

Laporan Keuangan / *Financial Statements*

PERKUMPULAN INDONESIA CORRUPTION WATCH

Untuk tahun yang berakhir pada tanggal-tanggal
31 Desember 2017 dan 2016/

For the Years Ended December 31, 2017 and 2016

dan Laporan Auditor Independen/
and Independent Auditor's Report



Yanuar & Riza
Certified Public Accountants

Daftar Isi

Table of contents

Halaman / Pages

Surat Pernyataan Pengurus	Management Statement
Laporan Auditor Independen	Independent Auditor's Report
Laporan Keuangan :	Financial Statements :
Laporan Posisi Keuangan.....	1Statement of Financial position
Laporan Aktivitas	2Activities Report
Laporan Atas Perubahan Aset Neto	3Statement of Changes in Fund Balances
Laporan Arus Kas.....	4Statement of Cash Flows
Catatan Atas Laporan Keuangan	5-19Notes to Fiancial Statements

PERKUMPULAN INDONESIA CORRUPTION WATCH (ICW)
MANAGEMENT STATEMENT
REGARDING THE RESPONSIBILITY FOR THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED 31 DECEMBER 2017 AND 2016

NO: 77 /SK/BP/ICW/III/18

We the undersigned:

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

Declare that:

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

We certify the accuracy of this statement.

Jakarta, March 28, 2018
For and behalf of Management

KOMISI
MASYARAKAT
UNTUK
PENYELIDIKAN
KORUPSI


Adnan Topan Husodo
Coordinator

Ade Irawan
Co. Coordinator



Yanuar & Riza

Certified Public Accountants

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

LAPORAN AUDITOR INDEPENDEN

No. 002/YR/AS/03/18

Kepada Yth :

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

Kami telah mengaudit laporan keuangan Perkumpulan Indonesia Corruption Watch terlampir, yang terdiri dari laporan posisi keuangan tanggal 31 Desember 2017 dan 2016, serta laporan aktivitas, laporan perubahan aset neto, dan laporan arus kas untuk tahun yang berakhir pada tanggal-tanggal tersebut, dan suatu ikhtisar kebijakan akuntansi signifikan dan informasi penjelasan lainnya

Tanggung jawab manajemen atas laporan keuangan

Manajemen bertanggung jawab atas penyusunan dan penyajian wajar laporan keuangan tersebut sesuai dengan Standar Akuntansi Keuangan di Indonesia, dan atas pengendalian internal yang dianggap perlu oleh manajemen untuk memungkinkan penyusunan laporan keuangan yang bebas dari kesalahan penyajian material, baik yang disebabkan oleh kecurangan maupun kesalahan.

Tanggung jawab auditor

Tanggung jawab kami adalah untuk menyatakan suatu opini atas laporan keuangan tersebut berdasarkan audit kami. Kami melaksanakan audit kami berdasarkan standar audit yang ditetapkan oleh Institut

INDEPENDENT AUDITOR'S REPORT

No. 002/YR/AS/03/18

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, 2017 and 2016, and the statements of activities, changes in net assets, and cash flow for the years then ended, and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of such financial statements in accordance with Indonesian Financial Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on such financial statements based on our audit. We conducted our audit in accordance with standards on auditing established by the Indonesian Institute of Certified Public

NOTICE TO READERS

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

Tanggung jawab auditor (lanjutan)

Akuntan Publik Indonesia. Standar tersebut mengharuskan kami untuk mematuhi ketentuan etika serta merencanakan dan melaksanakan audit untuk memperoleh keyakinan memadai tentang apakah laporan keuangan tersebut bebas dari kesalahan penyajian material.

Suatu audit melibatkan pelaksanaan prosedur untuk memperoleh bukti audit tentang angka-angka dan pengungkapan dalam laporan keuangan. Prosedur yang dipilih bergantung pada pertimbangan auditor, termasuk penilaian atas risiko kesalahan penyajian material dalam laporan keuangan, baik yang disebabkan oleh kecurangan maupun kesalahan. Dalam melakukan penilaian risiko tersebut, auditor mempertimbangkan pengendalian internal yang relevan dengan penyusunan dan penyajian wajar laporan keuangan entitas untuk merancang prosedur audit yang tepat sesuai dengan kondisinya, tetapi bukan untuk tujuan menyatakan opini atas 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)

Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether such financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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 31 Desember 2017 dan 2016, 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, 2017 and 2016, and their financial performance and cash flows for the years then ended, in accordance with Indonesian Financial Accounting Standards.

KAP Yanuar & Riza

Izin Kantor Akuntan Publik No. 451/KM.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
28 Maret 2018 / March 28, 2018

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 2017 dan 2016 (Dalam Rupiah)

Perkumpulan Indonesia Corruption Watch
STATEMENT OF FINANCIAL POSITION
 As at December 31, 2017 and 2016
 (in Rupiah)

	2017	<u>Catatan / Notes</u>	2016	
ASET				ASSETS
Aset Lancar				Current Assets
Kas dan setara kas	6.717.770.889	2c, 2d, 3	11.811.353.695	Cash and cash equivalents
Piutang	1.953.552.910	4	2.272.257.804	Receivables
Uang muka & beban dibayar dimuka	463.226.111	5	408.766.044	Advances and Prepayment
Jumlah Aset Lancar	<u>9.134.549.910</u>		<u>14.492.377.543</u>	Total current assets
Aset tetap				Fixed Assets
Harga Perolehan	8.307.621.094		1.219.695.785	Acquisition Cost
Akumulasi Penyusutan	<u>(1.412.554.586)</u>		<u>(1.015.486.125)</u>	Accumulated depreciation
Jumlah Nilai Buku	<u>6.895.066.508</u>	6	<u>204.209.660</u>	Total Book Value
TOTAL ASET	<u><u>16.029.616.418</u></u>		<u><u>14.696.587.203</u></u>	TOTAL ASSETS
LIABILITAS DAN ASET NETO				LIABILITIES AND FUND BALANCES
Liabilitas				Liabilities
Liabilitas Lancar	3.853.895.238	7	721.555.438	Current Liabilities
Total Liabilitas	<u>3.853.895.238</u>		<u>721.555.438</u>	Total Liabilities
Aset Neto				Fund Balances
Tidak Terikat	10.710.663.793	2g, 8	11.375.382.882	Unrestricted
Terikat Temporer	1.465.057.387	2g, 8	2.599.648.883	Temporary Restricted
Total Aset Bersih	<u>12.175.721.180</u>		<u>13.975.031.765</u>	Total Fund Balances
TOTAL KEWAJIBAN DAN ASET BERSIH	<u><u>16.029.616.418</u></u>		<u><u>14.696.587.203</u></u>	TOTAL LIABILITIES AND FUND BALANCES

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

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

Perkumpulan Indonesia Corruption Watch
LAPORAN AKTIVITAS
Untuk tahun yang berakhir pada tanggal-tanggal
31 Desember 2017 dan 2016 (Dalam Rupiah)

Perkumpulan Indonesia Corruption Watch
ACTIVITIES REPORT
For the years ended December 31, 2017 and 2016
(in Rupiah)

	2017	Catatan / Notes	2016	
PENERIMAAN				RECEIPT
Dana dari Grantor	6.096.718.759	2c, 2d, 9	8.575.468.857	Fund from Grantor
Dana Tidak Terikat	4.523.081.774	2c, 2d, 10	4.780.702.525	Unrestricted Fund
Total Penerimaan	10.619.800.533		13.356.171.382	Total Receipt
PENGELUARAN				EXPENDITURE
Program	7.280.193.522	2d, 11	12.918.031.888	Program
Pengembalian Dana	620.946		-	Returning Fund
Dana Tidak Terikat	5.384.609.958	2d, 12	4.800.531.162	Unrestricted Fund
Total Pengeluaran	12.665.424.426		17.718.563.050	Total Expenditures
Penurunan Aset Neto	(2.045.623.893)		(4.362.391.668)	Decrease in Net Assets

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

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

Perkumpulan Indonesia Corruption Watch
LAPORAN PERUBAHAN ASET NETO
Untuk tahun yang berakhir pada tanggal-tanggal
31 Desember 2017 dan 2016 (Dalam Rupiah)

Perkumpulan Indonesia Corruption Watch
STATEMENT OF CHANGES IN FUND BALANCES
For the years ended December 31, 2017 and 2016
(In Rupiah)

	<i>Tidak Terikat / Unrestricted</i>	<i>Terikat Temporer / Temporary Restricted</i>	<i>Total / Total</i>	
Saldo Awal, 01-01- 2016	8.435.486.470	5.736.260.129	14.171.746.599	Beg. Balance, 01-01- 2016
Penambahan/(pengurangan) Aset Neto tahun 2016	(19.828.636)	(4.342.563.032)	(4.362.391.668)	Increase/(decrease) in Net Assets Year 2016
Penambahan Aset Neto Tahun 2016 - Koreksi saldo	2.959.725.049	1.205.951.786	4.165.676.835	Increase in Funds Year 2016 - from Funding
Saldo akhir, 31 Desember 2016	11.375.382.883	2.599.648.883	13.975.031.766	Ending Balance, December 31, 2016
Penurunan Aset Neto Tahun 2017	(664.719.090)	(1.134.591.496)	(1.799.310.586)	Decrease in Net Assets Year 2017
Saldo, 31-12- 2017	10.710.663.793	1.465.057.387	12.175.721.180	Ending Balance, 31-12- 2017

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

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

Perkumpulan Indonesia Corruption Watch
LAPORAN ARUS KAS
Untuk tahun yang berakhir pada tanggal-tanggal
31 Desember 2017 dan 2016 (Dalam Rupiah)

Perkumpulan Indonesia Corruption Watch
STATEMENT OF CASH FLOWS
For the years ended December 31, 2017 and 2016
(in Rupiah)

	2017	2016	
Aliran Kas Dari Aktivitas Operasi			Cash Flows From Operating Activities
Penurunan aset bersih	(2.045.623.893)	(4.362.391.668)	Decrease in net assets
Penyesuaian untuk merekonsiliasi kenaikan / (penurunan) aktiva bersih menjadi arus kas bersih dari aktivitas operasional:			Adjustment to reconcile excess receipt over expenditures to net cash provided by operating activities:
Penyusutan	397.068.461	117.356.477	Depreciation
Perubahan Modal Kerja:			Changes in Working Capital:
(kenaikan)/penurunan pada piutang	318.704.894	(188.511.066)	(Increase)/decrease in receivable
(kenaikan)/penurunan pada uang muka	(54.460.067)	130.240.162	(Increase)/decrease in prepayment
kenaikan/(penurunan) pada kewajiban	<u>128.678.614</u>	<u>(1.138.484.579)</u>	Increase/(decrease) in liabilities
Kas Bersih Digunakan untuk Aktivitas Operasi	<u>(1.255.631.992)</u>	<u>(5.441.790.674)</u>	Net Cash Used For Operating Activities
Aliran Kas Dari Aktivitas Investasi:			Cash Flows For Investing Activities:
Penambahan aset tetap	(7.087.925.309)	(74.671.904)	Addition in fixed assets
Aliran Kas Dari Aktivitas Pendanaan	<u>3.249.974.495</u>	<u>4.165.676.836</u>	Cash Flows From Financing Activities
Penurunan bersih kas dan setara kas	(5.093.582.806)	(1.350.785.743)	Net decrease in cash and cash equivalent
Kas dan setara kas awal tahun	<u>11.811.353.695</u>	<u>13.162.139.437</u>	Cash and cash equivalents, beginning
Kas dan setara kan akhir tahun	<u>6.717.770.889</u>	<u>11.811.353.695</u>	Cash and cash equivalents, ending

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

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

1. UMUM

Pendirian Perkumpulan

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

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

Misi ICW adalah bersama rakyat Indonesia dalam: Mengintegrasikan agenda anti korupsi untuk memperkuat partisipasi rakyat yang 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.

1. GENERAL

Association Establishment

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

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

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

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

1. UMUM (Lanjutan)

- Memfasilitasi dan menguatkan gerakan rakyat (terorganisir) untuk memberantas korupsi dan memperjuangkan hak-hak warga negara dalam mendapatkan pelayanan publik yang lebih berkualitas.
- Memfasilitasi penguatan kapasitas kelompok-kelompok strategis dalam proses pengambilan dan pengawasan kebijakan publik.
- Meningkatkan inisiatif dan kualitas partisipasi masyarakat serta mitra jaringan dalam dalam mengungkap, melaporkan kasus korupsi dan memantau penegakan hukum.
- Menggalang kampanye publik guna 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

1. GENERAL (Continued)

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

1. UMUM (Lanjutan)

Keanggotaan

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

Mekanisme dan syarat keanggotaan diatur dalam Anggaran Rumah Tangga.

Organisasi

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

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

Lambang dan Sumber Keuangan

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

Sumber keuangan ICW diperoleh dari :

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

1. GENERAL (Continued)

Membership

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

Articles of Association regulate membership mechanism and requirement.

Organization

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

Articles of Association regulate structure and its relationship.

Symbol and Source of Financial Income

Articles of Association regulate symbol and its function.

Source of financial income :

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

1. UMUM (Lanjutan)**Perubahan Anggaran Dasar**

Perubahan Anggaran Dasar dilakukan di dalam Rapat Umum Anggota.

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

Pembubaran

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

Apabila Perkumpulan ICW dibubarkan maka semua 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)**Amendment of Statutes of Association**

Amendment of Statutes of Association made in Members General Meeting.

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

Dissolving

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

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

Articles of Association regulate assets donation

Board of Ethics and Board of Management

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

1. UMUM (Lanjutan)

1. GENERAL (Continued)

Dewan Etik

Board of ethic

Koordinator	Dadang Trisasonko	Coordinator
Anggota	Teten Masduki	Member
Anggota	Kamala Chandrakirana	Member

Badan Pengurus

Board of Management

Koordinator	Adnan Topan Husodo	Coordinator
Wakil Koordinator	Ade Irawan	Co. Coordinator
Wakil Koordinator	Agus Sunaryanto	Co. Coordinator
Sekretaris	Nurhayati	Secretary
Anggota	Luky Djuniardi Djani	Member
Anggota	Bivitri Susanti	Member
Anggota	Ani Soetjipto	Member
Anggota	Lodewijk F Paat	Member
Anggota	Yanuar Rizky	Member

2. IKHTISAR KEBIJAKAN AKUNTANSI

a. Laporan Keuangan

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

b. Periode Laporan

Periode laporan atas laporan keuangan yaitu dari tanggal 01 Januari sampai dengan 31 Desember 2017 dan 2016.

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 13.548 dan Euro 1= Rp 16.173,62 untuk 2017, dan USD 1= RP 13.436 dan Euro 1 = RP 14.161,55 untuk 2016.

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 2017 and 2016.

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 13.548 and Euro 1= Rp 16.173,62 for 2017, and USD 1= RP 13.436 and Euro 1 = RP 14.161,55 for 2016

2. IKHTISAR KEBIJAKAN AKUNTANSI (Lanjutan)

f. Aset Tetap

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

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

g. Aset Neto

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

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

2. ACCOUNTING POLICY (Continued)

f. Fixed Assets

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

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

g. Fund Balance

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

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

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

g. Aset Neto (Lanjutan)

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

2. ACCOUNTING POLICY (Continued)

g. Fund Balance (Continued)

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

h. Donatur

Selama 2017 Perkumpulan menerima dana dari:

- AIPJ
- TIFA
- MSI
- TAF Setapak
- DANIDA
- Hivos MAVC
- IFES
- EUROPEAN CLIMATE FOUNDATION
- Hivos Open

h. Grantor

During 2016 the Association received fund from:

- AIPJ
- TIFA
- MSI
- TAF Setapak
- DANIDA
- Hivos MAVC
- IFES
- EUROPEAN CLIMATE FOUNDATION
- Hivos Open

Perkumpulan Indonesia Corruption Watch
CATATAN ATAS LAPORAN KEUANGAN
Untuk tahun yang berakhir pada tanggal-tanggal
31 Desember 2017 dan 2016 (Dalam Rupiah)

Perkumpulan Indonesia Corruption Watch
NOTES TO FINANCIAL STATEMENTS
For the years ended December 31, 2017 and 2016
(In Rupiah)

3. KAS DAN SETARA KAS

3. CASH AND CASH EQUIVALENT

	2017	2016	
Kas	2.667.832	5.554.615	Cash on hand
Jumlah Kas	2.667.832	5.554.615	Total Cash
Bank :			Bank :
BNI AC. 0004449859 IDR	-	37.408	BNI AC. 0004449859 IDR
BNI AC. 0004449860 USD (1USD = Rp 13.548)	221.524.838	220.272.606	BNI AC. 0004449860 USD (1USD = Rp.13.548)
BNI AC. 0004449871 EUR (1EUR = Rp. 16.173,62)	178.556.603	156.768.217	BNI AC. 0004449871 EUR (1EUR = Rp.16.173,62)
BNI AC. 0004475981 IDR	-	34.684	BNI AC. 0004475981 IDR
BNI AC. 0004475992 IDR	35.505	747.093.547	BNI AC. 0004475992 IDR
BNI AC. 0004476009 IDR	-	5.255.926	BNI AC. 0004476009 IDR
BNI AC. 0004476021 IDR	377.657.576	25.396.626	BNI AC. 0004476021 IDR
BNI AC. 0004476010 IDR	1.369.673.801	1.080.415.738	BNI AC. 0004476010 IDR
BNI AC. 0004476032 IDR	1.362.911.499	5.630.791.637	BNI AC. 0004476032 IDR
BNI AC. 0004476043 IDR	-	110.671.622	BNI AC. 0004476043 IDR
BNI AC. 0004476054 IDR	270.663	449.806.579	BNI AC. 0004476054 IDR
BNI AC. 0004476065 IDR	-	35.556	BNI AC. 0004476065 IDR
BNI AC. 64360742 IDR	50.712.695	479.695.953	BNI AC. 64360742 IDR
BNI AC. 64361713 IDR	-	42.175.988	BNI AC. 64361713 IDR
BNI AC. 0074202252 IDR	38.827.236	-	BNI AC. 0074202252 IDR
BNI AC. 0095799158 IDR	414.971.323	1.523.933.094	BNI AC. 0095799158 IDR
BNI AC. 0098147542 IDR	3.100.363	-	BNI AC. 0098147542 IDR
BNI AC. 110639214 IDR	1.144.207.504	528.885.238	BNI AC. 110639214 IDR
CIMB NIAGA AC. 9080101344003	21.408.088	21.890.087	CIMB NIAGA AC. 9080101344003
MANDIRI AC. 1260005669600 IDR	729.293.224	351.482.464	MANDIRI AC. 1260005669600 IDR
BCA AC. 8780199823 IDR	387.934.138	270.348.015	BCA AC. 8780199823 IDR
BCA AC. 8780161737 IDR	301.154.575	99.771.950	BCA AC. 8780161737 IDR
BRI-020601004306307	108.586.158	56.386.877	BRI-020601004306307
BCA AC.8780188228 IDR	-	-	BCA AC.8780188228 IDR
BRI-042601000115308	4.277.268	4.649.268	BRI-042601000115308
Jumlah bank	6.715.103.057	11.805.799.080	Total cash in bank
JUMLAH KAS & SETARA KAS	6.717.770.889	11.811.353.695	TOTAL CASH AND CASH EQUIVALENTS

4. PIUTANG

	2017	2016	
Piutang Karyawan	1.112.082.683	1.021.166.191	Employees Receivable
Piutang Program :			Program Receivables :
- MSI-USAID	671.262.240	56.241.500	- MSI-USAID
- TIFA	2.000.000	49.462.990	- TIFA
- IFES	-	291.085.856	- IFES
- Hivos Open	6.952.210	-	- Hivos Open
- AIPJ	-	219.301.267	- AIPJ
- ECF	24.555.777	-	- ECF
- Lain-lain	136.700.000	635.000.000	- Others
Jumlah Piutang Program	841.470.227	1.251.091.613	Total Program Receivables
Jumlah	1.953.552.910	2.272.257.804	Total

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

Piutang Program merupakan talangan dana untuk melaksanakan program.

4. RECEIVABLE

	2017	2016	
			Employees Receivable
			Program Receivables :
- MSI-USAID	671.262.240	56.241.500	- MSI-USAID
- TIFA	2.000.000	49.462.990	- TIFA
- IFES	-	291.085.856	- IFES
- Hivos Open	6.952.210	-	- Hivos Open
- AIPJ	-	219.301.267	- AIPJ
- ECF	24.555.777	-	- ECF
- Lain-lain	136.700.000	635.000.000	- Others
Jumlah Piutang Program	841.470.227	1.251.091.613	Total Program Receivables
Jumlah	1.953.552.910	2.272.257.804	Total

Employees Receivable is a loan facility given 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**

	2017	2016	
FUNDRAISING	37.012.996	28.460.324	FUNDRAISING
TIFA	54.448.062	-	TIFA
MSI - USAID	75.117.096	60.912.451	MSI - USAID
TAF Setapak	2.510.707	12.224.653	TAF Setapak
HIVOS MAVC	-	33.660.464	HIVOS MAVC
DANIDA	232.677.500	260.462.152	DANIDA
PROREP	-	-	PROREP
LAIN-LAIN	61.459.750	13.046.000	OTHERS
JUMLAH UANG MUKA DAN BEBAN DIBAYAR DIMUKA	463.226.111	408.766.044	TOTAL ADVANCES AND PREPAYMENT

6. ASET TETAP

	<u>2017</u>	<u>2016</u>	
Biaya Perolehan			Acquisition Cost
Bangunan	7.000.000.000	-	Building
Peralatan Kantor	1.283.056.094	1.195.130.785	Office Equipment
Kendaraan	24.565.000	24.565.000	Vehicles
Jumlah	<u>8.307.621.094</u>	<u>1.219.695.785</u>	Total
Akumulasi Penyusutan			Accumulated Depreciation
Bangunan	(291.666.667)	-	Building
Peralatan Kantor	(1.096.322.919)	(990.921.125)	Office Equipment
Kendaraan	(24.565.000)	(24.565.000)	Vehicles
Jumlah	<u>(1.412.554.586)</u>	<u>(1.015.486.125)</u>	Total
NILAI BUKU	<u>6.895.066.508</u>	<u>204.209.660</u>	BOOK VALUE

7. LIABILITAS LANCAR

	<u>2017</u>	<u>2016</u>	
	Rp	Rp	
Liabilitas Program	744.770.226	616.091.613	Program Liabilities
Biaya Masih Harus Dibayar	86.384.810	77.640.657	Accruals Expenses
PPh Pasal 21	7.279.534	11.572.612	Income Tax Art. 21
PPh Pasal 23	740.000	695.000	Income Tax Art. 23
PPh Pasal 4 (2)	-	15.555.556	Income Tax Art. 4(2)
Uang Titipan	14.720.668	-	Deposit
Hutang Pembelian Bangunan	3.000.000.000	-	Building Purchase Debt
JUMLAH LIABILITAS LANCAR	<u>3.853.895.238</u>	<u>721.555.438</u>	TOTAL CURRENT LIABILITIES

8. ASET NETO

8. FUND BALANCES

	2017	2016	
Tidak Terikat			
Dana Cadangan Likuiditas	6.829.692.013	7.105.373.337	Unrestricted
Dana Cadangan Karyawan	1.479.159.832	1.165.087.087	Liquidity Fund
Lembaga	1.377.734.415	2.274.968.294	Staff Endowment Fund
Fundraising	1.015.188.263	832.904.458	Institution
Donasi HMP	-	(2.950.293)	Fundraising
Lain-lain	8.889.270	-	HMP Donations
Jumlah Tidak Terikat	10.710.663.793	11.375.382.882	Others
			Total Unrestricted
Terikat Temporer			Temporary Restricted
AIPJ	-	(228.637.681)	AIPJ
TIFA	28.518.025	(61.373.151)	TIFA
MSI	429.117.189	496.284.982	MSI
TAF SETAPAK 2016	-	16.307.233	TAF SETAPAK 2016
TAF SETAPAK 2017	375.723.473	-	TAF SETAPAK 2017
DANIDA	642.127.400	1.446.753.970	DANIDA
HIVOS MAVC	-	768.086.866	HIVOS MAVC
IFES	-	(287.579.915)	IFES
European Climate Foundation	(38.701.356)	449.806.579	European Climate Foundation
Hivos Open	28.272.656	-	Hivos Open
Jumlah Terikat Temporer	1.465.057.387	2.599.648.883	Total Temporary Restricted
JUMLAH	12.175.721.180	13.975.031.765	TOTAL

9. PENERIMAAN DANA DARI DONOR

	2017	2016	
TAF AIPJ	-	66.995.942	TAF AIPJ
AIPJ	221.415.761	1.020.108.463	AIPJ
TIFA	541.923.329	516.128.064	TIFA
MSI	2.039.023.967	1.419.964.774	MSI
TAF SETAPAK 2016	539.160.975	1.330.270.021	TAF SETAPAK 2016
TAF SETAPAK 2017	425.353.055	-	TAF SETAPAK 2017
ULU Foundation	-	35.801.016	ULU Foundation
DANIDA	1.070.117.946	996.698.249	DANIDA
HIVOS MAVC	848.328.633	953.125.435	HIVOS MAVC
PROREP	-	507.198.438	PROREP
FORD FOUNDATION	-	546.378.307	FORD FOUNDATION
IFES	302.768.861	627.950.946	IFES
European Climate Foundation	2.859.991	554.849.202	European Climate Foundation
Hivos Open	105.766.241	-	Hivos Open
JUMLAH	<u>6.096.718.759</u>	<u>8.575.468.857</u>	TOTAL

10. PENERIMAAN DANA TIDAK TERIKAT

	2017	2016	
Kontribusi	3.075.850.455	3.987.943.583	Contribution
Fundraising	1.031.394.814	539.271.327	Fundraising
Koperasi	120.156.390	-	Cooperative
Bunga Bank	110.901.927	96.740.080	Interest Income
Bunga Pinjaman Perorangan	73.175.977	82.628.889	Personal Loan Interest Income
Selisih Kurs	27.068.266	(15.960.104)	Foreign Exchange
Donasi HMP	-	15.000.000	HMP Donations
Lain-lain	84.533.945	75.078.751	Others
JUMLAH	<u>4.523.081.774</u>	<u>4.780.702.525</u>	TOTAL

11. PENGELUARAN PROGRAM

11. PROGRAM EXPENDITURE

	<u>2017</u>	<u>2016</u>	
AIPJ	-	1.248.746.144	AIPJ
TIFA	462.516.280	682.080.809	TIFA
MSI	2.106.191.760	2.804.088.897	MSI
TAF SETAPAK 2016	555.468.208	1.313.962.788	TAF SETAPAK 2016
TAF SETAPAK 2017	49.629.582	-	TAF SETAPAK 2017
ULU Foundation	-	34.700.000	ULU Foundation
DANIDA	1.867.009.794	2.638.949.242	DANIDA
HIVOS MAVC	1.655.948.388	113.753.638	HIVOS MAVC
PROREP	-	973.989.798	PROREP
FORD FOUNDATION	-	2.087.187.089	FORD FOUNDATION
IFES	14.568.000	915.530.861	IFES
European Climate Fondation	491.367.926	105.042.622	European Climate Fondation
Hivos Open	77.493.584		Hivos Open
SUB JUMLAH	<u>7.280.193.522</u>	<u>12.918.031.888</u>	SUB TOTAL
PENGEMBALIAN DANA :			REFUND :
IFES	620.946	-	IFES
JUMLAH	<u>7.280.814.468</u>	<u>12.918.031.888</u>	TOTAL

12. PENGELUARAN DANA TIDAK TERIKAT

12. UNRESTRICTED FUND EXPENDITURE

	<u>2017</u>	<u>2016</u>	
Pengeluaran Program			Program Expenditure
Fundraising	849.111.009	354.765.811	Fundraising
Donasi HMP	-	17.950.293	HMP Donations
Support Program			Support Program
Meeting Pakcages	6.806.891	-	Meeting Pakcages
Campaign	2.248.445	-	Campaign
Staff Development	100.000	-	Staff Development
Honorarium/fee	3.500.000	-	Honorarium/fee
Biaya Umum & Administrasi			General & Administrative Expenses
Personil dan Organisasi	3.670.694.950	3.645.113.973	Personell and Organization
Asuransi Kesehatan	161.604.330	173.505.857	Health Insurance
Asuransi Pensiun	109.200.000	119.400.000	Pension Insurance
Asuransi	1.063.143	1.063.143	Insurance
Biaya Penyusutan	397.068.461	117.356.477	Depreciation Expense
Biaya umum	47.940.792	22.807.873	General Expenses
Fee untuk input data & Perdiem	18.560.000	2.260.000	Fee for data entry & Perdiem
Transportasi	4.167.860	9.923.170	Transportation
Akomodasi & Konsumsi	563.000	-	Accomodation
Jasa audit,konsultasi,penterjemah	39.000.000	60.380.000	Audit, consultation, interpreting
Perawatan gedung, peralatan dll	1.252.000	15.898.830	Building maintenance
Sewa Peralatan	-	-	Rent equipment
Biaya Bank	26.720.443	27.067.640	Bank expenses
Biaya Pajak	32.777.480	6.792.120	Tax Expenses
Distribusi,Mail Distribution, Remittance	1.503.500	-	, Mail Distribution, Remittance expenses
Dokumentasi, Banner, Alat tulis,	1.164.000	-	Documentasi, Banner, Stationery,
Cartridge & Referensi	-	-	Cartridge & Referensi
Printing	5.220.000	-	Printing
Biaya Lain-lain	4.343.654	226.245.975	Other Expenses
JUMLAH	5.384.609.958	4.800.531.162	TOTAL

EXHIBIT - 01

PERKUMPULAN INDONESIA CORRUPTION WATCH

SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF AIPJ PROGRAM

Description	2017	2016
Income From Grantor		
AIPJ	221.415.761	1.018.725.000
a Total Income	221.415.761	1.018.725.000
 2016		
AIPJ MADRASAH		
Project Staff Cost		311.000.000
MADRASAH NATIONAL MEETING		
Workshop		328.214.986
Consolidation Madrasah		179.601.413
MADRASAH		47.632.600
MADRASAH On TV		65.000.000
MADRASAH DISCUSSION		-
OFFICE SUPPORT		84.921.950
PRINTING AND LAUNCHING BOOK		
Printing		52.925.000
Launching		1.723.500
AIPJ HAKIM TIPIKOR		
Project Staff Cost		14.000.000
Operational Cost		-
Penelusuran Rekam Jejak		
Supervisor Meeting		-
Tracking		137.500.000
Kampanye Publik		18.750.000
Pemantauan Seleksi Wawancara		6.750.000
Monitoring & Evaluation		-
b Total Program Expenditure	-	1.248.019.449
c Beginning Balance for Program	(228.637.681)	
d Fund Balance for Program (a-b+c)	(7.221.920)	(229.294.449)
Closing Program	7.221.920	1.383.463
Adjustment Beginning Balance	-	
e Total Income Non Program	7.221.920	1.383.463
Bank Charge		726.695
f Total Expenditure Non Program	-	726.695
g Beginning Balance of Non Program		
h Fund Balance for Non Program (e-f+g)	7.221.920	656.768
i Fund Balance (d+h)	-	(228.637.681)

EXHIBIT - 02

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

Description	2017	2016
Income From Grantor		
TIFA	540.889.024	514.294.158
a Total Income	540.889.024	514.294.158
Institutional Support		
Honorarium Keuangan	40.000.000	36.000.000
Honorarium Program Manager	64.000.000	56.000.000
Honorarium Asisten Program Manager	96.000.000	80.000.000
Honorarium Staf Program	-	-
Facilities/Secretariat	21.734.350	53.181.218
Program		
Asessment	63.508.801	11.000.000
Fasilitasi CRC	77.201.968	-
Training	87.514.297	271.006.370
Uji Validasi	-	53.329.500
Expert meeting	-	-
FGD	11.850.000	5.450.000
Organizing Comitte	-	-
Campaign and Advocacy		
Media Briefing	-	4.000.000
Public Discussion	-	61.315.336
Remittance Expense	-	-
Maintenance Website	-	49.606.600
Other Expense	-	-
b Total Program Expenditure	461.809.416	680.889.024
c Beginning Balance for Program	(61.373.151)	104.579.594
d Fund Balance for Program (a-b+c)	17.706.457	(62.015.272)
Income Non Program		
Closing Program 2015	10.484.127	
Interest Income	1.034.305	1.833.906
e Total Income Non Program	11.518.432	1.833.906
Expenditure Non Program		
Administration Bank	706.864	1.191.785
f Total Expenditure Non Program	706.864	1.191.785
g Beginning Balance of Non Program		-
h Fund Balance for Non Program (e-f+g)	10.811.568	642.121
i Fund Balance (d+h)	28.518.025	(61.373.151)

EXHIBIT - 03

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

Description	2017	2016
Income From Grantor		
MSI	2.035.467.238	1.316.116.070
a Total Income	2.035.467.238	1.316.116.070
 MSI Strengthening KPK Program Expenditure		
Transportation and Accommodation for Local Examiner	-	46.914.398
Media Briefing		1.506.400
Transportation for Public Discussion at Region	-	
Office Support Cost		48.420.798
TOTAL		
 POLITICAL PARTY 2016 Program Expenditure		
Office Support Cost	-	10.000.000
TOTAL	-	10.000.000
 CPNS 2016 Program Expenditure		
Developing monitoring tool	-	144.162.001
Monitoring recruitment of PNS	-	30.159.206
Report card survey	-	110.500.000
TOTAL	-	284.821.207
 ANTICORRUPTION FAMILY Program Expenditure		
Project Staff/Personnel	-	244.087.500
Album Launching and Anticorruption Campaign		
Transportation and Accomodation	-	137.164.087
Parenting Anticorruption	-	90.546.800
Office Support Costs	-	1.099.000
TOTAL	-	472.897.387
 COMMUNITY MAPPING Program Expenditure		
Meeting with KPK Representative	-	1.601.500
Field Research	-	6.230.000
TOTAL	-	7.831.500
 CEGAH 2016		
Project Staff/Personnel	740.250.000	
Fringe Benefits	38.463.357	
National Meeting (1 and 2)	258.252.087	
Join Activities	379.284.915	7.650.000

TNA	7.298.400	4.800.000
Roadmap Development	236.425.627	
Consignation to Make and Refine Online Module	184.617.996	
User Acceptance Test	52.743.750	
Office Support	196.444.178	50.000
Equipment	10.000.000	
TOTAL	2.103.780.310	12.500.000
b Total Program Expenditure	2.103.780.310	836.470.892
c Beginning Balance for Program	496.284.982	1.880.409.105
d Fund Balance for Program (a-b+c)	427.971.910	2.360.054.283
Interest Income	3.557.229	22.294.222
Adjustment Beginning Balance	-	
Kontribusi Kegiatan	(500)	4.433
e Total Income Non Program	3.556.729	22.298.655
Bank Charge	2.411.450	5.658.851
Pemindahbukuan ke ICW	-	1.880.409.105
f Total Expenditure Non Program	2.411.450	1.886.067.956
g Beginning Balance of Non Program		
h Fund Balance for Non Program (e-f+g)	1.145.279	(1.863.769.301)
i Fund Balance (d+h)	429.117.189	496.284.982

EXHIBIT - 04

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

Description	2017	2016
Income From Grantor		
TAF - SETAPAK	538.858.825	1.328.482.599
a Total Income	538.858.825	1.328.482.599
TAF SETAPAK 2016		
Institutional Support		
Salaries	153.598.500	620.874.000
Operational Cost	24.112.339	60.203.349
Equipment	3.764.924	18.198.904
PROGRAM ACTIVITIES		
Meningkatkan transparansi dan akuntabilitas pada tata kelola lahan dan kehutanan		
Activity 1.1:Membuat platform monitoring transparansi dan akuntabilitas sektor LULUCF		
Activity 1.2:Advokasi isu pembiayaan di sektor LULUCF		
Activity 2.1: Melakukan perubahan kebijakan melalui eksaminasi publik atas Peraturan Daerah dan Peraturan Ouput 1: Meningkatkan kinerja pelaksanaan GNPSDA melalui penguatan monitoring dan evaluasi CSO		486.067.516
Output 2: Mengidentifikasi kerugian negara disektor kehutanan dan lahan, termasuk adanya indikasi korupsi		62.648.850
Output 3: Menguatkan kapasitas CSO untuk investigasi dan pelaporan kasus korupsi disektor kehutanan dan lahan		
Activity 3.1: Melakukan investigasi kasus-kasus terkait dengan tata guna lahan dan hutan menggunakan UU Anti Korupsi di wilayah SETAPAK		
Pelatihan investigasi		
Local investigation		
Monev local investigation		
Konsinyering hasil investigasi		
Advokasi		
Lomba Infografis korupsi sektor SDA (Total Anggaran Rp 127.400.000; cost share, TAF meng-cover sampai dengan Rp 60.000.000)		54.582.000
Penyusunan tools monitoring kasus korupsi sektor LULUCF		
Asistensi		
Buku Panduan Pemantauan Kasus Korupsi		
Activity 4.1: Melakukan pelatihan investigasi kasus-kasus		
Pelatihan investigasi dan advokasi di Daerah		
Buku Panduan Investigasi Kasus Korupsi Sektor Kehutanan & Buku Panduan Pemantauan Laporan Kasus Korupsi Sektor Kehutana		5.080.680
		5.000.000
PROGRAM ACTIVITIES		
I IMPROVING TRANSPARENCY THROUGH ACCESS TO INFORMATION AND DATA UTILIZATION (Setapak Output 1)		
1 Output 1 - (a) Meningkatkan kinerja pelaksanaan GNPSDA melalui penguatan monitoring dan evaluasi CSO		
1.1.1 FGD (Focus Group Discussion)	(260.000)	
1.1.2 Expert Meeting/Workshop Penyusunan tools Monitoring GNPSDA	(1.500.000)	
1.1.3 Local Assesment	27.067.632	
1.1.4 Monev:monitoring assesment daerah	31.289.234	
1.1.5 Kampanye publik:Seminar & Media Briefing hasil monitoring (Jakarta & 5 daerah)	87.426.626	
II STRENGTHENING GOVERNMENT ACCOUNTABILITY AND RULE OF LAW (Setapak Output 2)		
Output 2 - Mengidentifikasi kerugian negara di sektor kehutanan dan lahan, termasuk adanya indikasi korupsi.		
2.1.1 Penyusunan Kajian	1.500.000	
2.1.2 Focus Group Discussion	-	
2.1.3 Konsinyering Penulisan Kajian	1.325.000	
2.1.4 Publikasi Kajian	-	
2.1.5 Advokasi	3.180.500	
2.1.6 Seminar Nasional Hasil Kajian Kerugian Negara	115.141.095	
III STRENGTHENING CSO CAPACITY, NETWORK AND ADVOCACY (Setapak Output 3)		
Output 3 - Menguatkan kapasitas CSO untuk investigasi dan pelaporan kasus korupsi di sektor kehutanan		
3.1.1 Local investigation	-	
3.1.2 Monev local investigation	-	
3.1.3 Konsinyering hasil investigasi	25.865.110	
3.1.4 Advokasi (Media Briefing & Lobby)	12.001.525	
3.1.5 Lomba Infografis korupsi sektor SDA (Total Anggaran Rp 127.400.000; cost share, TAF meng-cover sa	69.555.291	
Penguatan kapasitas organisasi masyarakat sipil ditingkat lokal dalam mendorong agenda antikorupsi disektor SDA		
Activity 4.1:Melakukan Peatihan investigasi kasus-kasus terkait dengan tata guna lahan dan hutan		

4.1.1 Pelatihan investigasi dan advokasi di Daerah	715.000	-
4.1.2 Buku Panduan Investigasi Kasus Korupsi Sektor Kehutanan & Buku Panduan Pemantauan Laporan Ka	-	-
b Total Program Expenditure	554.782.776	1.312.655.299
c Beginning Balance for Program	16.307.233	-
d Fund Balance for Program (a-b+c)	383.282	15.827.300
Interest Income	302.150	1.787.422
Bridging from ICW	-	-
e Total Income Non Program	302.150	1.787.422
Adjustment Beginning Balance	-	-
Bank Charge	685.432	1.307.489
f Total Expenditure Non Program	685.432	1.307.489
g Beginning Balance of Non Program		
h Fund Balance for Non Program (e-f+g)	(383.282)	479.933
i Fund Balance (d+h)	-	16.307.233

EXHIBIT - 05

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

Description	2017	2016
Income From Grantor		
TAF - SETAPAK	425.000.000	-
a Total Income	425.000.000	-
A INSTITUTIONAL SUPPORT		
I Salaries (12 months + 1 THR)	40.629.868	
II Operational cost	8.904.103	
B PROGRAM ACTIVITIES		
Activity 1.1: Adanya kajian terkait dengan ancaman kriminalisasi maupun gugatan hukum	-	
Focus Group Discussion	-	
Expert Meeting	-	
Multi Stakeholder Meeting	-	
Penulisan Kajian	-	
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	-	
Workshop Penegak Hukum (KPK, Kepolisian dan Kejaksaan) Terkait SDA	-	
Activity 1.3: Melakukan advokasi nasional	-	
Workshop Nasional Terkait dengan Issue yang Akan Diadvokasi (Jakarta)	-	
Activity 1.4: Adanya amicus curiae (sahabat peradilan) terhadap gugatan pengadilan yang dilakukan swasta kepada pengambil kebijakan (pemerintah)	-	
Focus Group Discussion & Expert Meeting	-	
Penulisan Amicus Curiae	-	
Creative Campaign	-	
Teatrikal Selamatkan SDA	-	
Activity 2.1: Melakukan perbaikan laporan investigasi di sektor tata guna lahan dan hutan di wilayah Setapak	-	
Workshop dan Bedah Kasus Korupsi SDA	-	
Workshop Pelaporan Kasus Korupsi dan Kejahatan SDA dari Sudut Pandang Kejahatan Korporasi	-	
Gathering Data dan Informasi Baru	-	
Desk Studi dan Review Kasus-kasus Korupsi dan Pidana SDA Lain	-	
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)	-	
b Total Program Expenditure	49.533.971	-
c Beginning Balance for Program	-	-
d Fund Balance for Program (a-b+c)	375.466.029	-
Interest Income	353.055	
Bridging from ICW	-	
e Total Income Non Program	353.055	-
Refund	-	
Bank Charge	95.611	
f Total Expenditure Non Program	95.611	-
g Beginning Balance of Non Program		
h Fund Balance for Non Program (e-f+g)	257.444	-
i Fund Balance (d+h)	375.723.473	-

EXHIBIT - 06

PERKUMPULAN INDONESIA CORRUPTION WATCH

SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF ULU FOUNDATION PROGRAM

Description	2017	2016
Income From Grantor		
ULU FOUNDATION		35.801.016
a Total Income	-	35.801.016
Belajar dari Sejarah Penggunaan UU Pencucian Uang dan UU Pajak dalam Sektor Kehutanan di Indonesia		
Honorarium		
Facilities		
Penyusunan Laporan Joint Paper		
Eksaminasi Publik Putusan Pengadilan tentang Asian Agri		
Monitoring		
Publication		
Public Campaign		
Media briefing (Jakarta)		
3 (Tiga) kali Media briefing (Jakarta)		
1 (Satu) Kali Skill-sharing/workshop on Tax		
Laporan pemantauan kasus-kasus korupsi dan TPPU di KPK dan PPATK		
Pemantauan Tipikor dan pemberitaan di media masa		17.915.750
Percetakan dan editing laporan korupsi dan TPPU di Tipikor dan PPATK		11.784.250
Honorarium Administrasi and Finance - Pitri (ICW)		5.000.000
b Total Program Expenditure	-	34.700.000
c Beginning Balance for Program	-	(1.101.016)
d Fund Balance for Program (a-b+c)	-	-
Interest Income	-	-
Bridging from ICW	-	-
e Total Income Non Program	-	-
Bank Charge	-	-
f Total Expenditure Non Program	-	-
g Beginning Balance of Non Program		
h Fund Balance for Non Program (e-f+g)	-	-
i Fund Balance (d+h)	-	-

EXHIBIT - 07

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

Description	2017	2016
Income From Grantor		
DANIDA	1.062.936.238	996.698.249
a Total Income	1.062.936.238	996.698.249
Program Expenditure		
Strategic Planning 1: People Empowerment	24.835.000	1.113.592.160
Strategic Planning 2: Public Policy Advocacy	241.402.203	7.940.999
Strategic Planning 3: Educating Public	277.585.115	52.582.784
Strategic Planning 4: Network	495.405.661	225.714.600
Strategic Planning 5: Capacity improvement in internal organization	824.499.968	1.262.049.195
b Total Program Expenditure	1.863.727.947	2.661.879.738
c Beginning Balance for Program	1.446.753.970	3.089.004.963
d Fund Balance for Program (a-b+c)	645.962.261	1.423.823.474
Income Non Program		
Adjustment Beginning Balance	(7.734.722)	
Contribution	7.116.708	31.212.127
Interest Income	65.000	(14.200)
e Total Income Non Program	(553.014)	31.197.927
Expenditure Non Program		
International Bank Cost	3.281.847	8.267.431
f Total Expenditure Non Program	3.281.847	8.267.431
g Beginning Balance of Non Program		
h Fund Balance for Non Program (e-f+g)	(3.834.861)	22.930.496
i Fund Balance (d+h)	642.127.400	1.446.753.970

EXHIBIT - 08

PERKUMPULAN INDONESIA CORRUPTION WATCH

SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF HIVOS MAVC PROGRAM

Description	2017	2016
Income From Grantor		
HIVOS - MAVC	846.465.283	952.805.805
a Total Income	846.465.283	952.805.805
Hivos - MAVC		
Salaries	371.250.000	33.750.000
Operational cost	80.811.430,00	32.093.384
Selection Workshop Journalist Fellowship	29.426.953	-
Trainings for CSOs and Local Journalists (ICW and OSM)	100.344.310	-
Technical Assistance	126.211.420	479.080
Assesment of local partner and women group	-	-
Training for local partner and women group	-	-
Field Investigation by local partner and women group	-	-
FGD with Expert - 3 Districts	-	-
Investigation, 6 months	164.644.369	-
Training for Key Partners and Stakeholder	89.848.278	-
Technical Assistant for local partner and women grup	-	-
Multistakeholders Meeting - 3 districts, 3 times each	-	-
Multistakeholders Meeting - 3 districts, 2 times each	62.223.250	-
Memorandum of Understanding with LKPP	36.378.550	-
PPI 2016 & MoU 2017 + Report Workshop - Jakarta	54.857.185	-
Monitoring and Evaluation	1.682.000	-
Maintenance website pengawasan pengadaan (ICW-LKPP)		18.206.245
Campaign and Advocacy		4.011.000
Workshop		-
Audit Organization		12.500.000
Social Media Campaign	27.901.355	5.000.000
System Maintenance	170.486.625	7.500.000
Development of Spatial Analysis and Visualization	338.604.396	-
b Total Program Expenditure	1.654.670.121	113.539.708,80
c Beginning Balance for Program	768.086.866	(71.284.930)
d Fund Balance for Program (a-b+c)	(40.117.972)	767.981.166
Income Non Program		
Adjustment Beginning Balance	26.865.744	
Adjustment Advance	12.667.145	-
Interest Income	1.863.350	319.630
e Total Income Non Program	41.396.239	319.630
Expenditure Non Program		
Koreksi Beginning Balance		
Administration Bank	1.278.267	213.930
f Total Expenditure Non Program	1.278.267	213.930
g Beginning Balance of Non Program		-
h Fund Balance for Non Program (e-f+g)	40.117.972	105.700
i Fund Balance (d+h)	0	768.086.866

EXHIBIT - 09

PERKUMPULAN INDONESIA CORRUPTION WATCH

SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF PROREP PROGRAM

Description	2017	2016
Income From Grantor		
PROREP	-	320.941.011
a Total Income	-	320.941.011
PROREP 2016		
Program Expenditure		
Evaluation of a Joint Ministerial Decree (SKB) From Five Ministries on the Management and Even Distribution of Government Teachers		
TOTAL	-	-
PROREP STRENGTHENING KPK		
Institutional Support		
Salaries		36.500.000
Other Direct Cost		3.133.289
PROGRAM ACTIVITIES		
Institutional Evaluation		
Communication (Internet & mobile Phone for Team from field & office)		2.657.206
KPK's Roadmap Drafted		
Public Discussion		53.022.466
Stationaries		7.188.500
Monitoring the Selection Process od KPK's leaders		-
Public Test and public Campaign		-
Survey		14.464.500
Monitoring the Candidate's Interview		-
Desk top Computer		-
TOTAL	-	116.965.961
PROREP STRENGTHENING TEACHER		
Institutional Support		
Salaries		2.500.000
Operational Cost		20.780.000
PROGRAM ACTIVITIES		
Updating Issues and Mapping on Teacher Management		
Depth Interview		1.000.000
Preparation of Academic Paper Draft		-
Academic Paper Draft Dissemination		16.500.000
Education Advocacy Network Consolidation		162.789.800
Academic Paper Report Finalization		-
Mini Workshop		-
Public Campaign and Public Hearing		-

Press Conference		500.000
TOTAL	-	204.069.800
b Total Program Expenditure	-	321.035.761
c Beginning Balance for Program	-	466.791.360
d Fund Balance for Program (a-b+c)	-	466.696.610
Income Non Program Interest Income		243.438
e Total Income Non Program	-	243.438
Bank Charge Pemindahbukuan ke ICW		148.688 466.791.360
f Total Expenditure Non Program	-	466.940.048
g Beginning Balance of Non Program		
h Fund Balance for Non Program (e-f+g)	-	(466.696.610)
i Fund Balance (d+h)	-	-

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

Description	2017	2016
Income From Grantor		
FORD		535.199.392
a Total Income	-	535.199.392
Institutional Support		
Salaries		453.600.000
Operational Cost		83.409.319
PROGRAM ACTIVITIES		
Patron Client		
To identify Politic-business relation in sub national level (Kalimantan Tengah)		
Workshop penyusunan metodologi riset dan strategi pengumpulan data		459.655.845
Field Research		300.000.000
National Data Collection		-
Local Data Collection		39.558.238
Konsinyering hasil penelitian		-
Proper Knowledge		
Budget tracking (Kalteng, Riau and Jambi)		
Workshop pembuatan modul pelatihan budget tracking		-
Pelatihan budget tracking		50.000.000
Local budget tracking		78.728.800
Konsinyering hasil tracking		-
Traning Investigasi		
Pelatihan Investigasi		-
Local Investigation		100.000.000
Konsinyering hasil investigasi		-
Pelatihan Advokasi (waktu setelah pelatihan investigasi)		-
Technical Assistant		-
Public Review on national or sub national level regulation on forest conversion		
Expert Meeting (Kalteng)		-
Sidang Eksaminasi / FGD (Kalteng)		70.025.000
Pelaporan Hasil Eksaminasi		113.098.750
Anti Corruption Campaign on Forest Conversion		
Media Briefing in Local and National Level		
Advokasi dan Publikasi Laporan		221.103.849
Seminar Nasional Kehutanan		29.496.500
Panduan Monitoring Penerimaan Negara		
FGD 2 kali		-
Penulisan Panduan (3 bulan)		75.000.000
Cetak Buku		10.000.000
b Total Program Expenditure	-	2.083.676.301
c Beginning Balance for Program	-	1.540.808.782
d Fund Balance for Program (a-b+c)	-	(7.668.127)
Interest Income		11.178.915

Bridging from ICW	-	-
e Total Income Non Program	-	11.178.915
Bank Charge		3.510.788
f Total Expenditure Non Program	-	3.510.788
g Beginning Balance of Non Program		
h Fund Balance for Non Program (e-f+g)	-	7.668.127
i Fund Balance (d+h)	-	-

EXHIBIT - 11

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

Description	2017	2016
Income From Grantor		
IFES	302.768.861	627.330.000
a Total Income	302.768.861	627.330.000
 DIRECT LABOR		
Staff Salaries	-	550.250.000
Staff Benefits	-	22.500.000
Consultant	-	25.000.000
FURNITURE & SUPPLIES-EXPENDABLE (<\$5,000)		19.998.000
OFFICE EXPENSES		
Operational Costs-International (Field) Based Expenses	11.750.000	113.195.400
SPECIAL EVENT EXPENSES		
Project Activities		
Thematic Research and Meeting		-
Working Group		139.780.108
Meeting with polical parties		-
Informal meeting	2.743.000	-
Data Collection (Aceh, NTB, Makassar)		44.108.160
Academic Paper Draft		
Workshop for academic draft writing	-	-
b Total Program Expenditure	14.493.000	914.831.668
c Beginning Balance for Program	(287.579.915)	
d Fund Balance for Program (a-b+c)	695.946	(287.501.668)
Interest Income		620.952
Adjustment Beginning Balance	-	(6)
Bridging from ICW	-	
e Total Income Non Program	-	620.946
Bank Charge	75.000	699.193
Returning Fund	620.946	
f Total Expenditure Non Program	695.946	699.193
g Beginning Balance of Non Program		
h Fund Balance for Non Program (e-f+g)	(695.946)	(78.247)
i Fund Balance (d+h)	-	(287.579.915)

EXHIBIT - 12

PERKUMPULAN INDONESIA CORRUPTION WATCH

SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF ULU EUROPEAN CLIMATE FOUNDATION PROGRAM

Description	2017	2016
Income From Grantor		
EUROPEAN CLIMATE FOUNDATION	-	553.562.500
a Total Income	-	553.562.500
Personnel Salaries Wages	255.750.000	87.333.750
Consulting Fees	13.950.000	-
Conferences, Workshops, Seminars, and Meetings	204.242.397	-
Travel	8.169.580	-
Printing and Publications		-
Administrative Expenses		
Office Supplies	1.705.000	-
Communication	4.357.947	1.188.531
Postage, Shipping	-	-
Utilities	2.046.000	558.000
Occupancy, Rent		
Permanent		15.630.000
Temporary	-	
b Total Program Expenditure	490.220.924	104.710.281
c Beginning Balance for Program	449.806.579	-
d Fund Balance for Program (a-b+c)	(40.414.345)	448.852.219
Interest Income	2.859.991	1.286.702
Bridging from ICW	-	
e Total Income Non Program	2.859.991	1.286.702
Bank Charge	1.147.002	332.342
f Total Expenditure Non Program	1.147.002	332.342
g Beginning Balance of Non Program		
h Fund Balance for Non Program (e-f+g)	1.712.989	954.360
i Fund Balance (d+h)	(38.701.356)	449.806.579

EXHIBIT - 13

PERKUMPULAN INDONESIA CORRUPTION WATCH

SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF HIVOS OPEN PROGRAM

Description	2017	2016
Income From Grantor		
HIVOS - Open	105.532.980	-
a Total Income	105.532.980	-
I Project Staff Cost		
a Labor Cost	50.503.500	-
II Activities		
a Gap Analysis Study	7.404.960	
b Multistakeholder Roundtable	9.391.280	
c Workshop with Community Group	8.319.560	
d Policy Drafting		
e Media Briefing		
f Communication Channel	1.527.630	
b Total Program Expenditure	77.146.930	-
c Beginning Balance for Program	-	-
d Fund Balance for Program (a-b+c)	28.386.050	-
Income Non Program		
Kontribusi Kegiatan		
Interest Income	233.261	-
e Total Income Non Program	233.261	-
Transfer ke Cadangan Likuiditas		
Administration Bank	346.655	-
f Total Expenditure Non Program	346.655	-
g Beginning Balance of Non Program		-
h Fund Balance for Non Program (e-f+g)	(113.394)	-
i Fund Balance (d+h)	28.272.656	-