

Laporan Keuangan / *Financial Statements*

**PERKUMPULAN INDONESIA CORRUPTION WATCH**

Untuk tahun yang berakhir pada tanggal-tanggal  
31 Desember 2019 dan 2018/

*For the Years Ended December 31, 2019 and 2018*

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



---

**Daftar Isi****Table of contents**Halaman / Pages

Surat Pernyataan Pengurus		<i>Management Statement</i>
Laporan Auditor Independen		<i>Independent Auditor's Report</i>
<b>Laporan Keuangan :</b>		
Laporan Posisi Keuangan.....	1	..... <i>Statement of Financial Position</i>
Laporan Aktivitas .....	2	..... <i>Activities Report</i>
Laporan Atas Perubahan Aset Neto.....	3	... <i>Statement of Changes in Fund Balances</i>
Laporan Arus Kas.....	4	..... <i>Statement of Cash Flows</i>
Catatan Atas Laporan Keuangan.....	5-18	..... <i>Notes to Financial Statements</i>

PERKUMPULAN INDONESIA CORRUPTION WATCH (ICW)  
MANAGEMENT STATEMENT  
REGARDING THE RESPONSIBILITY FOR THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED 31 DECEMBER 2019 AND 2018

NO: 46 /SK/BP/ICW/IV/20

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<br>Pamulang Barat, Pamulang - Tangerang |
| Function         | : Coordinator   |
| 2. Name          | : Agus Sunaryanto   |
| Office Address   | : Jl. Kalibata Timur IV D No. 6 Jakarta   |
| Domicile Address |   |
| As at ID Card    | : Gg. Dana Prasetya RT.001 RW.008 Gedong<br>Pasar Rebo – Jakarta                    |
| 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, April 22, 2020  
For and behalf of Management

  
**Adnan Topan Husodo**

Coordinator



  
**Agus Sunaryanto**

Co. Coordinator

KOMISI  
MASYARAKAT  
UNTUK  
PENYELIDIKAN  
KORUPSI



# Yanuar & Riza

## Certified Public Accountants

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

### LAPORAN AUDITOR INDEPENDEN

00009/2.0810/AU1/11/0676-2/1/IV/2020

Kepada Yth :

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

Kami telah mengaudit laporan keuangan Perkumpulan Indonesia Corruption Watch termasuk, yang terdiri dari laporan posisi keuangan tanggal 31 Desember 2019 dan 2018, 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 Akuntan Publik Indonesia.

### INDEPENDENT AUDITOR'S REPORT

00009/2.0810/AU1/11/0676-2/1/IV/2020

To :

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, 2019 and 2018, and the statements of activities, changes in net assets, and cash flows 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 Accountants.

#### 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



# Yanuar & Riza

## Certified Public Accountants

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

### Tanggung jawab auditor (lanjutan)

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 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 keefektivitasan 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)

*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.*

### 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*



# Yanuar & Riza

## Certified Public Accountants

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

### Opini

Menurut opini kami, laporan keuangan terlampir menyajikan secara wajar, dalam semua hal yang material, posisi keuangan Perkumpulan Indonesia Corruption Watch tanggal-tanggal 31 Desember 2019 dan 2018, 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 at December 31, 2019 and 2018, and their financial performance, and cash flows for the years then ended, in accordance with Indonesian Financial Accounting Standards.*

22 April 2020/ April 22, 2020  
**KAP Yanuar & Riza**

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

**Drs. Yanuar Mulyana, Ak. CPA**  
Izin Akuntan Publik No. AP 0676 / Public Accountant License No. AP0676

#### 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*

Perkumpulan Indonesia Corruption Watch  
**LAPORAN POSISI KEUANGAN**  
 Per 31 Desember 2019 dan 2018  
 (Dalam Rupiah)

Perkumpulan Indonesia Corruption Watch  
**STATEMENT OF FINANCIAL POSITION As**  
*at December 31, 2019 and 2018*  
*(in Rupiah)*

	<b>Catatan / Notes</b>		
	<b>2019</b>		<b>2018</b>
<b>ASSET</b>			
<b>Current Assets</b>			
Aset Lancar			
Kas dan setara kas	13,640,660,036	2c, 2d, 2e,3	13,994,157,456
Piutang	879,501,606	4	1,775,170,474
Uang muka & beban dibayar dimuka	1,225,587,532	5	314,318,390
Jumlah Aset Lancar	<b>15,745,749,174</b>		<b>16,083,646,320</b>
<b>Total Current Assets</b>			
Aset tetap			
Harga Perolehan	7,529,800,129	6	7,479,339,901
Akumulasi Penyusutan	(1,405,140,487)		(984,241,890)
Nilai Buku	<b>6,124,659,642</b>		<b>6,495,098,011</b>
<b>Net Book Value</b>			
<b>TOTAL ASET</b>	<b>21,870,408,816</b>		<b>22,578,744,331</b>
<b>TOTAL ASSETS</b>			
<b>LIABILITAS DAN ASET NETO</b>			
<b>Liabilities</b>			
Liabilitas			
Liabilitas Lancar	2,376,684,872	7	841,947,531
Total Liabilitas	<b>2,376,684,872</b>		<b>841,947,531</b>
<b>Total Liabilities</b>			
<b>Fund Balances</b>			
Aset Neto			
Tidak Terikat	17,122,414,020	2g, 8	16,279,303,263
Terikat Temporer	2,371,309,924	2g, 8	5,457,493,537
Total Aset Neto	<b>19,493,723,944</b>		<b>21,736,796,800</b>
<b>Total Fund Balances</b>			
<b>TOTAL LIABILITIES DAN</b>			
<b>ASET BERSIH</b>	<b>21,870,408,816</b>		<b>22,578,744,331</b>
<b>TOTAL LIABILITIES AND</b>			
<b>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

Perkumpulan Indonesia Corruption Watch  
**LAPORAN AKTIVITAS**  
Untuk periode yang berakhir pada tanggal-tanggal  
31 Desember 2019 dan 2018 (Dalam Rupiah)

Perkumpulan Indonesia Corruption Watch  
**ACTIVITIES REPORT**  
For the period ended December 31, 2019 and 2018  
(in Rupiah)

	<b>Catatan</b> <i>/ Notes</i>		
	<b>2019</b>		<b>2018</b>
<b>PENERIMAAN</b>			
Dana dari Grantor	7,777,589,940	2c, 2d, 9	17,473,764,390
Dana Tidak Terikat	6,002,775,053	2c, 2d, 10	7,665,193,650
<b>Jumlah Penerimaan</b>	<b><u>13,780,364,993</u></b>		<b><u>25,138,958,040</u></b>
			<b>RECEIPT</b>
			Fund from Grantor
			Unrestricted Fund
			<b>Total Receipt</b>
<b>PENGELUARAN</b>			
Program	10,924,395,186	2d, 11	13,090,010,638
Pengembalian Dana	8,579,913	11	-
Dana Tidak Terikat	5,423,177,095	2d, 12	5,637,747,212
<b>Jumlah Pengeluaran</b>	<b><u>16,356,152,194</u></b>		<b><u>18,727,757,850</u></b>
			<b>EXPENDITURE</b>
			Program
			Retuming Fund
			Unrestricted Fund
			<b>Total Expenditures</b>
<b>Pendapatan/(Biaya) Lain Program</b>			<b>Other Income/(expense) Program</b>
Pendapatan Bunga	77,723,546		Interest Income
Biaya Bunga	(19,344,002)		Interest Expense
<b>Jumlah Pendapatan/(Biaya)</b>			<b>Total Other Income/(Expense)</b>
<b>Lain Program</b>	<b><u>58,379,544</u></b>		<b>Program</b>
<b>Penambahan/(Penurunan)</b>			<b>Increase/(Decrease) in</b>
Aset Neto	<b><u>(2,517,407,657)</u></b>		<b>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 ASET NETO**  
Untuk tahun yang berakhir pada tanggal-tanggal  
31 Desember 2019 dan 2018 (Dalam Rupiah)

*Association Indonesia Corruption Watch*  
**STATEMENT OF CHANGES IN FUND BALANCES**  
For the years ended December 31, 2019 and 2018  
(In Rupiah)

	Tidak Terikat / <i>Unrestricted</i>	Terikat Temporer / <i>Temporary Restricted</i>	Total / Total	
Saldo Awal, 01 - 01 - 2018	10,710,663,793	1,465,057,387	12,175,721,180	<i>Beg. Balance, 01 - 01 - 2018</i>
Kenaikan Aset Neto Tahun	5,568,639,470	3,992,436,150	9,561,075,620	<i>Increase in Net Assets Year</i>
Saldo Akhir, 31-12-2018	16,279,303,263	5,457,493,537	21,736,796,800	<i>Ending Balance, 31-12-2018</i>
Koreksi Aset Neto Tahun Lalu	263,512,800	10,822,001	274,334,801	<i>Last Year Net Assets Correction</i>
Kenaikan/(penurunan) aset neto	579,597,957	(3,097,005,614)	(2,517,407,657)	<i>Increase /(decrease) in Net Assets</i>
Saldo akhir, 31-12- 2019	<u>17,122,414,020</u>	<u>2,371,309,924</u>	<u>19,493,723,944</u>	<i>Ending Balance, 31-12- 2019</i>

Lihat Catatan atas Laporan Keuangan yang  
merupakan bagian tidak terpisahkan dari

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

Perkumpulan Indonesia Corruption Watch  
**LAPORAN ARUS KAS**  
Untuk tahun yang berakhir pada tanggal-tanggal  
31 Desember 2019 dan 2018 (Dalam Rupiah)

Perkumpulan Indonesia Corruption Watch  
**STATEMENT OF CASH FLOWS**  
For the years ended December 31, 2019 and 2018  
(in Rupiah)

	2019	2018	
<b>Aliran Kas Dari Aktivitas Operasi</b>			<b>Cash Flows From Operating Activities</b>
Kenaikan/(penurunan) aset bersih	(2,517,407,657)	6,454,491,887	<i>Increase/(decrease) in net assets</i>
Penyesuaian untuk merekonsiliasi kenaikan / (penurunan) aktiva bersih menjadi arus kas bersih dari aktivitas operasional:			<i>Adjustment to reconcile excess receipt over expenditures to net cash provided by operating activities:</i>
- Penyusutan	420,898,597	452,311,707	<i>Depreciation -</i>
<b>Perubahan Modal Kerja:</b>			<b>Changes in Working Capital:</b>
penurunan pada piutang (kenaikan)/penurunan pada uang muka	895,668,868 (911,269,142)	178,382,436 148,907,721	<i>decrease in receivable (Increase)/decrease in prepayment</i>
kenaikan/(penurunan) pada kewajiban	<u>1,354,321,321</u>	<u>(58,461,680)</u>	<i>Increase/(decrease) in liabilities</i>
<b>Kas Bersih Digunakan untuk Aktivitas Operasi</b>	<u>(757,788,013)</u>	7,175,632,071	<b>Net Cash Used For Operating Activities</b>
<b>Aliran Kas Dari Aktivitas Investasi:</b>			<b>Cash Flows For Investing Activities:</b>
Penambahan/(pengurangan) aset tetap	(50,460,228)	828,281,193	<i>Addition/(reduction) in fixed assets</i>
<b>Aliran Kas Dari Aktivitas Pendanaan</b>	<u>454,660,821</u>	<u>(727,526,697)</u>	<b>Cash Flows From Financing Activities</b>
Penurunan bersih kas dan setara kas	(353,587,420)	7,276,386,567	<i>Net decrease in cash and cash equivalent</i>
Kas dan setara kas awal tahun	<u>13,994,157,456</u>	<u>6,717,770,889</u>	<i>Cash and cash equivalents, beginning</i>
<b>Kas dan setara kas akhir tahun</b>	<u>13,640,570,036</u>	<u>13,994,157,456</u>	<i>Cash and cash equivalents, ending</i>

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  
**CATATAN ATAS LAPORAN KEUANGAN**  
Untuk tahun yang berakhir pada tanggal-tanggal  
31 Desember 2019 dan 2018 (Dalam Rupiah)

*Perkumpulan Indonesia Corruption Watch  
NOTES TO FINANCIAL STATEMENTS  
For the years ended December 31, 2019 and 2018  
(in Rupiah)*

## 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 terorganisir dalam proses pengambilan dan pengawasan kebijakan publik;

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

Untuk mencapai visi dan misi, CW melakukan kegiatan sebagai berikut :

- Memfasilitasi dan menguatkan gerakan rakyat (terorganisir) untuk memberantas korupsi dan memperjuangkan hak-hak warga negara dalam mendapatkan pelayanan publik yang lebih berkualitas.
- Memfasilitasi penguatan kapasitas kelompok-kelompok strategis dalam proses pengambilan dan pengawasan kebijakan publik.

## 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.

To achieve the vision and mission, ICW conducting some activities as follows :

- 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

## 1. UMUM (Lanjutan)

### Pendirian Perkumpulan (Lanjutan)

- Meningkatkan inisiatif dan kualitas partisipasi masyarakat serta mitra jaringan dalam mengungkap, melaporkan kasus korupsi dan memantau penegakan hukum.
- Menggalang kampanye publik guna mendesakkan reformasi hukum, politik dan birokrasi yang kondusif bagi pemberantasan korupsi.
- Mempromosikan kebijakan yang mendukung pemberantasan korupsi.
- Menyebarluaskan gagasan dan instrumen 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.

### 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 didalam Anggaran Rumah Tangga.

## 1. GENERAL (Continued)

### Association Establishment (continued)

- 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.

### 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.

## 1. UMUM (Lanjutan)

### Lambang dan Sumber Keuangan

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

Sumber keuangan ICW diperoleh dari :

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

### Perubahan Anggaran Dasar

Perubahan Anggaran Dasar dilakukan di dalam Rapat Umum Anggota.

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

### Pembubaran

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

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

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

### Dewan Etik dan Badan Pengurus

Berdasarkan 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)

### 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.

### 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 the Decree of the Coordinator of the Indonesian Corruption Watch Association's Worker's Body Number 143 / SK / BP / ICW / IV / 15, the composition of the Ethics Council and the Indonesian Corruption Watch Association's Board of Management is determined and run by:

**1. UMUM (Lanjutan)**

**1. GENERAL (Continued)**

Koordinator	Dadang Trisasonko	<i>Coordinator</i>
Anggota	Dra. Ani Soetjipto, MA	<i>Member</i>
Anggota	Kamala Chandrakirana	<i>Member</i>

**Badan Pengurus** *Board of Management*

Koordinator	Adnan Topan Husodo	<i>Coordinator</i>
Wakil Koordinator	Agus Sunaryanto	<i>Co. Coordinator</i>
Sekretaris	Maya Fatmawati	<i>Secretary</i>
Anggota	Luky Djuniardi Djani	<i>Member</i>
Anggota	Bivitri Susanti	<i>Member</i>
Anggota	Dra. Lodewijik F. Paat	<i>Member</i>
Anggota	Ade Irawan	<i>Member</i>
Anggota	Yanuar Rizky	<i>Member</i>
Anggota	Emerson Yuntho	<i>Member</i>
Anggota	Firdaus	<i>Member</i>
Anggota	Laits Abied	<i>Member</i>
Anggota	Sely Martini	<i>Member</i>

## 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 2019 dan 2018.

### 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 13.901 dan Euro 1= Rp 15.588,60 untuk 2019, dan USD 1= Rp 14.481 dan Euro 1 = Rp 16.559,75 untuk 2018.

### 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.

## 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, 2019 and 2018.

### 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 13,901 and Euro 1= Rp 15,588,60 for 2019, and USD 1= Rp 14,481 and Euro 1 = RP 16,559,75 for 2018.

### 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.

---

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

**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 digunakan untuk memperoleh aset tetap disajikan sebagai 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.

**h. Donatur**

Selama 2019 Perkumpulan menerima dana dari:

- VOICE	- IFES
- TIFA	- European Climate Foundation
- MSI-USAID	- Hivos Open
- TAF Setapak	- FORD
- TFK	- GIZ

---

**2. ACCOUNTING POLICY (Continued)**

**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 must be used to acquire fixed asset, are presented as committed contribution.*

*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 2019 the Association received fund from:*

- VOICE	- IFES
- TIFA	- European Climate Foundation
- MSI-USAID	- Hivos Open
- TAF Setapak	- FORD
- TFK	- GIZ

Perkumpulan Indonesia Corruption Watch  
**CATATAN ATAS LAPORAN KEUANGAN**  
Untuk tahun yang berakhir pada tanggal-tanggal  
31 Desember 2019 dan 2018 (Dalam Rupiah)

*Perkumpulan Indonesia Corruption Watch  
NOTES TO FINANCIAL STATEMENTS  
For the years ended December 31, 2019 and 2018  
(In Rupiah)*

**3. KAS DAN SETARA KAS**

**3. CASH AND CASH EQUIVALENT**

	<b>2019</b>	<b>2018</b>	
Kas	2,869,550	1,154,093	Cash on hand
<b>Jumlah Kas</b>	<b>2,869,550</b>	<b>1,154,093</b>	<b>Total Cash</b>
<b>Bank :</b>			<b>Bank :</b>
USD :			USD :
BNI AC. 0004449860 (1USD = Rp 13.901)	228,438,441	230,937,051	BNI AC. 0004449860 (1USD = Rp 13.901)
EUR :			EUR :
BNI AC. 0004449871 (1EUR = Rp. 15.588,6)	192,538,350	182,322,682	BNI AC. 0004449871 (1EUR = Rp. 15.588,6)
IDR :			
BNI AC. 0004475992	-	335,552	BNI AC. 0004475992
BNI AC. 0004476009	53,002	29,625,118	BNI AC. 0004476009
BNI AC. 0004476021	195,712,740	31,726,948	BNI AC. 0004476021
BNI AC. 0004476010	2,425,152,569	1,969,742,330	BNI AC. 0004476010
BNI AC. 0004476032	4,050,843,246	3,220,034,057	BNI AC. 0004476032
BNI AC. 0004476043	1,423,676,697	3,798,782,654	BNI AC. 0004476043
BNI AC. 0004476054	86,198,448	675,323,184	BNI AC. 0004476054
BNI AC. 0004476065	206,979,386	-	BNI AC. 0004476065
BNI AC. 64360742	83,688,732	78,674,666	BNI AC. 64360742
BNI AC. 0074202252	65,918,992	161,691,018	BNI AC. 0074202252
BNI AC. 0095799158	222,025,364	839,801,856	BNI AC. 0095799158
BNI AC. 0098147542	94,586,332	219,427,228	BNI AC. 0098147542
BNI AC. 110639214	1,360,576,323	218,513,037	BNI AC. 110639214
CIMB NIAGA AC. 800128637600	-	20,926,088	CIMB NIAGA AC. 800128637600
MANDIRI AC. 1260005669600	1,001,587,822	1,109,037,915	MANDIRI AC. 1260005669600
BCA AC. 8780199823	259,051,359	512,786,861	BCA AC. 8780199823
BCA AC. 8780161737	1,527,878,775	480,218,816	BCA AC. 8780161737
BRI-020601004306307	212,883,908	209,191,034	BRI-020601004306307
BRI-042601000115308	-	3,905,268	BRI-042601000115308
<b>Jumlah bank</b>	<b>13,637,790,486</b>	<b>13,993,003,363</b>	<b>Total cash in bank</b>
<b>JUMLAH KAS &amp; SETARA KAS</b>	<b>13,640,660,036</b>	<b>13,994,157,456</b>	<b>TOTAL CASH AND CASH EQUIVALENTS</b>

Perkumpulan Indonesia Corruption Watch  
**CATATAN ATAS LAPORAN KEUANGAN**  
Untuk tahun yang berakhir pada tanggal-tanggal  
31 Desember 2019 dan 2018 (Dalam Rupiah)

Perkumpulan Indonesia Corruption Watch  
**NOTES TO FINANCIAL STATEMENTS**  
For the years ended December 31, 2019 and 2018  
(in Rupiah)

**4. PIUTANG**

**4. RECEIVABLE**

	2019	2018	
Piutang Karyawan	744,501,606	892,585,120	<i>Employees Receivable</i>
Piutang Program :			<i>Program Receivables :</i>
TIFA	-	344,175	<i>TIFA</i>
IFES	-	97,510,000	<i>IFES</i>
TAF Setapak	-	40,629,868	<i>TAF Setapak</i>
FORD	-	42,152,123	<i>FORD</i>
TFK	-	95,118,279	<i>TFK</i>
FUNDRAISING	-	370,268,409	<i>FUNDRAISING</i>
Pinjaman YLBHI	135,000,000	236,562,500	<i>YLBHI loan</i>
Jumlah Piutang Program	<u>135,000,000</u>	<u>882,585,354</u>	<i>Total Program Receivables</i>
JUMLAH PIUTANG	<u>879,501,606</u>	<u>1,775,170,474</u>	<i>TOTAL RECEIVABLE</i>

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

Piutang Program merupakan talangan dana untuk melaksanakan program.

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

*Program Receivable is a bridging fund to execute a program.*

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

**5. ADVANCES AND PREPAYMENT**

	2019	2018	
FORD	88,936,321	42,366,519	<i>FORD</i>
FUNDRAISING	85,287,650	12,693,005	<i>FUNDRAISING</i>
TIFA	-	9,666,520	<i>TIFA</i>
MSI - USAID	285,687,136	141,571,796	<i>MSI - USAID</i>
TAF Setapak	62,500,000	-	<i>TAF Setapak</i>
HIVOS MAVC	84,335,901	-	<i>HIVOS MAVC</i>
IFES	-	590,800	<i>IFES</i>
ECF	115,300,000	14,000,000	<i>ECF</i>
VOICE	500,240,524	-	<i>VOICE</i>
Lain-lain	3,300,000	93,429,750	<i>Others</i>
JUMLAH UANG MUKA DAN BEBAN DIBAYAR DIMUKA	<u>1,225,587,532</u>	<u>314,318,390</u>	<i>TOTAL ADVANCES AND PREPAYMENT</i>

Perkumpulan Indonesia Corruption Watch  
**CATATAN ATAS LAPORAN KEUANGAN**  
Untuk tahun yang berakhir pada tanggal-tanggal  
31 Desember 2019 dan 2018 (Dalam Rupiah)

Perkumpulan Indonesia Corruption Watch  
**NOTES TO FINANCIAL STATEMENTS**  
For the years ended December 31, 2019 and 2018  
(In Rupiah)

## 6. ASET TETAP

## 6. FIXED ASSETS

	2019	2018	
<b>Harga Perolehan</b>			<b>Acquisition Cost</b>
Bangunan	7,000,000,000	7,000,000,000	Building
Peralatan Kantor	529,800,129	479,339,901	Office Equipment
<b>Jumlah</b>	<b>7,529,800,129</b>	<b>7,479,339,901</b>	<b>Total</b>
<b>Akumulasi Penyusutan</b>			<b>Accumulated Depreciation</b>
Bangunan	(991,666,667)	(641,666,667)	Building
Peralatan Kantor	(413,473,820)	(342,575,223)	Office Equipment
<b>Jumlah</b>	<b>(1,405,140,487)</b>	<b>(984,241,890)</b>	<b>Total</b>
<b>NILAI BUKU</b>	<b>6,124,659,642</b>	<b>6,495,098,011</b>	<b>NET BOOK VALUE</b>

## 7. LIABILITAS LANCAR

## 7. CURRENT LIABILITIES

	2019	2018	
Liabilitas Program	2,040,629,868	686,308,546	Program Liabilities
Biaya yang Masih Harus Dibayar	142,103,085	131,646,886	Accrued Expenses
PPh Pasal 21	7,772,019	20,399,599	Income Tax Art. 21
PPh Pasal 23	1,130,000	1,130,000	Income Tax Art. 23
Utang pada Afiliasi	179,820,000	-	Debt to Affiliates
Uang Titipan	5,229,900	2,462,500	Deposit
<b>JUMLAH LIABILITAS LANCAR</b>	<b>2,376,684,872</b>	<b>841,947,531</b>	<b>TOTAL CURRENT LIABILITIES</b>

Perkumpulan Indonesia Corruption Watch  
**CATATAN ATAS LAPORAN KEUANGAN**  
Untuk tahun yang berakhir pada tanggal-tanggal  
31 Desember 2019 dan 2018 (Dalam Rupiah)

*Perkumpulan Indonesia Corruption Watch  
NOTES TO FINANCIAL STATEMENTS  
For the years ended December 31, 2019 and 2018  
(In Rupiah)*

**8. ASET NETO**

**8. FUND BALANCES**

	<b>2019</b>	<b>2018</b>	
<b>Tidak Terikat</b>			<b>Unrestricted</b>
Dana Cadangan Likuiditas	6,756,576,372	6,706,116,144	Liquidity Fund
Dana Cadangan Karyawan	2,023,503,727	1,747,570,132	Staff Endowment Fund
Lembaga	5,942,752,845	6,562,484,574	Institution
Fundraising	2,399,581,076	1,263,132,413	Fundraising
<b>Jumlah Tidak Terikat</b>	<b>17,122,414,020</b>	<b>16,279,303,263</b>	<b>Total Unrestricted</b>
<b>Terikat Temporer</b>			<b>Temporary Restricted</b>
TIFA	89,084,124	221,651,612	TIFA
MSI - USAID	1,545,571,779	281,448,528	MSI
TAF SETAPAK 2017	257,531,740	(71,476,987)	TAF SETAPAK 2017
FORD	(691,652,131)	3,683,210,810	FORD
IFES	-	(69,059,282)	IFES
European Climate Foundation	193,187,928	683,502,084	European Climate Foundation
Hivos Open	142,859,214	134,957,699	Hivos Open
TFK	-	(212,985,528)	TFK
GIZ	204,240,185	-	GIZ
VOICE	630,487,085	806,244,601	VOICE
<b>Jumlah Terikat Temporer</b>	<b>2,371,309,924</b>	<b>5,457,493,537</b>	<b>Total Temporary Restricted</b>
<b>JUMLAH ASET NETO</b>	<b>19,493,723,944</b>	<b>21,736,796,800</b>	<b>TOTAL FUND BALANCES</b>

Perkumpulan Indonesia Corruption Watch  
**CATATAN ATAS LAPORAN KEUANGAN**  
Untuk tahun yang berakhir pada tanggal-tanggal  
31 Desember 2019 dan 2018 (Dalam Rupiah)

Perkumpulan Indonesia Corruption Watch  
**NOTES TO FINANCIAL STATEMENTS**  
For the years ended December 31, 2019 and 2018  
(In Rupiah)

**9. PENERIMAAN DANA DARI GRANTOR**

**9. FUND RECEIPT FROM GRANTOR**

	<b>2019</b>	<b>2018</b>	
TIFA	482,200,000	994,750,000	TIFA
MSI - USAID	3,688,502,068	2,446,404,521	MSI
TAF SETAPAK 2017	58,098,025	743,037,466	TAF SETAPAK 2017
TAF SETAPAK 2019	330,401,250	-	TAF SETAPAK 2019
DANIDA	-	156,896,362	DANIDA
FORD FOUNDATION	-	10,690,257,682	FORD FOUNDATION
IFES	555,115,189	-	IFES
European Climate Foundation	-	906,098,500	European Climate Foundation
Hivos Open	788,115,050	383,869,090	Hivos Open
TFK	211,200,368	132,134,988	TFK
VOICE	1,090,817,990	1,020,315,781	VOICE
GIZ	573,140,000	-	GIZ
<b>JUMLAH PENERIMAAN</b>	<b><u>7,777,589,940</u></b>	<b><u>17,473,764,390</u></b>	<b>TOTAL FUND RECEIPT FROM</b>
<b>DANA DARI GRANTOR</b>			<b>GRANTOR</b>

**10. PENERIMAAN DANA TIDAK TERIKAT**

**10. UNRESTRICTED FUND RECEIPT**

	<b>2019</b>	<b>2018</b>	
Kontribusi	3,874,712,755	5,855,096,596	Contribution
Fundraising	1,966,689,202	1,450,517,352	Fundraising
Bunga Bank	100,035,933	69,899,845	Interest Income
Bunga Pinjaman Perorangan	48,288,105	82,401,650	Personal Loan Interest Income
Selisih Kurs	8,549,058	120,234,997	Foreign Exchange
Lain-lain	4,500,000	87,043,210	Others
<b>JUMLAH PENERIMAAN DANA</b>			<b>TOTAL UNRESTRICTED FUND</b>
<b>TIDAK TERIKAT</b>	<b><u>6,002,775,053</u></b>	<b><u>7,665,193,650</u></b>	<b>RECEIPT</b>

Perkumpulan Indonesia Corruption Watch  
**CATATAN ATAS LAPORAN KEUANGAN**  
Untuk tahun yang berakhir pada tanggal-tanggal  
31 Desember 2019 dan 2018 (Dalam Rupiah)

Perkumpulan Indonesia Corruption Watch  
**NOTES TO FINANCIAL STATEMENTS**  
For the years ended December 31, 2019 and 2018  
(in Rupiah)

**11. PENGELUARAN PROGRAM**

**11. PROGRAM EXPENDITURE**

	<b>2019</b>	<b>2018</b>	
TIFA	617,003,267	803,127,662	TIFA
MSI - USAID	2,435,953,576	2,204,088,156	MSI
TAF SETAPAK 2017	(13,378,962)	1,191,488,623	TAF SETAPAK 2017
TAF SETAPAK 2019	72,892,000	-	TAF SETAPAK 2019
DANIDA	-	807,759,869	DANIDA
FORD FOUNDATION	4,412,405,065	7,042,095,353	FORD FOUNDATION
IFES	485,736,736	68,989,400	IFES
European Climate Fondation	494,739,435	140,356,270	European Climate Fondation
Hivos Open	781,416,247	270,614,092	Hivos Open
TFK	-	344,625,847	TFK
VOICE	1,267,970,683	216,865,365	VOICE
GIZ	369,657,139	-	GIZ
<b>SUB JUMLAH</b>	<b><u>10,924,395,186</u></b>	<b><u>13,090,010,638</u></b>	<b>SUB AMOUNT</b>
<b>PENGEMBALIAN DANA :</b>			<b>PENGEMBALIAN DANA :</b>
Hivos OC	8,579,913	-	Hivos OC
<b>JUMLAH PENGELUARAN</b>			<b>TOTAL PROGRAM</b>
<b>PROGRAM</b>	<b><u>10,932,975,099</u></b>	<b><u>13,090,010,638</u></b>	<b>EXPENDITURE</b>

Perkumpulan Indonesia Corruption Watch  
**CATATAN ATAS LAPORAN KEUANGAN**  
Untuk tahun yang berakhir pada tanggal-tanggal  
31 Desember 2019 dan 2018 (Dalam Rupiah)

Perkumpulan Indonesia Corruption Watch  
**NOTES TO FINANCIAL STATEMENTS**  
For the years ended December 31, 2019 and 2018  
(In Rupiah)

**12. PENGELOUARAN DANA TIDAK TERIKAT**

**12. UNRESTRICTED FUND EXPENDITURE**

	<b>2019</b>	<b>2018</b>	
<b>Pengeluaran Program</b>			<b>Program Expenditure</b>
Fundraising	754,920,384	1,103,193,571	Fundraising
<b>Support Program</b>			<b>Support Program</b>
Meeting Pakcages	67,789,250	22,431,000	Meeting Pakcages
Campaign	101,000,000	-	Campaign
Honorarium/fee	8,958,800	8,610,750	Honorarium/fee
<b>Biaya Umum &amp; Administrasi</b>			<b>General &amp; Administrative Expenses</b>
Personil dan Organisasi	3,553,120,442	3,704,374,264	Personell and Organization
Asuransi Kesehatan	60,406,348	77,029,368	Health Insurance
Asuransi Pensiun	109,200,000	105,000,000	Pension Insurance
Asuransi	-	1,063,143	Insurance
Biaya Penyusutan	420,898,597	452,311,707	Depreciation Expense
Biaya umum	78,654,860	41,059,427	General Expenses
Jasa untuk input data & Perdiem	1,500,000	500,000	Fee for data entry & Perdiem
Transportasi	364,000	5,557,426	Transportation
Akomodasi & Konsumsi	1,190,000	450,000	Accomodation & Consumption
Jasa audit, konsultasi, penterjemah	41,000,000	62,450,000	Audit, consultation, interpreting
Perawatan gedung, peralatan dll	-	13,274,294	Building maintenance
Biaya Bank	22,483,071	17,423,938	Bank expenses
Biaya Pajak	1,307,933	15,208,184	Tax Expenses
Distribusi, Mail Distribution, Remittance	395,500	1,272,600	Mail Distribution, Remittance expenses
Cartridge & Referensi	-	3,735,000	Cartridge & Referensi
Printing	20,016,000	150,000	Printing
Peralatan	179,886,910	2,652,540	Equipment
Stationery	85,000	-	Stationery
<b>JUMLAH PENGELOUARAN DANA</b>			<b>TOTAL UNRESTRICTED FUND EXPENDITURE</b>
<b>TIDAK TERIKAT</b>	<b>5,423,177,095</b>	<b>5,637,747,212</b>	

Perkumpulan Indonesia Corruption Watch  
**CATATAN ATAS LAPORAN KEUANGAN**  
Untuk tahun yang berakhir pada tanggal-tanggal  
31 Desember 2019 dan 2018 (Dalam Rupiah)

*Perkumpulan Indonesia Corruption Watch*  
**NOTES TO FINANCIAL STATEMENTS**  
*For the years ended December 31, 2019 and 2018*  
*(In Rupiah)*

---

**13. TANGGUNG JAWAB ATAS LAPORAN  
KEUANGAN**

Manajemen Perusahaan bertanggung jawab atas penyajian dan pengungkapkan laporan keuangan untuk tahun yang berakhir 31 Desember 2019 yang telah diselesaikan pada tanggal 22 April 2020.

**13. RESPONSIBILITY OF FINANCIAL STATE-  
MENTS**

*The Company's management is responsible for the presentation and disclosure of financial statements for the year ended December 31, 2019 which were completed on April 22, 2020.*

**EXHIBIT - 01**
**PERKUMPULAN INDONESIA CORRUPTION WATCH**  
**SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF TIFA PROGRAM**

Description	2019	2018
Income From Grantor		
TIFA	482,200,000	994,750,000
<b>a Total Income</b>	<b>482,200,000</b>	<b>994,750,000</b>
 <b>TIFA 2017</b>		
<b>Institutional Support</b>		
Honorarium Keuangan	-	20,000,000
Honorarium Program Manager	-	32,000,000
Honorarium Asisten Program Manager	-	48,000,000
Facilities/Secretariat	-	20,645,400
 <b>Program</b>		
Asessment	-	60,000
Fasilitasi CRC	-	29,679,645
Training	-	63,109,118
Pendampingan	-	12,377,449
Lokakarya Pelayanan Publik Desa	-	64,380,246
Advocacy	-	97,213,000
Survey	-	20,131,500
FGD	-	-
Jumlah	-	407,596,358
 <b>TIFA 2018</b>		
<b>Institutional Support</b>		
Kesekretariatan	~~,~~~,~~~ 20,714,100	~~,~~~,~~~ 18,628,798
 <b>Activities</b>		
Honorarium Program Staf	92,400,000	92,400,000
Pengembangan Web	73,750,000	98,750,000
Hearing dan MOU	-	6,472,300
Profiling dan Tracking	177,351,212	130,334,980
Sosialisasi dan Advokasi	51,481,455	3,351,000
Jumlah	448,696,767	382,937,078
 <b>TIFA 2019</b>		
<b>Institutional Support</b>		
Honorarium Keuangan	22,000,000	-
Kesekretariatan	9,097,500	-
 <b>Activities</b>		
Honorarium Program Staf	61,600,000	-

Jumlah	168,306,500	-
<b>b Total Program Expenditure</b>	<b>617,003,267</b>	<b>790,533,436</b>
c Beginning Balance for Program	221,651,612	28,518,025
<b>d Fund Balance for Program (a-b+c)</b>	<b>86,848,345</b>	<b>232,734,589</b>
Income Non Program Closing Program 2015 Interest Income	- - 3,169,729	- - 3,312,725
<b>e Total Income Non Program</b>	<b>3,169,729</b>	<b>3,312,725</b>
Expenditure Non Program Refund to grantor Bank Charge Beginning Balance for Program 2019	- - - 933,950	12,594,226 1,212,550 588,926
<b>f Total Expenditure Non Program</b>	<b>933,950</b>	<b>14,395,702</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>2,235,779</b>	<b>(11,082,977)</b>
<b>i Fund Balance (d+h)</b>	<b>89,084,124</b>	<b>221,651,612</b>

**EXHIBIT - 02**

**PERKUMPULAN INDONESIA CORRUPTION WATCH  
SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF MSI PROGRAM**

Description	2019	2018
Income From Grantor		
MSI 2016	-	47,000
MSI 2018	990,651,507	-
MSI Stranas PK-KPK Commisioner	1,788,699,885	-
MSI Anticorruption Academy	909,150,676	2,446,404,521
<b>a Total Income</b>	<b>3,688,502,068</b>	<b>2,446,451,521</b>
CEGAH 2016		
Project Staff/Personnel	-	-
Fringe Benefits	-	-
National Meeting (1 and 2)	-	-
Join Activities	-	26,301,430
TNA	-	-
Roadmap Development	-	9,272,858
Consignation to Make and Refine Online Module	-	-
User Acceptance Test	-	-
Office Support	-	2,901,300
Equipment	-	-
Jumlah	-	38,475,588
MSI 2018		
Project Staff/Personnel	174,100,000	870,500,000
Fringe Benefits	-	46,156,028
<b>Outcome 1 : Improved CSOs' involvement in pursuing policy change on accountability, legal reform, and anti-corruption at national and Coordination Meeting (Jakarta)</b>	-	41,118,075
Training, Assistancy and Monev (4 Region)	9,874,100	202,132,713
<b>Outcome 2 : Improved collaboration between CSOs and Government of Indonesia (Gol) to develop policy change on Research</b>	123,891,001	333,330,120
Campaign and Advocacy	44,460,652	139,368,742
<b>Outcome 3 : Raise public awareness on the anti-corruption skills and knowledge</b>		
E Learning	119,756,346	345,223,802
Office Support	671,000	27,522,165
Equipment	-	140,060,917
Jumlah	472,753,899	2,165,612,568
MSI Stranas PK-KPK Commisioner		
Project Staff/Personnel for STRANAS PK	249,150,000	-
Project Staff/Personnel for KPK commisioner	175,889,000	-
Consultant from LSI	9,877,260	-
Fringe Benefits for STRANAS PK	-	-
Fringe Benefits for KPK Commisioner	-	-
<b>Outcome 1 : Improving STRANAS implementation and action plan</b>		
STRANAS PK Implementation Monitoring Module	6,633,355	-
Training Report on the Monitoring STRANAS PK Implementation	59,648,474	-

Monitoring Reports from Local CSOs	439,660,697	-
Media Campaign to Raise Awareness of the STRANAS	6,730,465	-
<b>Outcome 2 : Enhancing civil society's involvement in KPK</b>		
<b>Commissioners's selection process</b>		
Candidates Background Checking	164,317,170	-
<b>Outcome 3 : National advocacy on the anti-corruption legislation</b>		
Advocacy on Anti-corruption Legislation	4,402,202	-
Public Dissemination and Public Campaign	57,990,068	-
Office Support	17,906,400	-
Equipment	-	-
Jumlah	1,192,205,091	-
<b>MSI Anticorruption Academy</b>		
Project Staff/Personnel	304,400,000	-
Fringe Benefits	-	-
<b>Outcome 1 : Strengthening the anti-corruption activists capacities and preparing the future of anti-corruption activists via anti-e-Learning</b>		
e-Learning	461,341,176	-
Office Support	4,384,410	-
Equipment	869,000	-
Jumlah	770,994,586	-
<b>b Total Program Expenditure</b>	2,435,953,576	2,204,088,156
<b>c Beginning Balance for Program</b>	281,448,528	429,117,189
<b>d Fund Balance for Program (a-b+c)</b>	1,533,997,020	671,480,554
Interest Income	14,843,455	1,633,222
Adjustment Beginning Balance	-	-
Kontribusi Kegiatan	-	-
<b>e Total Income Non Program</b>	14,843,455	1,633,222
Bank Charge	3,268,696	976,647
Invesment	-	-
Pemindahbukuan ke ICW	-	390,688,601
<b>f Total Expenditure Non Program</b>	3,268,696	391,665,248
<b>g Beginning Balance of Non Program</b>	-	-
<b>h Fund Balance for Non Program (e-f+g)</b>	11,574,759	(390,032,026)
<b>i Fund Balance (d+h)</b>	1,545,571,779	281,448,528

**EXHIBIT - 03**

**PERKUMPULAN INDONESIA CORRUPTION WATCH  
SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF TAF SETAPAK PROGRAM**

Description	2019	2018
Income From Grantor		
TAF - SETAPAK	388,499,275	743,037,466
a Total Income	388,499,275	743,037,466
<b>TAF-SETAFAK 2017</b>		
<b>A INSTITUTIONAL SUPPORT</b>		
I Salaries (12 months + 1 THR)	(12,188,962)	576,498,156
II Operational cost	-	69,636,857
<b>B PROGRAM ACTIVITIES</b>		
Activity 1.1: Adanya kajian terkait dengan ancaman kriminalisasi maupun gugatan hukum		
Focus Group Discussion	-	51,336,700
Expert Meeting	-	12,966,800
Multi Stakeholder Meeting	-	845,000
Penulisan Kajian	-	23,128,960
Activity 1.2: Melakukan kordinasi nasional antara KPK, Kepolisian dan Kejaksaan untuk menindaklanjuti korupsi dan kejahatan di sektor sumber daya alam		
Audiensi (Roadshow) ke Penegak Hukum	(1,140,000)	59,535,378
Workshop Penegak Hukum (KPK, Kepolisian dan Kejaksaan) Terkait SDA	-	
Activity 1.3: Melakukan advokasi nasional		
Workshop Nasional Terkait dengan Issue yang Akan Diadvokasi (Jakarta)	-	57,418,760
Activity 1.4: Adanya amicus curiae (sahabat peradilan) terhadap gugatan pengadilan yang dilakukan swasta kepada pengambil kebijakan (pemerintah)		
Focus Group Discussion & Expert Meeting	-	38,983,792
Penulisan Amicus Curiae	-	15,703,085
Creative Campaign	-	55,866,623
Teatrikal Selamatkan SDA	-	3,359,175
Activity 2.1: Melakukan perbaikan laporan investigasi di sektor tata guna lahan dan hutan di wilayah Setapak		
Workshop dan Bedah Kasus Korupsi SDA	-	25,688,405
Workshop Pelaporan Kasus Korupsi dan Kejahatan SDA dari Sudut Pandang Kejahatan Korporasi	-	69,861,522
Gathering Data dan Informasi Baru	-	38,080,000
Desk Studi dan Review Kasus-kasus Korupsi dan Pidana SDA Lain	-	15,000,000
Activity 2.2: Monitoring & advokasi laporan kasus yg sudah dilaporkan sebelumnya		
Monitoring Laporan yang Sudah Disampaikan ke KPK	-	
Pelatihan dan Pengawalan Laporan Kasus di Daerah (Tergantung Permintaan Mitra Setapak)	(50,000)	77,579,410
<b>TAF-SETAFAK 2019</b>		
<b>A PROJECT MANAGEMENT</b>		
TOTAL PROJECT MANAGEMENT (A)	55,507,500	-
<b>B PROGRAM ACTIVITIES (Setapak Output 200)</b>		
Output 1 - Menyebarluaskan capaian gerakan masyarakat sipil dalam mendorong TKHL melalui kampanye media dan media sosial		
Media Briefing (3 Media)	-	-
Diskusi Media (1 Media)	-	-
Pameran Foto	681,000	-
Kampanye Media Social	-	-

Influencer Discussion	12,500,000	-
Output 2 - Mendorong partisipasi masyarakat dalam gerakan anti-korupsi	4,203,500	-
Expert Meeting - Akademisi dan CSO	-	-
Penyusunan Kertas Kebijakan CSO terkait isu Anti-korupsiSDA	-	-
Konsolidasi Jaringan Masyarakat Sipil Antikorupsi	-	-
<b>b Total Program Expenditure</b>	<b>59,513,038</b>	<b>1,191,488,623</b>
<b>c Beginning Balance for Program</b>	<b>(71,476,987)</b>	<b>375,723,473</b>
<b>d Fund Balance for Program (a-b+c)</b>	<b>257,509,250</b>	<b>(72,727,684)</b>
Interest Income Bridging from ICW	90,613	2,500,878
<b>e Total Income Non Program</b>	<b>90,613</b>	<b>2,500,878</b>
Kelebihan Penarikan Honor Des 2018 dan Konsumsi	68,123	1,250,181
Bank Charge	68,123	1,250,181
<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>22,490</b>	<b>1,250,697</b>
<b>i Fund Balance (d+h)</b>	<b>257,531,740</b>	<b>(71,476,987)</b>

## EXHIBIT - 04

**PERKUMPULAN INDONESIA CORRUPTION WATCH**  
**SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF DANIDA**

Description	2019	2018
Income From Grantor DANIDA		156,896,362
<b>a Total Income</b>	-	<b>156,896,362</b>
<b>Program Expenditure DANIDA</b>		
Strategic Planning 1: People Empowerment	18,368,250	
Strategic Planning 2: Public Policy Advocacy	221,726,950	
Strategic Planning 3: Educating Public	4,180,000	
Strategic Planning 4: Network	9,784,155	
Strategic Planning 5: Capacity improvement in internal organization	396,153,873	
Jumlah	-	650,213,228
<b>Pre-event IACC - DANIDA</b>		
1. External Personil Support	21,000,000	
Preparation	5,233,100	
Median Briefing	17,097,000	
Anticorruption Jogging	76,451,743	
Reporting	1,406,230	
Contingencies 10%	10,018,807	
Overhead 7%	9,184,482	
Audit	16,505,000	
Jumlah	-	156,896,362
<b>b Total Program Expenditure</b>	-	<b>807,109,590</b>
<b>c Beginning Balance for Program</b>	0	<b>642,127,400</b>
<b>d Fund Balance for Program (a-b+c)</b>	0	<b>(8,085,828)</b>
Income Non Program		
Adjustment Beginning Balance	7,734,722	
Contribution	-	
Interest Income	1,001,385	
<b>e Total Income Non Program</b>	-	<b>8,736,107</b>
Expenditure Non Program		
Bank Charge	650,279	
<b>f Total Expenditure Non Program</b>	-	<b>650,279</b>

g Beginning Balance of Non Program	-	-
h Fund Balance for Non Program (e-f+g)	-	8,085,828
i Fund Balance (d+h)	0	0

**EXHIBIT - 05**

**PERKUMPULAN INDONESIA CORRUPTION WATCH  
SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF IFES PROGRAM**

Description	2019	2018
Income From Grantor		
IFES	555,115,189	-
<b>a Total Income</b>	<b>555,115,189</b>	-
 <b>DIRECT LABOR</b>		
Staff Salaries	243,100,000	57,200,000
Staff Benefits	3,712,500	-
Consultant	-	-
<b>FURNITURE &amp; SUPPLIES-EXPENDABLE (&lt;\$5,000)</b>		
<b>OFFICE EXPENSES</b>		
Operational Costs-International (Field) Based Expenses	20,029,136	7,789,200
<b>SPECIAL EVENT EXPENSES</b>		
<b>Project Activities</b>		
<b>Preparation Stage</b>		
Copy Materials	390,000	
Meeting Packages (Full day)	-	2,760,000
Meeting Packages (Half day)	980,200	881,200
Transportation	668,100	359,000
<b>Implementation Stage</b>		
Meeting package (Full day)	86,000,000	-
Honorarium Expert	11,000,000	-
Transportation	2,190,000	-
Accommodation	113,400,000	-
Workshop Materials	1,319,000	-
Meeting Packages (Half day)	1,902,300	-
Honorarium Resources Person	1,000,000	-
Transportation	15,000	-
Documentation	30,500	-
<b>Academic Paper Draft</b>		
Workshop for academic draft writing	-	-
<b>b Total Program Expenditure</b>	<b>485,736,736</b>	<b>68,989,400</b>
<b>c Beginning Balance for Program</b>	<b>(69,059,282)</b>	-
<b>d Fund Balance for Program (a-b+c)</b>	<b>319,171</b>	<b>(68,989,400)</b>
Interest Income	681,692	6,398
Adjustment Beginning Balance	-	-
Bridging from ICW	456,928	-
<b>e Total Income Non Program</b>	<b>1,138,620</b>	<b>6,398</b>
Bank Charge	1,457,791	76,280
Returning Fund	-	-

f	Total Expenditure Non Program	1,457,791	76,280
g	Beginning Balance of Non Program	-	-
h	Fund Balance for Non Program (e-f+g)	(319,171)	(69,882)
i	Fund Balance (d+h)	-	(69,059,282)

**EXHIBIT - 06**  
**PERKUMPULAN INDONESIA CORRUPTION WATCH**  
**SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF ULU EUROPEAN CLIMATE**  
**FOUNDATION PROGRAM**

Description	2019	2018
Income From Grantor EUROPEAN CLIMATE FOUNDATION	-	906,098,500
<b>a Total Income</b>	<b>-</b>	<b>906,098,500</b>
<b>ECF 2016</b>		
Personnel Salaries Wages		-
Consulting Fees		-
Conferences, Workshops, Seminars, and Meetings		25,444,370
Travel		-
<b>Administrative Expenses</b>		
Office Supplies		10,000
Communication		
Utilities		
Jumlah	-	25,454,370
<b>ECF 2018</b>		
Personnel Salaries Wages	255,150,000	78,750,000
Consulting Fees	-	15,750,000
Conferences, Workshops, Seminars, and Meetings	190,803,311	240,850
Travel	38,654,724	1,453,050
<b>Administrative Expenses</b>		
Office Supplies	2,499,400	
Communication	5,112,000	1,278,000
Utilities	2,520,000	630,000
<b>Occupancy, Rent :</b>		
Permanent		16,800,000
Jumlah	494,739,435	114,901,900
<b>b Total Program Expenditure</b>	<b>494,739,435</b>	<b>140,356,270</b>
<b>c Beginning Balance for Program</b>	<b>683,502,084</b>	<b>(38,701,356)</b>
<b>d Fund Balance for Program (a-b+c)</b>	<b>188,762,649</b>	<b>727,040,874</b>
Interest Income	5,906,604	497,480
Bridging from ICW	-	-
<b>e Total Income Non Program</b>	<b>5,906,604</b>	<b>497,480</b>
Bank Charge	1,481,325	395,159

Pemindahan Buku ke ICW		43,641,111
f Total Expenditure Non Program	1,481,325	44,036,270
g Beginning Balance of Non Program		
h Fund Balance for Non Program (e-f+g)	4,425,279	(43,538,790)
i Fund Balance (d+h)	193,187,928	683,502,084

**EXHIBIT - 07**

**PERKUMPULAN INDONESIA CORRUPTION WATCH**

**SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF HIVOS OPEN PROGRAM**

Description	2019	2018
Income From Grantor		
HIVOS - Open	788,115,050	383,869,090
<b>a Total Income</b>	<b>788,115,050</b>	<b>383,869,090</b>
<b>HIVOS OC 2017</b>		
<b>I Project Staff Cost</b>		
a Labor Cost	-	-
<b>II Activities</b>		
Gap Analysis Study	-	-
Multistakeholder Roundtable	-	275,000
Workshop with Community Group	-	-
Policy Drafting	-	-
Media Briefing	-	-
Communication Channel	-	70,560,000
Jumlah	-	70,835,000
<b>HIVOS OC 2018</b>		
<b>A Institutional Support</b>		
Labor Cost	129,600,000	75,600,000
<b>B Program Activities</b>		
<b>Create a Shared Understanding and Clarity among Government Offices</b>		
Desk Study Information Commission	(5,000)	6,266,554
Comparative Review of Procurement Standard Implementation	476,000	-
FGD	-	12,446,174
Policy Drafting	6,620,485	794,405
Hearing (LKPP, KSP, KI)	-	82,000
Media Briefing	500,000	-
Social Media Campaign	(405,500)	96,184,960
<b>Push for Disclosure of Contract Document in State Regulation (Perka LKPP or SLIP)</b>		
Multistakeholder Meeting	12,642,500	-
FGD	1,846,374	8,405,000
<b>Start Developing opentender.net</b>		
FGD	6,630,634	-
Start Developing opentender.net	791,500	
<b>Campaigning to Included Contract Document in DIP (List</b>		

	Formulate Content Material Public Discussion	3,264,950 8,190,400	
	<b>Push for Contract Summary in National Procurement</b>		
	Hearing (LKPP, KIP, KPPU, KSP)	267,000	
	Review of current national procurement system (SPSE) 4.3	1,085,460	
	<b>Expand the Functionality of opentender.net</b>		
	Development opentender.net	239,407,224	
	FGD Opentender.net	6,808,580	
	Launching opentender.net di ICW	1,503,500	
	Social Media Campaign	112,000,000	
	Datathon	17,003,500	
	<b>MoU ICW - LKPP</b>	23,677,500	
	<b>Journalists, to monitor and evaluate procurement</b>		
	Workshop	107,300,217	
	Technical Assistance	10,969,180	
	Investigation, 5 months	67,989,544	
	Penulisan Cerita Pemantauan	23,252,199	
	<b>Jumlah</b>	<b>781,416,247</b>	<b>199,779,093</b>
b	<b>Total Program Expenditure</b>	<b>781,416,247</b>	<b>270,614,093</b>
c	<b>Beginning Balance for Program</b>	<b>134,957,699</b>	<b>28,272,656</b>
d	<b>Fund Balance for Program (a-b+c)</b>	<b>141,656,502</b>	<b>141,527,653</b>
	Income Non Program		
	Beginning Balance for Program		
	Interest Income	1,878,396	1,346,790
e	<b>Total Income Non Program</b>	<b>1,878,396</b>	<b>1,346,790</b>
	Pemindahbukuan Ke ICW		7,472,383
	Refund to Grantor		
	Bank Charge	675,684	444,361
f	<b>Total Expenditure Non Program</b>	<b>675,684</b>	<b>7,916,744</b>
g	<b>Beginning Balance of Non Program</b>	-	-
h	<b>Fund Balance for Non Program (e-f+g)</b>	<b>1,202,712</b>	<b>(6,569,954)</b>
i	<b>Fund Balance (d+h)</b>	<b>142,859,214</b>	<b>134,957,699</b>

**EXHIBIT - 08**  
**PERKUMPULAN INDONESIA CORRUPTION WATCH**  
**SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF FORD**

Description	2019	2018
Income From Grantor		
FORD	-	10,690,257,682
<b>a Total Income</b>	<b>-</b>	<b>10,690,257,682</b>
<b>FORD 2018</b>		
<b>General Support</b>		
<b>Anti Corruption Learning Center</b>		
<b>Buying House</b>		
- Building	0	5,000,000,000
- Tax Expenses	0	562,878,656
- Facilities	87,649,216	108,334,415
<b>Current Strategic Plan</b>		
- Research Enhancement	43,250,298	3,054,800
-Capacity Building for Local Partner	32,401,584	123,237,188
<b>Social Benefit</b>		
-Social Benefit Scheme	10,660,000	339,309,645
-Salary Enhancement	248,000,000	496,000,000
<b>INSTITUTIONAL STRENGTHENING</b>		
<b>New Strategic Plan</b>		
- External Evaluator		55,000,000
- Strategic Meeting	2,045,000	155,485,573
- Annual Meeting	11,842,470	112,450,076
-Fundraising Strategic Plan (Visi Integritas)	263,227,594	
<b>Human Resource Plan</b>		
- Assessment	21,794,500	585,000
- Consultant	178,600,000	85,760,000
<b>JUMLAH</b>	<b>899,470,662</b>	<b>7,042,095,353</b>
<b>FORD 2019</b>		
<b>Anti Corruption Learning Center</b>		
<b>Buying House</b>		
- Building	2,000,000,000	
- Tax Expenses	6,916,000	
- Office Maintenance	108,424,583	
- Facilities		
<b>Current Strategic Plan</b>		
- Networking and Partner Consolidation	23,508,466	
- Infrastructure for Anti Corruption Academy	31,182,006	
<b>Social Benefit</b>		
-Social Benefit Scheme	83,055,800	
-Salary Enhancement	545,600,000	
<b>Capacity Building on Learning and Evaluation</b>		
<b>Increasing Organizational and Staff Safety and Security</b>		
<b>New Strategic Plan</b>		
- External Evaluator	900,000	
- Strategic Meeting	19,758,500	
	3,000,000	

- Annual Meeting	74,880,000	
-Fundraising Strategic Plan (Visi Integritas)	615,709,048	
<b>Human Resource Plan</b>		
- Assessment		
- Consultant		
<b>b Total Program Expenditure</b>	<b>4,412,405,065</b>	<b>7,042,095,353</b>
c Beginning Balance for Program	3,683,210,810	-
<b>d Fund Balance for Program (a-b+c)</b>	<b>(729,194,255)</b>	<b>3,648,162,329</b>
Beginning Balance for Program	47,490,161	44,280,488
Interest Income		-
Bridging from ICW		-
<b>e Total Income Non Program</b>	<b>47,490,161</b>	<b>44,280,488</b>
Bank Charge	9,948,037	9,232,007
<b>f Total Expenditure Non Program</b>	<b>9,948,037</b>	<b>9,232,007</b>
g Beginning Balance of Non Program		-
<b>h Fund Balance for Non Program (e-f+g)</b>	<b>37,542,124</b>	<b>35,048,481</b>
<b>i Fund Balance (d+h)</b>	<b>(691,652,131)</b>	<b>3,683,210,810</b>

## EXHIBIT - 09

PERKUMPULAN INDONESIA CORRUPTION WATCH  
 SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF TFK

Description	2019	2018
Income From Grantor		
TFK	211,200,368	132,134,988
<b>a Total Income</b>	<b>211,200,368</b>	<b>132,134,988</b>
<b>STAFFING COSTS</b>		
Staff Salaries (incl. benefits, taxes & other payments)	0	151,592,700
Consultant Fees		-
<b>OPERATIONAL COSTS</b>		
OBJECTIVE 1: To provide financial analysis report both the tobacco industry and the House of Representatives ( legislative board/Baleg )		
Activity # 1: Test Information	6,298,500	
Information Request Phase 2	6,730,518	
Information Dispute	12,810,899	
Activity # 2: Tracking	26,436,000	
Interview	10,729,180	
Activity # 3: Analysis	80,096,350	
OBJECTIVE 2: To socialize the results of analysis of financial statements of tobacco industry and Baleg to the public		
Activity # 1: Socialization	5,544,000	
Media Briefing 2	27,065,450	
<b>ADMINISTRATIVE COSTS</b>		
<b>b Total Program Expenditure</b>		344,625,847
<b>c Beginning Balance for Program</b>	(212,985,528)	-
<b>d Fund Balance for Program (a-b+c)</b>	(1,785,160)	(212,490,859)
Interest Income	-	100,415
selisih kurs dari penerimaan dana terakhir	1,785,160	-
<b>e Total Income Non Program</b>	<b>1,785,160</b>	<b>100,415</b>
Bank Charge	-	595,084
<b>f Total Expenditure Non Program</b>		595,084
<b>g Beginning Balance of Non Program</b>		-
<b>h Fund Balance for Non Program (e-f+g)</b>	<b>1,785,160.00</b>	<b>(494,669)</b>
<b>i Fund Balance (d+h)</b>		(212,985,528)

**EXHIBIT - 10**  
**PERKUMPULAN INDONESIA CORRUPTION WATCH**  
**SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF VOICE**

Description	2019	2018
Income From Grantor		
VOICE	1,090,817,990	1,020,315,781
<b>a Income</b>	<b>1,090,817,990</b>	<b>1,020,315,781</b>
<b>POPSiCLE: PwD Oriented Public Services with Community-based Local Engagement</b>		
<b>STAFF COSTS</b>	<b>476,400,000</b>	<b>158,800,000</b>
<b>Outcome 1 - Activity 1 Draft Standard of minimum public service for PwD</b>		
<b>Assessment Local Partner</b>		
Assessment Local Partner with 15 number of participants at 4 location	11,633,860	30,040,736
<b>Survey Pemenuhan Standar Minimum bagi PwD</b>		
Survey Pemenuhan Standar Minimum bagi PwD with 15 number of participants at 4 location	254,280,076	-
<b>Drafting Survey Report</b>		
Drafting Survey Report with 10 number of participants at 5 location	9,077,703	332,175
<b>Media Briefing</b>		
Media Briefing with 25 number of participants at 1 location	4,701,000	-
<b>National CSO Meeting</b>		
National CSO Meeting with 25 number of participants at 1 location for 2 times	52,231,460	-
<b>Knowledge Building for CSO</b>		
Knowledge Building for CSO with 20 number of participants at 1 location	7,967,800	1,505,000
<b>Outcome 1 - Activity 2 Pro-PwD Budget Recommendation Desk Analysis Study</b>		
Desk Analysis Study with 20 number of participants at 1 location	3,090,000	-
<b>Public Discussion</b>		
Public Discussion with 15 number of participants at 5 location	43,133,200	-
<b>Outcome 2 - Activity 1 PwD community have capacity to conduct budget tracking and analysis</b>		
Training Budget Tracking with 15 number of participants at 5 location	210,338,363	-
<b>Analysis Budget Tracking</b>		
Analysis Budget Tracking with 20 number of participants at 5 location	7,065,000	-
<b>Outcome 2 - Activity 2 Pwd community have capacity to conduct advocacy using FOI mechanism Training Advokasi UU Keterbukaan Informasi Publik</b>		
Training Advokasi UU Keterbukaan Informasi Publik with 15 number of participants at 5 location	37,089,590	-
<b>Public Discussion</b>		
Public Discussion with 15 number of participants at 5 location	16,594,878	-
<b>Media Campaign</b>		
Media Campaign with 10 number of participants at 1 location	50,828,500	12,000,000
<b>Outcome 2 - Activity 4 Monitoring and Evaluation Communication and Reporting</b>		
587,900	-	
<b>Overhead costs - max. 7% of budget</b>	<b>82,951,353</b>	<b>14,187,454</b>
<b>b Total Program Expenditure</b>	<b>1,267,970,683</b>	<b>216,865,365</b>
<b>c Beginning Balance for Program</b>	<b>806,244,601</b>	<b>-</b>
<b>d Fund Balance for Program (a-b+c)</b>	<b>629,091,908</b>	<b>803,450,416</b>
Interest Income	2,466,237	3,617,734
Bridging from ICW	0	-
<b>e Total Income Non Program</b>	<b>2,466,237</b>	<b>3,617,734</b>
Koreksi 1st Grand VOICE (Selisih & Bank Charge)	-	
Bank Charge	1,071,060	823,549
<b>f Total Expenditure Non Program</b>	<b>1,071,060</b>	<b>823,549</b>
<b>g Beginning Balance of Non Program</b>		<b>-</b>
<b>h Fund Balance for Non Program (e-f+g)</b>	<b>1,395,177</b>	<b>2,794,185</b>

i Fund Balance (d+h)	630,487,085	806,244,601
----------------------	-------------	-------------

EXHIBIT - 11  
 PERKUMPULAN INDONESIA CORRUPTION WATCH  
 SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF GIZ

Description	2019
Income From Grantor	
GIZ	573,140,000
<b>a Total Income</b>	<b>573,140,000</b>
Project Staff/Personnel	
<b>Anti-Corruption Module</b>	293,230,000
- Mapping and Assessment with KPK, CSO	9,344,000
- Focus Group Discussion	13,149,000
- Workshop on Anti-Corruption Module Preparation	33,379,939
<b>Digitizing the Anti-Corruption Module</b>	
- Preparation Scripts Workshop	398,200
<b>Office Support Cost</b>	20,156,000
<b>b Total Program Expenditure</b>	<b>369,657,139</b>
<b>c Beginning Balance for Program</b>	<b>-</b>
<b>d Fund Balance for Program (a-b+c)</b>	<b>203,482,861</b>
Interest Income	1,196,659
Bridging from ICW	-
<b>e Total Income Non Program</b>	<b>1,196,659</b>
Bank Charge	439,335
<b>f Total Expenditure Non Program</b>	<b>439,335</b>
<b>g Beginning Balance of Non Program</b>	<b>-</b>
<b>h Fund Balance for Non Program (e-f+g)</b>	<b>757,324</b>
<b>i Fund Balance (d+h)</b>	<b>204,240,185</b>