

Laporan Keuangan / *Financial Statements*

**YAYASAN INDONESIA CORRUPTION WATCH**

Untuk tahun yang berakhir pada tanggal-tanggal  
31 Desember 2009 dan 2008/

*For the Years Ended December 31, 2009 and 2008*

dan Laporan Auditor Independen/  
*and Independent Auditor's Report*



**Drs. Yanuar Mulyana**  
**Certified Public Accountant**

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# Drs. Yanuar Mulyana

Registered Public Accountant

Head Office :

Wisma DPK PT Jamsostek, Jl. Tangkas Baru No. 1

Gatot Subroto, Jakarta 12930 Indonesia

Telp : (021) 5221589, 5272260

Fax : (021) 5221589

e-mail : yanuarmulya@cbn.net.id

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## LAPORAN AUDITOR INDEPENDEN

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No. 005/YM/AS/05/10

Kepada Yth :

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

Kami telah mengaudit neraca Perkumpulan Indonesia Corruption Watch (Perkumpulan) untuk tahun yang berakhir pada tanggal-tanggal 31 Desember 2009 dan 2008, serta laporan aktivitas, laporan perubahan aktiva bersih, dan laporan arus kas untuk tahun yang berakhir pada tanggal-tanggal tersebut. Laporan keuangan adalah tanggung-jawab pengurus Perkumpulan. Tanggung jawab kami terletak pada pernyataan pendapat atas laporan keuangan berdasarkan audit kami.

Kami melaksanakan audit berdasarkan standar auditing yang ditetapkan oleh Institut Akuntan Publik Indonesia. Standar tersebut mengharuskan kami merencanakan dan melaksanakan audit agar kami memperoleh keyakinan memadai bahwa laporan keuangan bebas dari salah saji material. Suatu audit meliputi pemeriksaan, atas dasar pengujian, bukti-bukti yang mendukung jumlah-jumlah dan pengungkapan dalam laporan keuangan. Audit juga meliputi penilaian atas prinsip akuntansi yang digunakan dan estimasi signifikan yang dibuat oleh manajemen, serta penilaian terhadap penyajian laporan keuangan

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## INDEPENDENT AUDITOR'S REPORT

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No. 005/YM/AS/05/10

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

We have audited the accompanying statements of financial position of Perkumpulan Indonesia Corruption Watch (Association) as at December 31, 2009 and 2008, activities report, statement of changes in net assets, and cash flows for the years then ended. These financial statements are the responsibility of the Board of Association. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards established by the Indonesian Institute of Public Accountants. These standards require that we plan and perform the audits to obtain reasonable assurance that the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. We believe that our audits provide a reasonable basis for our opinion.

### 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



**Drs. Yanuar Mulyana**  
Registered Public Accountant

Head Office :

Wisma DPK PT Jamsostek, Jl. Tangkas Baru No. 1

Gatot Subroto, Jakarta 12930 Indonesia

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Fax : (021) 5221589

e-mail : yanuarmulya@cbn.net.id

Menurut pendapat kami, laporan keuangan yang kami sebut di atas menyajikan secara wajar, dalam semua hal yang material, posisi keuangan Perkumpulan tanggal 31 Desember 2009 dan 2008, laporan aktivitas, dan perubahan aktiva bersih, serta arus kas untuk tahun yang berakhir pada tanggal-tanggal tersebut, sesuai dengan prinsip akuntansi yang berlaku umum di Indonesia.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Association as at December 31, 2009 and 2008, and the results of its operations, changes in net assets, and its cash flows for the years then ended, in conformity with generally accepted accounting principles in Indonesia.

**KAP Drs. Yanuar Mulyana**

Izin Kantor Akuntan Publik No. 98.2.0108 / *Public Accountant Firm License No. 98.2.0108*

**Drs. Yanuar Mulyana Ak, CPA**

Izin Akuntan Publik No. 98.2.0122 / *Public Accountant License No. 98.2.0122*

12 Mei 2010 / *May 12, 2010*

**NOTICE TO READERS**

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	2009	Catatan / Notes	2008	
<b>AKTIVA</b>				<b>ASSETS</b>
<b>Aktiva Lancar</b>				<b>Current Assets</b>
Kas dan setara kas	4,523,297,712	2c, 2d, 3	3,960,307,728	Cash and cash equivalents
Piutang Karyawan	121,608,700	4	106,643,782	Employee Receivable
Uang muka & beban dibayar dimuka	190,546,270	5	482,479,288	Advances and Prepayment
<b>Jumlah Aktiva Lancar</b>	<b>4,835,452,682</b>		<b>4,549,430,798</b>	<b>Total current assets</b>
<b>Aktiva tetap</b>				<b>Fixed Assets</b>
Harga Perolehan	514,443,025	6	455,333,525	Acquisition Cost
Akumulasi Penyusutan	(404,619,573)		(363,121,160)	Accumulated depreciation
<b>Jumlah Aktiva Tidak Lancar</b>	<b>109,823,452</b>		<b>92,212,365</b>	<b>Total Fixed Assets</b>
<b>TOTAL AKTIVA</b>	<b>4,945,276,134</b>		<b>4,641,643,163</b>	<b>TOTAL ASSETS</b>
<b>KEWAJIBAN DAN AKTIVA BERSIH</b>				<b>LIABILITIES AND FUND BALANCES</b>
<b>Kewajiban</b>				<b>Liabilities</b>
Kewajiban Lancar	1,558,577,439	7	640,698,401	Current Liabilities
<b>Total Kewajiban</b>	<b>1,558,577,439</b>		<b>640,698,401</b>	<b>Total Liabilities</b>
<b>Aktiva Bersih</b>				<b>Fund Balances</b>
Tidak Terikat	1,677,449,574	2g, 8	858,035,616	Unrestricted
Terikat Temporer	1,709,249,121	2g, 8	3,142,909,146	Temporary Restricted
<b>Total Aktiva Bersih</b>	<b>3,386,698,695</b>		<b>4,000,944,762</b>	<b>Total Fund Balances</b>
<b>TOTAL KEWAJIBAN DAN AKTIVA BERSIH</b>	<b>4,945,276,134</b>		<b>4,641,643,163</b>	<b>TOTAL LIABILITIES AND FUND BALANCES</b>

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

	2009	Catatan / Notes	2008	
<b>PENERIMAAN</b>				<b>RECEIPT</b>
Dana dari Grantor	4,126,860,780	2c, 2d, 9	6,478,307,670	Fund from Grantor
Non Program	1,369,693,198	2c, 2d, 10	956,581,919	Non Program
<b>Total Penerimaan</b>	<b>5,496,553,978</b>		<b>7,434,889,589</b>	<b>Total Receipt</b>
 <b>PENGELUARAN</b>				 <b>EXPENDITURE</b>
Program	5,319,365,969	2d, 11	4,120,021,721	Programmes
Pengembalian Dana	-		249,520,549	Refund to Grantor
Pengeluaran Non Program	1,333,810,452	2d, 12	476,751,751	Non Program
<b>Total Pengeluaran</b>	<b>6,653,176,421</b>		<b>4,846,294,021</b>	<b>Total Expenditures</b>
 <b>(Penurunan)/Kenaikan Aktiva Bersih</b>	 <b>(1,156,622,443)</b>		 <b>2,588,595,568</b>	 <b>(Decrease)/Increase in Net Assets</b>

*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*

Perkumpulan Indonesia Corruption Watch  
**LAPORAN PERUBAHAN AKTIVA BERSIH**  
 Untuk tahun yang berakhir pada tanggal-tanggal  
 31 Desember 2009 dan 2008 (Dalam Rupiah)

Perkumpulan Indonesia Corruption Watch  
**STATEMENT OF CHANGES IN FUND BALANCES**  
 For the years ended December 31, 2009 and 2008  
 (in Rupiah)

	<u>Tidak Terikat / Unrestricted</u>	<u>Terikat Temporer / Temporary Restricted</u>	<u>Total / Total</u>	
<b>Saldo, 01-01- 2008</b>	<b>378,205,448</b>	<b>1,034,143,746</b>	<b>1,412,349,194</b>	<b>Beg. Balance, 01-01- 2008</b>
Penambahan (pengurangan) Aktiva Bersih tahun 2008	479,830,168	2,108,765,400	2,588,595,568	Increase/(decrease) in Net Assets Year 2008
Saldo akhir, 31 Desember 2008	858,035,616	3,142,909,146	4,000,944,762	Ending Balance, December 31, 2008
Penambahan (pengurangan) Dana Tahun 2009 - dari Pendanaan	783,531,212	(241,154,836)	542,376,376	Increase (decrease) in Funds Year 2009 - from Funding
Penambahan (pengurangan) Aktiva Bersih Tahun 2009 - dari Aktivitas	35,882,746	(1,192,505,189)	(1,156,622,443)	Increase (decrease)in Net Assets Year 2009 - from Activities
<b>Saldo, 31-12- 2009</b>	<b>1,677,449,574</b>	<b>1,709,249,121</b>	<b>3,386,698,695</b>	<b>Ending Balance, 31-12- 2009</b>

*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*

**LAPORAN ARUS KAS**Untuk tahun yang berakhir pada tanggal-tanggal  
31 Desember 2009 dan 2008 (Dalam Rupiah)**STATEMENT OF CASH FLOWS**For the years ended December 31, 2009 and 2008  
(in Rupiah)

	<u>2009</u>	<u>2008</u>	
<b>Aliran Kas Dari Aktivitas Operasi</b>			<b>Cash Flows From Operating Activities</b>
Penambahan/(pengurangan) aktiva bersih	(1,156,622,443)	2,588,595,568	Increase/(decrease) 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	41,498,413	21,264,775	Depreciation
<b>Perubahan Aktiva Bersih:</b>			<b>Changes in fund balance:</b>
(kenaikan)/penurunan pada piutang	(14,964,919)	(86,335,450)	(Increase)/decrease in receivable
(kenaikan)/penurunan pada uang muka	291,933,018	(85,963,749)	(Increase)/decrease in prepayment
kenaikan/(penurunan) pada kewajiban	917,879,039	460,211,610	Increase/(decrease) in liabilities
<b>Kas Bersih Diterima / (Digunakan) Dari / (Untuk) Aktivitas Operasi</b>	<b>79,723,108</b>	<b>2,897,772,754</b>	<b>Net Cash Provided By / (Used For) Operating Activities</b>
<b>Aliran Kas Dari Aktivitas Investasi:</b>			<b>Cash Flows For Investing Activities:</b>
Penambahan peralatan dan kendaraan	(59,109,500)	(73,998,800)	Addition in equipment and vehicle
Aliran Kas Dari Aktivitas Pendanaan	542,376,376	-	Cash Flows From Financing Activities
<b>Kenaikan/(penurunan) bersih kas dan setara kas</b>	<b>562,989,984</b>	<b>2,823,773,955</b>	<b>Net increase/(decrease) in cash and cash equivalent</b>
<b>Kas dan setara kas awal tahun</b>	<b>3,960,307,728</b>	<b>1,136,533,773</b>	<b>Cash and cash equivalents, beginning</b>
<b>Kas dan setara kas akhir tahun</b>	<b>4,523,297,712</b>	<b>3,960,307,728</b>	<b>Cash and cash equivalents, ending</b>

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

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



## 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 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 :

## 1. GENERAL

### Association Establishment

Perkumpulan 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. 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 principlea are : Pancasila, the 1945 constitution, Democracy, Open Minded, and Resposibility .

The mission of ICW is with people together in: Integrating anticorruption agenda to empower organized people's participating in process of decision and contro 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 :

## 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.
- Menyebarkan 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 dan perubahan kebijakan yang berpihak kepada rakyat.
- Mendorong konsolidasi dalam meningkatkan dan memperbaiki mobilisasi sumber daya dalam gerakan anti korupsi.

## 1. GENERAL (Continued)

- Facilitating and empowering organized people movement to against corruption and struggle for better service civil right .
- 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.
- Doing effort for public law to support law reform, care for corruption victim and changing in policy that people friendly.
- Supporting consolidation of mobilized resources increasing and repairing in against corruption movement.

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

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

### **Organization**

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

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

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

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

ICW's source of financial be earned from :

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

## 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 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 :

## 1. GENERAL (Continued)

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

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

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

### **Dissolving**

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

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

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

### **Board of Ethics and Management**

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

**1. UMUM (Lanjutan)**

**1. GENERAL (Continued)**

**Dewan Etik**

**Board of Ethics**

Koordinator	Dadang Trisasongko	Coordinator
Anggota	Teten Masduki	Member
Anggota	Kemala Chandrakirana	Member

**Badan Pengurus**

**Board of Management**

Koordinator	Johanes Danang Widoyoko	Coordinator
Ko. Koordinator	Emerson Yuntho	Co. Coordinator
Ko. Koordiantor	Adnan Topan Husodo	Co. Coordinator
Anggota	Luky Djuniardi M. Djani	Member
Anggota	Bivitri Susanti	Member
Anggota	Ani Soecipto	Member
Anggota	Lodewijk F. Paat	Member
Anggota	Yanuar Rizki	Member

## **2. IKHTISAR KEBIJAKAN AKUNTANSI**

### **a. Laporan Keuangan**

Laporan Keuangan organisasi 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 2009 dan 2008.

### **c. Pengakuan Penerimaan**

Sumbangan dibukukan berdasarkan penerimaan kas.  
Penerimaan dibukukan berdasarkan penyerahan jasa kepada pemberi kerja.  
Pengakuan 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 9.400 dan Euro 1 = Rp 13.509,69 untuk 2009, dan USD 1 = Rp 10.950 dan Euro 1 = Rp 15.423,51,27 untuk 2008.

## **2. ACCOUNTING POLICY**

### **a. Financial Statement**

Organization's financial report presented in full Rupiah is prepared on the accrual basis with the concept of historical value. The report on cash flow is prepared with the indirect method.

### **b. Report Period**

Report period of the financial statement from January 1 up to December 31 for 2009 and 2008.

### **c. Recognition of Receipt**

Contribution is entered on the basis of cash receipt.  
Receipt is entered on the basis of delivery of service to employer.  
Burden is recognized 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 were recorded in rupiah currency. Every transactions in foreign currency were converted with exchange rate at the day of the transaction occurred. Rates for cash and equivalent at the end of the year based on USD 1 = Rp 9.400 and Euro 1 = Rp 13.509,69 for 2009, and USD 1 = Rp 10.950 and Euro 1 = Rp 15.423,27 for 2008

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

### **f. Aktiva Tetap**

Aktiva tetap dicatat sesuai dengan harga perolehan. Penyusutan atas aktiva 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 aktiva dikapitalisasi.

### **g. Aktiva Bersih**

Jumlah bersih dari pendapatan atas biaya selama tahun pelaporan disajikan sebagai aktiva bersih. 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 dibebeaskan 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 aktiva tersebut dari penyumbang. Hibah atau wakaf untuk aktiva tetap dengan pembatasan eksplisif yang menyatakan tujuan pemanfaatan aktiva tersebut dan sumbangan berupa kas atau aktiva lain yang harus digunakan untuk memperoleh aktiva tetap disajikan sebagai

## **2. ACCOUNTING POLICY (Continued)**

### **f. Fixed Assets**

Assets are expressed on the basis of the acquisition price. Depreciation on assets is constantly calculated on the basis of straight line method by estimating the period of utilization.

The normal maintenance burden is charged to the report on-going activity, 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 organization presents grant or wakaf in the forms of cash or other assets as a committed contribution, if the grant or wakaf is received with the condition which restricts the use of funds (the assets). If the restriction of the contribution has expired, namely at the time the period of the restriction has ended or the restriction of the goal has been met, the temporary committed fund balance (net assets) is regrouped into the uncommitted fund balance (net assets) and presented in the report on activities as the fund balance (net assets) which is exempted from restriction.

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

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

**g. Aktiva Bersih (Lanjutan)**

sumbangan terikat. 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.

Untuk tahun 2009 terdapat tambahan pos dari Aktiva Bersih Tidak Terikat yaitu : Dana Cadangan Likuiditas, Dana Cadangan Karyawan, dan Dana Aktiva Tetap. Dana Cadangan Likuiditas dan Dana Cadangan Karyawan tahun sebelumnya disajikan sebagai Kewajiban Lancar.

**h. Donatur**

Selama 2009 Perkumpulan menerima dana dari:

- HIVOS
- LDF- AUSAID
- RWI
- 11.11.11
- DRSP
- FORD
- MAGSAYSAY
- TIFA
- ACCESS

**2. ACCOUNTING POLICY (Continued)**

**g. Fund Balance (Continued)**

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.

For the year 2009 there are addition of Net Assets Unrestricted accounts consist of : Liquidity Fund, Staff Endowment Fund, and Fixed Assets Fund. Liquidity Fund and Staff Endowment Fund was prepared as Current Liabilities in previous year.

**h. Grantor**

During 2009 the Association received fund from:

- HIVOS
- LDF - AUSAID
- RWI
- 11.11.11
- DRSP
- FORD
- MAGSAYSAY
- TIFA
- ACCESS



**3. KAS DAN SETARA KAS**

	<u>2009</u>
Kas	188,700
<b>Jumlah</b>	<b>188,700</b>
<b>Bank :</b>	
BNI AC. 0004449859 IDR	502,182,771
BNI AC. 0004449860 USD (1USD = Rp.10.950)	200,078,342
BNI AC. 0004449871 EUR (1EUR = Rp. 15.432,51)	975,444,875
BNI AC. 0004475981 IDR	35,064,208
BNI AC. 0004475992 IDR	269,626,883
BNI AC. 0004476009 IDR	32,361,180
BNI AC. 0004476021 IDR	24,071,235
BNI AC. 0004476010 IDR	241,562,505
BNI AC. 0004476032 IDR	646,705,437
BNI AC. 0004476043 IDR	9,923,960
BNI AC. 0004476054 IDR	104,979,237
BNI AC. 0004476065 IDR	3,848,829
BNI AC. 0056124374 IDR	37,270,427
BNI AC. 64360742 IDR	28,977,038
BNI AC. 64361713 IDR	305,865,952
BNI AC. 0074202252 IDR	21,435,737
BNI AC. 0095799158 IDR	147,306,403
BNI AC. 0098147542 IDR	906,164,151
BNI AC. 110639214 IDR	30,239,842
<b>Jumlah bank</b>	<b>4,523,109,012</b>
<b>JUMLAH KAS &amp; SETARA KAS</b>	<b>4,523,297,712</b>

**3. CASH AND CASH EQUIVALENT**

	<u>2008</u>	
	1,136,075	Cash on hand
<b>Jumlah</b>	<b>1,136,075</b>	<b>Total</b>
<b>Bank :</b>		<b>Bank :</b>
BNI AC. 0004449859 IDR	379,961,432	BNI AC. 0004449859 IDR
BNI AC. 0004449860 USD (1USD = Rp.10.950)	126,384,462	BNI AC. 0004449860 USD (1USD = Rp.10.950)
BNI AC. 0004449871 EUR (1EUR = Rp.15.432,51)	157,439,381	BNI AC. 0004449871 EUR (1EUR = Rp.15.432,51)
BNI AC. 0004475981 IDR	12,562,252	BNI AC. 0004475981 IDR
BNI AC. 0004475992 IDR	214,242,360	BNI AC. 0004475992 IDR
BNI AC. 0004476009 IDR	32,452,204	BNI AC. 0004476009 IDR
BNI AC. 0004476021 IDR	3,351,496	BNI AC. 0004476021 IDR
BNI AC. 0004476010 IDR	136,214,221	BNI AC. 0004476010 IDR
BNI AC. 0004476032 IDR	571,816,826	BNI AC. 0004476032 IDR
BNI AC. 0004476043 IDR	131,752	BNI AC. 0004476043 IDR
BNI AC. 0004476054 IDR	430,158,629	BNI AC. 0004476054 IDR
BNI AC. 0004476065 IDR	89,072,262	BNI AC. 0004476065 IDR
BNI AC. 0056124374 IDR	12,223,135	BNI AC. 0056124374 IDR
BNI AC. 64360742 IDR	33,714	BNI AC. 64360742 IDR
BNI AC. 64361713 IDR	163,325,881	BNI AC. 64361713 IDR
BNI AC. 0074202252 IDR	74,507,288	BNI AC. 0074202252 IDR
BNI AC. 0095799158 IDR	9,334,965	BNI AC. 0095799158 IDR
BNI AC. 0098147542 IDR	1,449,875,726	BNI AC. 0098147542 IDR
BNI AC. 110639214 IDR	96,083,667	BNI AC. 110639214 IDR
<b>Jumlah bank</b>	<b>3,959,171,653</b>	<b>Total cash in bank</b>
<b>JUMLAH KAS &amp; SETARA KAS</b>	<b>3,960,307,728</b>	<b>TOTAL CASH AND CASH EQUIVALENTS</b>

**4. PIUTANG KARYAWAN**

	<u>2009</u>
Piutang Karyawan	121,608,700

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

**4. EMPLOYEES RECEIVABLE**

	<u>2008</u>	
	106,643,782	Employees Receivable

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

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

	<u>2009</u>	<u>2008</u>
11.11.11	-	10,000,000
HIVOS	63,709,230	39,556,520
IFES ENDORSING S-09 052	2,529,850	-
IFES ELECTION S-09 103	12,859,320	-
ACCESS-AUSAID	1,823,000	-
DRSP	2,146,280	2,146,280
FORD	-	386,301,618
TAF HMP/LDF	13,970,550	13,773,850
TIFA	14,251,150	-
RWI PWYP	63,956,870	-
LAIN-LAIN	15,300,020	30,701,020
<b>JUMLAH UANG MUKA DAN BEBAN</b>	<b>190,546,270</b>	<b>482,479,288</b>
<b>DIBAYAR DIMUKA</b>	<b>190,546,270</b>	<b>482,479,288</b>

**5. ADVANCES AND PREPAYMENT**

	<u>2009</u>	<u>2008</u>
11.11.11	-	10,000,000
HIVOS	63,709,230	39,556,520
IFES ENDORSING S-09 052	2,529,850	-
IFES ELECTION S-09 103	12,859,320	-
ACCESS-AUSAID	1,823,000	-
DRSP	2,146,280	2,146,280
FORD	-	386,301,618
TAF HMP/LDF	13,970,550	13,773,850
TIFA	14,251,150	-
RWI PWYP	63,956,870	-
OTHERS	15,300,020	30,701,020
<b>TOTAL ADVANCES AND</b>	<b>190,546,270</b>	<b>482,479,288</b>
<b>PREPAYMENT</b>	<b>190,546,270</b>	<b>482,479,288</b>

**6. AKTIVA TETAP**

	<u>2009</u>	<u>2008</u>
<b>Biaya Perolehan</b>		
Peralatan Kantor	501,443,025	442,333,525
Kendaraan	13,000,000	13,000,000
Jumlah	<b>514,443,025</b>	<b>455,333,525</b>
<b>Akumulasi Penyusutan</b>		
Peralatan Kantor	(398,932,073)	(363,121,160)
Kendaraan	(5,687,500)	-
Jumlah	<b>(404,619,573)</b>	<b>(363,121,160)</b>
<b>NILAI BUKU</b>	<b>109,823,452</b>	<b>92,212,365</b>

**6. FIXED ASSETS**

<b>Acquisition Cost</b>
Office Equipment
Vehicles
Total
<b>Accumulated Depreciation</b>
Office Equipment
Vehicles
Total
<b>BOOK VALUE</b>

**7. KEWAJIBAN LANCAR**

**7. CURRENT LIABILITIES**

	<u>2009</u>	<u>2008</u>	
Titipan atas Dana Kesejahteraan Karya	-	339,283,510	Staff Endowment Fund's Deposit
Cadangan Likuiditas	-	47,500,000	Liquidity Fund
Biaya Masih Harus Dibayar	62,717,823	80,262,891	Accruals Expenses
Hutang Lain-Lain	1,495,859,616	173,652,000	Other's payable
<b>JUMLAH KEWAJIBAN</b>	<b><u>1,558,577,439</u></b>	<b><u>640,698,401</u></b>	<b>TOTAL LIABILITIES</b>

**8. AKTIVA BERSIH**

**8. FUND BALANCES**

	<u>2009</u>	<u>2008</u>	
<b>Tidak Terikat</b>			<b>Unrestricted</b>
Dana Cadangan Likuiditas	142,658,368	-	Liquidity Fund
Dana Cadangan Karyawan	454,547,130	-	Staff Endowment Fund
Dana Aktiva Tetap	109,823,452	-	Fixed Assets Fund
Lain-lain	970,420,624	858,035,616	Others
<b>Jumlah Tidak Terikat</b>	<b><u>1,677,449,574</u></b>	<b><u>858,035,616</u></b>	<b>Total Unrestricted</b>
<b>Terikat Temporer</b>			<b>Temporary Restricted</b>
Magsaysay	49,146,885	-	Magsaysay
11.11.11	199,743,340	117,353,793	11.11.11
Hivos Aceh	-	38,188,695	Hivos Aceh
Hivos - PPB	50,493,601	50,493,601	Hivos - PPB
Hivos - CRC	328,170,912	184,686,972	Hivos - CRC
IFES - Endorsing	122,291,292	-	IFES - Endorsing
IFES - Evaluating	(1,490,788)	-	IFES - Evaluating
CPLG	90,544,477	90,544,477	CPLG
ACCES	139,265,000	-	ACCESS
DRSP	24,150,005	55,083,770	DRSP
FORD	-	454,602,603	FORD
TAF MPP	-	162,965,070	TAF MPP
LDF - AUSAID	(755,858)	95,227,000	LDF - AUSAID
TIFA	38,603,359	-	TIFA
RWI - MIGAS	122,241,275	433,205,344	RWI - OIL
RWI - PWYP	546,845,621	1,445,850,000	RWI - PWYP
AUSAID/ACCES	-	14,707,821	AUSAID/ACCES
<b>Jumlah Terikat Temporer</b>	<b><u>1,709,249,121</u></b>	<b><u>3,142,909,146</u></b>	<b>Total Temporary Restricted</b>
<b>JUMLAH</b>	<b><u>3,386,698,695</u></b>	<b><u>4,000,944,762</u></b>	<b>TOTAL</b>

**9. PENERIMAAN DANA DARI GRANTOR**

**9. RECEIPT FUND FROM GRANTOR**

	<u>2009</u>	<u>2008</u>	
Magsaysay	229,405,885	-	Magsaysay
11.11.11	573,083,586	562,391,085	11.11.11
Hivos	1,483,750,000	1,512,300,000	Hivos
PGR	-	409,575,000	PGR
IFES - Endorsing	410,101,008	-	IFES - Endorsing
IFES - Evaluating	159,972,916	-	IFES - Evaluating
ACCESS	213,540,000	-	ACCESS
DRSP	373,542,330	480,017,160	DRSP
FORD	7,888,040	1,357,386,875	FORD
LDF - AUSAID	253,546,160	175,960,000	LDF - AUSAID
TIFA	390,717,000	-	TIFA
RWI - MIGAS	-	510,827,550	RWI - MIGAS
RWI - PWYP	31,313,855	1,469,850,000	RWI - PWYP
<b>JUMLAH</b>	<b><u><u>4,126,860,780</u></u></b>	<b><u><u>6,478,307,670</u></u></b>	<b>TOTAL</b>

**10. PENERIMAAN NON-PROGRAM**

**10. RECEIPT NON-PROGRAMME**

	<u>2009</u>	<u>2008</u>	
Donasi	1,333,810,452	642,700,233	Donation
Bunga Bank	35,882,746	34,900,781	Interest Income
Bunga DKK / DHT	-	5,513,240	DKK /DHT Interest Income
Lain-Lain	-	273,467,665	Others
<b>JUMLAH</b>	<b><u><u>1,369,693,198</u></u></b>	<b><u><u>956,581,919</u></u></b>	<b>TOTAL</b>

**11. PROGRAM GANTOR**

**11. PROGRAMME GRANTOR**

	<u>2009</u>	<u>2008</u>	
Magsasay	180,259,000	-	Magsasay
11.11.11	465,400,789	445,037,292.00	11.11.11
HIVOS - PPB	-	271,450,560.00	HIVOS - PPB
HIVOS - CRC	1,340,266,060	1,327,613,028.00	HIVOS - CRC
PGR	-	409,575,000.00	PGR
IFES - Endorsing Media	287,809,716	-	IFES - Endorsing Media
IFES - Evaluating	161,463,704	-	IFES - Evaluating
CPLG	-	24,498,403.00	CPLG
ACCESS	74,275,000	-	ACCESS
DRSP	404,476,095	424,852,820.00	DRSP
FORD	462,490,643	1,034,639,412.00	FORD
LDF - AUSAID	349,529,018	80,733,000.00	LDF - AUSAID
TIFA	352,113,641	-	TIFA
RWI - MIGAS	310,964,069	77,622,206.00	RWI - MIGAS
RWI - PWYP	930,318,234	24,000,000.00	RWI - PWYP
<b>JUMLAH</b>	<b><u>5,319,365,969</u></b>	<b><u>4,120,021,721</u></b>	<b>TOTAL</b>

**12. PENGELUARAN NON PROGRAM**

**12. NON-PROGRAMME EXPENDITURE**

	<u>2009</u>	<u>2008</u>	
<b>Program Pendukung</b>			<b>Support Program</b>
Perencanaan Strategis	115,084,700	-	Strategic Planning
Paket Rapat	4,052,800	-	Meeting Packages
Kampanye	21,200,000	-	Campaign
Dukungan Darurat	2,258,900	-	Emergency Support
Pengembangan Staf	16,180,000	-	Staff Development
Peningkatan Produktifitas	3,250,000	-	Productivity Support
Pendanaan	20,605,000	-	Fundraising
<b>Biaya Umum &amp; Administrasi</b>			<b>General &amp; Administrative Expenses</b>
Personal dan Organisasi	746,450,637	351,037,266	Personal and Organization
Asuransi Kesehatan	59,654,013	-	Health Insurance
Biaya Penyusutan	41,498,413	21,264,775	Depreciation
ATK dan Perlengkapan	670,000	-	Office supplies
Fotocopy, Cetak, Jilid	900,720	-	Photocopy, Printing, Covering
Telepon, Email, Fax	17,970,955	-	Telephone, Email, Facsimile
Travel	1,664,429	37,729,200	Travel
Transportasi	154,451,000	1,845,450	Transportasi
Akomodasi	51,982,538	-	Accommodation
Sewa Peralatan	38,035,000	810,050	Rent equipment
Jasa audit, konsultasi, penterjemah	19,310,000	21,611,500	Audit, consultation, interpreting
Listrik dan Air	2,553,175	11,909,795	Electricity and water
Koran dan majalah	3,863,700	778,400	Newspaper and magazines
Perawatan gedung, peralatan dll	-	6,603,150	Building maintenance
Biaya Bank	3,551,142	45,995	Bank expenses
Biaya Lain-Lain	8,623,330	23,116,170	Others
<b>JUMLAH</b>	<b><u>1,333,810,452</u></b>	<b><u>476,751,751</u></b>	<b>TOTAL</b>

Program Pendukung merupakan pos-pos biaya yang baru dilaksanakan pada tahun buku 2009, sehingga tidak ada pembandingnya pada tahun sebelumnya.

Support Program are expenses that starting executed in 2009, there is no comparison in previous year.

**EXHIBIT - 1**  
**YAYASAN INDONESIA CORRUPTION WATCH**  
**SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF MAGSAYSAY PROGRAMME**  
**PAP GRANT NO. 07--263-IN**

<b>Description</b>	<b>2009</b>	<b>2008</b>
Income From Grantor		
MAGSAYSAY	98,391,150	-
ICW	111,014,735	
JATAM	20,000,000	
<b>a Total Income</b>	<b>229,405,885</b>	<b>-</b>
<b>Program Expenditure</b>		
Honorarium (ICW contribution)	72,000,000	
Facilities (ICW contribution)	377,000	
Proposal selection	18,000,000	
Investigative reporting and budget analysis training	37,300,000	
Conducting investigation and budget analysis	52,582,000	
<b>b Total Program Expenditure</b>	<b>180,259,000</b>	<b>-</b>
<b>c Beginning Balance for Program</b>	<b>-</b>	<b>-</b>
<b>d Fund Balance for Program (a-b+c)</b>	<b>49,146,885</b>	<b>-</b>
Income Non Program		
<b>e Total Income Non Program</b>	<b>-</b>	<b>-</b>
Expenditure Non Program		
Administration Bank		
<b>f Total Expenditure Non Program</b>	<b>-</b>	<b>-</b>
<b>g Beginning Balance of Non Program</b>	<b>-</b>	<b>-</b>
<b>h Fund Balance for Non Program (e-f+g)</b>	<b>-</b>	<b>-</b>
<b>i Fund Balance (d+h)</b>	<b>49,146,885</b>	<b>-</b>

## EXHIBIT - 2

## YAYASAN INDONESIA CORRUPTION WATCH

SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF HIVOS KORPOL PROGR  
(PPB) CONTRACT NO. ID 045 03

Description	2009	2008
Income From Grantor HIVOS Korpul		
a Total Income	-	-
<b>Program Expenditure</b> <b>Participatory Poor Budgeting</b> <b>Institutional Cost :</b> Honorarium Facilities Participatory Honorarium Honor Organizer Partner Assesment Community Discussion Workshop Training Facilitator Documentation Drafting and Building Module Try Out Institutional Support for Local Secretariat Facilities for Local Sekretariat Discussion, Workshop, Seminar Lobby & Public Campaign Monitoring & Evaluation		27,000,000 8,190,000 63,000,000 13,500,000 8,722,500 4,950,000 39,702,000 34,164,560 7,021,500 52,000,000 13,200,000
b Total Program Expenditure	-	271,450,560
c Beginning Balance for Program	50,493,601	321,944,161
<b>d Fund Balance for Program (a-b+c)</b>	<b>50,493,601</b>	<b>50,493,601</b>
Income Non Program Interest Income		
e Total Income Non Program	-	-
Expenditure Non Program Administration Bank		
f Total Expenditure Non Program	-	-
g Beginning Balance of Non Program		
<b>h Fund Balance for Non Program (e-f+g)</b>	<b>-</b>	<b>-</b>
<b>i Fund Balance (d+h)</b>	<b>50,493,601</b>	<b>50,493,601</b>



## EXHIBIT - 3

## YAYASAN INDONESIA CORRUPTION WATCH

SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF HIVOS KORPOL PROGRAMME  
(CRC) CONTRACT NO. ID 045 H04

Description	2009	2008
Income From Grantor HIVOS Korpul	1,483,750,000	1,512,300,000
<b>a Total Income</b>	<b>1,483,750,000</b>	<b>1,512,300,000</b>
<b>Institutional Cost :</b>		
Honorarium	240,200,000	144,000,000
Facilities	47,296,876	68,443,973
<b>Improving Civil Society in Good Governance and Participatory Budgeting in Education :</b>		
Conducting research on education budget exp. Focus group discussion	144,773,425	146,075,000
Training on participatory budgeting in education	41,259,750	49,099,000
Institutional Support for Local Sekretariat	128,000,000	128,000,000
Facilities for Local Sekretariat	54,657,600	18,855,255
Focus group discussion/Community Discussion	6,729,000	17,324,000
Public Campaign - Seminar	22,200,000	31,813,400
Public Campaign - Public Hearing	9,700,000	9,296,875
Gender Training for Education Stakeholder	16,783,200	37,449,825
Organizer Assistance	30,395,000	22,445,000
<b>Enhancing the Performance of Law Enforcement Against Corruption by Civil Society Participation:</b>		
Training, Monitoring, and Investigation	8,316,300	13,189,200
Research on Corruption Cases		32,950,000
Research on the Performance of Law Enforcement	170,000,000	159,708,400
Research on Uncac Implementation	84,000,000	84,000,000
Advocacy at Conferences of State Party UNCAC	14,116,815	-
Media Briefing	8,449,800	12,371,600
Publishing Report in Internet	40,000,000	48,000,000
<b>Research on Health Financing and Citizen Report Card at Jakarta :</b>		
Qualitative Research on Health Financing	144,900,521	141,700,000
Expert Meeting	6,221,025	10,974,550
Focused Group Discussion	8,163,500	28,591,350
Quantitative Research	79,972,348	80,944,850
Public Discussion	26,867,200	21,800,000
Advocating for Betterment in Health Service	7,263,700	5,000,000
<b>b Total Program Expenditure</b>	<b>1,340,266,060</b>	<b>1,327,613,028</b>
<b>c Beginning Balance for Program</b>	<b>184,686,972</b>	<b>-</b>
<b>d Fund Balance for Program (a-b+c)</b>	<b>328,170,912</b>	<b>184,686,972</b>
Income Non Program Interest Income		
<b>e Total Income Non Program</b>	<b>-</b>	<b>-</b>
Expenditure Non Program Administration Bank		
<b>f Total Expenditure Non Program</b>	<b>-</b>	<b>-</b>
<b>g Beginning Balance of Non Program</b>		
<b>h Fund Balance for Non Program (e-f+g)</b>	<b>-</b>	<b>-</b>
<b>i Fund Balance (d+h)</b>	<b>328,170,912</b>	<b>184,686,972</b>

## EXHIBIT - 4

## YAYASAN INDONESIA CORRUPTION WATCH

## SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF IFES PROGRAMME

(Endorsing Media Participation on Monitoring Campaign Finance : S-09-052)

Description	2009	2008
Income From Grantor IFES	410,101,008	
a Total Income	410,101,008	-
<b>Program Expenditure</b>		
Honorarium	128,000,000	
Facilities	15,519,916	
Module Building	2,500,000	
Training for Observer in Jakarta	30,143,300	
Training for Observer in five region	109,800,500	
In depth-Reporting	1,846,000	
b Total Program Expenditure	<b>287,809,716</b>	-
c Beginning Balance for Program		
<b>d Fund Balance for Program (a-b+c)</b>	<b>122,291,292</b>	-
Income Non Program Interest Income		
e Total Income Non Program	-	-
Expenditure Non Program Administration Bank		
f Total Expenditure Non Program	-	-
g Beginning Balance of Non Program		
<b>h Fund Balance for Non Program (e-f+g)</b>	-	-
<b>i Fund Balance (d+h)</b>	<b>122,291,292</b>	-

## EXHIBIT - 5

## YAYASAN INDONESIA CORRUPTION WATCH

## SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF IFES PROGRAMME

(Evaluating the Monitoring Campaign Finance : S-09-103)

Description	2009	2008
Income From Grantor IFES	159,972,916	
a Total Income	159,972,916	-
<b>Program Expenditure</b>		
Honorarium	42,000,000	
Facilities	7,909,024	
Recapitulation of Violations and Law Enforcement Workshop on Evaluating the Monitoring of Campaign Finance in 5 Targeted Region	105,554,680	
b Total Program Expenditure	<b>161,463,704</b>	-
c Beginning Balance for Program		
<b>d Fund Balance for Program (a-b+c)</b>	<b>(1,490,788)</b>	-
Income Non Program Interest Income		
e Total Income Non Program	-	-
Expenditure Non Program Administration Bank		
f Total Expenditure Non Program	-	-
g Beginning Balance of Non Program		
<b>h Fund Balance for Non Program (e-f+g)</b>	-	-
<b>i Fund Balance (d+h)</b>	<b>(1,490,788)</b>	-

## EXHIBIT - 6

## YAYASAN INDONESIA CORRUPTION WATCH

## SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF PGR PROGRAMME

Description	2009	2008
Income From Grantor		
PGR		409,575,000
a Total Income	-	409,575,000
<b>Program Expenditure</b>		
Honorarium		45,000,000
Facilities		9,350,605
Preliminary research (road map of KPK)		3,526,000
Public Consultation		
FGD to formulate the CSOs Criteria of KPK leader		
Tracking the Candidate of KPK leader		1,014,000
Public campaign ( Print Media Campaign)		14,000,000
Monitoring Fit and Proper Test of KPK Leader		26,600,000
Anti Corruption Workshop		82,866,274
Others :		
Honor for External Evaluation		100,000,000
Transportation and Accomodation		26,000,000
Contribution to ICW Programme		101,218,121
	-	
b Total Program Expenditure	-	409,575,000
c Beginning Balance for Program	-	168,215,043
d Refund to Grantor		168,215,043
<b>e Fund Balance for Program (a-b+c-d)</b>	-	-
Income Non Program		
Interest Income		
f Total Income Non Program	-	-
Expenditure Non Program		
Administration Bank	-	-
g Total Expenditure Non Program	-	-
h Beginning Balance of Non Program		
<b>i Fund Balance for Non Program (e-f+g)</b>	-	-
<b>j Fund Balance (d+h)</b>	-	-

## EXHIBIT - 7

## YAYASAN INDONESIA CORRUPTION WATCH

## SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF CPLG PROGRAMME

Description	2009	2008
Income From Grantor CPLG		
a Total Income	-	-
<b>Program Expenditure</b>		
Staff costs	-	16,500,000
Administration costs	-	5,574,203
Project Activities	-	2,424,200
Audit Fee	-	-
b Total Program Expenditure	-	24,498,403
c Beginning Balance for Program	90,544,477	115,042,880
<b>d Fund Balance for Program (a-b+c)</b>	<b>90,544,477</b>	<b>90,544,477</b>
Income Non Program Interest Income		
e Total Income Non Program	-	-
Expenditure Non Program Administration Bank		
f Total Expenditure Non Program	-	-
g Beginning Balance of Non Program		
<b>h Fund Balance for Non Program (e-f+g)</b>	<b>-</b>	<b>-</b>
<b>i Fund Balance (d+h)</b>	<b>90,544,477</b>	<b>90,544,477</b>

## EXHIBIT - 8

## YAYASAN INDONESIA CORRUPTION WATCH

## SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF TIFA PROGRAMME

Description	2009	2008
Income From Grantor TIFA	390,717,000	-
a Total Income	390,717,000	-
<b>Program Expenditure</b>		
Institutional Support	59,389,491	-
Salary Program	114,000,000	-
Focus Group Discussion to Evaluate 2004'Campaign- Finance Monitoring	6,750,000	-
Module Print	16,385,000	-
Public Campaign	5,111,900	-
Training for Trainers in Jakarta	25,903,550	-
Monitoring Dana Kampanye 2009 ( 3 regions + Jakarta)	124,573,700	-
b Total Program Expenditure	352,113,641	-
c Beginning Balance for Program	-	-
<b>d Fund Balance for Program (a-b+c)</b>	<b>38,603,359</b>	-
Income Non Program Interest Income	-	-
e Total Income Non Program	-	-
Expenditure Non Program Administration Bank	-	-
f Total Expenditure Non Program	-	-
g Beginning Balance of Non Program	-	-
<b>h Fund Balance for Non Program (e-f+g)</b>	-	-
<b>i Fund Balance (d+h)</b>	<b>38,603,359</b>	-

## EXHIBIT - 9

## YAYASAN INDONESIA CORRUPTION WATCH

## SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF 11.11.11 PROGRAMME

## (ILLEGAL LOGGING)

Description	2009	2008
Income From Grantor 11.11.11	569,773,905	562,391,085
a Total Income	569,773,905	562,391,085
<b>Program Expenditure</b>		
<b>Research and Advocacy on Legal Frameworks and Barriers to Law Enforcement in Forestry Sector</b>		
Investment	42,977,000	26,870,000
Operational expenses-general support cost	35,294,255	19,850,967
Activity cost	151,963,767	292,106,325
Personnel Cost	216,000,000	132,000,000
Bank Charges	1,815,767	1,080,000
<b>Amendment for 2009</b>		
Local Area Network Maintenance	8,000,000	
Public Report of ICW	9,350,000	
b Total Program Expenditure	465,400,789	471,907,292
c Beginning Balance for Program	92,060,543	-
<b>d Fund Balance for Program (a-b+c)</b>	<b>196,433,659</b>	<b>90,483,793</b>
Income Non Program		
Interest Income	3,309,681	1,576,750
e Total Income Non Program	3,309,681	1,576,750
Expenditure Non Program		
Administration Bank		
f Total Expenditure Non Program	-	-
g Beginning Balance of Non Program		
<b>h Fund Balance for Non Program (e-f+g)</b>	<b>3,309,681</b>	<b>1,576,750</b>
<b>i Fund Balance (d+h)</b>	<b>199,743,340</b>	<b>92,060,543</b>

**EXHIBIT - 10**  
**YAYASAN INDONESIA CORRUPTION WATCH**  
**SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF**  
**FORD FOUNDATION PROGRAMME**

<b>Description</b>	<b>2009</b>	<b>2008</b>
Income From Grantor FORD		1,357,386,875
<b>a Total Income</b>	-	1,357,386,875
<b>Program Expenditure :</b>		
Development of Working Group		
Socialization of Freedom to Obtain Public Information		
Consolidating civil society network		72,173,200
Multistakeholder meeting		57,450,350
Public discussion	40,000,000	182,154,200
Media Briefing	14,026,443	82,219,583
Radio talkshow		29,700,000
Printing poster		13,590,000
Resercher		9,000,000
Publishing report		26,000,000
Mapping policy -transportation		21,001,500
Development web based information center		96,500,000
Consumer Advocacy on the transparancy of electricity	408,464,200	272,041,329
Core support		172,809,250
<b>b Total Program Expenditure</b>	462,490,643	1,034,639,412
<b>c Beginning Balance for Program</b>	454,602,603	131,855,140
<b>d Fund Balance for Program (a-b+c)</b>	<b>(7,888,040)</b>	<b>454,602,603</b>
Income Non Program Interest Income	7,888,040	
<b>e Total Income Non Program</b>	7,888,040	-
Expenditure Non Program Administration Bank		
<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>7,888,040</b>	-
<b>i Fund Balance (d+h)</b>	-	<b>454,602,603</b>



## EXHIBIT - 11

## YAYASAN INDONESIA CORRUPTION WATCH

## SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF DRSP PROGRAMME

Description	2009	2008
Income From Grantor DRSP	373,542,330	480,306,030
a Total Income	373,542,330	480,306,030
Program Expenditure		
Personel	133,900,000	199,125,000
Other Direct Cost	32,331,720	37,926,000
Project Implementasi	220,706,975	134,911,280
Transportation	17,537,400	53,875,351
b Total Program Expenditure	404,476,095	425,837,631
c Beginning Balance for Program	55,083,770	114,701
d Refund to grantor		-
<b>e Fund Balance for Program (a-b+c-d)</b>	<b>24,150,005</b>	<b>54,583,100</b>
Income Non Program Interest Income		500,670
f Total Income Non Program		500,670
Expenditure Non Program Administration Bank		
g Total Expenditure Non Program	-	-
h Beginning Balance of Non Program		
<b>i Fund Balance for Non Program (f-g+h)</b>	<b>-</b>	<b>500,670</b>
<b>j Fund Balance (d+i)</b>	<b>24,150,005</b>	<b>55,083,770</b>

EXHIBIT - 12  
YAYASAN INDONESIA CORRUPTION WATCH  
SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF ACCESS PROGRAMME

Description	2009	2008
Income From Grantor	213,540,000	-
a Total Income	213,540,000	-
<b>Biaya Kegiatan</b>		
Transportasi	17,933,000	
Perdiem	4,890,000	
Airport Tax	367,000	
Honorarium fasilitator nasional	26,250,000	
Transportasi Peserta	1,215,000	
<b>Procurement :</b>		
ATK Kegiatan	2,000,000	
Sewa LCD dan Laptop	2,200,000	
Spanduk	200,000	
Paket Meeting	19,220,000	
b Total Program Expenditure	74,275,000	-
c Beginning Balance for Program	-	
<b>d Refund to Grantor</b>	-	
<b>e Fund Balance for Program (a-b+c-d)</b>	<b>139,265,000</b>	-
Income Non Program		
Interest Income		
f Total Income Non Program	-	-
Expenditure Non Program		
Administration Bank		
g Total Expenditure Non Program	-	-
h Beginning Balance of Non Program	-	-
<b>i Fund Balance for Non Program (f-g+h)</b>	-	-
<b>j Fund Balance (e+i)</b>	<b>139,265,000</b>	-

Description	2009	2008
Income From Grantor LDF	253,546,160	175,960,000
<b>a Total Income</b>	<b>253,546,160</b>	<b>175,960,000</b>
<b>Program Expenditure</b>		
Honorarium	34,000,000	68,000,000
Facilities	9,015,420	12,733,000
Formulating academic paper and finalizing the draft bill of anti corruption law	128,381,355	-
Expert meeting	53,076,800	
Public discussion	80,793,010	
Media briefing	11,390,433	
Publishing academic paper and the draft bill of anticorruption	32,480,000	
<b>b Total Program Expenditure</b>	<b>349,137,018</b>	<b>80,733,000</b>
<b>c Beginning Balance for Program</b>	<b>95,227,000</b>	<b>-</b>
<b>d Fund Balance for Program (a-b+c)</b>	<b>(363,858)</b>	<b>95,227,000</b>
Income Non Program Interest Income	-	-
<b>e Total Income Non Program</b>	<b>-</b>	<b>-</b>
Expenditure Non Program Administration Bank	392,000	-
<b>f Total Expenditure Non Program</b>	<b>392,000</b>	<b>-</b>
<b>g Beginning Balance of Non Program</b>		
<b>h Fund Balance for Non Program (e-f+g)</b>	<b>(392,000)</b>	<b>-</b>
<b>i Fund Balance (d+h)</b>	<b>(755,858)</b>	<b>95,227,000</b>

## EXHIBIT - 14

## YAYASAN INDONESIA CORRUPTION WATCH

## SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF RWI MIGAS PROGRAMME

Description	2009	2008
Income From Grantor RWI MIGAS		510,827,550
a Total Income	-	510,827,550
<b>Program Expenditure</b>		
Design study framework	4,950,000	-
Desk study operation	113,227,750	12,121,000
Publication	31,000,000	-
Campaign	23,884,400	-
Advocacy activities	37,456,000	-
Administering the programme	76,000,000	49,000,000
Institutional contribution	24,445,919	16,501,206
b Total Program Expenditure	310,964,069	77,622,206
c Beginning Balance for Program	433,205,344	-
<b>d Fund Balance for Program (a-b+c)</b>	<b>122,241,275</b>	<b>433,205,344</b>
Income Non Program Interest Income	-	-
e Total Income Non Program	-	-
Expenditure Non Program Administration Bank	-	-
f Total Expenditure Non Program	-	-
g Beginning Balance of Non Program		
<b>h Fund Balance for Non Program (e-f+g)</b>	<b>-</b>	<b>-</b>
<b>i Fund Balance (d+h)</b>	<b>122,241,275</b>	<b>433,205,344</b>

## EXHIBIT - 15

## YAYASAN INDONESIA CORRUPTION WATCH

## SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF RWI PWYP PROGRAMME

Description	2009	2008
Income From Grantor RWI MIGAS		1,469,850,000
a Total Income	-	1,469,850,000
<b>Program Expenditure</b>		
Space and equipment	149,397,400	
Staffing	280,000,000	24,000,000
Operational running cost	429,450,330	
Coalition governance and building	28,088,000	
Build strong PWYP Indonesia profile	35,227,000	
b Total Program Expenditure	922,162,730	24,000,000
c Beginning Balance for Program	1,445,850,000	-
<b>d Fund Balance for Program (a-b+c)</b>	<b>523,687,270</b>	<b>1,445,850,000</b>
Income Non Program Interest Income	31,313,855	-
e Total Income Non Program	31,313,855	-
Expenditure Non Program Bank Fee (2008 & 2009)	8,155,504	-
f Total Expenditure Non Program	8,155,504	-
g Beginning Balance of Non Program		
<b>h Fund Balance for Non Program (e-f+g)</b>	<b>23,158,351</b>	-
<b>i Fund Balance (d+h)</b>	<b>546,845,621</b>	<b>1,445,850,000</b>