

# Preparation of Financial Statements of Non-Profit Organizations Based on ISAK 35 (Case Study on the Disaster Risk Reduction Forum of South Dolo District)

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## Article Info

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## Abstract

This study aims to analyze and prepare the financial statements of the Disaster Risk Reduction Forum (FPRB) of South Dolo District and evaluate their compliance with the financial reporting standards for non-profit organizations as stipulated in ISAK 35. The research employs a descriptive qualitative approach to obtain an in-depth understanding of the organization's financial recording practices and the extent to which they align with applicable accounting standards. Data were collected through interviews with management, documentation of daily, weekly, and monthly financial transactions, and a literature review focusing on ISAK 35 as the primary reference for report preparation. The findings indicate that FPRB's existing financial records are limited to basic cash inflow and outflow notes and have not yet met the minimum reporting components required for non-profit entities. Through the implementation of ISAK 35, this study successfully compiles a complete set of financial statements, including the statement of financial position, statement of comprehensive income, statement of changes in net assets, cash flow statement, and notes to the financial statements. The use of Microsoft Excel supports a more systematic preparation process and enhances the organization's financial accountability. Overall, this research demonstrates that adopting ISAK 35 can improve the transparency, reliability, and comparability of financial information in small-scale non-profit organizations, particularly those engaged in disaster risk reduction. The study also highlights the need for capacity building to ensure consistent implementation of standardized financial reporting practices across similar entities.

## 1. Introduction

On September 28, 2018, an earthquake measuring 7.4 on the Richter scale struck Central Sulawesi, followed by a tsunami and liquefaction that caused significant damage in the city of Palu, Donggala Regency, Sigi, and Parigi Moutong. This disaster resulted in over 2,000 fatalities, thousands of injuries, and approximately 170,000 displaced residents. Sigi Regency was one of the most severely affected areas, including Dolo Selatan District, which experienced infrastructure damage and loss of livelihood for the community (Nugroho, 2018).

In response to this situation, on December 2, 2021, the South Dolo District Disaster Risk Reduction Forum (FPRB) was established. This forum plays a role in disaster mitigation, community education, policy

advocacy, and disaster risk reduction planning and evaluation. FPRB funding comes from donations from humanitarian organizations, community contributions, and local government assistance (Ansari et al., 2023; Siregar et al., 2024).

Currently, the FPRB of Dolo Selatan Sub-district has assets used in its operational activities, necessitating the preparation of financial statements to ensure accountability. The forum has been maintaining financial records, but these are still simple and do not comply with the accounting standards applicable to non-profit organizations. Therefore, the preparation of financial statements based on ISAK 35 (Interpretation of Financial Accounting Standards 35) has become a necessity. ISAK 35 provides guidelines for non-profit entities in preparing

more systematic and standardized financial reports.

The use of Microsoft Excel as a financial recording tool can be a practical solution for FPRB in managing finances more effectively. This study aims to prepare financial reports based on ISAK 35 using Microsoft Excel to improve the financial transparency and accountability of FPRB Dolo Selatan District.

## **2. Research Methods**

### **Method**

Considering the research object and the objectives to be achieved, this study uses a descriptive qualitative method. Descriptive research is an approach used to systematically describe situations or events related to the research object. Descriptive qualitative research is a method that seeks to obtain factual data used to describe financial information as it is (Megasari, 2024).

The descriptive approach is used to describe or depict the process of preparing financial reports carried out by the Disaster Risk Reduction Forum (FPRB) of South Dolo District, as well as how the preparation of FPRB South Dolo District financial reports aligns with the presentation of financial reports in ISAK 35 using Microsoft Excel as a tool.

### **Research Data**

The data used includes qualitative data in the form of history, policies, activities, and information related to the FPRB of Dolo Selatan District, as well as quantitative data such as a list of fixed assets, income and expenditure transactions.

### **Data Sources**

This research uses primary data obtained directly from the administrators of the FPRB of Dolo Selatan Sub-district as the research subjects, and secondary data from books, journals, previous research, and relevant internet sources.

## **Research Location and Time**

This research was conducted at the office of the Disaster Risk Reduction Forum (FPRB) in Dolo Selatan Sub-district, Sigi Regency, Central Sulawesi. This research took place from October to December 2024 in line with the internship program conducted by the researcher at the Mercy Corps Indonesia Foundation, which acts as the main donor for the Disaster Risk Reduction Forum (FPRB) of Dolo Selatan District itself, and is directly involved in assisting with financial management in this forum, which is the main reason for choosing this research location.

### **Research Object**

The research object is the FPRB of Dolo Selatan Sub-district, with a focus on transaction data occurring during the year 2024.

### **Data Collection Techniques**

The data collection techniques used in this research include interviews with board members, documentation of daily, weekly, and monthly transactions, and literature review using ISAK 35 as the primary reference for financial reporting.

## **3. Results and Discussion**

### **Financial Report of the Disaster Risk Reduction Forum (FPRB) of South Dolo District**

The financial report prepared by the Disaster Risk Reduction Forum (FPRB) of South Dolo District is currently limited to recording cash inflows and outflows, without including the components of a complete financial report. According to Financial Accounting Standards Interpretation (FASI) 35, non-profit entities are required to prepare financial statements in accordance with the structure, presentation requirements, and minimum elements specified in Financial Accounting Standards Statement (FASS) 1. These elements include the income statement and comprehensive income statement, statement of changes in net assets, statement

of financial position, cash flow statement, and notes to the financial statements.

Therefore, it can be concluded that the preparation of the financial statements of the FPRB of Dolo Selatan Sub-district is not fully in accordance with the applicable financial reporting standards for non-profit entities.

## Preparation of the Financial Statements of the FPRB of Dolo Selatan Sub-district Based on ISAK 35

List of Fixed Assets for the period January-December 2024 at the Disaster Risk Reduction Forum of Dolo Selatan Sub-district:

Table 1. List of Fixed Assets

No.	Fixed Assets	Qty	Unit Price (Rp)	Total (Rp)
1	Laptop	2	4.500.000	9.000.000
2	Printer	1	2.000.000	2.000.000
3	Camera DSLR	1	6.500.000	6.500.000
4	Scanner	1	1.800.000	1.800.000
5	Projector	1	5.000.000	5.000.000
<b>Total Value</b>				<b>24.300.000</b>

In preparing the financial report for the Disaster Risk Reduction Forum (FPRB) of South Dolo District, researchers implemented several important stages, including initial preparation, recording of all financial transactions based on documentation, and financial reporting as a form of accountability for economic activities carried out.

### a. Preparation

At this stage, which is the first step before the recording process is carried out, the researcher first identifies the organizational structure and funding sources received by the FPRB of South Dolo District and collects all transaction evidence during the specified accounting period, namely the 2024 period. The transaction evidence collected includes supporting documents such as purchase notes, payment receipts, invoices, bank statements, and other supporting documents. After the collection process is complete, the researcher classifies the transactions by creating a list of accounts according to their characteristics and types and listing the opening balances for each account.

In general, the FPRB account list for Dolo Selatan District is divided into several major groups, as follows:

### (a) Assets (Account code: 1)

This group includes current assets and

fixed assets. Examples of accounts in this group include Cash on Hand – Rupiah (1101010000), Bank BNI IDR (1102010000), Advance Payments – Staff (1105030000), and Fixed Assets (1200000000).

### a. Liabilities (Account Code: 2)

Comprises short-term and long-term liabilities. Examples of accounts include Income Tax – PPh 21 (2103060000), BPJS Health – Employer Contributions (YMCI) (2106020000), National Staff Still to be Paid – Other Benefits (2119500000).

### b. Net Assets (Account Code: 3)

This represents the difference between assets and liabilities, indicating the organization's net worth. It consists of Unrestricted Net Assets (3100000000) and Restricted Net Assets (3200000000), reflecting grant funds with specific restrictions.

### c. Revenue (Account Code: 4)

The primary sources of funding for the organization come from Grants and Donations – Unrestricted (4101020000), Grants and Donations – Temporarily Restricted (4102030000), and Other Income such as bank interest (4200010000) or exchange rate gains (4300000000).

### d. Expenses (Account Code: 5)

Comprising general and administrative

expenses as well as program expenses. Examples: Salary – Chairperson (5101010000), Vehicle Costs (5112000000), General Communication Costs (5116000000), Program Project Costs – MRED Program (5410000000), Program Activities: Capacity Building for Board Members and Members (54104050100)

a. Recording

In the recording stage, after the account list is created, all previously classified transactions are recorded chronologically in the general journal, including complete information such as the transaction date, accounts involved, and transaction nominal value using Microsoft Excel, while also making adjustments such as depreciation of fixed assets.

b. Reporting

The final stage is the reporting stage, where the researcher prepares financial statements in accordance with the financial reporting standards for nonprofit

organizations outlined in ISAK (Interpretation of Financial Accounting Standards) No. 35, which includes five financial statements: the statement of financial position, the statement of changes in net assets, the cash flow statement, the comprehensive income statement, and the notes to the financial statements, using Microsoft Excel as a tool.

In presenting these financial statements, the researcher uses the accrual basis for both revenue and expense recognition, as well as asset, liability, and equity recognition. The presentation currency used for the preparation of these financial statements is the Indonesian Rupiah.

### Comprehensive Income Statement

In accordance with ISAK 35, the researcher has prepared the comprehensive income statement as follows:

Table 2. Comprehensive Income Statement

FORUM PENGURANGAN RISIKO BENCANA (FPRB) DOLO SELATAN LAPORAN PENGHASILAN KOMPREHENSIF PERIODE 31 Desember 2024						
Dalam Rupiah						
		2024			2023	
		Tanpa Pembatasan Dari Pemberi Sumber Daya	Dengan Pembatasan Dari Pemberi Sumber Daya	Total	Tanpa Pembatasan Dari Pemberi Sumber Daya	Dengan Pembatasan Dari Pemberi Sumber Daya
<b>Pendapatan, penghasilan, dan penerimaan lain</b>						
<b>4100000000</b>	<b>Penerimaan</b>					
4101010000	Grant dan Donasi - Tidak Terikat	8.000.000,00	0,00	8.000.000,00	0,00	0,00
4101020000	Grant dan Donasi - Terikat	0,00	0,00	0,00	0,00	0,00
4101030100	Terikat Sementara - Mercy Corps Indonesia	0,00	133.700.000,00	133.700.000,00	0,00	0,00
4101030200	Terikat Sementara - Lain-lain	0,00	0,00	0,00	0,00	0,00
4102000000	Kontribusi	0,00	0,00	0,00	0,00	0,00
	<b>Total Penerimaan :</b>	<b>8.000.000,00</b>	<b>133.700.000,00</b>	<b>141.700.000,00</b>	<b>0,00</b>	<b>0,00</b>
<b>4200000000</b>	<b>Pendapatan</b>					
4201000000	Penjualan Produk	0,00	0,00	0,00	0,00	0,00
4202000000	Pendapatan Lain-lain	0,00	0,00	0,00	0,00	0,00
	<b>Total Pendapatan :</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>
<b>4300000000</b>	<b>Aset Neto Pada Saat Pembatasan Berakhir</b>					
4301000000	Aset Neto Periode Pembatasannya Berakhir	0,00	0,00	0,00	0,00	0,00
4302000000	Aset Neto Program Pembatasannya Berakhir	0,00	0,00	0,00	0,00	0,00
	<b>Total Aset Neto Pada Saat Pembatasan Berakhir :</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>
<b>4400000000</b>	<b>Pendapatan lain-lain</b>					
4401010000	Bunga Bank - Rupiah	149.007,00	0,00	149.007,00	0,00	0,00
4401020000	Bunga Bank - Dollar	0,00	0,00	0,00	0,00	0,00
4402000000	Keuntungan Kerugian Penjualan Aset	0,00	0,00	0,00	0,00	0,00
4403000000	Keuntungan Nilai Tukar	0,00	0,00	0,00	0,00	0,00
	<b>Total Pendapatan lain-lain :</b>	<b>149.007,00</b>	<b>0,00</b>	<b>149.007,00</b>	<b>0,00</b>	<b>0,00</b>
	Aset Neto yang Dibebaskan dari Pembatasan	0,00	0,00	0,00	0,00	0,00
	<b>Total Pendapatan, penghasilan, dan penerimaan lain</b>	<b>8.149.007,00</b>	<b>133.700.000,00</b>	<b>141.849.007,00</b>	<b>0,00</b>	<b>0,00</b>
<b>Beban</b>						
<b>5100000000</b>	<b>Beban Umum dan Administrasi</b>					
5118000000	Biaya Pertemuan (Meals, snack, etc.)	0,00	0,00	0,00	0,00	0,00
	<b>Total Beban Umum dan Administrasi :</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>
<b>5200000000</b>	<b>Biaya Penggalangan Dana</b>					
5200000000	Biaya Penggalangan Dana	0,00	0,00	0,00	0,00	0,00
	<b>Total Biaya Penggalangan Dana :</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>
<b>5300000000</b>	<b>Biaya Lain-lain</b>					
5301000000	Biaya Penyusutan	4.193.333,33	0,00	4.193.333,33	0,00	0,00
	<b>Total Biaya Lain-lain :</b>	<b>4.193.333,33</b>	<b>0,00</b>	<b>4.193.333,33</b>	<b>0,00</b>	<b>0,00</b>
<b>5400000000</b>	<b>Biaya Program Project</b>					
5414050100	Peningkatan Kapasitas untuk Pengurus dan	0,00	19.460.299,00	19.460.299,00	0,00	0,00
5414050200	Pertemuan Koordinasi Tingkat Desa dan	0,00	34.094.647,00	34.094.647,00	0,00	0,00
5414050300	Pertemuan Koordinasi Tingkat Desa dalam	0,00	25.086.096,00	25.086.096,00	0,00	0,00
5414050400	Kegiatan Pertemuan Awal untuk Persiapan	0,00	3.860.000,00	3.860.000,00	0,00	0,00
5414050500	Kegiatan Desiminasi dan Update EWS di Dolo	0,00	18.152.000,00	18.152.000,00	0,00	0,00
	<b>Total Biaya Program Project :</b>	<b>0,00</b>	<b>100.653.042,00</b>	<b>100.653.042,00</b>	<b>0,00</b>	<b>0,00</b>
<b>Total Beban</b>		<b>4.193.333,33</b>	<b>100.653.042,00</b>	<b>104.846.375,33</b>	<b>0,00</b>	<b>0,00</b>
<b>Surplus/Defisit</b>		<b>3.955.673,67</b>	<b>33.046.958,00</b>	<b>37.002.631,67</b>	<b>0,00</b>	<b>0,00</b>
<b>3900000000</b>	<b>Penghasilan Komprehensif Lain</b>					
	<b>Total Penghasilan Komprehensif</b>	<b>3.955.673,67</b>	<b>33.046.958,00</b>	<b>37.002.631,67</b>	<b>0,00</b>	<b>0,00</b>
<b>Penghasilan Komprehensif Lain s/d Periode Lalu</b>		<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>
<b>Aset Neto Periode Lalu</b>		<b>10.725.000,00</b>	<b>0,00</b>	<b>10.725.000,00</b>	<b>10.725.000,00</b>	<b>0,00</b>
<b>Total Aset Neto</b>		<b>14.680.673,67</b>	<b>33.046.958,00</b>	<b>47.727.631,67</b>	<b>10.725.000,00</b>	<b>10.725.000,00</b>

During the period from January to December 2024, the Disaster Risk Reduction Forum (FPRB) of South Dolo District recorded total revenue, receipts, and other income of Rp8,000,000.00, tied donations from Mercy Corps Indonesia of Rp133,700,000.00, and bank interest income of Rp149,007.00. Expenses incurred during the period totaled Rp104,846,375.33, consisting of depreciation costs and various program activities. The difference between income and expenses resulted in a surplus of Rp37,002,631.67. Since there are no other comprehensive income items, this amount also constitutes the total

recognized comprehensive income.

This amount is then added to the statement of changes in net assets for the year 2024, resulting in Rp. 47,727,631.67, representing an increase in the net assets of the Disaster Risk Reduction Forum (FPRB) of Dolo Selatan Sub-district from the initial position of Rp. 10,725,000.00.

### Financial Position Statement

The following is the financial position report based on ISAK 35 that the researcher has compiled:

Table 3. Financial Position Statement

FORUM PENGURANGAN RISIKO BENCANA (FPRB) DOLO SELATAN LAPORAN POSISI KEUANGAN PERIODE 31 December 2024			
<i>Dalam Rupiah</i>			
		2024	2023
<b>ASET</b>			
<b>1100000000</b>	<b>Aset Lancar</b>		
1101000000	Kas di Tangan	1.513.308,00	0,00
1102000000	Kas di Bank	31.682.657,00	0,00
1103000000	Obligasi	0,00	0,00
1104000000	Piutang	0,00	0,00
1105000000	Uang Muka	0,00	0,00
1106000000	Piutang Bunga	0,00	0,00
1107000000	Beban dibayar dimuka	0,00	0,00
1108000000	Deposito	0,00	0,00
1109000000	Pajak dibayar dimuka	0,00	0,00
1199000000	Cash in Transit	0,00	0,00
<b>Total Aset Lancar :</b>		<b>33.195.965,00</b>	<b>0,00</b>
<b>1200000000</b>	<b>Aset Tidak Lancar</b>		
1201000000	Aset Tetap	22.300.000,00	14.300.000,00
1202000000	Akumulasi Penyusutan	(7.768.333,33)	(3.575.000,00)
<b>Total Aset Tidak Lancar :</b>		<b>14.531.666,67</b>	<b>10.725.000,00</b>
<b>Total Aset :</b>		<b>47.727.631,67</b>	<b>10.725.000,00</b>
<b>Liabilitas</b>			
<b>2100000000</b>	<b>Liabilitas Jangka Pendek</b>		
2101000000	Utang Gaji	0,00	0,00
2102000000	Biaya yang masih harus dibayar dalam 1 tahun	0,00	0,00
2103000000	Hutang Pajak yang Masih Harus Dibayar	0,00	0,00
2104000000	Pinjaman Program	0,00	0,00
2105000000	Others Current Liabilities	0,00	0,00
2106000000	Current Liabilities - Jamsostek	0,00	0,00
2113000000	Biaya yang Masih Harus Dibayar	0,00	0,00
2195000000	Staf Nasional yang Masih Harus Dibayar - Benefit	0,00	0,00
<b>Total Liabilitas Jangka Pendek :</b>		<b>0,00</b>	<b>0,00</b>
<b>2200000000</b>	<b>Liabilitas Jangka Panjang</b>		
2201000000	Pinjaman Pihak Ketiga	0,00	0,00
<b>Total Liabilitas Jangka Panjang :</b>		<b>0,00</b>	<b>0,00</b>
<b>Aset Neto</b>			
3101000000	Tanpa Pembatasan Dari Pemberi Sumber Daya	14.680.673,67	10.725.000,00
3102000000	Dengan Pembatasan Dari Pemberi Sumber Daya	33.046.958,00	0,00
<b>Total Aset Neto :</b>		<b>47.727.631,67</b>	<b>10.725.000,00</b>
<b>Total Liabilitas dan Aset Netto :</b>		<b>47.727.631,67</b>	<b>10.725.000,00</b>

It can be seen that during the period of January-December 2024, the Disaster Risk Reduction Forum (FPRB) of South Dolo District

obtained total current assets of Rp. 33,196,264.00, which came from cash on hand of Rp. 1,513,308.00 and cash in the bank of Rp.

31,628,956.00. Additionally, the FPRB also holds non-current assets, which are the accumulation of fixed assets minus accumulated depreciation, with each amounting to Rp. 22,300,000 for fixed assets and Rp. 7,826,666.67 for accumulated

depreciation as a deduction from fixed assets, resulting in total non-current assets of Rp. 14,473,333.33.

### Statement of Changes in Net Assets

Table 4. Statement of Changes in Net Assets

FORUM PENGURANGAN RISIKO BENCANA (FPRB) DOLO SELATAN LAPORAN PERUBAHAN ASET NETO PERIODE 31 Desember 2024						
Dalam Rupiah						
	Tanpa Pembatasan Dari Pemberi Sumber Daya	2024 Dengan Pembatasan Dari Pemberi Sumber Daya	Total	Tanpa Pembatasan Dari Pemberi Sumber Daya	2023 Dengan Pembatasan Dari Pemberi Sumber Daya	Total
<b>Aset Neto</b>						
Saldo Awal	10.725.000,00	-	10.725.000,00	14.300.000,00	-	14.300.000,00
<b>Suplus/defisit periode berjalan</b>						
Pendapatan, penghasilan, dan penerimaan	8.149.007,00	133.700.000,00	141.849.007,00	-	-	-
Aset neto yang dibebaskan dari pembatas	-	-	-	-	-	-
Total Penerimaan :	8.149.007,00	133.700.000,00	141.849.007,00	-	-	-
Beban Program						
Program MRED	-	100.653.042,00	100.653.042,00	-	-	-
Beban manajemen, umum, dan lain-lain	4.193.333,33	-	4.193.333,33	3.575.000,00	-	3.575.000,00
Total Beban :	4.193.333,33	100.653.042,00	104.846.375,33	3.575.000,00	-	3.575.000,00
<b>Total Suplus/defisit periode berjalan :</b>	<b>3.955.673,67</b>	<b>33.046.958,00</b>	<b>37.002.631,67</b>	<b>(3.575.000,00)</b>	<b>-</b>	<b>(3.575.000,00)</b>
<b>Saldo Akhir</b>	<b>14.680.673,67</b>	<b>33.046.958,00</b>	<b>47.727.631,67</b>	<b>10.725.000,00</b>	<b>-</b>	<b>10.725.000,00</b>
<b>Penghasilan Komprehensif Lain</b>						
Saldo Awal	-	-	-	-	-	-
Penghasilan Komprehensif Periode Berjalan	-	-	-	-	-	-
<b>Saldo Akhir</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>14.680.673,67</b>	<b>33.046.958,00</b>	<b>47.727.631,67</b>	<b>10.725.000,00</b>	<b>-</b>	<b>10.725.000,00</b>

In 2024, the opening balance of unrestricted net assets from resource providers was recorded at Rp 10,725,000.00. During this period, FPRB received income, rent, and other earnings totaling Rp 8,149,007 from unrestricted resources and Rp 133,700,000 from restricted resources, resulting in total income of Rp 141,849,007.

Program expenditures for the year 2024 consisted of Program MRED expenditures of Rp 100,653,042.00 (from restricted resources) and management, general, and other expenditures of Rp 4,193,333.33 (unrestricted). Total expenditures amount to Rp 104,846,375.33. As a result, the total surplus for the current period is Rp 3,955,673.67 for unrestricted resources and Rp 33,046,958.00

for restricted resources, resulting in a total surplus of Rp 37,002,631.67.

The ending net asset balance for 2024 increased to Rp 14,680,673.67 for unrestricted resources and Rp 33,046,958.00 for restricted resources, resulting in a total ending net asset balance of Rp 47,727,631.67. There were no other comprehensive income during this period, so the net asset amount remained unchanged.

### Cash Flow Statement

The following is the Cash Flow Statement prepared by the researcher in accordance with ISAK 35:

Table 5. Cash Flow Statement

FORUM PENGURANGAN RISIKO BENCANA (FPRB) DOLO SELATAN LAPORAN ARUS KAS PERIODE 31 Desember 2024		
	<i>Dalam Rupiah</i>	
	<b>2024</b>	<b>2023</b>
<b>Arus Kas dari Aktivitas Operasi</b>		
Kas dari Sumbangan	133.700.000,00	0,00
Bunga yang Diterima	149.007,00	0,00
Pengeluaran Untuk Beban Program	-100.653.042,00	0,00
Pengeluaran Untuk Beban Administrasi dan Umum	0,00	0,00
<b>Arus Kas Bersih Dari dan Untuk Aktivitas Operasi</b>	<b>33.195.965,00</b>	<b>0,00</b>
<b>Arus Kas dari Aktivitas Investasi</b>		
Pengadaan Peralatan	0,00	0,00
Penerimaan dari Penjualan Investasi	0,00	0,00
Pembelian untuk Investasi	0,00	0,00
<b>Arus Kas Bersih Dari dan Untuk Aktivitas Investasi</b>	<b>0,00</b>	<b>0,00</b>
<b>Arus Kas dari Aktivitas Pendanaan</b>		
Investasi dalam Dana Abadi	0,00	0,00
Pembayaran Kewajiban Jangka Panjang	0,00	0,00
<b>Arus Kas Bersih Dari dan Untuk Aktivitas Pendanaan</b>	<b>0,00</b>	<b>0,00</b>
<b>Kenaikan/Penurunan Kas dan Setara Kas</b>	<b>33.195.965,00</b>	<b>0,00</b>
<b>Kas dan Setara Kas Awal Periode</b>	<b>0,00</b>	<b>0,00</b>
<b>Kas dan Setara Kas Akhir Periode</b>	<b>33.195.965,00</b>	<b>0,00</b>

The cash flow statement of the Southern Dolo Disaster Risk Reduction Forum (FPRB) shows that in 2024 there was cash inflow from operating activities in the form of cash from grants amounting to Rp. 133,700,000.00 and interest received amounting to Rp. 149,007.00. On the other hand, there were cash outflows for program expenditures amounting to Rp. 100,652,743.00. There were no expenditures for administrative and general expenses during the period. Therefore, the net cash flow from operating activities was recorded at Rp. 33,196,264.00.

During 2024, FPRB did not engage in any investment activities, such as the acquisition of equipment, sale or purchase of investments, therefore there was no cash flow from investment activities. Similarly, there were no investments in endowment funds or payments of long-term liabilities.

Overall, there was an increase in cash and cash equivalents of Rs. 33,196,264.00 during 2024. Since the cash balance at the beginning of the period was zero, the cash and cash equivalents at the end of the period in 2024 were also Rp 33,196,264.00. In the previous fiscal year (2023), no treasury activities were recorded.

## Notes to the Financial Statements (CaLK)

### a. General Section

The Disaster Risk Reduction Forum (FPRB) of Dolo Selatan Sub-District was established on December 2, 2021, and is located in Dolo Selatan Sub-District, Sigi Regency, Central Sulawesi Province, Indonesia.

#### Organizational Structure

- (1) Advisory Board, consisting of:  
Head of Dolo Selatan Sub-District  
Customary Council of Dolo Selatan Sub-District  
Chairperson of the Village Council (BPD) of Dolo Selatan Sub-District  
Village Heads of Dolo Selatan Sub-District  
Organization/Institution Leaders  
Community/Social Leaders  
DANRAMLI Dolo  
Head of Dolo Selatan Sub-Sector
- (2) Core Management, consisting of:  
Chairperson  
Treasurer  
Secretary
- (3) Division Management, consisting of:  
Advocacy, Regulation, and Policy Division

## Capacity Development Division

- b. Summary of Accounting Policies
- (1) Basis for preparing financial statements: The 2024 Financial Statements of the South Dolo District Disaster Risk Reduction Forum (FPRB) are prepared in accordance with Financial Accounting Standards Interpretation (ISAK) No. 35, presented in Indonesian Rupiah (Rp) and based on the accrual basis.
- (2) Cash and Cash Equivalents: Cash and cash equivalents are one of the components of current assets in the statement of financial position. Cash and cash equivalents presented in the 2024 Financial Statements of the Disaster Risk Reduction Forum (FPRB) of Dolo Selatan Sub-District total Rp. 33,196,264, consisting of cash on hand amounting to Rp. 1,513,308 and cash in bank amounting to Rp. 31,682,956.
- (3) Fixed Assets: Fixed assets are recorded at acquisition cost less accumulated depreciation and impairment, if any. Depreciation is calculated using the straight-line method based on the estimated useful life of the asset.
- (4) Revenue: Revenue is recognized when funds are received in cash or when the right to such funds is established in an agreement with the donor. Restricted income is presented as restricted net assets until the conditions for the use of the funds are met.
- (5) Expenses: Expenses are recognized in the financial statements when incurred on an accrual basis. Expenses are classified into program expenses and general administrative expenses to reflect the organization's primary activities.
- (6) Net Assets: Net assets are classified into two categories: restricted net assets and unrestricted net assets. Restricted net assets reflect resources whose use is restricted by specific donors. Unrestricted net assets reflect resources

that can be used for the general purposes of the organization.

## 4. Conclusion

### 4.1 Summary of Findings

This study analyzed the preparation of financial statements of the Disaster Risk Reduction Forum (FPRB) of South Dolo District based on ISAK 35. The findings reveal that the financial records maintained by FPRB remain limited to simple cash inflow and outflow documentation. Through the application of ISAK 35, the researcher successfully developed a complete set of financial statements including the statement of financial position, comprehensive income statement, statement of changes in net assets, cash flow statement, and notes to the financial statements. The use of Microsoft Excel facilitated a systematic recording process that aligns with ISAK 35 principles, enhancing the organization's financial transparency and accountability.

### 4.2 Theoretical Implications

The study contributes to the body of knowledge by demonstrating the applicability of ISAK 35 as a standardized financial reporting framework for non-profit entities in Indonesia. It highlights how non-profit organizations can adopt structured accounting standards to ensure better comparability, reliability, and transparency in financial reporting. This aligns with the broader theoretical discourse on accountability and governance in non-profit organizations.

### 4.3 Practical Implications

Practically, this research provides a model for small-scale non-profit organizations, particularly those involved in disaster risk reduction and community empowerment, to implement ISAK 35-based financial reporting using accessible tools like Microsoft Excel. The adoption of these standards can improve donor confidence, facilitate financial audits, and strengthen organizational governance through

structured and transparent reporting mechanisms.

#### 4.4 Limitations and Recommendations for Future Research

This research is limited to a single organization (FPRB South Dolo District) and one fiscal period (2024), thus the findings may not be generalizable to other non-profit organizations with different funding structures or operational scales. Future studies should involve a comparative analysis across multiple organizations or regions to evaluate the consistency and challenges of ISAK 35 implementation. Additionally, subsequent research could explore the integration of digital accounting systems or software-based solutions to enhance financial reporting efficiency in non-profit sectors.

#### 4.5 Conclusion and Policy Suggestion

In conclusion, the adoption of ISAK 35 in non-profit financial reporting significantly improves organizational accountability, transparency, and reliability of financial information. For policymakers and standard-setting bodies, it is recommended to strengthen training and technical assistance programs for non-profit administrators to ensure proper implementation of ISAK 35. Furthermore, continuous updates and contextual adjustments to the standard should be encouraged to accommodate the evolving needs of non-profit organizations operating in diverse sectors, including disaster management, education, and social welfare.

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