

**YAYASAN TRANSPARASI SUMBER DAYA EKSTRAKTIF/  
PUBLISH WHAT YOU PAY INDONESIA (PWYP INDONESIA)**

LAPORAN KEUANGAN / FINANCIAL STATEMENTS

UNTUK TAHUN YANG BERAKHIR 31 DESEMBER 2021 DAN 2020 /  
FOR THE YEAR ENDED DECEMBER 31, 2021 AND 2020

DAN / AND

LAPORAN AUDITOR INDEPENDEN /  
INDEPENDENT AUDITOR REPORT



**PUBLISH WHAT YOU PAY  
INDONESIA**

Jalan Tebet Timur Dalam VIII K No.12  
Jakarta Selatan

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YAYASAN TRANSPARASI SUMBER DAYA EKSTRAKTIF  
PUBLISH WHAT YOU PAY INDONESIA (PWYP INDONESIA)

SURAT PERNYATAAN PENGURUS  
TENTANG TANGGUNG JAWAB  
ATAS LAPORAN KEUANGAN  
TANGGAL 31 DESEMBER 2021  
DAN UNTUK TAHUN YANG BERAKHIR  
PADA TANGGAL TERSEBUT

STATEMENT LETTER OF MANAGEMENT  
RELATING TO THE RESPONSIBILITY  
ON THE FINANCIAL STATEMENTS  
AS AT DECEMBER 31, 2021  
AND FOR THE YEAR ENDED  
ON THAT DATE

Saya yang bertanda tangan dibawah ini / *I, the undersigned* :

Nama / Name : Aryanto Nugroho  
Alamat kantor / Office address : Jalan Tebet Timur Dalam VIII K, No.12, Tebet, Jakarta Selatan  
Nomor Telepon / Telephone Number : (021) 29069727  
Jabatan / Position : Ketua Badan Pengurus/Koordinator Nasional  
*Chairman of the Governing Board/National Coordinator*

Menyatakan bahwa,

1. Kami bertanggung jawab atas penyusunan dan penyajian laporan keuangan Yayasan Transparasi Sumber Daya Ekstraktif ("Yayasan");
2. Laporan keuangan Yayasan telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan Entitas Tanpa Akuntabilitas Publik (SAK ETAP);
3. Memberikan jaminan bahwa:
  - a. Semua informasi dalam laporan keuangan Yayasan telah dimuat secara lengkap dan benar;
  - b. Laporan keuangan Yayasan tidak mengandung informasi atau fakta material yang tidak benar, dan tidak menghilangkan informasi atau fakta material;
  - c. Semua dokumen transaksi, catatan keuangan dan pembukuan serta dokumen pendukung telah lengkap disusun dan disimpan oleh Yayasan sesuai ketentuan perundang-undangan yang berlaku;
4. Kami bertanggung jawab atas sistem pengendalian internal Yayasan.

State that,

1. We are responsible for the preparation and presentation of the financial statements of the Yayasan Transparasi Sumber Daya Ekstraktif ("Foundation");
2. The financial statements of the Foundation have been prepared and presented in accordance with the Financial Accounting Standards for Entities Without Public Accountability (SAK ETAP);
3. Provide assurance that:
  - a. All information in the financial statements of the Foundation has been presented completely and correctly;
  - b. The financial statements of the Foundation do not contain misleading material information or facts and do not omit material information or facts;
  - c. All transaction documents, financial and bookkeeping records as well as supporting documents have been completely compiled and stored by the Foundation in accordance with the provisions of the applicable laws and regulations;
4. We are responsible for the Foundation internal control system.

Demikian pernyataan ini dibuat dengan sebenarnya.

*This statement letter is made truthfully*

Jakarta, 28 April 2022



Aryanto Nugroho

Ketua Badan Pengurus/Koordinator Nasional  
*Chairman of the Governing Board/National Coordinator*



No. 00060/2.0883/AU.2/11/0834-2/1/IV/2022

## LAPORAN AUDITOR INDEPENDEN

**Badan Pengawas dan Badan Pengurus  
Yayasan Transparasi Sumber Daya Ekstraktif  
Publish What You Pay (PWYP) Indonesia**

Kami telah mengaudit laporan keuangan **Yayasan Transparasi Sumber Daya Ekstraktif** atau **Publish What You Pay (PWYP) Indonesia** terlampir, yang terdiri dari laporan posisi keuangan tanggal 31 Desember 2021 dan 2020, dan laporan penghasilan komprehensif, laporan perubahan asset neto, serta laporan arus kas untuk tahun-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 ini sesuai dengan Standar Akuntansi Keuangan Entitas Tanpa Akuntabilitas Publik, 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 ini berdasarkan audit kami. Kami melaksanakan audit kami berdasarkan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia. Standar tersebut mengharuskan kami mematuhi ketentuan etika serta merencanakan dan melaksanakan audit untuk memperoleh keyakinan memadai bahwa laporan keuangan bebas dari kesalahan penyajian material.

## INDEPENDENT AUDITOR'S REPORT

**Board of Supervisory and Director  
Yayasan Transparasi Sumber Daya Ekstraktif  
Publish What You Pay (PWYP) Indonesia**

*We have audited the accompanying financial statements of **Yayasan Transparasi Sumber Daya Ekstraktif** or **Publish What You Pay (PWYP) Indonesia** which comprise of financial position at December 31, 2021 and 2020, the related statement of comprehensive income, statement in 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 these financial statements in accordance with Financial Accounting Standard for Non-publicly Accountable Entities, 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.*

### **Auditors' responsibility**

*Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards established by the Indonesian Institute of Certified Public Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.*



*Lanjutan Opini*

No. 00060/2.0883/AU.2/11/0834-2/1/IV/2022

**LAPORAN AUDITOR INDEPENDEN**

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.

**Opini**

Menurut opini kami, laporan keuangan terlampir menyajikan secara wajar, dalam semua hal yang material, posisi keuangan **Yayasan Transparasi Sumber Daya Ekstraktif atau Publish What You Pay (PWYP) Indonesia** tanggal 31 Desember 2021 dan 2020, serta kinerja keuangan dan arus kas untuk tahun-tahun yang berakhir pada tanggal-tanggal tersebut, sesuai dengan Standar Akuntansi Keuangan Entitas Tanpa Akuntabilitas Publik.

**AHMAD RAHARJO UTOMO**

REGISTERED PUBLIC ACCOUNTANTS



**Ahmad Toha, CPA**

NRAP/License: AP.0834

*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 the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers 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 the 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.*

**Opinion**

*In our opinion, the financial statements present fairly, in all material respects, the financial position of Yayasan **Transparasi Sumber Daya Ekstraktif or Publish What You Pay (PWYP) Indonesia** as at December 31, 2021 and 2020, and its financial performance, and cash flows for the years then ended in accordance with Financial Accounting Standards for Non-publicly Accountable Entities.*



00060

28 April 2022 / April 28, 2022

**YAYASAN TRANSPARASI SUMBER DAYA EKSTRAKTIF/  
PUBLISH WHAT YOU PAY INDONESIA (PWYP INDONESIA)**

**LAPORAN POSISI KEUANGAN**  
**PER 31 DESEMBER 2021 DAN 2020**  
(Dalam Satuan Rupiah)

**STATEMENT OF FINANCIAL POSITION**  
**AS OF DECEMBER 31, 2021 DAN 2020**  
*(In Rupiah)*

|                                            | 2021                  | Catatan<br>Notes | 2020                 |                                             |
|--------------------------------------------|-----------------------|------------------|----------------------|---------------------------------------------|
| <b>ASET</b>                                |                       |                  |                      | <b>ASSETS</b>                               |
| <b>Aset Lancar</b>                         |                       |                  |                      | <b>Current Assets</b>                       |
| Kas dan Setara Kas                         | 14.599.821.171        | 2d, 3            | 4.090.160.879        | Cash and Cash Equivalent                    |
| Piutang                                    | 177.058.860           | 4                | 40.695.245           | Account Receivable                          |
| Uang Muka                                  | 266.117.398           | 5                | --                   | Advance                                     |
| Biaya Dibayar Dimuka                       | --                    | 6                | --                   | Prepaid Expense                             |
| <b>Jumlah Aset Lancar</b>                  | <b>15.042.997.429</b> |                  | <b>4.130.856.124</b> | <b>Total Current Assets</b>                 |
| <b>Aset Tidak Lancar</b>                   |                       |                  |                      | <b>Non Current Assets</b>                   |
| Aset Tetap - Bersih                        | 37.184.516            | 2f, 7            | 67.238.102           | Fixed Asset - Net                           |
| <b>Jumlah Aset Tidak Lancar</b>            | <b>37.184.516</b>     |                  | <b>67.238.102</b>    | <b>Total Non Current Assets</b>             |
| <b>JUMLAH ASET</b>                         | <b>15.080.181.945</b> |                  | <b>4.198.094.226</b> | <b>TOTAL ASSETS</b>                         |
| <b>LIABILITAS DAN ASET NETO</b>            |                       |                  |                      | <b>LIABILITIES AND NET ASSETS</b>           |
| <b>LIABILITAS</b>                          |                       |                  |                      | <b>LIABILITIES</b>                          |
| <b>Liabilitas Lancar</b>                   |                       |                  |                      | <b>Current Liabilities</b>                  |
| Utang                                      | 214.981.250           | 8                | 129.423.181          | Account Payable                             |
| Utang Pajak                                | 9.565.695             | 9                | 8.346.912            | Tax Payable                                 |
| Biaya Yang Masih Harus Dibayar             | 78.568.030            | 10               | 363.272.758          | Accrued Expense                             |
| Penerimaan Ditangguhkan                    | 12.267.447.579        | 11               | 3.117.328.091        | Deferred Receipts                           |
| <b>Jumlah Liabilitas Lancar</b>            | <b>12.570.562.554</b> |                  | <b>3.618.370.942</b> | <b>Total Current Liabilities</b>            |
| <b>JUMLAH LIABILITAS</b>                   | <b>12.570.562.554</b> |                  | <b>3.618.370.942</b> | <b>TOTAL LIABILITIES</b>                    |
| <b>ASET NETO</b>                           |                       | 12               |                      | <b>NET ASSETS</b>                           |
| Tanpa Pembatasan dari Pemberi Sumber Daya  | 2.045.724.005         |                  | 579.723.284          | Without Restrictions from Resource Provider |
| Dengan Pembatasan dari Pemberi Sumber Daya | 463.895.386           |                  | --                   | With Restrictions from Resource Provider    |
| <b>Jumlah Aset Neto</b>                    | <b>2.509.619.391</b>  |                  | <b>579.723.284</b>   | <b>Total Net Assets</b>                     |
| <b>JUMLAH LIABILITAS DAN ASET NETO</b>     | <b>15.080.181.945</b> |                  | <b>4.198.094.226</b> | <b>TOTAL LIABILITIES AND NET ASSETS</b>     |

Catatan atas laporan keuangan merupakan bagian yang tidak terpisahkan dari laporan keuangan  
The accompanying notes from an integral part of these financial statements

**YAYASAN TRANSPARASI SUMBER DAYA EKSTRAKTIF/  
PUBLISH WHAT YOU PAY INDONESIA (PWYP INDONESIA)**

**LAPORAN PENGHASILAN KOMPREHENSIF**  
**UNTUK TAHUN YANG BERAKHIR PADA 31 DESEMBER 2021 DAN 2020**  
(Dalam Satuan Rupiah)

**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED DECEMBER 31, 2021 DAN 2020**  
**(In Rupiah)**

|                                        | 2021                                                       |                                                         |                       | Catatan | 2020                                                       |                                                         |                      |                                    |
|----------------------------------------|------------------------------------------------------------|---------------------------------------------------------|-----------------------|---------|------------------------------------------------------------|---------------------------------------------------------|----------------------|------------------------------------|
|                                        | Tanpa<br>Pembatasan dari<br>Pemberi Sumber<br>Daya         | Dengan<br>Pembatasan dari<br>Pemberi Sumber<br>Daya     | Jumlah                |         | Tanpa<br>Pembatasan dari<br>Pemberi Sumber<br>Daya         | Dengan<br>Pembatasan dari<br>Pemberi Sumber<br>Daya     | Jumlah               |                                    |
|                                        | <i>Without<br/>Restrictions from<br/>Resource Provider</i> | <i>With Restrictions<br/>from Resource<br/>Provider</i> | <i>Total</i>          |         | <i>Without<br/>Restrictions from<br/>Resource Provider</i> | <i>With Restrictions<br/>from Resource<br/>Provider</i> | <i>Total</i>         |                                    |
| <b>Pendapatan</b>                      |                                                            |                                                         |                       |         |                                                            |                                                         |                      | <b>Income</b>                      |
| Hibah                                  | --                                                         | 8.031.926.149                                           | 8.031.926.149         | 13      | --                                                         | 3.397.048.171                                           | 3.397.048.171        | Grant                              |
| Kontribusi                             | 3.361.143.100                                              | --                                                      | 3.361.143.100         | 14      | 1.688.904.209                                              | --                                                      | 1.688.904.209        | Contribution                       |
| Penghasilan                            | --                                                         | --                                                      | --                    | 15      | 500.000                                                    | --                                                      | 500.000              | Income                             |
| Pendapatan Lain-lain                   | 107.900.749                                                | 24.591.892                                              | 132.492.641           | 16      | 16.343.317                                                 | 10.150.891                                              | 26.494.208           | Other Income                       |
| <b>Jumlah</b>                          | <b>3.469.043.849</b>                                       | <b>8.056.518.041</b>                                    | <b>11.525.561.890</b> |         | <b>1.705.747.526</b>                                       | <b>3.407.199.062</b>                                    | <b>5.112.946.588</b> | <b>Total</b>                       |
| <b>Beban</b>                           |                                                            |                                                         |                       |         |                                                            |                                                         |                      | <b>Expenses</b>                    |
| Beban Program                          | --                                                         | 8.056.518.041                                           | 8.056.518.041         | 17      | --                                                         | 3.687.745.683                                           | 3.687.745.683        | Program Expense                    |
| Beban Manajemen dan Operasional        | 2.003.043.128                                              | --                                                      | 2.003.043.128         | 18      | 1.849.473.826                                              | --                                                      | 1.849.473.826        | Management and Operational Expense |
| <b>Jumlah</b>                          | <b>2.003.043.128</b>                                       | <b>8.056.518.041</b>                                    | <b>10.059.561.169</b> |         | <b>1.849.473.826</b>                                       | <b>3.687.745.683</b>                                    | <b>5.537.219.509</b> | <b>Total</b>                       |
| <b>Surplus (Defisit)</b>               | <b>1.466.000.721</b>                                       | <b>--</b>                                               | <b>1.466.000.721</b>  |         | <b>(143.726.300)</b>                                       | <b>(280.546.621)</b>                                    | <b>(424.272.921)</b> | <b>Surplus (Deficit)</b>           |
| <b>Penghasilan Komprehensif Lain</b>   | <b>--</b>                                                  | <b>--</b>                                               | <b>--</b>             |         | <b>--</b>                                                  | <b>--</b>                                               | <b>--</b>            | <b>Other Comprehensive Income</b>  |
| <b>Jumlah Penghasilan Komprehensif</b> | <b>1.466.000.721</b>                                       | <b>--</b>                                               | <b>1.466.000.721</b>  |         | <b>(143.726.300)</b>                                       | <b>(280.546.621)</b>                                    | <b>(424.272.921)</b> | <b>Total Comprehensive Income</b>  |

Catatan atas laporan keuangan merupakan bagian yang tidak terpisahkan dari laporan keuangan  
The accompanying notes from an integral part of these financial statements

**YAYASAN TRANSPARASI SUMBER DAYA EKSTRAKTIF/  
PUBLISH WHAT YOU PAY INDONESIA (PWYP INDONESIA)**

**LAPORAN PERUBAHAN ASET NETO  
UNTUK TAHUN YANG BERAKHIR PADA  
31 DESEMBER 2021 DAN 2020**  
(Dalam Satuan Rupiah)

**STATEMENT OF CHANGES IN NET ASSETS  
FOR THE YEAR ENDED  
DECEMBER 31, 2021 DAN 2020**  
(In Rupiah)

|                                                                 | <u>2021</u>                 | <u>2020</u>               |                                                                   |
|-----------------------------------------------------------------|-----------------------------|---------------------------|-------------------------------------------------------------------|
| <b>Aset Neto Tanpa Pembatasan<br/>dari Pemberi Sumber Daya</b>  |                             |                           | <b>Net Assets Without Restrictions<br/>from Resource Provider</b> |
| Saldo Awal                                                      | 579.723.284                 | 702.327.084               | Beginning Balances                                                |
| Surplus (Defisit) Tahun Berjalan                                | 1.466.000.721               | (143.726.300)             | Surplus (Deficit) for the Year                                    |
| Penyesuaian Aset Neto                                           | --                          | 21.122.500                | Net Asset Adjustment                                              |
| <b>Saldo Akhir</b>                                              | <u><b>2.045.724.005</b></u> | <u><b>579.723.284</b></u> | <b>Ending Balances</b>                                            |
| <b>Penghasilan Komprehensif Lain</b>                            |                             |                           | <b>Other Comprehensive Income</b>                                 |
| Saldo Awal                                                      | --                          | --                        | Beginning Balances                                                |
| Penghasilan Komprehensif Lain Tahun Berjalan                    | --                          | --                        | Other Comprehensive Income for the Year                           |
| <b>Saldo Akhir</b>                                              | <u><b>--</b></u>            | <u><b>--</b></u>          | <b>Ending Balances</b>                                            |
| <b>Jumlah</b>                                                   | <u><b>2.045.724.005</b></u> | <u><b>579.723.284</b></u> | <b>Total</b>                                                      |
| <b>Aset Neto Dengan Pembatasan<br/>dari Pemberi Sumber Daya</b> |                             |                           | <b>Net Assets With Restrictions<br/>from Resource Provider</b>    |
| Saldo Awal                                                      | --                          | 280.546.621               | Beginning Balances                                                |
| Surplus (Defisit) Tahun Berjalan                                | --                          | (280.546.621)             | Surplus (Deficit) for the Year                                    |
| Penyesuaian Aset Neto                                           | 463.895.386                 | --                        | Net Asset Adjustment                                              |
| <b>Saldo Akhir</b>                                              | <u><b>463.895.386</b></u>   | <u><b>--</b></u>          | <b>Ending Balances</b>                                            |
| <b>Jumlah Aset Neto</b>                                         | <u><b>2.509.619.391</b></u> | <u><b>579.723.284</b></u> | <b>Total Aset Neto</b>                                            |

Catatan atas laporan keuangan merupakan bagian yang tidak terpisahkan dari laporan keuangan  
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**YAYASAN TRANSPARASI SUMBER DAYA EKSTRAKTIF/  
PUBLISH WHAT YOU PAY INDONESIA (PWYP INDONESIA)**

**LAPORAN ARUS KAS**  
**UNTUK TAHUN YANG BERAKHIR PADA**  
**31 DESEMBER 2021 DAN 2020**  
(Dalam Satuan Rupiah)

**STATEMENT OF CASH FLOW**  
**FOR THE YEAR ENDED**  
**DECEMBER 31, 2021 DAN 2020**  
(In Rupiah)

|                                                                             | <b>2021</b>           | <b>2020</b>          |                                                                      |
|-----------------------------------------------------------------------------|-----------------------|----------------------|----------------------------------------------------------------------|
| <b>Arus Kas Dari Aktivitas Operasi</b>                                      |                       |                      | <b>Cash Flow From Operating Activities</b>                           |
| Kas dari Hibah                                                              | 8.031.926.149         | 3.397.048.171        | Cash from Grant                                                      |
| Kas dari Kontribusi                                                         | 3.361.143.100         | 1.688.904.209        | Cash from Contribution                                               |
| Kas dari Penerimaan Ditangguhkan                                            | 9.150.119.488         | 2.684.884.335        | Cash from Deferred Revenue                                           |
| Kas dari Penghasilan                                                        | --                    | 500.000              | Cash from Income                                                     |
| Pendapatan Lain-lain                                                        | 132.492.641           | 26.494.208           | Other income                                                         |
| Kas yang disalurkan kepada penerima                                         | (8.056.518.041)       | (3.687.745.683)      | Cash disbursed to recipients                                         |
| Kas yang dibayarkan kepada karyawan/vendor                                  | (2.109.503.045)       | (1.381.587.328)      | Cash paid to employees/vendors                                       |
| <b>Arus Kas bersih diperoleh dari/(digunakan untuk) aktivitas investasi</b> | <b>10.509.660.292</b> | <b>2.728.497.912</b> | <b>Net cash flows obtained from / (used in) investing activities</b> |
| <b>Arus Kas Dari Aktivitas Investasi</b>                                    |                       |                      | <b>Cash Flow From Investing Activities</b>                           |
| Pengadaan Aset Tetap                                                        | --                    | (27.173.045)         | Acquisition of Fixed Asset                                           |
| <b>Arus Kas bersih diperoleh dari/(digunakan untuk) aktivitas investasi</b> | <b>--</b>             | <b>(27.173.045)</b>  | <b>Net cash flows obtained from / (used in) investing activities</b> |
| <b>KENAIKAN (PENURUNAN) BERSIH KAS DAN SETARA KAS</b>                       | <b>10.509.660.292</b> | <b>2.701.324.867</b> | <b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>          |
| <b>KAS DAN SETARA KAS AWAL TAHUN</b>                                        | <b>4.090.160.879</b>  | <b>1.388.836.012</b> | <b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>                |
| <b>KAS DAN SETARA KAS AKHIR TAHUN</b>                                       | <b>14.599.821.171</b> | <b>4.090.160.879</b> | <b>CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR</b>              |

Catatan atas laporan keuangan merupakan bagian yang tidak terpisahkan dari laporan keuangan  
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**YAYASAN TRANSPARASI SUMBER DAYA EKSTRAKTIF/  
PUBLISH WHAT YOU PAY INDONESIA (PWYP INDONESIA)**

**CATATAN ATAS LAPORAN KEUANGAN  
UNTUK TAHUN YANG BERAKHIR PADA  
31 DESEMBER 2021 DAN 2020**  
(Dalam Satuan Rupiah)

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEARS THAT ENDED  
DECEMBER 31, 2021 DAN 2020**  
(In Rupiah)

**1. UMUM**

**GENERAL 1.**

Yayasan Transparasi Sumberdaya Ekstraktif (Publish What You Pay/PWYP Indonesia) adalah koalisi masyarakat sipil untuk transparansi dan akuntabilitas bidang tata kelola sumberdaya ekstraktif seperti minyak, gas, mineral dan batubara, dan sumber daya alam lainnya. Organisasi ini didirikan pada tahun 2007 dan terdaftar sebagai badan hukum di Indonesia pada tahun 2012 sebagai Yayasan Transparasi Sumber Daya Ekstraktif berdasarkan Akta Notaris Syarifudin, SH nomor 1 pada tanggal 3 Desember 2012 yang diperbaharui pada tanggal 1 April 2014. Perubahan terakhir berdasarkan Akta Notaris Syarifudin, SH nomor 29 tanggal 28 Desember 2020.

Visi PWYP Indonesia adalah terwujudnya kesejahteraan rakyat yang adil dan berdaulat melalui tata kelola sumber daya ekstraktif dan sumber daya alam lainnya di Indonesia secara transparan, akuntabel, partisipatif dan berkelanjutan.

Sedangkan misi PWYP Indonesia adalah :

- a. Meningkatkan keterlibatan masyarakat dalam perlindungan, pemanfaatan, dan pengawasan sumber daya ekstraktif dan sumberdaya alam lainnya;
- b. Mendorong reformasi kebijakan tata kelola pengelolaan sumber daya ekstraktif dan sumberdaya alam lainnya;
- c. Meningkatkan kapasitas kelompok organisasi masyarakat sipil di tingkat lokal dan nasional dalam mendorong tata kelola sumberdaya ekstraktif dan sumber daya alam lainnya;
- d. Mengembangkan advokasi dan kampanye nasional, lokal, maupun global dalam mendorong tata kelola sumber daya ekstraktif dan sumber daya alam lainnya;
- e. Mewujudkan tata kelola koalisi masyarakat sipil yang kuat, kredibel, mandiri dan berkelanjutan.

Tujuan dan ruang lingkup kegiatan PWYP Indonesia adalah :

Tujuan:

- a. Memajukan tata kelola sumberdaya ekstraktif dan sumber daya alam lainnya secara transparan, partisipatif dan akuntabel di sepanjang rantai nilai dan pengambilan keputusan proses ekstraksi, agar memperhatikan kepentingan publik, adil dan berkelanjutan; dan
- b. Memperkuat kapasitas dan kemandirian masyarakat sipil Indonesia untuk berperan aktif secara berkesinambungan dalam tata kelola sumberdaya ekstraktif dan sumber daya alam lainnya, baik di tingkat nasional, lokal maupun global;

*Yayasan Transparasi Sumberdaya Ekstraktif (Publish What You Pay/PWYP Indonesia) is a civil society coalition for transparency and accountability of extractive resource governance, such as oil, gas, minerals and coal and other natural resources. PWYP Indonesia was established in 2007 and registered as legal entity in 2012 as Yayasan Transparasi Sumber Daya Ekstraktif based on notarial deed Syarifudin, SH number 1 date December 3, 2012 that updated on April 1, 2014. The latest amendment is based on the Notary Deed of Syarifudin, SH number 29 dated December 28, 2020.*

*The Vision of PWYP Indonesia is the realization of a just and sovereign welfare of the people through the management of extractive resources and other natural resources in Indonesia in a transparent, accountable, participatory, and sustainable manner.*

*The mission of PWYP Indonesia are:*

- Increasing community involvement in the protection, a. utilization, and supervision of extractive resources and other natural resources;*  
*Encouraging policy reforms for the management of b. extractive resources and other natural resources;*  
*Increase the capacity of civil society groups at the local c. and national levels in encouraging the management of extractive resources and other natural resources;*  
*Developing national, local, and global advocacy and d. campaigns in encouraging the governance of extractive resources and other natural resources;*  
*Achieving a strong, credible, independent, and e. sustainable civil society coalition governance.*

*The purpose and scope of activities of PWYP Indonesia are:*

*Purpose :*

- To promote the management of extractive resources a. and other natural resources in a transparent, participatory, and accountable manner along the value chain and extraction process decision-making, in order to pay attention to the public interest, be fair and sustainable; and*  
*To strengthen the capacity and independence of b. Indonesian civil society to play an active role in a sustainable manner in the management of extractive resources and other natural resources, both at the national, local, and global levels;*

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**1. UMUM (Lanjutan)**

**GENERAL (Continued) 1.**

Ruang lingkup kegiatan :

- a. Penelitian;
- b. Advokasi;
- c. Pendidikan, pelatihan, pengembangan dan penguatan kapasitas;
- d. Manajemen pengetahuan;
- e. Kampanye dan penyadaran publik;
- f. Dialog dengan berbagai pemangku kepentingan;
- g. Pengembangan unit usaha untuk mendukung kemandirian dan keberlanjutan organisasi koalisi;
- h. Pengembangan jaringan dan kerjasama internasional.

*The scope of activities are:*

- Research;* a.
- Advocacy;* b.
- Education, training, capacity-building and strengthening;* c.
- Knowledge management;* d.
- Campaigns and public awareness;* e.
- Dialogue with various stakeholders;* f.
- Development of business units to support the independence and sustainability of the coalition* g.
- Network development and international cooperation.* h.

Berdasarkan akte notaris terbaru nomor 29 tanggal 28 Desember 2020, notaris Syarifudin, SH, struktur organisasi PWYP Indonesia adalah sebagai berikut :

*Based on latest notary deed number 29 dated December 28, 2020 notary Syarifudin, SH., the organisation structure of PWYP Indonesia are as follows:*

| <b>Jabatan</b>        | <b>Nama/Name</b>            | <b>Title</b>                |
|-----------------------|-----------------------------|-----------------------------|
| <b>Badan Pembina</b>  |                             | <b>Board of Governing</b>   |
| Ketua                 | Nyonya Natalia P Soebagjo   | Chairman                    |
| Anggota               | Tuan Dakelan                | Member                      |
| Anggota               | Tuan Asmadi                 | Member                      |
| <b>Badan Pengawas</b> |                             | <b>Board of Supervisory</b> |
| Ketua                 | Tuan Dadang Trisasongko     | Chairman                    |
| Anggota               | Tuan Wasingatu Zakiah       | Member                      |
| Anggota               | Tuan Murdani                | Member                      |
| <b>Badan Pengurus</b> |                             | <b>Board of Director</b>    |
| Ketua                 | Tuan Aryanto Nugroho        | Chairman                    |
| Sekretaris            | Nyonya Meliana Lumbantoruan | Secretary                   |
| Bendahara             | Tuan Agung Budiono          | Treasurer                   |

**2. IKHTISAR KEBIJAKAN AKUNTANSI POKOK**

**SUMMARY OF SIGNIFICANT ACCOUNTING 2.**

Berikut ini adalah pokok-pokok kebijakan akuntansi yang penting yang diterapkan PWYP Indonesia, yang sangat memberikan pengaruh terhadap posisi keuangan dan aktivitas, disajikan sebagai berikut:

*A summary of significant accounting policies adopted by the PWYP Indonesia, which affect the determination of its financial position and results of its activities, is present below:*

**a. Dasar Penyusunan Laporan Keuangan**

**Financial Statements presentation a.**

Pencatatan dan pembukuan PWYP Indonesia dengan konsep "historical cash". Laporan keuangan (SAK) Entitas Tanpa Akuntabilitas Publik (ETAP) dengan mengacu pada buletin Teknis No.6 mengenai keterterapan SAK ETAP untuk Entitas Koperasi dan Entitas Nirlaba, dan Interpretasi Standar Akuntansi Keuangan (ISAK) Nomor 35 tentang Penyajian Laporan Keuangan untuk Entitas Nirlaba

*The PWYP Indonesia's books and accounts are presented on historical cash concept. The financial statements are prepared in accordance with Indonesian Accounting Standards for non Publicly Accountable Entities (SAK ETAP), which are grounded on the Technical Bulletin No.6 concerning the applicability of SAK ETAP for cooperative and non profit entities, and Interpretation of Financial Accounting Standards (ISAK) Number 35 concerning Presentation of Financial Statements for Non-Profit Entities*



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

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

**a. Dasar Penyusunan Laporan Keuangan (Lanjutan)**

Laporan keuangan disusun sesuai dengan Interpretasi Standar Akuntansi Keuangan (ISAK) Nomor 35 tentang Penyajian Laporan Keuangan untuk Entitas Nirlaba. Laporan keuangan menurut ISAK 35 akan menyajikan jumlah masing-masing kelompok aset neto berdasarkan ada tidaknya pembatasan oleh penyumbang, yaitu (1) terikat permanen, (2) terikat sementara, dan (3) tidak terikat.

Pembatasan yang bersifat permanen adalah pembatasan penggunaan sumber daya yang ditetapkan oleh penyumbang agar sumber daya tersebut dipertahankan secara permanen.

Pembatasan yang bersifat sementara adalah pembatasan penggunaan sumber daya oleh penyumbang yang menetapkan agar sumber daya tersebut dipertahankan untuk periode tertentu atau sampai terpenuhinya keadaan tertentu.

Sumbangan tidak terikat adalah sumber daya yang penggunaannya tidak dibatasi untuk tujuan tertentu oleh penyumbang.

**Financial Statements presentation (Continued) a.**

*The financial statements are prepared in accordance with the Interpretation of Financial Accounting Standards (ISAK) Number 35 concerning the Presentation of Financial Statements for Non-Profit Entities. The financial statements according to ISAK 35 will present the amount of each group of net assets based on whether there are restrictions on the contributors, namely (1) permanent restricted, (2) temporary restricted, (3) unrestricted.*

*Permanent restricted means any restrictions on resources use that confirmed by donors in order to those resource can be preserved permanently.*

*Temporary restricted means any restrictions on resources use that confirm by donors in order to those resource those resource can be preserved permanently for specific period or time until a specific condition is met.*

*Unrestricted donation is means a donation that no restriction resources use by donors*

**b. Basis Akuntansi**

Basis akuntansi yang digunakan untuk menyajikan laporan keuangan adalah Basis Akrual.

**Accounting basis b.**

*The accounting basis used to present the financial statement is an Accrual Basis.*

**c. Periode Akuntansi**

Periode pelaporan keuangan sejak 1 Januari sampai dengan 31 Desember.

**Accounting period c.**

*The period of financial reporting is from January 1 through December 31.*

**d. Kas dan setara kas**

Kas dan setara kas PWYP Indonesia terdiri dari kas di tangan dan kas di bank.

**Cash and cash equivalent d.**

*Cash and cash equivalent PWYP Indonesia considers cash on hand and cash in bank.*

**e. Penerimaan dan pengeluaran**

Penerimaan PWYP Indonesia terdiri dari uang masuk dari sumbangan/hibah dan fee layanan/penghasilan, jika ada. Sumbangan/hibah diakui pada saat kontrak perjanjian ditandatangani kedua belah pihak.

**Receive and disbursement e.**

*PWYP Indonesia receipts consist of incoming money from donation/grant and service fee, if any. The donation/grant is recognized when cash is receipted. Services fee/income is recognized when the agreement has been signed by both parties.*

Pengeluaran PWYP Indonesia merupakan biaya untuk program, operasional dan penggalangan dana, Biaya dibebankan secara akrual pada saat terjadinya transaksi.

*PWYP Indonesia disbursements represent all the expense for program, operational, and fundraising. Disbursement is recognized as accrual when these are incurred.*

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

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

**f. Aset Tetap**

**Fixed Assets f.**

Aset tetap diakui sebesar harga perolehan, setelah dikurangi akumulasi penyusutan. Sedangkan aset tetap yang dibeli oleh proyek dengan Lembaga donor dicatat sebagai biaya pembelian peralatan sebesar harga perolehannya.

*Fixed assets were stated at cost after being deducted by depreciation accumulation. The fixed assets purchased by donor-funded project are recorded as equipment purchases expense amount to acquisition costs.*

Penyusutan Aset tetap, dihitung dengan menggunakan metode garis lurus selama estimasi umur ekonomisnya, yaitu:

*Depreciation of fixed assets were computed using the straight-line method over the estimated useful lives of the assets as follows:*

|                  | Tahun |
|------------------|-------|
| Peralatan Kantor | 4     |

| Depreciation<br>Rates |
|-----------------------|
| 25%                   |

Office Equipment

Perbaikan dan pemeliharaan aset tetap dibebankan pada periode berjalan, perbaikan dan pemeliharaan yang signifikan dikapitalisasi. Aset tetap yang tidak dipergunakan lagi atau yang dijual dikeluarkan dari kelompok aset tetap berikut akumulasi penyusutannya. Keuntungan dan kerugian dari penjualan Aset tetap dibukukan ke dalam laporan laba rugi tahun berjalan.

*The cost of maintenance and repairs were charged to operation as incurred, significant renewals and betterments were capitalized. When assets were retired or otherwise disposed, their carrying values and the related accumulated depreciation were removed from the accounts. Any resulting gain or loss was reflected in the current operations.*

**g. Perpajakan**

**Taxation g.**

Berdasarkan Undang-undang nomor 10 tahun 1994 yang telah diubah dengan undang-undang nomor 36 tahun 2008 tentang pajak penghasilan, bantuan atau donasi yang diterima dari donor bagi yayasan maupun organisasi sejenis bukan merupakan objek pajak sepanjang tidak memiliki hubungan antar pemberi dan penerima donor.

*Based on Law No. 10 Year 1994 which has been amended by Law No. 36 Year 2008 concerning the Estimated Income Tax, the donation received from grant or donor for foundation or similar organization is not a tax object as long as it does not have connection between the donor and receiver.*

**3. KAS DAN SETARA KAS**

**CASH AND CASH EQUIVALENT 3.**

Akun ini merupakan saldo kas dan setara kas per 31 Desember 2021 dan 2020 terdiri dari:

*The account represents balance of cash on hand and in banks as of December 31, 2021 and 2020, as follow:*

|                      | 2021                  |
|----------------------|-----------------------|
| <b>Kas di Tangan</b> |                       |
| Kas Kecil            | --                    |
| <b>Kas di Bank</b>   |                       |
| BNI 0305036601       | 12.395.271.382        |
| BNI 0336283464       | 500.166.830           |
| BNI 0341088738       | 195.352.438           |
| BNI 0507556133       | 498.519.350           |
| BNI 0754312036       | 568.313.800           |
| BNI 0754963429       | 30.217.049            |
| BNI 0848052692       | 411.980.322           |
| <b>Jumlah</b>        | <b>14.599.821.171</b> |

| 2020                 |
|----------------------|
|                      |
| 5.000.000            |
|                      |
| 2.069.214.293        |
| 296.845.938          |
| 36.547.686           |
| 517.351.893          |
| 233.123.017          |
| 908.336.833          |
| 23.741.219           |
| <b>4.090.160.879</b> |

**Cash on Hand**  
Petty Cash

**Cash in Bank**  
BNI 0305036601  
BNI 0336283464  
BNI 0341088738  
BNI 0507556133  
BNI 0754312036  
BNI 0754963429  
BNI 0848052692

**Total**

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**4. PIUTANG**

**ACCOUNT RECEIVABLE 4.**

Akun ini merupakan saldo piutang per 31 Desember 2021 dan 2020 terdiri dari:

*The account represents balance of account receivables as of December 31, 2021 and 2020, as follow:*

|                      | 2021               | 2020              |                                  |
|----------------------|--------------------|-------------------|----------------------------------|
| Piutang Staf         | 59.100.567         | 9.000.567         | <i>Personal Loan</i>             |
| Piutang Pihak ke -3  | 7.917.225          | 3.308.250         | <i>3rd Party Receivables</i>     |
| Piutang Dana Program | 110.041.068        | 28.386.428        | <i>Program Funds Receivables</i> |
| <b>Jumlah</b>        | <b>177.058.860</b> | <b>40.695.245</b> | <b>Total</b>                     |

**5. UANG MUKA**

**ADVANCE 5.**

Akun ini merupakan saldo uang muka per 31 Desember 2021 dan 2020 terdiri dari:

*The account represents balance of advance as of December 31, 2021 and 2020, as follow:*

|                          | 2021               | 2020      |                           |
|--------------------------|--------------------|-----------|---------------------------|
| Uang Muka Mitra          | 266.117.398        | --        | <i>Partner Advances</i>   |
| Uang Muka Program/Proyek | --                 | --        | <i>Project Advances</i>   |
| Uang Muka Internal       | --                 | --        | <i>Internal Advances)</i> |
| <b>Jumlah</b>            | <b>266.117.398</b> | <b>--</b> | <b>Total</b>              |

**6. BIAYA DIBAYAR DIMUKA**

**PREPAID EXPENSE 6.**

Akun ini merupakan saldo biaya dibayar dimuka per 31 Desember 2021 dan 2020 terdiri dari:

*The account represents balance of prepaid expense as of December 31, 2021 and 2020, as follow:*

|                     | 2021      | 2020      |                              |
|---------------------|-----------|-----------|------------------------------|
| Sewa Dibayar Dimuka | --        | --        | <i>Prepaid Rent Expenses</i> |
| <b>Jumlah</b>       | <b>--</b> | <b>--</b> | <b>Total</b>                 |

**7. ASET TETAP**

**FIXED ASSETS 7.**

|                             | 2021                     |                               |                                 |                        |                                 |
|-----------------------------|--------------------------|-------------------------------|---------------------------------|------------------------|---------------------------------|
|                             | Awal<br><i>Beginning</i> | Penambahan<br><i>Addition</i> | Pengurangan<br><i>Deduction</i> | Akhir<br><i>Ending</i> |                                 |
| <b>Nilai Perolehan</b>      |                          |                               |                                 |                        | <b>At Cost</b>                  |
| Inventaris Kantor           | 178.316.402              | --                            | --                              | 178.316.402            | <i>Office Equipment</i>         |
| Kendaraan                   | 15.630.000               | --                            | --                              | 15.630.000             | <i>Vehicle</i>                  |
| <b>Jumlah</b>               | <b>193.946.402</b>       | <b>--</b>                     | <b>--</b>                       | <b>193.946.402</b>     | <b>Total</b>                    |
| <b>Akumulasi Penyusutan</b> |                          |                               |                                 |                        | <b>Accumulated Depreciation</b> |
| Inventaris Kantor           | 114.008.925              | 27.122.961                    | --                              | 141.131.886            | <i>Office Equipment</i>         |
| Kendaraan                   | 12.699.375               | 2.930.625                     | --                              | 15.630.000             | <i>Vehicle</i>                  |
| <b>Jumlah</b>               | <b>126.708.300</b>       | <b>30.053.586</b>             | <b>--</b>                       | <b>156.761.886</b>     | <b>Total</b>                    |
| <b>Nilai buku</b>           | <b>67.238.102</b>        |                               |                                 | <b>37.184.516</b>      | <b>Net Book Value</b>           |

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**7. ASET TETAP (Lanjutan)**

**FIXED ASSETS (Continued) 7.**

|                             | 2020                     |                               |                                 |                        |                                 |
|-----------------------------|--------------------------|-------------------------------|---------------------------------|------------------------|---------------------------------|
|                             | Awal<br><i>Beginning</i> | Penambahan<br><i>Addition</i> | Pengurangan<br><i>Deduction</i> | Akhir<br><i>Ending</i> |                                 |
| <b>Nilai Perolehan</b>      |                          |                               |                                 |                        | <b>At Cost</b>                  |
| Inventaris Kantor           | 151.143.357              | 28.043.550                    | 870.505                         | 178.316.402            | Office Equipment                |
| Kendaraan                   | 15.630.000               | --                            | --                              | 15.630.000             | Vehicle                         |
| <b>Jumlah</b>               | <b>166.773.357</b>       | <b>28.043.550</b>             | <b>870.505</b>                  | <b>193.946.402</b>     | <b>Total</b>                    |
| <b>Akumulasi Penyusutan</b> |                          |                               |                                 |                        | <b>Accumulated Depreciation</b> |
| Inventaris Kantor           | 89.785.434               | 24.417.388                    | 193.897                         | 114.008.925            | Office Equipment                |
| Kendaraan                   | 8.791.875                | 3.907.500                     | --                              | 12.699.375             | Vehicle                         |
| <b>Jumlah</b>               | <b>98.577.309</b>        | <b>28.324.888</b>             | <b>193.897</b>                  | <b>126.708.300</b>     | <b>Total</b>                    |
| <b>Nilai buku</b>           | <b>68.196.048</b>        |                               |                                 | <b>67.238.102</b>      | <b>Net Book Value</b>           |

**8. HUTANG**

**ACCOUNT PAYABLE 8.**

Akun ini merupakan saldo hutang per 31 Desember 2021 dan 2020 terdiri dari:

*The account represents balance of account payable as of December 31, 2021 and 2020, as follow:*

|                      | 2021               | 2020               |                       |
|----------------------|--------------------|--------------------|-----------------------|
| Hutang Pihak Ketiga  | 68.869.556         | 68.744.252         | Third Payable         |
| Hutang Simpanan Staf | 32.292.501         | 32.292.501         | Staff Saving          |
| Hutang Antar Program | 113.819.193        | 28.386.428         | Inter Program Account |
| Hutang Lainnya       | --                 | --                 | Other Payable         |
| <b>Jumlah</b>        | <b>214.981.250</b> | <b>129.423.181</b> | <b>Total</b>          |

**9. HUTANG PAJAK**

**TAX PAYABLE 9.**

Akun ini merupakan saldo hutang pajak dimuka per 31 Desember 2021 dan 2020 terdiri dari:

*The account represents balance of tax payable as of December 31, 2021 and 2020, as follow:*

|                     | 2021             | 2020             |                       |
|---------------------|------------------|------------------|-----------------------|
| Hutang PPh Pasal 21 | 6.841.437        | 8.346.912        | Income Tax Article 21 |
| Hutang PPh Pasal 23 | 2.724.258        | --               | Income Tax Article 23 |
| <b>Jumlah</b>       | <b>9.565.695</b> | <b>8.346.912</b> | <b>Total</b>          |

**10. BIAYA YANG MASIH HARUS DIBAYAR**

**ACCRUED EXPENSE 10.**

Akun ini merupakan saldo biaya yang masih harus dibayar per 31 Desember 2021 dan 2020 terdiri dari:

*The account represents balance of accrued expense as of December 31, 2021 and 2020, as follow:*

|                              | 2021              | 2020               |                                |
|------------------------------|-------------------|--------------------|--------------------------------|
| BYMHD - Beban Operasional    | 78.568.030        | --                 | Accrued of Operational Expense |
| BYMHD - Beban Pencarian Dana | --                | --                 | Accrued of Fundraising Expense |
| BYMHD - Beban Program/Proyek | --                | 363.272.758        | Accrued of Project Expense     |
| BYMHD - Beban Lainnya        | --                | --                 | Other Accrued Expense          |
| <b>Jumlah</b>                | <b>78.568.030</b> | <b>363.272.758</b> | <b>Total</b>                   |



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**11. PENERIMAAN DITANGGUHKAN**

**DEFERRED RECEIPTS 11.**

Akun ini merupakan saldo penerimaan ditangguhkan per 31 Desember 2021 dan 2020 terdiri dari:

The account represents balance of deferred receipts as of December 31, 2021 and 2020, as follow:

|                                 | 2021                  | 2020                 |                           |
|---------------------------------|-----------------------|----------------------|---------------------------|
| Pendapatan ditangguhkan - Hibah | 12.267.447.579        | 3.117.328.091        | Deferred Receipts - Grant |
| <b>Jumlah</b>                   | <b>12.267.447.579</b> | <b>3.117.328.091</b> | <b>Total</b>              |

**12. ASET NETO**

**NET ASSETS 12.**

Akun ini merupakan saldo aset neto per 31 Desember 2021 dan 2020 terdiri dari:

The account represents balance of net assets as of December 31, 2021 and 2020, as follow:

|                                                   | 2021                 | 2020               |                                                    |
|---------------------------------------------------|----------------------|--------------------|----------------------------------------------------|
| <b>Tanpa Pembatasan dari Pemberi Sumber Daya</b>  |                      |                    | <b>Without Restrictions from Resource Provider</b> |
| Saldo awal aset neto                              | 579.723.284          | 702.327.084        | Beginning Balance of Net Assets                    |
| Aset neto periode berjalan                        | 1.466.000.721        | (143.726.300)      | Current Balance of Net Assets                      |
| Penyesuaian Aset Neto Periode Berjalan            | --                   | 21.122.500         | Adjustment Current Balance of Net Assets           |
| <b>Sub Jumlah</b>                                 | <b>2.045.724.005</b> | <b>579.723.284</b> | <b>Sub Total</b>                                   |
|                                                   | 2021                 | 2020               |                                                    |
| <b>Dengan Pembatasan dari Pemberi Sumber Daya</b> |                      |                    | <b>With Restrictions from Resource Provider</b>    |
| Saldo awal aset neto                              | --                   | 280.546.621        | Beginning Balance of Net Assets                    |
| Aset neto periode berjalan                        | --                   | (280.546.621)      | Current Balance of Net Assets                      |
| Penyesuaian Aset Neto Periode lalu                | 463.895.386          | --                 | Prior Year Adjusted of Net Assets                  |
| <b>Sub Jumlah</b>                                 | <b>463.895.386</b>   | <b>--</b>          | <b>Sub Total</b>                                   |
| <b>Jumlah</b>                                     | <b>927.790.772</b>   | <b>579.723.284</b> | <b>Total</b>                                       |

**13. HIBAH**

**GRANT 13.**

Akun ini merupakan saldo hibah per 31 Desember 2021 dan 2020 terdiri dari:

The account represents balance of grant as of December 31, 2021 and 2020, as follow:

|                                                   | 2021                 | 2020                 |                                                    |
|---------------------------------------------------|----------------------|----------------------|----------------------------------------------------|
| <b>Tanpa Pembatasan dari Pemberi Sumber Daya</b>  |                      |                      | <b>Without Restrictions from Resource Provider</b> |
| Hibah - Lainnya                                   | --                   | --                   | Grant- Other                                       |
| <b>Sub Jumlah</b>                                 | <b>--</b>            | <b>--</b>            | <b>Sub Total</b>                                   |
|                                                   | 2021                 | 2020                 |                                                    |
| <b>Dengan Pembatasan dari Pemberi Sumber Daya</b> |                      |                      | <b>With Restrictions from Resource Provider</b>    |
| Hibah - Ford Foundation                           | 2.381.940.857        | 1.600.929.417        | Grant - Ford Foundation                            |
| Hibah - TAF 1920                                  | --                   | 81.690.000           | Grant - TAF 1920                                   |
| Hibah - Voice                                     | --                   | 581.176.242          | Grant - Voice                                      |
| Hibah - PWYP Global                               | --                   | 86.041.882           | Grant - PWYP Global                                |
| Hibah - PIE ECF 1819                              | 784.418.383          | 259.577.060          | Grant - PIE ECF 1819                               |
| Hibah - Open Contracting 2                        | --                   | 406.410.668          | Grant - Open Contracting 2                         |
| Hibah - Environment Governance                    | --                   | 346.222.902          | Grant - Environment Governance                     |
| Hibah - IIEF/UNDP                                 | --                   | 35.000.000           | Grant - IIEF/UNDP                                  |
| Hibah - Program WB-EGPS                           | 4.851.002.644        | --                   | Grant - Program WB-EGPS                            |
| Hibah - Program PWYP Global 2                     | 14.564.265           | --                   |                                                    |
| <b>Sub Jumlah</b>                                 | <b>8.031.926.149</b> | <b>3.397.048.171</b> | <b>Sub Total</b>                                   |
| <b>Jumlah</b>                                     | <b>8.031.926.149</b> | <b>3.397.048.171</b> | <b>Total</b>                                       |

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**14. KONTRIBUSI**

**CONTRIBUTION 14.**

Akun ini merupakan saldo kontribusi per 31 Desember 2021 dan 2020 terdiri dari:

*The account represents balance of contribution as of December 31, 2021 and 2020, as follow:*

|                                                   | 2021                 | 2020                 |                                                    |
|---------------------------------------------------|----------------------|----------------------|----------------------------------------------------|
| <b>Tanpa Pembatasan dari Pemberi Sumber Daya</b>  |                      |                      | <b>Without Restrictions from Resource Provider</b> |
| Kontribusi Lembaga                                | 3.361.143.100        | 1.688.904.209        | Institutional Contribution                         |
| <b>Sub Jumlah</b>                                 | <b>3.361.143.100</b> | <b>1.688.904.209</b> | <b>Sub Total</b>                                   |
| <b>Dengan Pembatasan dari Pemberi Sumber Daya</b> |                      |                      | <b>With Restrictions from Resource Provider</b>    |
| Kontribusi Proyek                                 | --                   | --                   | Project Contribution                               |
| <b>Sub Jumlah</b>                                 | <b>--</b>            | <b>--</b>            | <b>Sub Total</b>                                   |
| <b>Jumlah</b>                                     | <b>3.361.143.100</b> | <b>1.688.904.209</b> | <b>Total</b>                                       |

**15. PENGHASILAN**

**INCOME 15.**

Akun ini merupakan saldo penghasilan per 31 Desember 2021 dan 2020 terdiri dari:

*The account represents balance of income as of December 31, 2021 and 2020, as follow:*

|                                                   | 2021      | 2020           |                                                    |
|---------------------------------------------------|-----------|----------------|----------------------------------------------------|
| <b>Tanpa Pembatasan dari Pemberi Sumber Daya</b>  |           |                | <b>Without Restrictions from Resource Provider</b> |
| Penghasilan Lembaga                               | --        | 500.000        | Institutional Income                               |
| <b>Sub Jumlah</b>                                 | <b>--</b> | <b>500.000</b> | <b>Sub Total</b>                                   |
| <b>Dengan Pembatasan dari Pemberi Sumber Daya</b> |           |                | <b>With Restrictions from Resource Provider</b>    |
| Penghasilan Proyek                                | --        | --             | Project Income                                     |
| <b>Sub Jumlah</b>                                 | <b>--</b> | <b>--</b>      | <b>Sub Total</b>                                   |
| <b>Jumlah</b>                                     | <b>--</b> | <b>500.000</b> | <b>Total</b>                                       |

**16. PENERIMAAN LAIN-LAIN**

**OTHER RECEIPTS 16.**

Akun ini merupakan saldo penerimaan lain-lain per 31 Desember 2021 dan 2020 terdiri dari:

*The account represents balance of other receipts as of December 31, 2021 and 2020, as follow:*

|                                                   | 2021               | 2020              |                                                    |
|---------------------------------------------------|--------------------|-------------------|----------------------------------------------------|
| <b>Tanpa Pembatasan dari Pemberi Sumber Daya</b>  |                    |                   | <b>Without Restrictions from Resource Provider</b> |
| Pendapatan Bunga Bank                             | 107.900.749        | 16.343.317        | Bank Interest Income                               |
| <b>Sub Jumlah</b>                                 | <b>107.900.749</b> | <b>16.343.317</b> | <b>Sub Total</b>                                   |
| <b>Dengan Pembatasan dari Pemberi Sumber Daya</b> |                    |                   | <b>With Restrictions from Resource Provider</b>    |
| Pendapatan Bunga Bank                             | 24.591.892         | 10.150.891        | Bank Interest Income                               |
| Laba Selisih Kurs                                 | --                 | --                | Exchange Rate Gain                                 |
| <b>Sub Jumlah</b>                                 | <b>24.591.892</b>  | <b>10.150.891</b> | <b>Sub Total</b>                                   |
| <b>Jumlah</b>                                     | <b>132.492.641</b> | <b>26.494.208</b> | <b>Total</b>                                       |

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**17. BIAYA PROGRAM**

**PROGRAM EXPENSE 17.**

Akun ini merupakan saldo biaya program per 31 Desember 2021 dan 2020 terdiri dari:

*The account represents balance of program expense as of December 31, 2021 and 2020, as follow:*

|                                                   | 2021                 | 2020                 |                                                    |
|---------------------------------------------------|----------------------|----------------------|----------------------------------------------------|
| <b>Tanpa Pembatasan dari Pemberi Sumber Daya</b>  |                      |                      | <b>Without Restrictions from Resource Provider</b> |
| Biaya Proyek - SEKNAS PWYP                        | --                   | --                   | Project Cost - SEKNAS PWYP                         |
| <b>Sub Jumlah</b>                                 | --                   | --                   | <b>Sub Total</b>                                   |
|                                                   | 2021                 | 2020                 |                                                    |
| <b>Dengan Pembatasan dari Pemberi Sumber Daya</b> |                      |                      | <b>With Restrictions from Resource Provider</b>    |
| Biaya Proyek - Ford Foundation                    | 2.387.868.448        | 1.602.051.732        | Project Cost - Ford Foundation                     |
| Biaya Proyek - TAF 1920                           | --                   | 362.285.394          | Project Cost - TAF 1920                            |
| Biaya Proyek - Voice                              | --                   | 583.455.379          | Project Cost - Voice                               |
| Biaya Proyek - PIE Coal Governance 1819           | 788.438.573          | 261.379.743          | Project Cost - PIE Coal Governance 1819            |
| Biaya Proyek - Open Contracting 2                 | --                   | 406.856.370          | Project Cost - Open Contracting 2                  |
| Biaya Proyek - Environment Governance             | --                   | 346.728.768          | Project Cost - Environment Governance              |
| Biaya Proyek - PWYP Global                        | --                   | 86.052.299           | Project Cost - PWYP Global                         |
| Biaya Proyek - IIEF/UNDP                          | --                   | 35.000.000           | Project Cost - IIEF/UNDP                           |
| Hibah - Program WB-EGPS                           | 4.857.767.433        | --                   | Grant - Program WB-EGPS                            |
| Hibah - Program PWYP Global 2                     | 14.763.000           | --                   | Grant - Program WB-EGPS                            |
| Beban Administrasi Bank                           | 7.680.587            | 3.935.998            | Bank Administration Expense                        |
| <b>Sub Jumlah</b>                                 | <b>8.056.518.041</b> | <b>3.687.745.683</b> | <b>Sub Total</b>                                   |
| <b>Jumlah</b>                                     | <b>8.056.518.041</b> | <b>3.687.745.683</b> | <b>Total</b>                                       |

**18. BIAYA MANAJEMEN DAN UMUM**

**GENERAL AND MANAGEMENT EXPENSE 18.**

Akun ini merupakan saldo biaya manajemen dan umum per 31 Desember 2021 dan 2020 terdiri dari:

*The account represents balance of general and management expense as of December 31, 2021 and 2020, as follow:*

|                                                   | 2021                 | 2020                 |                                                    |
|---------------------------------------------------|----------------------|----------------------|----------------------------------------------------|
| <b>Tanpa Pembatasan dari Pemberi Sumber Daya</b>  |                      |                      | <b>Without Restrictions from Resource Provider</b> |
| Beban Personal                                    | 1.671.845.212        | 1.476.046.882        | Personal Expense                                   |
| Beban Profesional & Honor                         | 45.300.000           | 43.171.625           | Profesional Expense & Honor                        |
| Beban Operasional & Administrasi Kantor           | 220.507.964          | 188.984.886          | Admin & Office Operational Expense                 |
| Beban Perjalanan Dinas                            | 11.802.800           | 9.340.044            | Business Trip Expense                              |
| Beban Media & Publikasi                           | 145.000              | --                   | Media Expense & Publication                        |
| Beban Penyusutan                                  | 30.053.586           | 28.324.888           | Depreciation Expense                               |
| Beban Administrasi Bank                           | 23.388.566           | 5.434.274            | Bank Administration Expense                        |
| Beban Overhead                                    | --                   | 16.634.886           | Overhead Expense                                   |
| Beban Hibah                                       | --                   | 20.000.000           | Grant Expense                                      |
| Kerugian Selisih Kurs                             | --                   | 20.680.986           | Exchange Rate Loss                                 |
| Beban Overhead Program                            | --                   | 24.270.249           | Overhead Program Expenses                          |
| Beban Program/Proyek Lainnya                      | --                   | 16.585.106           | Other Program/Project Expenses                     |
| <b>Sub Jumlah</b>                                 | <b>2.003.043.128</b> | <b>1.849.473.826</b> | <b>Sub Total</b>                                   |
|                                                   | 2021                 | 2020                 |                                                    |
| <b>Dengan Pembatasan dari Pemberi Sumber Daya</b> |                      |                      | <b>With Restrictions from Resource Provider</b>    |
| Beban Administrasi Bank                           | --                   | --                   | Bank Administration Expense                        |
| Beban Pajak Bank                                  | --                   | --                   | Bank Interest Tax Expense                          |
| <b>Sub Jumlah</b>                                 | --                   | --                   | <b>Sub Total</b>                                   |
| <b>Jumlah</b>                                     | <b>2.003.043.128</b> | <b>1.849.473.826</b> | <b>Total</b>                                       |

YAYASAN TRANSPARANSI SUMBER DAYA EKSTRAKTIF/ PUBLISH WHAT YOU PAY INDONESIA  
(PWYP INDONESIA)

| No | Description                                 | Acquisition Date | Rate (%) | Acquisition Cost  |               |               |                    | Accumulated Depreciation |               |               |                   | Book Value        |
|----|---------------------------------------------|------------------|----------|-------------------|---------------|---------------|--------------------|--------------------------|---------------|---------------|-------------------|-------------------|
|    |                                             |                  |          | Dec, 31 2020 (Rp) | Increase (Rp) | Decrease (Rp) | June, 30 2021 (Rp) | Dec, 31 2020 (Rp)        | Increase (Rp) | Decrease (Rp) | Dec, 31 2021 (Rp) | Dec, 31 2021 (Rp) |
|    |                                             |                  |          |                   |               |               |                    |                          |               |               |                   |                   |
|    | <u>Inventaris Kantor</u>                    |                  |          |                   |               |               |                    |                          |               |               |                   |                   |
| 1  | Metal Kabinet                               | 04-Jul-2014      | 25%      | 160.200,00        | --            | --            | 160.200,00         | 160.200,00               | --            | --            | 160.200,00        | --                |
| 2  | Rak Buku non kaca u/ menyimpan Dokumen      | 16-Feb-2015      | 25%      | 870.000,00        | --            | --            | 870.000,00         | 870.000,00               | --            | --            | 870.000,00        | --                |
| 3  | Rak Lemari Kayu                             | 15-Jun-2015      | 25%      | 400.000,00        | --            | --            | 400.000,00         | 400.000,00               | --            | --            | 400.000,00        | --                |
| 4  | Pembelian Rak Buku Glass Filling Cabinet    | 29-Jun-2015      | 25%      | 2.624.000,00      | --            | --            | 2.624.000,00       | 2.624.000,00             | --            | --            | 2.624.000,00      | --                |
| 5  | Pembelian Rak Buku Coklat                   | 29-Jun-2015      | 25%      | 1.024.000,00      | --            | --            | 1.024.000,00       | 1.024.000,00             | --            | --            | 1.024.000,00      | --                |
| 6  | Pembelian Rak Buku Coklat                   | 04-Jul-2014      | 25%      | 1.024.000,00      | --            | --            | 1.024.000,00       | 1.024.000,00             | --            | --            | 1.024.000,00      | --                |
| 7  | Lawton Computer table+ furniture protection | 04-Feb-2015      | 25%      | 2.398.000,00      | --            | --            | 2.398.000,00       | 2.398.000,00             | --            | --            | 2.398.000,00      | --                |
| 8  | Meja Kerja Arcadia 140x75x75                | 04-Feb-2015      | 25%      | 1.400.000,00      | --            | --            | 1.400.000,00       | 1.400.000,00             | --            | --            | 1.400.000,00      | --                |
| 9  | Meja Kerja Arcadia 140x75x75                | 04-Feb-2015      | 25%      | 1.400.000,00      | --            | --            | 1.400.000,00       | 1.400.000,00             | --            | --            | 1.400.000,00      | --                |
| 10 | Meja Kerja Arcadia 140x75x75                | 16-Feb-2015      | 25%      | 1.400.000,00      | --            | --            | 1.400.000,00       | 1.400.000,00             | --            | --            | 1.400.000,00      | --                |
| 11 | 6 Meja Rapat (Faye Faye Table) 1            | 16-Feb-2015      | 25%      | 798.618,00        | --            | --            | 798.618,00         | 798.618,00               | --            | --            | 798.618,00        | --                |
| 12 | 6 Meja Rapat (Faye Faye Table) 2            | 16-Feb-2015      | 25%      | 798.618,00        | --            | --            | 798.618,00         | 798.618,00               | --            | --            | 798.618,00        | --                |
| 13 | 6 Meja Rapat (Faye Faye Table) 3            | 16-Feb-2015      | 25%      | 798.618,00        | --            | --            | 798.618,00         | 798.618,00               | --            | --            | 798.618,00        | --                |
| 14 | 6 Meja Rapat (Faye Faye Table) 4            | 16-Feb-2015      | 25%      | 798.618,00        | --            | --            | 798.618,00         | 798.618,00               | --            | --            | 798.618,00        | --                |
| 15 | 6 Meja Rapat (Faye Faye Table) 5            | 16-Feb-2015      | 25%      | 798.618,00        | --            | --            | 798.618,00         | 798.618,00               | --            | --            | 798.618,00        | --                |
| 16 | 6 Meja Rapat (Faye Faye Table) 6            | 16-Feb-2015      | 25%      | 798.618,00        | --            | --            | 798.618,00         | 798.618,00               | --            | --            | 798.618,00        | --                |
| 17 | Meja Tamu Bulat                             | 16-Feb-2015      | 25%      | 1.106.750,00      | --            | --            | 1.106.750,00       | 1.106.750,00             | --            | --            | 1.106.750,00      | --                |
| 18 | Meja Arcadia 120 x 75 x 75 + Screen Panel   | 15-Sep-2015      | 25%      | 1.731.500,00      | --            | --            | 1.731.500,00       | 1.731.500,00             | --            | --            | 1.731.500,00      | --                |
| 19 | Meja Arcadia 120 x 75 x 75 + Screen Panel   | 15-Sep-2015      | 25%      | 1.731.500,00      | --            | --            | 1.731.500,00       | 1.731.500,00             | --            | --            | 1.731.500,00      | --                |
| 20 | Zuan Staf Chair Black 7                     | 04-Jul-2014      | 25%      | 599.000,00        | --            | --            | 599.000,00         | 599.000,00               | --            | --            | 599.000,00        | --                |
| 21 | Zuan Staf Chair Black 8                     | 04-Jul-2014      | 25%      | 599.000,00        | --            | --            | 599.000,00         | 599.000,00               | --            | --            | 599.000,00        | --                |
| 22 | Zuan Staf Chair Black 9-16                  | 04-Jul-2014      | 25%      | 4.792.000,00      | --            | --            | 4.792.000,00       | 4.792.000,00             | --            | --            | 4.792.000,00      | --                |
| 23 | 2 Whitney Kursi Tamu Donat 1                | 16-Feb-2015      | 25%      | 887.300,00        | --            | --            | 887.300,00         | 887.300,00               | --            | --            | 887.300,00        | --                |
| 24 | 2 Whitney Kursi Tamu Donat 2                | 16-Feb-2015      | 25%      | 887.300,00        | --            | --            | 887.300,00         | 887.300,00               | --            | --            | 887.300,00        | --                |
| 25 | Wiber Kursi Tamu Bulat                      | 16-Feb-2015      | 25%      | 887.300,00        | --            | --            | 887.300,00         | 887.300,00               | --            | --            | 887.300,00        | --                |
| 26 | 20 Kursi Rapat Fala                         | 16-Feb-2015      | 25%      | 6.251.000,00      | --            | --            | 6.251.000,00       | 6.251.000,00             | --            | --            | 6.251.000,00      | --                |
| 27 | Kursi Zuan                                  | 15-Sep-2015      | 25%      | 699.000,00        | --            | --            | 699.000,00         | 699.000,00               | --            | --            | 699.000,00        | --                |
| 28 | Kursi Zuan                                  | 15-Sep-2015      | 25%      | 699.000,00        | --            | --            | 699.000,00         | 699.000,00               | --            | --            | 699.000,00        | --                |
| 29 | 2 Kursi Zetta                               | 15-Sep-2015      | 25%      | 1.598.000,00      | --            | --            | 1.598.000,00       | 1.598.000,00             | --            | --            | 1.598.000,00      | --                |
| 30 | Kompore Gas dan Regulator                   | 02-Feb-2015      | 25%      | 350.000,00        | --            | --            | 350.000,00         | 350.000,00               | --            | --            | 350.000,00        | --                |
| 31 | Tempat Tidur Kayu                           | 16-Feb-2015      | 25%      | 1.160.000,00      | --            | --            | 1.160.000,00       | 1.160.000,00             | --            | --            | 1.160.000,00      | --                |
| 32 | Pembayaran pembelian kaca whiteboard        | 29-Mei-2015      | 25%      | 2.000.000,00      | --            | --            | 2.000.000,00       | 2.000.000,00             | --            | --            | 2.000.000,00      | --                |
| 33 | Printer Epson L 1300                        | 16-Nov-2015      | 25%      | 5.900.000,00      | --            | --            | 5.900.000,00       | 5.900.000,00             | --            | --            | 5.900.000,00      | --                |
| 34 | Pembelian AC Sharp 1 PK                     | 22-Agu-2014      | 25%      | --                | --            | --            | --                 | --                       | --            | --            | --                | --                |
| 35 | Pembelian AC Daikin 1/2 PK                  | 02-Feb-2015      | 25%      | --                | --            | --            | --                 | --                       | --            | --            | --                | --                |
| 36 | Pembelian AC Daikin 1/2 PK                  | 02-Feb-2015      | 25%      | 400.000,00        | --            | --            | 400.000,00         | 400.000,00               | --            | --            | 400.000,00        | --                |
| 37 | Pembelian AC Daikin 1/2 PK                  | 02-Feb-2015      | 25%      | 3.200.000,00      | --            | --            | 3.200.000,00       | 3.200.000,00             | --            | --            | 3.200.000,00      | --                |
| 38 | Pembelian AC Sharp 1 PK                     | 10-Mei-2016      | 25%      | 3.750.000,00      | --            | --            | 3.750.000,00       | 3.750.000,00             | --            | --            | 3.750.000,00      | --                |
| 39 | Lemari Es Toshiba 2 Pintu                   | 02-Feb-2015      | 25%      | 2.450.000,00      | --            | --            | 2.450.000,00       | 2.450.000,00             | --            | --            | 2.450.000,00      | --                |

| No | Description                                              | Acquisition Date | Rate (%) | Acquisition Cost      |               |               |                       | Accumulated Depreciation |                      |               |                       | Book Value           |  |
|----|----------------------------------------------------------|------------------|----------|-----------------------|---------------|---------------|-----------------------|--------------------------|----------------------|---------------|-----------------------|----------------------|--|
|    |                                                          |                  |          | Dec, 31 2020 (Rp)     | Increase (Rp) | Decrease (Rp) | June, 30 2021 (Rp)    | Dec, 31 2020 (Rp)        | Increase (Rp)        | Decrease (Rp) | Dec, 31 2021 (Rp)     | Dec, 31 2021 (Rp)    |  |
|    |                                                          |                  |          |                       |               |               |                       |                          |                      |               |                       |                      |  |
| 40 | Pembelian PABX                                           | 23-Apr-2015      | 25%      | 1.690.000,00          | --            | --            | 1.690.000,00          | 1.690.000,00             | --                   | --            | 1.690.000,00          | --                   |  |
| 41 | Pembelian Bor Drill                                      | 29-Mei-2015      | 25%      | 359.000,00            | --            | --            | 359.000,00            | 359.000,00               | --                   | --            | 359.000,00            | --                   |  |
| 42 | Pembelian 1 unit TV Sharp LED 32" 31LE481                | 29-Mei-2015      | 25%      | 2.950.000,00          | --            | --            | 2.950.000,00          | 2.950.000,00             | --                   | --            | 2.950.000,00          | --                   |  |
| 43 | Pembelian Lemari Display dan Nakas                       | 08-Feb-2017      | 25%      | 2.425.000,00          | --            | --            | 2.425.000,00          | 2.374.479,00             | 50.520,83            | --            | 2.424.999,83          | 0,17                 |  |
| 44 | Pembelian Portable Speaker DBK dan Tripod                | 02-Mar-2017      | 25%      | 1.900.000,00          | --            | --            | 1.900.000,00          | 1.820.833,00             | 79.166,67            | --            | 1.899.999,67          | 0,33                 |  |
| 45 | Pembelian Camera CCTV                                    | 12-Okt-2017      | 25%      | 7.395.000,00          | --            | --            | 7.395.000,00          | 6.008.438,00             | 1.386.562,50         | --            | 7.395.000,50          | (0,50)               |  |
| 46 | Logitech M331 Silent + Cordless Mouse                    | 02-Nov-2018      | 25%      | --                    | --            | --            | --                    | --                       | --                   | --            | --                    | --                   |  |
| 47 | Logitech M331 Silent + Cordless Mouse                    | 02-Nov-2018      | 25%      | --                    | --            | --            | --                    | --                       | --                   | --            | --                    | --                   |  |
| 48 | Mini Display to VGA MB572 Converter                      | 02-Nov-2018      | 25%      | 592.022,00            | --            | --            | 592.022,00            | 320.678,50               | 148.005,50           | --            | 468.684,00            | 123.338,00           |  |
| 49 | Laptop Macbook Air                                       | 27-Nov-2018      | 25%      | 37.996.000,00         | --            | --            | 37.996.000,00         | 20.581.167,00            | 9.499.000,00         | --            | 30.080.167,00         | 7.915.833,00         |  |
| 50 | Laptop Asus A405UQ - BV307T                              | 27-Nov-2018      | 25%      | 18.026.000,00         | --            | --            | 18.026.000,00         | 9.764.083,00             | 4.506.500,00         | --            | 14.270.583,00         | 3.755.417,00         |  |
| 51 | Modem Huawei E5573 MiFi Modem                            | 27-Nov-2018      | 25%      | 581.012,00            | --            | --            | 581.012,00            | 314.715,00               | 145.253,00           | --            | 459.968,00            | 121.044,00           |  |
| 52 | Pembelian AC Panasonic CS-YN 18 TKP 2pk                  | 13-Mei-2019      | 25%      | 6.550.000,00          | --            | --            | 6.550.000,00          | 2.729.167,00             | 1.637.500,00         | --            | 4.366.667,00          | 2.183.333,00         |  |
| 53 | Pembelian Dispenser                                      | 24-Mei-2019      | 25%      | 1.029.000,00          | --            | --            | 1.029.000,00          | 407.313,00               | 257.250,00           | --            | 664.563,00            | 364.437,00           |  |
| 54 | Scanner EPSON WorkForce DS-410                           | 12-Agu-2019      | 25%      | 4.900.000,00          | --            | --            | 4.900.000,00          | 1.735.417,00             | 1.225.000,00         | --            | 2.960.417,00          | 1.939.583,00         |  |
| 55 | Pembelian Converter                                      | 12-Agu-2019      | 25%      | --                    | --            | --            | --                    | --                       | --                   | --            | --                    | --                   |  |
| 56 | Pembelian 2 Unit CCTV                                    | 18-Sep-2019      | 25%      | 1.460.000,00          | --            | --            | 1.460.000,00          | 456.250,00               | 365.000,00           | --            | 821.250,00            | 638.750,00           |  |
| 57 | Set Meja & Kursi Rooftop                                 | 04-Nov-2019      | 25%      | 3.249.260,00          | --            | --            | 3.249.260,00          | 947.701,00               | 812.315,00           | --            | 1.760.016,00          | 1.489.244,00         |  |
| 58 | Pembelian tambahan Camera CCTV 1 pcs KK0000281           | 19-Agu-2020      | 25%      | 1.226.950,00          | --            | --            | 1.226.950,00          | 102.245,83               | 306.737,50           | --            | 408.983,33            | 817.966,67           |  |
|    | (Scan;Fax;Copy;Print Color)                              | 09-Nov-2020      | 25%      | 4.972.600,00          | --            | --            | 4.972.600,00          | 207.191,67               | 1.243.150,00         | --            | 1.450.341,67          | 3.522.258,33         |  |
|    | Microphone Recording AKG P120 Condenser                  | 20-Feb-2020      | 25%      | 1.870.000,00          | --            | --            | 1.870.000,00          | 428.541,67               | 467.500,00           | --            | 896.041,67            | 973.958,33           |  |
|    | GVM 800-RGB 2L LED Studio Light Smart wifi (paket 2 Set) | 03-Agu-2020      | 25%      | 4.150.000,00          | --            | --            | 4.150.000,00          | 432.291,67               | 1.037.500,00         | --            | 1.469.791,67          | 2.680.208,33         |  |
|    | ELGATO CAM LINK 4K / Broadcast untuk live streaming      | 03-Agu-2020      | 25%      | 2.999.000,00          | --            | --            | 2.999.000,00          | 312.395,83               | 749.750,00           | --            | 1.062.145,83          | 1.936.854,17         |  |
|    | BUSA PEREDAM SUARA ZIG ZAG                               | 03-Agu-2020      | 25%      | 1.008.000,00          | --            | --            | 1.008.000,00          | 105.000,00               | 252.000,00           | --            | 357.000,00            | 651.000,00           |  |
|    | Driver Wireless Earbuds 500390                           | 21-Sep-2020      | 25%      | 465.000,00            | --            | --            | 465.000,00            | 38.750,00                | 116.250,00           | --            | 155.000,00            | 310.000,00           |  |
|    | Driver Wireless Earbuds 500390                           | 21-Sep-2020      | 25%      | 465.000,00            | --            | --            | 465.000,00            | 38.750,00                | 116.250,00           | --            | 155.000,00            | 310.000,00           |  |
|    | Control Pad for Live Streaming                           | 22-Sep-2020      | 25%      | 2.650.000,00          | --            | --            | 2.650.000,00          | 220.833,33               | 662.500,00           | --            | 883.333,33            | 1.766.666,67         |  |
|    | Wireless Microphone                                      | 22-Sep-2020      | 25%      | 1.799.000,00          | --            | --            | 1.799.000,00          | 149.916,67               | 449.750,00           | --            | 599.666,67            | 1.199.333,33         |  |
|    | Wireless Microphone                                      | 22-Sep-2020      | 25%      | 1.799.000,00          | --            | --            | 1.799.000,00          | 149.916,67               | 449.750,00           | --            | 599.666,67            | 1.199.333,33         |  |
|    | Lemari Filling Cabinet Sliding Kaca AK 08                | 07-Nov-2020      | 25%      | 1.580.000,00          | --            | --            | 1.580.000,00          | 65.833,33                | 395.000,00           | --            | 460.833,33            | 1.119.166,67         |  |
|    | Locker 12 Doors Column                                   | 07-Nov-2020      | 25%      | 3.059.000,00          | --            | --            | 3.059.000,00          | 127.458,33               | 764.750,00           | --            | 892.208,33            | 2.166.791,67         |  |
|    | <b>Jumlah</b>                                            |                  |          | <b>178.316.402,00</b> | --            | --            | <b>178.316.402,00</b> | <b>114.008.924,50</b>    | <b>27.122.961,00</b> | --            | <b>141.131.885,50</b> | <b>37.184.516,50</b> |  |
|    |                                                          |                  |          |                       |               |               |                       |                          |                      |               |                       |                      |  |
|    | <b>Kendaraan</b>                                         |                  |          |                       |               |               |                       |                          |                      |               |                       |                      |  |
| 1  | Pembelian Kendaraan Sepeda Motor                         | 18-Okt-2017      | 25%      | 15.630.000,00         | --            | --            | 15.630.000,00         | 12.699.375,00            | 2.930.625,00         | --            | 15.630.000,00         | --                   |  |
|    | <b>Jumlah</b>                                            |                  |          | <b>15.630.000,00</b>  | --            | --            | <b>15.630.000,00</b>  | <b>12.699.375,00</b>     | <b>2.930.625,00</b>  | --            | <b>15.630.000,00</b>  | --                   |  |
|    | <b>JUMLAH ASET TETAP</b>                                 |                  |          | <b>193.946.402,00</b> | --            | --            | <b>193.946.402,00</b> | <b>126.708.299,50</b>    | <b>30.053.586,00</b> | --            | <b>156.761.885,50</b> | <b>37.184.516,50</b> |  |



Indonesia-Citizen Monitoring and Engagement for Transparency and Accountability of Licensing and Revenue Management in Mining Sector  
GPSA-World Bank  
EGPS Trust Fund Grant No. TF0B3137  
YAYASAN TRANSPARASI SUMBER DAYA EKSTRAKTIF/PUBLISH WHAT YOU PAY INDONESIA (PWYP INDONESIA)

LAPORAN POSISI KEUANGAN  
PER 31 DESEMBER 2021  
(Dalam Satuan Rupiah)

STATEMENT OF FINANCIAL POSITION  
AS OF DECEMBER 31, 2021  
(In Rupiah)

|                                            | 2021               |                                             |
|--------------------------------------------|--------------------|---------------------------------------------|
| <b>ASET</b>                                |                    | <b>ASSETS</b>                               |
| <b>Aset Lancar</b>                         |                    | <b>Current Assets</b>                       |
| Kas dan Setara Kas                         | 195.352.438        | Cash and Cash Equivalent                    |
| Uang Muka                                  | 162.117.398        | Advance                                     |
| <b>Jumlah Aset Lancar</b>                  | <b>357.469.836</b> | <b>Total Current Assets</b>                 |
| <b>Aset Tidak Lancar</b>                   |                    | <b>Non Current Assets</b>                   |
| Aset Tetap - Bersih                        | --                 | Fixed Asset - Net                           |
| <b>Jumlah Aset Tidak Lancar</b>            | <b>--</b>          | <b>Total Non Current Assets</b>             |
| <b>JUMLAH ASET</b>                         | <b>357.469.836</b> | <b>TOTAL ASSETS</b>                         |
| <b>LIABILITAS DAN ASET NETO</b>            |                    | <b>LIABILITIES AND NET ASSETS</b>           |
| <b>LIABILITAS</b>                          |                    | <b>LIABILITIES</b>                          |
| <b>Liabilitas Lancar</b>                   |                    | <b>Current Liabilities</b>                  |
| Penerimaan Ditangguhkan                    | 357.469.836        | Deferred Receipts                           |
| <b>Jumlah Liabilitas Lancar</b>            | <b>357.469.836</b> | <b>Total Current Liabilities</b>            |
| <b>JUMLAH LIABILITAS</b>                   | <b>357.469.836</b> | <b>TOTAL LIABILITIES</b>                    |
| <b>ASET NETO</b>                           |                    | <b>NET ASSETS</b>                           |
| Tanpa Pembatasan dari Pemberi Sumber Daya  | --                 | Without Restrictions from Resource Provider |
| Dengan Pembatasan dari Pemberi Sumber Daya | --                 | With Restrictions from Resource Provider    |
| <b>Jumlah Aset Neto</b>                    | <b>--</b>          | <b>Total Net Assets</b>                     |
| <b>JUMLAH LIABILITAS DAN ASET NETO</b>     | <b>357.469.836</b> | <b>TOTAL LIABILITIES AND NET ASSETS</b>     |

Indonesia-Citizen Monitoring and Engagement for Transparency and Accountability of Licensing and Revenue Management in Mining Sector  
GPSA-World Bank  
EGPS Trust Fund Grant No. TF0B3137

YAYASAN TRANSPARASI SUMBER DAYA EKSTRAKTIF/PUBLISH WHAT YOU PAY INDONESIA (PWYP INDONESIA)

LAPORAN PENGHASILAN KOMPREHENSIF  
UNTUK TAHUN YANG BERAKHIR PADA 31 DESEMBER 2021  
(Dalam Satuan Rupiah)

STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED DECEMBER 31, 2021  
(In Rupiah)

|                                            | 2021                                               |                                                         |                      |                                       |
|--------------------------------------------|----------------------------------------------------|---------------------------------------------------------|----------------------|---------------------------------------|
|                                            | Tanpa<br>Pembatasan dari<br>Pemberi Sumber<br>Daya | Dengan<br>Pembatasan dari<br>Pemberi Sumber<br>Daya     | Jumlah               |                                       |
|                                            | <i>Without<br/>Restrictions from<br/>Resource</i>  | <i>With Restrictions<br/>from Resource<br/>Provider</i> | <i>Total</i>         |                                       |
| <b>Pendapatan</b>                          |                                                    |                                                         |                      | <b>Income</b>                         |
| Hibah                                      | --                                                 | 4.851.002.644                                           | 4.851.002.644        | Grant                                 |
| Kontribusi                                 | --                                                 | --                                                      | --                   | Contribution                          |
| Aset Neto yang Berakhir<br>Batasannya      | 4.857.767.433                                      | (4.857.767.433)                                         | --                   | Ending Restricted of Net Assets       |
| Pendapatan Lain-lain                       | --                                                 | 11.428.233                                              | 11.428.233           | Other Income                          |
| <b>Jumlah</b>                              | <b>4.857.767.433</b>                               | <b>4.663.444</b>                                        | <b>4.862.430.877</b> | <b>Total</b>                          |
| <b>Beban</b>                               |                                                    |                                                         |                      | <b>Expenses</b>                       |
| Beban Program                              | 4.857.767.433                                      | --                                                      | 4.857.767.433        | Program Expense                       |
| Beban Manajemen dan<br>Operasional         | --                                                 | 4.663.444                                               | 4.663.444            | Management and Operational<br>Expense |
| <b>Jumlah</b>                              | <b>4.857.767.433</b>                               | <b>4.663.444</b>                                        | <b>4.862.430.877</b> | <b>Total</b>                          |
| <b>Surplus (Defisit)</b>                   | <b>--</b>                                          | <b>--</b>                                               | <b>--</b>            | <b>Surplus (Deficit)</b>              |
| <b>Penghasilan Komprehensif Lain</b>       | <b>--</b>                                          | <b>--</b>                                               | <b>--</b>            | <b>Other Comprehensive Income</b>     |
| <b>Jumlah Penghasilan<br/>Komprehensif</b> | <b>--</b>                                          | <b>--</b>                                               | <b>--</b>            | <b>Total Comprehensive Income</b>     |

STRENGTHENING CAPACITIES FOR WOMAN AND INDIGENOUS PEOPLE "SEDULUR SIKEP"  
IN THE NORTH KENDENG MOUNTAINS TOWARD COMMUNITY RIGHTS OVER ACCESS OF RESOURCES  
THROUGH POLICY ADVOCACIES VOICING FOR LIFE (VOICE)

GRANT NO.V-1861-ID-IF SAP CODE: A-05224-09

YAYASAN TRANSPARASI SUMBER DAYA EKSTRAKTIF/PUBLISH WHAT YOU PAY INDONESIA (PWYP INDONESIA)

**LAPORAN POSISI KEUANGAN**

**PER 31 DESEMBER 2021**

(Dalam Satuan Rupiah)

**STATEMENT OF FINANCIAL POSITION**

**AS OF DECEMBER 31, 2021**

*(In Rupiah)*

|                                            | <u>2021</u>               |                                             |
|--------------------------------------------|---------------------------|---------------------------------------------|
| <b>ASET</b>                                |                           | <b>ASSETS</b>                               |
| <b>Aset Lancar</b>                         |                           | <b>Current Assets</b>                       |
| Kas dan Setara Kas                         | 463.895.386               | Cash and Cash Equivalent                    |
| Uang Muka                                  | --                        | Advance                                     |
| <b>Jumlah Aset Lancar</b>                  | <u><b>463.895.386</b></u> | <b>Total Current Assets</b>                 |
| <b>Aset Tidak Lancar</b>                   |                           | <b>Non Current Assets</b>                   |
| Aset Tetap - Bersih                        | --                        | Fixed Asset - Net                           |
| <b>Jumlah Aset Tidak Lancar</b>            | <u><b>--</b></u>          | <b>Total Non Current Assets</b>             |
| <b>JUMLAH ASET</b>                         | <u><b>463.895.386</b></u> | <b>TOTAL ASSETS</b>                         |
| <b>LIABILITAS DAN ASET NETO</b>            |                           | <b>LIABILITIES AND NET ASSETS</b>           |
| <b>LIABILITAS</b>                          |                           | <b>LIABILITIES</b>                          |
| <b>Liabilitas Lancar</b>                   |                           | <b>Current Liabilities</b>                  |
| Penerimaan Ditangguhkan                    | --                        | Deferred Receipts                           |
| <b>Jumlah Liabilitas Lancar</b>            | <u><b>--</b></u>          | <b>Total Current Liabilities</b>            |
| <b>JUMLAH LIABILITAS</b>                   | <u><b>--</b></u>          | <b>TOTAL LIABILITIES</b>                    |
| <b>ASET NETO</b>                           |                           | <b>NET ASSETS</b>                           |
| Tanpa Pembatasan dari Pemberi Sumber Daya  | --                        | Without Restrictions from Resource Provider |
| Dengan Pembatasan dari Pemberi Sumber Daya | 463.895.386               | With Restrictions from Resource Provider    |
| <b>Jumlah Aset Neto</b>                    | <u><b>463.895.386</b></u> | <b>Total Net Assets</b>                     |
| <b>JUMLAH LIABILITAS DAN ASET NETO</b>     | <u><b>463.895.386</b></u> | <b>TOTAL LIABILITIES AND NET ASSETS</b>     |

STRENGTHENING CAPACITIES FOR WOMAN AND INDIGENOUS PEOPLE "SEDULUR SIKEP"  
IN THE NORTH KENDENG MOUNTAINS TOWARD COMMUNITY RIGHTS OVER ACCESS OF RESOURCES  
THROUGH POLICY ADVOCACIES VOICING FOR LIFE (VOICE)

GRANT NO.V-1861-ID-IF SAP CODE: A-05224-09

YAYASAN TRANSPARASI SUMBER DAYA EKSTRAKTIF/PUBLISH WHAT YOU PAY INDONESIA (PWYP INDONESIA)

LAPORAN PENGHASILAN KOMPREHENSIF  
UNTUK TAHUN YANG BERAKHIR PADA 31 DESEMBER 2021  
(Dalam Satuan Rupiah)

STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED DECEMBER 31, 2021  
(In Rupiah)

|                                            | 2021                                               |                                                         |              |                                       |
|--------------------------------------------|----------------------------------------------------|---------------------------------------------------------|--------------|---------------------------------------|
|                                            | Tanpa<br>Pembatasan dari<br>Pemberi Sumber<br>Daya | Dengan<br>Pembatasan dari<br>Pemberi Sumber<br>Daya     | Jumlah       |                                       |
|                                            | <i>Without<br/>Restrictions from<br/>Resource</i>  | <i>With Restrictions<br/>from Resource<br/>Provider</i> | <i>Total</i> |                                       |
| <b>Pendapatan</b>                          |                                                    |                                                         |              | <b>Income</b>                         |
| Hibah                                      | --                                                 | --                                                      | --           | Grant                                 |
| Kontribusi                                 | --                                                 | --                                                      | --           | Contribution                          |
| Aset Neto yang Berakhir<br>Batasannya      | --                                                 | --                                                      | --           | Ending Restricted of Net Assets       |
| Pendapatan Lain-lain                       | --                                                 | --                                                      | --           | Other Income                          |
| <b>Jumlah</b>                              | --                                                 | --                                                      | --           | <b>Total</b>                          |
| <b>Beban</b>                               |                                                    |                                                         |              | <b>Expenses</b>                       |
| Beban Program                              | --                                                 | --                                                      | --           | Program Expense                       |
| Beban Manajemen dan<br>Operasional         | --                                                 | --                                                      | --           | Management and Operational<br>Expense |
| <b>Jumlah</b>                              | --                                                 | --                                                      | --           | <b>Total</b>                          |
| <b>Surplus (Defisit)</b>                   | --                                                 | --                                                      | --           | <b>Surplus (Deficit)</b>              |
| <b>Penghasilan Komprehensif Lain</b>       | --                                                 | --                                                      | --           | <b>Other Comprehensive Income</b>     |
| <b>Jumlah Penghasilan<br/>Komprehensif</b> | --                                                 | --                                                      | --           | <b>Total Comprehensive Income</b>     |

FOR GENERAL SUPPORT TO DEVELOP NATIONAL AND LOCAL LEVEL KNOWLEDGE ON ACCOUNTABILITY  
AND TRANSPARENCY OF EXTRACTIVE RESOURCES GOVERNANCE IN INDONESIA AND FOR CORE SUPPORT FOR INSTITUTIONAL STRENGTHENING  
FORD FOUNDATION-BUILD GRANT NO. 132704

YAYASAN TRANSPARASI SUMBER DAYA EKSTRAKTIF/PUBLISH WHAT YOU PAY INDONESIA (PWYP INDONESIA)

**LAPORAN POSISI KEUANGAN**

**PER 31 DESEMBER 2021**

(Dalam Satuan Rupiah)

**STATEMENT OF FINANCIAL POSITION**

**AS OF DECEMBER 31, 2021**

**(In Rupiah)**

|                                            | <b>2021</b>        |                                             |
|--------------------------------------------|--------------------|---------------------------------------------|
| <b>ASET</b>                                |                    | <b>ASSETS</b>                               |
| <b>Aset Lancar</b>                         |                    | <b>Current Assets</b>                       |
| Kas dan Setara Kas                         | 479.411.886        | Cash and Cash Equivalent                    |
| Piutang                                    | 1.650.000          | Account Receivable                          |
| <b>Jumlah Aset Lancar</b>                  | <b>481.061.886</b> | <b>Total Current Assets</b>                 |
| <b>Aset Tidak Lancar</b>                   |                    | <b>Non Current Assets</b>                   |
| Aset Tetap - Bersih                        | --                 | Fixed Asset - Net                           |
| <b>Jumlah Aset Tidak Lancar</b>            | <b>--</b>          | <b>Total Non Current Assets</b>             |
| <b>JUMLAH ASET</b>                         | <b>481.061.886</b> | <b>TOTAL ASSETS</b>                         |
| <b>LIABILITAS DAN ASET NETO</b>            |                    | <b>LIABILITIES AND NET ASSETS</b>           |
| <b>LIABILITAS</b>                          |                    | <b>LIABILITIES</b>                          |
| <b>Liabilitas Lancar</b>                   |                    | <b>Current Liabilities</b>                  |
| Penerimaan Ditangguhkan                    | 481.061.886        | Deferred Receipts                           |
| <b>Jumlah Liabilitas Lancar</b>            | <b>481.061.886</b> | <b>Total Current Liabilities</b>            |
| <b>JUMLAH LIABILITAS</b>                   | <b>481.061.886</b> | <b>TOTAL LIABILITIES</b>                    |
| <b>ASET NETO</b>                           |                    | <b>NET ASSETS</b>                           |
| Tanpa Pembatasan dari Pemberi Sumber Daya  | --                 | Without Restrictions from Resource Provider |
| Dengan Pembatasan dari Pemberi Sumber Daya | --                 | With Restrictions from Resource Provider    |
| <b>Jumlah Aset Neto</b>                    | <b>--</b>          | <b>Total Net Assets</b>                     |
| <b>JUMLAH LIABILITAS DAN ASET NETO</b>     | <b>481.061.886</b> | <b>TOTAL LIABILITIES AND NET ASSETS</b>     |

FOR GENERAL SUPPORT TO DEVELOP NATIONAL AND LOCAL LEVEL KNOWLEDGE ON ACCOUNTABILITY  
AND TRANSPARENCY OF EXTRACTIVE RESOURCES GOVERNANCE IN INDONESIA AND FOR CORE SUPPORT FOR INSTITUTIONAL STRENGTHENING  
FORD FOUNDATION-BUILD GRANT NO. 132704

YAYASAN TRANSPARASI SUMBER DAYA EKSTRAKTIF/PUBLISH WHAT YOU PAY INDONESIA (PWYP INDONESIA)

LAPORAN PENGHASILAN KOMPREHENSIF  
UNTUK TAHUN YANG BERAKHIR PADA 31 DESEMBER 2021  
(Dalam Satuan Rupiah)

STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED DECEMBER 31, 2021  
(In Rupiah)

|                                            | 2021                                               |                                                         |                      |                                       |
|--------------------------------------------|----------------------------------------------------|---------------------------------------------------------|----------------------|---------------------------------------|
|                                            | Tanpa<br>Pembatasan dari<br>Pemberi Sumber<br>Daya | Dengan<br>Pembatasan dari<br>Pemberi Sumber<br>Daya     | Jumlah               |                                       |
|                                            | <i>Without<br/>Restrictions from<br/>Resource</i>  | <i>With Restrictions<br/>from Resource<br/>Provider</i> | <i>Total</i>         |                                       |
| <b>Pendapatan</b>                          |                                                    |                                                         |                      | <b>Income</b>                         |
| Hibah                                      | --                                                 | 2.381.940.857                                           | 2.381.940.857        | Grant                                 |
| Kontribusi                                 | --                                                 | --                                                      | --                   | Contribution                          |
| Aset Neto yang Berakhir<br>Batasannya      | 2.387.868.448                                      | (2.387.868.448)                                         | --                   | Ending Restricted of Net Assets       |
| Pendapatan Lain-lain                       | --                                                 | 7.764.996                                               | 7.764.996            | Other Income                          |
| <b>Jumlah</b>                              | <b>2.387.868.448</b>                               | <b>1.837.405</b>                                        | <b>2.389.705.853</b> | <b>Total</b>                          |
| <b>Beban</b>                               |                                                    |                                                         |                      | <b>Expenses</b>                       |
| Beban Program                              | 2.387.868.448                                      | --                                                      | 2.387.868.448        | Program Expense                       |
| Beban Manajemen dan<br>Operasional         | --                                                 | 1.837.405                                               | 1.837.405            | Management and Operational<br>Expense |
| <b>Jumlah</b>                              | <b>2.387.868.448</b>                               | <b>1.837.405</b>                                        | <b>2.389.705.853</b> | <b>Total</b>                          |
| <b>Surplus (Defisit)</b>                   | <b>--</b>                                          | <b>--</b>                                               | <b>--</b>            | <b>Surplus (Deficit)</b>              |
| <b>Penghasilan Komprehensif Lain</b>       | <b>--</b>                                          | <b>--</b>                                               | <b>--</b>            | <b>Other Comprehensive Income</b>     |
| <b>Jumlah Penghasilan<br/>Komprehensif</b> | <b>--</b>                                          | <b>--</b>                                               | <b>--</b>            | <b>Total Comprehensive Income</b>     |



DESIGNATED TO PROMOTE TRANSPARENCY AND ACCOUNTABILITY IN THE INDONESIAN MINING SECTOR THE POOL FUND FOR INTERNATIONAL ENERGY  
 THE EUROPEAN CLIMATE FOUNDATION (PIE-ECF)  
 G-1911-03074

YAYASAN TRANSPARASI SUMBER DAYA EKSTRAKTIF/PUBLISH WHAT YOU PAY INDONESIA (PWYP INDONESIA)

LAPORAN POSISI KEUANGAN

PER 31 DESEMBER 2021

(Dalam Satuan Rupiah)

STATEMENT OF FINANCIAL POSITION

AS OF DECEMBER 31, 2021

(In Rupiah)

|                                            | 2021      |                                             |
|--------------------------------------------|-----------|---------------------------------------------|
| <b>ASET</b>                                |           | <b>ASSETS</b>                               |
| <b>Aset Lancar</b>                         |           | <b>Current Assets</b>                       |
| Kas dan Setara Kas                         | --        | Cash and Cash Equivalent                    |
| Uang Muka                                  | --        | Advance                                     |
| <b>Jumlah Aset Lancar</b>                  | <b>--</b> | <b>Total Current Assets</b>                 |
| <b>Aset Tidak Lancar</b>                   |           | <b>Non Current Assets</b>                   |
| Aset Tetap - Bersih                        | --        | Fixed Asset - Net                           |
| <b>Jumlah Aset Tidak Lancar</b>            | <b>--</b> | <b>Total Non Current Assets</b>             |
| <b>JUMLAH ASET</b>                         | <b>--</b> | <b>TOTAL ASSETS</b>                         |
| <b>LIABILITAS DAN ASET NETO</b>            |           | <b>LIABILITIES AND NET ASSETS</b>           |
| <b>LIABILITAS</b>                          |           | <b>LIABILITIES</b>                          |
| <b>Liabilitas Lancar</b>                   |           | <b>Current Liabilities</b>                  |
| Penerimaan Ditangguhkan                    | -         | Deferred Receipts                           |
| <b>Jumlah Liabilitas Lancar</b>            | <b>--</b> | <b>Total Current Liabilities</b>            |
| <b>JUMLAH LIABILITAS</b>                   | <b>--</b> | <b>TOTAL LIABILITIES</b>                    |
| <b>ASET NETO</b>                           |           | <b>NET ASSETS</b>                           |
| Tanpa Pembatasan dari Pemberi Sumber Daya  | --        | Without Restrictions from Resource Provider |
| Dengan Pembatasan dari Pemberi Sumber Daya | --        | With Restrictions from Resource Provider    |
| <b>Jumlah Aset Neto</b>                    | <b>--</b> | <b>Total Net Assets</b>                     |
| <b>JUMLAH LIABILITAS DAN ASET NETO</b>     | <b>--</b> | <b>TOTAL LIABILITIES AND NET ASSETS</b>     |

DESIGNATED TO PROMOTE TRANSPARENCY AND ACCOUNTABILITY IN THE INDONESIAN MINING SECTOR THE POOL FUND FOR INTERNATIONAL ENERGY  
 THE EUROPEAN CLIMATE FOUNDATION (PIE-ECF)  
 G-1911-03074

YAYASAN TRANSPARASI SUMBER DAYA EKSTRAKTIF/PUBLISH WHAT YOU PAY INDONESIA (PWYP INDONESIA)

LAPORAN PENGHASILAN KOMPREHENSIF  
 UNTUK TAHUN YANG BERAKHIR PADA 31 DESEMBER 2021  
 (Dalam Satuan Rupiah)

STATEMENT OF COMPREHENSIVE INCOME  
 FOR THE YEAR ENDED DECEMBER 31, 2021  
 (In Rupiah)

|                                            | 2021                                               |                                                         |                    |                                       |
|--------------------------------------------|----------------------------------------------------|---------------------------------------------------------|--------------------|---------------------------------------|
|                                            | Tanpa<br>Pembatasan dari<br>Pemberi Sumber<br>Daya | Dengan<br>Pembatasan dari<br>Pemberi Sumber<br>Daya     | Jumlah             |                                       |
|                                            | <i>Without<br/>Restrictions from<br/>Resource</i>  | <i>With Restrictions<br/>from Resource<br/>Provider</i> | <i>Total</i>       |                                       |
| <b>Pendapatan</b>                          |                                                    |                                                         |                    | <b>Income</b>                         |
| Hibah                                      | --                                                 | 784.418.383                                             | 784.418.383        | Grant                                 |
| Kontribusi                                 | --                                                 | --                                                      | --                 | Contribution                          |
| Aset Neto yang Berakhir<br>Batasannya      | 788.438.573                                        | (788.438.573)                                           | --                 | Ending Restricted of Net Assets       |
| Pendapatan Lain-lain                       | --                                                 | 5.137.744                                               | 5.137.744          | Other Income                          |
| <b>Jumlah</b>                              | <b>788.438.573</b>                                 | <b>1.117.554</b>                                        | <b>789.556.127</b> | <b>Total</b>                          |
| <b>Beban</b>                               |                                                    |                                                         |                    | <b>Expenses</b>                       |
| Beban Program                              | 788.438.573                                        | --                                                      | 788.438.573        | Program Expense                       |
| Beban Manajemen dan<br>Operasional         | --                                                 | 1.117.554                                               | 1.117.554          | Management and Operational<br>Expense |
| <b>Jumlah</b>                              | <b>788.438.573</b>                                 | <b>1.117.554</b>                                        | <b>789.556.127</b> | <b>Total</b>                          |
| <b>Surplus (Defisit)</b>                   | <b>--</b>                                          | <b>--</b>                                               | <b>--</b>          | <b>Surplus (Deficit)</b>              |
| <b>Penghasilan Komprehensif Lain</b>       | <b>--</b>                                          | <b>--</b>                                               | <b>--</b>          | <b>Other Comprehensive Income</b>     |
| <b>Jumlah Penghasilan<br/>Komprehensif</b> | <b>--</b>                                          | <b>--</b>                                               | <b>--</b>          | <b>Total Comprehensive Income</b>     |

DISCLOSE THE DEAL ADVANCING CONTRACT TRANSPARENCY IN INDONESIA  
PUBLISH WHAT YOU PAY  
GRANT NUMBER PWYP 0401

YAYASAN TRANSPARASI SUMBER DAYA EKSTRAKTIF/PUBLISH WHAT YOU PAY INDONESIA (PWYP INDONESIA)

LAPORAN POSISI KEUANGAN  
PER 31 DESEMBER 2021  
(Dalam Satuan Rupiah)

STATEMENT OF FINANCIAL POSITION  
AS OF DECEMBER 31, 2021  
(In Rupiah)

|                                            | 2021               |                                             |
|--------------------------------------------|--------------------|---------------------------------------------|
| <b>ASET</b>                                |                    | <b>ASSETS</b>                               |
| <b>Aset Lancar</b>                         |                    | <b>Current Assets</b>                       |
| Kas dan Setara Kas                         | 410.054.981        | Cash and Cash Equivalent                    |
| Uang Muka                                  | --                 | Advance                                     |
| <b>Jumlah Aset Lancar</b>                  | <b>410.054.981</b> | <b>Total Current Assets</b>                 |
| <b>Aset Tidak Lancar</b>                   |                    | <b>Non Current Assets</b>                   |
| Aset Tetap - Bersih                        | --                 | Fixed Asset - Net                           |
| <b>Jumlah Aset Tidak Lancar</b>            | <b>--</b>          | <b>Total Non Current Assets</b>             |
| <b>JUMLAH ASET</b>                         | <b>410.054.981</b> | <b>TOTAL ASSETS</b>                         |
| <b>LIABILITAS DAN ASET NETO</b>            |                    | <b>LIABILITIES AND NET ASSETS</b>           |
| <b>LIABILITAS</b>                          |                    | <b>LIABILITIES</b>                          |
| <b>Liabilitas Lancar</b>                   |                    | <b>Current Liabilities</b>                  |
| Penerimaan Ditangguhkan                    | 410.054.981        | Deferred Receipts                           |
| <b>Jumlah Liabilitas Lancar</b>            | <b>410.054.981</b> | <b>Total Current Liabilities</b>            |
| <b>JUMLAH LIABILITAS</b>                   | <b>410.054.981</b> | <b>TOTAL LIABILITIES</b>                    |
| <b>ASET NETO</b>                           |                    | <b>NET ASSETS</b>                           |
| Tanpa Pembatasan dari Pemberi Sumber Daya  | --                 | Without Restrictions from Resource Provider |
| Dengan Pembatasan dari Pemberi Sumber Daya | --                 | With Restrictions from Resource Provider    |
| <b>Jumlah Aset Neto</b>                    | <b>--</b>          | <b>Total Net Assets</b>                     |
| <b>JUMLAH LIABILITAS DAN ASET NETO</b>     | <b>410.054.981</b> | <b>TOTAL LIABILITIES AND NET ASSETS</b>     |

DISCLOSE THE DEAL ADVANCING CONTRACT TRANSPARENCY IN INDONESIA  
PUBLISH WHAT YOU PAY  
GRANT NUMBER PWYP 0401

YAYASAN TRANSPARASI SUMBER DAYA EKSTRAKTIF/PUBLISH WHAT YOU PAY INDONESIA (PWYP INDONESIA)

LAPORAN PENGHASILAN KOMPREHENSIF  
UNTUK TAHUN YANG BERAKHIR PADA 31 DESEMBER 2021  
(Dalam Satuan Rupiah)

STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED DECEMBER 31, 2021  
(In Rupiah)

|                                            | 2021                                               |                                                         |                   |                                       |
|--------------------------------------------|----------------------------------------------------|---------------------------------------------------------|-------------------|---------------------------------------|
|                                            | Tanpa<br>Pembatasan dari<br>Pemberi Sumber<br>Daya | Dengan<br>Pembatasan dari<br>Pemberi Sumber<br>Daya     | Jumlah            |                                       |
|                                            | <i>Without<br/>Restrictions from<br/>Resource</i>  | <i>With Restrictions<br/>from Resource<br/>Provider</i> | <i>Total</i>      |                                       |
| <b>Pendapatan</b>                          |                                                    |                                                         |                   | <b>Income</b>                         |
| Hibah                                      | --                                                 | 14.564.265                                              | 14.564.265        | Grant                                 |
| Kontribusi                                 | --                                                 | --                                                      | --                | Contribution                          |
| Aset Neto yang Berakhir<br>Batasannya      | 14.763.000                                         | (14.763.000)                                            | --                | Ending Restricted of Net Assets       |
| Pendapatan Lain-lain                       | --                                                 | 260.919                                                 | 260.919           | Other Income                          |
| <b>Jumlah</b>                              | <b>14.763.000</b>                                  | <b>62.184</b>                                           | <b>14.825.184</b> | <b>Total</b>                          |
| <b>Beban</b>                               |                                                    |                                                         |                   | <b>Expenses</b>                       |
| Beban Program                              | 14.763.000                                         | --                                                      | 14.763.000        | Program Expense                       |
| Beban Manajemen dan<br>Operasional         | --                                                 | 62.184                                                  | 62.184            | Management and Operational<br>Expense |
| <b>Jumlah</b>                              | <b>14.763.000</b>                                  | <b>62.184</b>                                           | <b>14.825.184</b> | <b>Total</b>                          |
| <b>Surplus (Defisit)</b>                   | <b>--</b>                                          | <b>--</b>                                               | <b>--</b>         | <b>Surplus (Deficit)</b>              |
| <b>Penghasilan Komprehensif Lain</b>       | <b>--</b>                                          | <b>--</b>                                               | <b>--</b>         | <b>Other Comprehensive Income</b>     |
| <b>Jumlah Penghasilan<br/>Komprehensif</b> | <b>--</b>                                          | <b>--</b>                                               | <b>--</b>         | <b>Total Comprehensive Income</b>     |