

Laporan Keuangan / *Financial Statements*

PERKUMPULAN INDONESIA CORRUPTION WATCH

Untuk tahun yang berakhir pada tanggal-tanggal
31 Desember 2015 dan 2014/

For the Years Ended December 31, 2015 and 2014

dan Laporan Auditor Independen/
and Independent Auditor's Report



Yanuar & Riza

Certified Public Accountants

Daftar Isi

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PERKUMPULAN INDONESIA CORRUPTION WATCH (ICW)
MANAGEMENT STATEMENT
REGARDING THE RESPONSIBILITY FOR THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED 31 DECEMBER 2015 AND 2014

NO: 88 /SK/BP/ICW/IV/16

We the undersigned:

1. Name : Adnan Topan Husodo
Office Address : Jl. Kalibata Timur IV D No. 6 Jakarta
Domicile Address :
As at ID Card : Bukit Pamulang Indah B 12/5 RT.001 RW.009
Pamulang Barat, Pamulang - Tangerang
Function : Coordinator
2. Name : Ade Irawan
Office Address : Jl. Kalibata Timur IV D No. 6 Jakarta
Domicile Address :
As at ID Card : Kp. Bojong RT.005 RW.002 Bojong
Cikupa – Tangerang
Function : Co. Coordinator

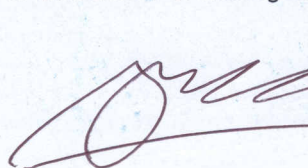
Declare that:

1. We are responsible for the preparation and presentation of the financial statements of Association of Indonesia Corruption Watch;
2. The financial statements of the Association have been prepared and presented in accordance with financial accounting standards;
3. a. All information contained in the financial statements of the Association has been disclosed in a complete and truthful manner;
b. The financial statements of the Association do not contain any incorrect information or material fact, nor do they omit information or material fact;
4. We are responsible for internal control system of the Association.

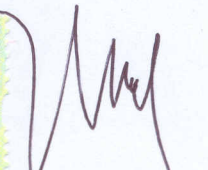
We certify the accuracy of this statement.

Jakarta, 7 April 2016
For and behalf of Management

KOMISI
MASYARAKAT
UNTUK
PENYELIDIKAN
KORUPSI


Adnan Topan Husodo
Coordinator




Ade Irawan
Co. Coordinator



Yanuar & Riza

Certified Public Accountants

KANTOR AKUNTAN PUBLIK YANUAR & RIZA
SK MENTERI KEUANGAN NO. 451/KM.1/2010

LAPORAN AUDITOR INDEPENDEN

No. 004/YR/AS/04/16

Kepada Yth :

Dewan Etik dan Badan Pengurus
Perkumpulan Indonesia Corruption Watch
(ICW)
Jakarta—Indonesia

Kami telah mengaudit laporan keuangan Perkumpulan Indonesia Corruption Watch terlampir, yang terdiri dari laporan posisi keuangan tanggal 31 Desember 2015 dan 2014, serta laporan aktivitas, laporan perubahan aset neto, dan laporan arus kas untuk tahun yang berakhir pada tanggal-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

INDEPENDENT AUDITOR'S REPORT

No. 004/YR/AS/04/16

Board of Ethics and Board of Management
Perkumpulan Indonesia Corruption Watch
(ICW)
Jakarta—Indonesia

We have audited the accompanying financial statements of Perkumpulan Indonesia Corruption Watch, which comprise the statement of financial position as at December 31, 2015 and 2014, and the statements of activities, changes in net assets, and cash flow for the years 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.

Auditor's 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

NOTICE TO READERS

The accompanying financial statements are intended to present the financial position, result of operations, changes in shareholders' equity and cash flows in accordance with accounting principles and practices generally accepted in Indonesia and not that of any other jurisdictions. The standards, procedures and practices to audit such financial statements are those generally accepted and applied in



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KANTOR AKUNTAN PUBLIK YANUAR & RIZA
SK MENTERI KEUANGAN NO. 451 / KM.1 / 2010

Tanggung jawab auditor (lanjutan)

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.

Suatu audit melibatkan pelaksanaan prosedur untuk memperoleh bukti audit 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 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.

Auditor's responsibility (continued)

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.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of 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 on the effectiveness of 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.

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Certified Public Accountants

KANTOR AKUNTAN PUBLIK YANUAR & RIZA
SK MENTERI KEUANGAN NO. 451/KM.1/2010

Opini

Menurut opini kami, laporan keuangan terlampir menyajikan secara wajar, dalam semua hal yang material, posisi keuangan Perkumpulan Indonesia Corruption Watch tanggal 31 Desember 2015 dan 2014, serta kinerja keuangan dan arus kasnya untuk tahun yang berakhir pada tanggal-tanggal tersebut, sesuai dengan Standar Akuntansi Keuangan di Indonesia.

Opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Perkumpulan Indonesia Corruption Watch as of December 31, 2015 and 2014, and their financial performance and cash flows for the years then ended, in accordance with Indonesian Financial Accounting Standards.

KAP Yanuar & Riza

Izin Kantor Akuntan Publik No. 451/KM.1/2010 / *Public Accountant Firm License No. 451/KM.1/2010*

Drs. Yanuar Mulyana, Ak. CPA

Izin Akuntan Publik No. AP 0676 / *Public Accountant License No. AP0676*

7 April 2016 / *April 7, 2016*

NOTICE TO READERS

The accompanying financial statements are intended to present the financial position, result of operations, changes in shareholders' equity and cash flows in accordance with accounting principles and practices generally accepted in Indonesia and not that of any other jurisdictions. The standards, procedures and practices to audit such financial statements are those generally accepted and applied in

	2015	Catatan / Notes	2014	
ASET				ASSETS
Aset Lancar				Current Assets
Kas dan setara kas	13.162.139.437	2c, 2d, 3	11.095.309.258	Cash and cash equivalents
Piutang	2.083.746.738	4	2.140.880.102	Receivables
Uang muka & beban dibayar dimuka	539.006.206	5	1.341.947.363	Advances and Prepayment
Jumlah Aset Lancar	15.784.892.381		14.578.136.723	Total current assets
Aset tetap				Fixed Assets
Harga Perolehan	1.145.023.881	6	995.004.283	Acquisition Cost
Akumulasi Penyusutan	(898.129.648)		(772.772.050)	Accumulated depreciation
Jumlah Nilai Buku	246.894.233		222.232.233	Total Book Value
TOTAL ASET	16.031.786.614		14.800.368.956	TOTAL ASSETS
LIABILITAS DAN ASET NETO				LIABILITIES AND FUND BALANCES
Liabilitas				Liabilities
Liabilitas Lancar	1.860.040.016	7	1.969.374.716	Current Liabilities
Total Liabilitas	1.860.040.016		1.969.374.716	Total Liabilities
Aset Neto				Fund Balances
Tidak Terikat	8.435.486.470	2g, 8	8.145.544.076	Unrestricted
Terikat Temporer	5.736.260.128	2g, 8	4.685.450.164	Temporary Restricted
Total Aset Bersih	14.171.746.598		12.830.994.240	Total Fund Balances
TOTAL KEWAJIBAN DAN ASET BERSIH	16.031.786.614		14.800.368.956	TOTAL LIABILITIES AND FUND BALANCES

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

See the accompanying notes to financial statements which form an integral part of the financial statements

	2015	Catatan / Notes	2014	
PENERIMAAN				RECEIPT
Dana dari Grantor	13.299.519.029	2c, 2d, 9	16.551.560.547	Fund from Grantor
Dana Tidak Terikat	4.589.894.402	2c, 2d, 10	5.883.644.062	Unrestricted Fund
Total Penerimaan	17.889.413.431		22.435.204.609	Total Receipt
 PENGELUARAN				 EXPENDITURE
Program	11.621.392.659	2d, 11	12.335.260.287	Programmes
Dana Tidak Terikat	4.385.129.583	2d, 12	4.580.848.895	Unrestricted Fund
Pengembalian Dana	608.556.822		-	Refund
Total Pengeluaran	16.615.079.064		16.916.109.182	Total Expenditures
 Kenaikan Aset Neto	 1.274.334.367		 5.519.095.427	 Increase in Net Assets

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

See the accompanying notes to financial statements which form an integral part of the financial statements

	Tidak Terikat / Unrestricted	Terikat Temporer / Temporary Restricted	Total / Total	
Saldo Awal, 01-01- 2014	5.869.613.501	967.841.575	6.837.455.076	Beg. Balance, 01-01- 2014
Penambahan/(pengurangan) Aset Neto tahun 2014	1.302.795.167	4.216.300.260	5.519.095.427	Increase/(decrease) in Net Assets Year 2014
Penambahan/(pengurangan) Aset Neto Tahun 2014 - Koreksi saldo	973.135.407	(498.691.670)	474.443.737	Increase/(decrease) in Funds Year 2014 - from Funding
Saldo akhir, 31 Desember 2014	8.145.544.075	4.685.450.165	12.830.994.240	Ending Balance, December 31, 2014
Penambahan/(pengurangan) Aset Neto Tahun 2015	1.069.569.548	204.764.819	1.274.334.367	Increase/(decrease) in Net Assets Year 2015
Penambahan/(pengurangan) Aset Neto Tahun 2015- dari Pendanaan	(779.627.154)	846.045.144	66.417.990	Increase/(decrease) in Net Assets Year 2015 - from Funding
Saldo, 31-12- 2015	8.435.486.470	5.736.260.128	14.171.746.598	Ending Balance, 31-12- 2015

Lihat Catatan atas Laporan Keuangan yang me-
rupakan bagian tidak terpisahkan dari laporan

See the accompanying notes to financial state-
ments which form an integral part of the financial

	2015	2014	
Aliran Kas Dari Aktivitas Operasi			Cash Flows From Operating Activities
Penambahan aset bersih	1.274.334.367	5.519.095.427	Increase in net assets
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:
Penyusutan	125.857.598	125.167.922	Depreciation
Perubahan Modal Kerja:			Changes in Working Capital:
(kenaikan)/penurunan pada piutang	57.133.364	452.425.928	(Increase)/decrease in receivable
(kenaikan)/penurunan pada uang muka	802.941.157	(19.623.709)	(Increase)/decrease in prepayment
kenaikan/(penurunan) pada kewajiban	(109.334.700)	(1.146.324.462)	Increase/(decrease) in liabilities
Kas Bersih Diterima / (Digunakan) Dari / (Untuk) Aktivitas Operasi	2.150.931.786	4.930.741.107	Net Cash Provided By / (Used For) Operating Activities
Aliran Kas Dari Aktivitas Investasi:			Cash Flows For investing Activities:
Penambahan peralatan dan kendaraan	(150.019.598)	(135.629.880)	Addition in equipment and vehicle
Aliran Kas Dari Aktivitas Pendanaan	65.917.991	474.443.737	Cash Flows From Financing Activities
Kenaikan/(penurunan) bersih kas dan setara kas	2.066.830.179	5.269.554.964	Net increase/(decrease) in cash and cash equivalent
Kas dan setara kas awal tahun	11.095.309.258	5.825.754.294	Cash and cash equivalents, beginning
Kas dan setara kas akhir tahun	13.162.139.437	11.095.309.258	Cash and cash equivalents, ending

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

See the accompanying notes to financial statements which form an integral part of the financial statements

1. UMUM

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 Indonesia dalam: Mengintegrasikan agenda anti korupsi untuk memperkuat partisipasi rakyat yang teroganisir 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.

1. GENERAL

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's principles are : Pancasila, the 1945 Constitution, Democracy, Open Minded, and Responsibility.

The mission of ICW is along with Indonesian peoples to integrate anti corruption agenda in strengthening civil society's participation and control for public policy decision making process;

Empowering potential actors to build clean political economy system and sound governmental and judicial system pursuing social welfare and gender justice.

1. UMUM (Lanjutan)

- 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 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.
- Menyebarluaskan gagasan dan instrument antikorupsi kepada kelompok rakyat yang terorganisir di berbagai sektor untuk meningkatkan efektifitas pemberantasan korupsi.
- Mendorong aktor-aktor potensial di pemerintahan, parlemen dan penegak hukum untuk membuka ruang partisipasi publik dalam mengubah kebijakan.
- Melakukan upaya hukum publik untuk mendorong reformasi hukum, membela hak-hak korban korupsi

1. GENERAL (Continued)

- Facilitating and empowering civil society movement against corruption to achieve people's right on quality public services.
- Facilitating civil society capacity building to participate and control public policy
- Increasing initiative and quality of people participation on investigating, reporting and monitoring corruption cases.
- Supporting public campaign for law, politic and bureaucratic reform for conducive environment to eradicate corruption.
- Promoting supporting policy for corruption eradication.
- Publishing ideas and anticorruption instruments for various civil societies to eradicate corruption.
- Encouraging potential actors works for government, parliament and law enforcement agencies to disclose public participation for policy reform.
- Facilitating public lawsuit to support law reform, to protect victim of corruption and to change justice.

1. UMUM (Lanjutan)

Keanggotaan

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

Mekanisme dan syarat keanggotaan diatur dalam Anggaran Rumah Tangga.

Organisasi

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

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

Lambang dan Sumber Keuangan

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

Sumber keuangan ICW diperoleh dari :

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.

1. GENERAL (Continued)

Membership

ICW's membership is voluntary. It is applicable for individual or organization who committed to fight corruption.

Articles of Association regulate membership mechanism and requirement.

Organization

The Association's structure consist of Members General Meeting, Boards of Ethics, Boards of Management, and Executives.

Articles of Association regulate structure and its relationship.

Symbol and Source of Financial Income

Articles of Association regulate symbol and its function.

Source of financial income :

1. Members' contribution and donation which decided by Members General Meeting.
2. Other legal sources of fund that inline with ICW's vision and mission.
3. The Articles of Association regulate type of donors and donation procedures.

1. UMUM (Lanjutan)

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 aset/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 Surat Keputusan Koordinator Badan pekerja Perkumpulan Indonesia Corruption Watch Nomor 143/SK/BP/ICW/IV/15 susunan Dewan Etik dan Badan Pengurus Perkumpulan Indonesia Corruption Watch ditetapkan dan dijalankan oleh :

1. GENERAL (Continued)

Amendment of Statutes of Association

Amendment of Statutes of Association made in Members General Meeting.

Amendment of Statutes of Association is allowable by Members General Meeting which should be represented by at least 2/3 of all Members.

Dissolving

The Association could dissolved by written proposal of minimum 2/3 members and legalized by Members General Meeting.

In the case of dissolved, ICW transfers its assets and properties to the organization committed to fight against corruption.

Articles of Association regulate assets donation

Board of Ethics and Board of Management

Based on articles of Association of Indonesia Corruption Watch's which legalized in Notary Deed No. 53 of public notary Haji Rizul Sudarmadi, SH dated June 11, 2009, The Board of Ethics and Board of Management for the first time will be managed and executed by :

1. UMUM (Lanjutan)

1. GENERAL (Continued)

Dewan Etik

Koordinator

Danang Widoyoko

Anggota

Teten Masduki

Anggota

Kemala Chandrakirana

Board of Ethics

Coordinator

Member

Member

Badan Pengurus

Koordinator

Adnan Topan Husodo

Wakil Koordinator
Wakil Koordinator

Agus Sunaryanto
Ade Irawan

Anggota

Luky Djuniardi M. Djani

Anggota

Bivitri Susanti

Anggota

Ani Soecipto

Anggota

Lodewijk F. Paat

Anggota

Yanuar Rizki

Board of Management

Coordinator

Co. Coordinator
Co. Coordinator

Member

Member

Member

Member

Member

2. IKHTISAR KEBIJAKAN AKUNTANSI

a. 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 01 Januari sampai dengan 31 Desember 2015 dan 2014.

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

Transaksi Rupiah dicatat dalam mata uang rupiah. Setiap transaksi dalam mata uang asing dikonversi dengan nilai tukar pada hari dimana terjadinya transaksi. Kurs untuk kas dan setara kas pada akhir tahun berdasarkan pada USD 1 = Rp 13.795 dan Euro 1 = Rp 15.069,68 untuk 2015, dan USD 1 = Rp 12.189 dan Euro 1 = Rp 16.821,44 untuk 2014.

2. ACCOUNTING POLICY

a. 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. Period of Report

The period of the financial statements is from January 1 up to December 31 2015 and 2014.

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

Financial Transactions are recorded in Rupiah currency. Every transaction in foreign currency is converted to the exchange rate at prevailing date. Exchange rates for cash and cash equivalent at the end of year are : USD 1 = Rp 13.795 and Euro 1 = Rp 15.069,68 for 2015, and USD 1 = Rp 12.189 and Euro 1 = Rp 16.821,44 for 2014.

2. IKHTISAR KEBIJAKAN AKUNTANSI
(Lanjutan)

f. Aset Tetap

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

Beban pemeliharaan normal dibebankan pada laporan aktivitas tahun berjalan, sedangkan perbaikan penambahan, pemugaran, perluasan, dan lain-lain yang menambah masa manfaat atau kapasitas aset 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 kadaluarsa, yaitu pada saat masa pembatasan telah berakhir atau pembatasan tujuan telah dipenuhi, aktiva bersih terikat temporer digolongkan kembali menjadi aktiva bersih tidak terikat dan disajikan dalam laporan aktivitas sebagai aktiva bersih yang dibebaskan dari pembatasan.

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

2. ACCOUNTING POLICY (Continued)

f. Fixed Assets

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

The normal maintenance cost is charged to the activity report, while the repair, addition, rehabilitation, expansion, etc which increase the period of utilization or capacity of assets are capitalized.

g. Fund Balance

The net balance of income against expenses during the year is accumulated as fund balance. The Association 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, 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 presented grant or wakaf 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

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

g. Aset Neto (Lanjutan)

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 2015 Perkumpulan menerima dana dari:

- HIVOS
- SETAPAK
- 11.11.11
- UKFCO
- TAF
- TIFA
- MSI
- ULU FOUNDATION
- CLUA AID ENVIRONMENT
- DANIDA
- PROREP
- FORD FOUNDATION

2. ACCOUNTING POLICY (Continued)

g. Fund Balance (Continued)

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

h. Grantor

During 2014 the Association received fund from:

- HIVOS
- SETAPAK
- 11.11.11
- ERIS
- UKFCO
- TAF
- TIFA
- ACCESS
- UNODC
- MSI
- KEMITRAAN
- ULU FOUNDATION
- CLUA AID ENVIRONMENT
- DANIDA
- PROREP

3. KAS DAN SETARA KAS

	2015
Kas	12.240
Jumlah Kas	12.240

Bank :

BNI AC. 0004449859 IDR	126.709.187
BNI AC. 0004449860 USD (1USD = Rp 12.440)	226.503.415
BNI AC. 0004449871 EUR (1EUR = Rp. 15.133,27)	167.258.378
BNI AC. 0004475981 IDR	106.831.240
BNI AC. 0004475992 IDR	29.540.331
BNI AC. 0004476009 IDR	40.014.316
BNI AC. 0004476021 IDR	1.989.311
BNI AC. 0004476010 IDR	528.095.193
BNI AC. 0004476032 IDR	4.781.568.206
BNI AC. 0004476043 IDR	1.582.382.275
BNI AC. 0004476054 IDR	195.707.067
BNI AC. 0004476065 IDR	32.661.696
BNI AC. 0056124374 IDR	0
BNI AC. 64360742 IDR	58.165.304
BNI AC. 64361713 IDR	45.245.782
BNI AC. 0074202252 IDR	7.853.164
BNI AC. 0095799158 IDR	2.897.636.447
BNI AC. 0098147542 IDR	120.323.630
BNI AC. 110639214 IDR	1.698.812.589
CIMB NIAGA AC. 9080101344003	21.488.088
MANDIRI AC. 1260005669600 IDR	247.668.244
BCA AC. 8780199823 IDR	148.260.265
BCA AC. 8780161737 IDR	41.930.991
BRI-020601004306307	49.831.436
BCA AC.8780188228 IDR	631.506
BRI-042601000115308	5.019.137

Jumlah bank **13.162.127.197**

JUMLAH KAS & SETARA KAS **13.162.139.437**

3. CASH AND CASH EQUIVALENT

	2014
Cash on hand	275.135
Total Cash	275.135

Bank :

BNI AC. 0004449859 IDR	127.045.912
BNI AC. 0004449860 USD (1USD = Rp. 12.189)	113.781.465
BNI AC. 0004449871 EUR (1EUR = Rp. 16.821,44)	168.433.478
BNI AC. 0004475981 IDR	76.100.322
BNI AC. 0004475992 IDR	605.718
BNI AC. 0004476009 IDR	32.287
BNI AC. 0004476021 IDR	254.154.049
BNI AC. 0004476010 IDR	350.699.992
BNI AC. 0004476032 IDR	4.061.162.614
BNI AC. 0004476043 IDR	489.587
BNI AC. 0004476054 IDR	105.474.506
BNI AC. 0004476065 IDR	49.292.957
BNI AC. 0056124374 IDR	421.404.211
BNI AC. 64360742 IDR	235.588.519
BNI AC. 64361713 IDR	136.980.944
BNI AC. 0074202252 IDR	382.915.906
BNI AC. 0095799158 IDR	3.325.773.528
BNI AC. 0098147542 IDR	342.589.107
BNI AC. 110639214 IDR	361.895.284
CIMB NIAGA AC. 9080101344003	20.510.087
MANDIRI AC. 1260005669600 IDR	178.274.558
BCA AC. 8780199823 IDR	303.697.266
BCA AC. 8780161737 IDR	26.997.534
BRI-020601004306307	44.777.682
BCA AC.8780188228 IDR	991.506
BRI-042601000115308	5.365.105

Total cash in bank

11.095.034.123 **TOTAL CASH AND CASH EQUIVALENTS**

4. PIUTANG

4. RECEIVABLE

	2015	2014	
Piutang Karyawan	1.171.378.383	1.024.861.388	Employees Receivable
Piutang Program :			Program Receivables :
- KEMITRAAN	-	55.510.270	- KEMITRAAN
- ERIS	1.248.142.963	1.248.382.550	- ERIS
- TAF Election	-	142.996.060	- TAF Election
- TAF Setapak	-	100.000	- TAF Setapak
- HIVOS MAVC	-	26.709.105	- HIVOS MAVC
- TAF AIPJ	212.206.355	66.350.004	- TAF AIPJ
- LAIN-LAIN	700.162.000	200.162.000	- LAIN-LAIN
Jumlah Piutang Program	2.160.511.318	1.740.209.989	Total Program Receivables
Cadangan Piutang Program Tidak Tertagih :	(1.248.142.963)	(624.191.275)	Allowance for Doubtfull Accounts :
Jumlah	2.083.746.738	2.140.880.102	Total

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

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

Piutang Program merupakan talangan dana untuk melaksanakan program.

Program Receivable is a bridging fund to execute a program.

Pengurus telah menetapkan cadangan piutang tak tertagih seluruhnya kepada ERIS, dikarenakan saldo tersebut telah tertunggak sejak awal tahun 2014 dan institusi tersebut saat ini sudah tidak bisa dilacak lagi keberadaannya. Pengurus memperkirakan kemungkinan besar dana tersebut tidak akan tertagih.

Management has decided to set allowance for doubtfull account for ERIS whole amount, because the balance has been long outstanding since the beginning of 2014 and the party could not be contacted. In Management's prediction, it will not be collected.

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

	2015	2014
FORD	6.401.600	49.797.575
FUNDRAISING	37.900.000	207.597.350
11.11.11	-	63.100.000
MSI - USAID	99.204.610	566.146.528
TAF	11.577.469	251.833.503
UNODC	-	3.305.300
UKFCO	-	4.820.723
ERIS	-	53.587.787
HIVOS MAVC	35.455.392	120.890.740
DANIDA	236.679.535	14.205.364
PROREP	70.787.600	3.662.493
LAIN-LAIN	41.000.000	3.000.000
JUMLAH UANG MUKA DAN BEBAN DIBAYAR DIMUKA	539.006.206	1.341.947.363

5. ADVANCES AND PREPAYMENT

FORD
FUNDRAISING
11.11.11
MSI - USAID
TAF
UNODC
UKFCO
ERIS
HIVOS MAVC
DANIDA
PROREP
OTHERS
TOTAL ADVANCES AND PREPAYMENT

6. ASET TETAP

	2015	2014
Biaya Perolehan		
Peralatan Kantor	1.120.458.881	969.939.283
Kendaraan	24.565.000	25.065.000
Jumlah	1.145.023.881	995.004.283
Akumulasi Penyusutan		
Peralatan Kantor	(873.564.648)	(747.707.050)
Kendaraan	(24.565.000)	(25.065.000)
Jumlah	(898.129.648)	(772.772.050)
NILAI BUKU	246.894.233	222.232.233

6. FIXED ASSETS

Acquisition Cost
Office Equipment
Vehicles
Total
Accumulated Depreciation
Office Equipment
Vehicles
Total
BOOK VALUE

7. LIABILITAS LANCAR

	2015	2014	
Liabilitas Program	1.470.349.318	1.561.947.989	Program Liabilities
Biaya Masih Harus Dibayar	380.113.822	409.671.118	Accruals Expenses
Uang Titipan	-	(4.686.200)	Deposit
PPh Pasal 21	9.256.876	2.441.809	Income Tax Art. 21
PPh Pasal 23	320.000	0	Income Tax Art. 23
JUMLAH LIABILITAS LANCAR	1.860.040.016	1.969.374.716	TOTAL CURRENT LIABILITIES

8. ASET NETO

	2015	2014	
Tidak Terikat			Unrestricted
Dana Cadangan Likuiditas	4.435.878.628	4.622.154.716	Liquidity Fund
Dana Cadangan Karyawan	922.079.147	638.496.353	Staff Endowment Fund
Lembaga	2.314.542.186	2.233.770.587	Institution
Fundraising	648.398.942	559.185.467	Fundraising
Saweran KPK	-	12.129.131	KPK Donation
Koperasi	114.587.568	79.807.822	Cooperation
Jumlah Tidak Terikat	8.435.486.470	8.145.544.076	Total Unrestricted
Terikat Temporer			Temporary Restricted
11.11.11	-	169.498.737	11.11.11
Hivos - Fundraising	-	110.092	Hivos - Fundraising
ACCES	-	22.565.941	ACCES
TAF AIPJ	(66.995.942)	102.125.533	TAF AIPJ
TIFA	104.579.594	313.845.744	TIFA
UNODC	-	51.919.960	UNODC
MSI	1.880.409.105	1.183.081.701	MSI
KEMITRAAN	-	(55.836.409)	KEMITRAAN
TAF SETAPAK	-	375.139.069	TAF SETAPAK
UKFCO	-	(55.892.797)	UKFCO
ERIS	(1.205.951.787)	(1.205.951.787)	ERIS
ULU Foundation	(1.101.016)	(49.400.280)	ULU Foundation
CLUA AID ENVIRONMENT	-	420.044.005	CLUA AID ENVIRONMENT
DANIDA	3.089.004.963	3.259.272.754	DANIDA
HIVOS MAVC	(71.284.931)	90.617.077	HIVOS MVC
PROREP	466.791.360	64.310.824	PROREP
FORD FOUNDATION	1.540.808.782	-	FORD FOUNDATION
Jumlah Terikat Temporer	5.736.260.128	4.685.450.164	Total Temporary Restricted
JUMLAH	14.171.746.598	12.830.994.240	TOTAL

9. PENERIMAAN DANA DARI GRANTOR

	2015	2014
11.11.11	996.928	320.879.715
HIVOS Fundraising	-	332.487.893
TAF ELECTION	649.549.595	1.120.910.386
ACCESS	-	176.589.239
TAF AIPJ	1.919.930.907	1.324.198.686
TIFA	352.160.016	537.483.657
UNODC	-	258.989.434
MSI	2.718.897.227	2.204.071.861
KEMITRAAN	-	539.470.528
TAF SETAPAK	148.966	1.829.786.875
UKFCO	881.628.941	1.361.788.592
ERIS	-	518.758.605
ULU Foundation	349.229.964	212.301.276
CLUA AID ENVIRONMENT	224.343.540	530.886.960
DANIDA	2.014.239.037	4.202.837.493
HIVOS MAVC	700.912.815	800.811.013
PROREP	1.352.328.519	279.308.334
FORD FOUNDATION	2.135.152.574	-
JUMLAH	13.299.519.029	16.551.560.547

9. FUND RECEIPT FROM GRANTOR

11.11.11	
HIVOS Fundraising	
TAF ELECTION	
ACCESS	
TAF AIPJ	
TIFA	
UNODC	
MSI	
KEMITRAAN	
TAF SETAPAK	
UKFCO	
ERIS	
ULU Foundation	
CLUA AID ENVIRONMENT	
DANIDA	
HIVOS MAVC	
PROREP	
FORD FOUNDATION	
TOTAL	

10. PENERIMAAN TIDAK TERIKAT

	2015	2014
Kontribusi	3.819.556.694	4.997.905.556
Fundraising	279.828.532	593.478.852
Saweran KPK	0	7.937.158
Koperasi	46.655.274	56.468.520
Bunga Bank	90.524.524	63.412.999
Bunga Pinjaman Perorangan	62.960.172	51.137.111
Selisih Kurs	44.723.509	(21.826.014)
Lain-lain	245.645.697	135.129.880
JUMLAH	4.589.894.402	5.883.644.062

10. UNRESTRICTED RECEIPT

Contribution	
Fundraising	
KPK Fundraising	
Cooperative	
Interest Income	
Personal Loan Interest Income	
Foreign Exchange	
Other	
TOTAL	

11. PROGRAM GRANTOR

	2015	2014
11.11.11	170.495.665	151.380.978
HIVOS Fundraising	-	49.576.213
TAF ELECTION	649.549.595	1.593.873.930
ACCESS	-	105.126.000
TAF - AIPJ	2.089.052.382	1.464.318.039
TIFA	561.426.166	28.529
UNODC	-	92.806
MSI	2.021.569.823	2.111.719.970
KEMITRAAN	-	157.517.550
TAF SETAPAK	311.212.654	1.574.506.221
UKFCO	825.736.144	1.011.294.386
ERIS	-	1.874.974.019
ULU Foundation	300.930.700	261.252.506
CLUA AID ENVIRONMENT	99.906.104	110.842.955
DANIDA	2.184.506.828	943.564.739
HIVOS MAVC	862.814.823	710.193.936
PROREP	949.847.983	214.997.510
FORD FOUNDATION	594.343.792	-
SUB JUMLAH	11.621.392.659	12.335.260.287
PENGEMBALIAN DANA :		
CLUA AID ENVIRONMENT	544.481.441	-
TAF SETAPAK	64.075.381	-
JUMLAH	12.229.949.481	12.335.260.287

11. GRANTOR PROGRAM

11.11.11
HIVOS Fundraising
TAF ELECTION
ACCESS
TAF - AIPJ
TIFA
UNODC
MSI
KEMITRAAN
TAF SETAPAK
UKFCO
ERIS
ULU Foundation
CLUA AID ENVIRONMENT
DANIDA
HIVOS MAVC
PROREP
FORD FOUNDATION
SUB TOTAL
REFUND :
CLUA AID ENVIRONMENT
TAF SETAPAK

12. PENGELUARAN TIDAK TERIKAT

12. UNRESTRICTED EXPENDITURE

	2015	2014	
Pengeluaran Program			Program Expenditure
Fundraising	190.615.058	293.488.459	Fundraising
Saweran KPK	-	1.309.437	Fundraising KPK
Koperasi	11.875.528	8.470.248	Cooperative
Biaya Umum & Administrasi			General & Administrative Expenses
Perpustakaan dan Rak Buku	-	-	Library and Bookshelf
Personil dan Organisasi	3.013.081.844	2.933.592.689	Personell and Organization
Asuransi Kesehatan	145.834.057	51.935.308	Health Insurance
Asuransi Pensiun	77.400.000	19.604.280	Pension Insurance
Asuransi	25.200.000	70.063.143	Insurance
Biaya Penyusutan	125.857.598	125.167.922	Depreciation Expense
Biaya umum	18.740.650	10.721.274	General Expenses
Fee untuk input data	2.150.000	1.500.000	Fee for data entry
Transportasi	1.690.300	166.599.255	Transportation
Akomodasi	1.798.000	172.762.500	Accommodation
Sewa Peralatan	-	-	Rent equipment
Jasa audit,konsultasi,penterjemah	72.350.000	32.000.000	Audit, consultation, interpreting
Perawatan gedung, peralatan dll	4.000.000	10.626.834	Building maintenance
Biaya Bank	26.666.220	21.167.417	Bank expenses
Biaya Pajak	5.103.120	8.686.894	Tax Expenses
Distribusi	-	1.392.000	Distribution
Referensi	-	1.176.000	Reference
Penghapusan Piutang Program	623.951.688	624.191.275	Uncollectible Account Receivable
Biaya Lain-lain	38.815.520	26.393.960	Other Expense
JUMLAH	4.385.129.583	4.580.848.895	TOTAL

EXHIBIT - 1

PERKUMPULAN INDONESIA CORRUPTION WATCH

SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF HIVOS FUNDRAISING PROGRAM

Description	2015	2014
Income From Grantor HIVOS - Fundraising		331.500.000
a Total Income		331.500.000
Hivos - Fundraising Equipment an Operational Fund Raising Team Staff Insurance Preparation Pelunasan FR dg Mitra di Daerah Campaign Workshop football club governance Audit Hari Anti Korupsi		3.531.283 45.647.350 - -
b Total Program Expenditure	-	49.178.633
c Beginning Balance for Program	110.092	(282.801.588)
d Fund Balance for Program (a-b+c)	110.092	(480.221)
Income Non Program Kontribusi Kegiatan Interest Income		987.893
e Total Income Non Program	-	987.893
Transfer ke Cadangan Likuiditas Administration Bank	110.092	397.580
f Total Expenditure Non Program	110.092	397.580
g Beginning Balance of Non Program		-
h Fund Balance for Non Program (e-f+g)	(110.092)	590.313
i Fund Balance (d+h)	-	110.092

EXHIBIT - 2
PERKUMPULAN INDONESIA CORRUPTION WATCH
SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF HIVOS MAVC PROGRAM

Description	2015	2014
Income From Grantor HIVOS - MAVC	700.912.815	800.135.615
a Total Income	700.912.815	800.135.615
Hivos - MAVC		
Salaries	263.460.000	131.730.000
Operational cost	19.133.903	37.853.363
Assesment of local partner and women group	821.193	76.254.740
Training for local partner and women group	-	126.135.481
Field Investigation by local partner and women group	140.041.140	69.166.400
FGD with Expert - 3 Districts	20.344.104	17.380.000
Technical Assistant for local partner and women grup	86.563.950	112.610.174
Multistakeholders Meeting - 3 districts, 3 times each	36.217.754	22.772.800
Maintenance website pengawasan pengadaan (ICW-LKPP)	130.200.000	115.087.454
Campaign and Advocacy	77.303.800	
Workshop	75.296.893	
Audit Organization	12.500.000	
b Total Program Expenditure	861.882.737	708.990.412
c Beginning Balance for Program	90.617.078	-
d Fund Balance for Program (a-b+c)	(70.352.844)	91.145.203
Income Non Program Forex loss interest Income		(2.967.211) 3.642.610
e Total Income Non Program	-	675.399
Expenditure Non Program Administration Bank	932.086	1.203.524
f Total Expenditure Non Program	932.086	1.203.524
g Beginning Balance of Non Program		-
h Fund Balance for Non Program (e-f+g)	(932.086)	(528.125)
i Fund Balance (d+h)	(71.284.930)	90.617.078

EXHIBIT - 3
PERKUMPULAN INDONESIA CORRUPTION WATCH
SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF TIFA PROGRAM

Description	2015	2014
Income From Grantor TIFA	352.160.016	537.466.014
a Total Income	352.160.016	537.466.014
Program Honorarium Keuangan Honorarium Staf Program Preliminary Data Collection Profiling Legislatif Members Coaching for Trackers Tracking Analysis Media Briefing Public Discussion Web Develop Other Expense	84.059.124 168.118.247 - 15.000.000 - 92.937.100 47.793.999 7.771.300 13.325.000 120.389.388 11.000.000	
b Total Program Expenditure	560.394.158	-
c Beginning Balance for Program	313.845.744	(223.609.384)
d Fund Balance for Program (a-b+c)	105.611.602	313.856.630
Income Non Program Kontribusi Kegiatan Interest Income		17.643
e Total Income Non Program		17.643
Expenditure Non Program Administration Bank	1.032.008	28.529
f Total Expenditure Non Program	1.032.008	28.529
g Beginning Balance of Non Program		(10.886)
h Fund Balance for Non Program (e-f+g)	(1.032.008)	(10.886)
i Fund Balance (d+h)	104.579.594	313.845.744

EXHIBIT - 4

PERKUMPULAN INDONESIA CORRUPTION WATCH

SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF 11.11.11 PROGRAM
(EXTRACTIVE INDUSTRY)

Description	2015	2014
Income From Grantor 11.11.11	996.928	315.600.000
a Total Income	996.928	315.600.000
Program Expenditure		
Promote Good Governance in Exploitation of Natural Resources		
Investment		
Activity cost		
Personnel Cost		
Contribution to Audit Fee 2011		
Contribution to Audit Fee 2012		
Increase Public Participation into Corruption Eradication Activities		
Investment	603.500	34.405.000
Activity cost	165.242.775	115.681.202
Contribution to Audit Fee 2014	4.000.000	
b Total Program Expenditure	169.846.275	150.086.202
c Beginning Balance for Program	169.498.737	-
d Fund Balance for Program (a-b+c)	649.390	165.513.798
Income Non Program		
Forex Gain		3.422.858
Interest Income		1.856.857
e Total Income Non Program	-	5.279.715
Expenditure Non Program		
Administration Bank	649.390	1.294.776
f Total Expenditure Non Program	649.390	1.294.776
g Beginning Balance of Non Program		
h Fund Balance for Non Program (e-f+g)	(649.390)	3.984.939
i Fund Balance (d+h)	-	169.498.737

EXHIBIT - 5

PERKUMPULAN INDONESIA CORRUPTION WATCH

SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF ACCESS PROGRAM

Description	2015	2014
Income From Grantor		176.589.239
a Total Income		176.589.239
Menyediakan Dukungan Penguatan Kapasitas Bagi OMS Mitra dan Pokjanel Posyandu Dalam Pengintegrasian Layanan Sosoal Dasar di Posyandu Kabupaten Sumba Timur, Sumba Tengah, Sumba Barat dan Sumba Barat Daya, Provinsi NTT (Tasknote 8) Persiapan Komunikasi Honorarium Staf ICW Preparatory dan Reporting Honorarium Pendampingan CRC Sumba Timur SEMILOKA KABUPATEN SUMBA BARAT DAYA Seminar dan KONSUMSI Snack (Pagi dan sore) ATK dan Foto copy ATK Pelatihan (plep, Meta plan, spidol, flipcard, isolasi, dll) Sewa ruang pertemuan Akomodasi bagi peserta dari desa dan kecamatan Transportasi Transport Peserta (Desa ke Kabupaten) Perdiem Peserta Honor Narasumber Honor Notulen BIAYA Honor Fasilitator Honor Fasilitator Utama (ICW) Honor Asisten Fasilitator (ICW) Perdiem Perdiem Fasilitator Utama dan asisten Fasilitator selama di perjalanan Perdiem Fasilitator dan asisten Fasilitator selama lokakarya (dapat makan pagi, siang dan malam) Transportasi Transportasi Fasilitator Utama dan Asisten Fasilitator- dari SBD ke Sumba Tengah - sewa mobil KABUPATEN SUMBA TENGAH Seminar dan KONSUMSI Snack (Pagi dan sore) Konsumsi (Makan siang) ATK dan Foto copy ATK Pelatihan (plep, Meta plan, spidol, flipcard, isolasi, dll) Sewa ruang pertemuan Akomodasi bagi peserta dari desa dan kecamatan Transportasi Transport Peserta (Desa ke Kabupaten) Perdiem Peserta Narasumber Lokal Honor Notulen BIAYA OPERASIONAL FASILITATOR Honor Fasilitator Honor Fasilitator Utama (ICW) Honor Asisten Fasilitator Utama (ICW) Perdiem Perdiem Fasilitator Utama dan Asisten Fasilitator selama di perjalanan		

Perdiem Fasilitator dan Asisten Fasilitator selama lokakarya (dapat makan pagi, siang dan malam)

Transportasi

Transportasi Fasilitator Utama - kedatangan (Sumba Tengah ke Sumba Barat) - sewa 1 kendaraan ke Sumba Barat

KABUPATEN SUMBA BARAT

Seminar dan

KONSUMSI

Konsumsi (Makan siang)

ATK dan Foto copy

ATK Pelatihan (plep, Meta plan, spidol, flipcard, isolasi, dll)

Sewa ruang pertemuan

Akomodasi bagi peserta dari desa dan kecamatan tanggal 27/4

Transportasi

Transport Peserta (Desa ke Kabupaten)

Transport Peserta (Kecamatan ke Kabupaten)

Perdiem Peserta

Narasumber Lokal

Honor Notulen

BIAYA OPERASIONAL FASILITATOR

Honor Fasilitator

Honor Fasilitator Utama (ICW)

Honor Asisten Fasilitator (ICW)

Perdiem

Perdiem Fasilitator Utama dan Asisten Fasilitator selama di perjalanan

Perdiem Fasilitator dan Asisten Fasilitator selama lokakarya (dapat makan pagi, siang dan malam)

AKOMODASI

Akomodasi bagi Fasilitator dan Asisten Fasilitator (tgl 23-25/4) - 2 malam

Transportasi

Transportasi Fasilitator Utama dan Asisten Fasilitator - ke Sumba Timur - rental kendaraan

KABUPATEN SUMBA TIMUR

Seminar dan

KONSUMSI

Snack (Pagi dan sore)

Konsumsi (Makan siang)

Makan pagi dan malam

ATK dan Foto copy

ATK Pelatihan (plep, Meta plan, spidol, flipcard, isolasi, dll)

Foto copy dan penulisan: materi

Sewa ruang pertemuan

Akomodasi bagi peserta dari desa dan kecamatan

Transportasi

Transport Peserta (Desa ke Kabupaten)

Perdiem Peserta

Narasumber lokal

Honor Notulen

BIAYA OPERASIONAL FASILITATOR

Honor Fasilitator ICW

Honor Fasilitator Utama (ICW)

Honor Asisten Fasilitator (ICW)

Perdiem

Perdiem Fasilitator Utama selama di perjalanan

Perdiem Fasilitator Utama dan Asisten Fasilitator selama lokakarya (dapat makan pagi, siang dan malam)

AKOMODASI

Akomodasi bagi Fasilitator dan narasumber (ICW) dari 25-29/4 (4 malam)

BIAYA OPERASIONAL: FASILITATOR, NARASUMBER NASIONAL dan SEWA LCD

Fasilitator, Asisten Fasilitator dan Narasumber Nasional

Transportasi Rumah - Airport - Rumah (pp)

Tiket Pesawat Jakarta - Denpasar - Sumba (pp)

Airport tax

Perdiem

Perdiem Fasilitator Utama dan Asisten Fasilitator selama di perjalanan (Jakarta-Sumba)

AKOMODASI

Akomodasi bagi Fasilitator dan narasumber (ICW) transit di Bali
Biaya Manajemen 10% dari total biaya kegiatan

Bantuan Teknis Mitra Langsung ACCESS untuk Penguatan CRC dalam Pelayanan KIA (Kesehatan Ibu dan Anak) di Sulawesi Tenggara (Kabupaten Muna, Buton, Buton Utara dan Kota Bau-Bau (Tasknote 9)

Persiapan

Komunikasi

Honorarium staf ICW Preparatory dan Reporting

Bantuan Teknis I

Pengenalan CRC Kesehatan

KONSUMSI

Snack (Pagi dan sore)

Konsumsi (Makan siang dan malam)

Notulensi, ATK dan

ATK Pelatihan (lep, Meta plan, spidol, flipcard, isolasi, dll)

Foto copy dan penulisan: materi

Sewa ruang pertemuan

Notulensi

Transportasi

Transportasi lokal

Bau-bau :

Mitra

Warga (AKP + PIPM)

Baby sitter

Buton :

Ereke-Maligano

Buton Utara :

Ereke-Maligano

Muna :

Mitra

Transportasi kapal & Retribusi :

Bau-bau

Buton

Buton Utara

Perdiem Peserta

Perdiem Perjalanan :

Bau-Bau

Buton

Buton Utara

Perdiem Saat Loklatih :

Bau-Bau

Buton

Buton Utara

Muna

Akomodasi peserta :

Raha

BIAYA

Honor Fasilitator

Honor Fasilitator Utama (ICW)

Honor Fasilitator (ICW)

Perdiem

Perdiem Fasilitator Utama dan Fasilitator selama Bantuan Teknis I

AKOMODASI

Akomodasi bagi Fasilitator Utama dan Fasilitator

Transportasi

Transportasi lokal Fasilitator Utama dan Fasilitator

Tiket Pesawat Fasilitator Jakarta - Bau-Bau (pp)

Airportax

Transportasi rumah- Soekarno Hatta (pp)

Perdiem Fasilitator Utama dan Fasilitator selama Bantuan Teknis I selama perjalanan

Transportasi kapal fasilitator dan karcis pelabuhan

Bantuan Teknis II**BIAYA OPERASIONAL FASILITATOR****Honor Fasilitator**

Honor Fasilitator Utama (ICW)

Honor Fasilitator (ICW)

Perdiem

Perdiem Fasilitator Utama dan Asisten Fasilitator selama di perjalanan

Perdiem Fasilitator dan Asisten Fasilitator selama bantuan teknis

AKOMODASI

Akomodasi bagi Fasilitator dan Asisten Fasilitator

Transportasi

Transportasi Fasilitator Utama - antar kabupaten

Tiket Pesawat Fasilitator Jakarta - Bau-Bau (pp)

Airtax

Transportasi rumah- Soekarno Hatta (pp)

Transportasi kapal fasilitator dan karcis pelabuhan

Konsumsi Bintel II**Bantuan Teknis III****BIAYA****Honor Fasilitator**

Honor Fasilitator Utama (ICW)

Honor Fasilitator (ICW)

Perdiem

Perdiem Fasilitator Utama dan Asisten Fasilitator selama di perjalanan

Perdiem Fasilitator dan Asisten Fasilitator selama bantuan teknis

AKOMODASI

Akomodasi bagi Fasilitator dan Asisten Fasilitator

Transportasi

Transportasi Fasilitator Utama - antar kabupaten

Transportasi lokal Fasilitator utama dan fasilitator

Tiket Pesawat Fasilitator Jakarta - Bau-Bau (pp)

Airtax

Transportasi rumah- Soekarno Hatta (pp)

Konsumsi Bintel III

BIAYA MANAJEMEN (10%)

Workshop Penguatan CRC dalam Pelayanan Publik**HOTEL Santika - Mataram (Tasknote 10)****Biaya Operational****Transportasi Fasilitator**

Air fare dan Airtax Fasilitator utama dan Fasilitator

Transportasi Fasilitator Utama dan fasilitator Bil -Hotel Santika - Bil

Transportasi rumah- Soekarno Hatta (pp)

Akomodasi Fasilitator

Akomodasi bagi Fasilitator Utama dan Fasilitator

Perdiem

Perdiem Fasilitator Utama dan Fasilitator selama di perjalanan

Perdiem Fasilitator Utama dan Fasilitator selama Kegiatan

Honor

Honor Fasilitator Utama (ICW)

Honor Fasilitator (ICW)

Honorarium staf ICW Preparator dan Reporting

Komunikasi**Biaya Pelaksanaan Kegiatan****Transportation Peserta**

Airfare Peserta dari Bima dan Domp

Domp - Bandara Bima - Domp (sewa mobil berangkat dan pulang bersama)

Transportasi Peserta dari Bima

Transportasi peserta dari Lombok Barat/Utara

Transportasi Peserta dari Lombok Tengah

Transportasi Peserta dari KLU

Akomodasi (Paket Meeting)

Fullboard

Fullday

Kamar

ATK. Sewa Komputer. Sewa Printer. Photo Copy. Spanduk dan Dokumentasi

ATK Pelatihan (plep. Meta plan. spidol. flipcard. isolasi. dll)

ATK Peserta (Toolkis peserta) Sewa Komputer Sewa Printer Foto copy dan penulisan: materi Spanduk Transportasi, Honor dan Perdiem Panitia Transportasi Lokal Panitia Perdiem Panitia : Perdiem hari I Transportasi dan Honor Transportasi Notulensi Perdiem Peserta Perdiem Perjalanan Peserta (dari Bima, Dompu dan KLU) Perdiem Kegiatan : Perdiem hari I Perdiem hari II Perdiem hari III Perdiem hari IV BIAYA MANAJEMEN (10%)		
Program: Cetak Buku		
Biaya pencetakan		31.500.000
Honor Penulis Revisi Modul		45.000.000
Honor Editor		5.000.000
Honor Reviewer		5.000.000
Honor Lay out		2.500.000
Biaya pengiriman		16.126.000
b Total Program Expenditure		105.126.000
c Beginning Balance for Program	22.565.941	(48.897.298)
d Refund to Grantor		-
e Fund Balance for Program (a-b+c-d)	22.565.941	22.565.941
Income Non Program Kontribusi Kegiatan Interest Income		
f Total Income Non Program		-
Ditransfer ke Cadangan Likuiditas Administration Bank	22.565.941	-
g Total Expenditure Non Program	22.565.941	-
h Beginning Balance of Non Program		-
i Fund Balance for Non Program (f-g+h)	(22.565.941)	-
j Fund Balance (e+i)	-	22.565.941

EXHIBIT - 6

PERKUMPULAN INDONESIA CORRUPTION WATCH

SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF CLUA-AID Env PROGRAM

Description	2015	2014
Income From Grantor		
CLUA-AID-Env	224.343.540	530.886.960
a Total Income	224.343.540	530.886.960
Program Expenditure		
1. Management		
Manager (Emerson)	46.440.000	34.830.000
Finance (Supitriyani)	18.576.000	13.932.000
2. Monthly meeting with journalist		
Meeting package	16.910.824	16.345.205
Speakers	2.902.500	15.000.000
Moderator	10.449.000	10.449.000
Material Presentation	-	660.000
Meeting organizer	3.483.000	3.483.000
Photocopy/papers	30.000	325.000
3. Regular meeting with KPK/Police/Prosecutors, KADIN and national government agencies (Min. of forestry, Min of finance, Min of agriculture, BPN, etc)		
Material Presentation	-	-
Meeting organizer	-	-
Local transportation	1.114.780	-
4. Workshop on project main findings		
Meeting package	-	4.950.000
Speakers	-	5.000.000
Moderator	-	2.612.250
Material Presentation	-	-
Meeting organizer	-	3.241.500
Photocopy/papers	-	15.000
5. Judicial appeal		
Legal drafting	-	-
Legal registration, representation and advice	-	-
b Total Program Expenditure	99.906.104	110.842.955
c Beginning Balance for Program	420.044.005	
d Fund Balance for Program (a-b+c)	544.481.441	420.044.005
Income Non Program		
Forex Gain		
Interest Income		
e Total Income Non Program	-	-
Refund	544.481.441	
International Bank Cost		

f	Total Expenditure Non Program	544.481.441	-
g	Beginning Balance of Non Program		
h	Fund Balance for Non Program (e-f+g)	(544.481.441)	-
i	Fund Balance (d+h)	-	420.044.005

EXHIBIT - 7

PERKUMPULAN INDONESIA CORRUPTION WATCH

SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF DANIDA

Description	2015	2014
Income From Grantor		
DANIDA	2.014.239.037	4.168.742.790
a Total Income	2.014.239.037	4.168.742.790
Program Expenditure		
Strategic Planning 1: People Empowerment		
Activity and budget planning workshop	-	60.563.412
Trend of Corruption Monitoring 2015	6.090.000	
Drafting of modules	43.248.500	38.561.244
Strategic Planning 2: Public Policy Advocacy		
Research	79.071.769	33.968.241
Court Corruption Monitoring	2.361.200	
Judicial Review (Executive Regulation on Remission for O	3.887.000	
Anticorruption Day Campaign 2014	115.000	123.323.636
Anticorruption Day Campaign 2015	55.201.223	
Investigation	14.717.709	3.394.000
Investigation Corruption Cases	5.079.000	
Website Development	72.061.500	72.000.000
Strategic Planning 3: Civic Education		
Infographic Competition 2014	23.278.305	
Infographic Competition 2015	83.970.000	
Workshop Infografis		
Hadiah		47.298.000
Volunteer		3.000.000
Perlengkapan		1.829.000
Workshop dan Penjurian		11.850.000
Infographic Competition	108.860.938	
Anugrah Karya Jurnalistik Antikorupsi	183.248.309	
SAKTI Event	56.037.974	
Anti-corruption "Madrasah"	53.385.500	
Anti-corruption Training (SAKTI)	15.950.496	
Youth Camp Anti-corruption Banten, Jakarta, Jawa Barat	15.870.000	
Study of Local Elections Policy	9.174.370	
Album and Video "Mouse Trap (Frekuensi Perangkap Tiku	138.431.225	
Strategic Planning 4: Network		
Networking Consolidation	268.246.855	
Mapping of Anticorruption Networking		11.396.508
Workshop for roadmap anticorruption movement		
Campaign		
Anti-corruption Network Audit	35.524.300	
Strengthening Anti-corruption Network: Training, Budget	36.199.750	
Anti-corruption Syndication Network Website	13.945.700	
Strategic Planning 5: Capacity improvement in internal organization		
Drafting of ICW Standard Operating Procedures	479.000	54.605.677
Capacity building modules	5.643.670	11.329.400

Financial Management Capacity Building	67.400.000	
ICW Capacity Building		
Training Knowledge Management (Raker)	24.356.802	71.460.000
Training KM With Other Institution/Financial Audit	17.600.000	
Courses	1.800.000	23.358.800
Family Gathering		100.000.000
Institutional Support	275.776.263	
Salaries	326.400.000	254.400.000
Overhead	-	13.857.878
Institutional Support	10.453.839	
Training	42.082.294	
Madrasah Anti korupsi	29.549.304	
Keamanan Internal	49.221.033	
b Total Program Expenditure	2.174.718.828	936.195.796
c Beginning Balance for Program	3.259.272.754	
d Fund Balance for Program (a-b+c)	3.098.792.963	3.232.546.994
Income Non Program		
Forex Gain		
Interest Income		34.094.703
e Total Income Non Program	-	34.094.703
Expenditure Non Program		
International Bank Cost	9.788.000	7.368.943
f Total Expenditure Non Program	9.788.000	7.368.943
g Beginning Balance of Non Program		
h Fund Balance for Non Program (e-f+g)	(9.788.000)	26.725.760
i Fund Balance (d+h)	3.089.004.963	3.259.272.754

EXHIBIT - 8

PERKUMPULAN INDONESIA CORRUPTION WATCH

SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF RWI EXTRACTIVE PROGRAM

Description	2015	2014
Income From Grantor RWI MIGAS		
a Total Income	-	-
Program Expenditure Honorarium Facilities Penelitian Revenue Tambang Focus Group Discussion Media Briefing at Jakarta Pelatihan Extractive Industries Penerbitan Newsletter dan Website Capacity Building & Training ICW 2012		
b Total Program Expenditure	-	-
c Beginning Balance for Program	-	4.656
d Fund Balance for Program (a-b+c)	-	4.656
Income Non Program Foreign exchange profit Interest Income		
e Total Income Non Program	-	-
Expenditure Non Program Transfer to Liquidity Fund		4.656
f Total Expenditure Non Program		4.656
g Beginning Balance of Non Program		
h Fund Balance for Non Program (e-f+g)		(4.656)
i Fund Balance (d+h)		-

EXHIBIT - 9

PERKUMPULAN INDONESIA CORRUPTION WATCH

SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF DOEN PROGRAM

Description	2015	2014
Income From Grantor DOEN		
a Total Income	-	-
Promoting Eradication Corruption to Reduce Illegal Palm Oil Expansion Program Expenditure Research on the transparency of state incomes from forestry and plantation sectors Training on budget analysis Field research and investigation Assisting local researcher Public discussion at Kalbar and Kalteng Media briefing at Jakarta and Kalbar or Kalteng Workshop for finalizing report and advocacy at Jakarta Publishing Report Public examination on MK45 Public discussion result examination Accounting Software MYOB Honorarium and institutional cost		
b Total Program Expenditure	-	-
c Beginning Balance for Program	-	(991.015)
d Fund Balance for Program (a-b+c)	-	(991.015)
Income Non Program Liquidity Fund Selisih Kurs Euro		991.015
e Total Income Non Program	-	991.015
Expenditure Non Program Bank Fee		
f Total Expenditure Non Program	-	-
g Beginning Balance of Non Program		
h Fund Balance for Non Program (e-f+g)	-	991.015
i Fund Balance (d+h)	-	-

EXHIBIT - 10
PERKUMPULAN INDONESIA CORRUPTION WATCH
SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF UNODC PROGRAM

Description	2015	2014
Income From Grantor UNODC		258.650.406
a Total Income		258.650.406
Strengthening Coordination and Supervission Function in KPK Human Resources Office Monthly Expenses Drafting the New CS Mechanism FGD in Jakarta (1 x meeting x 15 persons x 1 day) Mini-Workshop in Jakarta (1 x meeting x 15 persons x 1 day) Consinyering (1 x meeting x 4 persons x 2 days) AGO/INP/KPK training on new KPK C&S policy and mechanism in 5 regions (1 x meeting x 30 persons x 2 days x 7 regions) Local NGO/Local Journalist training on monitoring of new CS mechanism in 5 regions (1 x meeting x 30 persons x 2 days x 5 regions) Public campaign (2 x press conference x 6 regions) Equipment and Material Support Audit fee for year 2010-2011 and 2012-2013 Audit fee year 2011		
b Total Program Expenditure	-	-
c Beginning Balance for Program		(206.976.668)
d Fund Balance for Program (a-b+c)	51.919.960	51.673.738
Interest Income Kontribusi Kegiatan Refunding ex Kampanye Antikorupsi Bridging income for audit fee 2011		339.028
e Total Income Non Program	-	339.028
Ditransfer ke Cadangan Likuiditas Refunding to Grantor	51.919.960	92.806
f Total Expenditure Non Program	51.919.960	92.806
g Beginning Balance of Non Program		
h Fund Balance for Non Program (e-f+g)	(51.919.960)	246.222
i Fund Balance (d+h)	-	51.919.960

EXHIBIT - 11

PERKUMPULAN INDONESIA CORRUPTION WATCH

SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF PROREP PROGRAM

Description	2015	2014
Income From Grantor PROREP	1.352.328.519	279.308.334
a Total Income	1.352.328.519	279.308.334
PROREP 2014		
Program Expenditure		
Evaluation of a Joint Ministerial Decree (SKB) From Five Ministries on the Management and Even Distribution of Government Teachers		
Salary	21.000.000	60.250.000
Program Activities	420.000	3.260.865
Formulating the Guidance on Teachers and Policymakers FGD		1.417.388
FGD with Teacher Groups and Policymakers	1.647.090	19.265.000
#1 National Level Multistakeholder Forum (MSF)		12.450.000
Research Design Methodology Workshop		24.892.500
Final Research		7.046.500
FGD between Communities and Teachers and Workshop on the Sc	36.000.000	35.271.957
Workshop on Regency Level	15.750.000	10.765.000
Monitoring and Supervision		7.413.500
Research Result Workshop	2.250.000	32.964.800
Research Result Seminar	3.640.000	
#2 National Level Multistakeholder Forum (MSF)	28.443.507	
Printing Report and Publication of Research Report	5.400.000	
TOTAL	114.550.597	
PROREP STRENGTHENING KPK		
Institutional Support		
Salaries	132.600.000	
Other Direct Cost	3.150.000	
PROGRAM ACTIVITIES		
Institutional Evaluation		
Drafting evaluation methodology	7.580.000	
Preliminary Study (1 Month)	62.000	
Focus Grup Discussion	1.806.000	
Expert Meeting	4.000.000	
Depth Interview	-	
Peer Review	-	
Report Finalization	45.000	
Strationaries	1.143.500	
Communication (Internet & mobile Phone for Team from fie	631.446	
KPK's Roadmap Drafted		

Public Discussion	333.343.299	
Focus Group Discussion	8.850.000	
Expert Meeting	-	
Peer Review	3.000.000	
Finalization of Roadmap Report	-	
Public Test and public Campaign	-	
Stationaries	310.000	
Communication (Internet & mobile Phone for Team from field & o	12.000.000	
Monitoring the Selection Process od KPK's leaders	-	
Public Test and public Campaign		
Survey	-	
Public Test	-	
Stationaries	1.645.000	
Communication (Internet & mobile Phone for Team from field & o	-	
Monitoring the Candidate's Interview	337.000	
Desk top Computer	-	
TOTAL	510.503.245	
PROREP STRENGTHENING TEACHER		
Institutional Support		
Salaries	135.000.000	
Other Direct Cost	41.834.450	
PROGRAM ACTIVITIES		
Updating Issues and Mapping on Teacher Management		
Focus Group Discussion	43.728.989	
Depth Interview	1.000.000	
Preparation of Academic Paper Draft	-	
Academic Paper Draft Dissemination	101.738.854	
Academic Paper Report Finalization		
Discussion	-	
Draft Review	-	
Mini Workshop	332.500	
TOTAL	323.634.793	
b Total Program Expenditure	948.688.635	214.997.510
c Beginning Balance for Program	64.310.824	-
d Fund Balance for Program (a-b+c)	467.950.708	64.310.824
Income Non Program		
Interest Income		
e Total Income Non Program	-	-
Bank Charge	1.159.348	
Transfer to Institution Contribution		

f	Total Expenditure Non Program	1.159.348	-
g	Beginning Balance of Non Program		
h	Fund Balance for Non Program (e-f+g)	(1.159.348)	-
i	Fund Balance (d+h)	466.791.360	64.310.824

EXHIBIT - 12

PERKUMPULAN INDONESIA CORRUPTION WATCH

SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF MSI PROGRAM

Description	2015	2014
Income From Grantor		
MSI	2.718.897.227	2.200.653.636
a Total Income	2.718.897.227	2.200.653.636
MSI Strengthening KPK Program Expenditure		
Project Staff	142.672.500	
Printing Cost	18.128.300	
Examination Preparation	13.236.600	
Investigation Review	-	
Judges Appointment Study	-	
Profiling Track Record of The Judges	-	
Examination	-	
Examination and FGD	53.466.078	
Transportation and Accommodation for Local Examiner	6.407.236	
Media Briefing	12.040.300	
Public Discussion in Jakarta	15.240.202	
Public Discussion at Regions	29.554.800	
Transportation for Public Discussion at Region	17.593.014	
Monitoring and Evaluation	-	
Office Support Cost	10.560.000	
Equipment	7.650.000	
Financial audit	10.000.000	
TOTAL	336.549.030	-
Campaign Finance		
Project Staff/Personnel	-	182.362.500
E-Book		5.608.600
Coaching tracker and politic bussiness		20.896.800
Data gathering (donation and campaign)		51.118.180
Analysis and finalization		2.800.000
Dissemination	9.127.407	58.058.005
Office Support Cost	5.970.205	12.845.271
Equipment		9.950.000
TOTAL	15.097.612	343.639.356
ADVOCACY POLITICAL PARTY Program Expenditure		
Labor Cost	146.638.822	
Printing Cost	-	
Workshop on Political Party Finance System and Financial Manager	3.160.240	
Legal Drafting Training	63.537.100	
Analysis and Finalization	44.417.500	

Test of Financial Disclosure of Political Party	-	
Hearing	442.365	
Field Assistance	-	
Public Discussion	11.283.100	
Research Pattern of Corruption in Political Party	-	
Media Briefing	1.633.125	
Office Support Cost	4.211.800	
Equipment	15.000.000	
Other Expense	-	
TOTAL	290.324.052	-
POLITICAL PARTY 2013		
Program Expenditure		
Labor Cost	236.565.000	77.625.000
Printing Cost	-	-
Institutional Support fo Local Partner	149.497.960	65.589.114
Meeting Preparation	3.512.492	-
Briefing fo Local Partner	38.479.910	1.323.500
Test of Financial Disclosure of Political Party	48.252.190	1.297.800
Mediation and Ajudication	33.463.050	34.082.434
Field Investigation	17.359.000	6.078.350
Media Briefing	27.125.990	23.464.380
Field Assistance	10.242.258	
Public Discussion at 4 regions	32.099.550	21.130.550
Evaluation and Training	-	24.783.164
Analysis and Evaluation	28.636.250	
Evaluation	11.085.557	
Office Support Cost	24.771.823	1.385.000
Other Expense	-	18.688.908
Total	661.091.030	275.448.200
CPNS 2013		
Program Expenditure		
Project Staff/Personnel		
Research about system and procedure of corruption patern		252.176.771
Monitoring of Civil Servant Recruitment		168.777.392
Office Support Costs		2.884.237
Equipment		
Staff Insurance		17.338.272
UNCAC 2013		
Program Expenditure		
Project Staff/Personnel		89.155.000
Printing Cost		1.723.300
Drafting Policy Paper (Research on UNCAC Provision)		322.466.940
Workshop Local		11.127.770
National Workshop		36.745.250
Drafting RUU TIPIKOR based on the five UNCAC reviews		11.924.771
Media Briefing (2 National, 5 Local)		6.484.500
Office Support Cost		335.000
Equipment		
Staff Insurance		13.061.664

UNCAC		
Program Expenditure		
Project Staff/Personnel	198.360.000	198.360.000
Public Discussion	3.983.916	236.338.779
Public Review RUU KUHAP	228.693.000	10.016.400
Finalization RUU KUHAP	105.381.299	64.342.700
Printing Cost	2.707.000	30.800.000
Office Support Cost	50.637.936	16.290.018
Study and Draft Revision of UU TIPIKOR	108.830.000	
Finalization Study and Draft Revision of UU TIPIKOR	15.100.000	
TOTAL	713.693.151	1.490.348.764
b Total Program Expenditure	2.016.754.875	2.109.436.320
c Beginning Balance for Program	1.183.081.701	1.090.729.810
d Fund Balance for Program (a-b+c)	1.885.224.053	1.181.947.126
Interest Income Kontribusi Kegiatan		3.418.225
e Total Income Non Program	-	3.418.225
Bank Charge	4.814.948	2.283.650
f Total Expenditure Non Program	4.814.948	2.283.650
g Beginning Balance of Non Program		
h Fund Balance for Non Program (e-f+g)	(4.814.948)	1.134.575
i Fund Balance (d+h)	1.880.409.105	1.183.081.701

EXHIBIT - 13

PERKUMPULAN INDONESIA CORRUPTION WATCH

SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF KEMITRAAN PROGRAM

Description	2015	2014
Income From Grantor KEMITRAAN	-	539.292.899
a Total Income	-	539.292.899
BUDGET KEGIATAN TRACKING KANDIDAT KASN Program Activities a1 Workshop Metodologi Tracking a2 Briefing investigator a3 Candidacy Tracking KASN a4 Tracking findings workshop		25.270.200 38.565.800 82.395.000 10.974.000
b Total Program Expenditure		157.205.000
c Beginning Balance for Program	(55.836.409)	(437.789.387)
d Fund Balance for Program (a-b+c)	(55.836.409)	(55.701.488)
Interest Income Kontribusi dari Cadangan Likuiditas	55.836.409	177.629
e Total Income Non Program	55.836.409	177.629
Expenditure Non Program		312.550
f Total Expenditure Non Program	-	312.550
g Beginning Balance of Non Program		
h Fund Balance for Non Program (e-f+g)	55.836.409	(134.921)
i Fund Balance (d+h)	-	(55.836.409)

SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF TAF ELECTION PROGRAM

[illegible]

EXHIBIT - 15

PERKUMPULAN INDONESIA CORRUPTION WATCH

SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF TAF E-PROCUREMENT PROGRAM

Description	2015	2014
Income From Grantor TAF - E-PROCUREMENT		
a Total Income	-	-
Institutional Support Salaries Operational Cost PROGRAM ACTIVITIES Tools Monitoring untuk KPK-BPK-LKPP-UKP4 Meeting to draft manual for E-procurement analysis Expert meeting Focus Group Discussion CSO workshop Fasilitasi penggunaan tolls (KPK-BPK-LKPP-UKP4) Training Facilitation Local Monitoring Training (Surabaya) Local investigation Technical Assistant Konsinyering Laporan Akhir dan pembuatan modul Advokasi dan Publication Public Disscussion at District Level Website Development		
b Total Program Expenditure	-	-
c Beginning Balance for Program	-	499.642.029
d Fund Balance for Program (a-b+c)	-	499.642.029
Interest Income	-	-
Bridging from ICW	-	-
e Total Income Non Program	-	-
Transfer to Liquidity Fund		499.642.029
f Total Expenditure Non Program	-	499.642.029
g Beginning Balance of Non Program		
h Fund Balance for Non Program (e-f+g)	-	(499.642.029)
i Fund Balance (d+h)	-	-

EXHIBIT - 16

PERKUMPULAN INDONESIA CORRUPTION WATCH

SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF TAF SETAPAK PROGRAM

Description	2015	2014
Income From Grantor		
TAF - SETAPAK	148.966	1.827.714.223
a Total Income	148.966	1.827.714.223
TAF SETAPAK 2014		
Institutional Support		
Salaries	-	607.063.000
Operational Cost	3.665.690	44.421.710
PROGRAM ACTIVITIES		
Meningkatkan transparansi dan akuntabilitas pada tata kelola lahan dan kehutanan		
Activity 1.1: Membuat platform monitoring transparansi dan akuntabilitas sektor LUL	104.000.440	194.115.256
Activity 1.2: Advokasi isu pembiayaan di sektor LULUCF	30.760.000	93.588.869
Activity 2.1: Melakukan perubahan kebijakan melalui eksaminasi publik atas Peratu	92.449.500	319.632.370
Activity 3.1: Melakukan investigasi kasus-kasus terkait dengan tata guna lahan dan hutan menggunakan UU Anti Korupsi di wilayah SETAPAK		
Pelatihan investigasi	875.000	75.217.180
Local investigation	48.609.500	111.565.000
Money local investigation	-	31.558.372
Konsinyering hasil investigasi	8.875.130	50.479.118
Advokasi	11.747.600	11.900.000
Penyusunan tools monitoring kasus korupsi sektor LULUCF	-	18.110.000
Asistensi	-	14.840.810
Buku Panduan Pemantauan Kasus Korupsi	10.000.000	
b Total Program Expenditure	310.982.860	1.572.491.685
c Beginning Balance for Program	375.139.069	119.858.415
d Fund Balance for Program (a-b+c)	64.305.175	375.080.953
Interest Income		2.072.652
Bridging from ICW	-	-
e Total Income Non Program	-	2.072.652
Refund	64.075.381	2.014.536
Bank Charge	229.794	
f Total Expenditure Non Program	64.305.175	2.014.536
g Beginning Balance of Non Program		
h Fund Balance for Non Program (e-f+g)	(64.305.175)	58.116
i Fund Balance (d+h)	-	375.139.069

EXHIBIT - 17
PERKUMPULAN INDONESIA CORRUPTION WATCH
SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF TAF AIPJ PROGRAM

Description	2015	2014
Income From Grantor		
TAF - AIPJ	1.919.930.907	1.321.475.025
a Total Income	1.919.930.907	1.321.475.025
2013		
Institutional Support		
Salaries		227.000.000
Operational Cost		8.349.700
Peningkatan Kapasitas Organisasi		
Strategic Plan 2013-2017		
Evaluasi eksternal		30.000.000
Proses Evaluasi		57.059.690
Workshop Strategic Plan		136.870.000
Staff Development		8.618.999
Lay out kantor		68.495.000
Program Activities		
Peningkatan Kapasitas Teknis		
Communication Plan		30.346.016
Network		
Peningkatan Jaringan		
Sekolah Anti Korupsi (SAKTI)		-
Meeting package		13.979.160
Workshop pertemuan jaringan untuk merumuskan roadmap gerakan antikorupsi		10.000.000
Jasa Audit Laporan keuangan		30.250.000
Printing Annual Report 1000 exp		19.000.000
2014		
Salaries	496.397.000	525.360.700
Overhead	37.881.228	25.234.841
Institution Capacity Building	348.674.801	63.933.431
PROGRAM ACTIVITIES	7.348.418	1.198.500
Research Management	123.308.161	3.220.000
Management Information System	7.000.000	8.000.000
Networking Consolidation	226.859.826	6.549.900
SAKTI	380.433.753	
Tracking Calon Hakim Tipikor	21.116.913	
Research Design Survey KPK	96.531.397	
Peningkatan Partisipasi Masyarakat dalam Seleksi Calon Pimpinan KPK 2014 (18 Sept - 17 Novv 2014)		
Salaries	-	58.000.000
Overhead	-	3.257.040
Focus Group Discussion (FGD) kriteria calon pimpinan KPK	-	13.102.500
Tracking Calon Pimpinan KPK 2014	-	73.500.000
Konsinyering (Perumusan Hasil FGD dan Hasil Tracking Calon Pimpinan KPK)	-	18.592.000
Public Campaign	-	22.655.825
Riset Political Engagement (April - Sept 2015)		
FGD	3.499.320	

Management Cost	50.372.700	
Research Preparation	6.750.500	
Literature Study	121.072.450	
Political Engagement	16.349.970	
Political Representation	30.899.786	
Research Finding Workshop	19.377.125	
Research Report	93.300.000	
b Total Program Expenditure	2.087.173.348	1.462.573.302
c Beginning Balance for Program	102.125.533	242.244.886
d Fund Balance for Program (a-b+c)	(65.116.908)	101.146.609
Interest Income		2.723.661
Bridging from ICW	-	-
e Total Income Non Program	-	2.723.661
Bank Charge	1.879.034	1.744.737
f Total Expenditure Non Program	1.879.034	1.744.737
g Beginning Balance of Non Program		
h Fund Balance for Non Program (e-f+g)	(1.879.034)	978.924
i Fund Balance (d+h)	(66.995.942)	102.125.533

EXHIBIT - 18

PERKUMPULAN INDONESIA CORRUPTION WATCH

SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF UKFCO-PROSPERITY FUND PROGRAM

Description	2015	2014
Income From Grantor		
UKFCO	881.628.941	1.361.788.592
a Total Income	881.628.941	1.361.788.592
Managing Conflict of Interest for Enhancing Transparency and Accountability of Jakarta Publik Procurement System (PPY SEA 1325)		
Anti Bribery Guidelines on managing public official conflict of interest in procurement system		
Stakeholder Dialogue		2.728.239
Series of Workshop to draft guidelines		19.299.500
Assessment on violation of conflict of interest on public procurement system		
Consultant (procurement and anti corruption expert)		12.000.000
Program Manager (Illian DAS)		15.000.000
Capacity building to enhanced integrity of the public official		
Integrity Workshop		
Capacity building to enhanced CSO monitoring skill		
Monitoring public procurement Workshop		52.829.200
facilitator for technical assistant (Ais & Nida)		30.000.000
Assessment		22.500.000
CSO monitoring		40.695.000
Visual Documentation		
Initial workshop for documentation planning and evaluation		55.370.200
Production		
Program Management		
Salary		28.500.000
Tambahan Kegiatan		
Pemantauan KJP berbasis warga		103.079.698
Training Pengadaan Barang dan Jasa Jaringan ICW 10 Kota		199.398.860
Strengthening Monitoring Capacity Towards Local Procurement in Indonesia (PPY SEA 1324)		
Policy Dialogue-multistakeholder meeting		3.691.800
Training Series		49.280.503
Campaign		12.097.530
Program Management		9.200.000
Program : Illicit Enrichment mitigation to enhance transparency and accountability of public procurement system in DKI Jakarta		
Institutional Support		
Operational cost	17.185.976	102.399.924
PROGRAM ACTIVITIES		
Preparation Meeting	-	13.359.462
Training CSOs	26.768.500	100.942.239
Capacity Building for Public Official	94.014.500	

Multistakeholders Meeting	179.953.440	38.743.531
Konsinyering Finalisation Draft	63.859.464	
Field Investigation (data gathering - analysis - reporting)	216.591.854	16.000.000
Campaign and Advocacy	217.862.410	317.000
Maintenance website opentender.net	9.500.000	83.861.700
b Total Program Expenditure	825.736.144	1.011.294.386
c Beginning Balance for Program	(55.892.797)	(406.387.003)
d Fund Balance for Program (a-b+c)	-	(55.892.797)
Interest Income		
Kontribusi Kegiatan		
e Total Income Non Program	-	-
Bank Charge		
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)	-	(55.892.797)

EXHIBIT - 19

PERKUMPULAN INDONESIA CORRUPTION WATCH

SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF ULU FOUNDATION PROGRAM

Description	2015	2014
Income From Grantor ULU FOUNDATION	349.229.964	212.301.276
a Total Income	349.229.964	212.301.276
Belajar dari Sejarah Penggunaan UU Pencucian Uang dan UU Pajak dalam Sektor Kehutanan di Indonesia		
Honorarium	55.000.000	
Facilities	15.534.300	148.000.000
Penyusunan Laporan Joint Paper		6.200.609
Eksaminasi Publik Putusan Pengadilan tentang Asian Agri		50.932.200
Monitoring	177.133.300	
Publication		39.130.000
Public Campaign		
Media briefing (Jakarta)		16.989.697
3 (Tiga) kali Media briefing (Jakarta)	20.245.600	
1 (Satu) Kali Skill-sharing/workshop on Tax	33.017.500	
b Total Program Expenditure	300.930.700	261.252.506
c Beginning Balance for Program	(49.400.280)	(449.050)
d Fund Balance for Program (a-b+c)	(1.101.016)	(49.400.280)
Interest Income	-	-
Bridging from ICW	-	-
e Total Income Non Program	-	-
Bank Charge	-	-
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)	(1.101.016)	(49.400.280)

EXHIBIT - 20

PERKUMPULAN INDONESIA CORRUPTION WATCH

SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF ERIS PROGRAM

Description	2015	2014
Income From Grantor ERIS		518.032.320
a Total Income		518.032.320
Campaign Finance in Indonesia		
Human Resources		1.490.820.625
Travel		100.319.421
Equipment and Supplies		-
Local Office		74.049.777
Other Cost, services		208.663.935
b Total Program Expenditure	-	1.873.853.758
c Beginning Balance for Program	(1.205.951.787)	150.263.627
d Fund Balance for Program (a-b+c)	(1.205.951.787)	(1.205.557.811)
Interest Income		726.285
Bridging from ICW	-	-
e Total Income Non Program	-	726.285
Bank Charge		1.120.261
f Total Expenditure Non Program	-	1.120.261
g Beginning Balance of Non Program		
h Fund Balance for Non Program (e-f+g)	-	(393.976)
i Fund Balance (d+h)	(1.205.951.787)	(1.205.951.787)

EXHIBIT - 21
PERKUMPULAN INDONESIA CORRUPTION WATCH
SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF FORD

Description	2015	2014
Income From Grantor FORD	2.135.152.574	
a Total Income	2.135.152.574	-
Institutional Support Salaries Operational Cost PROGRAM ACTIVITIES Patron Client To identify Politic-business relation in sub national level (Kalimantan Tengah) Workshop penyusunan metodologi riset dan strategi Field Research National Data Collection Local Data Collection Konsinyering hasil penelitian Proper Knowledge Budget tracking (Kalteng, Riau and Jambi) Workshop pembuatan modul pelatihan budget tracking Pelatihan budget tracking Local budget tracking Konsinyering hasil tracking Traning Investigasi Pelatihan Investigasi Local Investigation Konsinyering hasil investigasi Public Review on national or sub national level regulation on forest conversion Expert Meeting (Kalteng) Sidang Eksaminasi / FGD (Kalteng) Pelaporan Hasil Eksaminasi Anti Corruption Campaign on Forest Conversion Media Briefing in Local and National Level Advokasi dan Publikasi Laporan	264.600.000 63.462.147 9.875.500 - - 91.345.000 - 8.000.000 - 11.719.000 - 34.714.000 68.654.400 - 29.851.440 - - 8.500.000	
b Total Program Expenditure	590.721.487	-
c Beginning Balance for Program	-	-
d Fund Balance for Program (a-b+c)	1.544.431.087	-
Interest Income Bridging from ICW	- -	- -
e Total Income Non Program	-	-
Bank Charge	3.622.305	

f	Total Expenditure Non Program	3.622.305	-
g	Beginning Balance of Non Program		
h	Fund Balance for Non Program (e-f+g)	(3.622.305)	-
i	Fund Balance (d+h)	1.540.808.782	-

EXHIBIT - 22

PERKUMPULAN INDONESIA CORRUPTION WATCH

SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF TAF Seleksi KPK

Description	2015	2014
Income From Grantor TAF Seleksi KPK	649.549.595	
a Total Income	649.549.595	-
Institutional Support		
Operational Cost		
Salaries	69.000.000	
Overhead	18.201.893	
PROGRAM ACTIVITIES		
Promosi Kandidat Potensial		
Training for tracker	42.039.390	
Tracking the candidate of KPK Leader (15 Regions)	-	
Research Assistancy / Research Design Survey KPK	40.704.657	
Field Research	238.500.000	
Focus Group Discussion	-	
Public Campaign		
Media Briefing (Jakarta)	26.685.955	
Publishing report (tracking result of candidates)	-	
Tracking Hakim tipikor (adhoc)	214.417.700	
b Total Program Expenditure	649.549.595	-
c Beginning Balance for Program	-	
d Fund Balance for Program (a-b+c)	-	-
Interest Income	-	-
Bridging from ICW	-	-
e Total Income Non Program	-	-
Transfer to Liquidity Fund		
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)	-	-