receiving Report | Cashier | Invoice, a copy of the purchase orders, and receiving report |
| 6. | Approve the receiving report | Finance Manager | Receiving Report |
| 7. | Prepare Handover Report | Administrative Staff | Handover Report |
| 8. | Transfer the Goods and pass on the Handover Report to the User for Signatory and make archive of the Report | Administrative Staff | Handover Report |

5.3.4.4 Procedure of Services Procurement

| No. | Outlines | Implementer | Used Forms |
|-----|--|----------------------|---------------------|
| 1. | Prepare Contract based on the Bids and the approved Report of Supplier Selection | Finance Manager | Contract |
| 2. | Review and sign the contract with the Supplier together | Executive Director | The signed contract |
| 3. | Accept the both-parties signed Contract and make archive of it | Administration Staff | The signed contract |

5.3.4.5 Procedure of Payment on Goods and Services Procurement

| No. | Outlines | Implementer | Used Forms |
|-----|---|--------------------|---------------------------------------|
| 1. | Prepare Request Form for Fund based on Invoice from the Goods or Services Supplier | Cashier | Contract |
| 2. | Review and sign the Request Form | Finance Manager | The signed Contract |
| 3. | Prepare Check and Bank Official Disbursement | Cashier | Check and Bank Official Disbursement |
| 4. | Sign the Check | Executive Director | The signed check |
| 5. | Sign the Bank Official Disbursement | Finance Manager | The signed Bank Official Disbursement |
| 6. | Copy the Check and cash it in Bank | Cashier | Copy of the Check |
| 7. | Pay the Supplier and pass on the Bank Official Disbursement to the supplier for signatory | Cashier | Bank Official Disbursement |
| 8. | Record in Bank Book and pass | Cashier | Bank Book |

| | | | |
|----|---|------------------|---------|
| | on the Bank Official Disbursement with the accompanying invoice to Book keeping Staff | | |
| 9. | Accept the Bank Official Disbursement with the accompanying Invoice and record in Journal then make archive of it | Accounting Staff | Journal |

5.3.5 SUSBSYSTEM OF PETTY CASH MANAGEMENT

5.3.5.1 Procedure of Petty Cash Establishment

| No. | Outlines | Implementer | Used Forms |
|-----|---|--------------------|--|
| 1. | Prepare Decision Letter of Petty Cash Establishment | Finance Manager | Decision Letter of Petty Cash Establishment |
| 2. | Review the Decision Letter of Petty Cash Establishment | Executive Director | The approved Decision Letter of Petty Cash Establishment |
| 3. | Approve the Decision Letter of Petty Cash Establishment | Cashier | The approved Decision Letter of Petty Cash Establishment |
| 4. | Receive the approved Descision letter of petty cash establishment | Cashier | The approved Decision Letter of Petty Cash Establishment |
| 5. | Based on the approved Decision Letter of Petty Cash | Cashier | TCheck and Bank Disbursement |

| | | | |
|-----|---|--------------------|----------------------------|
| | Establishment, prepare check to replenish the petty cash and Bank Disbursement | | |
| 6. | Sign the Bank Disbursement for Petty Cash replenishment | Finance Manager | The sign Bank Disbursement |
| 7. | Sign the Check for Petty Cash replensihment | Executive Director | The signed Check |
| 8. | Photocopy and cash the Check and prepare Official Cash Receipt | Cashier | Official Receipt |
| 9. | Record the disbursement in Bank Book and the cash receipt in petty cash book and pass on these to Accounting Staff | Cashier | Bank Book and Cash Book |
| 10. | Accept the Bank Official Disbursement, the copy of the check, the official receipt, and the copy of the decision letter of petty cash establishment and then make record of these in journal and make archive of it | Accounting Staff | Journal |

5.3.5.2 Procedure of Petty Cash Disbursement

| No. | Outlines | Implementer | Used Forms |
|-----|--|-------------|------------------|
| 1. | Request for Fund | User | Request for Fund |
| 2. | Pass on the cash to the User | Cashier | - |
| 3. | Receive and spend the cash in accordance with the request | User | - |
| 4. | Pass on External Supporting Evidence to Administrative Staff | User | |

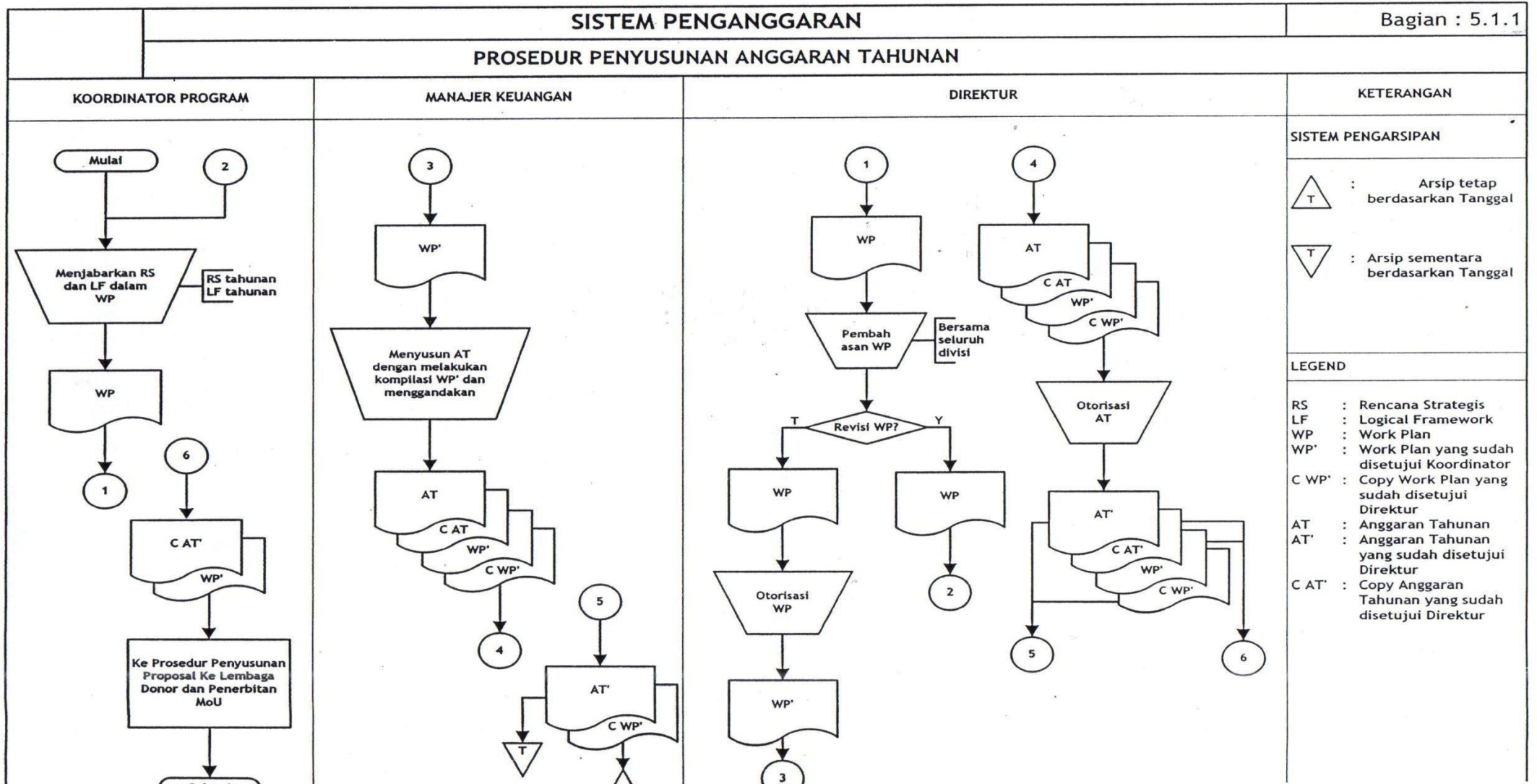
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|----|--|---------|------------------------------|
| | and Cashier | | |
| 5. | Accept and verify the External Supporting Evidence received from the User and receive the remaining cash if any or give cash again if less | Cashier | External Supporting Evidence |
| 6. | Prepare Cash Official Disbursement and pass on it with the accompany external supporting evidence to the user for signatory | Cashier | Cash Official Disbursement |
| 7. | Record the Petty Cash disbursement in accordance with the Cash Official Disbursement and the External Supporting Evidence in Petty Cash Book and then make archive of it | Cashier | Petty Cash Book |

5.3.5.3 Procedure of Petty Cash Replenishment

| No. | Outlines | Implementer | Used Forms |
|-----|--|-----------------|---|
| 1. | Prepare Fund Request for petty cash replenishment with the accompanying External Supporting Evidence | Cashier | Request for Petty Cash Replenishment |
| 2. | Review the Request and sign it | Finance Manager | The signed Request for Petty Cash Replenishment |
| 3. | Prepare Check, Bank Official Disbursement, and Cash Official Receipt | Cashier | Check, Bank Official |

STANDARD OPERATING OF FINANCIAL
PROCEDURE

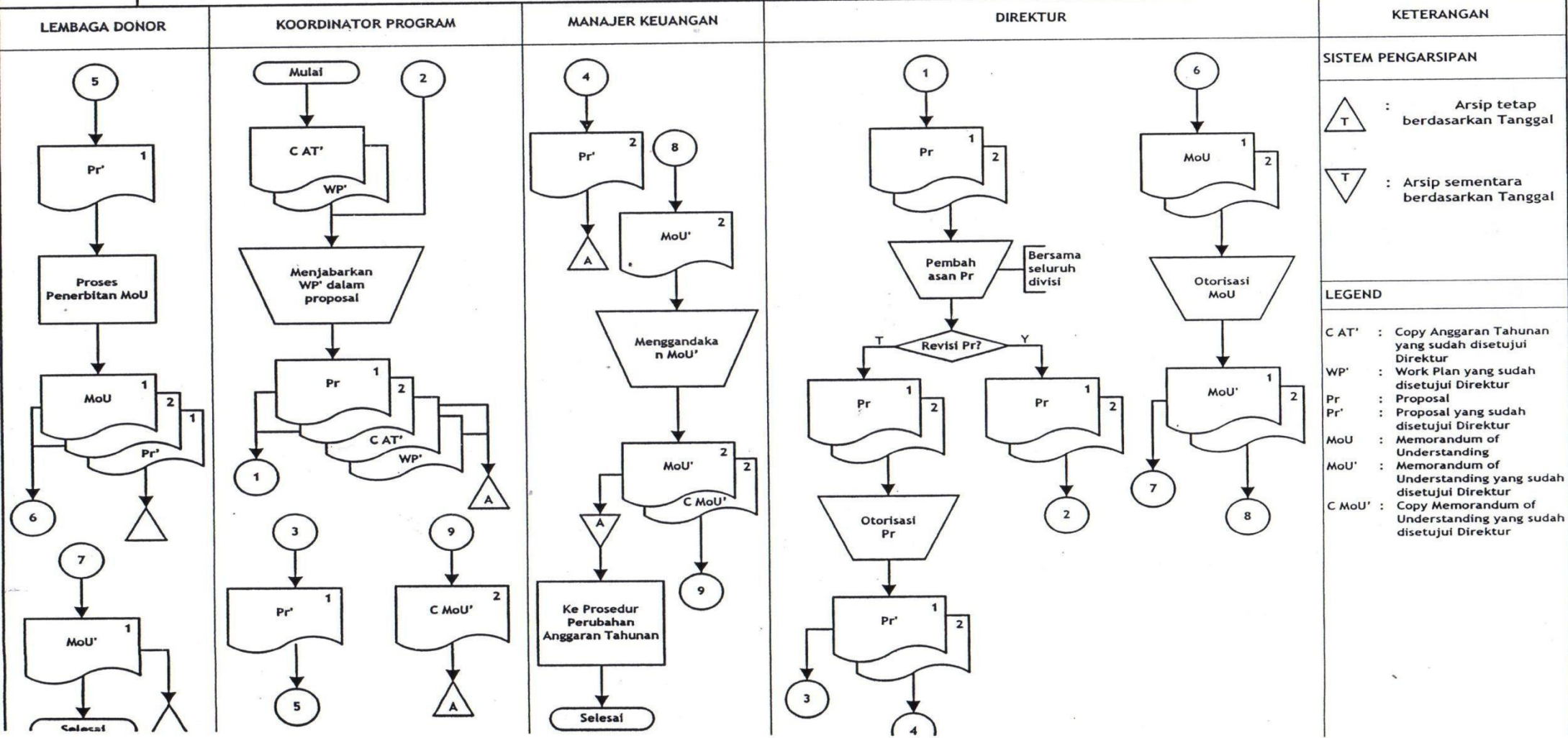
| | | | |
|----|--|--------------------|---|
| 4. | Sign the Bank Official Disbursement and the Cash Official Receipt | Finance Manager | The signed Bank Official Disbursement and Cash Official Receipt |
| 5. | Sign the Check | Executive Director | The sign Check |
| 6. | Photocopy and cash the check | Cashier | - |
| 7. | Record the disbursement in Bank Book and the cash receipt in Petty Cash Book and pass on the copy of the check, the bank official disbursement, and the external supporting evidence to Accounting Staff | Cashier | Bank Book and Cash Book |
| 8. | Accept, verify, and keep the copy of the Check, the Bank Official Disbursement, the Cash Official Receipt and the external supporting evidence in journal and make archive of it | Accounting Staff | Journal |

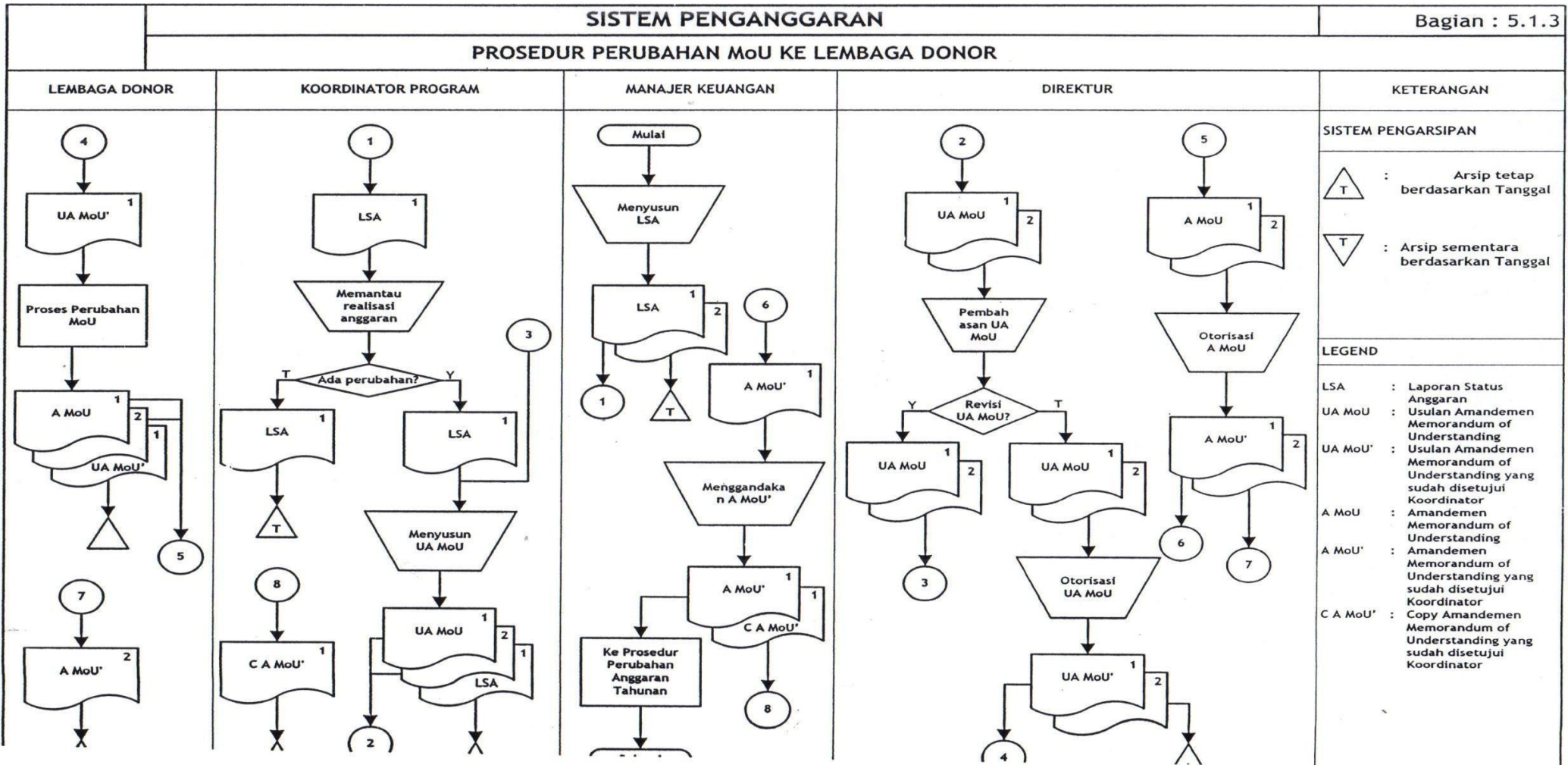


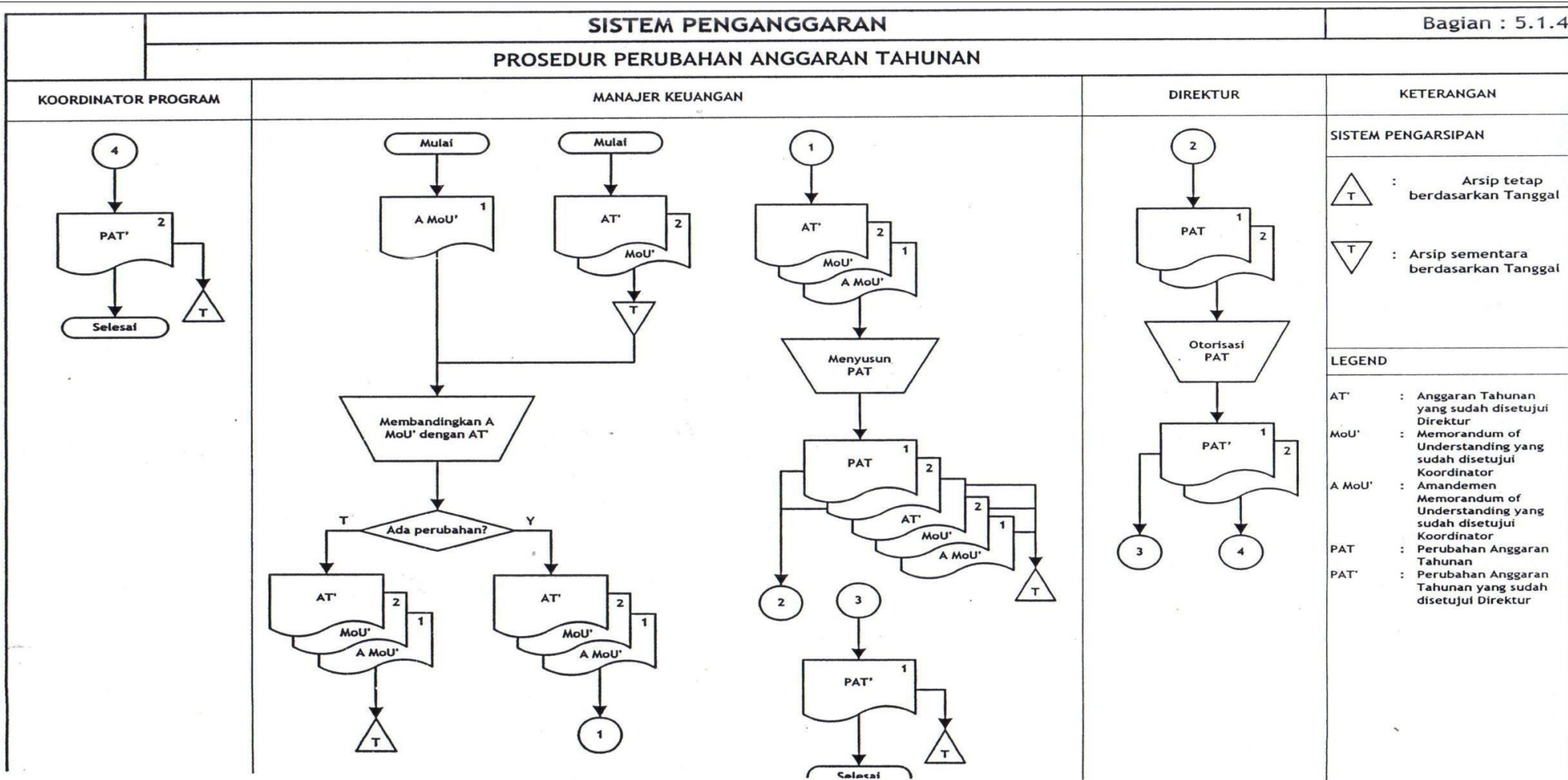
SISTEM PENGANGGARAN

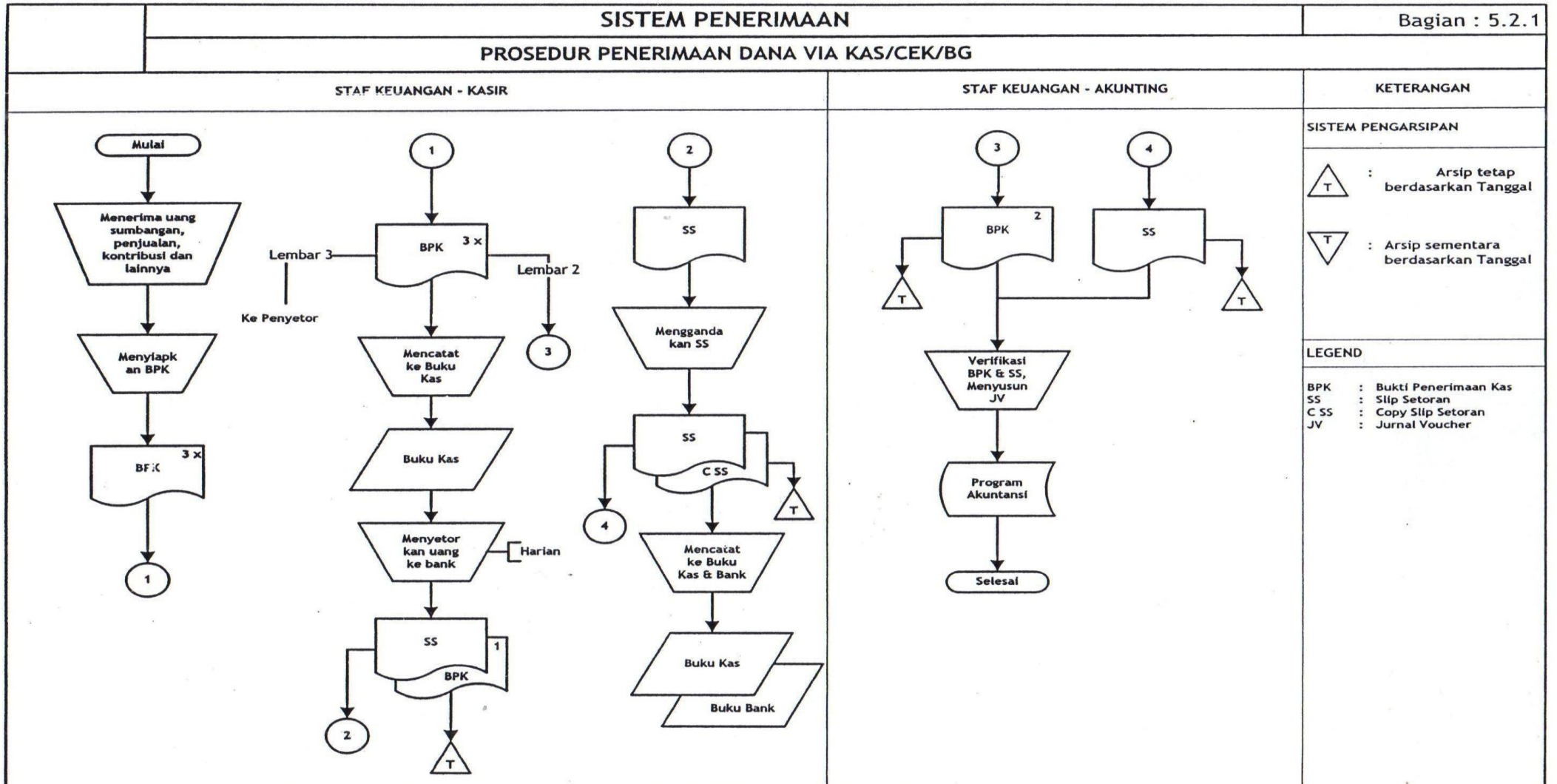
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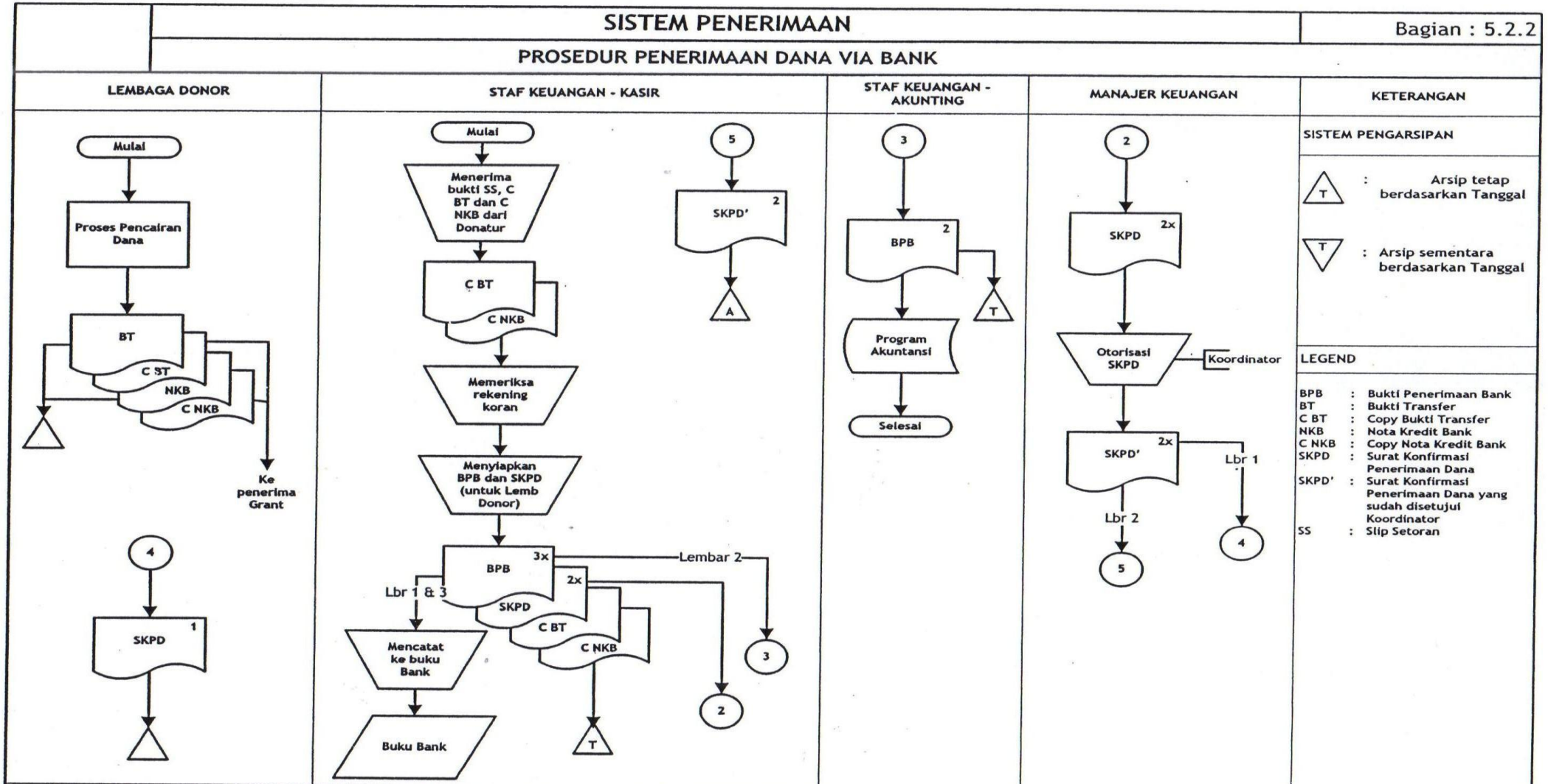
PROSEDUR PENYUSUNAN PROPOSAL KE LEMBAGA DONOR DAN PENERBITAN MoU







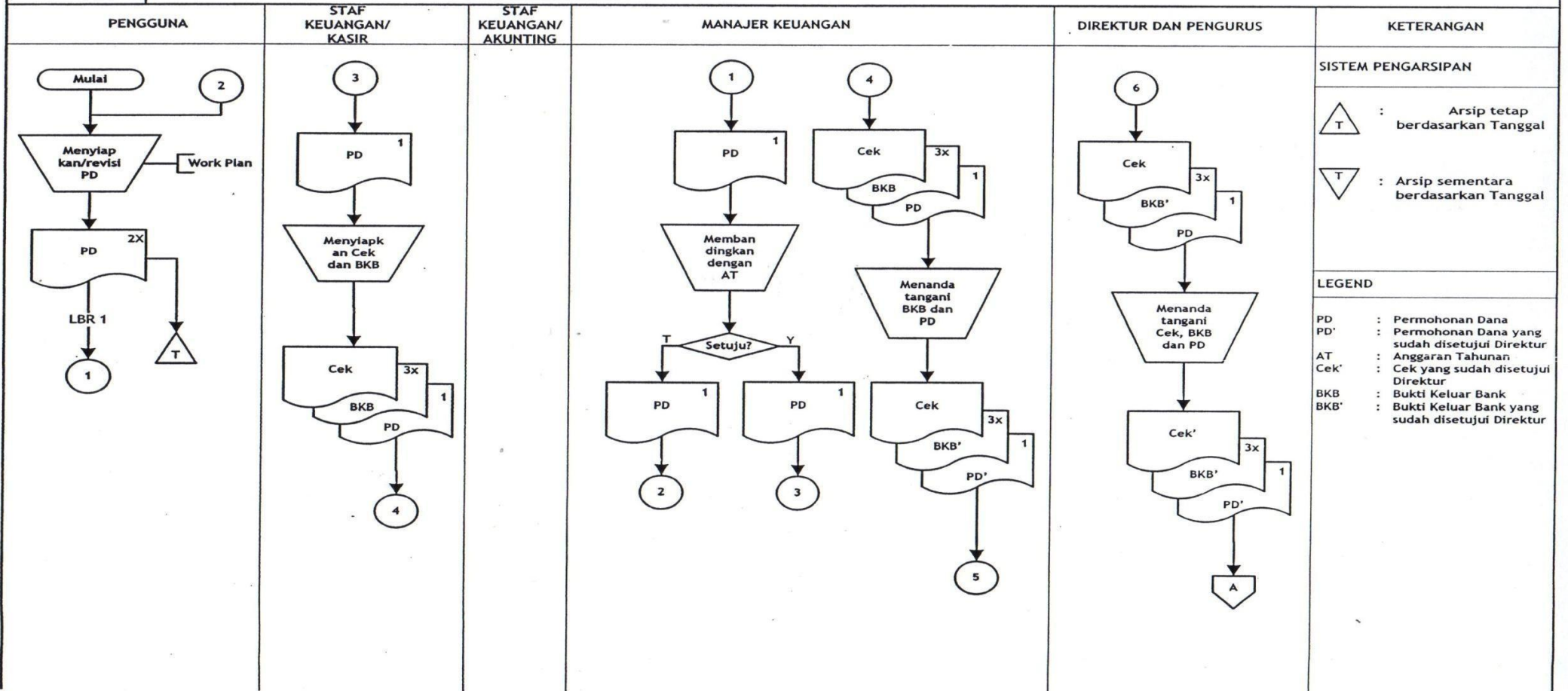




SISTEM PENGELUARAN - SUB PENGELOLAAN UANG MUKA

Bagian : 5.3.1.1.a

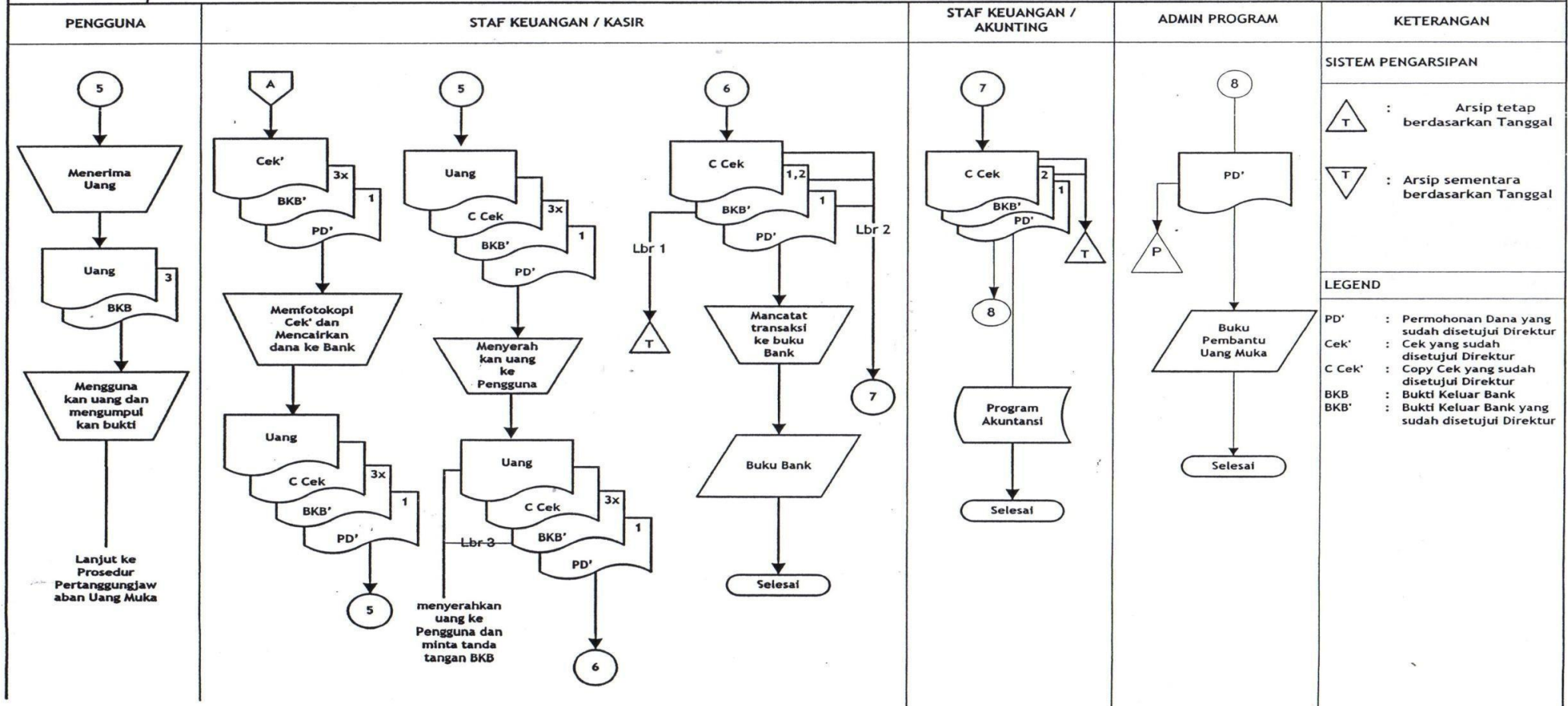
PROSEDUR PENGAJUAN UANG MUKA



SISTEM PENGELUARAN - SUB PENGELOLAAN UANG MUKA

Bagian : 5.3.1.1.b

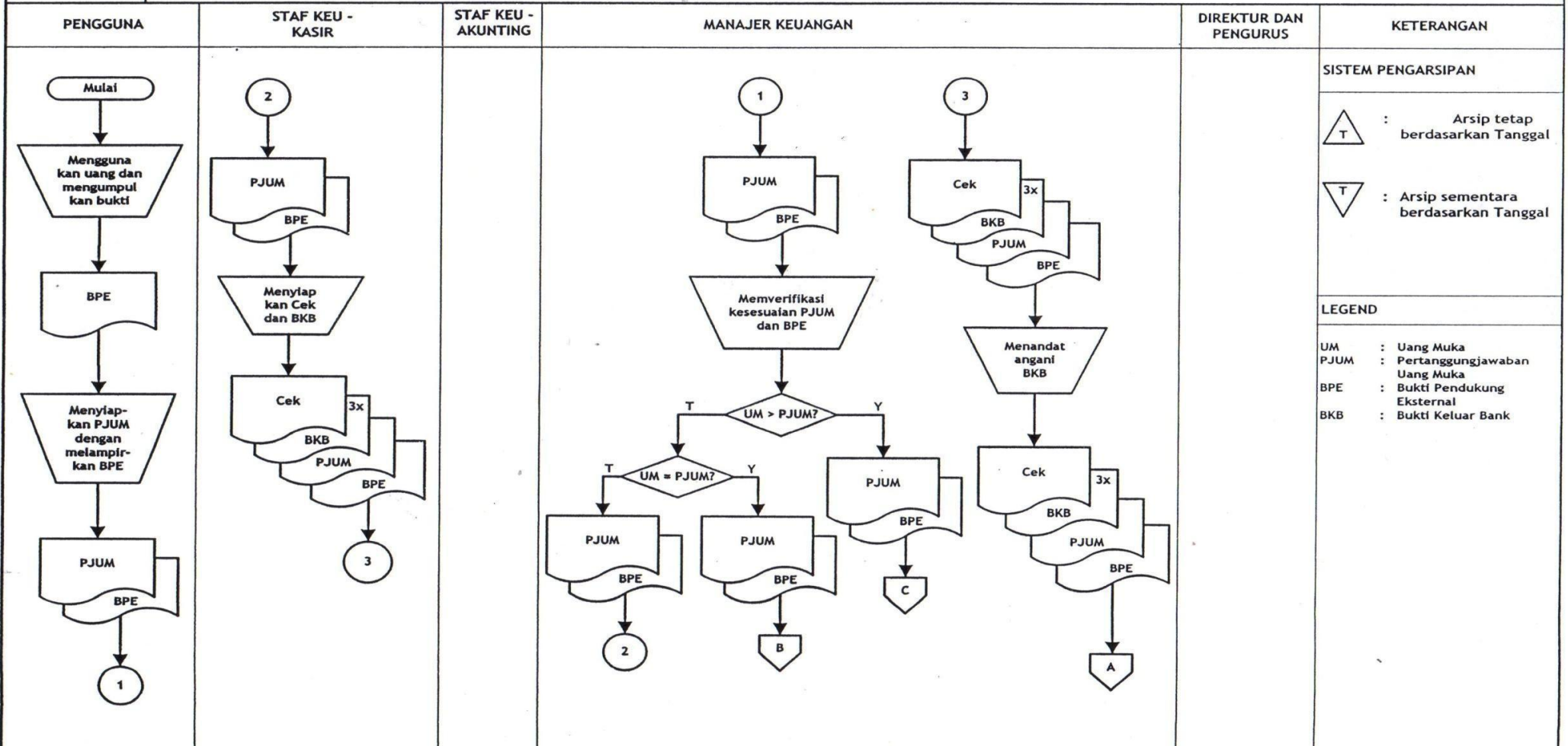
PROSEDUR PENGAJUAN UANG MUKA

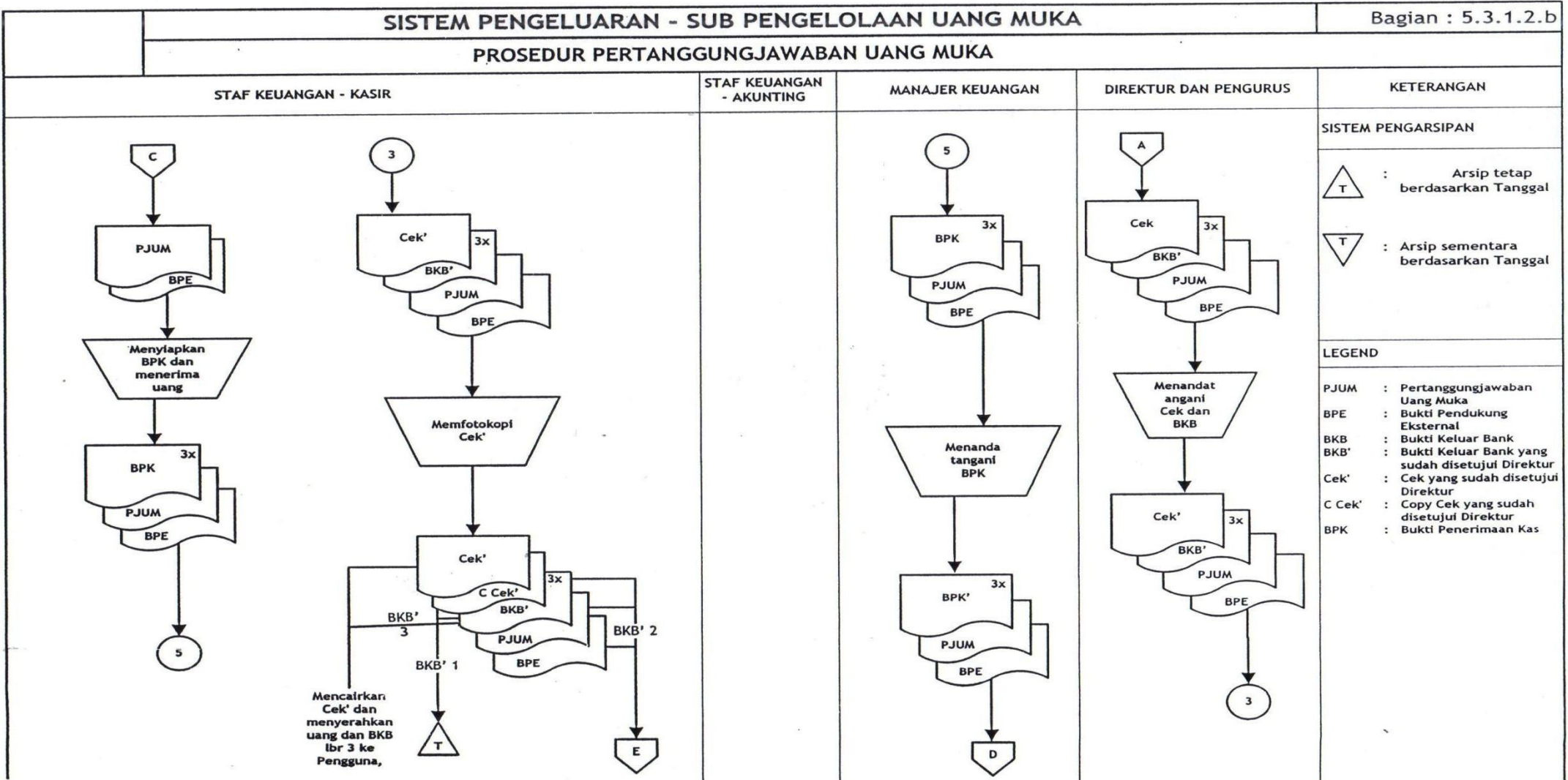


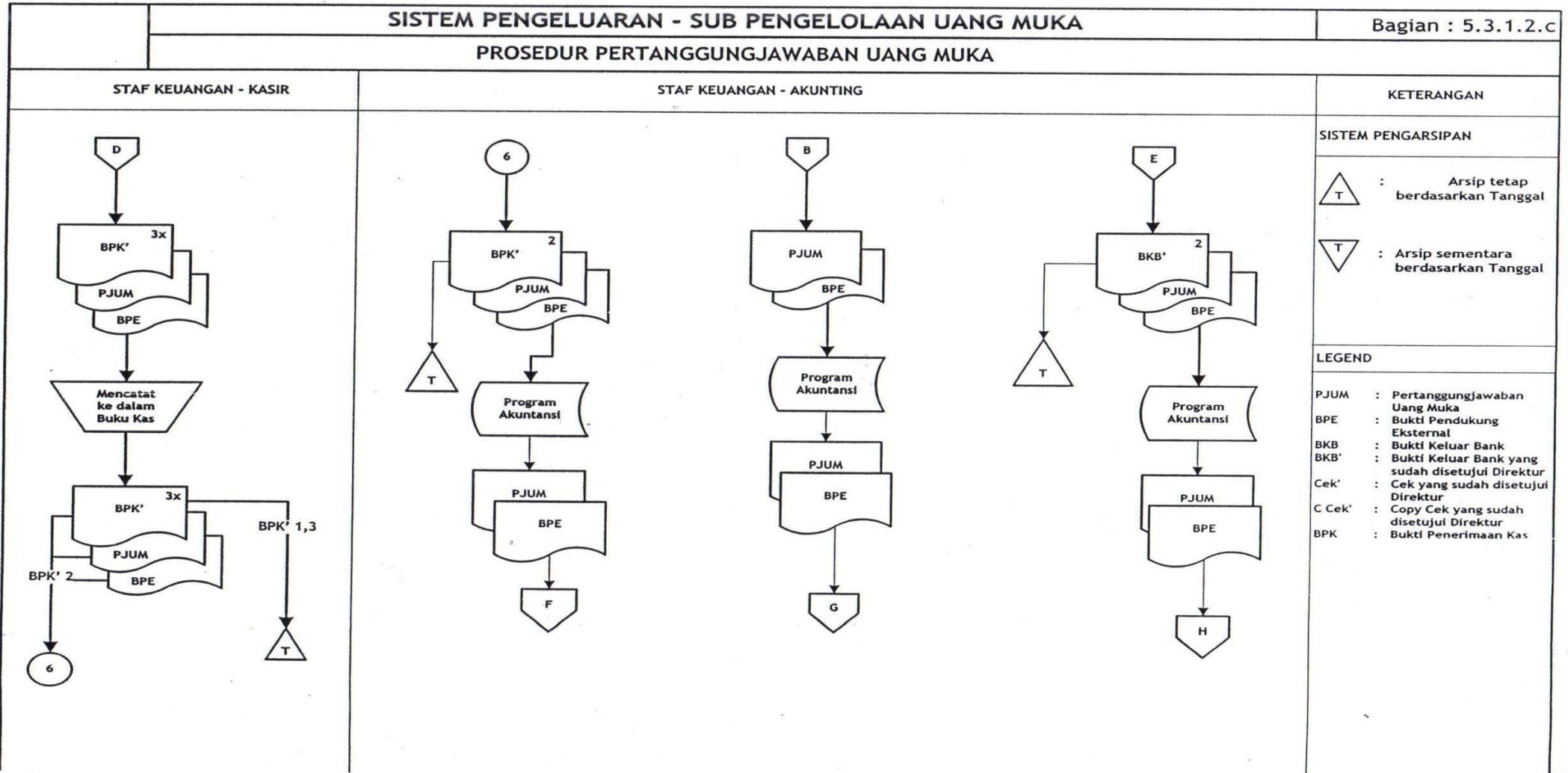
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Bagian : 5.3.1.2.a

PROSEDUR PERTANGGUNGJAWABAN UANG MUKA



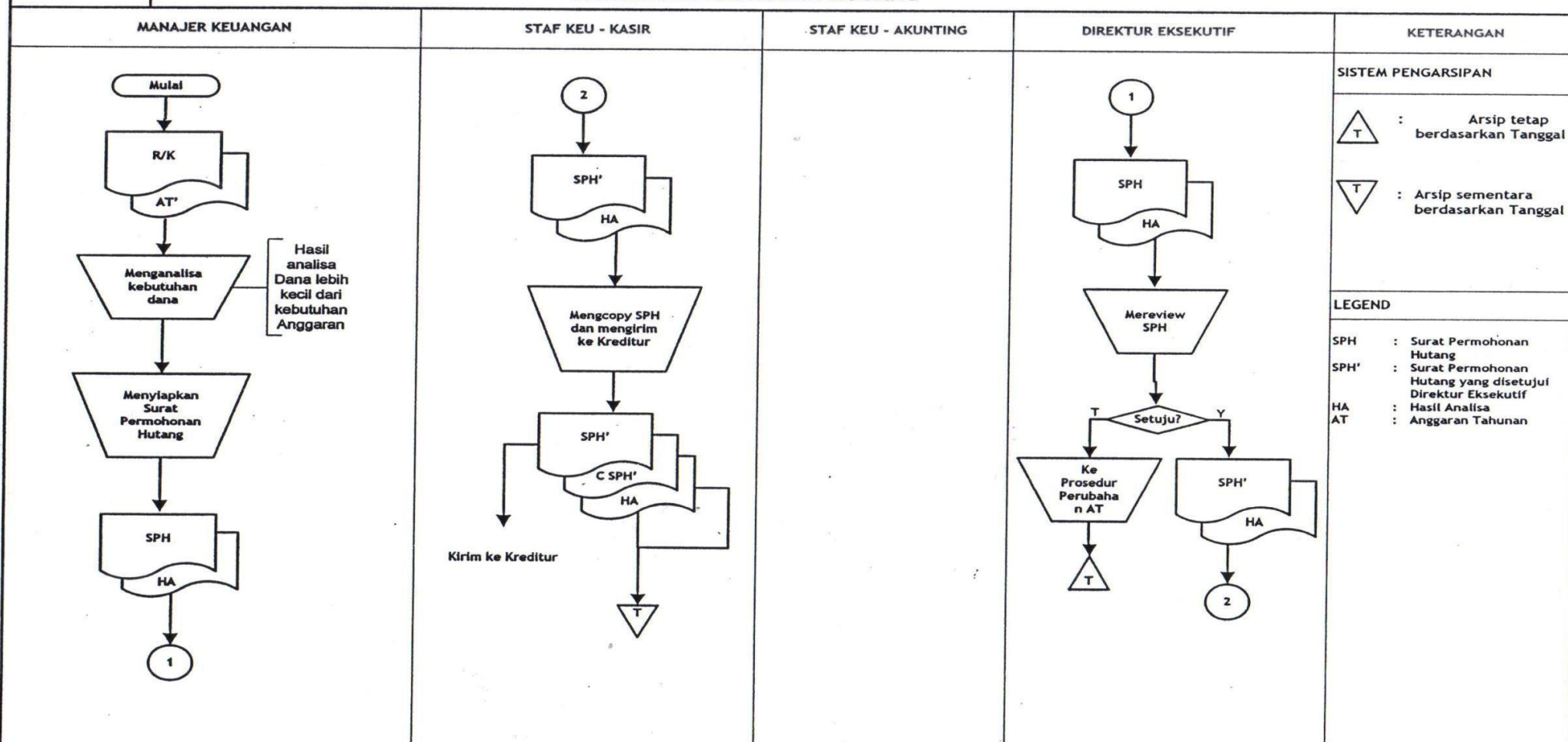


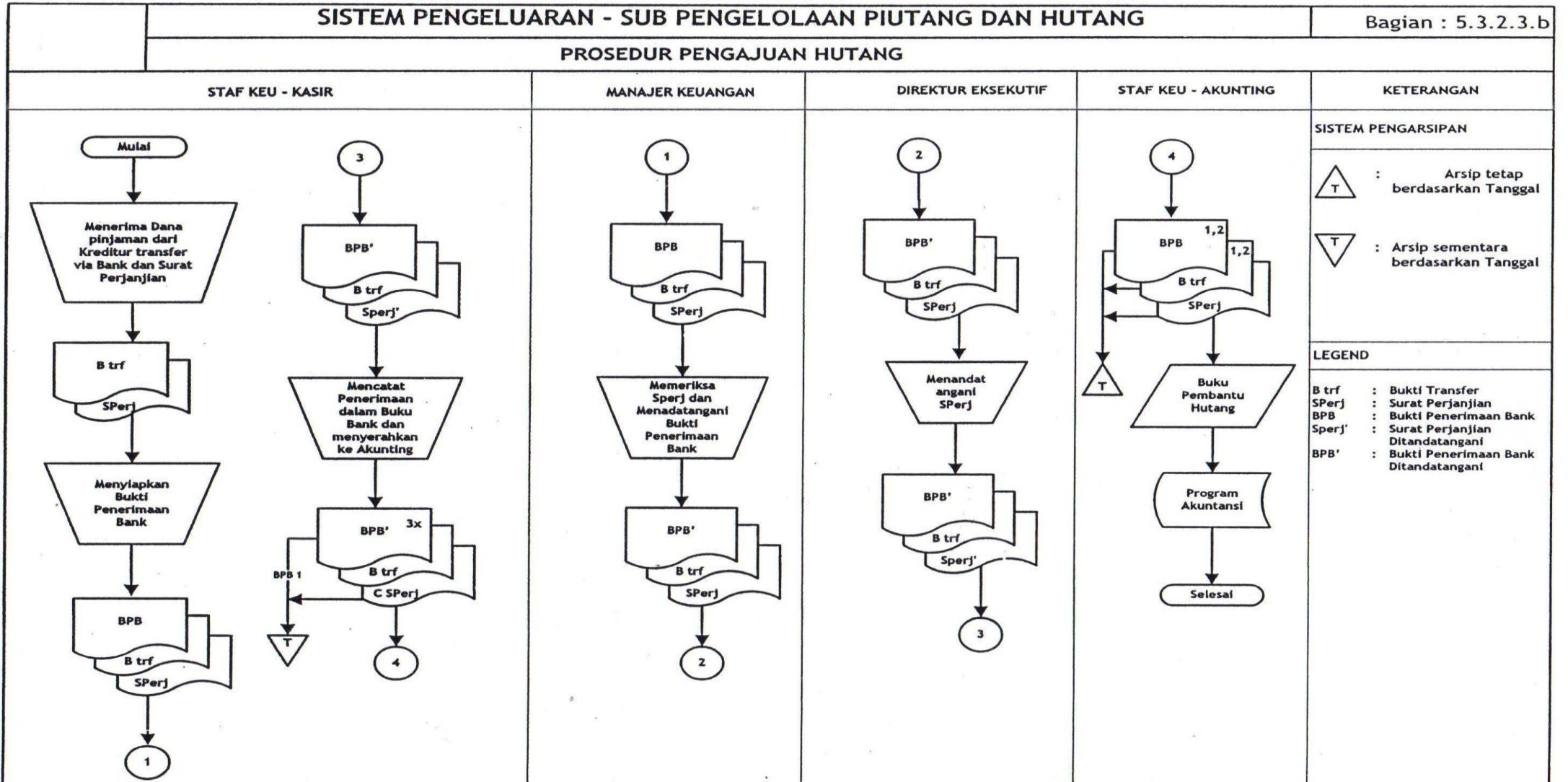


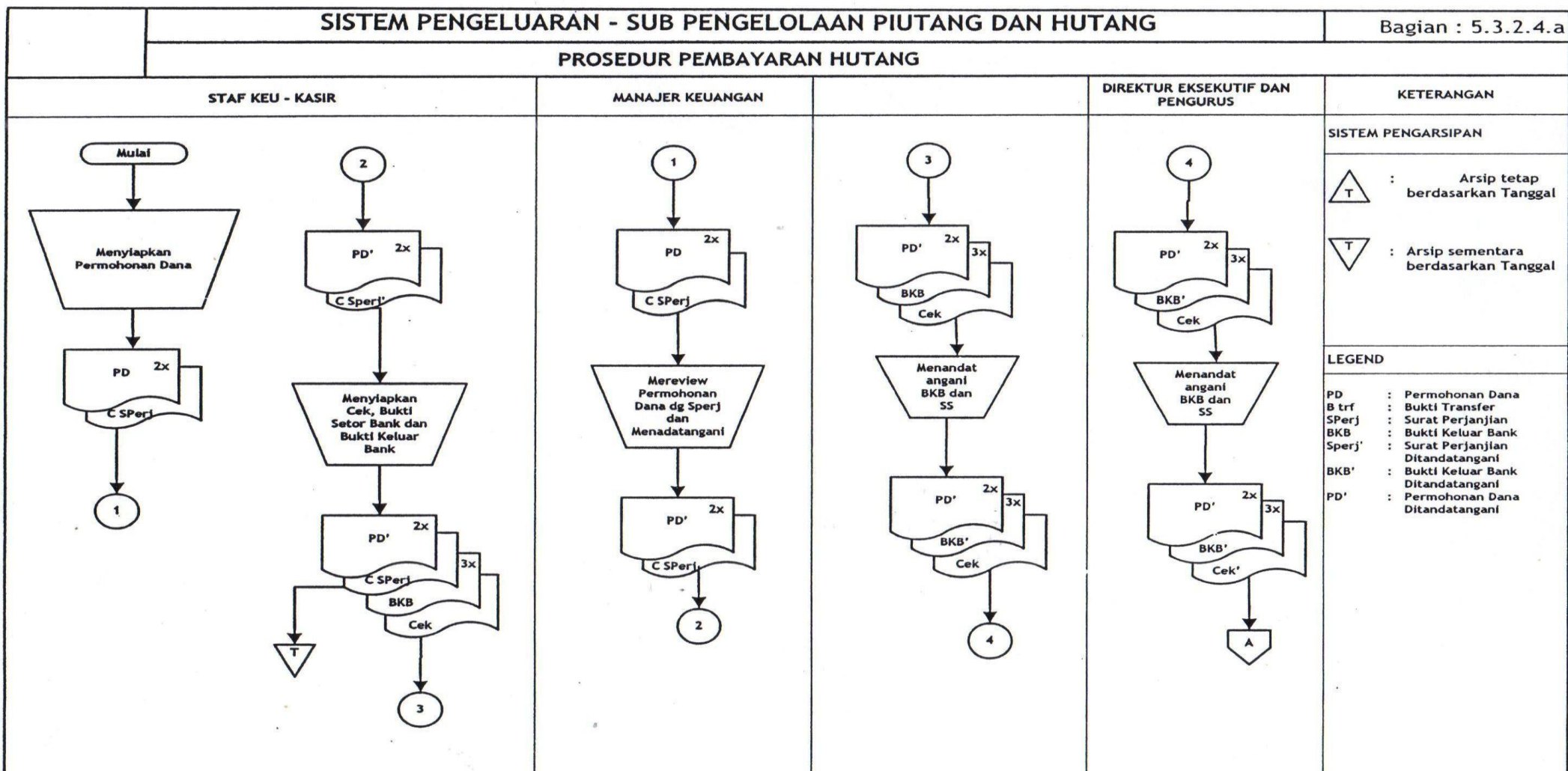
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Bagian : 5.3.2.3

PROSEDUR PENGAJUAN HUTANG



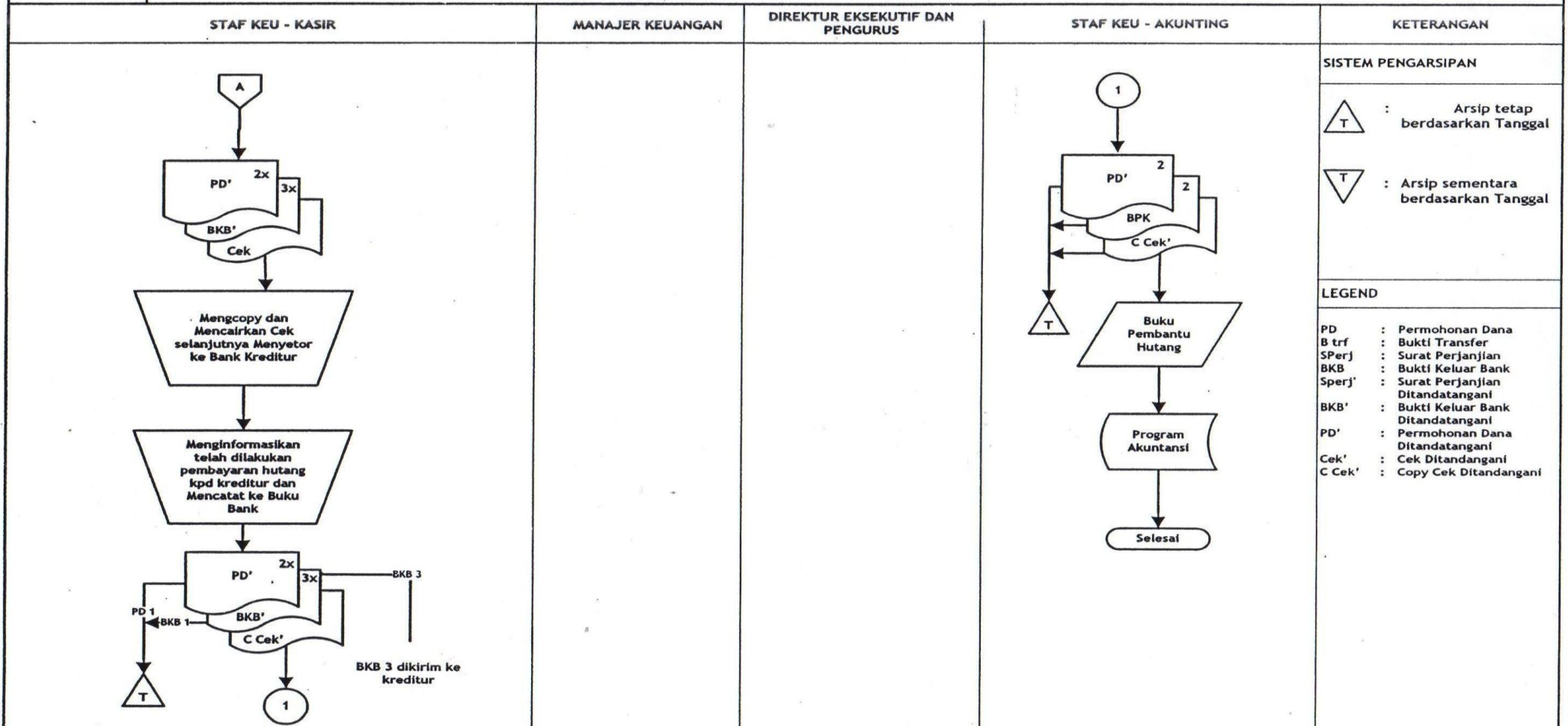


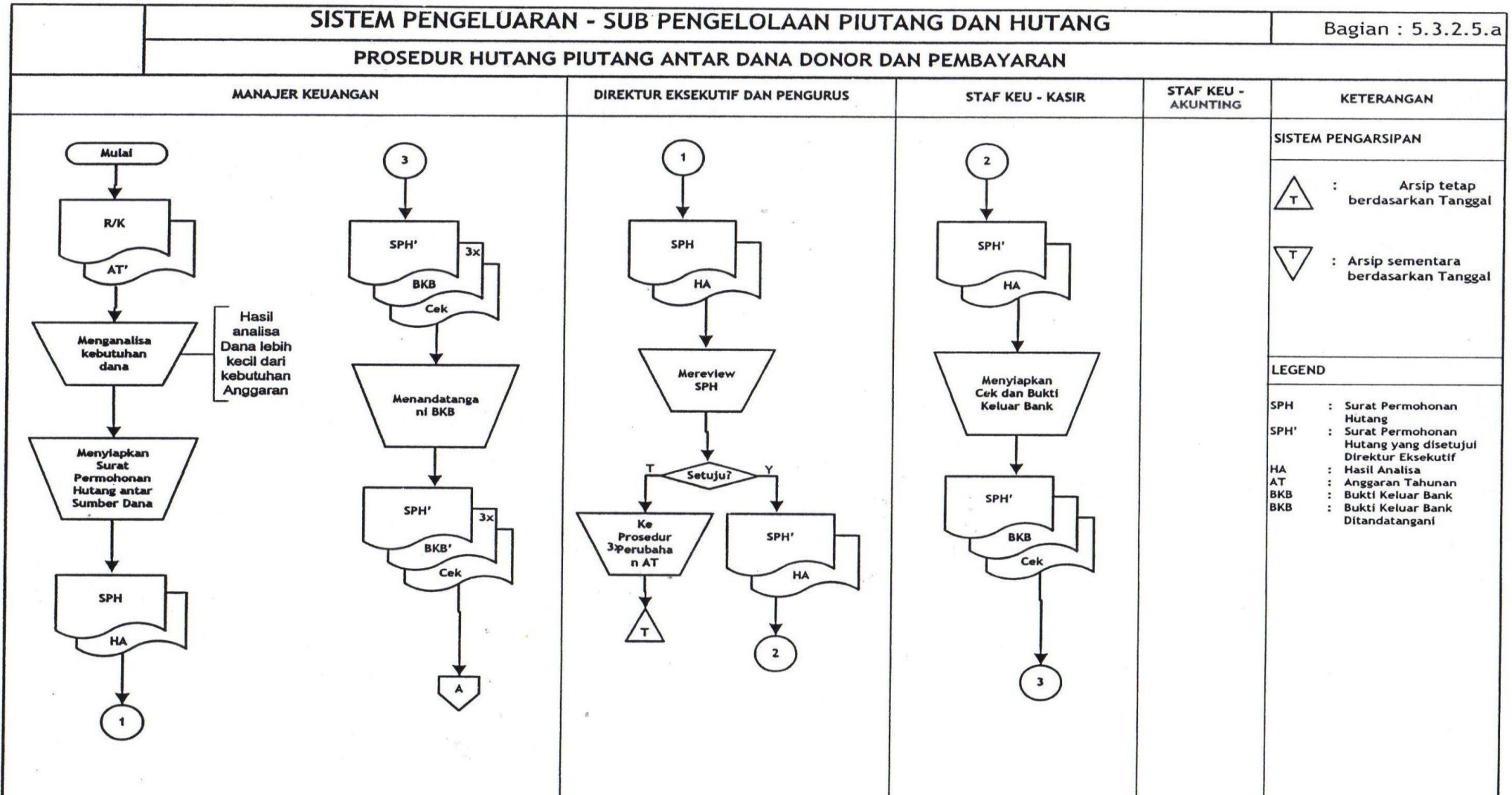


SISTEM PENGELUARAN - SUB PENGELOLAAN PIUTANG DAN HUTANG

Bagian : 5.3.2.4.b

PROSEDUR PEMBAYARAN HUTANG

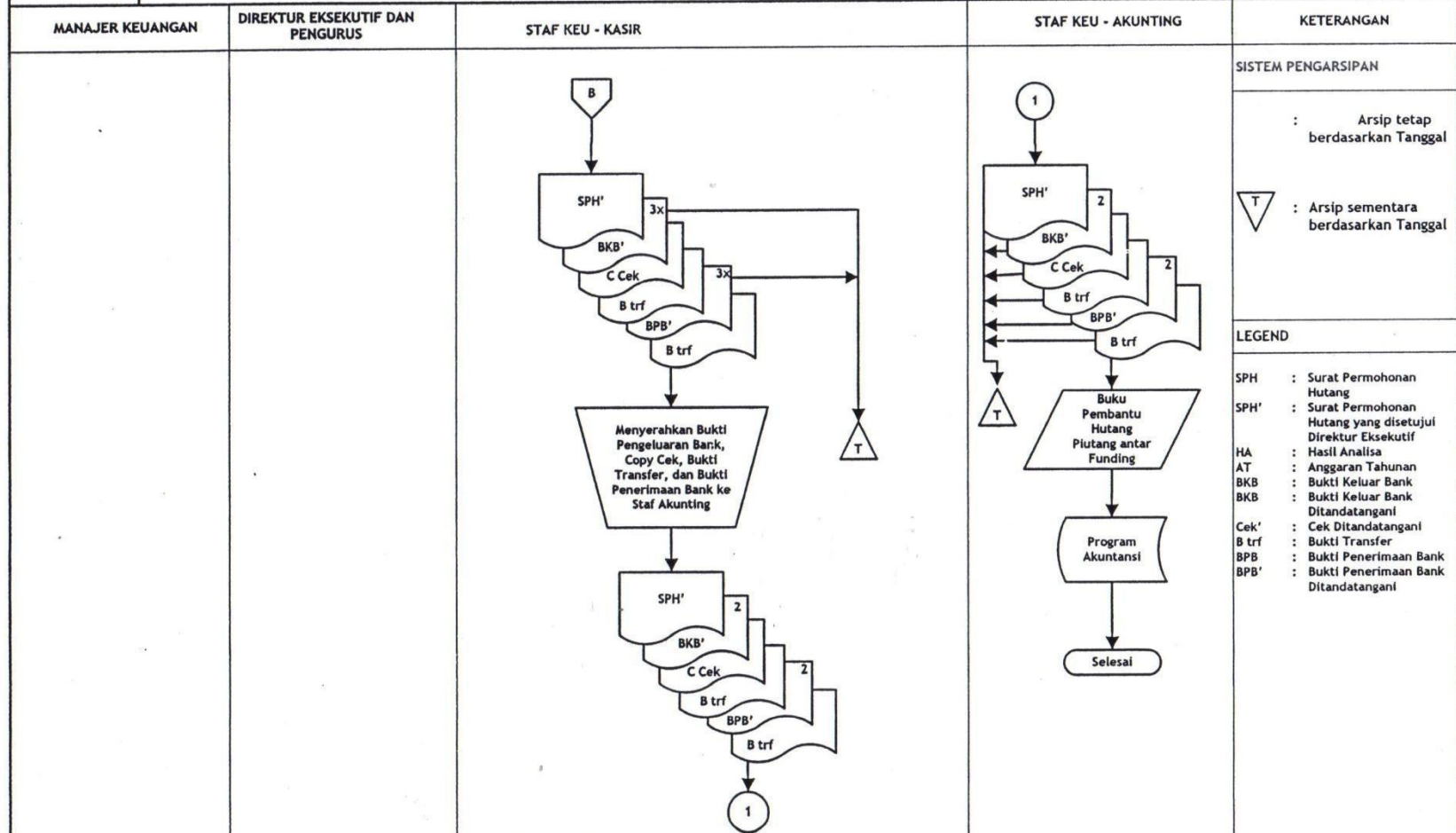




SISTEM PENGELUARAN - SUB PENGELOLAAN PIUTANG DAN HUTANG

Bagian : 5.3.2.5.c

PROSEDUR HUTANG PIUTANG ANTAR DANA DONOR DAN PEMBAYARAN



5.3.2.5.b

IGAN

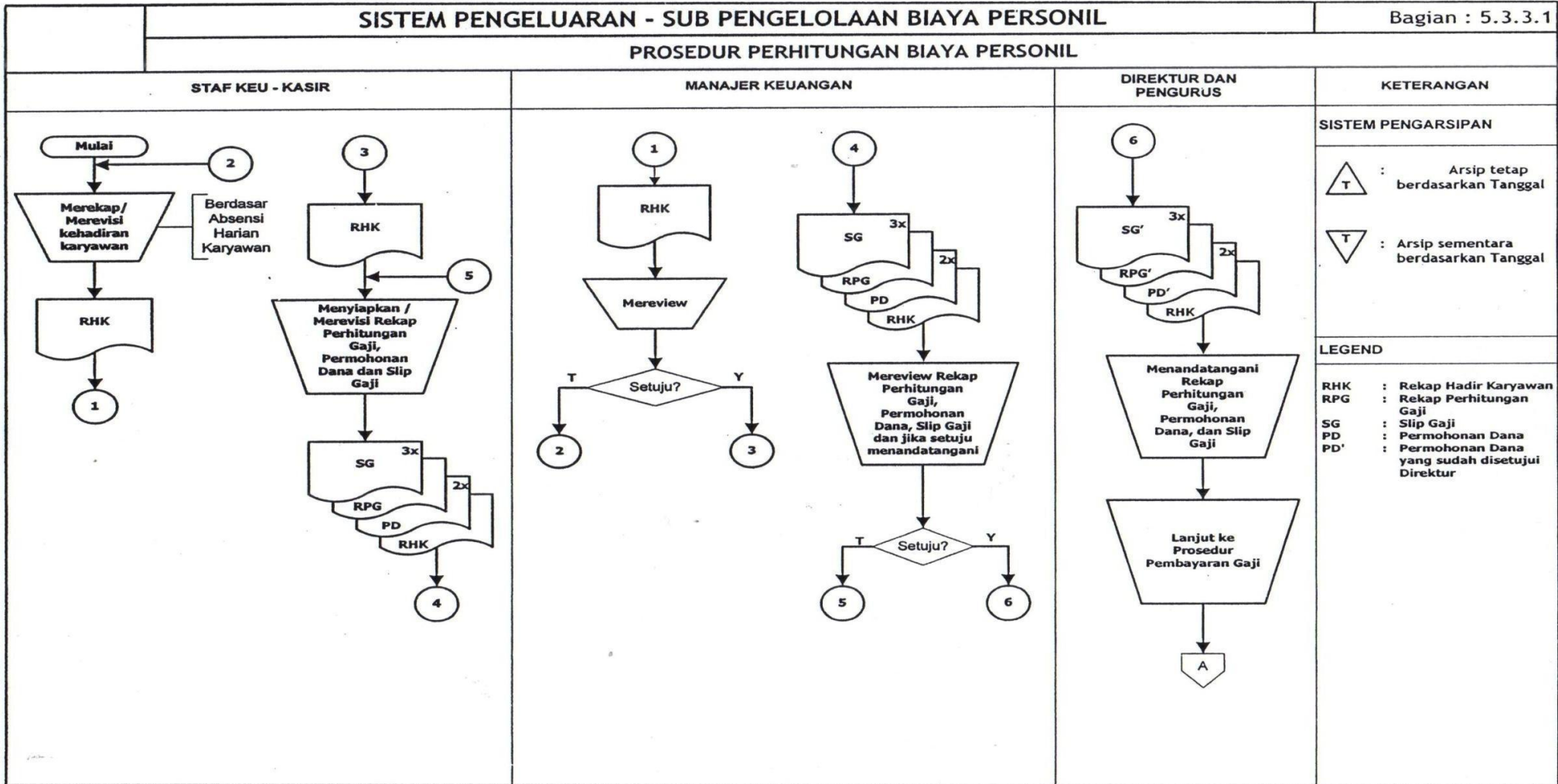
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SISTEM PENGELUARAN - SUB PENGELOLAAN BIAYA PERSONIL

Bagian : 5.3.3.2

PROSEDUR PEMBAYARAN BIAYA PERSONIL

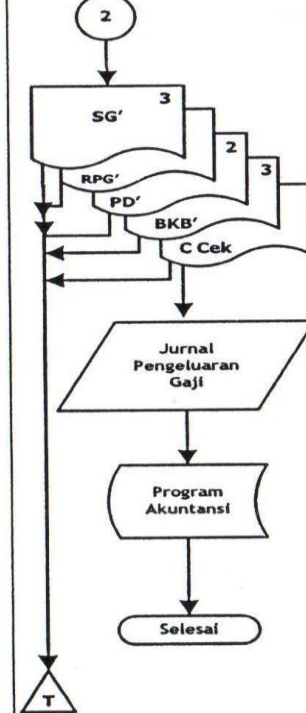
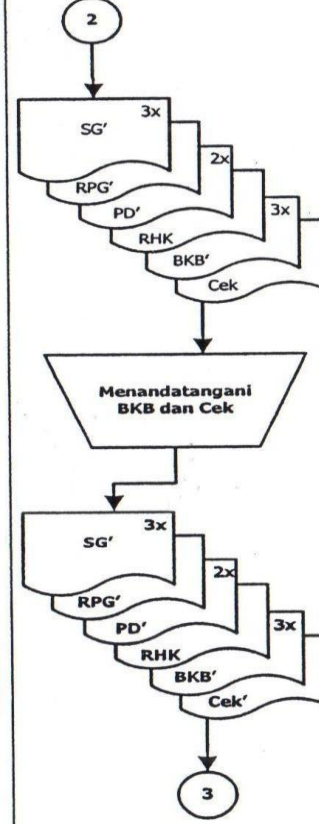
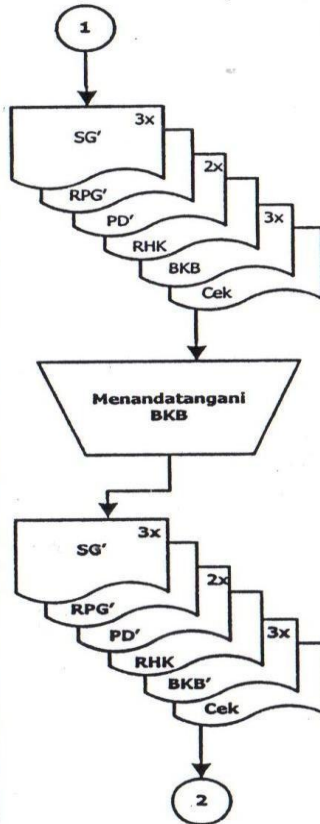
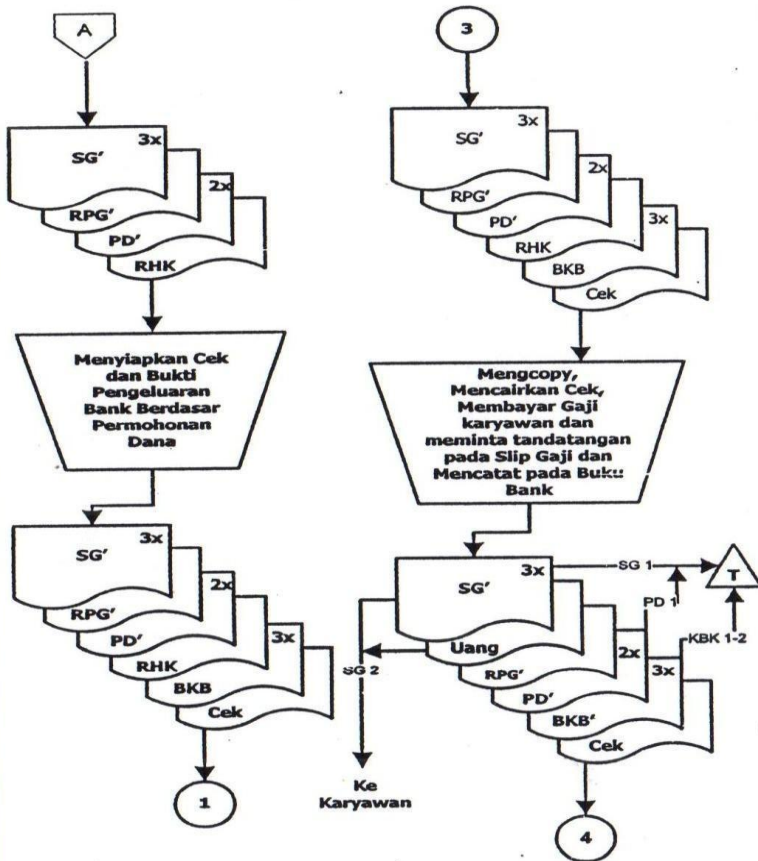
STAF KEUANGAN - KASIR

MANAJER KEUANGAN

DIREKTUR DAN
PENGURUS

STAF KEU - AKUNTING

KETERANGAN

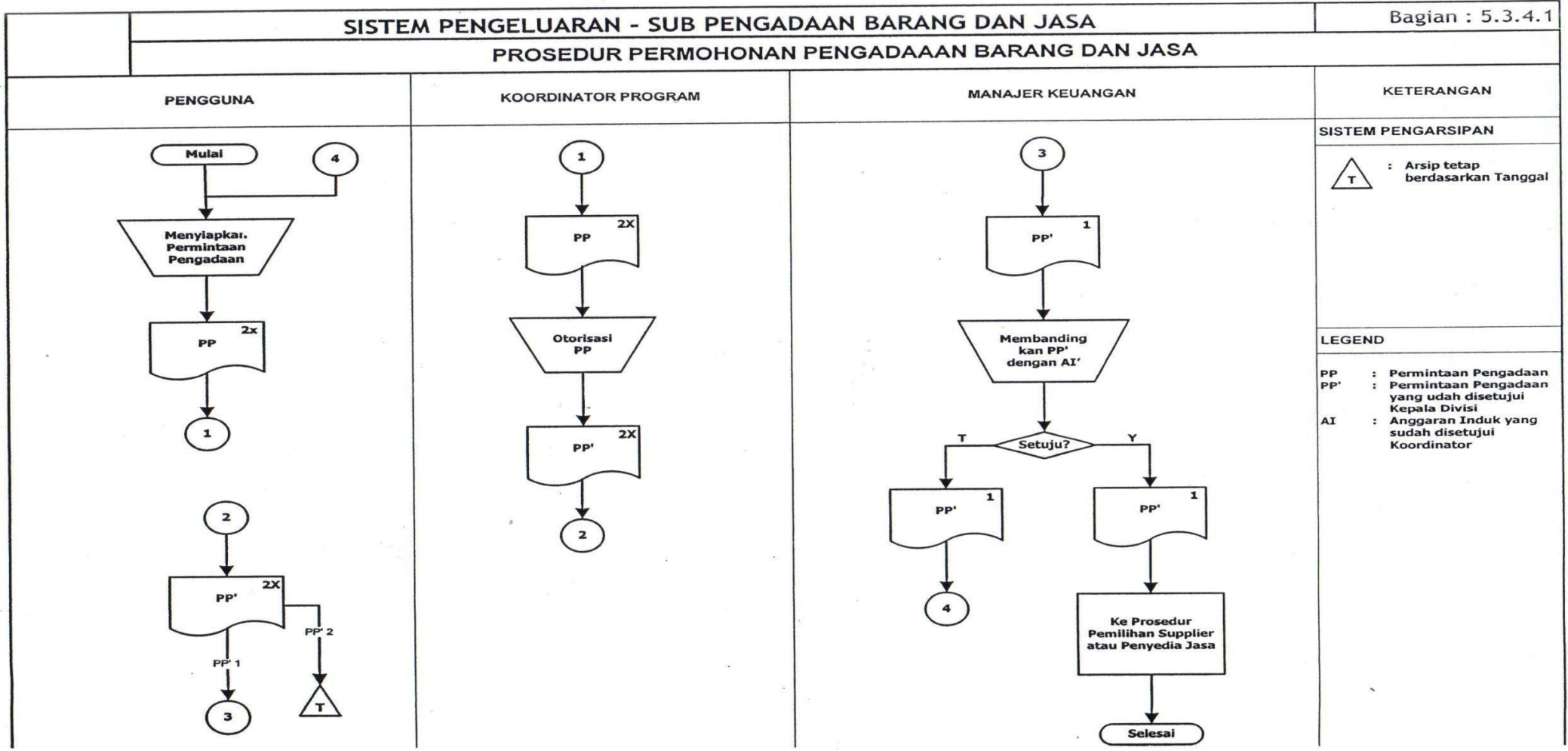


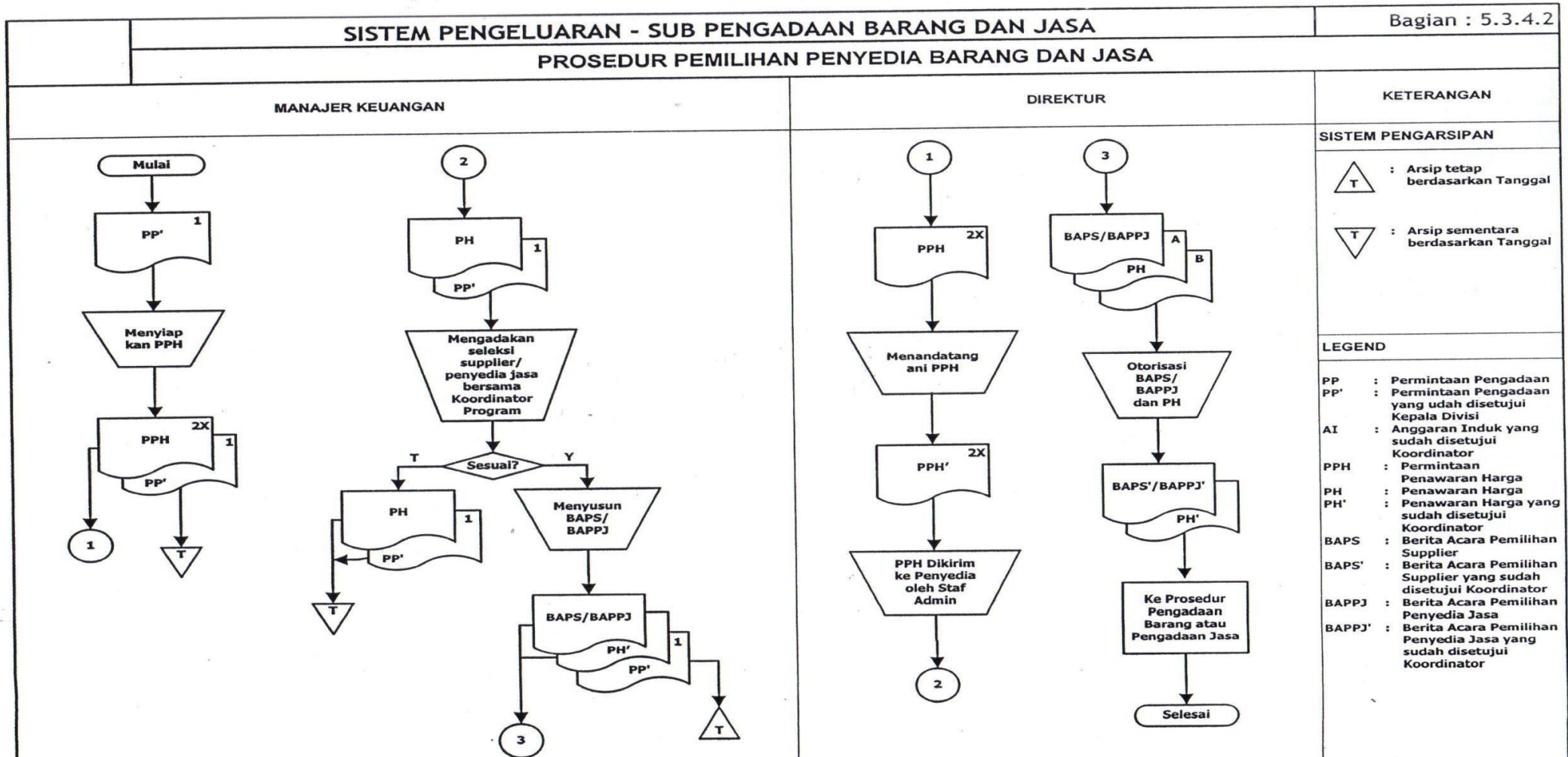
SISTEM PENGARSIPAN

- △ T : Arsip tetap berdasarkan Tanggal
- ▽ T : Arsip sementara berdasarkan Tanggal

LEGEND

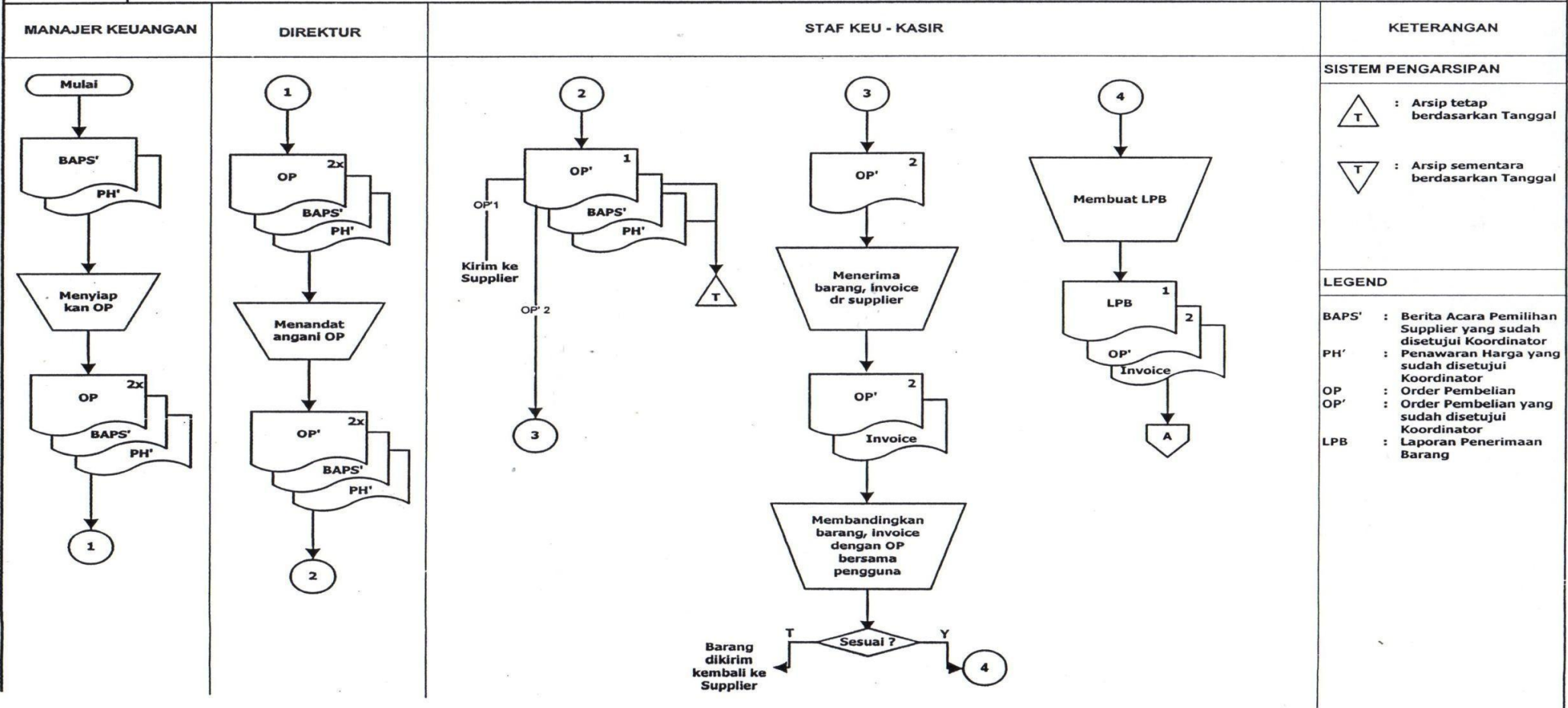
- RPG : Rincian Perhitungan Gaji
- PD' : Permohonan Dana yang sudah disetujui Direktur
- SG : Slip Gaji
- BPV : Bank Payment Voucher
- BPV' : Bank Payment Voucher yang sudah disetujui Direktur
- Cek' : Cek yang sudah disetujui Direktur
- C Cek' : Copy Cek yang sudah disetujui Direktur





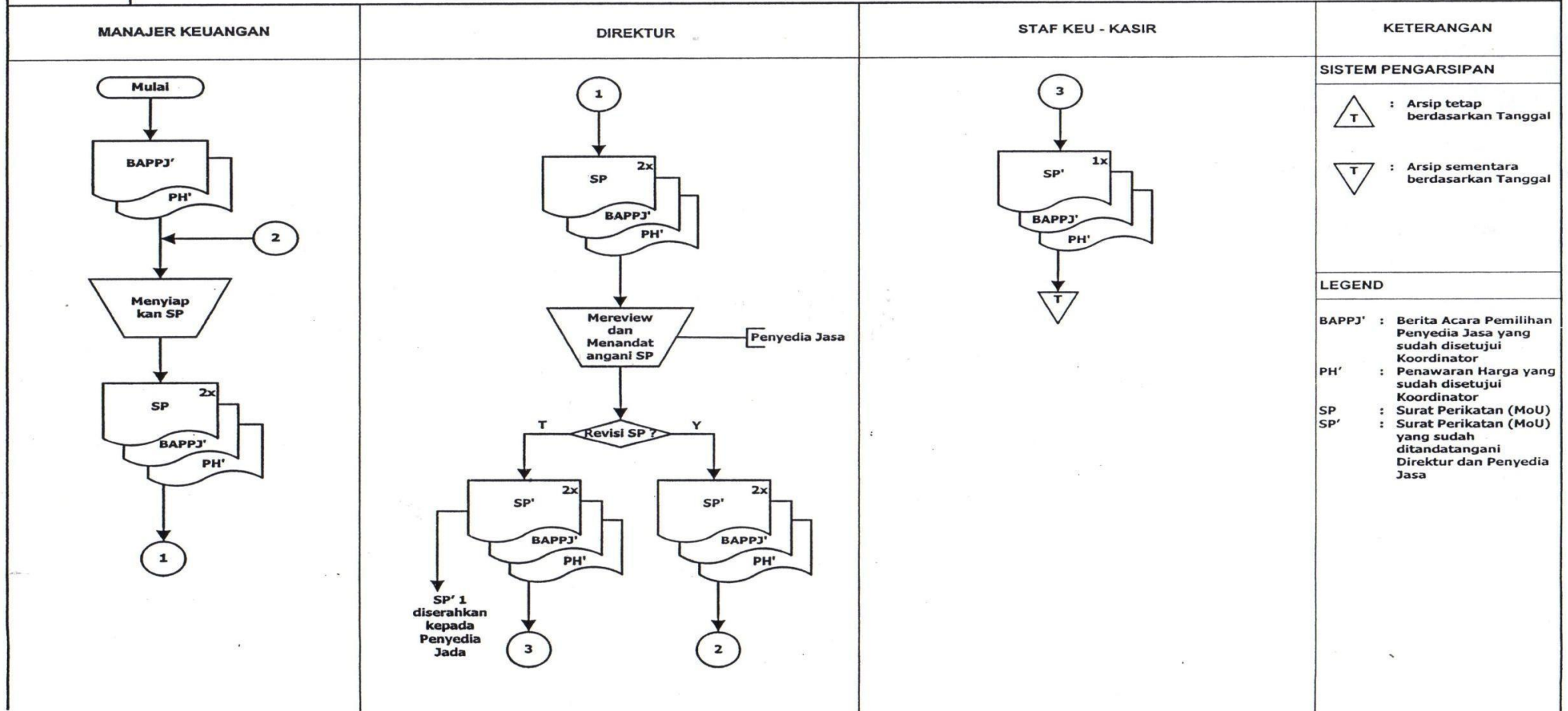
SISTEM PENGELUARAN - SUB PENGADAAN BARANG DAN JASA
PROSEDUR PENGADAAN BARANG

Bagian : 5.3.4.3



SISTEM PENGELUARAN - SUB PENGADAAN BARANG DAN JASA
PROSEDUR PENGADAAN JASA

Bagian : 5.3.4.4



SISTEM PENGELUARAN - SUB PENGADAAN BARANG DAN JASA

Bagian : 5.3.4.5.a

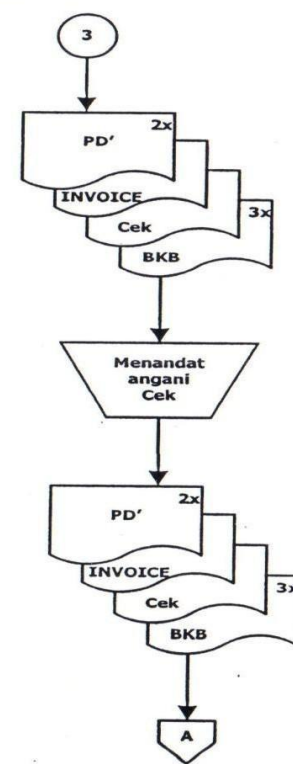
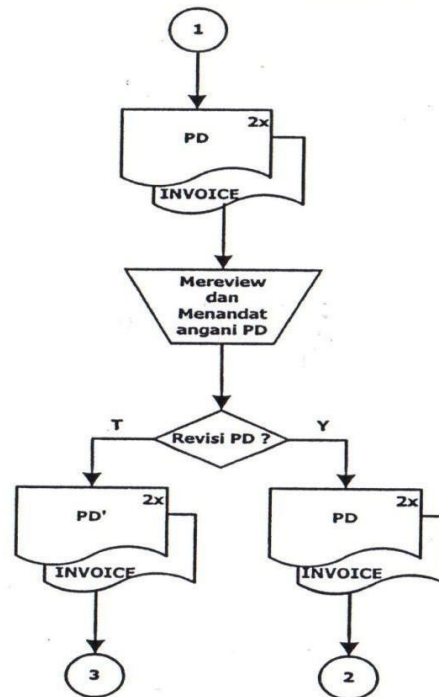
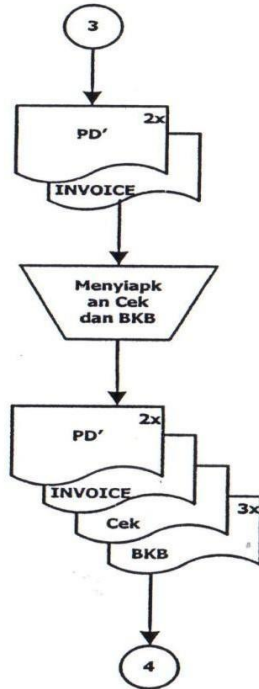
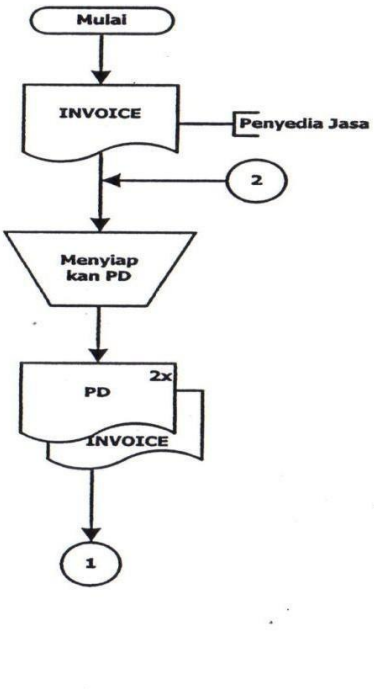
PROSEDUR PEMBAYARAN PENGADAAN BARANG DAN JASA

STAF KEU - KASIR

MANAJER KEUANGAN

DIREKTUR DAN PENGURUS

KETERANGAN

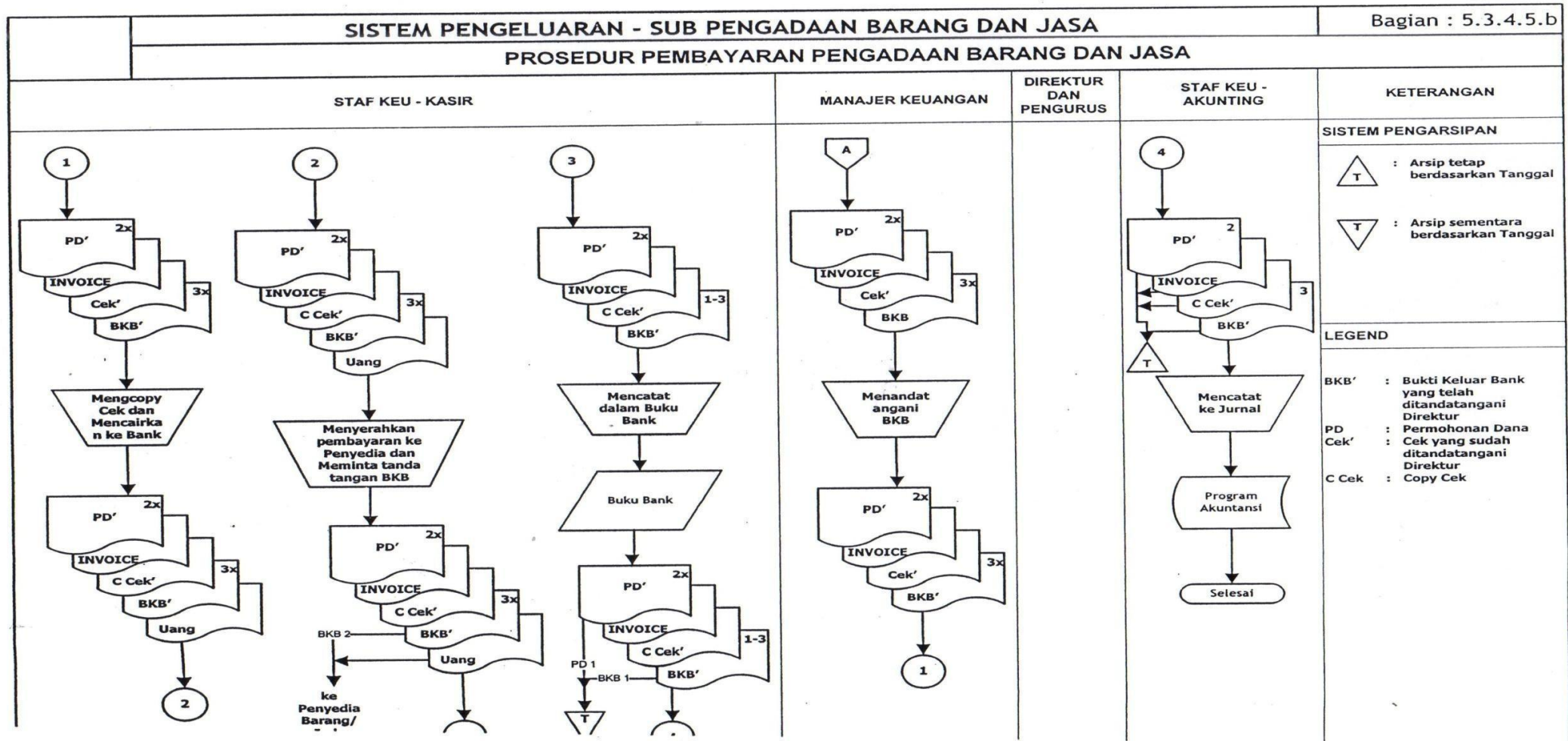


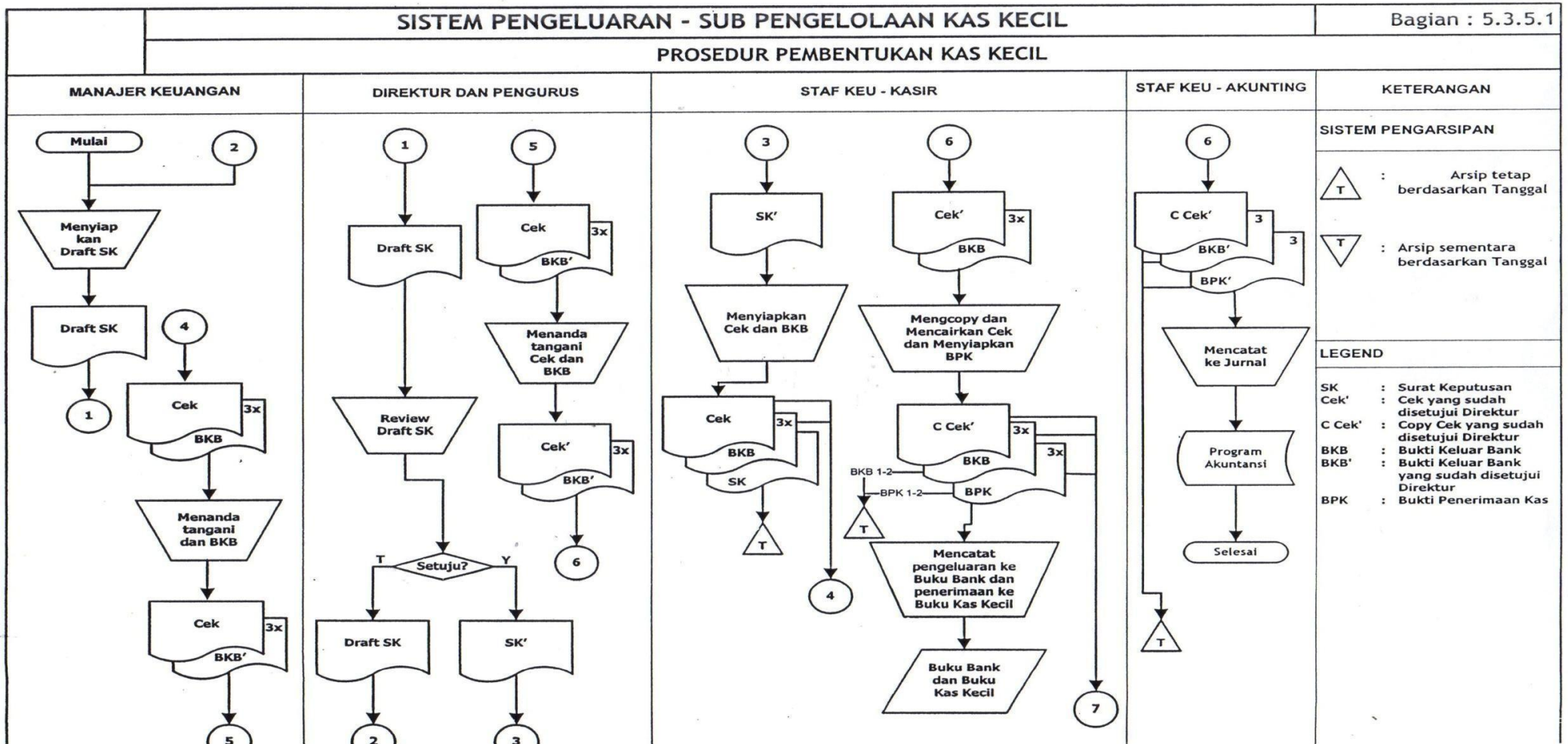
SISTEM PENGARSIPAN

-  : Arsip tetap berdasarkan Tanggal
-  : Arsip sementara berdasarkan Tanggal

LEGEND

- BKB' : Bukti Keluar Bank yang telah ditandatangani Direktur
- PD : Permohonan Dana
- Cek' : Cek yang sudah ditandatangani Direktur
- C Cek : Copy Cek

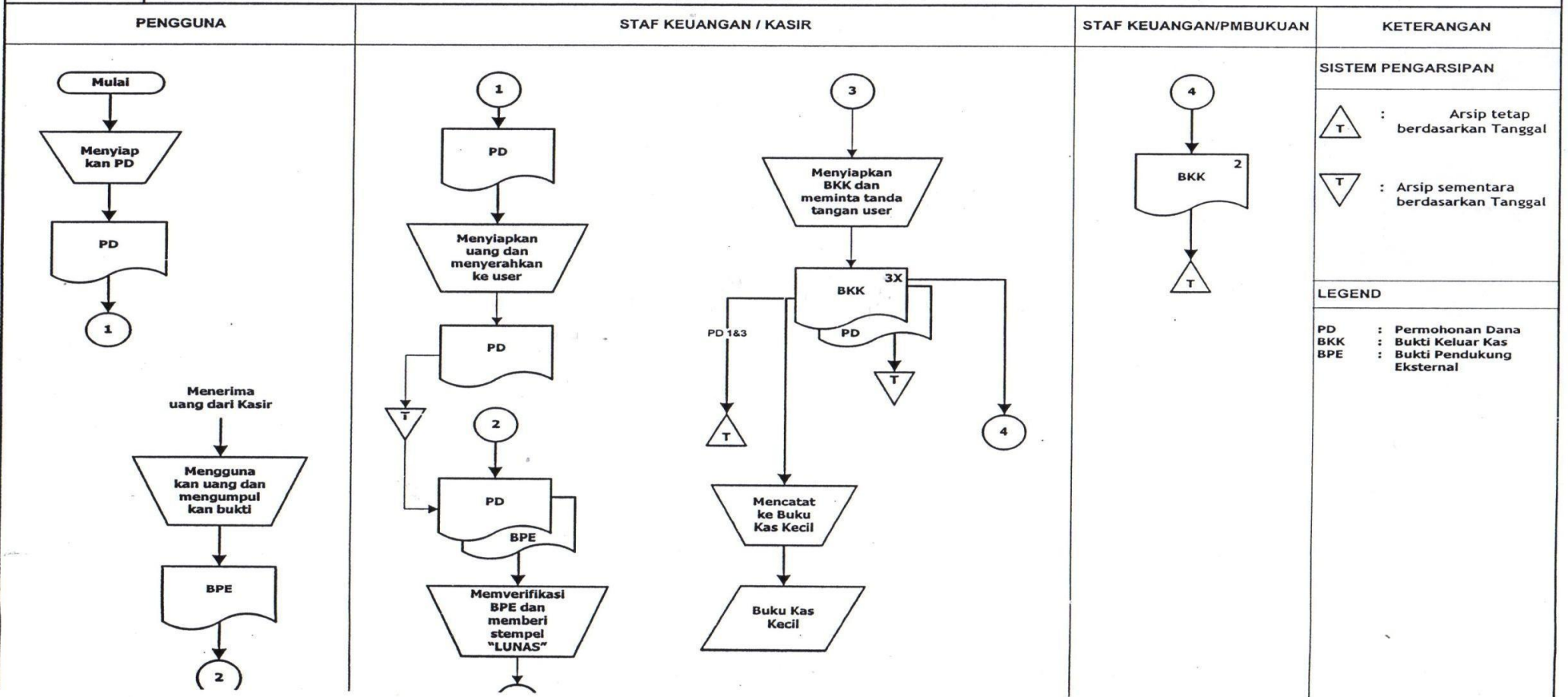




SISTEM PENGELUARAN - SUB PENGELOLAAN KAS KECIL

Bagian : 5.3.5.2

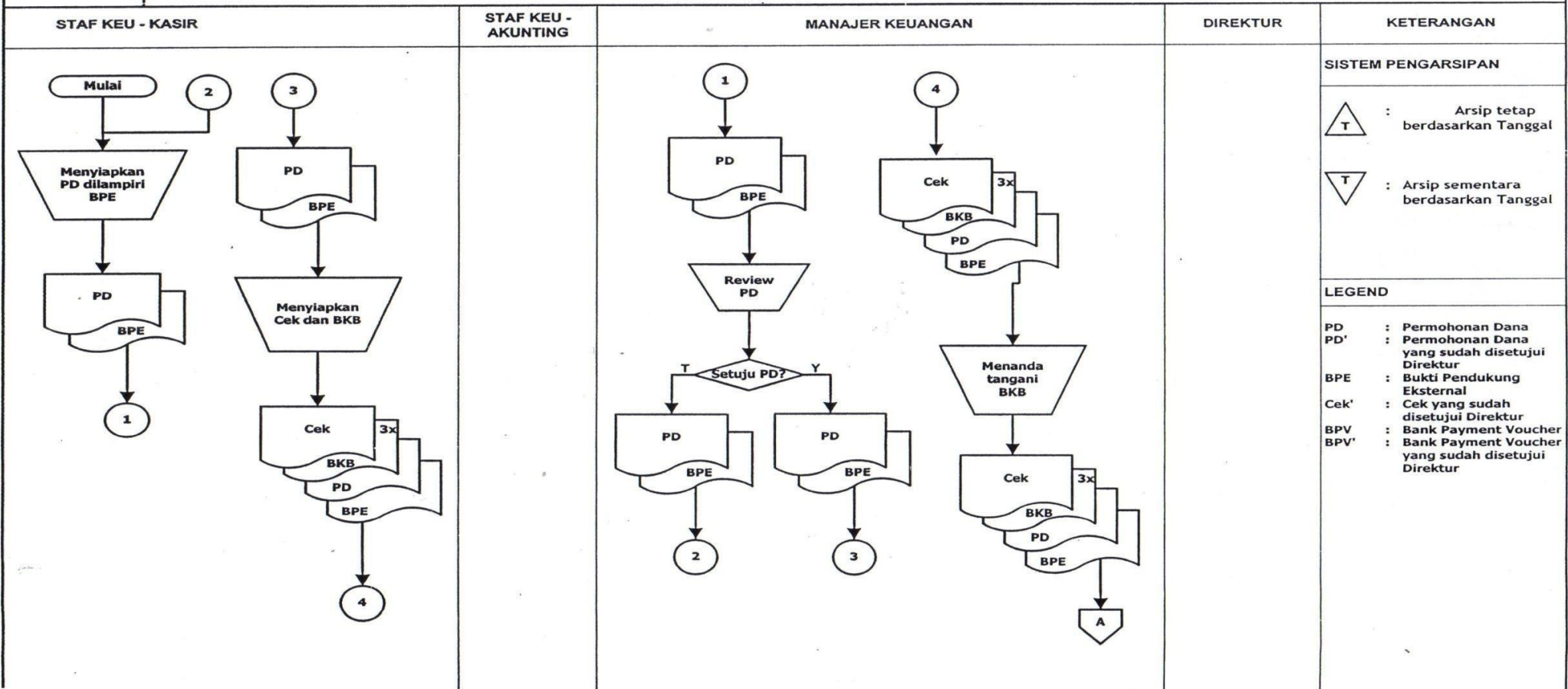
PROSEDUR PENGELUARAN KAS KECIL



SISTEM PENGELUARAN - SUB PENGELOLAAN KAS KECIL

Bagian : 5.3.5.3.a

PROSEDUR PENGISIAN KEMBALI KAS KECIL



SISTEM PENGELUARAN - SUB PENGELOLAAN KAS KECIL

Bagian : 5.3.5.3.b

PROSEDUR PENGISIAN KEMBALI KAS KECIL

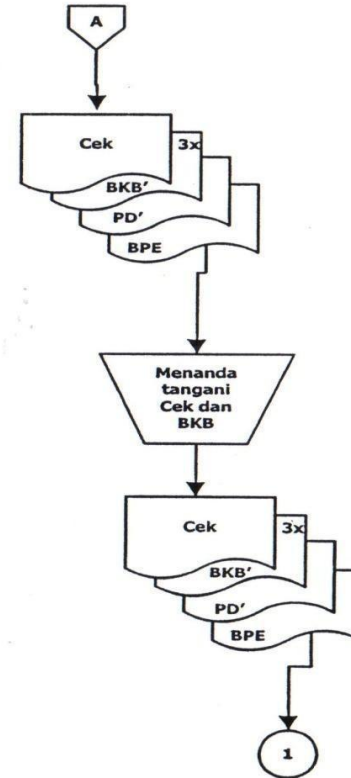
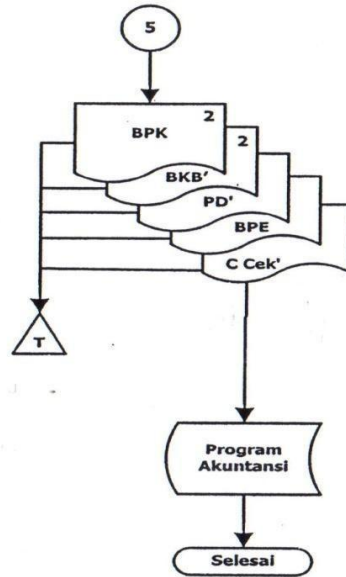
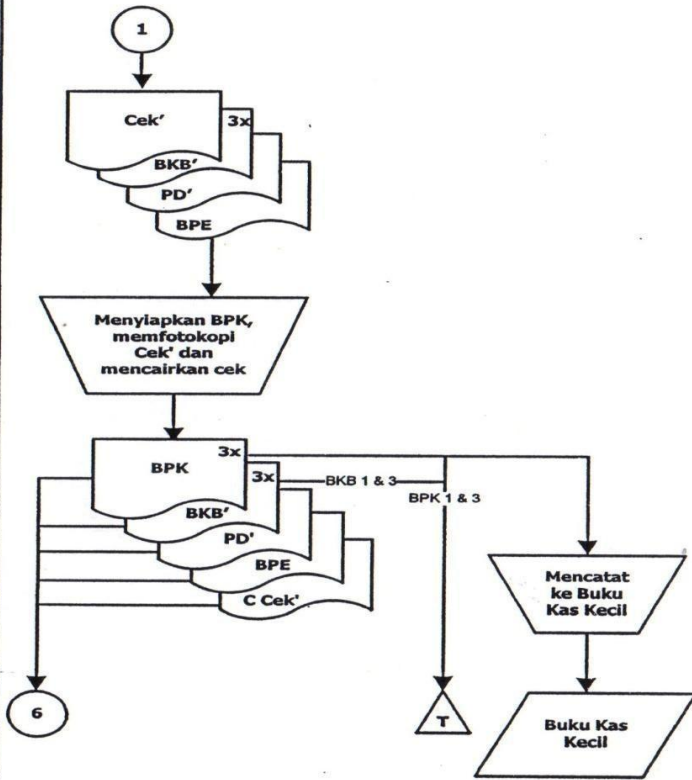
STAF KEUANGAN / KASIR

STAF KEUANGAN / PEMBUKUAN

MANAJER KEUANGAN

DIREKTUR

KETERANGAN



SISTEM PENGARSIPAN

△ T : Arsip tetap berdasarkan Tanggal

▽ T : Arsip sementara berdasarkan Tanggal

LEGEND

- PD' : Permohonan Dana yang sudah disetujui Direktur
- Cek' : Cek yang sudah disetujui Direktur
- C Cek' : Copy Cek yang sudah disetujui Direktur
- BKB' : Bukti Keluar Bank yang sudah disetujui Direktur
- BPK : Bukti Penerimaan Kas
- BPE : Bukti Pendukung Eksternal

SISTEM PENGELUARAN - SUB PENGELOLAAN UANG MUKA



Bagian : 5.4.1.2

PROSEDUR PERTANGGUNGJAWABAN UANG MUKA

STAF- ADMINISTRASI PROGRAM

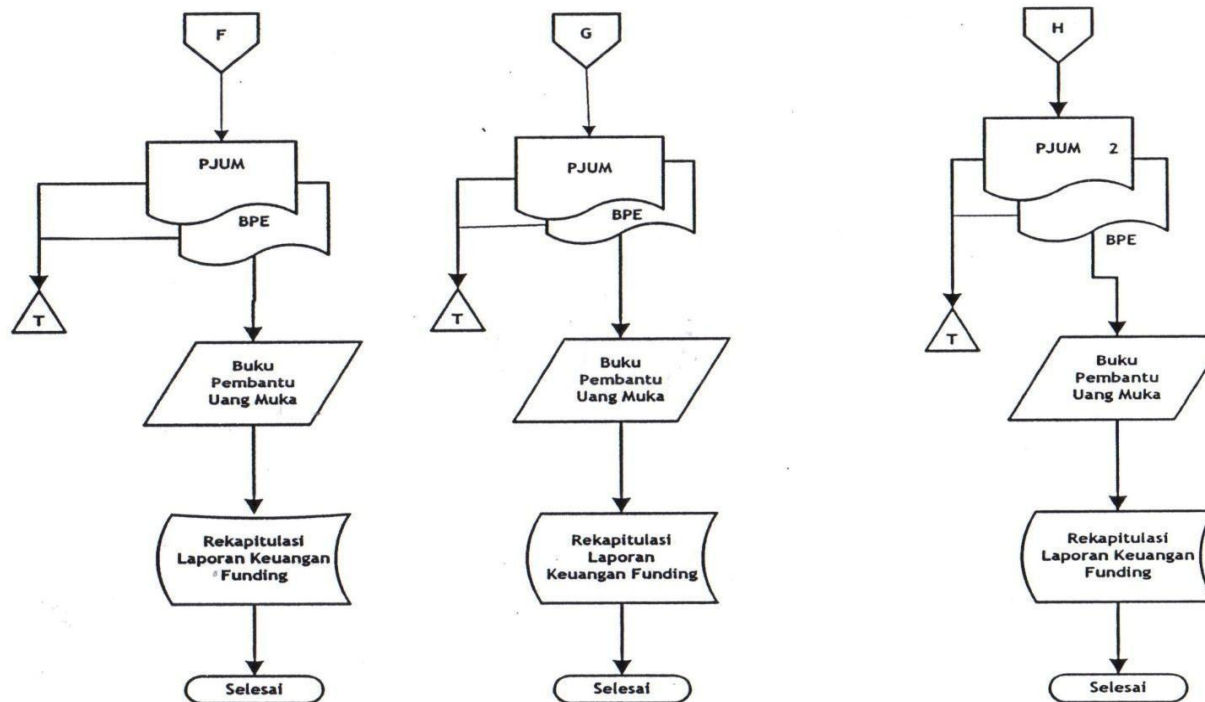
KETERANGAN

SISTEM PENGARSIPAN

-  : Arsip tetap berdasarkan Tanggal
-  : Arsip sementara berdasarkan Tanggal

LEGEND

- PJUM : Pertanggungjawaban Uang Muka
- BPE : Bukti Pendukung Eksternal
- BKB : Bukti Keluar Bank
- BKB' : Bukti Keluar Bank yang sudah disetujui Direktur
- Cek' : Cek yang sudah disetujui Direktur
- C Cek' : Copy Cek yang sudah disetujui Direktur
- BPK : Bukti Penerimaan Kas



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CURRICULUM VITAE

Nama : Dr. Budiandru., SE., ME.Sy., Ak., CA., CPI., CPA.

Email : budiandru01@gmail.com

Contact & WA : 0812-8159-318

Website : www.kapbudiandru.com

Education :

- Mengawali pendidikan Strata-I di PT Muhammadiyah Jakarta Jurusan Ekonomi Akuntansi (S.E).
- Menyelesaikan Program Profesi Akuntan (PPAK), mendapatkan gelar Akuntan (Ak), dengan Nomor Register D-44036 dari MenKeu di Kwik Kian Gie School d/h IBII Jakarta.
- Menyelesaikan Profesi Akuntan “*Chartered Accountant (CA)*” , dengan Nomor 11.44036 dari Ikatan Akuntan Indonesia (IAI) *with member of IFAC (International Federation of Accountant)*.
- Kemudian telah menyelesaikan Strata-2 mendapatkan Gelar Master Ekonomi Syariah (*Postgraduate degree in Master of Economic*) *Major Shari’ah Economic Finance (ME.Sy)*, di Azzahra University.
- Menyelesaikan Profesi AKuntan Publik “*Certified Public Accountant (CPA)*”, dengan Nomor IZIN 1253 dari Ikatan Akuntan Publik Indonesia (IAPI) *with member of IFAC (International Federation of Accountant)*.
- Menyelesaikan Profesi Audit Investigator “*Certified Professional Investigator (CPI)*”, dari Ikatan Akuntan Publik Indonesia (IAPI) *with member of IFAC (International Federation of Accountant)*.

- To present “ Doctoral of Islamic Economic Finance” at IEF Trisakti University.

Working :

- Dosen Tetap di Fakultas Ekonomi Bisnis Universitas Muhammadiyah Prof. DR. HAMKA dengan kompetensi di bidang Finance, Accounting, Audit, Tax, dan Syariah.
- Saat ini Pimpinan di KAP Budiandru.

Nama : Safa Putri Habsari

Email : shafaph@gmail.com

Contact & WA : 0895-2578-4138

Education :

- Mengawali pendidikan Strata Satu (S1) di Universitas Muhammadiyah Prof. DR. HAMKA Jurusan Akuntansi (SE.)

Working :

- Saat ini sebagai staff audit di KAP Budiandru.

Nama : Wilda Rizki Dekawatie

Email : wildarizkidekawatie@gmail.com

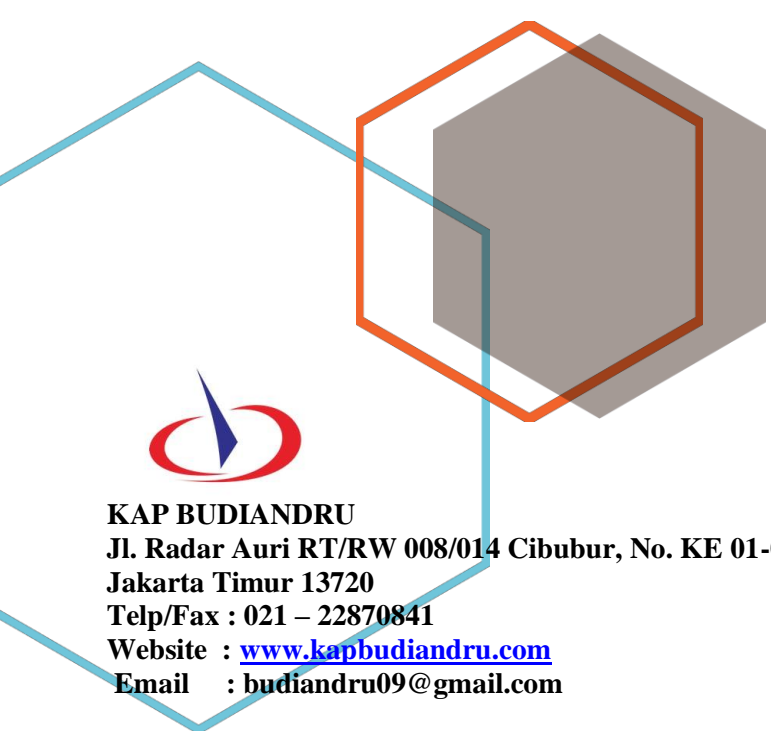
Contact & WA : 0895-2798-5339

Education :

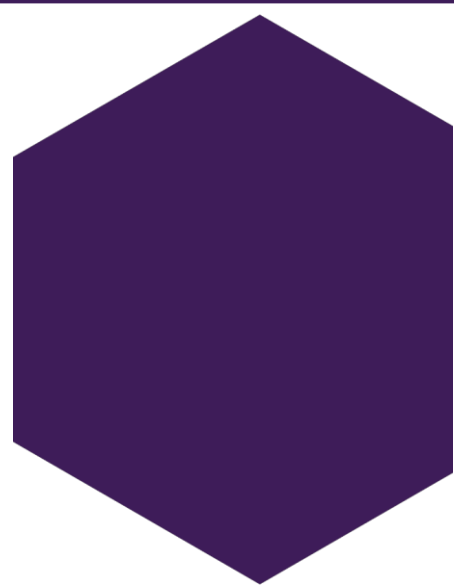
- Mengawali pendidikan Strata Satu (S1) di Universitas Muhammadiyah Prof. DR. HAMKA Jurusan Akuntansi (SE.)

Working :

- Saat ini sebagai staff audit di KAP Budiandru.



KAP BUDIANDRU
Jl. Radar Auri RT/RW 008/014 Cibubur, No. KE 01-06,
Jakarta Timur 13720
Telp/Fax : 021 – 22870841
Website : www.kapbudiandru.com
Email : budiandru09@gmail.com



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