

**PERKUMPULAN INDONESIA CORRUPTION WATCH**

**Laporan Keuangan  
Tanggal 31 Desember 2022 dan  
Untuk Tahun yang Berakhir Pada Tanggal Tersebut  
Beserta  
Laporan Auditor Independen**

*Financial Statements  
As of December 31, 2022 and For The Year Ended  
With  
Independent Auditor's Report*

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PERKUMPULAN INDONESIA CORRUPTION WATCH  
LAPORAN POSISI KEUANGAN  
Tanggal 31 Desember 2022

PERKUMPULAN INDONESIA CORRUPTION WATCH  
STATEMENTS OF FINANCIAL POSITION  
As of December 31, 2022

(Disajikan Dalam Rupiah, Kecuali dinyatakan lain)

(Expressed in Rupiah, unless otherwise stated)

	2022	Catatan / Notes	2021	
<b>ASET</b>				<b>ASSETS</b>
<b>Aset Lancar</b>				<b>Current Assets</b>
Kas dan Setara Kas	21.837.428.123	3	28.443.558.420	Cash and Cash Equivalent
Piutang	4.324.524.905	4	468.159.671	Receivables
Uang Muka dan Beban Dibayar Dimuka	1.218.553.202	5	1.484.272.121	Advances and Prepaid Expenses
<b>Jumlah Aset Lancar</b>	<b>27.380.506.230</b>		<b>30.395.990.212</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	13.446.195.909		13.021.948.409	Acquisition Cost
Akumulasi Penyusutan	(2.987.171.887)		(2.216.014.202)	Less: Acc. Depreciation
<b>Nilai Buku</b>	<b>10.459.024.022</b>		<b>10.805.934.207</b>	<b>Net Book Value</b>
<b>Jumlah Aset Tidak Lancar</b>	<b>13.519.024.022</b>		<b>13.865.934.207</b>	<b>Total Non Current Assets</b>
<b>JUMLAH ASET</b>	<b>40.899.530.252</b>		<b>44.261.924.418</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 2022

PERKUMPULAN INDONESIA CORRUPTION WATCH  
STATEMENTS OF FINANCIAL POSITION  
As of December 31, 2022

(Disajikan Dalam Rupiah, Kecuali dinyatakan lain)

(Expressed in Rupiah, unless otherwise stated)

	2022	Catatan / Notes	2021	
<b>LIABILITAS DAN ASET NETO</b>				<b>LIABILITIES AND NET ASSETS</b>
<b>Liabilitas Jangka Pendek</b>				<b>Current Liabilities</b>
Liabilitas Lancar	4.406.242.433	8	577.882.898	Current Liabilities
<b>Jumlah Liabilitas Lancar</b>	<b>4.406.242.433</b>		<b>577.882.898</b>	<b>Total Current Liabilities</b>
<b>Jumlah Liabilitas</b>	<b>4.406.242.433</b>		<b>577.882.898</b>	<b>Total Liabilities</b>
<b>ASET NETO</b>		9		<b>NET ASSETS</b>
Tanpa Pembatasan dari Pemberi Sumber Daya	30.977.858.456		28.288.042.668	Without Restrictions from Resource Providers
Dengan Pembatasan dari Pemberi Sumber Daya	5.515.429.363		15.395.998.852	With Restrictions from Resource Providers
<b>Jumlah aset neto</b>	<b>36.493.287.819</b>		<b>43.684.041.520</b>	<b>Total net assets</b>
<b>JUMLAH KEWAJIBAN DAN ASET NETO</b>	<b>40.899.530.252</b>		<b>44.261.924.418</b>	<b>TOTAL LIABILITIES 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 2022

**PERKUMPULAN INDONESIA CORRUPTION WATCH**  
**STATEMENTS OF INCOME**  
 For The Year Ended  
 December 31, 2022

(Disajikan Dalam Rupiah, Kecuali dinyatakan lain)

(Expressed in Rupiah, unless otherwise stated)

	<u>2022</u>	Catatan/ Notes	<u>2021</u>	
<b>TANPA PEMBatasan DARI PEMBERI SUMBER DAYA</b>				<b>WITHOUT RESTRICTIONS FROM RESOURCE PROVIDERS</b>
<b>PENERIMAAN</b>	<b>6.679.314.882</b>	14	<b>7.847.821.816</b>	<b>RECEIPT</b>
<b>PENGELUARAN</b>				<b>EXPENDITURES</b>
Operasional	4.828.489.460	15	3.882.026.623	Operational
<b>JUMLAH PENGELUARAN</b>	<b>4.828.489.460</b>		<b>3.882.026.623</b>	<b>Total Expenditure</b>
<b>(DEFISIT)/SURPLUS</b>	<b>1.850.825.422</b>		<b>3.965.795.193</b>	<b>(DEFICIT)/SURPLUS</b>
<b>DENGAN PEMBatasan DARI PEMBERI SUMBER DAYA</b>				<b>WITH RESTRICTIONS FROM RESOURCE PROVIDERS</b>
<b>PENERIMAAN</b>		12		<b>RECEIPT</b>
Penerimaan Dana dari Grantor	7.616.857.918		29.100.761.214	Fund Receipt from Grantor
Pendapatan Bunga	192.426.543		301.851.868	Interest Income
<b>JUMLAH PENERIMAAN</b>	<b>7.809.284.461</b>		<b>29.402.613.082</b>	<b>TOTAL RECEIPT</b>
<b>PENGELUARAN</b>		13		<b>EXPENDITURES</b>
Beban Program	17.273.811.873		13.180.681.133	Program Expenditure
Pengembalian Dana	316.042.077		98.764.577	Returning Fund
<b>JUMLAH PENGELUARAN</b>	<b>17.589.853.950</b>		<b>13.279.445.710</b>	<b>TOTAL EXPENDITURES</b>
<b>(DEFISIT)/SURPLUS</b>	<b>(9.780.569.489)</b>		<b>16.123.167.372</b>	<b>(DEFICIT)/SURPLUS</b>
<b>JUMLAH (DEFISIT)/SURPLUS</b>	<b>(7.929.744.067)</b>		<b>20.088.962.565</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 2022**

**PERKUMPULAN INDONESIA CORRUPTION WATCH**  
**STATEMENTS OF PROFIT OR LOSS**  
**For The Year Ended**  
**December 31, 2022**

(Disajikan Dalam Rupiah, Kecuali dinyatakan lain)

(Expressed in Rupiah, unless otherwise stated)

	<u>2022</u>	Catatan/ Notes	<u>2021</u>	
<b>ASET NETO TANPA PEMBATAAN DARI PEMBERI SUMBER DAYA</b>				<b>NET ASSETS WITHOUT RESTRICTIONS FROM RESOURCE</b>
Saldo Awal	28.288.042.668		<b>16.009.554.458</b>	<i>Beginning Balance</i>
Surplus/(Defisit) Tahun Berjalan	1.850.825.422		3.965.795.193	<i>Current Year Surplus/(Deficit</i>
Aset neto yang dibebaskan dari pembatasan	100.000.000	10	2.499.194.669	<i>Net assets exempt from restriction</i>
Hibah	-	11	5.308.333.333	<i>Donations</i>
Koreksi Aset Neto Tahun Lalu	<u>738.990.366</u>		<u>505.165.015</u>	<i>Last Year Net Assets Correction</i>
<b>Saldo Akhir</b>	<b><u>30.977.858.456</u></b>		<b><u>28.288.042.668</u></b>	<b><i>Ending Balance</i></b>
<b>ASET NETO DENGAN BATASAN DARI PEMBERI SUMBER DAYA</b>				<b>NET ASSETS WITH RESTRICTION FROM RESOURCE PROVIDERS</b>
Saldo Awal	15.395.998.852		<b>1.772.026.149</b>	<i>Beginning Balance</i>
Surplus/(Defisit) Tahun Berjalan	(9.780.569.489)		16.123.167.372	<i>Current Year Surplus/(Deficit</i>
Aset neto yang dibebaskan dari pembatasan	(100.000.000)	10	(2.499.194.669)	<i>Net assets exempt from restriction</i>
Koreksi Aset Neto Tahun Lalu	<u>-</u>		<u>-</u>	<i>Last Year Net Assets Correction</i>
<b>Saldo Akhir</b>	<b><u>5.515.429.363</u></b>		<b><u>15.395.998.852</u></b>	<b><i>Ending Balance</i></b>
<b>JUMLAH ASET NETO</b>	<b><u>36.493.287.819</u></b>		<b><u>43.684.041.520</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 2022**  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

**PERKUMPULAN INDONESIA CORRUPTION WATCH**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED**  
**DECEMBER 31, 2022**  
*(Expressed in Rupiah, unless otherwise stated)*

	<u>2022</u>	<u>2021</u>	
<b>Arus Kas Dari Aktivitas Operasi</b>			<b>Cash Flows From Operating Activities</b>
Surplus (defisit) tahun berjalan	<b>(7.929.744.067)</b>	<b>20.088.962.565</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	738.990.366	505.165.015	Net Assets Adjustment -
- Kerugian kehilangan aset tetap	-	1.108.334	Loss on fixed assets -
- Penyusutan	771.157.684	411.626.683	Depreciation -
<b>Perubahan Modal Kerja:</b>			<b>Changes in Working Capital:</b>
Piutang	(3.856.365.234)	2.430.774.416	Receivable
Uang Muka	265.718.919	130.147.290	Prepayment
Kewajiban	3.828.359.535	(4.311.458.862)	Liabilities
<b>Kas Bersih diperoleh dari (digunakan untuk) Aktivitas Operasi</b>	<b>(6.181.882.797)</b>	<b>19.256.325.441</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	(424.247.500)	(157.920.947)	Addition in fixed assets
Penambahan investasi	-	(2.000.000.000)	Addition in investments
<b>Kas Bersih digunakan untuk Aktivitas Investasi</b>	<b>(424.247.500)</b>	<b>(2.157.920.947)</b>	<b>Net Cash Used For Investment Activities</b>
<b>Kenaikan (Penurunan) bersih kas dan setara kas</b>	<b>(6.606.130.297)</b>	<b>17.098.404.494</b>	<b>Net Increase (Decrease) in Cash and Cash Equivalent</b>
Kas dan setara kas awal tahun	28.443.558.420	11.345.153.926	Cash and cash equivalents at the beginning of the year
<b>Kas dan setara kas akhir tahun</b>	<b>21.837.428.123</b>	<b>28.443.558.420</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 benedakan hukum.
- Menggalang kampanye publik guna mendesakkan 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 menaubah kebiiaan.
- 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.

## 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.*

### 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.*



## 1. UMUM (Lanjutan)

### 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.

### 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 Soetjipto, MA/ Mrs. Dra. Ani Soetjipto, 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	

## 1. GENERAL (Continued)

### 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 removalent.

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

### 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 thr 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 -
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 method).

### b. Periode laporan

Periode laporan atas laporan keuangan yaitu dari tanggal 1 Januari sampai dengan 31 Desember 2022 dan 2021.

### 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 2022 dan 2021 adalah sebagai berikut:

	<u>2022</u>
US Dollar	15.731
Euro	16.712

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

### 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.

## 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, 2022 and 2021.

### 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, 2022 and 2021 are as follows:

	<u>2021</u>	
	14.280	US Dollar
	16.199	Euro

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

### 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.

**2. IKHTISAR KEBIJAKAN AKUNTANSI SIGNIFIKAN  
 (Lanjutan)**

**g. Aset neto (lanjutan)**

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.

**h. Donatur**

Selama 2022 dan 2021 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
- Voice

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

**g. Net assets (Continued)**

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.

**h. Grantor**

During 2022 and 2021 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
- Voice

**3. KAS DAN SETARA KAS**

	<u>2022</u>
Kas	7.000.000
<b>Jumlah Kas</b>	<b>7.000.000</b>
<b>Bank</b>	
<u>Rupiah</u>	
PT Bank Negara Indonesia (Persero) Tbk	17.867.154.784
PT Bank Central Asia Tbk	2.143.775.332
PT Bank Rakyat Indonesia (Persero) Tbk	319.360.785
PT Bank Mandiri (Persero) Tbk	72.767.354
<u>Dollar Amerika Serikat</u>	
PT Bank Negara Indonesia (Persero) Tbk	1.245.371.346
<u>Euro</u>	
PT Bank Negara Indonesia (Persero) Tbk	181.998.522
<b>Jumlah Bank</b>	<b>21.830.428.123</b>
<b>JUMLAH KAS &amp; SETARA KAS</b>	<b>21.837.428.123</b>

**3. CASH AND CASH EQUIVALENTS**

	<u>2021</u>	
	2.460.194	Cash on hand
<b>Jumlah Kas</b>	<b>2.460.194</b>	<b>Total Cash</b>
<b>Bank</b>		
<u>Rupiah</u>		<u>Rupiah</u>
PT Bank Negara Indonesia (Persero) Tbk	25.661.654.255	PT Bank Negara Indonesia (Persero) Tbk
PT Bank Central Asia Tbk	2.022.980.117	PT Bank Central Asia Tbk
PT Bank Rakyat Indonesia (Persero) Tbk	217.999.033	PT Bank Rakyat Indonesia (Persero) Tbk
PT Bank Mandiri (Persero) Tbk	68.903.960	PT Bank Mandiri (Persero) Tbk
<u>US Dollar</u>		<u>US Dollar</u>
PT Bank Negara Indonesia (Persero) Tbk	293.455.929	PT Bank Negara Indonesia (Persero) Tbk
<u>Euro</u>		<u>Euro</u>
PT Bank Negara Indonesia (Persero) Tbk	176.104.932	PT Bank Negara Indonesia (Persero) Tbk
<b>Jumlah Bank</b>	<b>28.441.098.226</b>	<b>Total cash in bank</b>
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>28.443.558.420</b>	<b>TOTAL CASH AND CASH EQUIVALENTS</b>

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(Expressed in Rupiah, unless otherwise stated)

4. PIUTANG USAHA

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

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.

4. ACCOUNT RECEIVABLES

	<u>2021</u>	
	333.159.671	<b>Piutang Karyawan</b>
		<b>Piutang Program :</b>
	135.000.000	Pinjaman YLBHI
	-	AR IFES
	-	AR ECF
	-	AR GIZ
	-	AR Kurawal
	-	AR Internews
	-	AR OCP
	-	AR NDI
	-	AR CLUA Compact
	-	AR Integritas
	-	Others
	<b><u>135.000.000</u></b>	<b>Total Program Receivable</b>
	<b><u>468.159.671</u></b>	<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. UANG MUKA DAN BEBAN DIBAYAR DIMUKA

	<u>2022</u>
KURAWAL	(65.406.932)
FORD	301.886.405
FUNDRAISING	63.818.300
OCP	109.645.855
IFES	21.750.000
NDI	60.020.000
CLUA COMPACT	560.716
INTEGRITAS	583.769.913
MSI - USAID	-
ECF	122.968.597
INTERNEWS	4.802.359
GIZ	4.592.008
DDP	9.870.181
Lain-lain (masing-masing dibawah Rp25jt)	275.800
<b>Jumlah Uang Muka Dan Beban Dibayar Dimuka</b>	<b><u>1.218.553.202</u></b>

6. INVESTASI

	<u>2022</u>
Obligasi SUN	1.000.000.000
Koperasi	2.000.000.000
Saham pada PT. Visi-Integritas Nusantara	60.000.000
<b>JUMLAH INVESTASI</b>	<b><u>3.060.000.000</u></b>

5. ADVANCES AND PREPAYMENT

	<u>2021</u>	
	543.717.026	KURAWAL
	469.891.438	FORD
	137.389.500	FUNDRAISING
	134.665.116	OCP
	-	IFES
	-	NDI
	-	CLUA COMPACT
	-	INTEGRITAS
	91.744.800	MSI - USAID
	60.509.000	ECF
	37.337.502	INTERNEWS
	4.592.008	GIZ
	187.681	DDP
	<u>4.238.050</u>	Others (below Rp25 Million each)
	<b><u>1.484.272.121</u></b>	<b>TOTAL ADVANCES AND PREPAYMENT</b>

6. INVESTMENT

	<u>2021</u>	
	1.000.000.000	Government Bonds
	2.000.000.000	Government Bonds
	60.000.000	Share on PT Visi-Integritas Nusantara
	<b><u>3.060.000.000</u></b>	<b>TOTAL INVESTMENT</b>

6. INVESTASI (lanjutan)

Obligasi SUN

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

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 iumlah 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 2022 dan 2021 adalah sebesar sebesar Rp. 60.000.000.

6. INVESTMENT (Continued)

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 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-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.

7. ASET TETAP

7. FIXED ASSETS

31 Desember 2022 / December 31, 2022

	Saldo Awal/ Beginning Balance	Penambahan/ Addition	Pengurangan/ Disposal	Saldo Akhir/ Ending Balance	
<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>

7. ASET TETAP (Lanjutan)

7. FIXED ASSETS (Continued)

31 Desember 2020 / December 31, 2021					
	Saldo Awal/ Beginning Balance	Penambahan/ Addition	Pengurangan/ Disposal	Saldo Akhir/ Ending Balance	
<b>Harga Perolehan</b>					<b>Acquisition Cost</b>
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
<b>Jumlah</b>	<b>7.558.494.129</b>	<b>5.466.254.280</b>	<b>2.800.000</b>	<b>13.021.948.409</b>	<b>Total</b>
<b>Akumulasi Penyusutan</b>					<b>Accumulated Depreciation</b>
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
<b>Jumlah</b>	<b>1.806.079.186</b>	<b>411.626.683</b>	<b>1.691.667</b>	<b>2.216.014.202</b>	<b>Total</b>
<b>NILAI BUKU</b>	<b>5.752.414.943</b>			<b>10.805.934.207</b>	<b>NET BOOK VALUE</b>

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:

	2022	2021	
Harga Perolehan	-	2.800.000	Acquisition Cost
Akumulasi penyusutan	-	1.691.667	Accumulated Depreciation
<b>Kerugian kehilangan aset tetap</b>	<b>-</b>	<b>4.491.667</b>	<b>Loss on loss of fixed assets</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

	2022	2021	
Biaya yang Masih Harus Dibayar	305.397.081	452.892.722	Accrued Expenses
Liabilitas Program	3.934.138.573	65.920.000	Program Liabilities
PPH Pasal 21	148.206.519	28.138.666	Income Tax Art. 21
PPH Pasal 23	5.689.510	11.779.510	Income Tax Art. 23
PPH Pasal 4 (2)	12.810.750	19.152.000	Income Tax Art. 4 (2)
<b>JUMLAH LIABILITAS LANCAR</b>	<b>4.406.242.433</b>	<b>577.882.898</b>	<b>TOTAL CURRENT LIABILITIES</b>

9. ASET NETO

9. NET ASSETS

	2022	2021	
<b>Tanpa Pembatasan Dari Pemberi Sumber Daya</b>			<b>Without Restrictions From Resources Providers</b>
Dana Cadangan Likuiditas	9.995.230.566	9.570.983.066	Liquidity Fund
Dana Cadangan Karyawan	2.794.295.167	2.493.426.459	Staff Endowment Fund
Lembaga	14.651.760.279	13.522.157.938	Institution
Fundraising	3.436.572.444	2.701.475.205	Fundraising
<b>Jumlah Aset Neto-Tanpa Pembatasan dari Pemberi Sumber Daya</b>	<b>30.877.858.456</b>	<b>28.288.042.668</b>	<b>Total Net Assets-Without Restriction From Resources Providers</b>

9. ASET NETO (Lanjutan)

9. NET ASSETS (Continued)

	2022	2021	
<b>Dengan Pembatasan Dari Pemberi Sumber Daya</b>			<b>With Restrictions From Resources Providers</b>
FORD	5.688.755.373	12.675.637.759	FORD
OCP	1.217.630.963	1.136.855.521	OCP
Packard	491.336.235	491.336.235	Packard
NDI	293.817.034	13.540.357	NDI
ECF	216.856.273	(331.857.779)	ECF
Madani	154.592.981	-	Madani
CLUA Compact	150.148.848	144.784.871	CLUA Compact
Hivos OC Exit Strategy	104.011.630	104.011.630	Hivos OC Exit Strategy
DDP	81.069.903	1.518.936	DDP
GIZ PEN Papua	60.808.179	-	GIZ PEN Papua
VOICE	-	316.042.077	VOICE
Internews	(61.375.172)	-	Internews
MSI	(104.858.640)	-	TAF SETAPAK 2017
IFES	(178.485.402)	-	IFES
Kurawal	(214.663.859)	844.129.245	Kurawal
Intregitas	(2.284.214.983)	-	Intregitas
<b>Jumlah Aset Neto-Dengan Pembatasan dari Pemberi Sumber Daya</b>	<b>5.615.429.363</b>	<b>15.395.998.852</b>	<b>Total Net Assets-With Restriction From Resources Providers</b>
<b>JUMLAH ASET NETO</b>	<b>36.493.287.819</b>	<b>43.684.041.520</b>	<b>TOTAL NET ASSET</b>

10. ASET BERSIH YANG DIBEBAHKAN DARI PEMBATASAN

10. NET ASSETS EXEMPT FROM RESTRICTION

	2022	2021	
MSI	-	2.622.400.673	MSI
Madani	-	101.650.661	Madani
TIFA	-	85.009.655	TIFA
TAF SETAPAK	-	79.080.167	TAF SETAPAK
GIZ PEN PAPUA	-	(125.174.246)	GIZ PEN PAPUA
Internews	-	(263.772.241)	Internews
<b>JUMLAH ASET BERSIH YANG DIBEBAHKAN DARI PEMBATASAN</b>	<b>-</b>	<b>2.499.194.669</b>	<b>TOTAL NET ASSETS EXEMPT FROM RESTRICTION</b>

11. HIBAH

11. DONATIONS

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 pemeberi hibah dan perkumpulan

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.

Bangunan tersebut dinilai berdasarkan nilai buku atas bangunan sejenis.

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

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12. PENERIMAAN DANA DENGAN PEMBATASAN

12. FUND RECEIPT WITH RESTRICTIONS

	2022	2021	
<b>Penerimaan dari grantor</b>			<b>Receipt from grantors</b>
Internews	1.990.507.026	1.254.398.566	Internews
ECF	1.811.652.420	849.620.733	ECF
Integritas	1.120.906.546	-	Integritas
OCP	876.446.926	1.438.560.000	OCP
Kurawal	696.350.000	696.350.000	Kurawal
NDI	630.013.641	351.862.912	NDI
Madani	159.859.020	339.362.500	Madani
CLUA Compact	150.936.660	164.711.855	CLUA Compact
DDP	119.377.500	67.631.255	DDP
GIZ PEN Papua	60.808.179	-	GIZ PEN Papua
FORD	-	21.763.006.490	FORD
MSI	-	1.199.156.400	MSI
Packard	-	491.575.000	Packard
GIZ	-	484.525.503	GIZ
<b>Jumlah penerimaan dari grantor</b>	<b>7.616.857.918</b>	<b>29.100.761.214</b>	<b>Total receipt from grantors</b>
Pendapatan bunga	192.426.543	301.851.868	Interest income
<b>JUMLAH PENERIMAAN DANA DENGAN PEMBATASAN</b>	<b>7.809.284.461</b>	<b>29.402.613.082</b>	<b>TOTAL FUND RECEIPT WITH RESTRICTIONS</b>

13. BEBAN PROGRAM DENGAN PEMBATASAN

13. PROGRAM EXPENSES WITH RESTRICTIONS

	2022	2021	
<b>Pengeluaran Program</b>			<b>Program Expenditure</b>
FORD	7.128.909.235	5.976.644.199	FORD
Integritas	3.405.930.995	-	Integritas
Internews 2021	1.875.836.796	11.810.055	Internews 2021
Kurawal	1.756.399.650	1.561.306.253	Kurawal
ECF 2020	1.264.860.896	1.078.592.759	ECF 2020
OCP 2021 (Phase 3)	423.986.152	238.765	OCP 2021 (Phase 3)
NDI 2022	348.189.913	-	NDI 2022
OCP 2021	335.374.500	293.360.188	OCP 2021
IFES 2022	178.447.359	-	IFES 2022
CLUA Compact	145.621.044	20.873.724	CLUA Compact
Internews 2022	135.905.816	-	Internews 2022
MSI Covid 19	84.700.000	50.002.900	MSI Covid 19
Internews 2020	42.276.598	1.401.503.960	Internews 2020
DDP	42.133.450	66.112.319	DDP
OCP G20	35.973.656	-	OCP G20
MSI E&I Anticorruption Academy	20.155.740	492.759.656	MSI E&I Anticorruption Academy
MADANI 2022	5.627.900	-	MADANI 2022
GIZ PEN Papua	-	1.373.319.553	GIZ PEN Papua
NDI 2020	-	338.983.022	NDI 2020
Madani	-	238.332.690	Madani
OCP 2020	-	133.892.461	OCP 2020
VOICE	-	76.362.842	VOICE
MSI Anticorruption Academy	-	59.122.022	MSI Anticorruption Academy
Hivos OC Exit Strategy	-	7.225.000	Hivos OC Exit Strategy
Packard	-	238.765	Packard
OTHER	43.482.173	-	OTHER
<b>Total Pengeluaran Program</b>	<b>17.273.811.873</b>	<b>13.180.681.133</b>	<b>Total Program Expenditure</b>
Pengembalian Dana	316.042.077	98.764.577	Pengembalian Dana
<b>JUMLAH BEBAN PROGRAM DENGAN PEMBATASAN</b>	<b>17.589.853.950</b>	<b>13.279.445.710</b>	<b>TOTAL PROGRAM EXPENSES WITH RESTRICTIONS</b>



PERKUMPULAN INDONESIA CORRUPTION WATCH (ICW)  
CATATAN ATAS LAPORAN KEUANGAN  
Untuk Tahun Yang Berakhir Pada Tanggal  
31 Desember 2022

(Disajikan Dalam Rupiah, Kecuali dinyatakan lain)

PERKUMPULAN INDONESIA CORRUPTION WATCH (ICW)  
NOTES TO THE FINANCIAL STATEMENT  
For The Year Ended  
December 31, 2022

(Expressed in Rupiah, unless otherwise stated)

14. PENDAPATAN OPERATIONAL TANPA PEMBATAAN

14. OPERATING INCOME WITHOUT RESTRICTION

	<u>2022</u>	<u>2021</u>	
Kontribusi	5.587.799.529	7.190.660.496	Contribution
Fundraising	698.617.014	529.391.391	Fundraising
Bunga Bank	206.174.171	113.002.402	Interest Income
Other	100.000.000	-	Other
Selisih Kurs	68.646.674	(11.239.175)	Foreign Exchange
Bunga Pinjaman Perorangan	18.077.494	26.006.702	Personal Loan Interest Income
<b>JUMLAH PENDAPATAN OPERATIONAL TANPA PEMBATAAN</b>	<b><u>6.679.314.882</u></b>	<b><u>7.847.821.816</u></b>	<b>TOTAL OPERATING INCOME WITHOUT RESTRICTIONS</b>

15. BEBAN OPERATIONAL TANPA PEMBATAAN

15. OPERATIONAL EXPENSES WITHOUT RESTRICTIONS

	<u>2022</u>	<u>2021</u>	
<b>Pengeluaran Program</b>			<b>Program Expenditure</b>
Fundraising	-	265.087.439	Fundraising
<b>Support Program</b>			<b>Support Program</b>
Honorarium/fee	84.285.700	58.045.500	Honorarium/fee
Campaign	132.835.900	5.216.450	Campaign
Meeting Packages	18.176.303	106.000	Meeting Packages
<b>Biaya Umum &amp; Administrasi</b>			<b>General &amp; Administrative Expenses</b>
Personil dan Organisasi	3.300.768.738	2.815.458.310	Personell and Organization
Asuransi Kesehatan	57.154.719	65.960.894	Health Insurance
Asuransi Pensiun	111.389.217	55.389.031	Pension Insurance
Biaya Penyusutan	771.157.684	411.626.683	Depreciation Expenses
Biaya Umum & Administrasi	22.152.650	30.619.298	General Expenses
Jasa untuk input data & Perdiem	2.000.000	-	Fee for data entry & Perdiem
Transportasi	14.252.626	-	Transportation
Akomodasi & Konsumsi	51.469.723	-	Accommodation & Consumption
Jasa audit, konsultasi, penerjemah	-	49.950.000	Audit, consultation, interpreting
Biaya Pajak	113.266.938	44.237.371	Tax Expenses
Distribusi dan pengiriman	1.015.083	6.763.465	Distribution and remittance
Investasi - Barang Dagangan	27.373.615	37.017.400	Investment - Merchandise
Investasi - Peralatan	-	-	Investment - Equipment
Alat Tulis	-	-	Stationary
Koperasi	-	1.025.000	Cooperative
Biaya Lain-lain	67.026.860	1.108.333	Others Expense
<b>Beban Lain-Lain</b>			<b>Other Expense</b>
Biaya Bank	54.163.704	34.415.449	Bank expenses
<b>JUMLAH PENGELUARAN DANA TANPA PEMBATAAN</b>	<b><u>4.828.489.460</u></b>	<b><u>3.882.026.623</u></b>	<b>TOTAL OPERATIONAL EXPENSES WITHOUT RESTRICTIONS</b>

**16. PERISTIWA SETELAH TANGGAL NERACA**

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

**Anggota Perkumpulan**

- 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

**16. SUBSEQUENT EVENT**

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 -

**Member of Institution**

Member -

Member -

Member -

Member -

Member -

Member -

Member -

Member -

Member -

NO : 1 - SUMMARY OF INCOME AND EXPENDITURE STATEMENT OF CLUA COMPACT PROGRAM 2021

Description	2022
<b>Income From Grantor CLUA COMPACT</b>	-
<b>a. Total Income</b>	-
<b>Campaign</b>	
Boosting Campaign	6.000.000
Consultant / Expert Campaign	9.000.000
Designer Creative Publication	60.000.000
KOL Pilot Compact CLUA	34.762.185
<b>Interactive Discussion (Talkshow)</b>	
Meeting Communication	19.349.459
<b>Audit</b>	<b>16.509.400</b>
<b>b. Total Expenditure Program</b>	<b>145.621.044</b>
<b>c. Beginning Balance for Program</b>	<b>144.784.871</b>
<b>d. Fund Balance for Program (a-b+c)</b>	<b>(836.173)</b>
Interest Income	203.062
<b>e. Total Income Non Program</b>	<b>203.062</b>
Bank Charge	115.614
<b>f. Total Expenditure Non Program</b>	<b>115.614</b>
<b>g. Beginning Balance of Non Program</b>	
<b>h. Fund Balance for Non Program (e-f+g)</b>	<b>87.448</b>
<b>i. Fund Balance (d+h)</b>	<b>(748.725)</b>

NO : 2 - SUMMARY OF INCOME AND EXPENDITURE STATEMENT OF CLUA COMPACT PROGRAM 2022

Description	2022
Income From Grantor CLUA COMPACT	150.936.660
<b>a. Total Income</b>	<b>150.936.660</b>
<b>b. Total Expenditure Program</b>	<b>-</b>
<b>c. Beginning Balance for Program</b>	<b>-</b>
<b>d. Fund Balance for Program (a-b+c)</b>	<b>150.936.660</b>
Interest Income	44.893
<b>e. Total Income Non Program</b>	<b>44.893</b>
Bank Charge	83.980
<b>f. Total Expenditure Non Program</b>	<b>83.980</b>
<b>g. Beginning Balance of Non Program</b>	<b>-</b>
<b>h. Fund Balance for Non Program (e-f+g)</b>	<b>(39.087)</b>
<b>i. Fund Balance (d+h)</b>	<b>150.897.573</b>

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

Description	2022
Income From Grantor	-
<b>a. Total Income</b>	<b>-</b>
DDP 2020	
Investment	
Equipment	-
<b>b. Total Expenditure Program</b>	<b>-</b>
<b>c. Beginning Balance for Program</b>	<b>1.518.936</b>
<b>d. Fund Balance for Program (a-b+c)</b>	<b>1.518.936</b>
Interest Income	-
<b>e. Total Income Non Program</b>	<b>-</b>
Bank Charge	-
<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>1.518.936</b>

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

Description	2022
Income From Grantor	119.377.500
<b>a. Total Income</b>	<b>119.377.500</b>
<b>DDP 2022</b>	
1. Infrastructure, Technology, Hosting etc.	29.701.500
2. Travel, Accommodation	233.500
3. Workshop space, materials, etc.	10.054.900
4. Personnel costs	1.502.900
5. Other	640.650
<b>b. Total Expenditure Program</b>	<b>42.133.450</b>
<b>c. Beginning Balance for Program</b>	<b>-</b>
<b>d. Fund Balance for Program (a-b+c)</b>	<b>77.244.050</b>
Interest Income	3.071.150
<b>e. Total Income Non Program</b>	<b>3.071.150</b>
Bank Charge	764.233
<b>f. Total Expenditure Non Program</b>	<b>764.233</b>
<b>g. Beginning Balance of Non Program</b>	<b>-</b>
<b>h. Fund Balance for Non Program (e-f+g)</b>	<b>2.306.917</b>
<b>i. Fund Balance (d+h)</b>	<b>79.550.967</b>

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

Description	2022
Income From Grantor EUROPEAN CLIMATE FOUNDATION	-
<b>a. Total Income</b>	-
<b>ECF 2018</b>	
Personnel Salaries Wages	-
Consulting Fees	-
Conferences, Workshops, Seminars, and Meetings	-
Travel	-
<b>Administrative Expenses</b>	
Office Supplies	-
Communication	-
Utilities	-
<b>Occupancy, Rent :</b>	
Permanent	-
<b>b. Total Expenditure Program</b>	-
<b>c. Beginning Balance for Program</b>	(4.787.141)
<b>d. Fund Balance for Program (a-b+c)</b>	(4.787.141)
Interest Income	-
<b>e. Total Income Non Program</b>	-
Bank Charge	-
<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>i. Fund Balance (d+h)</b>	(4.787.141)

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

Description	2022
Income From Grantor EUROPEAN CLIMATE FOUNDATION	541.543.200
<b>a. Total Income</b>	<b>541.543.200</b>
<b>ECF 2020</b>	
<b>Conferences, Workshops, Seminars, and Meetings related to the project</b>	
Workshops etc	29.872.814
Conferences and events	54.763.286
<b>Printing and Publications related to the project:</b>	
Reports/Production	66.855.800
Translation	9.696.450
<b>b. Total Expenditure Program</b>	<b>161.188.350</b>
<b>c. Beginning Balance for Program</b>	<b>(327.070.638)</b>
<b>d. Fund Balance for Program (a-b+c)</b>	<b>53.284.212</b>
Interest Income	-
<b>e. Total Income Non Program</b>	<b>-</b>
Bank Charge	-
<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>53.284.212</b>



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

Description	2022
<b>Income From Grantor EUROPEAN CLIMATE FOUNDATION</b>	1.270.109.220
<b>a. Total Income</b>	<b>1.270.109.220</b>
<b>ECF 2022</b>	
Program Coordinator	48.571.875
Program Manager	226.080.000
Program Officer	160.140.000
Finance	19.428.750
Administration	16.779.375
Reviewer	10.000.000
Desain and Layout	8.506.500
Translator/Interpeter	506.500
Note Taker	3.508.700
Expert/Speaker	43.181.641
Facilitator	4.006.500
Writer	36.000.000
Production (Album/Film/Video)	13.426.000
Transportation	13.006.201
Airfare	68.155.133
Perdiem	5.900.000
Accomodation	10.829.157
Meeting Packages	138.195.517
Office Supplies	3.600.000
Communication (Telp/Fax/Net)	14.992.470
Utilities Office (PLN-PDAM)	8.100.000
Website Maintenance	24.000.000
Place Rent	27.000.000
References	3.890.837
Campaign	153.869.390
Tax Expense	9.000.000
<b>Investment</b>	
Equipment	32.998.000
<b>b. Total Expenditure Program</b>	<b>1.103.672.546</b>
<b>c. Begining Balance for Program</b>	<b>-</b>
<b>d. Fund Balance for Program (a-b+c)</b>	<b>166.436.674</b>
Interest Income	2.778.166
<b>e. Total Income Non Program</b>	<b>2.778.166</b>
Bank Charge	855.638
<b>f. Total Expenditure Non Program</b>	<b>855.638</b>
<b>g. Begining Balance of Non Program</b>	<b>-</b>
<b>h. Fund Balance for Non Program (e-f+g)</b>	<b>1.922.528</b>
<b>i. Fund Balance (d+h)</b>	<b>168.359.202</b>

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

Description	2022
Income From Grantor FORD	-
<b>a. Total Income</b>	<b>-</b>
<b>FORD 2018</b>	
<b>Honorarium fee</b>	
Program Coordinator	175.875.000
Program Manager	226.996.000
Program Officer	340.494.000
Accounting Staff	70.936.250
Administration	70.936.250
Volunteer	7.082.500
Translator/Interpeter	13.827.557
Note Taker	8.012.300
Advisor/Consultant	348.402.100
Expert/Speaker	179.123.100
Facilitator	175.181.400
Evaluator	45.000.000
<b>Expenditure Program</b>	
Health Insurance	102.312.718
Staff Development	28.024.460
Transportation	105.536.058
Airfare	40.422.851
Perdiem	176.846.000
Accommodation	159.721.586
Meeting Packages	1.042.227.278
Office Supplies	10.704.084
Communication (Telp/Fax/Net)	86.677.417
Utilities Office (PLN-PDAM)	24.000.000
Office Maintenance	1.682.430.027
Website Maintenance	289.684.814
Materials-Print/Copy/Jilid	150.261.984
Maintenance	18.685.601
Stationary	6.853.138
References	10.330.729
Catridge	4.302.900
Audit	52.450.000
Campaign	94.409.290
Printing	101.275
Mail Distribution	106.000
Remittance Expense	98.908
Personnel and Organization	205.705.482
General Expenses	3.292.900
Tax Expense	50.309.278
<b>Investment</b>	
Equipment	361.548.000
Visi Integritas	60.000.000
Investment	700.000.000
<b>b. Total Expenditure Program</b>	<b>7.128.909.235</b>
<b>c. Beginning Balance for Program</b>	<b>12.675.637.759</b>
<b>d. Fund Balance for Program (a-b+c)</b>	<b>5.546.728.524</b>
Interest Income	177.916.696
<b>e. Total Income Non Program</b>	<b>177.916.696</b>
Bank Charge	35.889.847
<b>f. Total Expenditure Non Program</b>	<b>35.889.847</b>
<b>g. Beginning Balance of Non Program</b>	<b>-</b>
<b>h. Fund Balance for Non Program (e-f+g)</b>	<b>142.026.849</b>
<b>i. Fund Balance (d+h)</b>	<b>5.688.755.373</b>

NO : 9 - SUMMARY OF INCOME AND EXPENDITURE STATEMENT OF GIZ PEN PAPUA PROGRAM

Description	2022
Income From Grantor Giz Pen Papua	60.808.179
<b>a. Total Income</b>	<b>60.808.179</b>
<b>Project Staff/Personnel Preparation</b>	-
Online Meeting with Stakeholders (KPK, Journalist,etc)	-
<b>Monitoring Design &amp; Implementation</b>	-
Desk Study	-
Administration Cost	-
FGD Expert	-
Monitoring the Implementation of National Economic Recovery Policy	-
<b>Advocacy and Campaign</b>	-
Pemetaan terhadap partisipasi warga	-
Identifikasi Korupsi barang dan jasa	-
Identifikasi Korupsi barang dan jasa (OMS)	-
<b>b. Total Expenditure Program</b>	-
<b>c. Begining Balance for Program</b>	<b>(125.174.246)</b>
<b>d. Fund Balance for Program (a-b+c)</b>	<b>(64.366.067)</b>
Interest Income	-
<b>e. Total Income Non Program</b>	-
Bank Charge	-
<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>i. Fund Balance (d+h)</b>	<b>(64.366.067)</b>

NO : 10 - SUMMARY OF INCOME AND EXPENDITURE STATEMENT OF HIVOS OC STRATEGY PROGRAM

Description	2022
<b>Income From Grantor</b> Hivos OC Exit Strategy	-
<b>a. Total Income</b>	-
<b>HIVOS OC EXIT STRATEGY</b>	
Kampanye Opentender.net	-
Kampanye keterbukaan pengadaan barang dan jasa	-
Penyusunan Concept Note	-
Rapat Koordinasi Kegiatan	-
<b>b. Total Expenditure Program</b>	-
<b>c. Beginning Balance for Program</b>	104.011.630
<b>d. Fund Balance for Program (a-b+c)</b>	104.011.630
Interest Income	-
<b>e. Total Income Non Program</b>	-
Bank Charge	-
<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>i. Fund Balance (d+h)</b>	104.011.630

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

Description	2022
Income From Grantor IFES	-
<b>a. Total Income</b>	<b>-</b>
<b>IFES 2022</b>	
<b>Honorarium fee</b>	
Program Manager	26.991.574
Program Officer	88.684.200
Finance	16.796.250
Note Taker	2.004.550
Expert/Speaker	8.786.600
Facilitator	4.446.650
<b>Expenditure Program</b>	
Transportation	2.935.000
Meeting Packages	17.728.980
Office Supplies	1.547.970
Communication (Telp/Fax/Net)	3.021.784
Utilities Office (PLN-PDAM)	1.641.826
References	3.514.975
Remittance Expense	14.500
Tax Expense	332.500
<b>b. Total Expenditure Program</b>	<b>178.447.359</b>
<b>c. Beginning Balance for Program</b>	<b>-</b>
<b>d. Fund Balance for Program (a-b+c)</b>	<b>(178.447.359)</b>
Interest Income	171.199
<b>e. Total Income Non Program</b>	<b>171.199</b>
Bank Charge	209.242
<b>f. Total Expenditure Non Program</b>	<b>209.242</b>
<b>g. Beginning Balance of Non Program</b>	<b>-</b>
<b>h. Fund Balance for Non Program (e-f+g)</b>	<b>(38.043)</b>
<b>i. Fund Balance (d+h)</b>	<b>(178.485.402)</b>

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

Description	2022
<b>Income From Grantor INTEGRITAS</b>	1.120.906.546
<b>a. Total Income</b>	<b>1.120.906.546</b>
<b>Honorarium fee</b>	
Program Manager	225.000.000
Program Officer	721.500.000
Finance Manager	110.000.000
Finance	170.000.000
Administration	149.249.500
Local Coordinator	10.675.000
Desain and Layout	2.500.000
Editor	1.500.000
Data Entry	112.500.000
Note Taker	35.250.000
Local Reseacher	647.500.000
Expert Speaker	69.314.381
Facilitator	5.437.500
Moderator	19.344.000
Writer	1.750.000
<b>Expenditure Program</b>	
Production (Album/Film/Video)	8.500.000
Transportation	268.775.482
Airfare	158.264.645
Perdiem	30.356.382
Accomodation	87.263.715
Meeting Packages	254.876.714
Communication (Telp/Fax/Net)	49.132.256
Utilities Office (PLN-PDAM)	12.345.260
Stationary	857.000
References	6.886.835
Campaign	244.949.000
Remittance Expense	2.203.325
<b>b. Total Expenditure Program</b>	<b>3.405.930.995</b>
<b>c. Begining Balance for Program</b>	-
<b>d. Fund Balance for Program (a-b+c)</b>	<b>(2.285.024.449)</b>
Interest Income	1.293.085
<b>e. Total Income Non Program</b>	<b>1.293.085</b>
Bank Charge	483.619
<b>f. Total Expenditure Non Program</b>	<b>483.619</b>
<b>g. Beginning Balance of Non Program</b>	-
<b>h. Fund Balance for Non Program (e-f+g)</b>	<b>809.466</b>
<b>i. Fund Balance (d+h)</b>	<b>(2.284.214.983)</b>

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

Description	2022
<b>Income From Grantor</b> Internews 2020	240.118.996
<b>a. Total Income</b>	<b>240.118.996</b>
<b>Honorarium fee</b>	
Translator/Interpreter	1.007.373
Expert/Speaker	4.502.900
Moderator	1.000.000
Production (Album/Film/Video)	31.555.800
<b>Expenditure Program</b>	
Transportation	95.000
Meeting Packages	4.034.400
Office Supplies	71.125
Campaign	10.000
<b>b. Total Expenditure Program</b>	<b>42.276.598</b>
<b>c. Beginning Balance for Program</b>	<b>(251.974.080)</b>
<b>d. Fund Balance for Program (a-b+c)</b>	<b>(54.131.682)</b>
Interest Income	-
<b>e. Total Income Non Program</b>	<b>-</b>
Bank Charge	-
<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>(54.131.682)</b>

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

Description	2022
<b>Income From Grantor</b> Internews 2021	<b>1.750.388.030</b>
<b>a. Total Income</b>	<b>1.750.388.030</b>
<b>Honorarium fee</b>	
Program Coordinator	46.580.544
Program Manager	228.149.808
Program Officer	234.487.896
Finance Manager	66.543.756
Administration	31.072.400
Local Coordinator	90.059.400
Reviewer	30.013.000
Note Taker	1.513.000
Local Researcher	160.289.900
Expert Speaker	64.594.100
Facilitator	55.014.500
Moderator	7.531.800
Organizing Committee	18.024.600
<b>Expenditure Program</b>	
Health Insurance	4.844.002
Transportation	73.744.991
Transportation for Participant	27.039.000
Airfare	148.451.522
Publication	1.673.000
Perdiem	34.978.000
Accomodation	39.052.276
Meeting Packages	247.298.854
Office Supplies	129.669.499
Communication (Telp/Fax/Net)	13.371.660
Utilities Office (PLN-PDAM)	5.895.877
Places Rent	40.000.000
Material-Print/Copy/Jilid	14.416.500
References	3.017.300
Campaign	43.746.491
Tax Expense	14.763.120
<b>b. Total Expenditure Program</b>	<b>1.875.836.796</b>
<b>c. Begining Balance for Program</b>	<b>(11.798.161)</b>
<b>d. Fund Balance for Program (a-b+c)</b>	<b>(137.246.927)</b>
Interest Income	2.734.855
<b>e. Total Income Non Program</b>	<b>2.734.855</b>
Bank Charge	828.874
<b>f. Total Expenditure Non Program</b>	<b>828.874</b>
<b>g. Begining Balance of Non Program</b>	<b>-</b>
<b>h. Fund Balance for Non Program (e-f+g)</b>	<b>1.905.981</b>
<b>i. Fund Balance (d+h)</b>	<b>(135.340.946)</b>



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

Description	2022
<b>Income From Grantor</b> Internews 2022	-
<b>a. Total Income</b>	-
<b>Honorarium fee</b>	
Program Coordinator	35.933.680
Assistant Program Manager	14.373.450
Program Officer	37.986.940
Finance Manager	15.571.238
<b>Expenditure Program</b>	
Health Insurance	880.728
Transportation	1.029.600
Perdiem	2.400.000
Accommodation	3.328.852
Meeting Packages	2.124.900
Office Supplies	8.558.046
Communication (Telp/Fax/Net)	1.947.601
Utilities Office (PLN-PDAM)	1.107.569
Places Rent	8.000.000
Tax Expense	2.663.212
<b>b. Total Expenditure Program</b>	<b>135.905.816</b>
<b>c. Beginning Balance for Program</b>	-
<b>d. Fund Balance for Program (a-b+c)</b>	<b>(135.905.816)</b>
Interest Income	351.290
<b>e. Total Income Non Program</b>	<b>351.290</b>
Bank Charge	120.259
<b>f. Total Expenditure Non Program</b>	<b>120.259</b>
<b>g. Beginning Balance of Non Program</b>	-
<b>h. Fund Balance for Non Program (e-f+g)</b>	<b>231.031</b>
<b>i. Fund Balance (d+h)</b>	<b>(135.674.785)</b>

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

Description	2022
Income From Grantor Kurawal	696.350.000
<b>a. Total Income</b>	<b>696.350.000</b>
<b>PROGRAM ACTIVITIES</b>	
Monitoring & Evaluation, Strategy Preparation	53.029.154
Program Activity Support	238.534.250
Output #1 Reliable, accessible and integrated online platform (Lead by YWBK/LaporCovid19)	114.052.595
Output #2 COVID19 accurate and scientifically reliable public health related data (Lead by YWBK/LaporCovid19)	178.376.028
Output #3 Protocols for communication & dissemination of information for citizens to participate and engage in addressing public health crisis (Lead by YLBHI)	28.042.164
Output #4 Legal protection for citizens to participate and engage in addressing public health crisis (Lead by YLBHI)	110.043.500
Output #5 Assesment on Covid 19 impact on civil rights, and the well-being of vulnerable groups. (Lead by Lokataru)	140.176.000
Output #6 Investigative report on budget spending and procurment on national and regional government (Lead by ICW)	83.119.190
Communication Strategy & Campaign	502.906.337
<b>INSTITUTIONAL SUPPORT</b>	
Institutional Support	140.007.500
Office overhead	120.931.432
Audit Fee for FY 2022	47.181.500
<b>b. Total Expenditure Program</b>	<b>1.756.399.650</b>
<b>c. Begining Balance for Program</b>	<b>844.129.245</b>
<b>d. Fund Balance for Program (a-b+c)</b>	<b>(215.920.405)</b>
Interest Income	1.677.184
<b>e. Total Income Non Program</b>	<b>1.677.184</b>
Bank Charge	420.638
<b>f. Total Expenditure Non Program</b>	<b>420.638</b>
<b>g. Beginning Balance of Non Program</b>	<b>-</b>
<b>h. Fund Balance for Non Program (e-f+g)</b>	<b>1.256.546</b>
<b>i. Fund Balance (d+h)</b>	<b>(214.663.859)</b>

NO : 17 - SUMMARY OF INCOME AND EXPENDITURE STATEMENT OF MADANI PROGRAM

Description	2022
Income From Grantor Madani 2021	59.887.500
<b>a. Total Income</b>	<b>59.887.500</b>
Needs for MADANI Lead Partners in mainstreaming anti-corruption in their program/activities identified	-
Anticorruption Training Basic (online)	-
Joint Platform and Multi-Stakeholders Forum (online)	-
Salaries	-
<b>b. Total Expenditure Program</b>	<b>-</b>
<b>c. Beginning Balance for Program</b>	<b>101.650.661</b>
<b>d. Fund Balance for Program (a-b+c)</b>	<b>161.538.161</b>
Interest Income	-
<b>e. Total Income Non Program</b>	<b>-</b>
Bank Charge	-
<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>161.538.161</b>

NO : 18 - SUMMARY OF INCOME AND EXPENDITURE STATEMENT OF MADANI PROGRAM

Description	2022
Income From Grantor Madani 2022	99.971.520
<b>a. Total Income</b>	<b>99.971.520</b>
Honorarium for expert curriculum (ade Irawan)	1.502.900
<b>Salaries</b>	
Project Manager	1.833.333
Senior Program Officer	1.416.667
Finance & Administrative Officer	875.000
<b>b. Total Expenditure Program</b>	<b>5.627.900</b>
<b>c. Beginning Balance for Program</b>	<b>-</b>
<b>d. Fund Balance for Program (a-b+c)</b>	<b>94.343.620</b>
Interest Income	702.331
<b>e. Total Income Non Program</b>	<b>702.331</b>
Bank Charge	340.470
<b>f. Total Expenditure Non Program</b>	<b>340.470</b>
<b>g. Beginning Balance of Non Program</b>	
<b>h. Fund Balance for Non Program (e-f+g)</b>	<b>361.861</b>
<b>i. Fund Balance (d+h)</b>	<b>94.705.481</b>

NO : 19 - SUMMARY OF INCOME AND EXPENDITURE STATEMENT OF NDI 2020 PROGRAM

Description	2022
Income From Grantor NDI 2020	-
<b>a. Total Income</b>	-
SALARIES & BENEFITS	-
CONTRACTUAL LABOR	-
OFFICE SPACE & UTILITIES	-
SUPPLIES & EQUIPMENT	-
COMMUNICATION	-
CONTRACTUAL SERVICES	-
ACTIVITY COST	
Activity 1: Policy Study	-
Activity 2: Preliminary desk study	-
Interviews	-
FGD with relevant experts	-
Public Discussion	-
Media Briefing	-
Assessment of candidates for local partners in 2 municipalities	-
Monitoring of aid distribution (3 months)	-
Public Discussion and Local Media Briefing	-
<b>b. Total Expenditure Program</b>	-
<b>c. Beginning Balance for Program</b>	13.540.357
<b>d. Fund Balance for Program (a-b+c)</b>	13.540.357
Interest Income	-
<b>e. Total Income Non Program</b>	-
Bank Charge	-
<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>i. Fund Balance (d+h)</b>	13.540.357

NO : 20 - SUMMARY OF INCOME AND EXPENDITURE STATEMENT OF NDI 2022 PROGRAM

Description	2022
Income From Grantor NDI 2022	630.013.641
<b>a. Total Income</b>	<b>630.013.641</b>
SALARIES & BENEFITS	148.575.000
CONTRACTUAL LABOR	89.900.000
OFFICE SPACE & UTILITIES	7.875.000
SUPPLIES & EQUIPMENT	4.900.000
COMMUNICATION	3.500.000
OFFICE TRAVEL	10.510.913
CONSULTANT	5.006.500
CONTRACTUAL SERVICES	806.500
ACTIVITY COST	
Activity 2: Preliminary desk study	3.277.800
Activity 3	73.838.200
<b>b. Total Expenditure Program</b>	<b>348.189.913,00</b>
<b>c. Beginning Balance for Program</b>	<b>-</b>
<b>d. Fund Balance for Program (a-b+c)</b>	<b>281.823.728</b>
Interest Income	276.136
Foreign Exchange Dollar	(3.199.939)
<b>e. Total Income Non Program</b>	<b>(2.923.803)</b>
Bank Charge	1.823.187
<b>f. Total Expenditure Non Program</b>	<b>1.823.187</b>
<b>g. Beginning Balance of Non Program</b>	<b>-</b>
<b>h. Fund Balance for Non Program (e-f+g)</b>	<b>(4.746.990)</b>
<b>i. Fund Balance (d+h)</b>	<b>277.076.738</b>

NO : 21 - SUMMARY OF INCOME AND EXPENDITURE STATEMENT OF OCP PROGRAM

Description	2022
<b>Income From Grantor</b>	
OCP 2021 (Phase 3)	756.967.326
OCP G20	119.479.600
<b>a. Total Income</b>	<b>876.446.926</b>
<b>OCP 2020</b>	-
<b>OCP 2021</b>	
System Reform	127.500.000
Empowering Citizen	30.000.000
Improving Tools Analysis	147.000.000
Impact Story	30.874.500
<b>OCP 2021 (Phase 3)</b>	
System Reform	188.635.158
Empowering Citizen	100.335.794
Improving Tools Analysis	135.015.200
<b>OCP G20</b>	
Coordination Meeting	25.941.498
Travel	10.032.158
<b>b. Total Expenditure Program</b>	<b>795.334.308</b>
OCP 2020	298.910.704
OCP 2021	697.733.582
OCP 2021 (Phase 3)	140.211.235
<b>c. Beginning Balance for Program</b>	<b>1.136.855.521</b>
<b>d. Fund Balance for Program (a-b+c)</b>	<b>1.217.968.139</b>
Interest Income	1.206.496
<b>e. Total Income Non Program</b>	<b>1.206.496</b>
Bank Charge	1.543.672
<b>f. Total Expenditure Non Program</b>	<b>1.543.672</b>
<b>g. Beginning Balance of Non Program</b>	-
<b>h. Fund Balance for Non Program (e-f+g)</b>	<b>(337.176)</b>
<b>i. Fund Balance (d+h)</b>	<b>1.217.630.963</b>

NO : 22 - SUMMARY OF INCOME AND EXPENDITURE STATEMENT OF PACKARD PROGRAM

Description	2022
Income From Grantor Packard	-
<b>a. Total Income</b>	-
<b>b. Total Expenditure Program</b>	-
<b>c. Beginning Balance for Program</b>	491.336.235
<b>d. Fund Balance for Program (a-b+c)</b>	<b>491.336.235</b>
Interest Income	-
<b>e. Total Income Non Program</b>	-
Bank Charge	-
<b>f. Total Expenditure Non Program</b>	-
Beginning Balance of Non Program	-
<b>h. Fund Balance for Non Program (e-f+g)</b>	-
<b>i Fund Balance (d+h)</b>	<b>491.336.235</b>



NO : 23 - SUMMARY OF INCOME AND EXPENDITURE STATEMENT OF VOICE PROGRAM

Description	2021
Income From Grantor Voice	-
<b>a. Total Income</b>	-
Refund to Grantor	316.042.077
<b>b. Total Expenditure Program</b>	<b>316.042.077</b>
<b>c. Beginning Balance for Program</b>	<b>316.042.077</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. Beginning Balance of Non Program</b>	-
<b>h. Fund Balance for Non Program (e-f+g)</b>	-
<b>i. Fund Balance (d+h)</b>	-

NO : 24 - SUMMARY OF INCOME AND EXPENDITURE STATEMENT OF MSI PROGRAM

Description	2022
<b>Income From Grantor</b>	
MSI Anticorruption Academy	-
MSI Covid 19	-
MSI-E&I Academy	-
<b>a. Total Income</b>	<b>-</b>
<b>MSI Covid 19</b>	
<b>Output 2: Ensuring the accountability of social aid and public procurement on COVID-19 handling to prevent corruption</b>	
Monitoring of the Public Procurement and Social Aid	4.702.900
Monitoring team - Honorarium for Local monitoring and advocacy	80.000.000
<b>Jumlah</b>	<b>84.702.900</b>
<b>MSI Anticorruption Academy</b>	
<b>Output 4: New Design of Akademi Antikorupsi and Hardware Improvement Hardware Improvement and IT Maintenance</b>	
RAM Server Procurement	20.155.740
<b>Jumlah</b>	<b>20.155.740</b>
<b>MSI-E&amp;I Academy</b>	
<b>Project Staff/Personnel</b>	-
<b>Output 1 : Making Video Learning for Monitoring of the Public Services Delivery and Advocacy of Public Services</b>	-
<b>Output 2: Evaluation of Akademi Antikorupsi (quantitative and qualitative methods)</b>	-
<b>Output 3: Success Story of Akademi Antikorupsi</b>	-
<b>Output 4: New Design of Akademi Antikorupsi and Hardware Improvement</b>	-
<b>Consultant of Akademi Antikorupsi</b>	-
<b>Jumlah</b>	<b>-</b>
<b>b. Total Expenditure Program</b>	<b>104.858.640</b>
<b>c. Beginning Balance for Program</b>	<b>656.087.879</b>
<b>d. Fund Balance for Program (a-b+c)</b>	<b>551.229.239</b>
Interest Income	-
<b>e. Total Income Non Program</b>	<b>-</b>
Bank Charge	2.900
<b>f. Total Expenditure Non Program</b>	<b>2.900</b>
<b>g. Beginning Balance of Non Program</b>	<b>-</b>
<b>h. Fund Balance for Non Program (e-f+g)</b>	<b>(2.900)</b>
<b>i. Fund Balance (d+h)</b>	<b>551.226.339</b>