



# LAPORAN KEUANGAN

**2023**

dan

**Laporan Auditor  
Independen**

Jl. Kalibata Timur IV/D No. 6  
Jakarta Selatan  
<https://antikorupsi.org/>

**PERKUMPULAN INDONESIA CORRUPTION WATCH**

**Laporan Keuangan  
Tanggal 31 Desember 2023 dan  
Untuk Tahun yang Berakhir Pada Tanggal Tersebut  
Beserta  
Laporan Auditor Independen**

*Financial Statements  
As of December 31, 2023 and For The Year Ended  
With  
Independent Auditor's Report*

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**SURAT PERNYATAAN MANAJEMEN  
TENTANG  
TANGGUNG JAWAB ATAS LAPORAN  
KEUANGAN  
PADA TANGGAL 31 DESEMBER 2023  
DAN UNTUK TAHUN YANG  
BERAKHIR PADA TANGGAL TERSEBUT**

**PERKUMPULAN INDONESIA  
CORRUPTION WATCH (ICW)**

Kami yang bertandatangan di bawah ini:

1. Nama : Agus Sunaryanto
2. Alamat Kantor : Jalan Kalibata Timur  
IVD No.6 Jakarta  
Selatan
3. Alamat Domisili : Jl. SMA 64 Cipayang  
Jakarta Timur
4. Nomor Telepon : 021-7901885
5. Jabatan : Koordinator

Menyatakan bahwa:

1. Bertanggung jawab atas penyusunan dan penyajian laporan keuangan Perkumpulan Indonesia Corruption Watch.
2. Laporan keuangan Perkumpulan Indonesia Corruption Watch telah disusun dan disajikan sesuai dengan prinsip akuntansi yang berlaku umum
3. a. Semua informasi dalam laporan keuangan telah dimuat secara lengkap dan benar.  
b. Laporan keuangan tidak mengandung informasi atau fakta material yang tidak benar, dan tidak menghilangkan informasi
4. Bertanggung jawab atas sistem pengendalian internal dalam Perkumpulan Indonesia Corruption Watch.

Demikian pernyataan ini dibuat dengan sebenarnya.

**BOARD OF MANAGEMENT'S  
LETTER  
RELATING TO  
THE RESPONSIBILITY FOR THE  
FINANCIAL  
STATEMENTS AS AT  
DECEMBER 31, 2023  
AND FOR THE YEAR ENDED**

**ASSOCIATION OF INDONESIA  
CORRUPTION WATCH (ICW)**

*We, the undersigned:*

1. Name : Agus Sunaryanto
2. Office Address : Jalan Kalibata Timur IVD  
No.6 Jakarta  
Selatan
3. Domicile Address : Jl. SMA 64  
Cipayang  
Jakarta Timur
4. Phone Number : 021-7901885
5. Position : Coordinator

*Declare that:*

1. Responsible for the preparation and presentation of the financial statements of Association of Indonesia Corruption Watch.
2. The financial statements of Association of Indonesia Corruption Watch have been prepared and presented in accordance with financial accounting standards
3. a. All information contained in the financial statements is complete and correct.  
b. The financial statements do not contain misleading material information or facts, and do not omit material information or facts.
4. Responsible for Association of Indonesia Corruption Watch's internal control system.

*The statement is made truthfully.*

**KOMISI  
MASYARAKAT  
UNTUK  
PENYELIDIKAN  
KORUPSI**

Jalan Kalibata Timur IVD No. 6  
Jakarta Selatan 12740  
Telp. (021) 7901885  
(021) 7994015  
Fak. (021) 7994005

Jakarta, 20 Desember 2024  
Jakarta, Desember 20<sup>th</sup>, 2024

Perkumpulan Indonesia Corruption Watch



**Agus Sunaryanto**  
Koordinator / Coordinator



**KANTOR AKUNTAN PUBLIK**  
**Drs. BAMBANG SUDARYONO & REKAN**  
**REGISTERED PUBLIC ACCOUNTANTS**

Izin Usaha : KEP-184/KM.17/1999

Nomor: 00349/2.0326/AU.1/11/0411-3/1/XII/2024

**LAPORAN AUDITOR INDEPENDEN**

**Dewan Pengurus, Dewan Pengawas dan Badan Pekerja  
Perkumpulan Indonesian Corruption Watch**

**Opini**

Kami telah mengaudit laporan keuangan **Perkumpulan Indonesian Corruption Watch** terlampir, yang terdiri dari laporan posisi keuangan tanggal 31 Desember 2023, serta laporan penghasilan komprehensif lain, laporan perubahan aset neto dan laporan arus kas untuk tahun yang berakhir pada tanggal tersebut, serta catatan atas laporan keuangan termasuk ikhtisar kebijakan akuntansi signifikan.

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

**Basis Opini**

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

**Informasi Lain**

Manajemen bertanggung jawab atas informasi lain Informasi yang tidak termasuk laporan keuangan dan laporan auditor kami. Laporan tahunan diharapkan akan tersedia bagi kami setelah tanggal laporan auditor ini.

Opini kami atas laporan keuangan tidak mencakup informasi lain dan oleh karena itu, kami tidak menyatakan bentuk keyakinan apapun atas informasi lain tersebut.

Number: 00349/2.0326/AU.1/11/0411-3/1/XII/2024

**INDEPENDENT AUDITOR'S REPORT**

**Boards of Management, Boards of Advisory and Boards of Caretaker  
Perkumpulan Indonesian Corruption Watch**

**Opinion**

We have audited the financial statements of **Perkumpulan Indonesian Corruption Watch**, which comprise the statements of financial position as of 31 December 2023, the related statements of comprehensive income, statements in changes in net assets, and cash flows for the year then ended, and notes to financial statements include the summary of significant accounting policies.

In our opinion, the accompanying the financial statements present fairly, in all material respects, the financial position of **Perkumpulan Indonesian Corruption Watch** at December 31, 2023, as well as the financial performance and cash flows for the year ended on that date, in accordance with Indonesian Financial Accounting Standards.

**Basic Opinion**

We conducted our audit in accordance with auditing standards established by the Indonesian Institute of Certified Public Accountants. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements on our report. We independent with Foundation based on the ethical requirements that are relevant to our audit of the financial statements in Indonesia, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Other Information**

Management is responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements and our auditor's report thereon. The annual report is expected to be made available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we will not express any form of assurance conclusion thereon.



Sehubungan dengan audit kami atas laporan keuangan, tanggung jawab kami adalah untuk membaca informasi lain yang teridentifikasi di atas, jika tersedia dan, dalam melaksanakannya, mempertimbangkan apakah informasi lain mengandung ketidak konsistensian material dengan laporan keuangan atau pemahaman yang kami peroleh selama audit, atau mengandung kesalahan penyajian material.

Ketika kami membaca laporan tahunan, jika kami menyimpulkan bahwa terdapat suatu kesalahan penyajian material di dalamnya, kami diharuskan untuk mengomunikasikan hal tersebut kepada pihak yang bertanggung jawab atas tata kelola dan melakukan tindakan yang tepat berdasarkan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia.

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

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

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

Pihak yang bertanggung jawab atas tata kelola bertanggung jawab untuk mengawasi proses pelaporan keuangan Perkumpulan Indonesian Corruption Watch.

#### **Tanggung Jawab Auditor terhadap Audit atas Laporan Keuangan**

Tujuan kami adalah untuk memperoleh keyakinan memadai tentang apakah laporan keuangan secara keseluruhan bebas dari kesalahan penyajian material, baik yang disebabkan oleh kecurangan maupun kesalahan, dan untuk menerbitkan laporan auditor yang mencakup opini kami. Keyakinan memadai merupakan suatu tingkat keyakinan tinggi, namun bukan merupakan suatu jaminan bahwa audit yang

*In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.*

*When we read the annual report, if we conclude that there is a material misstatement therein, we were required to communicate the matter those charged with governance and take appropriate action in accordance with Standards on Auditing established by the Indonesian Institute of Certified Public Accountants.*

#### **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

*Management is responsible for the preparation and fair presentation of these financial statements in accordance with Financial Accounting Standard, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.*

*In preparing financial statements, management is responsible for assessing Perkumpulan Indonesian Corruption Watch's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate Perkumpulan Indonesian Corruption Watch or to cease operations, or has no realistic alternative but to do so.*

*Those charged with governance are responsible for overseeing Perkumpulan Indonesian Corruption Watch's Financial reporting process.*

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

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



dilaksanakan berdasarkan Standar Audit akan selalu mendeteksi kesalahan penyajian material ketika hal tersebut ada. Kesalahan penyajian dapat disebabkan oleh kecurangan maupun kesalahan dan dianggap material jika, baik secara individual maupun secara agregat, dapat diekspektasikan secara wajar akan memengaruhi keputusan ekonomi yang diambil oleh pengguna berdasarkan laporan keuangan tersebut.

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

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

*when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.*

*As part of an audit in accordance with the Standards on Auditing, we exercise professional judgement and maintain professional skepticism throughout the audit, we also:*

- *Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.*
- *Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Perkumpulan Indonesian Corruption Watch's internal control.*
- *Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.*
- *Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Perkumpulan Indonesian Corruption Watch's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause Perkumpulan Indonesian Corruption Watch to cease to continue as a going concern.*



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

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

- *Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.*

*We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.*

Jakarta,  
20 December 2024/December 20<sup>th</sup>, 2024



**Drs. Sudarmadji Herry Sutrisno, Ak., MM., CPA., CA.**

Registrasi Akuntan Publik No: AP. 0411 /  
Public Accountant Registration No: AP. 0411





**PERKUMPULAN INDONESIA CORRUPTION WATCH**  
**LAPORAN POSISI KEUANGAN**  
Tanggal 31 Desember 2023

**PERKUMPULAN INDONESIA CORRUPTION WATCH**  
**STATEMENTS OF FINANCIAL POSITION**  
As of December 31, 2023

(Disajikan Dalam Rupiah, Kecuali dinyatakan lain)

(Expressed in Rupiah, unless otherwise stated)

|                                    | <u>2023</u>                         | Catatan /<br>Notes | <u>2022</u>                         |                                 |
|------------------------------------|-------------------------------------|--------------------|-------------------------------------|---------------------------------|
| <b>ASET</b>                        |                                     |                    |                                     | <b>ASSETS</b>                   |
| <b>Aset Lancar</b>                 |                                     |                    |                                     | <b>Current Assets</b>           |
| Kas dan Setara Kas                 | 20.093.232.782                      | 3                  | 21.837.428.123                      | Cash and Cash Equivalent        |
| Piutang                            | 2.802.439.192                       | 4                  | 4.324.524.905                       | Receivables                     |
| Uang Muka dan Beban Dibayar Dimuka | 170.216.915                         | 5                  | 1.218.553.202                       | Advances and Prepaid Expenses   |
| <b>Jumlah Aset Lancar</b>          | <b><u>23.065.888.889</u></b>        |                    | <b><u>27.380.506.230</u></b>        | <b>Total Current Assets</b>     |
| <b>Aset Tidak Lancar</b>           |                                     |                    |                                     | <b>Non Current Assets</b>       |
| Investasi                          | 3.060.000.000                       | 6                  | 3.060.000.000                       | Investment                      |
| <b>Aset Tetap</b>                  |                                     | 7                  |                                     | <b>Fixed Assets</b>             |
| Harga Perolehan                    | 15.669.527.752                      |                    | 13.446.195.909                      | Acquisition Cost                |
| Akumulasi Penyusutan               | (3.905.450.442)                     |                    | (2.987.171.887)                     | Less: Acc. Depreciation         |
| <b>Nilai Buku</b>                  | <b><u>11.764.077.310</u></b>        |                    | <b><u>10.459.024.022</u></b>        | <b>Net Book Value</b>           |
| <b>Jumlah Aset Tidak Lancar</b>    | <b><u>14.824.077.310</u></b>        |                    | <b><u>13.519.024.022</u></b>        | <b>Total Non Current Assets</b> |
| <b>JUMLAH ASET</b>                 | <b><u><u>37.889.966.199</u></u></b> |                    | <b><u><u>40.899.530.252</u></u></b> | <b>TOTAL ASSETS</b>             |

Lihat catatan atas laporan keuangan yang merupakan bagian yang tidak terpisahkan dari laporan keuangan ini.

See accompanying notes to financial statement, which form an integral part of these financial statements.

**PERKUMPULAN INDONESIA CORRUPTION WATCH**  
**LAPORAN POSISI KEUANGAN**  
Tanggal 31 Desember 2023

**PERKUMPULAN INDONESIA CORRUPTION WATCH**  
**STATEMENTS OF FINANCIAL POSITION**  
As of December 31, 2023

(Disajikan Dalam Rupiah, Kecuali dinyatakan lain)

(Expressed in Rupiah, unless otherwise stated)

|   | <u>2023</u>           | Catatan /<br>Notes | <u>2022</u>           |   |
|---|-----------------------|--------------------|-----------------------|---|
| <b>LIABILITAS DAN ASET NETO</b>               |                       |                    |                       | <b>LIABILITIES AND NET ASSETS</b>               |
| <b>Liabilitas Jangka Pendek</b>               |                       |                    |                       | <b>Current Liabilities</b>                      |
| Liabilitas Lancar                             | 3.065.397.310         | 8                  | 4.406.242.433         | Current Liabilities                             |
| <b>Jumlah Liabilitas Lancar</b>               | <u>3.065.397.310</u>  |                    | <u>4.406.242.433</u>  | <b>Total Current Liabilities</b>                |
| <b>Jumlah Liabilitas</b>                      | <u>3.065.397.310</u>  |                    | <u>4.406.242.433</u>  | <b>Total Liabilities</b>                        |
| <b>ASET NETO</b>                              |                       | 9                  |                       | <b>NET ASSETS</b>                               |
| Tanpa Pembatasan dari Pemberi<br>Sumber Daya  | 32.380.651.538        |                    | 30.977.858.456        | Without Restrictions<br>from Resource Providers |
| Dengan Pembatasan dari<br>Pemberi Sumber Daya | <u>2.443.917.351</u>  |                    | <u>5.515.429.363</u>  | With Restrictions from<br>Resource Providers    |
| <b>Jumlah aset neto</b>                       | <u>34.824.568.889</u> |                    | <u>36.493.287.819</u> | <b>Total net assets</b>                         |
| <b>JUMLAH KEWAJIBAN<br/>DAN ASET NETO</b>     | <u>37.889.966.199</u> |                    | <u>40.899.530.252</u> | <b>TOTAL LIABILITIES<br/>AND NET ASSETS</b>     |

Lihat catatan atas laporan keuangan yang merupakan bagian yang tidak terpisahkan dari laporan keuangan ini.

See accompanying notes to financial statement, which form an integral part of these financial statements.



**PERKUMPULAN INDONESIA CORRUPTION WATCH**  
**LAPORAN PENGHASILAN**  
 Untuk Tahun Yang Berakhir Pada Tanggal  
 Tanggal 31 Desember 2023

**PERKUMPULAN INDONESIA CORRUPTION WATCH**  
**STATEMENTS OF INCOME**  
 For The Year Ended  
 December 31, 2023

(Disajikan Dalam Rupiah, Kecuali dinyatakan lain)

(Expressed in Rupiah, unless otherwise stated)

|  | <u>2023</u>            | Catatan/<br>Notes | <u>2022</u>            |   |
|--|------------------------|-------------------|------------------------|---|
| <b>TANPA PEMBATAAN DARI<br/>PEMBERI SUMBER DAYA</b>  |                        |                   |                        | <b>WITHOUT RESTRICTIONS FROM<br/>RESOURCE PROVIDERS</b> |
| <b>PENERIMAAN</b>                                    | <b>5.894.107.254</b>   | 14                | <b>6.679.314.882</b>   | <b>RECEIPT</b>  |
| <b>PENGELUARAN</b>                                   |                        |                   |                        | <b>EXPENDITURES</b>                                     |
| Operasional  | 7.175.812.985          | 15                | 4.828.489.460          | Operational   |
| <b>JUMLAH PENGELUARAN</b>                            | <b>7.175.812.985</b>   |                   | <b>4.828.489.460</b>   | <b>Total Expenditure</b>                                |
| <b>(DEFISIT)/SURPLUS</b>                             | <b>(1.281.705.731)</b> |                   | <b>1.850.825.422</b>   | <b>(DEFICIT)/SURPLUS</b>                                |
| <b>DENGAN PEMBATAAN DARI<br/>PEMBERI SUMBER DAYA</b> |                        |                   |                        | <b>WITH RESTRICTIONS FROM<br/>RESOURCE PROVIDERS</b>    |
| <b>PENERIMAAN</b>                                    |                        | 12                |                        | <b>RECEIPT</b>  |
| Penerimaan Dana dari Grantor                         | 14.334.618.460         |                   | 7.616.857.918          | Fund Receipt from Grantor                               |
| Pendapatan Bunga                                     | 68.994.063             |                   | 192.426.543            | Interest Income   |
| <b>JUMLAH PENERIMAAN</b>                             | <b>14.403.612.523</b>  |                   | <b>7.809.284.461</b>   | <b>TOTAL RECEIPT</b>                                    |
| <b>PENGELUARAN</b>                                   |                        | 13                |                        | <b>EXPENDITURES</b>                                     |
| Beban Program  | 17.575.124.535         |                   | 17.273.811.873         | Program Expenditure                                     |
| Pengembalian Dana                                    | -                      |                   | 316.042.077            | Returning Fund  |
| <b>JUMLAH PENGELUARAN</b>                            | <b>17.575.124.535</b>  |                   | <b>17.589.853.950</b>  | <b>TOTAL EXPENDITURES</b>                               |
| <b>(DEFISIT)/SURPLUS</b>                             | <b>(3.171.512.012)</b> |                   | <b>(9.780.569.489)</b> | <b>(DEFICIT)/SURPLUS</b>                                |
| <b>JUMLAH (DEFISIT)/SURPLUS</b>                      | <b>(4.453.217.743)</b> |                   | <b>(7.929.744.067)</b> | <b>TOTAL (DEFICIT)/SURPLUS</b>                          |

Lihat catatan atas laporan keuangan yang merupakan bagian  
 yang tidak terpisahkan dari laporan keuangan ini.

See accompanying notes to financial statement, which  
 form an integral part of these financial statements.

**PERKUMPULAN INDONESIA CORRUPTION WATCH**  
**LAPORAN PERUBAHAN ASET NETO**  
**Untuk Tahun Yang Berakhir Pada Tanggal**  
**Tanggal 31 Desember 2023**

**PERKUMPULAN INDONESIA CORRUPTION WATCH**  
**STATEMENTS OF PROFIT OR LOSS**  
**For The Year Ended**  
**December 31, 2023**

(Disajikan Dalam Rupiah, Kecuali dinyatakan lain)

(Expressed in Rupiah, unless otherwise stated)

|   | <u>2023</u>                  | Catatan/<br>Notes | <u>2022</u>                  |  |
|---|------------------------------|-------------------|------------------------------|--|
| <b>ASET NETO TANPA PEMBATAAN<br/>DARI PEMBERI SUMBER DAYA</b> |                              |                   |                              | <b>NET ASSETS WITHOUT<br/>RESTRICTIONS FROM RESOURCE</b>       |
| Saldo Awal  | 30.977.858.456               |                   | <b>28.288.042.668</b>        | <i>Beginning Balance</i>                                       |
| Surplus/(Defisit) Tahun Berjalan                              | (1.281.705.731)              |                   | 1.850.825.422                | <i>Current Year Surplus/(Deficit)</i>                          |
| Aset neto yang dibebaskan dari<br>pembatasan                  | (100.000.000)                | 10                | 100.000.000                  | <i>Net assets exempt from restriction</i>                      |
| Hibah   | -                            | 11                |                              | <i>Donations</i>   |
| Koreksi Aset Neto Tahun Lalu                                  | <u>2.784.498.813</u>         |                   | <u>738.990.366</u>           | <i>Last Year Net Assets Correction</i>                         |
| <b>Saldo Akhir</b>  | <b><u>32.380.651.538</u></b> |                   | <b><u>30.977.858.456</u></b> | <b><i>Ending Balance</i></b>                                   |
| <b>ASET NETO DENGAN BATASAN<br/>DARI PEMBERI SUMBER DAYA</b>  |                              |                   |                              | <b>NET ASSETS WITH RESTRICTION<br/>FROM RESOURCE PROVIDERS</b> |
| Saldo Awal  | 5.515.429.363                |                   | <b>15.395.998.852</b>        | <i>Beginning Balance</i>                                       |
| Surplus/(Defisit) Tahun Berjalan                              | (3.171.512.012)              |                   | (9.780.569.489)              | <i>Current Year Surplus/(Deficit)</i>                          |
| Aset neto yang dibebaskan dari<br>pembatasan                  | 100.000.000                  | 10                | (100.000.000)                | <i>Net assets exempt from restriction</i>                      |
| Koreksi Aset Neto Tahun Lalu                                  | -                            |                   | -                            | <i>Last Year Net Assets Correction</i>                         |
| <b>Saldo Akhir</b>  | <b><u>2.443.917.351</u></b>  |                   | <b><u>5.515.429.363</u></b>  | <b><i>Ending Balance</i></b>                                   |
| <b>JUMLAH ASET NETO</b>                                       | <b><u>34.824.568.889</u></b> |                   | <b><u>36.493.287.819</u></b> | <b>TOTAL NET ASSETS</b>  |

Lihat catatan atas laporan keuangan yang merupakan bagian yang tidak terpisahkan dari laporan keuangan ini.

See accompanying notes to financial statement, which form an integral part of these financial statements.



**PERKUMPULAN INDONESIA CORRUPTION WATCH**  
**LAPORAN ARUS KAS**  
**UNTUK TAHUN YANG BERAKHIR PADA TANGGAL**  
**Tanggal 31 Desember 2023**  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

**PERKUMPULAN INDONESIA CORRUPTION WATCH**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED**  
**DECEMBER 31, 2023**  
*(Expressed in Rupiah, unless otherwise stated)*

|  | <u>2023</u>                   | <u>2022</u>                   |  |
|--|-------------------------------|-------------------------------|--|
| <b>Arus Kas Dari Aktivitas Operasi</b>   |                               |                               | <b>Cash Flows From Operating Activities</b>  |
| Surplus (defisit) tahun berjalan   | <b>(4.453.217.743)</b>        | <b>(7.929.744.067)</b>        | Surplus (deficit) for the year   |
| Penyesuaian untuk merekonsiliasi kenaikan /(penurunan) aktiva bersih menjadi arus kas bersih dari aktivitas operasional: |                               |                               | Adjustment to reconcile excess receipt over expenditures to net cash provided by operating activities: |
| - Penyesuaian Aset Bersih  | 2.784.498.813                 | 738.990.366                   | Net Assets Adjustment -  |
| - Penyusutan   | 1.085.148.659                 | 771.157.684                   | Depreciation -   |
| <b>Perubahan Modal Kerja:</b>  |                               |                               | <b>Changes in Working Capital:</b>   |
| Piutang  | 1.522.085.713                 | (3.856.365.234)               | Receivable   |
| Uang Muka  | 1.048.336.288                 | 265.718.919                   | Prepayment   |
| Kewajiban  | (1.340.845.123)               | 3.828.359.535                 | Liabilities  |
| <b>Kas Bersih diperoleh dari (digunakan untuk) Aktivitas Operasi</b>   | <b><u>646.006.606</u></b>     | <b><u>(6.181.882.797)</u></b> | <b>Net Cash Provided by (Used For) Operating Activities</b>  |
| <b>Arus Kas Dari Aktivitas Investasi:</b>  |                               |                               | <b>Cash Flows For Investing Activities:</b>  |
| Penambahan aset tetap  | (2.390.201.947)               | (424.247.500)                 | Addition in fixed assets   |
| <b>Kas Bersih digunakan untuk Aktivitas Investasi</b>  | <b><u>(2.390.201.947)</u></b> | <b><u>(424.247.500)</u></b>   | <b>Net Cash Used For Investment Activities</b>   |
| <b>Kenaikan (Penurunan) bersih kas dan setara kas</b>  | <b>(1.744.195.341)</b>        | <b>(6.606.130.297)</b>        | <b>Net Increase (Decrease) in Cash and Cash Equivalent</b>   |
| Kas dan setara kas awal tahun  | <u>21.837.428.123</u>         | <u>28.443.558.420</u>         | Cash and cash equivalents at the beginning of the year   |
| <b>Kas dan setara kas akhir tahun</b>  | <b><u>20.093.232.782</u></b>  | <b><u>21.837.428.123</u></b>  | <b>Cash and cash equivalents at end of the year</b>  |

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

See accompanying notes to financial statement, which form an integral part of these financial statements.

## 1. UMUM

### a. Pendirian Perkumpulan

Perkumpulan Indonesia Corruption Watch (Perkumpulan) didirikan pada tanggal 1 Juni 2009 untuk jangka waktu yang tidak ditentukan lamanya berdasarkan akta Nomor 53 dari Notaris Haji Rizul Sudarmadi, SH. Tertanggal 11 Juni 2009. Perkumpulan merupakan kelanjutan dari Yayasan Komisi Masyarakat Untuk Penyelidikan Korupsi atau Indonesia Corruption Watch yang telah dibubarkan berdasarkan Pernyataan Keputusan Rapat Anggota Dewan Etik Yayasan Komisi Masyarakat Untuk Penyelidikan Korupsi (Indonesia Corruption Watch) pada tanggal 11 Juni 2009. Keputusan ini telah dituangkan dalam akta Nomor 60 dari Notaris Haji Rizul Sudarmadi, SH tertanggal 11 Juni 2009.

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

Misi ICW adalah bersama rakyat dalam: Mengintegrasikan agenda antikorupsi untuk memperkuat partisipasi rakyat yang teroganisir dalam proses pengambilan dan pengawasan kebijakan public.

Memberdayakan aktor-aktor potensial untuk mewujudkan sistem politik, hukum, ekonomi dan birokrasi yang bersih dari korupsi dan berlandaskan keadilan sosial dan gender.

Untuk mencapai visi dan misi ICW melakukan kegiatan sebagai berikut :

- Memfasilitasi dan menguatkan gerakan rakyat (terorganisir) untuk memberantas korupsi dan memperjuangkan hak-hak warga negara dalam mendapatkan pelayanan publik yang lebih berkualitas.
- Memfasilitasi penguatan kapasitas kelompok-kelompok strategis dalam proses pengambilan dan pengawasan kebijakan publik.
- Meningkatkan inisiatif dan kualitas partisipasi masyarakat serta mitra jaringan dalam mengungkap, melaporkan kasus korupsi dan memantau penegakan hukum.
- Menggalang kampanye publik guna mendesakkan reformasi hukum, politik dan birokrasi yang kondusif bagi pemberantasan korupsi.
- Mempromosikan kebijakan yang mendukung pemberantasan korupsi.

## 1. GENERAL

### a. Association Establishment

*Organization Indonesia Corruption Watch (Association) was established on June 1st, 2009 for unlimited time frame by the Notarial Deed No. 53 of notary public Haji Rizul Sudarmadi, SH dated June 11, 2009. The Association was established to continue the mission of Yayasan Komisi Masyarakat Untuk Penyelidikan Korupsi (Indonesia Corruption Watch) that was dissolved based on "Pernyataan Keputusan Rapat Anggota Dewan Etik" Yayasan Komisi Masyarakat Untuk Penyelidikan Korupsi or Indonesian Corruption Watch ("Association") dated June 11, 2009. The decision was under the Notarial Deed Number 60 of notary public Haji Rizul Sudarmadi, SH dated June 11, 2009.*

*The Association principle are Pancasila, the 1945 constitution, Democracy, Open Minded, and Responsibility.*

*The mission of ICW is with people together in: Integrating anticorruption agenda to empower organized people's participating in process of decision and control of public policy.*

*Empowering potential actors to build political, law, economy and clean bureaucracy systems from corruption based on social welfare and gender.*

*To reach the vision and mission ICW conducting activities as follows :*

- *Facilitating and empowering organized people movement to against corruption and struggle for better service civil night.*
- *Facilitating capacity empowerment for strategic groups in the process of decision making and controlling of public policy.*
- *Increasing the initiative and quality of public participation and partner network in disclosing and reporting corruption case, and monitoring law enforcement.*
- *Supporting public campaign to push law, politic and bureaucracy reform for conducive environment in corruption removing.*
- *Promoting policy that support corruption removing.*



## **1. UMUM (Lanjutan)**

Untuk mencapai visi dan misi ICW melakukan kegiatan sebagai berikut :

- Menyebarluaskan gagasan dan instrument antikorupsi kepada kelompok rakyat yang terorganisir di berbagai sektor untuk meningkatkan efektifitas pemberantasan.
- Mendorong aktor-aktor potensial di pemerintahan, parlemen dan penegak hukum untuk membuka ruang partisipasi publik dalam mengubah kebijakan.
- Mendorong konsolidasi dalam meningkatkan dan memperbaiki mobilisasi sumber daya dalam gerakan anti korupsi.

### **Keanggotaan**

Keanggotaan ICW pada dasarnya bersifat sukarela dan terbuka bagi setiap individu maupun organisasi yang memiliki komitmen terhadap persoalan korupsi.

Mekanisme dan syarat keanggotaan diatur dalam Anggaran Rumah Tangga.

### **Organisasi**

Alat kelengkapan perkumpulan ICW terdiri dari Rapat Umum Anggota, Dewan Etik, Badan Pengurus dan Badan Pekerja

Struktur dan hubungan antar alat kelengkapan organisasi diatur di dalam Anggaran Rumah Tangga.

### **Lambang dan Sumber Keuangan**

ICW mempunyai lambang, yang bentuk, fungsi dan tata pemakaiannya diatur dalam Anggaran Rumah Tangga.

Sumber keuangan ICW diperoleh dari :

- Iuran dan sumbangan anggota yang besarnya ditentukan oleh Rapat Umum Anggota
- Sumber-sumber lain yang sah dan tidak bertentangan dengan asas, visi dan misi ICW
- Syarat pemberi sumbangan dan tata cara pemberian sumbangan diatur dalam Anggaran Rumah Tangga.

### **Perubahan Anggaran Dasar**

Perubahan Anggaran Dasar dilakukan di dalam Rapat Umum Anggota.

Perubahan Anggaran Dasar dapat dilakukan apabila disetujui oleh sekurang-kurangnya 2/3 dari anggota yang menghadiri Rapat Umum Anggota.

## **1. GENERAL (Continued)**

To reach the vision and mission ICW conducting activities as follows :

- Publishing an idea and instrument of anticorruption to group of organized people in many sector to increase corruption removing effectively.
- Encouraging potential actors in government, parliament and law enforcer to open a public participation in policy changing.
- Publishing an idea and instrument of anticorruption to group of organized people in many sector to increase corruption removing effectively.

### **Membership**

ICW membership is a voluntary membership and be opened for individual or organization who have same concerned in corruption problem

Mechanism and requirement of membership was regulated in Articles of Association.

### **Organization**

Complete equipped of ICW Association consist of Members General Meeting, Board of Ethics, Board of Managements and Board of Executors.

Structure and relationship between complete equipped of organization was regulated in Article of Association.

### **Symbol and Source of Financial**

ICW have a symbol, that form, function and rule of using it was regulated in Article of Association.

ICW's source of financial be earned from :

- Contribution and donation from members that the amount was determined by Members General Meeting.
- Other legal's source of fund that did not opposite with ICW's vision and mission.
- Requirement of donor and rules of giving donation was regulated in Article of Association.

### **Changes in Statutes of Association**

Changes in Statutes of Association is done in Member General Meeting.

Changes in Statutes of Association could be done if minimum 2/3 of members are approved in Member General Meeting

1. UMUM (Lanjutan)

a. Pendirian Perkumpulan - lanjutan

**Pembubaran**

Perkumpulan ICW dapat dibubarkan jika diusulkan oleh minimal 2/3 (dua per tiga) dari jumlah anggota yang disampaikan secara tertulis yang disertai dengan alasan-alasan yang jelas, dan disahkan dengan keputusan Rapat Umum Anggota.

Apabila Perkumpulan ICW dibubarkan maka semua asset/harta kekayaannya (setelah diaudit) akan dihibahkan kepada Lembaga yang memiliki komitmen yang sama terhadap pemberantasan korupsi.

Tata cara penghibahan harta kekayaan akan diatur di dalam Anggaran Rumah Tangga.

**Dewan Etik dan Badan Pengurus**

Berdasarkan Akta Notaris Perkumpulan Indonesia Corruption Watch Nomor 13 dari Notaris Evi Yuniarti, SH., M.Kn. tertanggal 21 September 2023 dan telah disahkan oleh Kementerian Hukum dan Hak Asasi Manusia tanggal 2 Oktober 2023, susunan Badan Pengurus Perkumpulan Indonesia Corruption Watch mengalami perubahan sebagai berikut:

**Badan Pengurus**

Ny. Sely Martinil / Mrs. Sely Martini

**Badan Pengawas**

Tn. Emerson Yuntho/ Mr. Emerson Yuntho

**Badan Pekerja**

- Koordinator
- Wakil Koordinator

Tn. Agus Sunaryanto / Mr. Agus Sunaryanto  
Ny. Siti Juliantari Rachman / Mrs. Siti Juliantari Rachman

**Badan Pengurus**

- Anggota
- Anggota
- Anggota
- Anggota
- Anggota
- Anggota
- Anggota
- Anggota
- Anggota

Tn. Adnan Topan H. / Mr. Adnan Topan H.  
Tn. Luky Djuaniardi / Mr. Luky Djuaniardi  
Ny. Bivitri Susanti / Mrs. Bivitri Susanti  
Tn. Yohanes Danang/ Mr. Yohanes Danang  
Tn. P Bambang Wisudo/ Mr. P Bambang Wisudo  
Tn. Ade Irawan / Mr. Ade Irawan  
Ny. Dr. Irma Hidayana / Mrs. Dr. Irma Hidayana  
Tn. Dadang Tri Sasongko / Mr. Dadang Tri Sasongko  
Ny. Dra. Ani Soetjipto / Mrs. Dra. Ani Soetjipto

1. GENERAL (Continued)

a. Association Establishment - continued

**Dissolving**

Association of ICW can be dissolved if it is proposed by minimum of 2/3 (two third) number of members in written with clear reasoning, and validated by Member General Meeting

If Association of ICW was dissolved, all of its assets and properties will be donated to Organization that have same commitment in corruption removal.

Rules of Assets donation will be regulated in Article of Association.

**Board of Ethics and Management**

Based on the Notarial Deed of the Indonesian Corruption Watch Association Number 13 from Notary Evi Yuniarti, SH., M.Kn. dated 21 September 2023 and ratified by the Ministry of Law and Human Rights on 2 October 2023, the composition of the Indonesian Corruption Watch Association's Governing Body has undergone the following changes:

**Board of Management**

**Board of Advisory**

**Board of Caretaker**

Coordinator -  
Co Coordinator -

**Board of Management**

Member -  
Member -  
Member -  
Member -  
Member -  
Member -  
Member -  
Member -  
Member -

**2. IKHTISAR KEBIJAKAN AKUNTANSI SIGNIFIKAN**

**a. Dasar Penyusunan Laporan Keuangan**

Laporan Keuangan Perkumpulan disajikan dalam Rupiah penuh disusun atas dasar akrual dengan konsep nilai historis. Laporan arus kas disajikan menggunakan metode tidak langsung (indirect

**b. Periode laporan**

Periode laporan atas laporan keuangan yaitu dari tanggal 1 Januari sampai dengan 31 Desember 2023 dan 2022.

**c. Pengakuan penerimaan**

Sumbangan dibukukan berdasarkan penerimaan kas. Penerimaan dibukukan berdasarkan penyerahan jasa kepada pemberi kerja. Pengakuan penerimaan disesuaikan dengan masa manfaatnya (dasar akrual).

**d. Penerimaan dan pengeluaran**

Seluruh dana yang diterima serta bunga bank dicatat sebagai penerimaan dan seluruh biaya program serta biaya administrasi bank dicatat sebagai pengeluaran.

**e. Nilai tukar**

Sebagai dasar untuk pencatatan, untuk menentukan nilai Rupiah menjadi EURO atau sebaliknya, nilai tukar pada tanggal transaksi diterimanya hibah digunakan sebagai dasar untuk mencatat penerimaan dan beban hingga senilai dana diterima per termin pembayaran. Kurs untuk kas dan setara kas pada 31 Desember 2023 dan 2022 adalah sebagai berikut:

|           | <u>2023</u> |
|-----------|-------------|
| US Dollar | 15.416      |
| Euro      | 17.140      |

Sebagai dasar penyajian, perhitungan konversi beban akan menggunakan tiga nilai tukar yang berbeda (nilai tukar termin 1, termin 2, dan termin 3).

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**a. Basis of Preparation of Financial Statements**

*The financial statements of Association presented in Rupiah, in accrual basis and historical value base. Cash flow report is presented using indirect method.*

**b. Report period**

*Report period of the financial statement from January 1, until December 31, 2023 and 2022.*

**c. Recognition of receipt**

*Contribution is recorded on the basis of cash receipt. Receipt is recorded on the basis of delivery of service to project initiator. Receipt recognition in accordance with the period of utilization (accrual basis).*

**d. Receipt and expenditure**

*All funds received and bank interest was recorded as receipt then all program and bank administration were recorded as expenditure.*

**e. Exchange rate**

*As a basis for recording, to determine the Rupiah value to EUR or vice versa, the exchange rate on the date of the transaction when the grant is receipts is used as the basis for recording grants income and expenses up to a value of funds received per payment term. The exchange rates for cash and cash equivalents as of December 31, 2023 and 2022 are as follows:*

|           | <u>2023</u> | <u>2022</u> |           |
|-----------|-------------|-------------|-----------|
| US Dollar | 15.416      | 15.731      | US Dollar |
| Euro      | 17.140      | 16.712      | Euro      |

*As the basis of presentation, the expense conversion calculation will use third different exchange rates (exchange rates for terms 1, 2, and 3).*

**2. IKHTISAR KEBIJAKAN AKUNTANSI SIGNIFIKAN -  
lanjutan**

**f. Aset Tetap**

Aset tetap dicatat sesuai dengan harga perolehan. Penyusutan atas aset tetap dihitung berdasarkan metode garis lurus basis (straight line method).

Beban pemeliharaan normal dibebankan pada laporan aktivitas tahun berjalan, sedangkan perbaikan penambahan, pemugaran, perluasan, dan lain-lain yang menambah masa manfaat atau kapasitas aset

**g. Aset neto**

Jumlah bersih dari pendapatan atas biaya selama tahun pelaporan disajikan sebagai aset neto. Perkumpulan menyajikan hibah atau wakaf dalam bentuk kas atau aktiva lain-lain sebagai sumbangan terikat jika hibah atau wakaf tersebut diterima dengan persyaratan yang membatasi penggunaan aktiva tersebut. Jika pembatasan dari penyumbang telah kedaluwarsa, yaitu pada saat masa pembatasan telah berakhir atau pembatasan tujuan telah dipenuhi, aktiva bersih terikat temporer digolongkan kembali menjadi aktiva bersih tidak terikat dan disajikan dalam laporan aktivitas sebagai aktiva bersih yang dibebaskan dari pembatasan.

Organisasi menyajikan hibah atau wakaf berupa tanah, bangunan dan peralatan sebagai sumbangan tidak terikat kecuali jika ada pembatasan yang secara eksplisit menyatakan tujuan pemanfaatan aset tersebut dari penyumbang. Hibah atau wakaf untuk aset tetap dengan pembatasan eksplisif yang menyatakan tujuan pemanfaatan aset tersebut dan sumbangan berupa kas atau aset lain yang harus digunakan untuk memperoleh aset tetap disajikan sebagai sumbang

Jika tidak ada pembatasan tersebut dari pemberi sumbangan mengenai pembatasan jangka waktu penggunaan aktiva tetap tersebut. Pembebasan pembatasan dilaporkan pada saat aktiva tetap tersebut dimanfaatkan.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES - continued**

**f. Fixed Assets**

*Fixed assets are recorded on the acquisition cost basis. Depreciation on fixed assets is calculated on the straight line method basis by estimating the period of utilization.*

*Fixed assets are recorded on the acquisition cost basis. Depreciation on fixed assets is calculated on the straight line method basis by estimating the period of utilization.*

**g. Net assets**

*The net balance of income against expenses during the year is accumulated as fund balance. The organization presents grant or wakaf in the forms of cash or other assets as a committed contribution, if the grant or wakaf is received with the condition which restricts the use of funds (the assets). If the restriction of the contribution has expired, namely at the time the period of the restriction has ended or the restriction of the goal has been met, the temporary committed fund balance (net assets) is regrouped into the uncommitted fund balance (net assets) and presented in the report on activities as the fund balance (net assets) which is exempted from restriction.*

*The organization present grant or wakaf in the form of land, building and equipment as uncommitted contribution, except if there is a restriction which explicitly states the goal of the utilization of the assets from contributor. The grant or wakaf for fixed asset with explicit restriction stating the goal of utilization of the asset and the contribution in the form of cash or other assets which must be used to acquire fixed asset, are presented as committed contribution.*

*If there is no explicit restriction from the contributor concerning the restriction on the period of utilization of the fixed assets, the exemption of the restriction is reported at the same time the fixed asset is utilized.*



2. IKHTISAR KEBIJAKAN AKUNTANSI SIGNIFIKAN -  
lanjutan

h. Donatur

Selama 2023 dan 2022 Perkumpulan menerima dana dari:

- Climate and Land Use Alliance (CLUA)
- DDP
- Deutsche Gesellschaft fur Internationale Zusammenarbeit (GIZ)
- European Climate Foundation (ECF)
- FORD Foundation
- GIZ PEN Papua
- HIVOS OC Exit Strategy
- HIVOS OPEN
- International Foundation for Electoral Systems (IFES)
- Integritas
- Internews Network
- Kurawal Foundation
- Madani
- National Democratic Institute (NDI)
- OCP
- Packard
- TAF Sakti Papua
- TAF Setapak
- USAID - MSI
- OSF
- IFES
- Voice

3. KAS DAN SETARA KAS

|  | <u>2023</u>                  |
|--|------------------------------|
| Kas                                    | -                            |
| <b>Jumlah Kas</b>                      | <b>-</b>                     |
| <b>Bank</b>                            |                              |
| <u>Rupiah</u>                          |                              |
| PT Bank Negara Indonesia (Persero) Tbk | 16.278.434.982               |
| PT Bank Central Asia Tbk               | 2.244.948.041                |
| PT Bank Rakyat Indonesia (Persero) Tbk | 371.820.252                  |
| PT Bank Mandiri (Persero) Tbk          | 258.222.591                  |
| <u>Dollar Amerika Serikat</u>          |                              |
| PT Bank Negara Indonesia (Persero) Tbk | 753.671.900                  |
| <u>Euro</u>                            |                              |
| PT Bank Negara Indonesia (Persero) Tbk | 186.135.016                  |
| <b>Jumlah Bank</b>                     | <b><u>20.093.232.782</u></b> |
| <b>JUMLAH KAS &amp; SETARA KAS</b>     | <b><u>20.093.232.782</u></b> |

2. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES - continued

h. Grantor

During 2023 and 2022 the Association received fund from:

- Climate and Land Use Alliance (CLUA)
- DDP
- Deutsche Gesellschaft fur Internationale Zusammenarbeit (GIZ)
- European Climate Foundation (ECF)
- FORD Foundation
- GIZ PEN Papua
- HIVOS OC Exit Strategy
- HIVOS OPEN
- International Foundation for Electoral Systems (IFES)
- Integritas
- Internews Network
- Kurawal Foundation
- Madani
- National Democratic Institute (NDI)
- OCP
- Packard
- TAF Sakti Papua
- TAF Setapak
- USAID - MSI
- OSF
- IFES
- Voice

3. CASH AND CASH EQUIVALENTS

|  | <u>2022</u>                  |  |
|--|------------------------------|--|
|  | 7.000.000                    | Cash on hand                           |
| <b>Jumlah Kas</b>                      | <b><u>7.000.000</u></b>      | <b>Total Cash</b>                      |
| <b>Bank</b>                            |                              | <b>Bank</b>                            |
| <u>Rupiah</u>                          |                              | <u>Rupiah</u>                          |
| PT Bank Negara Indonesia (Persero) Tbk | 17.867.154.784               | PT Bank Negara Indonesia (Persero) Tbk |
| PT Bank Central Asia Tbk               | 2.143.775.332                | PT Bank Central Asia Tbk               |
| PT Bank Rakyat Indonesia (Persero) Tbk | 319.360.785                  | PT Bank Rakyat Indonesia (Persero) Tbk |
| PT Bank Mandiri (Persero) Tbk          | 72.767.354                   | PT Bank Mandiri (Persero) Tbk          |
| <u>US Dollar</u>                       |                              | <u>US Dollar</u>                       |
| PT Bank Negara Indonesia (Persero) Tbk | 1.245.371.346                | PT Bank Negara Indonesia (Persero) Tbk |
| <u>Euro</u>                            |                              | <u>Euro</u>                            |
| PT Bank Negara Indonesia (Persero) Tbk | 181.998.522                  | PT Bank Negara Indonesia (Persero) Tbk |
| <b>Jumlah Bank</b>                     | <b><u>21.830.428.123</u></b> | <b>Total cash in bank</b>              |
| <b>TOTAL KAS &amp; SETARA KAS</b>      | <b><u>21.837.428.123</u></b> | <b>TOTAL CASH AND CASH EQUIVALENTS</b> |

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**4. PIUTANG USAHA**

|                               | <u>2023</u>                 |
|-------------------------------|-----------------------------|
| <b>Piutang Karyawan</b>       | 239.367.492                 |
| <b>Piutang Program :</b>      |                             |
| AR Integritas                 | 1.974.034.887               |
| AR IFES                       | 245.849.313                 |
| AR ECF                        | 164.625.000                 |
| AR CLUA Compact               | 8.325.000                   |
| Pinjaman YLBHI                | -                           |
| AR GIZ                        | -                           |
| AR Kurawal                    | -                           |
| AR Internews                  | -                           |
| AR OCP                        | -                           |
| AR NDI                        | -                           |
| Lain-Lain                     | 170.237.500                 |
| <b>Jumlah Piutang Program</b> | <u><b>2.563.071.700</b></u> |
| <b>Jumlah Piutang</b>         | <u><b>2.802.439.192</b></u> |

Piutang Karyawan merupakan pinjaman kepada karyawan dengan jangka waktu dan tingkat bunga yang telah ditetapkan oleh Badan Pengurus.

Piutang Program merupakan talangan dana untuk melaksanakan program.

**5. UANG MUKA DAN BEBAN DIBAYAR DIMUKA**

|  | <u>2023</u>                      |
|--|----------------------------------|
| OCP  | 57.325.072                       |
| ECF  | 36.695.600                       |
| FORD   | 36.588.803                       |
| INTERNEWS  | 20.969.200                       |
| OSF  | 8.000.000                        |
| FUNDRAISING  | 4.898.300                        |
| IFES   | 2.888.037                        |
| PACKARD  | 2.254.272                        |
| CLUA COMPACT   | 560.716                          |
| INTEGRITAS   | -                                |
| NDI  | -                                |
| KURAWAL  | -                                |
| GIZ  | -                                |
| DDP  | -                                |
| Lain-lain<br>(masing-masing dibawah Rp25jt)          | 36.915                           |
| <b>Jumlah Uang Muka Dan Beban<br/>Dibayar Dimuka</b> | <u><u><b>170.216.915</b></u></u> |

**4. ACCOUNT RECEIVABLES**

|  | <u>2022</u>                 |                                 |
|--|-----------------------------|---------------------------------|
|  | 262.306.332                 | <b>Piutang Karyawan</b>         |
|  |                             | <b>Piutang Program :</b>        |
|  | 3.012.419.598               | AR Integritas                   |
|  | 210.603.563                 | AR IFES                         |
|  | 24.000.000                  | AR ECF                          |
|  | 8.325.000                   | AR CLUA Compact                 |
|  | 135.000.000                 | Pinjaman YLBHI                  |
|  | 29.675.000                  | AR GIZ                          |
|  | 141.000.000                 | AR Kurawal                      |
|  | 25.500.000                  | AR Internews                    |
|  | 340.415.999                 | AR OCP                          |
|  | 135.279.413                 | AR NDI                          |
|  | -                           | Others                          |
|  | <u><b>4.062.218.573</b></u> | <b>Total Program Receivable</b> |
|  | <u><b>4.324.524.905</b></u> | <b>Total Account Receivable</b> |

Employees Receivable is a loan facility give to employees with period and its interest rate was determined by Board of Management.

Program Receivable is a bridging fund to execute a program.

**5. ADVANCES AND PREPAYMENT**

|  | <u>2022</u>                 |  |
|--|-----------------------------|--|
|  | 109.645.855                 | OCP                                      |
|  | 122.968.597                 | ECF                                      |
|  | 301.886.405                 | FORD                                     |
|  | 4.802.359                   | INTERNEWS                                |
|  | -                           | OSF                                      |
|  | 63.818.300                  | FUNDRAISING                              |
|  | 21.750.000                  | IFES                                     |
|  | -                           | PACKARD                                  |
|  | 560.716                     | CLUA COMPACT                             |
|  | 583.769.913                 | INTEGRITAS                               |
|  | 60.020.000                  | NDI                                      |
|  | (65.406.932)                | KURAWAL                                  |
|  | 4.592.008                   | GIZ                                      |
|  | 9.870.181                   | DDP                                      |
|  | 275.800                     | Lain-lain<br>(below Rp25 Million each)   |
|  | <u><b>1.218.553.202</b></u> | <b>TOTAL ADVANCES AND<br/>PREPAYMENT</b> |

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**6. INVESTASI**

|  | <u>2023</u>                 |
|--|-----------------------------|
| Obligasi SUN                             | 1.000.000.000               |
| Koperasi                                 | 2.000.000.000               |
| Saham pada PT. Visi-Integritas Nusantara | <u>60.000.000</u>           |
| <b>JUMLAH INVESTASI</b>                  | <b><u>3.060.000.000</u></b> |

**Obligasi SUN**

Investasi ini merupakan investasi atas obligasi, berupa Surat Utang Negara (SUN) dengan jangka waktu dan tingkat bunga sebagai berikut :

|                        |                                   |
|------------------------|-----------------------------------|
| Penjual                | : Bank                            |
| Pembeli                | : Supitriyani-untuk dan atas nama |
| Instrumen              | : FR65                            |
| Penerbit Instrument    | : Kemenkeu.                       |
| ISIN                   | : IDG000010                       |
| Tanggal Jatuh Tempo    | : 15 Mei                          |
| Nominal                | : IDR 1.000.000.000,-             |
| Harga Jual Bank        | : 97,500%                         |
| Yield                  | : 6,920%                          |
| Principal              | : IDR 975.000.000,-               |
| Bunga berjalan         | : IDR 22.323.000,-                |
| Total Terima           | : IDR 997.323.000,-               |
| Instruksi Penyelesaian | : Delivery Versus-Payment         |

**Koperasi Makmur Jaya**

Merupakan dana dalam bentuk simpanan berjangka sebesar Rp. 2.000.0000.000 dengan jangka waktu 36 bulan. Atas simpanan tersebut perkumpulan akan memperoleh imbal hasil sebesar 11% pertahun dari jumlah simpanan.

**Saham pada PT. Visi Integritas Nusantara**

Investasi merupakan penyertaan saham ICW pada PT Visi Integritas Nusantara sesuai dengan Akta Notaris Evi Yuniarti, S.H., M.Kn No 14 Tanggal 26 Maret 2019. Saldo per 31 Desember 2023 dan 2022 adalah sebesar sebesar Rp. 60.000.000.

**6. INVESTMENT**

|                         | <u>2022</u>                 |                                       |
|-------------------------|-----------------------------|---------------------------------------|
|                         | 1.000.000.000               | Government Bonds                      |
|                         | 2.000.000.000               | Government Bonds                      |
|                         | <u>60.000.000</u>           | Share on PT Visi-Integritas Nusantara |
| <b>JUMLAH INVESTASI</b> | <b><u>3.060.000.000</u></b> | <b>TOTAL INVESTMENT</b>               |

**Government Bonds**

*It is an investment on Government Bonds (SUN) with the following terms and interest rates:*

|                         |  |
|-------------------------|--|
| Seller                  | : Mandiri Bank                         |
| Buyer                   | : Supitriyani-for and on behalf of ICW |
| Instrument              | : FR65                                 |
| Publishing              | : Kemenkeu.                            |
| ISIN                    | : IDG00001                             |
| Due date                | : May 15,2033                          |
| Nominal                 | : IDR 1.000.000.000,-                  |
| Bank Selling            | : 97,500%                              |
| Yield                   | : 6,920%                               |
| Principal               | : IDR 975.000.000,-                    |
| Current-Interest        | : IDR 22.323.000,-                     |
| Total Receive           | : IDR 997.323.000,-                    |
| Completion Instructions | : Delivery Versus Payment              |

**Koperasi Makmur Jaya**

*Represents funds in the form of time deposits of Rp. 2,000,000,000,000 with a period of 36 months. For these deposits, the association will earn a return of 11% per year from the total deposits.*

**Share on PT. Visi Integritas Nusantara**

*The investment is ICW's investment in Visi Integritas Nusantara, PT in accordance with the Notary Deed of Evi Yuniarti, S.H., M.Kn No. 14 dated March 26, 2019. The balance as of December 31, 2022 and 2021 is 60,000,000 IDR.*

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7. ASET TETAP

7. FIXED ASSETS

| <b>31 Desember 2023 / December 31, 2023</b> |  |                                 |                                  |  |                                 |
|---|--|---------------------------------|----------------------------------|--|---------------------------------|
|   | <b>Saldo Awal/<br/>Beginning<br/>Balance</b> | <b>Penambahan/<br/>Addition</b> | <b>Pengurangan/<br/>Disposal</b> | <b>Saldo Akhir/<br/>Ending Balance</b> |                                 |
| <b>Harga Perolehan</b>                      |  |                                 |                                  |  | <b>Acquisition Cost</b>         |
| Bangunan                                    | 12.308.333.333                               | -                               | -                                | 12.308.333.333                         | Building                        |
| Peralatan Kantor                            | 1.137.862.576                                | 2.390.201.947                   | 166.870.104                      | 3.361.194.419                          | Office Equipment                |
| <b>Jumlah</b>                               | <b>13.446.195.909</b>                        | <b>2.390.201.947</b>            | <b>166.870.104</b>               | <b>15.669.527.752</b>                  | <b>Total</b>                    |
| <b>Akumulasi Penyusutan</b>                 |  |                                 |                                  |  | <b>Accumulated Depreciation</b> |
| Bangunan                                    | 2.307.083.334                                | 615.416.667                     | -                                | 2.922.500.000                          | Building                        |
| Peralatan Kantor                            | 680.088.554                                  | 469.731.992                     | 166.870.104                      | 982.950.442                            | Office Equipment                |
| <b>Jumlah</b>                               | <b>2.987.171.887</b>                         | <b>1.085.148.659</b>            | <b>166.870.104</b>               | <b>3.905.450.442</b>                   | <b>Total</b>                    |
| <b>NILAI BUKU</b>                           | <b>10.459.024.022</b>                        |                                 |                                  | <b>11.764.077.310</b>                  | <b>NET BOOK VALUE</b>           |
| <b>31 Desember 2022 / December 31, 2022</b> |  |                                 |                                  |  |                                 |
|   | <b>Saldo Awal/<br/>Beginning<br/>Balance</b> | <b>Penambahan/<br/>Addition</b> | <b>Pengurangan/<br/>Disposal</b> | <b>Saldo Akhir/<br/>Ending Balance</b> |                                 |
| <b>Harga Perolehan</b>                      |  |                                 |                                  |  | <b>Acquisition Cost</b>         |
| Bangunan                                    | 12.308.333.333                               | -                               | -                                | 12.308.333.333                         | Building                        |
| Peralatan Kantor                            | 713.615.076                                  | 424.247.500                     | -                                | 1.137.862.576                          | Office Equipment                |
| <b>Jumlah</b>                               | <b>13.021.948.409</b>                        | <b>424.247.500</b>              | <b>-</b>                         | <b>13.446.195.909</b>                  | <b>Total</b>                    |
| <b>Akumulasi Penyusutan</b>                 |  |                                 |                                  |  | <b>Accumulated Depreciation</b> |
| Bangunan                                    | 1.691.666.667                                | 615.416.667                     | -                                | 2.307.083.334                          | Building                        |
| Peralatan Kantor                            | 524.347.535                                  | 155.741.018                     | -                                | 680.088.554                            | Office Equipment                |
| <b>Jumlah</b>                               | <b>2.216.014.202</b>                         | <b>771.157.685</b>              | <b>-</b>                         | <b>2.987.171.887</b>                   | <b>Total</b>                    |
| <b>NILAI BUKU</b>                           | <b>10.805.934.207</b>                        |                                 |                                  | <b>10.459.024.022</b>                  | <b>NET BOOK VALUE</b>           |

Penambahan aset tetap bangunan sebesar Rp5.308.333.333 pada periode 31 Desember 2021 merupakan pengakuan atas hibah yang diterima perkumpulan berupa bangunan yang saat ini digunakan sebagai kantor operasional perkumpulan (Lihat Catatan 11).

The addition of building fixed assets amounting to Rp5,308,333,333 for the period December 31, 2021 is an acknowledgment of the donation received by the association in the form of a building that is currently used as the association's operational office (See Note 11).

8. LIABILITAS LANCAR

8. CURRENT LIABILITIES

|                                 | <b>2023</b>          | <b>2022</b>          |                                  |
|---------------------------------|----------------------|----------------------|----------------------------------|
| Biaya yang Masih Harus Dibayar  | 418.523.390          | 305.397.081          | Accrued Expenses                 |
| Liabilitas Program              | 2.458.754.200        | 3.934.138.573        | Program Liabilities              |
| Deposit                         | 62.001.500           | -                    | -                                |
| PPH Pasal 21                    | 76.928.877           | 148.206.519          | Income Tax Art. 21               |
| PPH Pasal 23                    | 33.472.908           | 5.689.510            | Income Tax Art. 23               |
| PPH Pasal 4 (2)                 | 15.716.435           | 12.810.750           | Income Tax Art. 4 (2)            |
| <b>JUMLAH LIABILITAS LANCAR</b> | <b>3.065.397.310</b> | <b>4.406.242.433</b> | <b>TOTAL CURRENT LIABILITIES</b> |



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9. ASET NETO

|   | <u>2023</u>                  |
|---|------------------------------|
| <b>Tanpa Pembatasan Dari Pemberi Sumber Daya</b>                  |                              |
| Dana Cadangan Likuiditas  | 12.385.432.515               |
| Dana Cadangan Karyawan  | 3.082.245.291                |
| Lembaga   | 14.167.004.131               |
| Fundraising   | <u>2.745.969.603</u>         |
| <b>Jumlah Aset Neto-Tanpa Pembatasan dari Pemberi Sumber Daya</b> | <b><u>32.380.651.540</u></b> |

**Dengan Pembatasan Dari Pemberi Sumber Daya**

|  |                              |
|--|------------------------------|
| OSF  | 1.910.838.628                |
| ECF  | 1.082.865.478                |
| OCP  | 807.228.386                  |
| Internews  | 256.803.202                  |
| NDI  | 163.564.294                  |
| Madani   | 154.592.981                  |
| Hivos OC Exit Strategy   | 104.011.630                  |
| DDP  | 70.914.603                   |
| GIZ PEN Papua  | 60.808.179                   |
| CLUA Compact   | 11.403.834                   |
| MSI  | (104.858.640)                |
| IFES   | (126.159.071)                |
| Intregitas   | (1.948.096.153)              |
| FORD   | -                            |
| Packard  | -                            |
| Kurawal  | <u>-</u>                     |
| <b>Jumlah Aset Neto-Dengan Pembatasan dari Pemberi Sumber Daya</b> | <b><u>2.443.917.351</u></b>  |
| <b>JUMLAH ASET NETO</b>  | <b><u>34.824.568.890</u></b> |

10. ASET BERSIH YANG DIBEBASKAN DARI PEMBATASAN

|  | <u>2023</u>               |
|--|---------------------------|
| Lain-lain                                      | <u>100.000.000</u>        |
| <b>JUMLAH ASET BERSIH YANG DARI PEMBATASAN</b> | <b><u>100.000.000</u></b> |

9. NET ASSETS

|  | <u>2022</u>                  |
|--|------------------------------|
|  |                              |
|  | 9.995.230.566                |
|  | 2.794.295.167                |
|  | 14.651.760.279               |
|  | <u>3.436.572.444</u>         |
|  | <b><u>30.877.858.456</u></b> |

**Without Restrictions From Resources Providers**

Liquidity Fund  
Staff Endowment Fund  
Institution  
Fundraising

**Total Net Assets-Without Restriction From Resources Providers**

**With Restrictions From Resources Providers**

OSF  
ECF  
OCP  
Internews  
NDI  
Madani  
Hivos OC Exit Strategy  
DDP  
GIZ PEN Papua  
CLUA Compact  
TAU SETAPAK 2017  
IFES  
Intregitas  
FORD  
Packard  
Kurawal

**Total Net Assets-With Restriction From Resources Providers**  
**TOTAL NET ASSET**

10. NET ASSETS EXEMPT FROM RESTRICTION

|  | <u>2022</u>               |
|--|---------------------------|
|  |                           |
|  | <u>100.000.000</u>        |
|  | <b><u>100.000.000</u></b> |

**TOTAL NET ASSETS EXEMPT FROM RESTRICTION**  
**Other**

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**11. HIBAH**

Perkumpulan memperoleh Hibah berupa tanah dan bangunan seluas 258 m<sup>2</sup> dengan Sertifikat Hak Milik No. 356 yang berlokasi di Jalan Kalibata Timur IV D No. 6 Jakarta Selatan sesuai dengan surat pernyataan kepemilikan tanah dan bangunan yang dibuat dan ditandatangani oleh pemberi hibah dan perkumpulan.

Bangunan tersebut dinilai berdasarkan nilai buku atas bangunan sejenis.

**11. DONATIONS**

The association received a grant in the form of a land and building with an area of 258 m<sup>2</sup> with a Certificate of Ownership No. 356 which is located at Jalan Kalibata Timur IV D No. 6 South Jakarta in accordance with the statement of land and building ownership which was made by donor and association.

The building is valued based on the book value of similar buildings.

**12. PENERIMAAN DANA DENGAN PEMBATASAN**

|   | <u>2023</u>                  |
|---|------------------------------|
| <b>Penerimaan dari grantor</b>                      |                              |
| OSF   | 2.307.750.000                |
| Internews   | 2.209.625.487                |
| ECF   | 2.048.842.248                |
| Integritas  | 6.114.875.734                |
| IFES  | 719.848.721                  |
| OCP   | 454.307.100                  |
| Kurawal   | 263.545.359                  |
| NDI   | 215.823.811                  |
| Madani  | -                            |
| CLUA Compact  | -                            |
| DDP   | -                            |
| GIZ PEN Papua                                       | -                            |
| <b>Jumlah penerimaan dari grantor</b>               | <b><u>14.334.618.460</u></b> |
| Pendapatan bunga                                    | 68.994.063                   |
| <b>JUMLAH PENERIMAAN DANA<br/>DENGAN PEMBATASAN</b> | <b><u>14.403.612.523</u></b> |

**12. FUND RECEIPT WITH RESTRICTIONS**

|  | <u>2022</u>                 |   |
|--|-----------------------------|---|
|  |                             | <b>Receipt from grantors</b>                    |
|  | -                           | OSF   |
|  | 1.990.507.026               | Internews                                       |
|  | 1.811.652.420               | ECF   |
|  | 1.120.906.546               | Integritas                                      |
|  | -                           | IFES  |
|  | 876.446.926                 | OCP   |
|  | 696.350.000                 | Kurawal   |
|  | 630.013.641                 | NDI   |
|  | 159.859.020                 | Madani  |
|  | 150.936.660                 | CLUA Compact                                    |
|  | 119.377.500                 | DDP   |
|  | 60.808.179                  | GIZ PEN Papua                                   |
|  | <b><u>7.616.857.918</u></b> | <b>Total receipt from grantors</b>              |
|  | 192.426.543                 | Interest income                                 |
|  | <b><u>7.809.284.461</u></b> | <b>TOTAL FUND RECEIPT<br/>WITH RESTRICTIONS</b> |

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**13. BEBAN PROGRAM DENGAN PEMBATASAN**

|   | <b>2023</b>           |
|---|-----------------------|
| <b>Pengeluaran Program</b>                        |                       |
| Integritas  | 5.779.851.906         |
| FORD  | 5.713.568.679         |
| Internews 2022                                    | 1.469.172.201         |
| ECF TARA 2023                                     | 965.043.266           |
| IFES 2022   | 667.087.935           |
| Packard   | 492.676.850           |
| OCP 2021 (Phase 3)                                | 468.400.960           |
| Internews 2023                                    | 424.372.528           |
| OSF   | 403.298.977           |
| OCP G20   | 384.986.093           |
| NDI 2022  | 344.650.666           |
| ECF 2020  | 229.807.455           |
| CLUA Compact 2022                                 | 138.747.477           |
| Kurawal   | 48.881.500            |
| OCP 2021  | 10.802.766            |
| DDP   | 10.155.300            |
| OCP 2020  | 4.417.700             |
| Internews 2021                                    | -                     |
| CLUA Compact                                      | -                     |
| MSI Covid 19                                      | -                     |
| Internews 2020                                    | -                     |
| MSI E&I Anticorruption Academy                    | -                     |
| MADANI 2022                                       | -                     |
| OTHER   | 19.202.276            |
| <b>Total Pengeluaran Program</b>                  | <b>17.575.124.535</b> |
| Pengembalian Dana                                 | -                     |
| <b>JUMLAH BEBAN PROGRAM<br/>DENGAN PEMBATASAN</b> | <b>17.575.124.535</b> |

**14. PENDAPATAN OPERATIONAL TANPA PEMBATASAN**

|   | <b>2023</b>          |
|---|----------------------|
| Kontribusi  | 4.744.211.472        |
| Fundraising   | 949.869.425          |
| Bunga Bank  | 185.619.407          |
| Bunga Pinjaman Perorangan                                 | 9.778.695            |
| Selisih Kurs  | 4.628.255            |
| Other   | -                    |
| <b>JUMLAH PENDAPATAN OPERATIONAL<br/>TANPA PEMBATASAN</b> | <b>5.894.107.254</b> |

**13. PROGRAM EXPENSES WITH RESTRICTIONS**

|  | <b>2022</b>           |   |
|--|-----------------------|---|
|  |                       | <b>Program Expenditure</b>                          |
|  | 3.405.930.995         | <i>Integritas</i>                                   |
|  | 7.128.909.235         | <i>FORD</i>   |
|  | 135.905.816           | <i>Internews 2022</i>                               |
|  | -                     | <i>ECF TARA 2023</i>                                |
|  | 178.447.359           | <i>IFES 2022</i>                                    |
|  | -                     | <i>Packard</i>                                      |
|  | 423.986.152           | <i>OCP 2021 (Phase 3)</i>                           |
|  | -                     | <i>Internews 2023</i>                               |
|  | -                     | <i>OSF</i>  |
|  | 35.973.656            | <i>OCP G20</i>                                      |
|  | 348.189.913           | <i>NDI 2022</i>                                     |
|  | 1.264.860.896         | <i>ECF 2020</i>                                     |
|  | -                     | <i>CLUA Compact 2022</i>                            |
|  | 1.756.399.650         | <i>Kurawal</i>                                      |
|  | 335.374.500           | <i>OCP 2021</i>                                     |
|  | 42.133.450            | <i>DDP</i>  |
|  | -                     | <i>OCP 2020</i>                                     |
|  | 1.875.836.796         | <i>Internews 2021</i>                               |
|  | 145.621.044           | <i>CLUA Compact</i>                                 |
|  | 84.700.000            | <i>MSI Covid 19</i>                                 |
|  | 42.276.598            | <i>Internews 2020</i>                               |
|  | 20.155.740            | <i>MSI E&amp;I Anticorruption Academy</i>           |
|  | 5.627.900             | <i>MADANI 2022</i>                                  |
|  | 43.482.173            | <i>OTHER</i>  |
|  | <b>17.273.811.873</b> | <b>Total Program Expenditure</b>                    |
|  | 316.042.077           | <i>Pengembalian Dana</i>                            |
|  | <b>17.589.853.950</b> | <b>TOTAL PROGRAM EXPENSES<br/>WITH RESTRICTIONS</b> |

**14. OPERATING INCOME WITHOUT RESTRICTION**

|  | <b>2022</b>          |  |
|--|----------------------|--|
|  | 5.587.799.529        | <i>Contribution</i>                                    |
|  | 698.617.014          | <i>Fundraising</i>                                     |
|  | 206.174.171          | <i>Interest Income</i>                                 |
|  | 18.077.494           | <i>Personal Loan Interest Income</i>                   |
|  | 68.646.674           | <i>Foreign Exchange</i>                                |
|  | 100.000.000          | <i>Other</i>   |
|  | <b>6.679.314.882</b> | <b>TOTAL OPERATING INCOME<br/>WITHOUT RESTRICTIONS</b> |

**PERKUMPULAN INDONESIA CORRUPTION WATCH (ICW)  
CATATAN ATAS LAPORAN KEUANGAN  
Untuk Tahun Yang Berakhir Pada Tanggal  
31 Desember 2023**

(Disajikan Dalam Rupiah, Kecuali dinyatakan lain)

**PERKUMPULAN INDONESIA CORRUPTION WATCH (ICW)  
NOTES TO THE FINANCIAL STATEMENT  
For The Year Ended  
December 31, 2023**

(Expressed in Rupiah, unless otherwise stated)

| 15. BEBAN OPERATIONAL TANPA PEMBATASAN          | 2023                 | 2022                 | 15. OPERATIONAL EXPENSES WITHOUT RESTRICTIONS          |
|---|----------------------|----------------------|--|
| <b>Pengeluaran Program</b>                      |                      |                      | <b>Program Expenditure</b>                             |
| Fundraising                                     | -                    | -                    | Fundraising  |
| <b>Support Program</b>                          |                      |                      | <b>Support Program</b>                                 |
| Meeting Pakcages                                | 386.081.907          | 18.176.303           | Meeting Pakcages                                       |
| Campaign  | 161.998.789          | 132.835.900          | Campaign   |
| Honorarium/fee                                  | 40.114.000           | 84.285.700           | Honorarium/fee   |
| <b>Biaya Umum &amp; Administrasi</b>            |                      |                      | <b>General &amp; Administrative Expenses</b>           |
| Personil dan Organisasi                         | 3.135.486.490        | 3.300.768.738        | Personell and Organization                             |
| Biaya Penyusutan                                | 1.085.148.659        | 771.157.684          | Depreciation Expenses                                  |
| Investasi - Peralatan                           | 638.267.652          | -                    | Investment - Equipment                                 |
| Asuransi Kesehatan                              | 132.138.707          | 57.154.719           | Health Insurance                                       |
| Asuransi Pensiun                                | 108.912.145          | 111.389.217          | Pension Insurance                                      |
| Beban Kerugian Selisih Kurs                     | 104.059.659          | -                    | Foreign Expense  |
| Biaya Pajak                                     | 78.181.449           | 113.266.938          | Tax Expenses   |
| Transportasi                                    | 55.910.168           | 14.252.626           | Transportation   |
| Jasa audit, konsultasi, penerjemah              | 52.450.000           | -                    | Audit, consultation, interpreting                      |
| Investasi - Barang Dagangan                     | 49.675.400           | 27.373.615           | Investment - Merchandise                               |
| Jasa untuk input data & Perdiem                 | 33.888.862           | 2.000.000            | Fee for data entry & Perdiem                           |
| Biaya Umum & Administrasi                       | 12.300.000           | 22.152.650           | General Expenses                                       |
| Airfare   | 12.230.062           | -                    | Airfare  |
| Akomodasi & Konsumsi                            | 9.598.007            | 51.469.723           | Accommodation & Consumption                            |
| Distribusi dan pengiriman                       | 5.613.950            | 1.015.083            | Distribution and remittance                            |
| Documentation                                   | 3.000.000            | -                    | Documentation  |
| Staff Development                               | 1.490.015            | -                    | Staff Development                                      |
| Insurance                                       | 1.500.000            | -                    | Insurance  |
| Biaya Lain-lain                                 | 1.019.157.474        | 67.026.860           | Others Expense   |
| <b>Beban Lain-Lain</b>                          |                      |                      | <b>Other Expense</b>                                   |
| Biaya Bank                                      | 48.609.590           | 54.163.704           | Bank expenses  |
| <b>JUMLAH PENGELUARAN DANA TANPA PEMBATASAN</b> | <b>7.175.812.985</b> | <b>4.828.489.460</b> | <b>TOTAL OPERATIONAL EXPENSES WITHOUT RESTRICTIONS</b> |



NO : 1 - SUMMARY OF INCOME AND EXPENDITURE STATEMENT OF CLUA COMPACT PROGRAM 2022

| Description                                    | 2023               |
|--|--------------------|
| <b>Income From Grantor</b><br>CLUA COMPACT     | -                  |
| <b>a. Total Income</b>                         | -                  |
| <b>FGD/Workshop</b>                            |                    |
| Airfare Jakarta-Bali PP                        | 4.892.480          |
| Akomodasi                                      | 1.553.602          |
| Perdiem  | 2.400.000          |
| Transport Lokal                                | 2.295.700          |
| Meeting Package (Fullday Meeting)              | 3.898.500          |
| Fasilitator                                    | 3.006.500          |
| Notulen  | 756.500            |
| Dokumentasi                                    | 756.500            |
| Material                                       | 917.107            |
| Narasumber                                     | 3.000.000          |
| Merchandise                                    | 2.062.500          |
| <b>Launching Film</b>                          |                    |
| Airfare Jakarta-Bali PP                        | 3.981.800          |
| Akomodasi                                      | 16.593.000         |
| Perdiem  | 2.400.000          |
| Transport Lokal                                | 1.574.200          |
| Narasumber                                     | 3.006.500          |
| Meeting Package                                | 431.900            |
| Material Sewa                                  | 317.500            |
| Merchandise                                    | 3.135.000          |
| <b>Kampanye</b>                                |                    |
| Transport Lokal                                | 6.969.500          |
| Campaign Consultant                            | 6.006.500          |
| Campaign Production                            | 6.618.000          |
| Boosting Film                                  | 6.135.188          |
| Produksi Film                                  | 40.026.000         |
| Honor KOL                                      | 10.000.000         |
| Honor Juri                                     | 6.013.000          |
| <b>b. Total Expenditure Program</b>            | <b>138.747.477</b> |
| <b>c. Begining Balance for Program</b>         | <b>150.897.573</b> |
| <b>d. Fund Balance for Program (a-b+c)</b>     | <b>12.150.096</b>  |
| Interest Income                                | 128.082            |
| <b>e. Total Income Non Program</b>             | <b>128.082</b>     |
| Bank Charge                                    | 125.619            |
| <b>f. Total Expenditure Non Program</b>        | <b>125.619</b>     |
| <b>g. Beginning Balance of Non Program</b>     |                    |
| <b>h. Fund Balance for Non Program (e-f+g)</b> | <b>2.463</b>       |
| <b>i. Fund Balance (d+h)</b>                   | <b>12.152.559</b>  |

NO : 2 - SUMMARY OF INCOME AND EXPENDITURE STATEMENT OF DDP 2022

| Description                                    | 2023              |
|--|-------------------|
| Income From Grantor<br>DDP 2022                | -                 |
| <b>a. Total Income</b>                         | <b>-</b>          |
| <b>Expenditure Program</b>                     |                   |
| Transportation                                 | 955.000           |
| Meeting Packages                               | 8.727.500         |
| Stationery                                     | 472.800           |
| <b>b. Total Expenditure Program</b>            | <b>10.155.300</b> |
| <b>c. Begining Balance for Program</b>         | <b>79.550.967</b> |
| <b>d. Fund Balance for Program (a-b+c)</b>     | <b>69.395.667</b> |
| <b>e. Total Income Non Program</b>             | <b>-</b>          |
| <b>f. Total Expenditure Non Program</b>        | <b>-</b>          |
| <b>g. Beginning Balance of Non Program</b>     | <b>-</b>          |
| <b>h. Fund Balance for Non Program (e-f+g)</b> | <b>-</b>          |
| <b>i. Fund Balance (d+h)</b>                   | <b>69.395.667</b> |

NO : 3 - SUMMARY OF INCOME AND EXPENDITURE STATEMENT OF ECF 2023

| Description                                | 2023               |
|--|--------------------|
| <b>Income From Grantor</b>                 |                    |
| European Climate Foundation 2022           | 149.329.398        |
| <b>a. Total Income</b>                     | <b>149.329.398</b> |
| <b>Honorarium/Fee</b>                      |                    |
| Reviewer                                   | 10.006.500         |
| Desain And Layout                          | 17.876.000         |
| Translator/Interpreter                     | 4.431.500          |
| Note Taker                                 | 756.500            |
| Expert/Speaker                             | 27.138.286         |
| Facilitator                                | 32.000.000         |
| Moderator                                  | 1.465.000          |
| Tracker                                    | 4.006.500          |
| Production (Album/Film/Video)              | 7.005.000          |
| <b>Expenditure Program</b>                 |                    |
| Transportation                             | 2.851.160          |
| Meeting Packages                           | 92.805.010         |
| Banner                                     | 7.657.661          |
| References                                 | 750.000            |
| Campaign                                   | 20.920.838         |
| Tax Expense                                | 137.500            |
| <b>b. Total Expenditure Program</b>        | <b>229.807.455</b> |
| <b>c. Begining Balance for Program</b>     | <b>168.359.202</b> |
| Interest Income                            | 356.111            |
| <b>d. Total Income Non Program</b>         | <b>356.111</b>     |
| Bank Charge                                | 121.223            |
| <b>e. Total Expenditure Non Program</b>    | <b>121.223</b>     |
| <b>f. Beginning Balance of Non Program</b> | <b>-</b>           |
| <b>g. Fund Balance (d+h)</b>               | <b>88.116.033</b>  |

NO : 4 - SUMMARY OF INCOME AND EXPENDITURE STATEMENT OF ECF TARA

| Description   | 2023               |
|---|--------------------|
| <b>Income From Grantor</b><br>European Climate Foundation Tara 2023 | 1.899.512.850      |
| <b>a. Total Income</b>  | -                  |
| <b>Honorarium/Fee</b>   |                    |
| Program Coordinator   | 41.250.000         |
| Program Manager   | 216.000.000        |
| Program Assistant   | 60.000.000         |
| Program Officer   | 136.000.000        |
| Finance   | 22.000.000         |
| Administration  | 14.250.000         |
| Note Taker  | 1.002.900          |
| Expert/Speaker  | 45.522.900         |
| Moderator   | 1.502.500          |
| Writer  | 104.000.000        |
| <b>Expenditure Program</b>  |                    |
| Transportation  | 10.051.808         |
| Perdiem   | 4.200.000          |
| Meeting Packages  | 53.779.702         |
| Office Supplies   | 14.535.906         |
| Communication (Telp/Fax/Net)  | 7.500.000          |
| Utilities Office (PLN-PDAM)   | 6.750.000          |
| Website Maintenance   | 20.000.000         |
| Place Rent  | 25.000.000         |
| References  | 116.209.100        |
| Campaign  | 32.480.450         |
| <b>Investment</b>   |                    |
| Equipment   | 33.008.000         |
| <b>b. Total Expenditure Program</b>                                 | <b>965.043.266</b> |
| <b>c. Beginning Balance for Program</b>                             | -                  |
| Interest Income   | 15.040.992         |
| <b>d. Total Income Non Program</b>                                  | <b>949.510.576</b> |
| Bank Charge   | 3.258.202          |
| <b>e. Total Expenditure Non Program</b>                             | <b>3.258.202</b>   |
| <b>f. Beginning Balance of Non Program</b>                          | -                  |
| <b>g. Fund Balance for Non Program (e-f+g)</b>                      | <b>3.258.202</b>   |
| <b>h. Fund Balance (d+h)</b>  | <b>946.252.374</b> |

NO : 5 - SUMMARY OF INCOME AND EXPENDITURE STATEMENT OF FORD PROGRAM

| Description                                    | 2023                 |
|--|----------------------|
| <b>Income From Grantor<br/>FORD</b>            | -                    |
| <b>a. Total Income</b>                         | -                    |
| <b>FORD</b>                                    |                      |
| <b>Honorarium fee</b>                          |                      |
| Program Coordinator                            | 88.500.000           |
| Program Manager                                | 114.224.000          |
| Program Officer                                | 171.336.000          |
| Accounting Staff                               | 35.695.000           |
| Administration                                 | 35.695.000           |
| Volunteer                                      | 40.071.500           |
| Note Taker                                     | 11.506.500           |
| Advisor/Consultant                             | 529.261.150          |
| Expert/Speaker                                 | 71.422.300           |
| Facilitator                                    | 20.000.000           |
| <b>Expenditure Program</b>                     |                      |
| Health Insurance                               | 406.567              |
| Staff Development                              | 58.649.500           |
| Transportation                                 | 35.424.157           |
| Perdiem  | 46.800.000           |
| Accommodation                                  | 4.008.319            |
| Meeting Packages                               | 203.304.347          |
| Office Supplies                                | 14.710.565           |
| Office Maintenance                             | 2.009.093.400        |
| Website Maintenance                            | 56.820.615           |
| Materials-Print/Copy/Jilid                     | 14.236.923           |
| Maintenance                                    | 1.378.000            |
| Stationary                                     | 69.500               |
| References                                     | 433.000              |
| Campaign                                       | 13.448.500           |
| Printing                                       | 426.500              |
| Personnel and Organization                     | 434.969.019          |
| General Expenses                               | 1.006.500            |
| Tax Expense                                    | 15.815.452           |
| <b>Investment</b>                              |                      |
| Equipment                                      | 1.590.417.495        |
| Investment                                     | 94.438.870           |
| <b>b. Total Expenditure Program</b>            | <b>5.713.568.679</b> |
| <b>c. Beginning Balance for Program</b>        | <b>5.688.755.373</b> |
| <b>d. Fund Balance for Program (a-b+c)</b>     | <b>(24.813.306)</b>  |
| Interest Income                                | 31.391.639           |
| <b>e. Total Income Non Program</b>             | -                    |
| Bank Charge                                    | 6.578.333            |
| <b>f. Total Expenditure Non Program</b>        | -                    |
| <b>g. Beginning Balance of Non Program</b>     |                      |
| <b>h. Fund Balance for Non Program (e-f+g)</b> | <b>24.813.306</b>    |
| <b>i. Fund Balance (d+h)</b>                   | -                    |

NO : 6 - SUMMARY OF INCOME AND EXPENDITURE STATEMENT OF IFES PROGRAM

| Description                                    | 2023                 |
|--|----------------------|
| <b>Income From Grantor<br/>IFES 2022</b>       | 719.848.721          |
| <b>a. Total Income</b>                         | <b>719.848.721</b>   |
| <b>Honorarium/Fee</b>                          |                      |
| Program Manager                                | 50.663.392           |
| Program Officer                                | 166.484.264          |
| Finance  | 31.531.831           |
| Translator/Interpreter                         | 1.802.542            |
| Note Taker                                     | 6.750.000            |
| Local Researcher                               | 45.002.900           |
| Expert/Speaker                                 | 22.270.000           |
| Facilitator                                    | 16.510.400           |
| Legal Expert                                   | 26.256.500           |
| <b>Expenditure Program</b>                     |                      |
| Transportation                                 | 27.001.472           |
| Airfare  | 23.707.400           |
| Perdiem  | 24.057.914           |
| Meeting Packages                               | 175.819.123          |
| Office Supplies                                | 2.119.163            |
| Communication (Telp/Fax/Net)                   | 11.958.477           |
| Utilities Office (PLN-PDAM)                    | 3.341.857            |
| Materials-Print/Copy/Jilid                     | 1.407.700            |
| References                                     | 3.000.000            |
| Campaign                                       | 7.250.000            |
| Tax Expense                                    | 13.000               |
| <b>Invesment</b>                               |                      |
| Equipment                                      | 20.140.000           |
| <b>b. Total Expenditure Program</b>            | <b>667.087.935</b>   |
| <b>c. Begining Balance for Program</b>         | <b>(178.485.402)</b> |
| <b>d. Fund Balance for Program (a-b+c)</b>     | <b>(125.724.616)</b> |
| Interest Income                                | 937.246              |
| <b>e. Total Income Non Program</b>             | <b>937.246</b>       |
| Bank Charge                                    | 1.371.701            |
| <b>f. Total Expenditure Non Program</b>        | <b>1.371.701</b>     |
| <b>g. Begining Balance of Non Program</b>      | -                    |
| <b>h. Fund Balance for Non Program (e-f+g)</b> | <b>(434.455)</b>     |
| <b>i. Fund Balance (d+h)</b>                   | <b>(126.159.071)</b> |



NO : 7 - SUMMARY OF INCOME AND EXPENDITURE STATEMENT OF INTEGRITAS PROGRAM

| Description                                    | 2023                   |
|--|------------------------|
| <b>Income From Grantor</b>                     |                        |
| <b>INTEGRITAS</b>                              | 6.114.875.734          |
| <b>a. Total Income</b>                         | <b>6.114.875.734</b>   |
| <b>Honorarium/Fee</b>                          |                        |
| Program Manager                                | 292.500.000            |
| Program Officer                                | 962.000.000            |
| Finance Manager                                | 63.800.000             |
| Finance  | 221.000.000            |
| Administration                                 | 239.906.500            |
| Local Coordinator                              | 38.325.000             |
| Volunteer                                      | 1.500.000              |
| Reviewer                                       | 30.000.000             |
| Desain And Layout                              | 37.287.000             |
| Translator/Interpreter                         | 16.350.170             |
| Data Entry                                     | 203.500.000            |
| Note Taker                                     | 28.100.000             |
| Local Researcher                               | 921.250.000            |
| Expert/Speaker                                 | 197.244.735            |
| Facilitator                                    | 7.000.000              |
| Moderator                                      | 61.962.500             |
| Writer   | 15.000.000             |
| Organizing Committee                           | 24.500.000             |
| Production (Album/Film/Video)                  | 202.065.000            |
| Campaign Officer                               | 247.000.000            |
| <b>Expenditure Program</b>                     |                        |
| Health Insurance                               | 19.839.000             |
| Transportation                                 | 391.311.028            |
| Airfare  | 203.735.537            |
| Publication                                    | 8.187.500              |
| Perdiem  | 151.099.280            |
| Accommodation                                  | 128.356.508            |
| Meeting Packages                               | 642.541.104            |
| Office Supplies                                | 3.981.290              |
| Communication (Telp/Fax/Net)                   | 51.780.931             |
| Utilities Office (PLN-PDAM)                    | 15.155.369             |
| Website Development                            | 20.000.000             |
| Equipment Rent                                 | 86.379.500             |
| Materials-Print/Copy/Jilid                     | 19.080.843             |
| Documentation                                  | 2.500.000              |
| Stationery                                     | 499.000                |
| References                                     | 5.197.910              |
| Campaign                                       | 136.091.601            |
| Remittance Expense                             | 3.729.600              |
| <b>Invesment</b>                               |                        |
| Equipment                                      | 80.095.000             |
| <b>b. Total Expenditure Program</b>            | <b>5.779.851.906</b>   |
| <b>c. Begining Balance for Program</b>         | <b>(2.284.214.983)</b> |
| <b>d. Fund Balance for Program (a-b+c)</b>     | <b>(1.949.191.155)</b> |
| Interest Income                                | 1.743.759              |
| <b>e. Total Income Non Program</b>             | <b>1.743.759</b>       |
| Bank Charge                                    | 648.757                |
| <b>f. Total Expenditure Non Program</b>        | <b>648.757</b>         |
| <b>g. Begining Balance of Non Program</b>      | <b>-</b>               |
| <b>h. Fund Balance for Non Program (e-f+g)</b> | <b>1.095.002</b>       |
| <b>i. Fund Balance (d+h)</b>                   | <b>(1.948.096.153)</b> |

NO : 8 - SUMMARY OF INCOME AND EXPENDITURE STATEMENT OF INTERNEWS PROGRAM

| Description                                    | 2023                 |
|--|----------------------|
| <b>Income From Grantor</b><br>Internews 2022   | 1.497.002.653        |
| <b>a. Total Income</b>                         | <b>1.497.002.653</b> |
| <b>Honorarium fee</b>                          |                      |
| Program Coordinator                            | 179.668.400          |
| Program Assistant                              | 71.867.250           |
| Program Officer                                | 189.934.700          |
| Finance Manager                                | 77.856.190           |
| Administration                                 | 15.547.300           |
| Local Coordinator                              | 81.086.300           |
| Reviewer                                       | 24.005.800           |
| Note Taker                                     | 752.500              |
| Local Researcher                               | 74.164.000           |
| Expert/Speaker                                 | 65.627.100           |
| Facilitator                                    | 14.509.000           |
| Moderator                                      | 6.023.800            |
| Organizing Committee                           | 6.502.500            |
| <b>Expenditure Program</b>                     |                      |
| Health Insurance                               | 3.963.276            |
| Transportation                                 | 82.904.227           |
| Airfare  | 80.077.341           |
| Perdiem  | 19.702.500           |
| Accommodation                                  | 24.898.418           |
| Meeting Packages                               | 241.170.399          |
| Office Supplies                                | 87.510.340           |
| Communication (Telp/Fax/Net)                   | 19.036.575           |
| Utilities Office (PLN-PDAM)                    | 4.266.685            |
| Place Rent                                     | 36.000.000           |
| Materials-Print/Copy/Jilid                     | 892.500              |
| Campaign                                       | 47.889.040           |
| Tax Expense                                    | 13.316.060           |
| <b>b. Total Expenditure Program</b>            | <b>1.469.172.201</b> |
| <b>c. Begining Balance for Program</b>         | <b>(135.674.785)</b> |
| <b>d. Fund Balance for Program (a-b+c)</b>     | <b>(107.844.333)</b> |
| Interest Income                                | 2.912.582            |
| <b>e. Total Income Non Program</b>             | <b>2.912.582</b>     |
| Bank Charge                                    | 922.514              |
| <b>f. Total Expenditure Non Program</b>        | <b>922.514</b>       |
| <b>g. Beginning Balance of Non Program</b>     |                      |
| <b>h. Fund Balance for Non Program (e-f+g)</b> | <b>1.990.068</b>     |
| <b>i. Fund Balance (d+h)</b>                   | <b>(105.854.265)</b> |

NO : 9 - SUMMARY OF INCOME AND EXPENDITURE STATEMENT OF INTERNEWS PROGRAM

| Description                                    | 2023               |
|--|--------------------|
| <b>Income From Grantor</b><br>Internews 2023   | 712.622.834        |
| <b>a. Total Income</b>                         | <b>712.622.834</b> |
| <b>Honorarium fee</b>                          |                    |
| Program Coordinator                            | 60.220.221         |
| Program Assistant                              | 24.087.918         |
| Program Officer                                | 63.661.041         |
| Finance Manager                                | 26.095.248         |
| Note Taker                                     | 2.252.500          |
| Expert/Speaker                                 | 1.505.000          |
| Facilitator                                    | 12.002.500         |
| <b>Expenditure Program</b>                     |                    |
| Health Insurance                               | 1.252.758          |
| Transportation                                 | 20.062.063         |
| Airfare  | 84.674.400         |
| Perdiem  | 12.750.000         |
| Meeting Packages                               | 64.312.012         |
| Office Supplies                                | 29.713.569         |
| Communication (Telp/Fax/Net)                   | 3.151.787          |
| Utilities Office (PLN-PDAM)                    | 1.718.321          |
| Place Rent                                     | 12.450.000         |
| Tax Expense                                    | 4.463.190          |
| <b>b. Total Expenditure Program</b>            | <b>424.372.528</b> |
| <b>c. Begining Balance for Program</b>         | <b>-</b>           |
| <b>d. Fund Balance for Program (a-b+c)</b>     | <b>288.250.306</b> |
| Interest Income                                | 228.187            |
| <b>e. Total Income Non Program</b>             | <b>228.187</b>     |
| Bank Charge                                    | 120.639            |
| <b>f. Total Expenditure Non Program</b>        | <b>120.639</b>     |
| <b>g. Beginning Balance of Non Program</b>     | <b>-</b>           |
| <b>h. Fund Balance for Non Program (e-f+g)</b> | <b>107.548</b>     |
| <b>i. Fund Balance (d+h)</b>                   | <b>288.357.854</b> |

NO : 10 - SUMMARY OF INCOME AND EXPENDITURE STATEMENT OF KURAWAL PROGRAM

| Description                                    | 2023                 |
|--|----------------------|
| Income From Grantor<br>Kurawal                 | 263.545.359          |
| <b>a. Total Income</b>                         | <b>263.545.359</b>   |
| Audit Fee for FY 2022                          | 48.881.500           |
| <b>b. Total Expenditure Program</b>            | <b>48.881.500</b>    |
| <b>c. Begining Balance for Program</b>         | <b>(214.663.859)</b> |
| <b>d. Fund Balance for Program (a-b+c)</b>     | -                    |
| Interest Income                                | -                    |
| <b>e. Total Income Non Program</b>             | -                    |
| Bank Charge                                    | -                    |
| <b>f. Total Expenditure Non Program</b>        | -                    |
| <b>g. Begining Balance of Non Program</b>      | -                    |
| <b>h. Fund Balance for Non Program (e-f+g)</b> | -                    |
| <b>i. Fund Balance (d+h)</b>                   | -                    |

NO : 11 - SUMMARY OF INCOME AND EXPENDITURE STATEMENT OF NDI 2022 PROGRAM

| Description                                    | 2023               |
|--|--------------------|
| <b>Income From Grantor</b><br>NDI 2022         | 215.823.811        |
| <b>a. Total Income</b>                         | <b>215.823.811</b> |
| <b>Honorarium fee</b>                          | -                  |
| Program Coordinator                            | 8.250.000          |
| Program Manager                                | 46.200.000         |
| Program Officer                                | 35.700.000         |
| Finance  | 4.275.000          |
| Administration                                 | 4.950.000          |
| Local Coordinator                              | 60.020.000         |
| Translator/Interpreter                         | 1.844.740          |
| Expert/Speaker                                 | 10.404.500         |
| Facilitator                                    | 37.013.000         |
| Production (Album/Film/Video)                  | 110.925.650        |
| <b>Expenditure Program</b>                     |                    |
| Transportation                                 | 1.517.144          |
| Perdiem  | 5.400.000          |
| Accommodation                                  | 4.192.035          |
| Meeting Packages                               | (5.645.120)        |
| Office Supplies                                | 600.000            |
| Communication (Telp/Fax/Net)                   | 1.500.000          |
| Utilities Office (PLN-PDAM)                    | 675.000            |
| Place Rent                                     | 2.700.000          |
| Materials-Print/Copy/Jilid                     | (2.500.000)        |
| Maintenance                                    | 1.500.000          |
| Campaign                                       | 15.128.717         |
| <b>b. Total Expenditure Program</b>            | <b>344.650.666</b> |
| <b>c. Beginning Balance for Program</b>        | <b>277.076.738</b> |
| <b>d. Fund Balance for Program (a-b+c)</b>     | <b>148.249.883</b> |
| Interest Income                                | 1.221              |
| <b>e. Total Income Non Program</b>             | <b>1.221</b>       |
| Bank Charge                                    | 1.427.106          |
| <b>f. Total Expenditure Non Program</b>        | <b>1.427.106</b>   |
| <b>g. Beginning Balance of Non Program</b>     | <b>-</b>           |
| <b>h. Fund Balance for Non Program (e-f+g)</b> | <b>(1.425.885)</b> |
| <b>i. Fund Balance (d+h)</b>                   | <b>146.823.998</b> |

NO : 12 - SUMMARY OF INCOME AND EXPENDITURE STATEMENT OF OCP PROGRAM

| Description                                    | 2023                 |
|--|----------------------|
| <b>Income From Grantor</b>                     |                      |
| OCP 2020                                       | -                    |
| OCP 2021                                       | -                    |
| OCP 2021 (Phase 3)                             | -                    |
| <b>a. Total Income</b>                         | <b>-</b>             |
| <b>OCP 2020</b>                                |                      |
| <b>Expenditure Program</b>                     |                      |
| Website Development                            | 4.417.700            |
| <b>OCP 2021</b>                                |                      |
| <b>Expenditure Program</b>                     |                      |
| Transportation                                 | 142.000              |
| Airfare  | 6.680.478            |
| Perdiem  | 2.000.000            |
| Accommodation                                  | 1.980.288            |
| <b>OCP 2021 (phase 3)</b>                      |                      |
| <b>Honorarium/Fee</b>                          |                      |
| Reviewer                                       | 80.484.579           |
| Desain And Layout                              | 1.806.500            |
| Translator/Interpreter                         | 14.900.100           |
| Researcher                                     | 132.500.000          |
| Expert/Speaker                                 | 37.005.000           |
| Moderator                                      | 1.500.000            |
| Organizing Committee                           | 1.000.000            |
| <b>Expenditure Program</b>                     |                      |
| Transportation                                 | 99.065.898           |
| Meeting Packages                               | 11.940.816           |
| Communication (Telp/Fax/Net)                   | 33.182.567           |
| Website Development                            | 45.009.000           |
| Campaign                                       | 10.006.500           |
| <b>b. Total Expenditure Program</b>            | <b>483.621.426</b>   |
| OCP 2020                                       | 298.910.704          |
| OCP 2021                                       | 362.359.082          |
| OCP 2021 (Phase 3)                             | 473.363.021          |
| <b>c. Begining Balance for Program</b>         | <b>1.134.632.807</b> |
| <b>d. Fund Balance for Program (a-b+c)</b>     | <b>651.011.381</b>   |
| Interest Income                                | 6.212.713            |
| <b>e. Total Income Non Program</b>             | <b>6.212.713</b>     |
| Bank Charge                                    | 1.542.549            |
| <b>f. Total Expenditure Non Program</b>        | <b>1.542.549</b>     |
| <b>g. Beginning Balance of Non Program</b>     | <b>-</b>             |
| <b>h. Fund Balance for Non Program (e-f+g)</b> | <b>4.670.164</b>     |
| <b>i. Fund Balance (d+h)</b>                   | <b>655.681.545</b>   |



NO : 13 - SUMMARY OF INCOME AND EXPENDITURE STATEMENT OF OCP PROGRAM

| Description                                      | 2023               |
|--|--------------------|
| <b>Income From Grantor</b><br>OCP 2023 (Phase 4) | 454.307.100        |
| <b>a. Total Income</b>                           | <b>454.307.100</b> |
| <b>Honorarium/Fee</b>                            |                    |
| Local Coordinator                                | 24.002.500         |
| Note Taker                                       | 752.500            |
| Local Researcher                                 | 10.002.500         |
| Expert/Speaker                                   | 11.019.500         |
| Facilitator                                      | 6.765.500          |
| Writer   | 1.502.500          |
| Organizing Committee                             | 48.507.500         |
| <b>Expenditure Program</b>                       |                    |
| Transportation                                   | 32.741.186         |
| Airfare  | 45.454.000         |
| Perdiem  | 14.700.000         |
| Accommodation                                    | 3.100.000          |
| Meeting Packages                                 | 184.423.407        |
| Communication (Telp/Fax/Net)                     | 1.800.000          |
| Banner   | 215.000            |
| <b>b. Total Expenditure Program</b>              | <b>384.986.093</b> |
| <b>c. Beginning Balance for Program</b>          | -                  |
| <b>d. Fund Balance for Program (a-b+c)</b>       | <b>69.321.007</b>  |
| Interest Income                                  | -                  |
| <b>e. Total Income Non Program</b>               | -                  |
| Bank Charge                                      | 772.322            |
| <b>f. Total Expenditure Non Program</b>          | <b>772.322</b>     |
| <b>g. Beginning Balance of Non Program</b>       |                    |
| <b>h. Fund Balance for Non Program (e-f+g)</b>   | <b>772.322</b>     |
| <b>i. Fund Balance (d+h)</b>                     | <b>68.548.685</b>  |

NO : 14 - SUMMARY OF INCOME AND EXPENDITURE STATEMENT OF PACKARD PROGRAM

| Description                                    | 2023               |
|--|--------------------|
| <b>Income From Grantor<br/>Packard</b>         | -                  |
| <b>a. Total Income</b>                         | -                  |
| <b>Honorarium/Fee</b>                          |                    |
| Coordinator                                    | 15.000.000         |
| Program Manager                                | 34.200.000         |
| Program Officer                                | 20.400.000         |
| Finance  | 6.300.000          |
| Administration                                 | 5.700.000          |
| Trainer  | 4.005.800          |
| Note Taker                                     | 4.505.000          |
| Facilitator                                    | 5.002.500          |
| Management                                     | 177.264.602        |
| <b>Expenditure Program</b>                     |                    |
| Transportation                                 | 3.024.000          |
| Transportation for Participant                 | 26.925.600         |
| Airfare  | 10.666.400         |
| Perdiem  | 9.015.000          |
| Accommodation                                  | 4.139.750          |
| Meeting Packages                               | 104.008.958        |
| Office Supplies                                | 12.071.500         |
| Communication (Telp/Fax/Net)                   | 7.712.540          |
| Utilities Office (PLN-PDAM)                    | 36.000.000         |
| Materials-Print/Copy/Jilid                     | 193.900            |
| <b>Investment</b>                              |                    |
| Equipment                                      | 6.541.300          |
| <b>b. Total Expenditure Program</b>            | <b>492.676.850</b> |
| <b>c. Beginning Balance for Program</b>        | 491.336.235        |
| <b>d. Fund Balance for Program (a-b+c)</b>     | <b>(1.340.615)</b> |
| Interest Income                                | 1.894.523          |
| <b>e. Total Income Non Program</b>             | <b>1.894.523</b>   |
| Bank Charge                                    | 553.908            |
| <b>f. Total Expenditure Non Program</b>        | <b>553.908</b>     |
| <b>g. Beginning Balance of Non Program</b>     |                    |
| <b>h. Fund Balance for Non Program (e-f+g)</b> | 1.340.615          |
| <b>i. Fund Balance (d+h)</b>                   | -                  |

NO : 15 - SUMMARY OF INCOME AND EXPENDITURE STATEMENT OF OSF PROGRAM

| Description                                    | 2023                 |
|--|----------------------|
| <b>Income From Grantor<br/>OSF</b>             | 2.307.750.000        |
| <b>a. Total Income</b>                         | <b>2.307.750.000</b> |
| <b>Honorarium/Fee</b>                          |                      |
| Program Manager                                | 52.507.500           |
| Program Officer                                | 70.010.000           |
| Finance Manager                                | 42.000.000           |
| Finance  | 49.000.000           |
| Administration                                 | 49.010.000           |
| Expert/Speaker                                 | 3.005.000            |
| Campaign Officer                               | 70.010.000           |
| <b>Expenditure Program</b>                     |                      |
| Transportation                                 | 10.053.000           |
| Meeting Packages                               | 15.470.977           |
| Communication (Telp/Fax/Net)                   | 10.500.000           |
| Utilities Office (PLN-PDAM)                    | 7.000.000            |
| Campaign                                       | 3.000.000            |
| <b>Investment</b>                              |                      |
| Equipment                                      | 21.732.500           |
| <b>b. Total Expenditure Program</b>            | <b>403.298.977</b>   |
| <b>c. Beginning Balance for Program</b>        | -                    |
| <b>d. Fund Balance for Program (a-b+c)</b>     | <b>1.904.451.023</b> |
| Interest Income                                | 8.147.008            |
| <b>e. Total Income Non Program</b>             | <b>8.147.008</b>     |
| Bank Charge                                    | 1.759.403            |
| <b>f. Total Expenditure Non Program</b>        | <b>1.759.403</b>     |
| <b>g. Beginning Balance of Non Program</b>     |                      |
| <b>h. Fund Balance for Non Program (e-f+g)</b> | 6.387.605            |
| <b>i. Fund Balance (d+h)</b>                   | <b>1.910.838.628</b> |