

**PERKUMPULAN / ASSOCIATION OF
INDONESIA CORRUPTION WATCH**

**LAPORAN KEUANGAN
TANGGAL 31 DESEMBER 2021
SERTA UNTUK TAHUN YANG BERAKHIR
PADA TANGGAL TERSEBUT
DAN LAPORAN AUDITOR INDEPENDEN**

***FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2021
AND FOR THE YEAR THEN ENDED
AND INDEPENDENT AUDITORS' REPORT***

**PERKUMPULAN
INDONESIA CORRUPTION WATCH (ICW)
LAPORAN KEUANGAN
TANGGAL 31 DESEMBER 2021
SERTA UNTUK TAHUN YANG BERAKHIR
PADA TANGGAL TERSEBUT
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**ASSOCIATION OF
INDONESIA CORRUPTION WATCH (ICW)
FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2021
AND
FOR THE YEAR THEN ENDED
AND INDEPENDENT AUDITORS' REPORT**

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**SURAT PERNYATAAN MANAJEMEN
TENTANG
TANGGUNG JAWAB ATAS LAPORAN KEUANGAN
PADA TANGGAL 31 DESEMBER 2021
DAN UNTUK TAHUN YANG
BERAKHIR PADA TANGGAL TERSEBUT**

**PERKUMPULAN INDONESIA CORRUPTION WATCH
(ICW)**

Kami yang bertandatangan di bawah ini:

- | | | |
|--------------------|---|--|
| 1. Nama | : | Adnan Topan Husodo |
| 2. Alamat Kantor | : | Jl. Kalibata Timur IV D No.6,
Jakarta Selatan |
| 3. Alamat Domisili | : | Bukit Pamulang Indah B 12/5
RT 001 / RW 009, Pamulang,
Tangerang |
| 4. Nomor Telepon | : | 021-..... |
| 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, 2021
AND FOR THE YEAR ENDED**

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

We, the undersigned:

- | | | |
|---------------------|---|--|
| 1. Name | : | Adnan Topan Husodo |
| 2. Office Address | : | Jl. Kalibata Timur IV D
No.6, South Jakarta |
| 3. Domicile Address | : | Bukit Pamulang Indah B
12/5 RT 001 / RW 009,
Pamulang, Tangerang |
| 4. Phone Number | : | 021-..... |
| 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.

Jakarta, 1 September 2022

Jakarta, September 1st, 2022

Perkumpulan Indonesia Corruption Watch



Adnan Topan Husodo
Koordinator / Coordinator

**KOMISI
MASYARAKAT
UNTUK
PENYELIDIKAN
KORUPSI**

KANTOR AKUNTAN PUBLIK
Drs. BAMBANG SUDARYONO & REKAN
REGISTERED PUBLIC ACCOUNTANTS
Izin Usaha : KEP-184/KM.17/1999

Laporan Auditor Independen

No. 00249/2.0326/AU.1/11/0411-1/1/IX/2022

Kepada Yth.
Dewan Etik, dan Badan Pengurus
Perkumpulan Indonesia Corruption Watch

Kami telah mengaudit laporan keuangan Perkumpulan Indonesia Corruption Watch, terlampir yang terdiri dari laporan posisi keuangan tanggal 31 Desember 2021, serta laporan laba rugi dan penghasilan komprehensif lain, laporan perubahan ekuitas, dan laporan arus kas untuk tahun yang berakhir pada tanggal tersebut, dan suatu ikhtisar kebijakan akuntansi signifikan dan informasi penjelasan lainnya.

Tanggung jawab manajemen atas 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.

Tanggung jawab auditor

Tanggung jawab kami adalah untuk menyatakan suatu opini atas laporan keuangan tersebut berdasarkan audit kami. Kami melaksanakan audit kami berdasarkan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia. Standar tersebut mengharuskan kami untuk mematuhi ketentuan etika serta merencanakan dan melaksanakan audit untuk memperoleh keyakinan memadai tentang apakah laporan keuangan tersebut bebas dari kesalahan penyajian material.

Independent Auditors' Report

No. 00249/2.0326/AU.1/11/0411-1/1/IX/2022

To
Board of Ethics and Boards of Management
Association of Indonesia Corruption Watch

We have audited the accompanying financial statements of Association of Indonesia Corruption Watch, which comprise the statement of financial position as of December 31, 2021, and the statement of profit or loss and other comprehensive income, changes in equity, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

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

Auditors' responsibility

Our responsibility is to express an opinion on such financial statements based on our audit. We conducted our audit in accordance with Standards on Auditing established by the Indonesian Institute of Certified Public Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether such financial statements are free from material misstatement.

Tanggung jawab auditor (lanjutan)

Suatu audit melibatkan pelaksanaan prosedur untuk memperoleh bukti tentang angka-angka dan pengungkapan dalam laporan keuangan. Prosedur yang dipilih bergantung pada pertimbangan auditor, termasuk penilaian atas risiko kesalahan penyajian material dalam laporan keuangan, baik yang disebabkan oleh kecurangan maupun oleh kesalahan. Dalam melakukan penilaian risiko tersebut, auditor mempertimbangkan pengendalian internal yang relevan dengan penyusunan dan penyajian wajar laporan keuangan entitas untuk merancang prosedur audit yang tepat sesuai dengan kondisinya, tetapi bukan untuk tujuan menyatakan opini atas keefektifitasan pengendalian internal entitas. Suatu audit juga mencakup pengevaluasian atas ketepatan kebijakan akuntansi yang digunakan dan kewajaran estimasi akuntansi yang dibuat oleh manajemen, serta pengevaluasian atas penyajian laporan keuangan secara keseluruhan.

Kami yakin bahwa bukti audit yang telah kami peroleh adalah cukup dan tepat untuk menyediakan suatu basis bagi opini audit kami.

Opini

Menurut opini kami, laporan keuangan terlampir menyajikan secara wajar, dalam semua hal yang material, posisi keuangan Perkumpulan Indonesia Corruption Watch tanggal 31 Desember 2021, serta kinerja keuangan dan arus kasnya untuk tahun yang berakhir pada tanggal tersebut, sesuai dengan Standar Akuntansi Keuangan di Indonesia.

Hal Lain

Laporan Keuangan Perkumpulan Indonesia Corruption Watch tanggal 31 Desember 2020 dan untuk tahun yang berakhir pada tanggal tersebut diaudit oleh auditor independen lain dengan laporan nomor: 00023/2.0810/AU.1/11/0676-3/1/VI/2021 tanggal 2 Juni 2021 berisi opini wajar tanpa modifikasi atas laporan keuangan tersebut.

**Kantor Akuntan Publik/Registered Public Accountants
Drs. Bambang Sudaryono & Rekan**



Drs. Sudarmadji Herry Sutrisno, Ak., MM., CPA., CA.
Izin Akuntan Publik No. AP.0411/ Public Accountant License No. AP.0411

1 September 2022/September 1st, 2022

Auditors' responsibility (continued)

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Association of Indonesia Corruption Watch as of December 31, 2021, and their financial performance and cash flows for the year then ended, in accordance with Indonesian Financial Accounting Standards.

Other Matters

The Financial Statement of Association of Indonesia Corruption Watch as of December 31, 2020 and for the year ended audited by other independent auditor with report number: 00023/2.0810/AU.1/11/0676-3/1/VI/2021 dated June 2nd, 2021 contains an unmodified opinion on the financial statement.



PERKUMPULAN INDONESIA CORRUPTION WATCH
LAPORAN POSISI KEUANGAN
 Tanggal 31 Desember 2021

ASSOCIATION OF INDONESIA CORRUPTION WATCH
STATEMENTS OF FINANCIAL POSITION
 As of December 31, 2021

(Disajikan dalam Rupiah, kecuali dinyatakan lain)

(Expressed in Rupiah, unless otherwise stated)

	2021	Catatan / Notes	2020	
ASET				ASSETS
Aset Lancar				Current Assets
Kas dan Setara Kas	28.443.558.420	3	11.345.153.926	Cash and Cash Equivalent
Piutang	468.159.671	4	2.898.934.087	Receivables
Uang Muka dan Beban Dibayar Dimuka	1.484.272.121	5	1.614.419.411	Advances and Prepaid Expenses
Jumlah Aset Lancar	30.395.990.212		15.858.507.424	Total Current Assets
Aset Tidak Lancar				Non Current Assets
Investasi	3.060.000.000	6	1.060.000.000	Investment
Aset tetap - bersih	10.805.934.207	7	5.752.414.943	Fixed assets - net
Jumlah Aset Tidak Lancar	13.865.934.207		6.812.414.943	Total Non Current Assets
JUMLAH ASET	44.261.924.418		22.670.922.367	TOTAL ASSETS

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 2021

ASSOCIATION OF INDONESIA CORRUPTION WATCH
STATEMENTS OF FINANCIAL POSITION
 As of December 31, 2021

(Disajikan dalam Rupiah, kecuali dinyatakan lain)

(Expressed in Rupiah, unless otherwise stated)

	<u>2021</u>	Catatan / Notes	<u>2020</u>	
LIABILITAS DAN ASET NETO				LIABILITIES AND NET ASSETS
LIABILITAS				LIABILITIES
Liabilitas Jangka Pendek	<u>577.882.898</u>	8	<u>4.889.341.760</u>	Current Liabilities
Jumlah Liabilitas	<u>577.882.898</u>		<u>4.889.341.760</u>	Total Liabilities
ASET NETO		9		NET ASSETS
Tanpa Pembatasan dari Pemberi Sumber Daya	28.288.042.668		16.009.554.458	<i>Without Restrictions from Resource Providers</i>
Dengan Pembatasan dari Pemberi Sumber Daya	<u>15.395.998.852</u>		<u>1.772.026.149</u>	<i>With Restrictions from Resource Providers</i>
Jumlah aset neto	<u>43.684.041.520</u>		<u>17.781.580.607</u>	Total net assets
JUMLAH KEWAJIBAN DAN ASET NETO	<u><u>44.261.924.418</u></u>		<u><u>22.670.922.367</u></u>	TOTAL LIABILITIES AND NET ASSETS

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
 31 Desember 2021

ASSOCIATION OF INDONESIA CORRUPTION WATCH
STATEMENTS OF INCOME
 For The Year Ended
 December 31, 2021

(Disajikan dalam Rupiah, kecuali dinyatakan lain)

(Expressed in Rupiah, unless otherwise stated)

	<u>2021</u>	Catatan/ Notes	<u>2020</u>	
TANPA PEMBATAAN DARI PEMBERI SUMBER DAYA				WITHOUT RESTRICTIONS FROM RESOURCE PROVIDERS
PENERIMAAN	7.859.060.991	14	3.508.494.965	RECEIPT
PENGELUARAN				EXPENDITURES
Operasional	3.893.265.798	15	4.702.042.550	Operational
JUMLAH PENGELUARAN	3.893.265.798		4.702.042.550	Total Expenditure
(DEFISIT)/SURPLUS	3.965.795.193		(1.193.547.585)	(DEFICIT)/SURPLUS
DENGAN PEMBATAAN DARI PEMBERI SUMBER DAYA				WITH RESTRICTIONS FROM RESOURCE PROVIDERS
PENERIMAAN		12		RECEIPT
Penerimaan Dana dari Grantor	29.100.761.214		7.396.819.444	Fund Receipt from Grantor
Pendapatan Bunga	301.851.868		39.536.070	Interest Income
JUMLAH PENERIMAAN	29.402.613.082		7.436.355.514	TOTAL RECEIPT
PENGELUARAN		13		EXPENDITURES
Beban Program	13.180.681.133		8.014.653.949	Program Expenditure
Pengembalian Dana	98.764.577		85.009.655	Returning Fund
JUMLAH PENGELUARAN	13.279.445.710		8.099.663.604	TOTAL EXPENDITURES
(DEFISIT)/SURPLUS	16.123.167.372		(663.308.090)	(DEFICIT)/SURPLUS
JUMLAH (DEFISIT)/SURPLUS	20.088.962.565		(1.856.855.675)	TOTAL (DEFICIT)/SURPLUS

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
31 Desember 2021

PERKUMPULAN INDONESIA CORRUPTION WATCH
STATEMENTS OF CHANGES IN NET ASSETS
For The Year Ended
December 31, 2021

(Disajikan dalam Rupiah, kecuali dinyatakan lain)

(Expressed in Rupiah, unless otherwise stated)

	<u>2021</u>	Catatan/ Notes	<u>2020</u>	
ASET NETO TANPA PEMBATAAN DARI PEMBERI SUMBER DAYA				NET ASSETS WITHOUT RESTRICTIONS FROM RESOURCE
Saldo Awal	16.009.554.458		17.122.414.020	<i>Beginning Balance</i>
Surplus/(Defisit) Tahun Berjalan	3.965.795.193		(1.193.547.585)	<i>Current Year Surplus/(Deficit)</i>
Aset neto yang dibebaskan dari pembatasan	2.499.194.669	10	-	<i>Net assets exempt from restriction</i>
Hibah	5.308.333.333	11	-	<i>Donations</i>
Koreksi Aset Neto Tahun Lalu	<u>505.165.015</u>		<u>80.688.022</u>	<i>Last Year Net Assets Correction</i>
Saldo Akhir	<u>28.288.042.668</u>		<u>16.009.554.458</u>	<i>Ending Balance</i>
ASET NETO DENGAN BATASAN DARI PEMBERI SUMBER DAYA				NET ASSETS WITH RESTRICTION FROM RESOURCE PROVIDERS
Saldo Awal	1.772.026.149		2.371.309.924	<i>Beginning Balance</i>
Surplus/(Defisit) Tahun Berjalan	16.123.167.372		(663.308.090)	<i>Current Year Surplus/(Deficit)</i>
Aset neto yang dibebaskan dari pembatasan	(2.499.194.669)	10	-	<i>Net assets exempt from restriction</i>
Koreksi Aset Neto Tahun Lalu	<u>-</u>		<u>64.024.315</u>	<i>Last Year Net Assets Correction</i>
Saldo Akhir	<u>15.395.998.852</u>		<u>1.772.026.149</u>	<i>Ending Balance</i>
JUMLAH ASET NETO	<u>43.684.041.520</u>		<u>17.781.580.607</u>	TOTAL NET ASSETS

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
31 DESEMBER 2021**

(Disajikan dalam Rupiah, kecuali dinyatakan lain)

**PERKUMPULAN INDONESIA CORRUPTION WATCH
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED
DECEMBER 31, 2021**

(Expressed in Rupiah, unless otherwise stated)

	<u>2021</u>	<u>2020</u>	
Arus Kas Dari Aktivitas Operasi			Cash Flows From Operating Activities
Surplus (defisit) tahun berjalan	20.088.962.565	(1.870.794.816)	Surplus (deficit) for the year
Penyesuaian untuk merekonsiliasi kenaikan /(penurunan) aset 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	505.165.015	158.741.479	Net Assets Adjustment -
- Kerugian kehilangan aset tetap	1.108.334	-	Loss on loss of fixed assets -
- Penyusutan	411.626.683	400.938.699	Depreciation -
Perubahan Modal Kerja:			Changes in Working Capital:
Piutang	2.430.774.416	(2.019.432.482)	Receivable
Uang Muka	130.147.290	(388.831.879)	Prepayment
Kewajiban	(4.311.458.862)	2.512.656.888	Liabilities
Kas Bersih diperoleh dari (digunakan untuk) Aktivitas Operasi	<u>19.256.325.441</u>	<u>(1.206.722.111)</u>	Net Cash Provided by (Used For) Operating Activities
Arus Kas Dari Aktivitas Investasi:			Cash Flows For Investing Activities:
Penambahan aset tetap	(157.920.947)	(28.694.000)	Addition in fixed assets
Penambahan investasi	(2.000.000.000)	(1.060.000.000)	Addition in investments
Kas Bersih digunakan untuk Aktivitas Investasi	<u>(2.157.920.947)</u>	<u>(1.088.694.000)</u>	Net Cash Used For Investment Activities
Kenaikan (Penurunan) bersih kas dan setara kas	17.098.404.494	(2.295.416.111)	Net Increase (Decrease) in Cash and Cash Equivalent
Kas dan setara kas awal tahun	<u>11.345.153.926</u>	<u>13.640.570.037</u>	Cash and cash equivalents at the beginning of the year
Kas dan setara kas akhir tahun	<u><u>28.443.558.420</u></u>	<u><u>11.345.153.926</u></u>	Cash and cash equivalents at end of the year

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.

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 terorganisir dalam proses pengambilan dan pengawasan kebijakan publik.

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 mendesak reformasi hukum, politik dan birokrasi yang kondusif bagi pemberantasan korupsi.
- Mempromosikan kebijakan yang mendukung pemberantasan korupsi.
- Menyebarkan 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.

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.*
- *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.

1. UMUM (Lanjutan)

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 :

- 1 Iuran dan sumbangan anggota yang besarnya ditentukan oleh Rapat Umum Anggota
- 2 Sumber-sumber lain yang sah dan tidak bertentangan dengan asas, visi dan misi ICW
- 3 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.

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.

1. GENERAL (Continued)

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

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.

1. UMUM (Lanjutan)

Dewan Etik dan Badan Pengurus

Berdasarkan Akta Pendirian Perkumpulan Indonesia Corruption Watch Nomor 53 dari Notaris Haji Rizul Sudarmadi, SH tertanggal 11 Juni 2009, susunan Dewan Etik dan Badan Pengurus Perkumpulan Indonesia Corruption Watch untuk pertama kalinya akan dipimpin dan dijalankan oleh :

Dewan Etik

- Koordinator	:	Tn. Dadang Trisasongko / Mr. Dadang Trisasongko	:
- Anggota	:	Ny. Dra. Ani Soetijpto, MA/ Mrs. Dra. Ani Soetijpto, MA	:
- Anggota	:	Ny. Kamala Chandrakirana/ Mrs. Kamal Chandrakirana	:

Badan Pengurus

- Koordinator		Tn. Adnan Topan H. / Mr. Adnan Topan H.
- Wakil Koordinator		Tn. Agus Sunaryanto / Mr. Agus Sunaryanto
- Anggota		Ny. Maya Fatmawati / Mrs. Maya Fatmawati
- Anggota		Tn. Luky Djuniardi / Mr. Luky Djuniardi
- Anggota		Ny. Bivitri Susanti / Mrs. Bivitri Susanti
- Anggota		Ny. Lodewijik FP/ Mrs. Lodewijik FP
- Anggota		Tn. Ade Irawan / Mr. Ade Irawan
- Anggota		Tn. Yanuar Rizky / Mr. Yanuar Rizky
- Anggota		Tn. Emerson Yuntho/ Mr. Emerson Yuntho
- Anggota		Tn. P Bambang Wisudo/ Mr. P Bambang Wisudo
- Anggota		Tn. Laits Abied/ Mr. Laits Abied
- Anggota		Ny. Sely Martinil / Mrs. Sely Martini
- Anggota		Tn. Yohanes Danang/ Mr. Yohanes Danang

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 method).

b. Periode laporan

Periode laporan atas laporan keuangan yaitu dari tanggal 1 Januari sampai dengan 31 Desember 2021 dan 2020.

c. Pengakuan penerimaan

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

1. GENERAL (Continued)

Board of Ethics and Management

Based on Statutes of Association Indonesia Corruption Watch in Notarial Deed No. 53 by public notary Haji Rizul Sudarmadi, SH dated June 11, 2009, formation of Board of Ethics and Board of Management for the first time will be executed by :

Board of Ethics

Coordinator -
Member -
Member -

Board of Management

Coordinator -
Co Coordinator -
Member -
Member -
Member -
Member -
Member -
Member -
Member -
Member -
Member -
Member -

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, 2021 and 2020.

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).

2. IKHTISAR KEBIJAKAN AKUNTANSI SIGNIFIKAN
(Lanjutan)

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. Transaksi dan Saldo Dalam Mata Uang Asing

Pembukuan Perkumpulan diselenggarakan dalam mata uang Rupiah. Transaksi dalam mata uang asing dijabarkan ke dalam Rupiah dengan kurs yang berlaku pada tanggal transaksi. Pada akhir periode pelaporan, aset dan liabilitas moneter dalam mata uang asing dijabarkan ke dalam Rupiah dengan menggunakan kurs tengah yang ditetapkan oleh Bank Indonesia pada tanggal tersebut. Laba atau rugi dari selisih kurs mata uang asing dan penjabaran aset dan liabilitas moneter dalam mata uang Rupiah diakui dalam laba rugi periode berjalan. Kurs yang digunakan untuk menjabarkan ke mata uang Rupiah, mata uang penyajian Perkumpulan pada tanggal 31 Desember 2021 dan 2020 masing-masing adalah sebagai berikut:

	<u>2021</u>
1 Dollar AS	14.269
1 Euro	16.127

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 dikapitalisasi.

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 eksplisit 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)

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. Foreign Currency Transactions and Balances

The accounting records of the Association are maintained in Rupiah. Transactions denominated in foreign currencies are translated into Rupiah at the exchange rates prevailing at the dates of the transactions. At the end of the reporting period, monetary assets and liabilities denominated in foreign currencies are translated into Rupiah using the middle rates of exchange quoted by Bank Indonesia at such dates. Exchange gains and losses arising on foreign currency transactions and on the translation of foreign currency monetary assets and liabilities into Rupiah are recognized in the current period profit or loss. The exchange rate used for translation into Rupiah, the Association's presentation currency, as of December 31, 2021 and 2020 are as follows:

	<u>2021</u>	<u>2020</u>	
		14.050	US Dollar 1
		17.330	Euro 1

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. Investasi

Investasi diukur pada biaya perolehan dikurangi penyisihan kerugian penurunan nilai.

i. Donatur

Selama 2021 dan 2020 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
- Internews Network
- Kurawal Foundation
- Madani
- National Democratic Institute (NDI)
- OCP
- Packard
- TAF Sakti Papua
- TAF Setapak
- USAID - MSI
- Voice

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
 (Continued)**

h. Investments

Investments are measured at cost less allowance for impairment losses.

i. Grantor

During 2021 and 2020 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
- Internews Network
- Kurawal Foundation
- Madani
- National Democratic Institute (NDI)
- OCP
- Packard
- TAF Sakti Papua
- TAF Setapak
- USAID - MSI
- Voice

3. KAS DAN SETARA KAS

	<u>2021</u>
Kas	2.460.194
Jumlah Kas	2.460.194
Bank	
<u>Rupiah</u>	
PT Bank Negara Indonesia (Persero) Tbk	25.661.654.255
PT Bank Central Asia Tbk	2.022.980.117
PT Bank Rakyat Indonesia (Persero) Tbk	217.999.033
PT Bank Mandiri (Persero) Tbk	68.903.960
<u>Dollar Amerika Serikat</u>	
PT Bank Negara Indonesia (Persero) Tbk	293.455.929
<u>Euro</u>	
PT Bank Negara Indonesia (Persero) Tbk	176.104.932
Jumlah Bank	28.441.098.226
JUMLAH KAS & SETARA KAS	28.443.558.420

3. CASH AND CASH EQUIVALENTS

	<u>2020</u>	
	2.460.194	Cash on hand
Jumlah Kas	2.460.194	Total Cash
Bank		
<u>Rupiah</u>		<u>Rupiah</u>
PT Bank Negara Indonesia (Persero) Tbk	8.754.982.917	PT Bank Negara Indonesia (Persero) Tbk
PT Bank Central Asia Tbk	1.899.411.168	PT Bank Central Asia Tbk
PT Bank Rakyat Indonesia (Persero) Tbk	215.390.959	PT Bank Rakyat Indonesia (Persero) Tbk
PT Bank Mandiri (Persero) Tbk	58.924.634	PT Bank Mandiri (Persero) Tbk
<u>US Dollar</u>		<u>US Dollar</u>
PT Bank Negara Indonesia (Persero) Tbk	224.219.304	PT Bank Negara Indonesia (Persero) Tbk
<u>Euro</u>		<u>Euro</u>
PT Bank Negara Indonesia (Persero) Tbk	189.764.750	PT Bank Negara Indonesia (Persero) Tbk
Jumlah Bank	11.342.693.732	Total cash in bank
TOTAL CASH AND CASH EQUIVALENTS	11.345.153.926	TOTAL CASH AND CASH EQUIVALENTS

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(Disajikan Dalam Rupiah, Kecuali dinyatakan lain)

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4. PIUTANG USAHA

	<u>2021</u>
Piutang Karyawan	333.159.671
Piutang Program :	
Pinjaman YLBHI	135.000.000
HIVOS OPEN	-
ECF	-
FORD	-
FUNDRAISING	-
VOICE	-
GIZ	-
INTERNEWS	-
Lain-Lain	-
Jumlah Piutang Program	<u>135.000.000</u>
Jumlah Piutang	<u>468.159.671</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>2021</u>
KURAWAL	543.717.026
FORD	469.891.438
FUNDRAISING	137.389.500
OCP	134.665.116
MSI - USAID	91.744.800
ECF	60.509.000
INTERNEWS	37.337.502
Lain-lain (masing-masing dibawah Rp25jt)	9.017.739
Jumlah Uang Muka Dan Beban Dibayar Dimuka	<u>1.484.272.121</u>

6. INVESTASI

	<u>2021</u>
Obligasi	1.000.000.000
Simpanan	2.000.000.000
Penyertaan langsung	60.000.000
JUMLAH INVESTASI	<u>3.060.000.000</u>

Manajemen berkeyakinan bahwa tidak terdapat kejadian-kejadian atau perubahan-perubahan yang mengindikasikan adanya penurunan nilai aset pada tanggal 31 Desember 2021 dan 2020.

4. ACCOUNT RECEIVABLES

	<u>2020</u>
Piutang Karyawan	389.633.250
Piutang Program :	
Pinjaman YLBHI	-
HIVOS OPEN	22.000.000
ECF	114.926.607
FORD	1.255.871.477
FUNDRAISING	76.691.363
VOICE	321.242.500
GIZ	485.068.890
INTERNEWS	98.500.000
Lain-Lain	135.000.000
Jumlah Piutang Program	<u>2.509.300.837</u>
Jumlah Piutang	<u>2.898.934.087</u>

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>2020</u>
KURAWAL	1.188.187.500
FORD	88.632.785
FUNDRAISING	131.732.641
OCP	-
MSI - USAID	132.360.585
ECF	-
INTERNEWS	-
Lain-lain (masing-masing dibawah Rp25 Million each)	73.505.900
TOTAL ADVANCES AND PREPAYMENT	<u>1.614.419.411</u>

6. INVESTMENT

	<u>2020</u>
Bonds	1.000.000.000
Deposits	-
Direct investment	60.000.000
TOTAL INVESTMENT	<u>1.060.000.000</u>

The management believes that there are no events or changes that indicate an impairment of assets as of December 31, 2021 and 2020, respectively.

6. INVESTASI (Lanjutan)

Obligasi

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

Penjual	:	Bank Mandiri
Pembeli	:	Supitriyani-untuk dan atas nama ICW
Instrumen	:	FR65
Penerbit Instrument	:	Kemenkeu. RI
ISIN	:	IDG00001040
Tanggal Jatuh Tempo	:	15 Mei 2033
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

Simpanan

Merupakan dana dalam bentuk simpanan berjangka di Koperasi Makmur Jaya sebesar Rp2.000.0000.0000 dengan jangka waktu 36 bulan. Atas simpanan tersebut perkumpulan akan memperoleh imbal hasil sebesar 11% pertahun dari jumlah simpanan.

Penyertaan Langsung

Penyertaan ini 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 2021 dan 2020 adalah sebesar sebesar Rp. 60.000.000.

7. ASET TETAP

6. INVESTMENT (Continued)

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 Instrument	:	Kemenkeu.
ISIN	:	IDG000010
Due date	:	May 15,2033
Nominal	:	IDR 1.000.000.000,-
Bank Selling Price	:	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

Deposits

Represents funds in the form of time deposits in Koperasi Makmur Jaya amounted to Rp2,000,000,000,000 with a period of 36 months. For these deposits, the association will earn a return of 11% per year from the total deposits.

Direct Investment

Direct 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, 2021 and 2020 is 60,000,000 IDR.

7. FIXED ASSETS

31 Desember 2021 / December 31, 2021

	<u>Saldo Awal/ Beginning Balance</u>	<u>Penambahan/ Addition</u>	<u>Pengurangan/ Disposal</u>	<u>Saldo Akhir/ Ending Balance</u>	
Harga Perolehan					Acquisition Cost
Bangunan	7.000.000.000	5.308.333.333	-	12.308.333.333	Building
Peralatan Kantor	558.494.129	157.920.947	2.800.000	713.615.076	Office Equipment
Jumlah	7.558.494.129	5.466.254.280	2.800.000	13.021.948.409	Total
Akumulasi Penyusutan					Accumulated Depreciation
Bangunan	1.341.666.667	350.000.000	-	1.691.666.667	Building
Peralatan Kantor	464.412.519	61.626.683	1.691.667	524.347.535	Office Equipment
Jumlah	1.806.079.186	411.626.683	1.691.667	2.216.014.202	Total
NILAI BUKU	5.752.414.943			10.805.934.207	NET BOOK VALUE

7. ASET TETAP (Lanjutan)

7. FIXED ASSETS (Continued)

31 Desember 2020 / December 31, 2020					
	Saldo Awal/ <i>Beginning Balance</i>	Penambahan/ <i>Addition</i>	Pengurangan/ <i>Disposal</i>	Saldo Akhir/ <i>Ending Balance</i>	
Harga Perolehan					Acquisition Cost
Bangunan	7.000.000.000	-	-	7.000.000.000	Building
Peralatan Kantor	529.800.129	28.694.000	-	558.494.129	Office Equipment
Jumlah	7.529.800.129	28.694.000	-	7.558.494.129	Total
Akumulasi Penyusutan					Accumulated Depreciation
Bangunan	991.666.667	350.000.000	-	1.341.666.667	Building
Peralatan Kantor	413.473.820	50.938.699	-	464.412.519	Office Equipment
Jumlah	1.405.140.487	400.938.699	-	1.806.079.186	Total
NILAI BUKU	6.124.659.642			5.752.414.943	NET BOOK VALUE

Pengurangan aset tetap merupakan kehilangan aset tetap dengan rincian sebagai berikut:

Deduction of fixed assets represents the loss of fixed assets with detail as follows:

	2021	2020	
Harga Perolehan	2.800.000	-	Acquisition Cost
Akumulasi penyusutan	(1.691.667)	-	Accumulated Depreciation
Kerugian kehilangan aset tetap	1.108.333	-	Loss on loss of fixed assets

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). Sampai pada tanggal laporan keuangan, aset tersebut sedang dalam proses balik nama.

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

	2021	2020	
Biaya yang Masih Harus Dibayar	452.892.722	206.290.095	Accrued Expenses
Liabilitas Program	65.920.000	4.654.750.705	Program Liabilities
PPH Pasal 21	28.138.666	26.760.960	Income Tax Art. 21
PPH Pasal 23	11.779.510	1.540.000	Income Tax Art. 23
PPH Pasal 4 (2)	19.152.000	-	Income Tax Art. 4 (2)
JUMLAH LIABILITAS LANCAR	577.882.898	4.889.341.760	TOTAL CURRENT LIABILITIES

9. ASET NETO

9. NET ASSETS

	2021	2020	
Tanpa Pembatasan Dari Pemberi Sumber Daya			Without Restrictions From Resources Providers
Dana Cadangan Likuiditas	9.570.983.066	6.806.233.594	Liquidity Fund
Dana Cadangan Karyawan	2.493.426.459	2.260.227.522	Staff Endowment Fund
Lembaga	13.522.157.938	4.397.786.397	Institution
Fundraising	2.701.475.205	2.545.306.945	Fundraising
Jumlah Aset Neto-Tanpa Pembatasan dari Pemberi Sumber Daya	28.288.042.668	16.009.554.458	Total Net Assets-Without Restriction From Resources Providers

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9. ASET NETO (Lanjutan)

9. NET ASSETS (Continued)

	<u>2021</u>	<u>2020</u>	
Dengan Pembatasan Dari Pemberi Sumber Daya			With Restrictions From Resources Providers
FORD	12.675.637.759	(3.375.479.410)	FORD
OCP	1.136.855.521	122.852.750	OCP
Kurawal	844.129.245	1.705.213.436	Kurawal
Packard	491.336.235	-	Packard
VOICE	316.042.077	391.748.146	VOICE
CLUA Compact	144.784.871	-	CLUA Compact
Hivos OC Exit Strategy	104.011.630	111.236.630	Hivos OC Exit Strategy
NDI	13.540.357	-	NDI
DDP	1.518.936	-	DDP
ECF	(331.857.779)	(107.267.474)	ECF
MSI	-	2.011.738.328	TAF SETAPAK 2017
GIZ PEN Papua	-	1.240.843.535	GIZ PEN Papua
Internews	-	(107.188.688)	Internews
TAF SAKTI	-	98.764.577	TAF SAKTI
TIFA	-	85.009.655	TIFA
TAF Setapak	-	79.080.167	TAF Setapak
GIZ	-	(484.525.503)	GIZ
Jumlah Aset Neto-Dengan Pembatasan dari Pemberi Sumber Daya	<u>15.395.998.852</u>	<u>1.772.026.149</u>	Total Net Assets-With Restriction From Resources Providers
JUMLAH ASET NETO	<u>43.684.041.520</u>	<u>17.781.580.607</u>	TOTAL NET ASSET

10. ASET BERSIH YANG DIBEBASKAN DARI PEMBATASAN

10. NET ASSETS EXEMPT FROM RESTRICTION

	<u>2021</u>	<u>2020</u>	
TIFA	85.009.655	-	TIFA
TAF SETAPAK	79.080.167	-	TAF SETAPAK
MSI	2.622.400.673	-	MSI
Internews	(263.772.241)	-	Internews
GIZ PEN PAPUA	(125.174.246)	-	GIZ PEN PAPUA
Madani	101.650.661	-	Madani
JUMLAH ASET BERSIH YANG DIBEBASKAN DARI PEMBATASAN	<u>2.499.194.669</u>	<u>-</u>	TOTAL NET ASSETS EXEMPT FROM RESTRICTION

11. HIBAH

Perkumpulan memperoleh Hibah berupa tanah dan bangunan seluas 258 m² 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 m² 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 the association.

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

PERKUMPULAN INDONESIA CORRUPTION WATCH (ICW)
CATATAN ATAS LAPORAN KEUANGAN
Untuk Tahun Yang Berakhir Pada Tanggal
31 Desember 2021

(Disajikan Dalam Rupiah, Kecuali dinyatakan lain)

PERKUMPULAN INDONESIA CORRUPTION WATCH (ICW)
NOTES TO THE FINANCIAL STATEMENT
For The Year Ended
December 31, 2021

(Expressed in Rupiah, unless otherwise stated)

12. PENERIMAAN DANA DENGAN PEMBATASAN

12. FUND RECEIPT WITH RESTRICTIONS

	2021	2020	
Penerimaan dari grantor			Receipt from grantors
FORD	21.763.006.490	-	FORD
OCP	1.438.560.000	153.285.000	OCP
Internews	1.254.398.566	-	Internews
MSI	1.199.156.400	2.294.433.992	MSI
ECF	849.620.733	-	ECF
Kurawal	696.350.000	1.740.875.000	Kurawal
Packard	491.575.000	-	Packard
GIZ	484.525.503	-	GIZ
NDI	351.862.912	-	NDI
Madani	339.362.500	-	Madani
CLUA Compact	164.711.855	-	CLUA Compact
DDP	67.631.255	-	DDP
GIZ PEN Papua	-	1.427.025.033	GIZ PEN Papua
Voice	-	1.026.692.424	Voice
TAF Sakti Papua	-	475.857.375	TAF Sakti Papua
HIVOS OC Exit Strategy	-	192.250.000	HIVOS OC Exit Strategy
HIVOS OPEN	-	49.689.370	HIVOS OPEN
TAF Setapak	-	36.711.250	TAF Setapak
Jumlah penerimaan dari grantor	29.100.761.214	7.396.819.444	Total receipt from grantors
Pendapatan bunga	301.851.868	39.536.070	Interest income
JUMLAH PENERIMAAN DANA DENGAN PEMBATASAN	29.402.613.082	7.436.355.514	TOTAL FUND RECEIPT WITH RESTRICTIONS

13. BEBAN PROGRAM DENGAN PEMBATASAN

13. PROGRAM EXPENSES WITH RESTRICTIONS

	2021	2020	
Pengeluaran Program			Program Expenditure
FORD	5.976.644.199	2.686.744.141	FORD
Kurawal	1.561.306.253	37.639.800	Kurawal
Internews 2020	1.401.503.960	107.165.000	Internews 2020
GIZ PEN Papua	1.373.319.553	187.741.060	GIZ PEN Papua
ECF 2020	1.078.592.759	-	ECF 2020
MSI E&I Anticorruption Academy	492.759.656	-	MSI E&I Anticorruption Academy
NDI 2020	338.983.022	-	NDI 2020
OCP 2021	293.360.188	-	OCP 2021
Madani	238.332.690	-	Madani
OCP 2020	133.892.461	30.242.300	OCP 2020
VOICE	76.362.842	1.268.424.867	VOICE
DDP	66.112.319	-	DDP
MSI Anticorruption Academy	59.122.022	977.534.678	MSI Anticorruption Academy
MSI Covid 19	50.002.900	650.815.088	MSI Covid 19
CLUA Compact	20.873.724	-	CLUA Compact
Internews 2021	11.810.055	-	Internews 2021
Hivos OC Exit Strategy	7.225.000	77.130.887	Hivos OC Exit Strategy
OCP 2021 (Phase 3)	238.765	-	OCP 2021 (Phase 3)
Packard	238.765	-	Packard
GIZ	-	688.714.914	GIZ
ECF 2018	-	300.358.665	ECF 2018
TAF Sakti Papua	-	378.108.706	TAF Sakti Papua
TAF Setapak	-	215.244.911	TAF Setapak
MSI Stranas PK-KPK Commissioner	-	198.887.599	MSI Stranas PK-KPK Commissioner
Hivos Open	-	189.505.727	Hivos Open
MSI Cegah 2018	-	20.395.606	MSI Cegah 2018
Total Pengeluaran Program	13.180.681.133	8.014.653.949	Total Program Expenditure
Pengembalian Dana	98.764.577	85.009.655	Pengembalian Dana
JUMLAH BEBAN PROGRAM DENGAN PEMBATASAN	13.279.445.710	8.099.663.604	TOTAL PROGRAM EXPENSES WITH RESTRICTIONS

**PERKUMPULAN INDONESIA CORRUPTION WATCH (ICW)
CATATAN ATAS LAPORAN KEUANGAN
Untuk Tahun Yang Berakhir Pada Tanggal
31 Desember 2021**

(Disajikan Dalam Rupiah, Kecuali dinyatakan lain)

**PERKUMPULAN INDONESIA CORRUPTION WATCH (ICW)
NOTES TO THE FINANCIAL STATEMENT
For The Year Ended
December 31, 2021**

(Expressed in Rupiah, unless otherwise stated)

14. PENDAPATAN OPERATIONAL TANPA PEMBATASAN

	<u>2021</u>
Kontribusi	7.190.660.496
Fundraising	529.391.391
Bunga Bank	113.002.402
Bunga Pinjaman Perorangan	<u>26.006.702</u>
JUMLAH PENDAPATAN OPERATIONAL TANPA PEMBATASAN	<u>7.859.060.991</u>

14. OPERATING INCOME WITHOUT RESTRICTION

	<u>2020</u>	
	2.990.024.144	<i>Contribution</i>
	366.504.147	<i>Fundraising</i>
	114.575.219	<i>Interest Income</i>
	<u>37.391.455</u>	<i>Personal Loan Interest Income</i>
TOTAL OPERATING INCOME WITHOUT RESTRICTIONS	<u>3.508.494.965</u>	

15. BEBAN OPERASIONAL TANPA PEMBATASAN

	<u>2021</u>
Pengeluaran Program	
Fundraising	265.087.439
Support Program	
Honorarium/fee	58.045.500
Campaign	5.216.450
Meeting Packages	106.000
Biaya Umum & Administrasi	
Personil dan Organisasi	2.815.458.310
Asuransi Kesehatan	65.960.894
Asuransi Pensiun	55.389.031
Biaya Penyusutan	411.626.683
Biaya Umum & Administrasi	30.619.298
Jasa untuk input data & Perdiem	-
Transportasi	-
Akomodasi & Konsumsi	-
Jasa audit, konsultasi, penerjemah	49.950.000
Biaya Pajak	44.237.371
Distribusi dan pengiriman	6.763.465
Investasi - Peralatan	-
Investasi - Barang Dagangan	37.017.400
Alat Tulis	-
Koperasi	1.025.000
Biaya Lain-lain	1.108.333
Beban Lain-Lain	
Selisih Kurs	11.239.175
Biaya Bank	<u>34.415.449</u>
JUMLAH PENGELUARAN DANA TANPA PEMBATASAN	<u>3.893.265.798</u>

15. OPERATIONAL EXPENSES WITHOUT RESTRICTIONS

	<u>2020</u>	
	220.778.277	<i>Program Expenditure</i>
		<i>Fundraising</i>
		<i>Support Program</i>
	7.502.900	<i>Honorarium/fee</i>
	-	<i>Campaign</i>
	616.000	<i>Meeting Packages</i>
General & Administrative Expenses		
Personell and Organization	3.608.740.208	<i>Personell and Organization</i>
Health Insurance	41.181.620	<i>Health Insurance</i>
Pension Insurance	96.550.000	<i>Pension Insurance</i>
Depreciation Expenses	400.938.699	<i>Depreciation Expenses</i>
General Expenses	13.540.000	<i>General Expenses</i>
Fee for data entry & Perdiem	2.039.401	<i>Fee for data entry & Perdiem</i>
Transportation	1.666.309	<i>Transportation</i>
Accommodation & Consumption	350.000	<i>Accommodation & Consumption</i>
Audit, consultation, interpreting	43.000.000	<i>Audit, consultation, interpreting</i>
Tax Expenses	144.973.491	<i>Tax Expenses</i>
Distribution and remittance	-	<i>Distribution and remittance</i>
Investment - Equipment	28.694.000	<i>Investment - Equipment</i>
Investment - Merchandise	63.222.733	<i>Investment - Merchandise</i>
Stationary	832.600	<i>Stationary</i>
Cooperative	-	<i>Cooperative</i>
Others Expense	156.000	<i>Others Expense</i>
Other Expense		
Foreign Exchange	6.117.786	<i>Foreign Exchange</i>
Bank expenses	<u>21.142.526</u>	<i>Bank expenses</i>
TOTAL OPERATIONAL EXPENSES WITHOUT RESTRICTIONS	<u>4.702.042.550</u>	

16. PENYELESAIAN LAPORAN KEUANGAN

Manajemen Perkumpulan bertanggung jawab atas penyusunan laporan keuangan tanggal 31 Desember 2021 dan untuk tahun yang berakhir pada tanggal tersebut yang telah diselesaikan dan diotorisasi untuk diterbitkan pada tanggal 1 September 2022.

16. COMPLETION OF THE FINANCIAL STATEMENT

The management of the Association is responsible for the preparation of the financial statements as of December 31, 2021 and for the year then ended that were completed and authorized for issue on September 1, 2022.

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

Description	2021
<u>Income From Grantor</u> CLUA COMPACT	164.711.855
a. Total Income	164.711.855
<u>Expenditure Program</u> Campaign Boosting Campaign KOL Pilot Compact CLUA	5.000.000 15.434.371
b. Total Expenditure Program	20.434.371
c. Begining Balance for Program	-
d. Fund Balance for Program (a-b+c)	144.277.484
<u>Income Non Program</u> Interest Income	946.740
e. Total Income Non Program	946.740
<u>Expenditure Non Program</u> Bank Charge	439.353
f. Total Expenditure Non Program	439.353
g. Begining Balance of Non Program	-
h. Fund Balance for Non Program (e-f+g)	507.387
i. Fund Balance (d+h)	144.784.871

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

Description	2021
<u>Income From Grantor</u> DDP	67.631.255
a. Total Income	67.631.255
<u>Expenditure Program</u> Investment Equipment	66.112.319
b. Total Expenditure Program	66.112.319
c. Begining Balance for Program	-
d. Fund Balance for Program (a-b+c)	1.518.936
e. Total Income Non Program	-
f. Total Expenditure Non Program	-
g. Beginning Balance of Non Program	-
h. Fund Balance for Non Program (e-f+g)	-
i. Fund Balance (d+h)	1.518.936

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

Description	2021
Income From Grantor EUROPEAN CLIMATE FOUNDATION	102.480.333
a. Total Income	102.480.333
<u>Expenditure Program</u> ECF 2018	
Personnel Salaries Wages	-
Consulting Fees	-
Conferences, Workshops, Seminars, and Meetings	-
Travel	-
Administrative Expenses	
Office Supplies	-
Communication	-
Utilities	-
Occupancy, Rent :	
Permanent	-
b. Total Expenditure Program	-
c. Begining Balance for Program	(107.267.474)
d. Fund Balance for Program (a-b+c)	(4.787.141)
e. Total Income Non Program	-
f. Total Expenditure Non Program	-
g. Beginning Balance of Non Program	
h. Fund Balance for Non Program (e-f+g)	-
i. Fund Balance (d+h)	(4.787.141)

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

Description	2021
<u>Income From Grantor</u>	
EUROPEAN CLIMATE FOUNDATION	747.140.400
a. Total Income	747.140.400
<u>Expenditure Program</u>	
ECF 2020	
Program Coordinator	52.284.375
Program Manager	243.360.000
Program Officer	172.380.000
Finance	20.913.750
Administration	18.061.875
Reviewer	95.077.400
Expert/Speaker	19.529.000
Tracker	132.519.800
Transportation	593.000
Perdiem	4.500.000
Accommodation	10.133.150
Meeting Packages	8.842.536
Communication (Telp/Fax/Net)	32.211.638
Utilities Office (PLN-PDAM)	8.775.000
Website Maintenance	25.350.000
Place Rent	29.250.000
Materials-Print/Copy/Jilid	2.679.000
References	15.938.043
Campaign	146.945.592
Tax Expense	13.650.000
Investment	24.422.250
b. Total Expenditure Program	1.077.416.409
c. Beginning Balance for Program	-
d. Fund Balance for Program (a-b+c)	(330.276.009)
<u>Income Non Program</u>	
Interest Income	4.381.721
e. Total Income Non Program	4.381.721
<u>Expenditure Non Program</u>	
Bank Charge	1.176.350
f. Total Expenditure Non Program	1.176.350
g. Beginning Balance of Non Program	-
h. Fund Balance for Non Program (e-f+g)	3.205.371
i. Fund Balance (d+h)	(327.070.638)

NO : 5 - SUMMARY OF INCOME AND EXPENDITURE STATEMENT OF GIZ PEN PAPUA PROGRAM

Description	2021
<u>Income From Grantor</u>	
Giz Pen Papua	-
a. Total Income	-
<u>Expenditure Program</u>	
Project Staff/Personnel	540.600.000
Preparation	
Online Meeting with Stakeholders (KPK, Journalist, etc)	-
Monitoring Design & Implementation	
Desk Study	5.605.400
Administration Cost	124.677.318
FGD Expert	9.336.340
Monitoring the Implementation of National Economic Recovery Policy	19.928.700
Advocacy and Campaign	11.008.700
Pemetaan terhadap partisipasi warga menggunakan CRC, dalam perencanaan dan implementasi pembangunan desa	258.191.248
APIP Pemerintah Daerah mampu mengidentifikasi potensi korupsi di sektor pengadaan barang dan jasa	
Analisis Situasi Pengadaan 3 Kabupaten	13.694.029
Multistakeholder Meeting	94.819.952
Pelatihan Opentender untuk ASN	48.812.600
Kelompok masyarakat (OMS) mampu mengidentifikasi potensi korupsi di sektor pengadaan barang dan jasa	
Pelatihan Pemantauan Pengadaan Barang dan Jasa	57.210.531
Asistensi Lokal (Tindak Lanjut Pelatihan)	45.870.572
Pemantauan oleh Masyarakat dan Jurnalis	50.430.000
Public Campaign	91.265.104
b. Total Expenditure Program	1.371.450.494
c. Beginning Balance for Program	1.240.843.535
d. Fund Balance for Program (a-b+c)	(130.606.959)
<u>Income Non Program</u>	
Interest Income	7.301.772
e. Total Income Non Program	7.301.772
<u>Expenditure Non Program</u>	
Bank Charge	1.869.059
f. Total Expenditure Non Program	1.869.059
g. Beginning Balance of Non Program	-
h. Fund Balance for Non Program (e-f+g)	5.432.713
i. Fund Balance (d+h)	(125.174.246)

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

Description	2021
<u>Income From Grantor</u>	
Giz	484.525.503
a. Total Income	484.525.503
<u>Expenditure Program</u>	
Project Staff/Personnel	-
Anti-Corruption Module	
Mapping and Assessment with KPK, CSO	-
Focus Group Discussion	-
Workshop on AntiCorruption Module Preparation	-
Finalization Module	-
Digitizing the Anti-Corruption Module	
Preparation Scripts Workshop	-
Audio Visual Production	-
Module Trial Workshop	-
Website for eLearning on Anticorruption	-
Office Support Cost	-
b. Total Expenditure Program	-
c. Begining Balance for Program	(484.525.503)
d. Fund Balance for Program (a-b+c)	-
e. Total Income Non Program	-
f. Total Expenditure Non Program	-
g. Beginning Balance of Non Program	-
h. Fund Balance for Non Program (e-f+g)	-
i. Fund Balance (d+h)	-

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

Description	2021
<u>Income From Grantor</u>	
Voice	-
a. Total Income	-
<u>Expenditure Program</u>	
POPSiCLE: PwD Oriented Public Services with Community	
Survey Pemenuhan Standar Minimum bagi PwD	10.000.000
Knowledge Building for CSO	3.577.642
Media Campaign	5.012.300
Communication and Reporting	3.274.300
Overhead costs	4.995.700
Audit Cost	49.502.900
b. Total Expenditure Program	76.362.842
c. Beginning Balance for Program	391.748.146
d. Fund Balance for Program (a-b+c)	315.385.304
<u>Income Non Program</u>	
Interest Income	656.773
e. Total Income Non Program	656.773
f. Total Expenditure Non Program	-
g. Beginning Balance of Non Program	-
h. Fund Balance for Non Program (e-f+g)	656.773
i. Fund Balance (d+h)	316.042.077

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

Description	2021
<u>Income From Grantor</u>	
Kurawal	696.350.000
a. Total Income	696.350.000
<u>Expenditure Program</u>	
Program Activities	
Monitoring & Evaluation, Strategy Preparation	18.330.659
Program Activity Support	407.535.150
Output 1 Reliable, accessible, and integrated online platform	85.074.400
Accurate and scientifically reliable public health related data	99.113.400
Protocols for communication & dissemination of information for citizens	36.974.000
Legal protection for citizens	70.000.000
Assesment on Covid 19 impact on civil rights	173.332.000
Investigative report on budget spending and procurment	156.098.462
Communication Strategy & Campaign	181.115.000
Institutional Support	
Institutional Support	249.992.500
Office overhead	82.666.264
b. Total Expenditure Program	1.560.231.835
c. Begining Balance for Program	1.705.213.436
d. Fund Balance for Program (a-b+c)	841.331.601
<u>Income Non Program</u>	
Interest Income	3.872.062
e. Total Income Non Program	3.872.062
<u>Expenditure Non Program</u>	
Bank Charge	1.074.418
f. Total Expenditure Non Program	1.074.418
g. Beginning Balance of Non Program	-
h. Fund Balance for Non Program (e-f+g)	2.797.644
i. Fund Balance (d+h)	844.129.245

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

Description	2021
<u>Income From Grantor</u>	
Madani	339.983.351
a. Total Income	339.983.351
<u>Expenditure Program</u>	
Instrument Development. Designing forms for CSO need assessment on anti-corruption training and organizational governance (online)	4.217.400
Anticorruption Training Basic (online)	50.004.116
Joint Platform and Multi-Stakeholders Forum (online)	19.287.000
Salaries	164.400.000
b. Total Expenditure Program	237.908.516
c. Beginning Balance for Program	-
d. Fund Balance for Program (a-b+c)	102.074.835
e. Total Income Non Program	-
<u>Expenditure Non Program</u>	
Bank Charge	424.174
f. Total Expenditure Non Program	424.174
g. Beginning Balance of Non Program	
h. Fund Balance for Non Program (e-f+g)	(424.174)
i. Fund Balance (d+h)	101.650.661

NO : 10 - SUMMARY OF INCOME AND EXPENDITURE STATEMENT OF NDI 2020 PROGRAM

Description	2021
<u>Income From Grantor</u>	
NDI 2020	351.862.912
a. Total Income	351.862.912
<u>Expenditure Program</u>	
Salaries & Benefits	150.450.000
Contractual Labor	81.600.000
Office Space & Utilities	6.750.000
Supplies & Equipment	1.610.000
Communication	3.000.000
Contractual Services	597.900
Activity Cost	
Activity 1: Policy Study	2.303.025
Activity 2: Preliminary desk study	1.706.000
Interviews	3.098.700
FGD with relevant experts	12.191.000
Public Discussion	4.608.700
Media Briefing	1.002.900
Assessment of candidates for local partners in 2 municipalities	32.400.000
Monitoring of aid distribution (3 months)	27.400.000
Public Discussion and Local Media Briefing	9.924.000
b. Total Expenditure Program	338.642.225
c. Beginning Balance for Program	-
d. Fund Balance for Program (a-b+c)	13.220.687
<u>Income Non Program</u>	
Interest Income	660.467
e. Total Income Non Program	660.467
<u>Expenditure Non Program</u>	
Bank Charge	340.797
f. Total Expenditure Non Program	340.797
g. Beginning Balance of Non Program	-
h. Fund Balance for Non Program (e-f+g)	319.670
i. Fund Balance (d+h)	13.540.357

NO : 11 - SUMMARY OF INCOME AND EXPENDITURE STATEMENT OF INTERNEWS PROGRAM

Description	2021
<u>Income From Grantor</u>	
Internews 2020	1.254.398.566
a. Total Income	1.254.398.566
<u>Expenditure Program</u>	
Project Staff/Personnel	435.000.000
Activities Cost	
Outcome 1 : Kelompok masyarakat mampu mengembangkan jurnalisme komunitas/warga dan media alternatif untuk memperkuat gerakan sosial antikorupsi.	607.086.643
Outcome 2 : Semakin luasnya jejaring jurnalis berintegritas yang melakukan fungsi kontrol terhadap pemerintah daerah	177.900.112
Office Support Cost:	
Office Suplies	2.750.228
Electricity	5.177.466
Communication	9.072.534
Rent Office	40.000.000
Facebook dan Instagram Blast	884.376
Camera	20.120.000
Memory Card	1.380.000
Internal Staff Meeting	2.394.360
Direct Cost	99.009.735
b. Total Expenditure Program	1.400.775.454
c. Begining Balance for Program	(107.188.688)
d. Fund Balance for Program (a-b+c)	(253.565.576)
<u>Income Non Program</u>	
Interest Income	2.320.002
e. Total Income Non Program	2.320.002
<u>Expenditure Non Program</u>	
Bank Charge	728.506
f. Total Expenditure Non Program	728.506
g. Beginning Balance of Non Program	-
h. Fund Balance for Non Program (e-f+g)	1.591.496
i. Fund Balance (d+h)	(251.974.080)

NO : 11 - SUMMARY OF INCOME AND EXPENDITURE STATEMENT OF INTERNEWS PROGRAM (Continued)

Description	2021
<u>Income From Grantor</u>	
Internews 2021	11.894
a. Total Income	11.894
<u>Expenditure Program</u>	
Office Support Cost	
Office Rental	8.000.000
Electricity	1.171.941
Communication	1.678.059
Direct Cost	907.675
b. Total Expenditure Program	11.757.675
c. Beginning Balance for Program	-
d. Fund Balance for Program (a-b+c)	(11.745.781)
e. Total Income Non Program	-
<u>Expenditure Non Program</u>	
Bank Charge	52.380
f. Total Expenditure Non Program	52.380
g. Beginning Balance of Non Program	
h. Fund Balance for Non Program (e-f+g)	(52.380)
i. Fund Balance (d+h)	(11.798.161)

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

Description	2021
Income From Grantor	
MSI Anticorruption Academy	499.156.400
MSI-E&I Academy	700.000.000
a. Total Income	1.199.156.400
Expenditure Program	
MSI Covid 19	
National Meeting (1 and 2)	50.002.900
Subtotal	50.002.900
MSI Anticorruption Academy	
Project Staff/Personnel	38.050.000
Outcome 1 : Strengthening the anti-corruption activists capacities and preparing the future of anti-corruption activists via anti-corruption	
e-Learning	19.484.410
Office Support	1.587.612
Subtotal	59.122.022
MSI-E&I Academy	
Project Staff/Personnel	99.100.000
Output 1 : Making Video Learning for Monitoring of the Public Services Delivery and Advocacy of Public Services	309.319.300
Output 2: Evaluation of Akademi Antikorupsi (quantitative and qualitative methods)	22.132.550
Output 3: Success Story of Akademi Antikorupsi	12.900.700
Output 4: New Design of Akademi Antikorupsi and Hardware Improvement	10.014.500
Consultants	36.514.500
Subtotal	489.981.550
b. Total Expenditure Program	599.106.472
Beginning Balance Program	
MSI Anticorruption Academy	32.753.219
MSI Covid 19	485.459.912
MSI Stranas PK	685.757.424
MSI Cegah	779.073.773
c. Total Begining Balance for Program	1.983.044.328
d. Fund Balance for Program (a-b+c)	2.583.094.256
Income Non Program	
Interest Income	13.390.523
e. Total Income Non Program	13.390.523
Expenditure Non Program	
Bank Charge	2.778.106
f. Total Expenditure Non Program	2.778.106
g. Beginning Balance of Non Program	-
h. Fund Balance for Non Program (e-f+g)	10.612.417
i. Fund Balance (d+h)	2.593.706.673

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

Description	2021
<u>Income From Grantor</u>	
OCP	308.990.000
OCP 2021	989.120.000
OCP 2021 (Phase 3)	140.450.000
a. Total Income	1.438.560.000
<u>Expenditure Program</u>	
OCP 2020	
Publish OCDS and/or OC4IDS Data through OpenTender	22.150.892
Use OCDS/OC4IDS Data to Develop or Improve	71.220.300
Baseline Study	22.999.167
Infrastructure Dashboard	763.134
Publish Dataset Analysis	15.964.354
Subtotal	133.097.847
OCP 2021	
System Reform	103.262.165
Empowering Citizen	47.938.850
Improving Tools Analysis	92.370.000
Impact Story	48.498.700
Subtotal	292.069.715
b. Total Expenditure Program	425.167.562
c. Beginning Balance for Program	122.852.750
d. Fund Balance for Program (a-b+c)	1.136.245.188
<u>Income Non Program</u>	
Interest Income	2.934.185
e. Total Income Non Program	2.934.185
<u>Expenditure Non Program</u>	
Bank Charge	2.323.852
f. Total Expenditure Non Program	2.323.852
g. Beginning Balance of Non Program	
h. Fund Balance for Non Program (e-f+g)	610.333
i. Fund Balance (d+h)	1.136.855.521

NO : 14 - SUMMARY OF INCOME AND EXPENDITURE STATEMENT OF HIVOS OC STRATEGY PROGRAM

Description	2021
<u>Income From Grantor</u> Hivos OC Exit Strategy	-
a. Total Income	-
<u>Expenditure Program</u> Kampanye keterbukaan pengadaan barang dan jasa	7.225.000
b. Total Expenditure Program	7.225.000
c. Begining Balance for Program	111.236.630
d. Fund Balance for Program (a-b+c)	104.011.630
e. Total Income Non Program	-
f. Total Expenditure Non Program	-
g. Beginning Balance of Non Program	-
h. Fund Balance for Non Program (e-f+g)	-
i. Fund Balance (d+h)	104.011.630

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

Description	2021
Income From Grantor FORD	21.763.006.490
a. Total Income	21.763.006.490
<u>Expenditure Program</u>	
FORD 2018	
General Support	42.895.851
Core Support For Institutional Strengthening	9.226.654
FORD 2019	
General Support	2.290.953.958
Core Support For Institutional Strengthening	258.775.797
FORD 2020	
General Support	1.447.856.765
Core Support For Institutional Strengthening	79.093.700
FORD 2021	
General Support	1.391.371.244
Core Support For Institutional Strengthening	403.219.250
b. Total Expenditure Program	5.923.393.219
c. Begining Balance for Program	(3.375.479.410)
d. Fund Balance for Program (a-b+c)	12.464.133.861
<u>Income Non Program</u>	
Interest Income	264.754.878
e. Total Income Non Program	264.754.878
<u>Expenditure Non Program</u>	
Bank Charge	53.250.980
f. Total Expenditure Non Program	53.250.980
g. Beginning Balance of Non Program	-
h. Fund Balance for Non Program (e-f+g)	211.503.898
i. Fund Balance (d+h)	12.675.637.759

NO : 16 - SUMMARY OF INCOME AND EXPENDITURE STATEMENT OF PACKARD PROGRAM

Description	2021
<u>Income From Grantor</u>	
Packard	491.575.000
a. Total Income	491.575.000
b. Total Expenditure Program	-
c. Begining Balance for Program	-
d. Fund Balance for Program (a-b+c)	491.575.000
e. Total Income Non Program	-
<u>Expenditure Non Program</u>	
Bank Charge	238.765
f. Total Expenditure Non Program	238.765
g. Beginning Balance of Non Program	-
h. Fund Balance for Non Program (e-f+g)	(238.765)
i Fund Balance (d+h)	491.336.235