

PERKUMPULAN INDONESIA CORRUPTION WATCH

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

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

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**INDONESIA
CORRUPTION
WATCH**

**SURAT PERNYATAAN MANAJEMEN
TENTANG
TANGGUNG JAWAB ATAS LAPORAN KEUANGAN
PADA TANGGAL 31 DESEMBER 2022
DAN UNTUK TAHUN YANG
BERAKHIR PADA TANGGAL TERSEBUT**

**PERKUMPULAN INDONESIA CORRUPTION WATCH
(ICW)**

**BOARD OF MANAGEMENT'S LETTER
RELATING TO
THE RESPONSIBILITY FOR THE FINANCIAL
STATEMENTS AS AT
DECEMBER 31, 2022
AND FOR THE YEAR ENDED**

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

Kami yang bertandatangan di bawah ini:

1. Nama : Agus Sunaryanto
2. Alamat Kantor : Jl. Kalibata Timur IV D No.6,
Jakarta Selatan
3. Alamat Domisili : Jl. SMA 64, Cipayung Jakarta
Timur
4. Nomor Telepon : 0857-7062-4119
5. Jabatan : Koordinator

Menyatakan bahwa:

1. Bertanggung jawab atas penyusunan dan penyajian laporan keuangan Perkumpulan Indonesia Corruption Watch.
2. Laporan keuangan Perkumpulan Indonesia Corruption Watch telah disusun dan disajikan sesuai dengan prinsip akuntansi yang berlaku umum
3. a. Semua informasi dalam laporan keuangan telah dimuat secara lengkap dan benar.
b. Laporan keuangan tidak mengandung informasi atau fakta material yang tidak benar, dan tidak menghilangkan informasi
4. Bertanggung jawab atas sistem pengendalian internal dalam Perkumpulan Indonesia Corruption Watch.

Demikian pernyataan ini dibuat dengan sebenarnya.

We, the undersigned:

1. Name : Agus Sunaryanto
2. Office Address : Jl. Kalibata Timur IV D
No.6, South Jakarta
3. Domicile Address : Jl. SMA 64, Cipayung
Jakarta Timur
4. Phone Number : 0857-7062-4119
5. Position : Coordinator

Declare that:

1. Responsible for the preparation and presentation of the financial statements of Association of Indonesia Corruption Watch.
2. The financial statements of Association of Indonesia Corruption Watch have been prepared and presented in accordance with financial accounting standards
3. a. All information contained in the financial statements is complete and correct.
b. The financial statements do not contain misleading material information or facts, and do not omit material information or facts.
4. Responsible for Association of Indonesia Corruption Watch's internal control system.

The statement is made truthfully.

Jakarta, 19 Oktober 2022
Jakarta, October 19th, 2022

Perkumpulan Indonesia Corruption Watch



Koordinator / Coordinator

**KOMISI
MASYARAKAT
UNTUK
PENYELIDIKAN
KORUPSI**

KANTOR AKUNTAN PUBLIK
Drs. BAMBANG SUDARYONO & REKAN
REGISTERED PUBLIC ACCOUNTANTS

Izin Usaha : KEP-184/KM.17/1999

Nomor: 00300/2.0326/AU.1/11/0411-2/1/X/2023

LAPORAN AUDITOR INDEPENDEN

**Dewan Pengurus, Dewan Pengawas dan Badan Pekerja
Perkumpulan Indonesia Corruption Watch**

Opini

Kami telah mengaudit laporan keuangan **Perkumpulan Indonesia Corruption Watch** terlampir, yang terdiri dari laporan posisi keuangan tanggal 31 Desember 2022, serta laporan penghasilan komprehensif lain, laporan perubahan aset neto dan laporan arus kas untuk tahun yang berakhir pada tanggal tersebut, serta catatan atas laporan keuangan termasuk ikhtisar kebijakan akuntansi signifikan.

Menurut opini kami, laporan keuangan **Perkumpulan Indonesian Corruption Watch** terlampir menyajikan secara wajar, dalam semua hal yang material, posisi keuangan tanggal 31 Desember 2022, serta kinerja keuangan dan arus kasnya untuk tahun yang berakhir pada tanggal tersebut, sesuai dengan Standar Akuntansi Keuangan di Indonesia.

Basis Opini

Kami melaksanakan audit kami berdasarkan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia. Tanggung jawab kami menurut standar tersebut diuraikan lebih lanjut dalam paragraf Tanggung Jawab Auditor terhadap Audit atas Laporan Keuangan pada laporan kami. Kami independen terhadap Perusahaan berdasarkan ketentuan etika yang relevan dalam audit kami atas laporan keuangan di Indonesia, dan kami telah memenuhi tanggung jawab etika lainnya berdasarkan ketentuan tersebut. Kami yakin bahwa bukti audit yang telah kami peroleh adalah cukup dan tepat untuk menyediakan suatu basis bagi opini audit kami.

Tanggung Jawab Manajemen dan Pihak yang Bertanggung Jawab atas Tata Kelola terhadap 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.

Number: 00300/2.0326/AU.1/11/0411-2/1/X/2023

INDEPENDENT AUDITOR'S REPORT

**Boards of Management, Boards of Advisory and Boards of Caretaker
Perkumpulan Indonesia Corruption Watch**

Opinion

We have audited the financial statements of **Perkumpulan Indonesia Corruption Watch**, which comprise the statements of financial position as of 31 December 2022, the related statements of comprehensive income, statements in changes in net assets, and cash flows for the year then ended, and notes to financial statements include the summary of significant accounting policies.

In our opinion, the accompanying the financial statements present fairly, in all material respects, the financial position of **Perkumpulan Indonesian Corruption Watch** at December 31, 2022, as well as the financial performance and cash flows for the year ended on that date, in accordance with Indonesian Financial Accounting Standards.

Basic Opinion

We conducted our audit in accordance with auditing standards established by the Indonesian Institute of Certified Public Accountants. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements on our report. We independent with Foundation based on the ethical requirements that are relevant to our audit of the financial statements in Indonesia, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Financial Accounting Standard, 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.

Dalam penyusunan laporan keuangan, manajemen bertanggung jawab untuk menilai kemampuan Perkumpulan Indonesian Corruption Watch dalam mempertahankan kelangsungan usahanya, mengungkapkan, sesuai dengan kondisinya, hal-hal yang berkaitan dengan kelangsungan usaha, dan menggunakan basis akuntansi kelangsungan usaha, kecuali manajemen memiliki intensi untuk melikuidasi Perkumpulan Indonesian Corruption Watch atau menghentikan operasi, atau tidak memiliki alternatif yang realistis selain melaksanakannya.

Pihak yang bertanggung jawab atas tata kelola bertanggung jawab untuk mengawasi proses pelaporan keuangan Perkumpulan Indonesian Corruption Watch.

Tanggung Jawab Auditor terhadap Audit atas Laporan Keuangan

Tujuan kami adalah untuk memperoleh keyakinan memadai tentang apakah laporan keuangan secara keseluruhan bebas dari kesalahan penyajian material, baik yang disebabkan oleh kecurangan maupun kesalahan, dan untuk menerbitkan laporan auditor yang mencakup opini kami. Keyakinan memadai merupakan suatu tingkat keyakinan tinggi, namun bukan merupakan suatu jaminan bahwa audit yang dilaksanakan berdasarkan Standar Audit akan selalu mendeteksi kesalahan penyajian material ketika hal tersebut ada. Kesalahan penyajian dapat disebabkan oleh kecurangan maupun kesalahan dan dianggap material jika, baik secara individual maupun secara agregat, dapat diekspektasikan secara wajar akan memengaruhi keputusan ekonomi yang diambil oleh pengguna berdasarkan laporan keuangan tersebut.

Sebagai bagian dari suatu audit berdasarkan Standar Audit, kami menerapkan pertimbangan profesional dan mempertahankan skeptisisme profesional selama audit. Kami juga:

- Mengidentifikasi dan menilai risiko kesalahan penyajian material dalam laporan keuangan, baik yang disebabkan oleh kecurangan maupun kesalahan, mendesain dan melaksanakan prosedur audit yang responsif terhadap risiko tersebut, serta memperoleh bukti audit yang cukup dan tepat untuk menyediakan basis bagi opini kami. Risiko tidak terdeteksinya kesalahan penyajian material yang disebabkan oleh kecurangan lebih tinggi dari yang disebabkan oleh kesalahan, karena kecurangan dapat melibatkan kolusi, pemalsuan, penghilangan secara sengaja, pernyataan salah, atau pengabaian pengendalian internal.
- Memperoleh suatu pemahaman tentang pengendalian internal yang relevan dengan audit untuk mendesain prosedur audit yang tepat sesuai dengan kondisinya, tetapi bukan untuk tujuan menyatakan opini atas keefektifitasan pengendalian internal Perkumpulan Indonesian Corruption Watch.

In preparing financial statements, amangement is responsible for assesing Perkumpulan Indonesian Corruption Watch's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate Perkumpulan Indonesian Corruption Watch or to crease operations, or has no relaistic alternative but to do so.

Those charged with governance are responsible for overseeing Perkumpulan Indonesian Corruption Watch's Financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about wether the financial statements as a whole arefree from material misstatement, wether due fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing will always detect a materia misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the Standars on Auditing, we exercise professional judgement and maintain professional skepticism throughout the audit, we also:

- *Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.*
- *Obtain an understanding of internal control relevant to the audit 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 Perkumpulan Indonesian Corruption Watch's internal control.*

- Mengevaluasi ketepatan kebijakan akuntansi yang digunakan serta kewajaran estimasi akuntansi dan pengungkapan terkait yang dibuat oleh manajemen.
- Menyimpulkan ketepatan penggunaan basis akuntansi kelangsungan usaha oleh manajemen dan, berdasarkan bukti audit yang diperoleh, apakah terdapat suatu ketidakpastian material yang terkait dengan peristiwa atau kondisi yang dapat menyebabkan keraguan signifikan atas kemampuan Perkumpulan Indonesian Corruption Watch untuk mempertahankan kelangsungan usahanya. Ketika kami menyimpulkan bahwa terdapat suatu ketidakpastian material, kami diharuskan untuk menarik perhatian dalam laporan auditor kami ke pengungkapan terkait dalam laporan keuangan atau, jika pengungkapan tersebut tidak memadai, harus menentukan apakah perlu untuk memodifikasi opini kami. Kesimpulan kami didasarkan pada bukti audit yang diperoleh hingga tanggal laporan auditor kami. Namun, peristiwa atau kondisi masa depan dapat menyebabkan Perkumpulan Indonesian Corruption Watch tidak dapat mempertahankan kelangsungan usaha.
- Mengevaluasi penyajian, struktur, dan isi laporan keuangan secara keseluruhan, termasuk pengungkapannya, dan apakah laporan keuangan mencerminkan transaksi dan peristiwa yang mendasarinya dengan suatu cara yang mencapai penyajian wajar.

Kami mengomunikasikan kepada pihak yang bertanggung jawab atas tata kelola mengenai, antara lain, ruang lingkup dan saat yang direncanakan atas audit, serta temuan audit signifikan, termasuk setiap defisiensi signifikan dalam pengendalian internal yang teridentifikasi oleh kami selama audit.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Perkumpulan Indonesian Corruption Watch's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause Perkumpulan Indonesian Corruption Watch to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Jakarta,
19 Oktober 2023/October 19th, 2023



Drs. Sudarmadji Herry Sutrisno, Ak., MM., CPA., CA.
Registrasi Akuntan Publik No: AP. 0411 /
Public Accountant Registration No: AP. 0411



PERKUMPULAN INDONESIA CORRUPTION WATCH
LAPORAN POSISI KEUANGAN
Tanggal 31 Desember 2022

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

(Disajikan Dalam Rupiah, Kecuali dinyatakan lain)

(Expressed in Rupiah, unless otherwise stated)

	2022	Catatan / Notes	2021	
ASET				ASSETS
Aset Lancar				Current Assets
Kas dan Setara Kas	21.837.428.123	3	28.443.558.420	Cash and Cash Equivalent
Piutang	4.324.524.905	4	468.159.671	Receivables
Uang Muka dan Beban Dibayar Dimuka	1.218.553.202	5	1.484.272.121	Advances and Prepaid Expenses
Jumlah Aset Lancar	27.380.506.230		30.395.990.212	Total Current Assets
Aset Tidak Lancar				Non Current Assets
Investasi	3.060.000.000	6	3.060.000.000	Investment
Aset Tetap		7		Fixed Assets
Harga Perolehan	13.446.195.909		13.021.948.409	Acquisition Cost
Akumulasi Penyusutan	(2.987.171.887)		(2.216.014.202)	Less: Acc. Depreciation
Nilai Buku	10.459.024.022		10.805.934.207	Net Book Value
Jumlah Aset Tidak Lancar	13.519.024.022		13.865.934.207	Total Non Current Assets
JUMLAH ASET	40.899.530.252		44.261.924.418	TOTAL ASSETS

Lihat catatan atas laporan keuangan yang merupakan bagian yang tidak terpisahkan dari laporan keuangan ini.

See accompanying notes to financial statement, which form an integral part of these financial statements.

PERKUMPULAN INDONESIA CORRUPTION WATCH
LAPORAN POSISI KEUANGAN
Tanggal 31 Desember 2022

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

(Disajikan Dalam Rupiah, Kecuali dinyatakan lain)

(Expressed in Rupiah, unless otherwise stated)

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

Lihat catatan atas laporan keuangan yang merupakan bagian yang tidak terpisahkan dari laporan keuangan ini.

See accompanying notes to financial statement, which form an integral part of these financial statements.

PERKUMPULAN INDONESIA CORRUPTION WATCH
LAPORAN PENGHASILAN KOMPREHENSIF
 Untuk Tahun Yang Berakhir Pada Tanggal
 Tanggal 31 Desember 2022

PERKUMPULAN INDONESIAN CORRUPTION WATCH
STATEMENTS OF COMPREHENSIVE INCOME
 For The Year Ended
 December 31, 2022

(Disajikan Dalam Rupiah, Kecuali dinyatakan lain)

(Expressed in Rupiah, unless otherwise stated)

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

Lihat catatan atas laporan keuangan yang merupakan bagian yang tidak terpisahkan dari laporan keuangan ini.

See accompanying notes to financial statement, which form an integral part of these financial statements.

PERKUMPULAN INDONESIA CORRUPTION WATCH
LAPORAN PERUBAHAN ASET NETO
Untuk Tahun Yang Berakhir Pada Tanggal
Tanggal 31 Desember 2022

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

(Disajikan Dalam Rupiah, Kecuali dinyatakan lain)

(Expressed in Rupiah, unless otherwise stated)

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

Lihat catatan atas laporan keuangan yang merupakan bagian yang tidak terpisahkan dari laporan keuangan ini.

See accompanying notes to financial statement, which form an integral part of these financial statements.

PERKUMPULAN INDONESIA CORRUPTION WATCH
LAPORAN ARUS KAS
UNTUK TAHUN YANG BERAKHIR PADA TANGGAL
Tanggal 31 Desember 2022
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

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

	<u>2022</u>	<u>2021</u>	
Arus Kas Dari Aktivitas Operasi			Cash Flows From Operating Activities
Surplus (defisit) tahun berjalan	(7.929.744.067)	20.088.962.565	Surplus (deficit) for the year
Penyesuaian untuk merekonsiliasi kenaikan / (penurunan) aktiva bersih menjadi arus kas bersih dari aktivitas operasional:			Adjustment to reconcile excess receipt over expenditures to net cash provided by operating activities:
- Penyesuaian Aset Bersih	738.990.366	505.165.015	Net Assets Adjustment -
- Kerugian kehilangan aset tetap	-	1.108.334	Loss on fixed assets -
- Penyusutan	771.157.684	411.626.683	Depreciation -
Perubahan Modal Kerja:			Changes in Working Capital:
Piutang	(3.856.365.234)	2.430.774.416	Receivable
Uang Muka	265.718.919	130.147.290	Prepayment
Kewajiban	3.828.359.535	(4.311.458.862)	Liabilities
Kas Bersih diperoleh dari (digunakan untuk) Aktivitas Operasi	(6.181.882.797)	19.256.325.441	Net Cash Provided by (Used For) Operating Activities
Arus Kas Dari Aktivitas Investasi:			Cash Flows For Investing Activities:
Penambahan aset tetap	(424.247.500)	(157.920.947)	Addition in fixed assets
Penambahan investasi	-	(2.000.000.000)	Addition in investments
Kas Bersih digunakan untuk Aktivitas Investasi	(424.247.500)	(2.157.920.947)	Net Cash Used For Investment Activities
Kenaikan (Penurunan) bersih kas dan setara kas	(6.606.130.297)	17.098.404.494	Net Increase (Decrease) in Cash and Cash Equivalent
Kas dan setara kas awal tahun	28.443.558.420	11.345.153.926	Cash and cash equivalents at the beginning of the year
Kas dan setara kas akhir tahun	21.837.428.123	28.443.558.420	Cash and cash equivalents at end of the year

1. UMUM

a. Pendirian Perkumpulan

Perkumpulan Indonesia Corruption Watch (Perkumpulan) didirikan pada tanggal 1 Juni 2009 untuk jangka waktu yang tidak ditentukan lamanya berdasarkan akta Nomor 53 dari Notaris Haji Rizul Sudarmadi, SH. Tertanggal 11 Juni 2009. Perkumpulan merupakan kelanjutan dari Yayasan Komisi Masyarakat Untuk Penyelidikan Korupsi atau Indonesia Corruption Watch yang telah dibubarkan berdasarkan Pernyataan Keputusan Rapat Anggota Dewan Etik Yayasan Komisi Masyarakat Untuk Penyelidikan Korupsi (Indonesia Corruption Watch) pada tanggal 11 Juni 2009. Keputusan ini telah dituangkan dalam akta Nomor 60 dari Notaris Haji Rizul Sudarmadi, SH tertanggal 11 Juni 2009.

Perkumpulan berasaskan Pancasila, Undang-Undang Dasar 1945, Demokrasi, Keterbukaan dan Tanggung jawab.

Misi ICW adalah bersama rakyat dalam: Mengintegrasikan agenda antikorupsi untuk memperkuat partisipasi rakyat yang teroganisir dalam proses pengambilan dan pengawasan kebijakan public.

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

Untuk mencapai visi dan misi ICW melakukan kegiatan sebagai berikut :

- Memfasilitasi dan menguatkan gerakan rakyat (terorganisir) untuk memberantas korupsi dan memperjuangkan hak-hak warga negara dalam mendapatkan pelayanan publik yang lebih berkualitas.
- Memfasilitasi penguatan kapasitas kelompok-kelompok strategis dalam proses pengambilan dan pengawasan kebijakan publik.
- Meningkatkan inisiatif dan kualitas partisipasi masyarakat serta mitra jaringan dalam mengungkap, melaporkan kasus korupsi dan memantau benedakan hukum.
- Menggalang kampanye publik guna mendesakkan reformasi hukum, politik dan birokrasi yang kondusif bagi pemberantasan korupsi.
- Mempromosikan kebijakan yang mendukung pemberantasan korupsi.
- Menyebarkan gagasan dan instrument antikorupsi kepada kelompok rakyat yang terorganisir di berbagai sektor untuk meningkatkan efektifitas pemberantasan
- Mendorong aktor-aktor potensial di pemerintahan, parlemen dan penegak hukum untuk membuka ruang partisipasi publik dalam menubuh kebiiaan.
- Mendorong konsolidasi dalam meningkatkan dan memperbaiki mobilisasi sumber daya dalam gerakan anti korupsi.

Keanggotaan

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

Mekanisme dan syarat keanggotaan diatur dalam Anggaran Rumah Tangga.

Organisasi

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

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

1. GENERAL

a. Association Establishment

Organization Indonesia Corruption Watch (Association) was established on June 1st, 2009 for unlimited time frame by the Notarial Deed No. 53 of notary public Haji Rizul Sudarmadi, SH dated June 11, 2009. The Association was established to continue the mission of Yayasan Komisi Masyarakat Untuk Penyelidikan Korupsi (Indonesia Corruption Watch) that was dissolved based on "Pernyataan Keputusan Rapat Anggota Dewan Etik" Yayasan Komisi Masyarakat Untuk Penyelidikan Korupsi or Indonesian Corruption Watch ("Association") dated June 11, 2009. The decision was under the Notarial Deed Number 60 of notary public Haji Rizul Sudarmadi, SH dated June 11, 2009.

The Association principle are Pancasila, the 1945 constitution, Democracy, Open Minded, and Responsibility.

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

Empowering potential actors to build political, law, economy and clean bureaucracy systems from corruption based on social welfare and gender.

To reach the vision and mission ICW conducting activities as follows :

- Facilitating and empowering organized people movement to against corruption and struggle for better service civil night.
- Facilitating capacity empowerment for strategic groups in the process of decision making and controlling of public policy.
- Increasing the initiative and quality of public participation and partner network in disclosing and reporting corruption case, and monitoring law enforcement.
- Supporting public campaign to push law, politic and bureaucracy reform for conducive environment in corruption removing.
- Promoting policy that support corruption removing.
- Publishing an idea and instrument of anticorruption to group of organized people in many sector to increase corruption removing effectively.
- Encouraging potential actors in government, parliament and law enforcer to open a public participation in policy changing.
- Publishing an idea and instrument of anticorruption to group of organized people in many sector to increase corruption removing effectively.

Membership

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

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

Organization

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

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

1. UMUM (Lanjutan)

Lambang dan Sumber Keuangan

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

Sumber keuangan ICW diperoleh dari :

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

Perubahan Anggaran Dasar

Perubahan Anggaran Dasar dilakukan di dalam Rapat Umum Anggota.

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

Pembubaran

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

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

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

Dewan Etik dan Badan Pengurus

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

Dewan Etik

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

Badan Pengurus

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

1. GENERAL (Continued)

Symbol and Source of Financial

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

ICW's source of financial be earned from :

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

Changes in Statutes of Association

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

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

Dissolving

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

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

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

Board of Ethics and Management

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

Board of Ethics

Coordinator -
Member -
Member -

Board of Management

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

2. IKHTISAR KEBIJAKAN AKUNTANSI SIGNIFIKAN

a. Dasar Penyusunan Laporan Keuangan

Laporan Keuangan Perkumpulan disajikan dalam Rupiah penuh disusun atas dasar akrual dengan konsep nilai historis. Laporan arus kas disajikan menggunakan metode tidak langsung (indirect method).

b. Periode laporan

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

c. Pengakuan penerimaan

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

d. Penerimaan dan pengeluaran

Seluruh dana yang diterima serta bunga bank dicatat sebagai penerimaan dan seluruh biaya program serta biaya administrasi bank dicatat sebagai pengeluaran.

e. Nilai tukar

Sebagai dasar untuk pencatatan, untuk menentukan nilai Rupiah menjadi EURO atau sebaliknya, nilai tukar pada tanggal transaksi diterimanya hibah digunakan sebagai dasar untuk mencatat penerimaan dan beban hingga senilai dana diterima per termin pembayaran. Kurs untuk kas dan setara kas pada 31 Desember 2022 dan 2021 adalah sebagai berikut:

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

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

f. Aset Tetap

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

Beban pemeliharaan normal dibebankan pada laporan aktivitas tahun berjalan, sedangkan perbaikan penambahan, pemugaran, perluasan, dan lain-lain yang menambah masa manfaat atau kapasitas aset dikapitalisasi.

g. Aset neto

Jumlah bersih dari pendapatan atas biaya selama tahun pelaporan disajikan sebagai aset neto. Perkumpulan menyajikan hibah atau wakaf dalam bentuk kas atau aktiva lain-lain sebagai sumbangan terikat jika hibah atau wakaf tersebut diterima dengan persyaratan yang membatasi penggunaan aktiva tersebut. Jika pembatasan dari penyumbang telah kedaluwarsa, yaitu pada saat masa pembatasan telah berakhir atau pembatasan tujuan telah dipenuhi, aktiva bersih terikat temporer digolongkan kembali menjadi aktiva bersih tidak terikat dan disajikan dalam laporan aktivitas sebagai aktiva bersih yang dibebaskan dari pembatasan.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Basis of Preparation of Financial Statements

The financial statements of Association presented in Rupiah, in accrual basis and historical value base. Cash flow report is presented using indirect method.

b. Report period

Report period of the financial statement from January 1, until December 31, 2022 and 2021.

c. Recognition of receipt

Contribution is recorded on the basis of cash receipt. Receipt is recorded on the basis of delivery of service to project initiator. Receipt recognition in accordance with the period of utilization (accrual basis).

d. Receipt and expenditure

All funds received and bank interest was recorded as receipt then all program and bank administration were recorded as expenditure.

e. Exchange rate

As a basis for recording, to determine the Rupiah value to EUR or vice versa, the exchange rate on the date of the transaction when the grant is receipts is used as the basis for recording grants income and expenses up to a value of funds received per payment term. The exchange rates for cash and cash equivalents as of December 31, 2022 and 2021 are as follows:

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

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

f. Fixed Assets

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

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

g. Net assets

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

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

g. Aset neto (lanjutan)

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

Jika tidak ada pembatasan tersebut dari pemberi sumbangan mengenai pembatasan jangka waktu penggunaan aktiva tetap tersebut. Pembebasan pembatasan dilaporkan pada saat aktiva tetap tersebut dimanfaatkan.

h. Donatur

Selama 2022 dan 2021 Perkumpulan menerima dana dari:

- Climate and Land Use Alliance (CLUA)
- DDP
- Deutsche Gesellschaft fur Internationale Zusammenarbeit (GIZ)
- European Climate Foundation (ECF)
- FORD Foundation
- GIZ PEN Papua
- HIVOS OC Exit Strategy
- HIVOS OPEN
- International Foundation for Electoral Systems (IFES)
- Integritas
- Internews Network
- Kurawal Foundation
- Madani
- National Democratic Institute (NDI)
- OCP
- Packard
- TAF Sakti Papua
- TAF Setapak
- USAID - MSI
- Voice

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

g. Net assets (Continued)

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

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

h. Grantor

During 2022 and 2021 the Association received fund from:

- Climate and Land Use Alliance (CLUA)
- DDP
- Deutsche Gesellschaft fur Internationale Zusammenarbeit (GIZ)
- European Climate Foundation (ECF)
- FORD Foundation
- GIZ PEN Papua
- HIVOS OC Exit Strategy
- HIVOS OPEN
- International Foundation for Electoral Systems (IFES)
- Integritas
- Internews Network
- Kurawal Foundation
- Madani
- National Democratic Institute (NDI)
- OCP
- Packard
- TAF Sakti Papua
- TAF Setapak
- USAID - MSI
- Voice

3. KAS DAN SETARA KAS

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

3. CASH AND CASH EQUIVALENTS

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

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

(Disajikan Dalam Rupiah, Kecuali dinyatakan lain)

PERKUMPULAN INDONESIA CORRUPTION WATCH (ICW)
NOTES TO THE FINANCIAL STATEMENT

For The Year Ended
December 31, 2022

(Expressed in Rupiah, unless otherwise stated)

4. PIUTANG USAHA

4. ACCOUNT RECEIVABLES

	<u>2022</u>	<u>2021</u>	
Piutang Karyawan	262.306.332	333.159.671	<i>Piutang Karyawan</i>
Piutang Program :			<i>Piutang Program :</i>
Pinjaman YLBHI	135.000.000	135.000.000	<i>Pinjaman YLBHI</i>
AR IFES	210.603.563	-	<i>AR IFES</i>
AR ECF	24.000.000	-	<i>AR ECF</i>
AR GIZ	29.675.000	-	<i>AR GIZ</i>
AR Kurawal	141.000.000	-	<i>AR Kurawal</i>
AR Internews	25.500.000	-	<i>AR Internews</i>
AR OCP	340.415.999	-	<i>AR OCP</i>
AR NDI	135.279.413	-	<i>AR NDI</i>
AR CLUA Compact	8.325.000	-	<i>AR CLUA Compact</i>
AR Integritas	3.012.419.598	-	<i>AR Integritas</i>
Lain-Lain	-	-	<i>Others</i>
Jumlah Piutang Program	<u>4.062.218.573</u>	<u>135.000.000</u>	<i>Total Program Receivable</i>
Jumlah Piutang	<u>4.324.524.905</u>	<u>468.159.671</u>	<i>Total Account Receivable</i>

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

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

Piutang Program merupakan talangan dana untuk melaksanakan program.

Program Receivable is a bridging fund to execute a program.

5. UANG MUKA DAN BEBAN DIBAYAR DIMUKA

5. ADVANCES AND PREPAYMENT

	<u>2022</u>	<u>2021</u>	
KURAWAL	(65.406.932)	543.717.026	<i>KURAWAL</i>
FORD	301.886.405	469.891.438	<i>FORD</i>
FUNDRAISING	63.818.300	137.389.500	<i>FUNDRAISING</i>
OCP	109.645.855	134.665.116	<i>OCP</i>
IFES	21.750.000	-	<i>IFES</i>
NDI	60.020.000	-	<i>NDI</i>
CLUA COMPACT	560.716	-	<i>CLUA COMPACT</i>
INTEGRITAS	583.769.913	-	<i>INTEGRITAS</i>
MSI - USAID	-	91.744.800	<i>MSI - USAID</i>
ECF	122.968.597	60.509.000	<i>ECF</i>
INTERNEWS	4.802.359	37.337.502	<i>INTERNEWS</i>
GIZ	4.592.008	4.592.008	<i>GIZ</i>
DDP	9.870.181	187.681	<i>DDP</i>
Lain-lain (masing-masing dibawah Rp25jt)	275.800	4.238.050	<i>Others (below Rp25 Million each)</i>
Jumlah Uang Muka Dan Beban Dibayar Dimuka	<u>1.218.553.202</u>	<u>1.484.272.121</u>	<i>TOTAL ADVANCES AND PREPAYMENT</i>

6. INVESTASI

6. INVESTMENT

	<u>2022</u>	<u>2021</u>	
Obligasi SUN	1.000.000.000	1.000.000.000	<i>Government Bonds</i>
Koperasi	2.000.000.000	2.000.000.000	<i>Government Bonds</i>
Saham pada PT. Visi-Integritas Nusantara	60.000.000	60.000.000	<i>Share on PT Visi-Integritas Nusantara</i>
JUMLAH INVESTASI	<u>3.060.000.000</u>	<u>3.060.000.000</u>	<i>TOTAL INVESTMENT</i>

6. INVESTASI (lanjutan)

Obligasi SUN

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

Penjual	:	Bank Mandiri
Pembeli	:	Supitriyani-untuk dan atas nama ICW
Instrumen	:	FR65
Penerbit Instrument	:	Kemenkeu. RI
ISIN	:	IDG00001040
Tanggal Jatuh Tempo	:	15 Mei 2033
Nominal	:	IDR 1.000.000.000,-
Harga Jual Bank	:	97,500%
Yield	:	6,920%
Principal	:	IDR 975.000.000,-
Bunga berjalan	:	IDR 22.323.000,-
Total Terima	:	IDR 997.323.000,-
Instruksi Penyelesaian	:	Delivery Versus-Payment

Koperasi Makmur Jaya

Merupakan dana dalam bentuk simpanan berjangka sebesar Rp. 2.000.000.000 dengan jangka waktu 36 bulan. Atas simpanan tersebut perkumpulan akan memperoleh imbal hasil sebesar 11% pertahun dari iumlah simpanan.

Saham pada PT. Visi Integritas Nusantara

Investasi merupakan penyertaan saham ICW pada PT Visi Integritas Nusantara sesuai dengan Akta Notaris Evi Yuniarti, S.H., M.Kn No 14 Tanggal 26 Maret 2019. Saldo per 31 Desember 2022 dan 2021 adalah sebesar sebesar Rp. 60.000.000.

6. INVESTMENT (Continued)

Government Bonds

It is an investment on Government Bonds (SUN) with the following terms and interest rates:

Seller	:	Mandiri Bank
Buyer	:	Supitriyani-for and on behalf of ICW
Instrument	:	FR65
Publishing Instrument	:	Kemenkeu.
ISIN	:	IDG000010
Due date	:	May 15,2033
Nominal	:	IDR 1.000.000.000,-
Bank Selling Price	:	97,500%
Yield	:	6,920%
Principal	:	IDR 975.000.000,-
Current-Interest	:	IDR 22.323.000,-
Total Receive	:	IDR 997.323.000,-
Completion Instructions-Instructions	:	Delivery Versus Payment

Koperasi Makmur Jaya

Represents funds in the form of time deposits of Rp. 2,000,000,000,000 with a period of 36 months. For these deposits, the association will earn a return of 11% per year from the total deposits.

Share on PT. Visi Integritas Nusantara

The investment is ICW's investment in Visi Integritas Nusantara, PT in accordance with the Notary Deed of Evi Yuniarti, S.H., M.Kn No. 14 dated March 26, 2019. The balance as of December 31, 2022 and 2021 is 60,000,000 IDR.

7. ASET TETAP

7. FIXED ASSETS

31 Desember 2022 / December 31, 2022

	Saldo Awal/ Beginning Balance	Penambahan/ Addition	Pengurangan/ Disposal	Saldo Akhir/ Ending Balance	
Harga Perolehan					Acquisition Cost
Bangunan	12.308.333.333	-	-	12.308.333.333	Building
Peralatan Kantor	713.615.076	424.247.500	-	1.137.862.576	Office Equipment
Jumlah	13.021.948.409	424.247.500	-	13.446.195.909	Total
Akumulasi Penyusutan					Accumulated Depreciation
Bangunan	1.691.666.667	615.416.667	-	2.307.083.334	Building
Peralatan Kantor	524.347.535	155.741.018	-	680.088.554	Office Equipment
Jumlah	2.216.014.202	771.157.685	-	2.987.171.887	Total
NILAI BUKU	10.805.934.207			10.459.024.022	NET BOOK VALUE

7. ASET TETAP (Lanjutan)

7. FIXED ASSETS (Continued)

31 Desember 2020 / December 31, 2021

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

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

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

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

Penambahan aset tetap bangunan sebesar Rp5.308.333.333 pada periode 31 Desember 2021 merupakan pengakuan atas hibah yang diterima perkumpulan berupa bangunan yang saat ini digunakan sebagai kantor operasional perkumpulan (Lihat Catatan 11).

The addition of building fixed assets amounting to Rp5,308,333,333 for the period December 31, 2021 is an acknowledgment of the donation received by the association in the form of a building that is currently used as the association's operational office (See Note 11).

8. LIABILITAS LANCAR

8. CURRENT LIABILITIES

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

9. ASET NETO

9. NET ASSETS

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

9. ASET NETO (Lanjutan)

9. NET ASSETS (Continued)

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

10. ASET BERSIH YANG DIBEBAHKAN DARI PEMBATASAN

10. NET ASSETS EXEMPT FROM RESTRICTION

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

11. HIBAH

11. DONATIONS

Perkumpulan memperoleh Hibah berupa tanah dan bangunan seluas 258 m² dengan Sertifikat Hak Milik No. 356 yang berlokasi di Jalan Kalibata Timur IV D No. 6 Jakarta Selatan sesuai dengan surat pernyataan kepemilikan tanah dan bangunan yang dibuat dan ditandatangani oleh pemeberi hibah dan perkumpulan

The association received a grant in the form of a land and building with an area of 258 m² with a Certificate of Ownership No. 356 which is located at Jalan Kalibata Timur IV D No. 6 South Jakarta in accordance with the statement of land and building ownership which was made by donor and association.

Bangunan tersebut dinilai berdasarkan nilai buku atas bangunan sejenis.

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

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

(Disajikan Dalam Rupiah, Kecuali dinyatakan lain)

PERKUMPULAN INDONESIA CORRUPTION WATCH (ICW)
NOTES TO THE FINANCIAL STATEMENT

For The Year Ended
December 31, 2022

(Expressed in Rupiah, unless otherwise stated)

12. PENERIMAAN DANA DENGAN PEMBATAHAN

12. FUND RECEIPT WITH RESTRICTIONS

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

13. BEBAN PROGRAM DENGAN PEMBATAHAN

13. PROGRAM EXPENSES WITH RESTRICTIONS

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

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

(Disajikan Dalam Rupiah, Kecuali dinyatakan lain)

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

(Expressed in Rupiah, unless otherwise stated)

14. PENDAPATAN OPERATIONAL TANPA PEMBATAAN

14. OPERATING INCOME WITHOUT RESTRICTION

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

15. BEBAN OPERATIONAL TANPA PEMBATAAN

15. OPERATIONAL EXPENSES WITHOUT RESTRICTIONS

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

16. PERISTIWA SETELAH TANGGAL NERACA

Berdasarkan Akta Notaris Perkumpulan Indonesia Corruption Watch Nomor 13 dari Notaris Evi Yuniarti, SH., M.Kn. tertanggal 21 September 2023 dan telah disahkan oleh Kementerian Hukum dan Hak Asasi Manusia tanggal 2 Oktober 2023, susunan Badan Pengurus Perkumpulan Indonesia Corruption Watch mengalami perubahan sebagai berikut:

Badan Pengurus

Ny. Sely Martinil / Mrs. Sely Martini

Board of Management

Badan Pengawas

Tn. Emerson Yuntho/ Mr. Emerson Yuntho

Board of Advisory

Badan Pekerja

- Koordinator
- Wakil Koordinator

Tn. Agus Sunaryanto / Mr. Agus Sunaryanto

Ny. Siti Juliantari Rachman / Mrs. Siti Juliantari Rachman

Board of Caretaker

Coordinator -

Co Coordinator -

Anggota Perkumpulan

- Anggota

Tn. Adnan Topan H. / Mr. Adnan Topan H.

Tn. Luky Djuaniardi / Mr. Luky Djuaniardi

Ny. Bivitri Susanti / Mrs. Bivitri Susanti

Tn. Yohanes Danang/ Mr. Yohanes Danang

Tn. P Bambang Wisudo/ Mr. P Bambang Wisudo

Tn. Ade Irawan / Mr. Ade Irawan

Ny. Dr. Irma Hidayana / Mrs. Dr. Irma Hidayana

Tn. Dadang Tri Sasongko / Mr. Dadang Tri Sasongko

Ny. Dra. Ani Soetjipto / Mrs. Dra. Ani Soetjipto

Member of Institution

Member -

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

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

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

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

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

Description	2022
Income From Grantor	-
a. Total Income	-
DDP 2020	
Investment	
Equipment	-
b. Total Expenditure Program	-
c. Beginning Balance for Program	1.518.936
d. Fund Balance for Program (a-b+c)	1.518.936
Interest Income	-
e. Total Income Non Program	-
Bank Charge	-
f. Total Expenditure Non Program	-
g. Beginning Balance of Non Program	-
h. Fund Balance for Non Program (e-f+g)	-
i. Fund Balance (d+h)	1.518.936

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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