

Laporan Keuangan / *Financial Statements*

PERKUMPULAN INDONESIA CORRUPTION WATCH

Untuk tahun yang berakhir pada tanggal-tanggal
31 Desember 2018 dan 2017/

For the Years Ended December 31, 2018 and 2017

dan Laporan Auditor Independen/



Yanuar & Riza

Certified Public Accountants

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and Independent Auditor's Report

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**PERKUMPULAN INDONESIA CORRUPTION WATCH (ICW)
MANAGEMENT STATEMENT
REGARDING THE RESPONSIBILITY FOR THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED 31 DECEMBER 2018 AND 2017**

NO: 94 /SK/BP/ICW/III/19

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 08, 2019
For and behalf of Management

**KOMISI
MASYARAKAT
UNTUK
PENYELIDIKAN
KORUPSI**



Adnan Topan Husodo
Coordinator



Ade Irawan
Co. Coordinator



Yanuar & Riza

Certified Public Accountants

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

LAPORAN AUDITOR INDEPENDEN

No. 00001/2.0810/AU1/11/0676-6/1/III/2019

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 2018 dan 2017, serta laporan aktivitas, laporan perubahan aset neto, dan laporan arus kas untuk tahun yang berakhir pada tanggal-tanggal tersebut, dan suatu ikhtisar kebijakan akuntansi signifikan dan informasi penjelasan lainnya

Tanggung jawab manajemen atas laporan keuangan

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

Tanggung jawab auditor

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

INDEPENDENT AUDITOR'S REPORT

No. 00001/2.0810/AU1/11/0676-6/1/III/2019

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, 2018 and 2017, and the statements of activities, changes in net assets, and cash flows for the years then ended, and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

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

Auditor's responsibility

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

NOTICE TO READERS

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



Yanuar & Riza

Certified Public Accountants

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

Tanggung jawab auditor (lanjutan)

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

Suatu audit melibatkan pelaksanaan prosedur untuk memperoleh bukti audit tentang angka-angka dan pengungkapan dalam laporan keuangan. Prosedur yang dipilih bergantung pada pertimbangan auditor, termasuk penilaian atas risiko kesalahan penyajian material dalam laporan keuangan, baik yang disebabkan oleh kecurangan maupun kesalahan. Dalam melakukan penilaian risiko tersebut, auditor mempertimbangkan pengendalian internal yang relevan dengan penyusunan dan penyajian wajar laporan keuangan entitas untuk merancang prosedur audit yang tepat sesuai dengan kondisinya, tetapi bukan untuk tujuan menyatakan opini atas keefektifitasan pengendalian internal entitas. Suatu audit juga mencakup pengevaluasian atas ketepatan kebijakan akuntansi yang digunakan dan kewajaran estimasi akuntansi yang dibuat oleh manajemen, serta pengevaluasian atas penyajian laporan keuangan secara keseluruhan.

Kami yakin bahwa bukti audit yang telah kami peroleh adalah cukup dan tepat untuk menyediakan suatu basis bagi opini audit kami.

Auditor's responsibility (continued)

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

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

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

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Gedung DPK PT. Jamsostek, Jl. Tangkas Baru No. 1 Gatot Subroto, Jakarta Selatan 12930, Indonesia
Telp / Fax : (021) 5221589, 5272260, E-mail : yanuarmulya@cbn.net.id, Website : www.kapyanuar-riza.com



Yanuar & Riza

Certified Public Accountants

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

Opini

Menurut opini kami, laporan keuangan terlampir menyajikan secara wajar, dalam semua hal yang material, posisi keuangan Perkumpulan Indonesia Corruption Watch tanggal 31 Desember 2018 dan 2017, 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, 2018 and 2017, and their financial performance, and cash flows for the years then ended, in accordance with Indonesian Financial Accounting Standards.

KAP Yanuar & Riza

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

Drs. Yanuar Mulyana, Ak. CPA

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

08 Maret 2019/ *March 08, 2019*

NOTICE TO READERS

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Telp / Fax : (021) 5221589, 5272260, E-mail : yanuarmulya@cbn.net.id, Website : www.kapyanuar-riza.com

	2018	Catatan / Notes	2017	
ASET				ASSETS
Aset Lancar				Current Assets
Kas dan setara kas	13.994.157.456	2c, 2d, 3	6.717.770.889	Cash and cash equivalents
Piutang	1.775.170.474	4	1.953.552.910	Receivables
Uang muka & beban dibayar dimuka	314.318.390	5	463.226.111	Advances and Prepayment
Jumlah Aset Lancar	16.083.646.320		9.134.549.910	Total current assets
Aset tetap				Fixed Assets
Harga Perolehan	7.479.339.901		8.307.621.094	Acquisition Cost
Akumulasi Penyusutan	(984.241.890)		(1.412.554.586)	Accumulated Depreciation
Jumlah Nilai Buku	6.495.098.011	6	6.895.066.508	Total Book Value
TOTAL ASET	22.578.744.331		16.029.616.418	TOTAL ASSETS
LIABILITAS DAN ASET NETO				LIABILITIES AND FUND BALANCES
Liabilitas				Liabilities
Liabilitas Lancar	841.947.532	7	3.853.895.238	Current Liabilities
Total Liabilitas	841.947.532		3.853.895.238	Total Liabilities
Aset Neto				Fund Balances
Tidak Terikat	16.279.303.262	2g, 8	10.710.663.793	Unrestricted
Terikat Temporer	5.457.493.537	2g, 8	1.465.057.387	Temporary Restricted
Total Aset Bersih	21.736.796.799		12.175.721.180	Total Fund Balances
TOTAL KEWAJIBAN DAN ASET BERSIH	22.578.744.331		16.029.616.418	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

	<u>2018</u>	<u>Catatan / Notes</u>	<u>2017</u>	
PENERIMAAN				RECEIPT
Dana dari Grantor	17.532.061.905	2c, 2d, 9	6.096.718.759	Fund from Grantor
Dana Tidak Terikat	7.665.193.650	2c, 2d, 10	4.523.081.774	Unrestricted Fund
Total Penerimaan	<u>25.197.255.555</u>		<u>10.619.800.533</u>	Total Receipt
PENGELUARAN				EXPENDITURE
Program	13.105.016.456	2d, 11	7.280.193.522	Program
Pengembalian Dana	-	11	620.946	Returning Fund
Dana Tidak Terikat	5.637.747.212	2d, 12	5.384.609.958	Unrestricted Fund
Total Pengeluaran	<u>18.742.763.668</u>		<u>12.665.424.426</u>	Total Expenditures
Penambahan/(Penurunan) Aset Neto	<u>6.454.491.887</u>		<u>(2.045.623.893)</u>	Increase/(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

	Tidak Terikat / Unrestricted	Terikat Temporer / Temporary Restricted	Total / Total	
Saldo Awal, 01-01- 2017	11.375.382.883	2.599.648.883	13.975.031.766	Beg. Balance, 01-01- 2017
Penurunan Aset Neto Tahun 2017	(664.719.090)	(1.134.591.496)	(1.799.310.586)	Decrease in Net Assets Year 2017
Saldo Akhir, 31-12-2017	10.710.663.793	1.465.057.387	12.175.721.180	Ending Balance, 31-12-2017
Kenaikan Aset Neto Tahun 2018	5.568.639.469	3.992.436.150	9.561.075.619	Decrease in Net Assets Year 2018
Saldo, 31-12- 2018	16.279.303.262	5.457.493.537	21.736.796.799	Ending Balance, 31-12- 2018

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

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

LAPORAN ARUS KASUntuk tahun yang berakhir pada tanggal-tanggal
31 Desember 2018 dan 2017 (Dalam Rupiah)**STATEMENT OF CASH FLOWS**For the years ended December 31, 2018 and 2017
(in Rupiah)

	<u>2018</u>	<u>2017</u>	
Aliran Kas Dari Aktivitas Operasi			Cash Flows From Operating Activities
Kenaikan/(penurunan) aset bersih	6.454.491.887	(2.045.623.894)	Increase/(decrease) in net assets
Penyesuaian untuk merekonsiliasi kenaikan /(penurunan) aktiva bersih menjadi arus kas bersih dari aktivitas operasional:			Adjustment to reconcile excess receipt over expenditures to net cash provided by operating activities:
Penyusutan	452.311.707	397.068.461	Depreciation
Perubahan Modal Kerja:			Changes in Working Capital:
penurunan pada piutang	178.382.436	318.704.894	decrease in receivable
(kenaikan)/penurunan pada uang muka	148.907.721	(54.460.067)	(Increase)/decrease in prepayment
kenaikan/(penurunan) pada kewajiban	(58.461.680)	128.678.614	Increase/(decrease) in liabilities
Kas Bersih Digunakan untuk Aktivitas Operasi	<u>7.175.632.071</u>	<u>(1.255.631.992)</u>	Net Cash Used For Operating Activities
Aliran Kas Dari Aktivitas Investasi:			Cash Flows For Investing Activities:
Penambahan/(pengurangan) aset tetap	828.281.193	(7.087.925.309)	Addition/(reduction) in fixed assets
Aliran Kas Dari Aktivitas Pendanaan	<u>(727.526.697)</u>	<u>3.249.974.495</u>	Cash Flows From Financing Activities
Penurunan bersih kas dan setara kas	<u>7.276.386.567</u>	<u>(5.093.582.806)</u>	Net decrease in cash and cash equivalent
Kas dan setara kas awal tahun	<u>6.717.770.889</u>	<u>11.811.353.695</u>	Cash and cash equivalents, beginning
Kas dan setara kas akhir tahun	<u>13.994.157.456</u>	<u>6.717.770.889</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 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.

1. GENERAL

Association Establishment

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

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

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

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

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

- Facilitating and empowering civil society movement against corruption to achieve people's right on quality public services.
- Facilitating civil society capacity building to participate and control public policy

1. UMUM (Lanjutan)

- Meningkatkan inisiatif dan kualitas partisipasi masyarakat serta mitra jaringan dalam dalam mengungkap, melaporkan kasus korupsi dan memantau penegakan hukum.
- Menggalang kampanye publik guna mendesak reformasi hukum, politik dan birokrasi yang kondusif bagi pemberantasan korupsi.
- Mempromosikan kebijakan yang mendukung pemberantasan korupsi.
- Menyebarkan gagasan dan instrument antikorupsi kepada kelompok rakyat yang terorganisir di berbagai sektor untuk meningkatkan efektifitas pemberantasan korupsi.
- Mendorong aktor-aktor potensial di pemerintahan, parlemen dan penegak hukum untuk membuka ruang partisipasi publik dalam mengubah kebijakan.
- Melakukan upaya hukum publik untuk mendorong reformasi hukum, membela hak-hak korban korupsi dan perubahan kebijakan yang berpihak kepada rakyat.

Keanggotaan

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

Mekanisme dan syarat keanggotaan diatur dalam Anggaran Rumah Tangga.

Organisasi

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

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

1. GENERAL (Continued)

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

Membership

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

Articles of Association regulate membership mechanism and requirement.

Organization

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

Articles of Association regulate structure and its relationship.

1. UMUM (Lanjutan)

Lambang dan Sumber Keuangan

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

Sumber keuangan ICW diperoleh dari :

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

Perubahan Anggaran Dasar

Perubahan Anggaran Dasar dilakukan di dalam Rapat Umum Anggota.

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

Pembubaran

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

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

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

Dewan Etik dan Badan Pengurus

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

1. GENERAL (Continued)

Symbol and Source of Financial Income

Articles of Association regulate symbol and its function.

Source of financial income :

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

Amendment of Statutes of Association

Amendment of Statutes of Association made in Members General Meeting.

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

Dissolving

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

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

Articles of Association regulate assets donation

Board of Ethics and Board of Management

Based on 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 Trisasongko	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 2018 dan 2017.

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 14.481 dan Euro 1 = Rp 16.559,75 untuk 2018, dan USD 1 = Rp 13.548 dan Euro 1 = Rp 16.173,62 untuk 2017.

f. Aset Tetap

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

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

2. ACCOUNTING POLICY

a. Financial Statements

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

b. Period of Report

The period of the financial statements is from January 1 up to December 31 2018 and 2017.

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 14,481 and Euro 1= Rp 16.559.75 for 2018, and USD 1= RP 13.548 and Euro 1 = RP 14.173,62 for 2017.

f. Fixed Assets

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

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

2. IKHTISAR KEBIJAKAN AKUNTANSI (Lanjutan)

g. Aset Neto

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

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 sumbangan terikat.

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

h. Donatur

Selama 2018 Perkumpulan menerima dana dari:

• AIPJ	• IFES
• TIFA	• EUROPEAN
• MSI	• Hivos Open
• TAF Setapak	• FORD
• DANIDA	• TFK
• Hivos MAVC	• VOICE

2. ACCOUNTING POLICY (Continued)

g. Fund Balance

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

g. Fund Balance (Continued)

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

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

h. Grantor

During 2018 the Association received fund from:

• AIPJ	• IFES
• TIFA	• EUROPEAN
• MSI	• Hivos Open
• TAF Setapak	• FORD
• DANIDA	• TFK
• Hivos MAVC	• VOICE

3. KAS DAN SETARA KAS

3. CASH AND CASH EQUIVALENT

	<u>2018</u>	<u>2017</u>	
Kas	1.154.093	2.667.832	Cash on hand
Jumlah Kas	1.154.093	2.667.832	Total Cash
Bank :			Bank :
BNI AC. 0004449860 USD (1USD = Rp 14.481)	230.937.051	221.524.838	BNI AC. 0004449860 USD (1USD = Rp.13.548)
BNI AC. 0004449871 EUR (1EUR = Rp. 16.559,75)	182.322.682	178.556.603	BNI AC. 0004449871 EUR (1EUR = Rp.16.173,62)
BNI AC. 0004475992 IDR	335.552	35.505	BNI AC. 0004475992 IDR
BNI AC. 0004476009 IDR	29.625.118	-	BNI AC. 0004476009 IDR
BNI AC. 0004476021 IDR	31.726.948	377.657.576	BNI AC. 0004476021 IDR
BNI AC. 0004476010 IDR	1.969.742.330	1.369.673.801	BNI AC. 0004476010 IDR
BNI AC. 0004476032 IDR	3.220.034.057	1.362.911.499	BNI AC. 0004476032 IDR
BNI AC. 0004476043 IDR	3.798.782.654	-	BNI AC. 0004476043 IDR
BNI AC. 0004476054 IDR	675.323.184	270.663	BNI AC. 0004476054 IDR
BNI AC. 64360742 IDR	78.674.666	50.712.695	BNI AC. 64360742 IDR
BNI AC. 0074202252 IDR	161.691.018	38.827.236	BNI AC. 0074202252 IDR
BNI AC. 0095799158 IDR	839.801.856	414.971.323	BNI AC. 0095799158 IDR
BNI AC. 0098147542 IDR	219.427.228	3.100.363	BNI AC. 0098147542 IDR
BNI AC. 110639214 IDR	218.513.037	1.144.207.504	BNI AC. 110639214 IDR
CIMB NIAGA AC. 800128637600	20.926.088	21.408.088	CIMB NIAGA AC. 800128637600
MANDIRI AC. 1260005669600 IDR	1.109.037.915	729.293.224	MANDIRI AC. 1260005669600 IDR
BCA AC. 8780199823 IDR	512.786.861	387.934.138	BCA AC. 8780199823 IDR
BCA AC. 8780161737 IDR	480.218.816	301.154.575	BCA AC. 8780161737 IDR
BRI-020601004306307	209.191.034	108.586.158	BRI-020601004306307
BRI-042601000115308	3.905.268	4.277.268	BRI-042601000115308
Jumlah bank	13.993.003.363	6.715.103.057	Total cash in bank
JUMLAH KAS & SETARA KAS	13.994.157.456	6.717.770.889	TOTAL CASH AND CASH EQUIVALENTS

4. PIUTANG

4. RECEIVABLE

	<u>2018</u>	<u>2017</u>	
Piutang Karyawan	892.585.120	1.112.082.683	Employees Receivable
Piutang Program :			Program Receivables :
MSI-USAID	-	671.262.240	MSI-USAID
TIFA	344.175	2.000.000	TIFA
Hivos Open	-	6.952.210	Hivos Open
IFES	97.510.000	-	IFES
TAF Setapak	40.629.868	-	TAF Setapak
FORD	42.152.123	-	FORD
ECF	-	24.555.777	ECF
TFK	95.118.279	-	TFK
FUNDRAISING	370.268.409	-	FUNDRAISING
Lain-lain	236.562.500	136.700.000	Others
Jumlah Piutang Program	<u>882.585.354</u>	<u>841.470.227</u>	Total Program Receivables
JUMLAH PIUTANG	<u>1.775.170.474</u>	<u>1.953.552.910</u>	TOTAL RECEIVABLE

Piutang Karyawan merupakan pinjaman kepada karyawan dengan jangka waktu dan tingkat bunga yang telah ditetapkan oleh Badan Pengurus. Piutang Program merupakan talangan dana untuk melaksanakan program.

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

5. UANG MUKA DAN BEBAN DIBAYAR DIMUKA

5. ADVANCES AND PREPAYMENT

	<u>2018</u>	<u>2017</u>	
FORD	42.366.519	-	FORD
FUNDRAISING	12.693.005	37.012.996	FUNDRAISING
TIFA	9.666.520	54.448.062	TIFA
MSI - USAID	141.571.796	75.117.096	MSI - USAID
TAF Setapak	-	2.510.707	TAF Setapak
IFES	590.800	-	IFES
DANIDA	-	232.677.500	DANIDA
ECF	14.000.000	-	ECF
Lain-lain	93.429.750	61.459.750	Others
JUMLAH UANG MUKA DAN BEBAN DIBAYAR DIMUKA	<u>314.318.390</u>	<u>463.226.111</u>	TOTAL ADVANCES AND PREPAYMENT

6. ASET TETAP

6. FIXED ASSETS

	<u>2018</u>	<u>2017</u>	
Biaya Perolehan			Acquisition Cost
Bangunan	7.000.000.000	7.000.000.000	Building
Peralatan Kantor	479.339.901	1.283.056.094	Office Equipment
Kendaraan	-	24.565.000	Vehicles
Jumlah	<u>7.479.339.901</u>	<u>8.307.621.094</u>	Total
Akumulasi Penyusutan			Accumulated Depreciation
Bangunan	(641.666.667)	(291.666.667)	Building
Peralatan Kantor	(342.575.223)	(1.096.322.919)	Office Equipment
Kendaraan	-	(24.565.000)	Vehicles
Jumlah	<u>(984.241.890)</u>	<u>(1.412.554.586)</u>	Total
NILAI BUKU	<u>6.495.098.011</u>	<u>6.895.066.508</u>	BOOK VALUE

7. LIABILITAS LANCAR

7. CURRENT LIABILITIES

	<u>2018</u>	<u>2017</u>	
Liabilitas Program	686.308.547	744.770.226	Program Liabilities
Biaya Masih Harus Dibayar	131.646.886	86.384.810	Accruals Expenses
PPh Pasal 21	20.399.599	7.279.534	Income Tax Art. 21
PPh Pasal 23	1.130.000	740.000	Income Tax Art. 23
PPh Pasal 4 (2)	-	-	Income Tax Art. 4(2)
Uang Titipan	2.462.500	14.720.668	Deposit
Hutang Pembelian Bangunan	-	3.000.000.000	Building Purchase Debt
JUMLAH LIABILITAS LANCAR	<u>841.947.532</u>	<u>3.853.895.238</u>	TOTAL CURRENT LIABILITIES

8. ASET NETO

8. FUND BALANCES

	<u>2018</u>	<u>2017</u>	
Tidak Terikat			Unrestricted
Dana Cadangan Likuiditas	6.706.116.144	6.829.692.013	Liquidity Fund
Dana Cadangan Karyawan	1.747.570.132	1.479.159.832	Staff Endowment Fund
Lembaga	6.562.484.573	1.377.734.415	Institution
Fundraising	1.263.132.413	1.015.188.263	Fundraising
Lain-lain	-	8.889.270	Others
Jumlah Tidak Terikat	<u>16.279.303.262</u>	<u>10.710.663.793</u>	Total Unrestricted
Terikat Temporer			Temporary Restricted
TIFA	221.651.612	28.518.025	TIFA
MSI	281.448.528	429.117.189	MSI
TAF SETAPAK 2017	(71.476.987)	375.723.473	TAF SETAPAK 2017
DANIDA	-	642.127.400	DANIDA
FORD	3.683.210.810	-	FORD
IFES	(69.059.282)	-	IFES
European Climate Foundation	683.502.084	(38.701.356)	European Climate Foundation
Hivos Open	134.957.699	-	Hivos Open
TFK	(212.985.528)	-	TFK
VOICE	806.244.601	28.272.656	VOICE
Jumlah Terikat Temporer	<u>5.457.493.537</u>	<u>1.465.057.387</u>	Total Temporary Restricted
JUMLAH	<u>21.736.796.799</u>	<u>12.175.721.180</u>	TOTAL

9. PENERIMAAN DANA DARI GRANTOR

9. FUND RECEIPT FROM GRANTOR

	<u>2018</u>	<u>2017</u>	
AIPJ	-	221.415.761	AIPJ
TIFA	998.062.725	541.923.329	TIFA
MSI	2.448.037.743	2.039.023.967	MSI
TAF SETAPAK 2016	-	539.160.975	TAF SETAPAK 2016
TAF SETAPAK 2017	745.538.344	425.353.055	TAF SETAPAK 2017
DANIDA	157.897.747	1.070.117.946	DANIDA
HIVOS MAVC	-	848.328.633	HIVOS MAVC
FORD FOUNDATION	10.734.538.170	-	FORD FOUNDATION
IFES	6.398	302.768.861	IFES
European Climate Foundation	906.595.980	2.859.991	European Climate Foundation
Hivos Open	385.215.880	105.766.241	Hivos Open
TFK	132.235.403	-	TFK
VOICE	1.023.933.515	-	VOICE
JUMLAH	<u>17.532.061.905</u>	<u>6.096.718.759</u>	TOTAL

10. PENERIMAAN DANA TIDAK TERIKAT

10. UNRESTRICTED FUND RECEIPT

	<u>2018</u>	<u>2017</u>	
Kontribusi	5.855.096.596	3.075.850.455	Contribution
Fundraising	1.450.517.352	1.151.551.204	Fundraising
Bunga Bank	69.899.845	110.901.927	Interest Income
Bunga Pinjaman Perorangan	82.401.650	73.175.977	Personal Loan Interest Income
Selisih Kurs	120.234.997	27.068.266	Foreign Exchange
Lain-lain	87.043.210	84.533.945	Others
JUMLAH	<u>7.665.193.650</u>	<u>4.523.081.774</u>	TOTAL

11.PENGELUARAN PROGRAM

11.PROGRAM EXPENDITURE

	<u>2018</u>	<u>2017</u>	
TIFA	804.340.212	462.516.280	TIFA
MSI	2.205.064.803	2.106.191.760	MSI
TAF SETAPAK 2016	-	555.468.208	TAF SETAPAK 2016
TAF SETAPAK 2017	1.192.738.804	49.629.582	TAF SETAPAK 2017
DANIDA	807.759.869	1.867.009.794	DANIDA
HIVOS MAVC	-	1.655.948.388	HIVOS MAVC
FORD FOUNDATION	7.051.327.360	-	FORD FOUNDATION
IFES	69.065.680	14.568.000	IFES
European Climate Fondation	140.751.429	491.367.926	European Climate Fondation
Hivos Open	271.058.454	77.493.584	Hivos Open
TFK	345.220.931	-	TFK
VOICE	217.688.914	-	VOICE
SUB JUMLAH	<u>13.105.016.456</u>	<u>7.280.193.522</u>	SUB TOTAL
PENGEMBALIAN DANA :			REFUND :
IFES	-	620.946	IFES
JUMLAH	<u>13.105.016.456</u>	<u>7.280.814.468</u>	TOTAL

12. PENGELUARAN DANA TIDAK TERIKAT

12. UNRESTRICTED FUND EXPENDITURE

	<u>2018</u>	<u>2017</u>	
Pengeluaran Program			Program Expenditure
Fundraising	1.103.193.571	849.111.009	Fundraising
Support Program			Support Program
Meeting Packages	22.431.000	6.806.891	Meeting Packages
Campaign	-	2.248.445	Campaign
Staff Development	-	100.000	Staff Development
Honorarium/fee	8.610.750	3.500.000	Honorarium/fee
Biaya Umum & Administrasi			General & Administrative Expenses
Personil dan Organisasi	3.704.374.264	3.670.694.950	Personell and Organization
Asuransi Kesehatan	77.029.368	161.604.330	Health Insurance
Asuransi Pensiun	105.000.000	109.200.000	Pension Insurance
Asuransi	1.063.143	1.063.143	Insurance
Biaya Penyusutan	452.311.707	397.068.461	Depreciation Expense
Biaya umum	41.059.427	47.940.792	General Expenses
Fee untuk input data & Perdiem	500.000	18.560.000	Fee for data entry & Perdiem
Transportasi	5.557.426	4.167.860	Transportation
Akomodasi & Konsumsi	450.000	563.000	Accommodation
Jasa audit, konsultasi, penterjemah	62.450.000	39.000.000	Audit, consultation, interpreting
Perawatan gedung, peralatan dll	13.274.294	1.252.000	Building maintenance
Biaya Bank	17.423.938	26.720.443	Bank expenses
Biaya Pajak	15.208.184	32.777.480	Tax Expenses
Distribusi, Mail Distribution, Remittance	1.272.600	1.503.500	,Mail Distribution, Remittance expenses
Dokumentasi, Banner, Alat tulis, Cartridge & Referensi	3.735.000	1.164.000	Documentasi, Banner, Stationery, Cartridge & Referensi
Printing	150.000	5.220.000	Printing
Peralatan	2.652.540	-	Equipment
Biaya Lain-lain	-	4.343.654	Other Expenses
JUMLAH	<u>5.637.747.212</u>	<u>5.384.609.958</u>	TOTAL

EXHIBIT - 02
PERKUMPULAN INDONESIA CORRUPTION WATCH
SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF TIFA PROGRAM

Description	2018	2017
Income From Grantor		
TIFA	994.750.000	540.889.024
a Total Income	994.750.000	540.889.024
TIFA 2017		
Institutional Support		
Honorarium Keuangan	20.000.000	40.000.000
Honorarium Program Manager	32.000.000	64.000.000
Honorarium Asisten Program Manager	48.000.000	96.000.000
Facilities/Secretariat	20.645.400	21.734.350
Program		
Assesment	60.000	63.508.801
Fasilitasi CRC	29.679.645	77.201.968
Training	63.109.118	87.514.297
Pendampingan	12.377.449	-
Lokakarya Pelayanan Publik Desa	64.380.246	-
Advocacy	97.213.000	-
Survey	20.131.500	-
FGD	-	11.850.000
Jumlah	407.596.358	461.809.416
TIFA 2018		
Institutional Support		
Honorarium Keuangan	33.000.000	-
Kesekretarian	18.628.798	-
Activities		
Honorarium Program Staf	92.400.000	-
Pengembangan Web	98.750.000	-
Hearing dan MOU	6.472.300	-
Profiling dan Tracking	130.334.980	-
Sosialisasi dan Advokasi	3.351.000	-
Jumlah	382.937.078	-
b Total Program Expenditure	790.533.436	461.809.416
c Beginning Balance for Program	28.518.025	(61.373.151)
d Fund Balance for Program (a-b+c)	232.734.589	17.706.457

Income Non Program	-	-
Closing Program 2015	-	10.484.127
Interest Income	3.312.725	1.034.305
e Total Income Non Program	3.312.725	11.518.432
Expenditure Non Program		
Refund to grantor	12.594.226	-
Bank Charge	1.212.550	706.864
Adjusment Beginning balance	588.926	-
f Total Expenditure Non Program	14.395.702	706.864
g Beginning Balance of Non Program		-
h Fund Balance for Non Program (e-f+g)	(11.082.977)	10.811.568
i Fund Balance (d+h)	221.651.612	28.518.025

EXHIBIT - 03
 PERKUMPULAN INDONESIA CORRUPTION WATCH
 SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF MSI PROGRAM

Description	2018	2017
Income From Grantor		
MSI 2016	47.000	-
MSI 2018	2.446.404.521	2.035.467.238
a Total Income	2.446.451.521	2.035.467.238
CEGAH 2016		
Project Staff/Personnel	-	740.250.000
Fringe Benefits	-	38.463.357
National Meeting (1 and 2)	-	258.252.087
Join Activities	26.301.430	379.284.915
TNA	-	7.298.400
Roadmap Development	9.272.858	236.425.627
Consignation to Make and Refine Online Module	-	184.617.996
User Acceptance Test	-	52.743.750
Office Support	2.901.300	196.444.178
Equipment	-	10.000.000
Jumlah	38.475.588	2.103.780.310
MSI 2018		
Project Staff/Personnel	870.500.000	-
Fringe Benefits	46.156.028	-
Outcome 1 : Improved CSOs' involvement in pursuing policy change on accountability, legal reform, and anti-corruption at Coordination Meeting (Jakarta)	41.118.075	-
Training, Assistancy and Monev (4 Region)	202.132.713	-
Outcome 2 : Improved collaboration between CSOs and Government of Indonesia (Gol) to develop policy change on Research	353.530.126	-
Campaign and Advocacy	139.368.742	-
Outcome 3 : Raise public awareness on the anti-corruption skills and knowledge		
E Learning	345.223.802	-
Office Support	27.522.165	-
Equipment	140.060.917	-
Jumlah	2.165.612.568	-
b Total Program Expenditure	2.204.088.156	2.103.780.310
c Beginning Balance for Program	429.117.189	496.284.982
d Fund Balance for Program (a-b+c)	671.480.554	427.971.910
Interest Income	1.633.222	3.557.229
Adjustment Beginning Balance	-	-
Kontribusi Kegiatan	-	(500)
e Total Income Non Program	1.633.222	3.556.729
Bank Charge	976.647	2.411.450
Pemindahbukuan ke ICW	390.688.601	-
f Total Expenditure Non Program	391.665.248	2.411.450
g Beginning Balance of Non Program	-	-
h Fund Balance for Non Program (e-f+g)	(390.032.026)	1.145.279
i Fund Balance (d+h)	281.448.528	429.117.189

EXHIBIT - 04
 PERKUMPULAN INDONESIA CORRUPTION WATCH
 SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF TAF SETAPAK PROGRAM

Description	2018	2017
Income From Grantor TAF - SETAPAK	743.037.466	425.000.000
a Total Income	743.037.466	425.000.000
A INSTITUTIONAL SUPPORT		
I Salaries (12 months + 1 THR)	576.498.156	40.629.868
II Operational cost	69.636.857	8.904.103
B PROGRAM ACTIVITIES		
Activity 1.1: Adanya kajian terkait dengan ancaman kriminalisasi maupun gugatan hukum		
Focus Group Discussion	51.336.700	-
Expert Meeting	12.966.800	-
Multi Stakeholder Meeting	845.000	-
Penulisan Kajian	23.128.960	-
Activity 1.2: Melakukan kordinasi nasional antara KPK, Kepolisian dan Kejaksaan untuk menindaklanjuti korupsi dan kejahatan di sektor sumber daya alam		
Audiensi (Roadshow) ke Penegak Hukum	-	-
Workshop Penegak Hukum (KPK, Kepolisian dan Kejaksaan) Terkait SDA	59.535.378	-
Activity 1.3: Melakukan advokasi nasional		
Workshop Nasional Terkait dengan Issue yang Akan Diadvokasi (Jakarta)	57.418.760	-
Activity 1.4: Adanya amicus curiae (sahabat peradilan) terhadap gugatan pengadilan yang dilakukan swasta kepada pengambil kebijakan (pemerintah)		
Focus Group Discussion & Expert Meeting	38.983.792	-
Penulisan Amicus Curiae	15.703.085	-
Creative Campaign	55.866.623	-
Teatrical Selamatkan SDA	3.359.175	-
Activity 2.1: Melakukan perbaikan laporan investigasi di sektor tata guna lahan dan hutan di wilayah Setapak		
Workshop dan Bedah Kasus Korupsi SDA	25.688.405	-
Workshop Pelaporan Kasus Korupsi dan Kejahatan SDA dari Sudut Pandang Kejahatan Korporasi	69.861.522	-
Gathering Data dan Informasi Baru	38.080.000	-
Desk Studi dan Review Kasus-kasus Korupsi dan Pidana SDA Lain	15.000.000	-
Activity 2.2: Monitoring & advokasi laporan kasus yg sudah dilaporkan sebelumnya		
Monitoring Laporan yang Sudah Disampaikan ke KPK	-	-
Pelatihan dan Pengawasan Laporan Kasus di Daerah (Tergantung Permintaan Mitra Setapak)	77.579.410	-
b Total Program Expenditure	1.191.488.623	49.533.971
c Beginning Balance for Program	375.723.473	-
d Fund Balance for Program (a-b+c)	(72.727.684)	375.466.029
Interest Income	2.500.878	353.055
Bridging from ICW	-	-
e Total Income Non Program	2.500.878	353.055
Refund	-	-
Bank Charge	1.250.181	95.611
f Total Expenditure Non Program	1.250.181	95.611
g Beginning Balance of Non Program		
h Fund Balance for Non Program (e-f+g)	1.250.697	257.444
i Fund Balance (d+h)	(71.476.987)	375.723.473

EXHIBIT - 05
PERKUMPULAN INDONESIA CORRUPTION WATCH
SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF DANIDA

Description	2018	2017
Income From Grantor DANIDA	156.896.362	1.062.936.238
a Total Income	156.896.362	1.062.936.238
Program Expenditure DANIDA		
Strategic Planning 1: People Empowerment	18.368.250	24.835.000
Strategic Planning 2: Public Policy Advocacy	221.726.950	241.402.203
Strategic Planning 3: Educating Public	4.180.000	277.585.115
Strategic Planning 4: Network	9.784.155	495.405.661
Strategic Planning 5: Capacity improvement in internal organization	396.153.873	824.499.968
Jumlah	650.213.228	1.863.727.947
Pre-event IACC - DANIDA		
1. External Personil Support	21.000.000	-
Preparation	5.233.100	-
Median Briefing	17.097.000	-
Anticorruption Jogging	76.451.743	-
Reporting	1.406.230	-
Contingencies 10%	10.018.807	-
Overhead 7%	9.184.482	-
Audit	16.505.000	-
Jumlah	156.896.362	-
b Total Program Expenditure	807.109.590	1.863.727.947
c Beginning Balance for Program	642.127.400	1.446.753.970
d Fund Balance for Program (a-b+c)	(8.085.828)	645.962.261
Income Non Program		
Adjustment Beginning Balance	7.734.722	(7.734.722)
Contribution	-	7.116.708
Interest Income	1.001.385	65.000
e Total Income Non Program	8.736.107	(553.014)
Expenditure Non Program		
Bank Charge	650.279	3.281.847
f Total Expenditure Non Program	650.279	3.281.847
g Beginning Balance of Non Program	-	-
h Fund Balance for Non Program (e-f+g)	8.085.828	(3.834.861)
i Fund Balance (d+h)	0	642.127.400

EXHIBIT - 06
PERKUMPULAN INDONESIA CORRUPTION WATCH
SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF HIVOS MAVC PROGRAM

Description	2018	2017
Income From Grantor HIVOS - MAVC	-	846.465.283
a Total Income	-	846.465.283
Hivos - MAVC		
Salaries	-	371.250.000
Operational cost	-	80.811.430
Selection Workshop Journalist Fellowship	-	29.426.953
Trainings for CSOs and Local Journalists (ICW and OSM)	-	100.344.310
Investigation, 6 months	-	164.644.369
Training for Key Partners and Stakeholder	-	89.848.278
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
Social Media Campaign	-	27.901.355
System Maintenance	-	170.486.625
Development of Spatial Analysis and Visualization	-	338.604.396
b Total Program Expenditure	-	1.654.670.121
c Beginning Balance for Program	-	768.086.866
d Fund Balance for Program (a-b+c)	-	(40.117.972)
Income Non Program		
Adjustment Beginning Balance	-	26.865.744
Adjustment Advance	-	12.667.145
Interest Income	-	1.863.350
e Total Income Non Program	-	41.396.239
Expenditure Non Program		
Koreksi Beginning Balance	-	-
Bank Charge	-	1.278.267
f Total Expenditure Non Program	-	1.278.267
g Beginning Balance of Non Program	-	-
h Fund Balance for Non Program (e-f+g)	-	40.117.972
i Fund Balance (d+h)	-	-

EXHIBIT - 07
 PERKUMPULAN INDONESIA CORRUPTION WATCH
 SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF IFES PROGRAM

Description	2018	2017
Income From Grantor IFES	-	302.768.861
a Total Income	-	302.768.861
DIRECT LABOR		
Staff Salaries	57.200.000	-
Staff Benefits	-	-
Consultant	-	-
FURNITURE & SUPPLIES-EXPENDABLE (<\$5,000)		
OFFICE EXPENSES		
Operational Costs-International (Field) Based Expenses	7.789.200	11.750.000
SPECIAL EVENT EXPENSES		
Project Activities		
Preparation Stage		
Meeting Packages (Full day)	2.760.000	-
Meeting Packages (Half day)	881.200	-
Transportation	359.000	-
Informal meeting	-	2.743.000
Academic Paper Draft		
Workshop for academic draft writing	-	-
b Total Program Expenditure	68.989.400	14.493.000
c Beginning Balance for Program	-	(287.579.915)
d Fund Balance for Program (a-b+c)	(68.989.400)	695.946
Interest Income	6.398	-
Adjustment Beginning Balance	-	-
Bridging from ICW	-	-
e Total Income Non Program	6.398	-
Bank Charge	76.280	75.000
Returning Fund	-	620.946
f Total Expenditure Non Program	76.280	695.946
g Beginning Balance of Non Program	-	-
h Fund Balance for Non Program (e-f+g)	(69.882)	(695.946)
i Fund Balance (d+h)	(69.059.282)	-

EXHIBIT - 08

PERKUMPULAN INDONESIA CORRUPTION WATCH

SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF ULU EUROPEAN CLIMATE FOUN

Description	2018	2017
Income From Grantor EUROPEAN CLIMATE FOUNDATION	906.098.500	-
a Total Income	906.098.500	-
ECF 2016		
Personnel Salaries Wages	-	255.750.000
Consulting Fees	-	13.950.000
Conferences, Workshops, Seminars, and Meetings	25.444.370	204.242.397
Travel	-	8.169.580
Administrative Expenses		
Office Supplies	10.000	1.705.000
Communication		4.357.947
Utilities		2.046.000
Jumlah	25.454.370	490.220.924
ECF 2018		
Personnel Salaries Wages	78.750.000	-
Consulting Fees	15.750.000	-
Conferences, Workshops, Seminars, and Meetings	240.850	-
Travel	1.453.050	-
Administrative Expenses		
Office Supplies		-
Communication	1.278.000	-
Utilities	630.000	-
Occupancy, Rent :		
Permanent	16.800.000	-
Jumlah	114.901.900	-
b Total Program Expenditure	140.356.270	490.220.924
c Beginning Balance for Program	(38.701.356)	449.806.579
d Fund Balance for Program (a-b+c)	727.040.874	(40.414.345)
Interest Income	497.480	2.859.991
Bridging from ICW	-	-
e Total Income Non Program	497.480	2.859.991
Bank Charge	395.159	1.147.002
Pemindahan Buku ke ICW	43.641.111	-
f Total Expenditure Non Program	44.036.270	1.147.002
g Beginning Balance of Non Program		
h Fund Balance for Non Program (e-f+g)	(43.538.790)	1.712.989
i Fund Balance (d+h)	683.502.084	(38.701.356)

EXHIBIT - 09

PERKUMPULAN INDONESIA CORRUPTION WATCH

SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF HIVOS OPEN PROGRAM

Description	2018	2017
Income From Grantor		
HIVOS - Open	383.869.090	105.532.980
a Total Income	383.869.090	105.532.980
HIVOS OC 2017		
I Project Staff Cost		
Labor Cost	-	50.503.500
II Activities		
Gap Analysis Study	-	7.404.960
Multistakeholder Roundtable	275.000	9.391.280
Workshop with Community Group	-	8.319.560
Policy Drafting	-	-
Media Briefing	-	-
Communication Channel	70.560.000	1.527.630
Jumlah	70.835.000	77.146.930
HIVOS OC 2018		
A Institutional Support		
Labor Cost	75.600.000	-
I Program Activities		
Desk Study Information Commission	6.266.554	-
Comparative Review of Procurement Standard Impleme	-	-
FGD	12.446.174	-
Policy Drafting	794.405	-
Hearing (LKPP, KSP, KI)	82.000	-
Media Briefing	-	-
Social Media Campaign	96.184.960	-
II Push for Disclosure of Contract Document in State Regulation (Perka LKPP or SLIP)		
Multistakeholder Meeting	-	-
FGD	8.405.000	-
Start Developing opentender.net	-	-
Jumlah	199.779.093	-
b Total Program Expenditure	270.614.093	77.146.930
c Beginning Balance for Program	28.272.656	-
d Fund Balance for Program (a-b+c)	141.527.653	28.386.050
Income Non Program		
Kontribusi Kegiatan		
Interest Income	1.346.790	233.261
e Total Income Non Program	1.346.790	233.261
Pemindahbukuan Ke ICW	7.472.383	-
Bank Charge	444.361	346.655
f Total Expenditure Non Program	7.916.744	346.655
g Beginning Balance of Non Program	-	-
h Fund Balance for Non Program (e-f+g)	(6.569.954)	(113.394)
i Fund Balance (d+h)	134.957.699	28.272.656

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

Description	2018
Income From Grantor FORD	10.690.257.682
a Total Income	10.690.257.682
General Support Anti Corruption Learning Center Buying House - Building - Tax Expenses - Facilities Current Strategic Plan - Research Enhancement -Capacity Building for Local Partner Social Benefit -Social Benefit Scheme -Salary Enhancement INSTITUTIONAL STRENGTHENING New Strategic Plan - External Evaluator - Strategic Meeting - Annual Meeting Human Resource Plan - Assessment - Consultant	5.000.000.000 562.878.656 108.334.415 3.054.800 123.237.188 339.309.645 496.000.000 55.000.000 155.485.573 112.450.076 585.000 85.760.000
b Total Program Expenditure	7.042.095.353
c Beginning Balance for Program	-
d Fund Balance for Program (a-b+c)	3.648.162.329
Interest Income Bridging from ICW	44.280.488 -
e Total Income Non Program	44.280.488
Bank Charge	9.232.007
f Total Expenditure Non Program	9.232.007
g Beginning Balance of Non Program	-
h Fund Balance for Non Program (e-f+g)	35.048.481
i Fund Balance (d+h)	3.683.210.810

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

Description	2018
Income From Grantor TFK	132.134.988
a Total Income	132.134.988
STAFFING COSTS Staff Salaries (incl. benefits, taxes & other payments) Consultant Fees	151.592.700 -
OPERATIONAL COSTS <i>OBJECTIVE 1: To provide financial analysis report both the tobacco industry and the House of Representatives (legislative board/Baleg)</i> Activity # 1: Test Information Information Request Phase 2 Information Dispute Activity # 2: Tracking <i>Interview</i> Activity # 3: Analysis <i>OBJECTIVE 2: To socialize the results of analysis of financial statements of tobacco industry and Baleg to the public</i> Activity # 1: Socialization Media Briefing 2	6.298.500 6.730.518 12.810.899 26.436.000 10.729.180 80.096.350 5.544.000 27.065.450
ADMINISTRATIVE COSTS	17.322.250
b Total Program Expenditure	344.625.847
c Beginning Balance for Program	-
d Fund Balance for Program (a-b+c)	(212.490.859)
Interest Income Bridging from ICW	100.415 -
e Total Income Non Program	100.415
Bank Charge	595.084
f Total Expenditure Non Program	595.084
g Beginning Balance of Non Program	-
h Fund Balance for Non Program (e-f+g)	(494.669)
i Fund Balance (d+h)	(212.985.528)

EXHIBIT - 12
PERKUMPULAN INDONESIA CORRUPTION WATCH
SUMMARY OF INCOME AND EXPENDITURE STATEMENTS OF FORD

Description	2018
Income From Grantor VOICE	1.020.315.781
a Income	1.020.315.781
POPSiCLE: PwD Oriented Public Services with Community-based Local Engagement	
STAFF COSTS	158.800.000
Outcome 1 - Activity 1 Draft Standard of minimum public service for PwD	
Assessment Local Partner Assessment Local Partner with 15 number of participants at 4 location	30.040.736
Drafting Survey Report Drafting Survey Report with 10 number of participants at 5 location	332.175
Knowledge Building for CSO Knowledge Building for CSO with 20 number of participants at 1 location	1.505.000
Media Campaign Media Campaign with 10 number of participants at 1 location	12.000.000
Overhead costs - max. 7% of budget	14.187.454
b Total Program Expenditure	216.865.365
c Beginning Balance for Program	-
d Fund Balance for Program (a-b+c)	803.450.416
Interest Income	3.617.734
Bridging from ICW	-
e Total Income Non Program	3.617.734
Bank Charge	823.549
f Total Expenditure Non Program	823.549
g Beginning Balance of Non Program	-
h Fund Balance for Non Program (e-f+g)	2.794.185
i Fund Balance (d+h)	806.244.601

