

Yayasan Mercy Corps Indonesia

Laporan Keuangan/*Financial Statements*
Untuk Tahun-tahun yang Berakhir
31 Desember 2019 dan 2018/
For the Years Ended
December 31, 2019 and 2018

YAYASAN MERCY CORPS INDONESIA
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LAPORAN KEUANGAN - Untuk Tahun-tahun yang Berakhir 31 Desember 2019 dan 2018/
FINANCIAL STATEMENTS - For the Years Ended December 31, 2019 and 2018

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Laporan Auditor Independen

No. 00178/3.0341/AU.1/11/0322-2/1/XI/2021

Dewan Pembina, Pengurus dan Pengawas

Yayasan Mercy Corps Indonesia

Kami telah mengaudit laporan keuangan Yayasan Mercy Corps Indonesia terlampir, yang terdiri dari laporan posisi keuangan tanggal 31 Desember 2019, serta laporan aktivitas, laporan perubahan aset bersih dan laporan arus kas untuk tahun yang berakhir pada tanggal tersebut, dan suatu ikhtisar kebijakan akuntansi signifikan dan informasi penjelasan lainnya.

Tanggung jawab pengurus atas laporan keuangan

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

Tanggung jawab auditor

Tanggung jawab kami adalah untuk menyatakan suatu opini atas laporan keuangan tersebut berdasarkan audit kami. Kami melaksanakan audit kami berdasarkan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia. Standar tersebut mengharuskan kami untuk mematuhi ketentuan etika serta merencanakan dan melaksanakan audit untuk memperoleh keyakinan memadai tentang apakah laporan keuangan tersebut bebas dari kesalahan penyajian material.

Independent Auditors' Report

No. 00178/3.0341/AU.1/11/0322-2/1/XI/2021

The Governing Board, Executive Board and Supervisory Board

Yayasan Mercy Corps Indonesia

We have audited the accompanying financial statements of Yayasan Mercy Corps Indonesia, which comprise the statement of financial position as of December 31, 2019, and the statement of activities, statement of changes in net assets and statement of cash flows for the year then ended and a summary of significant accounting policies and other explanatory information.

The Executive Board's responsibility for the financial statements

The Executive Board is responsible for the preparation and fair presentation of such financial statements in accordance with Indonesian Financial Accounting Standards and for such internal control as the Executive Board 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 such financial statements based on our audit. We conducted our audit in accordance with Standards on Auditing established by the Indonesian Institute of Certified Public Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether such financial statements are free from material misstatement.

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 pengurus, 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 Mercy Corps Indonesia tanggal 31 Desember 2019, serta kinerja keuangan dan arus kasnya untuk tahun yang berakhir pada tanggal tersebut, sesuai dengan Standar Akuntansi Keuangan di Indonesia.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' 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 auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Executive Board 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 accompanying financial statements present fairly, in all material respects, the financial position of Yayasan Mercy Corps Indonesia as of December 31, 2019, and its financial performance and cash flows for the year then ended, in accordance with Indonesian Financial Accounting Standards.

MIRAWATI SENSI IDRIS



Sudiharto Suwowo

Izin Akuntan Publik No. AP 0322/Certified Public Accountant License No. AP 0322

1 November 2021/November 1, 2021

Mercy Corps Indonesia

SURAT PERNYATAAN PENGURUS
TENTANG TANGGUNG JAWAB ATAS
LAPORAN KEUANGAN
UNTUK TAHUN-TAHUN YANG BERAKHIR
31 DESEMBER 2019 DAN 2018
YAYASAN MERCY CORPS INDONESIA

THE EXECUTIVE BOARD'S STATEMENT ON
THE RESPONSIBILITY FOR
FINANCIAL STATEMENTS
FOR THE YEARS ENDED
DECEMBER 31, 2019 AND 2018
YAYASAN MERCY CORPS INDONESIA

Kami yang bertandatangan di bawah ini:

We, the undersigned:

Nama/Name

: Ade Soekadis

Alamat Kantor/Office address

: Gedung AD Premier Lt. 3, Jl. TB. Simatupang
No. 41, Ragunan, Pasar Minggu, Jakarta Selatan
12550

Alamat Domisili sesuai KTP atau Kartu identitas
lain/Residential Address in accordance with
Personal Identity Card

: Jl. Palapa III No. 38 RT002/RW001, Kelurahan
Kedoya Selatan, Kecamatan Kebon Jeruk, Jakarta
Barat

Nomor Telepon/Telephone number

: 021-22708939

Jabatan/Title

: Ketua/Chairman

Menyatakan bahwa:

Declare that:

1. Kami bertanggung jawab atas penyusunan dan penyajian laporan keuangan Yayasan;
2. Laporan keuangan Yayasan telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan di Indonesia;
3. a. Semua informasi dalam laporan keuangan Yayasan tersebut telah dimuat secara lengkap dan benar; dan
b. Laporan keuangan Yayasan tersebut tidak mengandung informasi atau fakta material yang tidak benar, dan tidak menghilangkan informasi atau fakta material;
4. Kami bertanggung jawab atas sistem pengendalian intern dalam Yayasan.

1. We are responsible for the preparation and presentation of the Foundation's financial statements;
2. The Foundation's financial statements have been prepared and presented in accordance with Indonesian Financial Accounting Standards;
3. a. All information has been fully and correctly disclosed in the Foundation's financial statements; and
b. The Foundation's financial statements do not contain materially misleading information or facts, and do not conceal any information or facts;
4. We are responsible for the Foundation's internal control system.

Demikian pernyataan ini dibuat dengan sebenarnya.

This statement has been made truthfully.

Atas nama dan mewakili Pengurus/For and on behalf of the Executive Board

1 November 2021/November 1, 2021



Ade Soekadis
Ketua/Chairman

Yayasan Mercy Corps Indonesia
Laporan Posisi Keuangan
31 Desember 2019 dan 2018
(Angka-angka Disajikan dalam Rupiah,
kecuali Dinyatakan Lain)

Yayasan Mercy Corps Indonesia
Statements of Financial Position
December 31, 2019 and 2018
(Figures are Presented in Rupiah,
unless Otherwise Stated)

| | <u>2019</u> | <u>Catatan/ Notes</u> | <u>2018</u> | |
|--|-----------------------|---------------------------|-----------------------|--|
| ASET | | | | ASSETS |
| ASET LANCAR | | | | CURRENT ASSETS |
| Kas dan bank | 1.849.586.065 | 4 | 8.971.778.417 | Cash on hand and in banks |
| Piutang program pihak ketiga | 14.600.596.039 | 5 | 5.643.835.828 | Program receivable from third parties |
| Piutang lain-lain pihak ketiga | 2.034.145.477 | 6 | 3.150.528.176 | Other accounts receivable from a third party |
| Uang muka | 572.965.582 | | 872.007.913 | Advances |
| Biaya dibayar dimuka | <u>2.319.007.894</u> | 7 | <u>196.035.904</u> | Prepaid expenses |
| Jumlah Aset Lancar | <u>21.376.301.057</u> | | <u>18.834.186.238</u> | Total Current Assets |
| ASET TIDAK LANCAR | | | | NONCURRENT ASSET |
| Jaminan | <u>609.346.316</u> | | <u>361.865.400</u> | Guarantee deposits |
| JUMLAH ASET | <u>21.985.647.373</u> | | <u>19.196.051.638</u> | TOTAL ASSETS |
| LIABILITAS DAN ASET BERSIH | | | | LIABILITIES AND NET ASSETS |
| LIABILITAS JANGKA PENDEK | | | | CURRENT LIABILITIES |
| Utang program pihak ketiga | 17.678.154 | | 17.678.154 | Program payable to third parties |
| Utang lain-lain pihak ketiga | 91.337.229 | | 63.110 | Other accounts payable to third parties |
| Utang pajak | 246.454.466 | 8 | 272.343.746 | Taxes payable |
| Beban akrual | <u>226.266.273</u> | | <u>104.964.456</u> | Accrued expenses |
| Jumlah Liabilitas Jangka Pendek | <u>581.736.122</u> | | <u>395.049.466</u> | Total Current Liabilities |
| LIABILITAS JANGKA PANJANG | | | | NONCURRENT LIABILITIES |
| Pendapatan ditangguhkan | 7.701.740.655 | 9 | 5.532.917.460 | Deferred revenues |
| Liabilitas imbalan kerja jangka panjang | <u>13.382.910.486</u> | 12 | <u>12.964.525.026</u> | Long-term employee benefits liability |
| Jumlah Liabilitas Jangka Panjang | <u>21.084.651.141</u> | | <u>18.497.442.486</u> | Total Noncurrent Liabilities |
| JUMLAH LIABILITAS | <u>21.666.387.263</u> | | <u>18.892.491.952</u> | TOTAL LIABILITIES |
| ASET BERSIH | | | | NET ASSETS |
| Aset bersih terikat tidak permanen | <u>319.260.110</u> | | <u>303.559.686</u> | Temporarily restricted net assets |
| JUMLAH LIABILITAS DAN ASET BERSIH | <u>21.985.647.373</u> | | <u>19.196.051.638</u> | TOTAL LIABILITIES AND NET ASSETS |

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

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

Yayasan Mercy Corps Indonesia
Laporan Aktivitas
Untuk Tahun-tahun yang berakhir
31 Desember 2019 dan 2018
(Angka-angka Disajikan dalam Rupiah,
kecuali Dinyatakan Lain)

Yayasan Mercy Corps Indonesia
Statements of Activities
For the Years Ended
December 31, 2019 and 2018
(Figures are Presented in Rupiah,
unless Otherwise Stated)

| | <u>2019</u> | <u>Catatan/ Notes</u> | <u>2018</u> | |
|--|-----------------------|---------------------------|-----------------------|---|
| PERUBAHAN ASET BERSIH TERIKAT TIDAK PERMANEN | | | | CHANGE IN TEMPORARILY RESTRICTED NET ASSETS |
| PENDAPATAN DAN PENGHASILAN | | | | REVENUES AND INCOME |
| Sumbangan | 65.916.712.309 | 10 | 51.341.980.837 | Donation |
| Pendapatan lainnya | <u>118.319.989</u> | | <u>252.869.310</u> | Other revenues |
| Jumlah Pendapatan dan Penghasilan | <u>66.035.032.298</u> | | <u>51.594.850.147</u> | Total Revenues and Income |
| BEBAN DAN KERUGIAN | | 11 | | EXPENSES AND LOSSES |
| Program | 65.952.456.503 | | 51.322.909.915 | Program |
| Umum dan administrasi | <u>66.875.371</u> | | <u>130.584.726</u> | General and administration |
| Jumlah Beban dan Kerugian | <u>66.019.331.874</u> | | <u>51.453.494.641</u> | Total Expenses and Losses |
| KENAIKAN ASET BERSIH TERIKAT TIDAK PERMANEN SEBELUM PAJAK | 15.700.424 | | 141.355.506 | INCREASE IN TEMPORARILY RESTRICTED NET ASSETS BEFORE TAX |
| BEBAN PAJAK | <u>-</u> | | <u>-</u> | TAX EXPENSE |
| KENAIKAN ASET BERSIH TERIKAT TIDAK PERMANEN SETELAH PAJAK | <u>15.700.424</u> | | <u>141.355.506</u> | INCREASE IN TEMPORARILY RESTRICTED NET ASSETS AFTER TAX |

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

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

Yayasan Mercy Corps Indonesia
 Laporan Perubahan Aset Bersih
 Untuk Tahun-tahun yang berakhir
 31 Desember 2019 dan 2018
 (Angka-angka Disajikan dalam Rupiah,
 kecuali Dinyatakan Lain)

Yayasan Mercy Corps Indonesia
 Statements of Changes in Net Assets
 For the Years Ended
 December 31, 2019 and 2018
 (Figures are Presented in Rupiah,
 unless Otherwise Stated)

| | Aset Bersih Terikat Tidak Permanen/ Temporarily Restricted Net Assets | |
|---|--|---|
| Saldo pada tanggal 1 Januari 2018 | 162.204.180 | Balance as of January 1, 2018 |
| Kenaikan aset bersih terikat tidak permanen setelah pajak | <u>141.355.506</u> | Increase in temporarily restricted net assets after tax |
| Saldo pada tanggal 31 Desember 2018 | 303.559.686 | Balance as of December 31, 2018 |
| Kenaikan aset bersih terikat tidak permanen setelah pajak | <u>15.700.424</u> | Increase in temporarily restricted net assets after tax |
| Saldo pada tanggal 31 Desember 2019 | <u><u>319.260.110</u></u> | Balance as of December 31, 2019 |

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

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

Yayasan Mercy Corps Indonesia
Laporan Arus Kas
Untuk Tahun-tahun yang berakhir
31 Desember 2019 dan 2018
(Angka-angka Disajikan dalam Rupiah,
kecuali Dinyatakan Lain)

Yayasan Mercy Corps Indonesia
Statements of Cash Flows
For the Years Ended
December 31, 2019 and 2018
(Figures are Presented in Rupiah,
unless Otherwise Stated)

| | <u>2019</u> | <u>2018</u> | |
|--|-----------------------------|-----------------------------|--|
| ARUS KAS DARI AKTIVITAS OPERASI | | | CASH FLOWS FROM OPERATING ACTIVITIES |
| Perubahan aset bersih terikat tidak permanen | <u>15.700.424</u> | <u>141.355.506</u> | Changes in temporarily restricted net assets |
| Penyesuaian atas rekonsiliasi kenaikan aset bersih terikat tidak permanen menjadi arus kas operasi bersih: | | | Adjustment to reconciliation of increase in temporarily restricted net assets to operating cash flows from operating activities: |
| Liabilitas imbalan kerja jangka panjang | 418.385.460 | 4.331.244.148 | Long-term employee benefits liability |
| Penyesuaian atas mutasi saldo laporan posisi keuangan: | | | Adjustments to mutation of financial position balance: |
| Piutang program pihak ketiga | (8.956.760.211) | (3.151.992.036) | Program receivable from third parties |
| Piutang lain-lain pihak ketiga | 1.116.382.699 | (2.168.714.375) | Other accounts receivable from a third party |
| Uang muka | 299.042.331 | (278.141.423) | Advances |
| Biaya dibayar dimuka | (2.122.971.990) | (57.570.082) | Prepaid expenses |
| Jaminan | (247.480.916) | - | Guarantee deposits |
| Utang lain-lain pihak ketiga | 91.274.119 | - | Other accounts payable to third parties |
| Utang pajak | (25.889.280) | 152.835.453 | Taxes payable |
| Beban akrual | 121.301.817 | 33.655.636 | Accrued expenses |
| Pendapatan ditangguhkan | <u>2.168.823.195</u> | <u>2.695.151.368</u> | Deferred revenues |
| Kas Bersih Diperoleh dari (Digunakan Untuk) Aktivitas Operasi | <u>(7.122.192.352)</u> | <u>1.697.824.195</u> | Net Cash Provided by (Used in) Operating Activities |
| KENAIKAN (PENURUNAN) BERSIH KAS DAN BANK | <u>(7.122.192.352)</u> | <u>1.697.824.195</u> | NET INCREASE (DECREASE) IN CASH ON HAND AND IN BANKS |
| KAS DAN BANK PADA AWAL TAHUN | <u>8.971.778.417</u> | <u>7.273.954.222</u> | CASH ON HAND AND IN BANKS AT THE BEGINNING OF THE YEAR |
| KAS DAN BANK PADA AKHIR TAHUN | <u><u>1.849.586.065</u></u> | <u><u>8.971.778.417</u></u> | CASH ON HAND AND IN BANKS AT THE END OF THE YEAR |

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

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

1. Umum

a. Pendirian dan Informasi Umum

Yayasan Mercy Corps Indonesia (Yayasan) didirikan berdasarkan Akta No. 2 tanggal 13 Januari 2012 yang dibuat di hadapan Ashoya Ratam, S.H., M.Kn., notaris di Jakarta Selatan. Akta pendirian tersebut telah memperoleh persetujuan dari Menteri Hukum dan Hak Asasi Manusia Republik Indonesia dalam Surat Keputusan No. AHU-3258.AH.01.04. Tahun 2012 tanggal 30 Mei 2012.

Anggaran Dasar Yayasan telah beberapa kali mengalami perubahan, terakhir dalam Akta No. 69 tanggal 26 September 2019 dari yang dibuat di hadapan Ashoya Ratam, S.H., M.Kn., notaris di Jakarta Selatan, mengenai perubahan susunan Pembina, Pengurus dan Pengawas Yayasan. Akta perubahan tersebut telah diterima dan diadministrasikan oleh Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia dalam surat No. AHU-AH.01.06-0015547 tanggal 27 September 2019.

Sesuai dengan pasal 3 Anggaran Dasar Yayasan, ruang lingkup kegiatan Yayasan terutama untuk menjalankan kegiatan di bidang kesehatan dan nutrisi, bidang air bersih dan sanitasi, pengurangan risiko bencana dan adaptasi, tanggap darurat bencana dan pemberdayaan ekonomi.

Yayasan mulai beroperasi pada tahun 2012.

Yayasan berdomisili di Gedung AD Premier Lt. 3, Jl. TB. Simatupang No. 41, Ragunan, Pasar Minggu, Jakarta Selatan 12550.

b. Susunan Organisasi

Pada tanggal 31 Desember 2019, susunan Pembina, Pengawas dan Pengurus Yayasan berdasarkan Surat Keputusan Rapat Pembina Luar Biasa pada tanggal 30 Juli 2018 yang didokumentasikan dalam Akta No. 69 pada tanggal 27 September 2019 dari Ashoya Ratam, S.H., M.Kn., notaris di Jakarta Selatan, adalah sebagai berikut:

| | |
|----------------|---------------------|
| <u>Pembina</u> | |
| Ketua | : Julisa Tambunan |
| Anggota | : Wahyu Adi Nugroho |

1. General

a. Establishment and General Information

Yayasan Mercy Corps Indonesia (the Foundation) was established based on Notarial Deed No. 2 dated January 13, 2012 of Ashoya Ratam, S.H., M.Kn., a public notary in Jakarta Selatan. The Deed of Establishment was approved by the Minister of Law and Human Rights of the Republic of Indonesia in his Decision Letter No. AHU-3258.AH.01.04. Tahun 2012 dated May 30, 2012.

The Foundation's Articles of Association have been amended several times, most recently by Notarial Deed No. 69 dated September 26, 2019 of Ashoya Ratam, S.H., M.Kn., a public notary in Jakarta Selatan, concerning the change of the Governing Board, Executive Board and Supervisory Board of the Foundation. The Deed of amendment was accepted and administered by the Ministry of Law and Human Rights of the Republic of Indonesia in its Letter No. AHU-AH.01.06-0015547 dated September 27, 2019.

In accordance with article 3 of the Foundation's Articles of Association, the scope of its activities is to carry out activities in the field of health and nutrition, clean water and sanitation, disaster risk reduction and adaptation, emergency response and economic empowerment.

The Foundation started its operations in 2012.

The Foundation is domiciled at AD Premier Building Lt. 3, Jl. TB. Simatupang No. 41, Ragunan, Pasar Minggu, Jakarta Selatan 12550.

b. Organization Structure

As of December 31, 2019, the composition of the Governing Board, Supervisory Board and Executive Board of the Foundation based on a Decision of the Extraordinary Board of Trustees on July 30, 2018 as documented in Notarial Deed No. 69 on September 27, 2019, of Ashoya Ratam, S.H., M.Kn., a public notary in Jakarta Selatan, is as follows:

| |
|------------------------|
| <u>Governing Board</u> |
| Chairman |
| Member |

| | |
|-----------------|-----------------------|
| <u>Pengurus</u> | |
| Ketua | : Ade Soekadis |
| Sekretaris | : Galuh Ajeng Sulaspi |
| Bendahara | : Sri Kusuma Hartani |

| | |
|------------------------|--|
| <u>Executive Board</u> | |
| Chairman | |
| Secretary | |
| Treasurer | |

| | |
|-----------------|-------------------|
| <u>Pengawas</u> | |
| Anggota | : Roland Nadapdap |

| | |
|--------------------------|--|
| <u>Supervisory Board</u> | |
| Member | |

Jumlah rata-rata karyawan Yayasan (tidak diaudit) adalah 115 dan 124 karyawan pada tahun 2019 dan 2018.

The Foundation had an average total number of employees (unaudited) of 115 and 124 employees in 2019 dan 2018.

c. Penyelesaian Laporan Keuangan

Laporan keuangan Yayasan Mercy Corps Indonesia untuk tahun yang berakhir 31 Desember 2019 telah diselesaikan dan diotorisasi untuk terbit oleh Pengurus Yayasan pada tanggal 1 November 2021. Pengurus Yayasan bertanggung jawab atas penyusunan dan penyajian laporan keuangan tersebut.

c. Completion of Financial Statements

The financial statements of Yayasan Mercy Corps Indonesia for the year ended December 31, 2019 were completed and authorized for issuance on November 1, 2021 by the Foundation's Executive Board who is responsible for the preparation and presentation of the financial statements.

2. Ikhtisar Kebijakan Akuntansi dan Pelaporan Keuangan Penting

2. Summary of Significant Accounting and Financial Reporting Policies

a. Dasar Penyusunan dan Pengukuran Laporan Keuangan

Laporan keuangan disusun dengan menggunakan Standar Akuntansi Keuangan (PSAK) di Indonesia, meliputi pernyataan dan interpretasi yang diterbitkan oleh Dewan Standar Akuntansi Keuangan Ikatan Akuntan Indonesia (IAI), khususnya PSAK No. 45, Pelaporan Keuangan Entitas Nirlaba.

a. Basis of Financial Statements Preparation and Measurement

Financial statements are prepared using Financial Accounting Standards (PSAK) in Indonesia, including statements and interpretations issued by the Indonesian Institute of Accountants (IAI) Financial Accounting Standards Board, specifically PSAK No. 45, Non-profit Entity Financial Reporting.

Dasar pengukuran laporan keuangan ini adalah konsep biaya perolehan, kecuali beberapa akun tertentu disusun berdasarkan pengukuran lain, sebagaimana diuraikan dalam kebijakan akuntansi masing-masing akun tersebut. Laporan keuangan ini disusun dengan metode akrual, kecuali laporan arus kas.

The basis for measuring these financial statements is the acquisition cost concept, unless certain accounts are prepared based on other measurements, as described in the respective accounting policies. These financial statements are prepared using the accrual method, except for statements of cash flows.

Laporan arus kas disusun dengan menggunakan metode tidak langsung dengan mengelompokkan arus kas dalam aktivitas operasi, investasi dan pendanaan.

The statements of cash flows are prepared using the indirect method by classifying cash flows into operating, investing and financing activities.

Kebijakan akuntansi yang diterapkan dalam penyusunan laporan keuangan untuk tahun yang berakhir 31 Desember 2019 adalah konsisten dengan kebijakan akuntansi yang diterapkan dalam penyusunan laporan keuangan untuk tahun yang berakhir 31 Desember 2018.

The accounting policies adopted in preparing the financial statements for the year ended December 31, 2019 are consistent with those adopted in the preparation of the financial statements for the year ended December 31, 2018.

b. Penjabaran Mata Uang Asing

Mata Uang Fungsional dan Pelaporan

Akun-akun yang tercakup dalam laporan keuangan dalam Yayasan diukur menggunakan mata uang dari lingkungan ekonomi utama dimana Yayasan beroperasi (mata uang fungsional).

Laporan keuangan disajikan dalam Rupiah, yang merupakan mata uang fungsional Yayasan dan mata uang penyajian Yayasan.

Transaksi dan Saldo

Transaksi dalam mata uang asing dijabarkan kedalam mata uang fungsional menggunakan kurs pada tanggal transaksi. Keuntungan atau kerugian selisih kurs yang timbul dari penyelesaian transaksi dan dari penjabaran pada kurs akhir tahun atas aset dan liabilitas moneter dalam mata uang asing diakui dalam laba rugi. Aset nonmoneter yang diukur pada nilai wajar dijabarkan menggunakan kurs pada tanggal nilai wajar ditentukan. Selisih penjabaran akun ekuitas dan akun nonmoneter serupa yang diukur pada nilai wajar diakui dalam laba rugi.

Pada tanggal 31 Desember 2019 dan 2018, kurs konversi yakni kurs tengah Bank Indonesia yang digunakan oleh Yayasan untuk Dolar Amerika Serikat masing-masing sebesar Rp 13.901 dan Rp 14.481 per 1 Dolar Amerika Serikat.

c. Transaksi Pihak Berelasi

Orang atau entitas dikategorikan sebagai pihak berelasi Yayasan apabila memenuhi definisi pihak berelasi berdasarkan PSAK No. 7, Pengungkapan Pihak-pihak Berelasi.

Semua transaksi signifikan dengan pihak berelasi telah diungkapkan dalam laporan keuangan Yayasan.

d. Kas dan Bank

Kas terdiri dari kas dan bank yang tidak dijamin serta tidak dibatasi penggunaannya.

b. Foreign Currency Translation

Functional and Reporting Currencies

Items included in the financial statements of the Foundation are measured using the currency of the primary economic environment in which the Foundation operates (the functional currency).

The financial statements are presented in Rupiah which is the Foundation's functional and presentation currency.

Transactions and Balances

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in profit or loss. Non-monetary assets that are measured at fair value are translated using the exchange rate at the date that the fair value was determined. Translation differences on equities and similar non-monetary items measured at fair value are recognized in profit or loss.

As of December 31, 2019 and 2018, the conversion rate used by the Foundation based on the middle rates of Bank Indonesia was 1 United States Dollar equivalents to Rp 13,901 and Rp 14,481, respectively.

c. Transactions with Related Parties

A person or entity is considered a related party of the Foundation if it meets the definition of a related party in PSAK No. 7, Related Party Disclosures.

All significant transactions with related parties are disclosed in the Foundation's financial statements.

d. Cash on Hand and in Banks

Cash consists of cash on hand and in banks that is not guaranteed and is not restricted.

e. Instrumen Keuangan

Pembelian atau penjualan yang reguler atas instrumen keuangan diakui pada tanggal transaksi.

Instrumen keuangan pada pengakuan awal diukur pada nilai wajarnya, yang merupakan nilai wajar kas yang diserahkan (dalam hal aset keuangan) atau yang diterima (dalam hal liabilitas keuangan).

Nilai wajar ditentukan dengan mengacu pada harga transaksi atau harga pasar yang berlaku. Jika pasar tidak dapat ditentukan dengan andal, maka nilai wajar dihitung berdasarkan estimasi jumlah seluruh pembayaran atau penerimaan kas masa depan, yang diskontokan menggunakan suku bunga pasar yang berlaku untuk instrumen sejenis dengan jatuh tempo yang sama atau hampir sama. Pengukuran awal instrument keuangan termasuk biaya transaksi, kecuali untuk instrument keuangan yang diukur dengan nilai wajar melalui laba rugi.

Biaya transaksi diamortisasi sepanjang umur instrumen menggunakan metode suku bunga efektif.

Pengklasifikasian instrumen keuangan dilakukan berdasarkan tujuan perolehan instrumen tersebut dan mempertimbangkan apakah instrumen tersebut memiliki kuotasi harga di pasar aktif.

Pada tanggal 31 Desember 2019 dan 2018, Yayasan memiliki instrumen keuangan dalam kategori pinjaman yang diberikan dan piutang dan liabilitas keuangan lain-lain. Dengan demikian, kebijakan akuntansi yang berkaitan dengan aset keuangan yang diukur pada nilai wajar melalui laba rugi, investasi dimiliki hingga jatuh tempo aset keuangan tersedia untuk dijual dan liabilitas keuangan yang diukur pada nilai wajar melalui laba rugi tidak diungkapkan.

e. Financial Instruments

All regular way purchases and sales of financial instruments are recognized on the transaction date.

Financial instruments at initial recognition are measured at fair value, which is the fair value of the cash given (in terms of financial assets) or received (in terms of financial liabilities).

The fair value is determined by reference to the transaction price or the prevailing market prices. If such market prices are not reliably determinable, the fair value is estimated as the sum of all future cash payments or receipts, discounted using the prevailing market rates of interest for similar instruments with similar maturities. The initial measurement of financial instruments, except for financial instruments at fair value through profit and loss (FVPL), includes transaction costs.

Transaction costs are amortized over the terms of the instruments based on the effective interest rate method.

The classification of the financial instruments depends on the purpose for which the instruments are acquired and whether they are quoted in an active market.

As of December 31, 2019 and 2018, the Foundation had financial instruments in the category of loans and receivables and other financial liabilities. Thus, accounting policies related to financial assets measured at FVPL, held-to-maturity (HTM) investments and available for sale (AFS) financial assets and financial liabilities measured at FVPL were not disclosed.

Aset Keuangan

Pinjaman yang Diberikan dan Piutang

Pinjaman yang diberikan dan piutang adalah aset keuangan non-derivatif dengan pembayaran tetap atau telah ditentukan dan tidak mempunyai kuotasi di pasar aktif, yang selanjutnya diukur pada biaya perolehan diamortisasi menggunakan metode suku bunga efektif, dikurangi cadangan kerugian penurunan nilai.

Pada tanggal 31 Desember 2019 dan 2018, kategori ini meliputi kas dan bank, piutang program, piutang lain-lain dan jaminan yang dimiliki Yayasan.

Liabilitas Keuangan dan Instrumen Ekuitas

Liabilitas keuangan dan instrumen ekuitas Yayasan diklasifikasikan berdasarkan substansi perjanjian kontraktual serta definisi liabilitas keuangan dan instrumen ekuitas. Kebijakan akuntansi yang diterapkan atas instrumen keuangan tersebut diungkapkan berikut ini.

Instrumen Ekuitas

Instrumen ekuitas adalah setiap kontrak yang memberikan hak residual atas aset suatu entitas setelah dikurangi dengan seluruh liabilitasnya. Instrumen ekuitas dicatat sejumlah hasil yang diterima, setelah dikurangkan dengan biaya penerbitan langsung.

Liabilitas Keuangan

Liabilitas Keuangan Lain-lain

Kategori ini merupakan liabilitas keuangan yang tidak dimiliki untuk diperdagangkan atau pada saat pengakuan awal tidak ditetapkan untuk diukur pada nilai wajar melalui laba rugi.

Financial Assets

Loans and Receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortized cost using the effective interest rate method, less any allowance for any impairment.

As of December 31, 2019 and 2018, the Foundation's cash on hand and in banks, program receivable, other accounts receivable and guarantee deposits were included in this category.

Financial Liabilities and Equity Instruments

Financial liabilities and equity instruments of the Foundation are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability and equity instrument. The accounting policies adopted for specific financial instruments are set out below.

Equity Instruments

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all its liabilities. Equity instruments are recorded at the proceeds received, net of direct issue costs.

Financial Liabilities

Other Financial Liabilities

This category represents financial liabilities that are not held for trading or not designated at FVPL upon the inception of the liability.

Instrumen keuangan yang diterbitkan atau komponen dari instrumen keuangan tersebut, yang tidak diklasifikasikan sebagai liabilitas keuangan yang diukur pada nilai wajar melalui laba rugi, diklasifikasikan sebagai liabilitas keuangan lain-lain, jika substansi perjanjian kontraktual mengharuskan Yayasan untuk menyerahkan kas atau aset keuangan lain kepada pemegang instrumen keuangan, atau jika liabilitas tersebut diselesaikan tidak melalui penukaran kas atau aset keuangan lain atau saham sendiri yang jumlahnya tetap atau telah ditetapkan.

Liabilitas keuangan lain-lain selanjutnya diukur pada biaya perolehan diamortisasi berdasarkan suku bunga efektif.

Pada tanggal 31 Desember 2019 dan 2018, kategori ini meliputi utang program, utang lain-lain dan beban akrual yang dimiliki oleh Yayasan.

Saling Hapus Instrumen Keuangan

Aset keuangan dan liabilitas keuangan saling hapus dan nilai bersihnya disajikan dalam laporan posisi keuangan jika, dan hanya jika, Yayasan saat ini memiliki hak yang berkekuatan hukum untuk melakukan saling hapus atas jumlah yang telah diakui tersebut; dan berniat untuk menyelesaikan secara bersih atau untuk merealisasikan aset dan menyelesaikan liabilitasnya secara simultan.

Penurunan Nilai Aset Keuangan

Pada setiap tanggal laporan posisi keuangan, manajemen Yayasan menelaah apakah suatu aset keuangan atau kelompok aset keuangan telah mengalami penurunan nilai.

Aset Keuangan yang Dicatat pada Biaya Perolehan

Manajemen pertama-tama menentukan apakah terdapat bukti obyektif mengenai penurunan nilai secara individual atas aset keuangan yang signifikan secara individual dan secara individual atau kolektif untuk aset keuangan yang jumlahnya tidak signifikan secara individual.

Issued financial instruments or their components, which are not classified as financial liabilities at FVPL are classified as other financial liabilities, where the substance of the contractual arrangement results in the Foundation having an obligation either to deliver cash or another financial asset to the holder, or to satisfy the obligation other than by the exchange of a fixed amount of cash or another financial asset for a fixed number of own equity shares.

Other financial liabilities are subsequently carried at amortized cost using the effective interest rate method.

As of December 31, 2019 and 2018, the Foundation's program payable, other accounts payable and accrued expenses were included in this category.

Offsetting of Financial Instruments

Financial assets and liabilities are offset and the net amount reported in the statement of financial position if, and only if, there is a currently enforceable right to offset the recognized amounts and there is intention to settle on a net basis, or to realize the asset and settle the liability simultaneously.

Impairment of Financial Assets

At each statement of financial position date, the Foundation's management reviews whether a financial asset or group of financial assets has been impaired.

Assets Carried at Amortized Cost

The management first assesses whether objective evidence of impairment exists individually for financial assets that are individually significant and individually or collectively for financial assets that are not individually significant.

Jika manajemen menentukan tidak terdapat bukti obyektif mengenai penurunan nilai atas aset keuangan yang dinilai secara individual, baik aset keuangan tersebut signifikan atau tidak signifikan, maka aset tersebut dimasukkan ke dalam kelompok aset keuangan yang memiliki karakteristik risiko kredit yang sejenis dan menilai penurunan nilai kelompok tersebut secara kolektif. Aset yang penurunan nilainya dinilai secara individual dan untuk itu kerugian penurunan nilai diakui atau tetap diakui, tidak termasuk dalam penilaian penurunan nilai secara kolektif.

Jika terdapat bukti obyektif bahwa rugi penurunan nilai telah terjadi, maka jumlah kerugian tersebut diukur sebagai selisih antara nilai tercatat aset dengan nilai kini estimasi arus kas masa depan yang didiskonto menggunakan suku bunga efektif awal dari aset tersebut. Nilai tercatat aset tersebut langsung dikurangi dengan penurunan nilai yang terjadi atau menggunakan akun cadangan dan jumlah kerugian yang terjadi diakui dalam laba rugi.

Jika, pada tahun berikutnya, jumlah kerugian penurunan nilai berkurang karena suatu peristiwa yang terjadi setelah penurunan nilai tersebut diakui, maka dilakukan penyesuaian atas cadangan kerugian penurunan nilai yang sebelumnya diakui.

Pemulihan penurunan nilai selanjutnya diakui dalam laba rugi, dengan ketentuan nilai tercatat aset setelah pemulihan penurunan nilai tidak melampaui biaya perolehan diamortisasi pada tanggal pemulihan tersebut.

Penghentian Pengakuan Aset dan Liabilitas Keuangan

1. Aset Keuangan

Aset keuangan (atau bagian dari aset keuangan atau kelompok aset keuangan serupa) dihentikan pengakuannya jika:

- a. Hak kontraktual atas arus kas yang berasal dari aset keuangan tersebut berakhir;

If the management determines that no objective evidence of impairment exists for an individually assessed financial asset, whether significant or not, the asset is included in a group of financial assets with similar credit risk characteristics and that group of financial assets is collectively assessed for impairment. Assets that are individually assessed for impairment and for which an impairment loss, is or continues to be recognized are not included in a collective assessment of impairment.

If there is an objective evidence that an impairment loss has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at the financial asset's original effective interest rate. The carrying amount of the asset shall be reduced either directly or through the use of an allowance account. The amount of loss is charged to profit or loss.

If, in a subsequent year, the amount of the impairment loss decreases because of an event occurring after the impairment was recognized, the previously recognized impairment loss is reversed.

Any subsequent reversal of an impairment loss is recognized in profit or loss, to the extent that the carrying value of the asset does not exceed its amortized cost at the reversal date.

Derecognition of Financial Assets and Liabilities

1. Financial Assets

Financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is derecognized when:

- a. the rights to receive cash flows from the asset have expired;

- b. Yayasan tetap memiliki hak untuk menerima arus kas dari aset keuangan tersebut, namun juga menanggung liabilitas kontraktual untuk membayar kepada pihak ketiga atas arus kas yang diterima tersebut secara penuh tanpa adanya penundaan yang signifikan berdasarkan suatu kesepakatan; atau
- c. Yayasan telah mentransfer haknya untuk menerima arus kas dari aset keuangan dan (i) telah mentransfer secara substansial seluruh risiko dan manfaat atas aset keuangan, atau (ii) secara substansial tidak mentransfer atau tidak memiliki seluruh risiko dan manfaat atas aset keuangan, namun telah mentransfer pengendalian atas aset keuangan tersebut.

- b. the Foundation retains the right to receive cash flows from the asset, but has assumed a contractual obligation to pay them in full without material delay to a third party under a "pass-through" arrangement; or

- c. the Foundation has transferred its rights to receive cash flows from the asset and either (i) has transferred substantially all the risks and rewards of the asset, or (ii) has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

2. Liabilitas Keuangan

Liabilitas keuangan dihentikan pengakuannya jika liabilitas keuangan tersebut berakhir, dibatalkan atau telah kadaluarsa.

2. Financial Liabilities

A financial liability is derecognized when the liability under the contract is discharged, cancelled or has expired.

f. Pengukuran Nilai Wajar

Pengukuran nilai wajar didasarkan pada asumsi bahwa transaksi untuk menjual aset atau mengalihkan liabilitas akan terjadi:

- di pasar utama untuk aset atau liabilitas tersebut atau;
- jika tidak terdapat pasar utama, di pasar yang paling menguntungkan untuk aset atau liabilitas tersebut.

Yayasan harus memiliki akses ke pasar utama atau pasar yang paling menguntungkan pada tanggal pengukuran.

Nilai wajar aset atau liabilitas diukur menggunakan asumsi yang akan digunakan pelaku pasar ketika menentukan harga aset atau liabilitas tersebut, dengan asumsi bahwa pelaku pasar bertindak dalam kepentingan ekonomi terbaiknya.

f. Fair Value Measurement

The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- in the principal market for the asset or liability or;
- in the absence of a principal market, in the most advantageous market for the asset or liability

The Foundation must have access to the principal or the most advantageous market at the measurement date.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, if market participants act in their economic best interest.

Pengukuran nilai wajar aset non-keuangan memperhitungkan kemampuan pelaku pasar untuk menghasilkan manfaat ekonomik dengan menggunakan aset dalam penggunaan tertinggi dan terbaiknya, atau dengan menjualnya kepada pelaku pasar lain yang akan menggunakan aset tersebut dalam penggunaan tertinggi dan terbaiknya.

Ketika Yayasan menggunakan teknik penilaian, maka Yayasan memaksimalkan penggunaan input yang dapat diobservasi yang relevan dan meminimalkan penggunaan input yang tidak dapat diobservasi.

Seluruh aset dan liabilitas yang mana nilai wajar aset atau liabilitas tersebut diukur atau diungkapkan, dikategorikan dalam hirarki nilai wajar sebagai berikut:

- Level 1 - Harga kuotasian (tanpa penyesuaian) di pasar aktif untuk aset atau liabilitas yang identik;
- Level 2 - Teknik penilaian dimana level input terendah yang signifikan terhadap pengukuran nilai wajar dapat diobservasi, baik secara langsung maupun tidak langsung;
- Level 3 - Teknik penilaian dimana level input terendah yang signifikan terhadap pengukuran nilai wajar tidak dapat diobservasi.

Untuk aset dan liabilitas yang diukur pada nilai wajar secara berulang dalam laporan Keuangan, maka Yayasan menentukan apakah telah terjadi transfer di antara level hirarki dengan menilai kembali pengkategorian level nilai wajar pada setiap akhir periode pelaporan.

g. Aset Bersih

Saldo pendapatan bersih terhadap biaya selama tahun tersebut diakumulasikan dan dicatat sebagai aset bersih.

Aset bersih diungkapkan hanya untuk dana terbatas, dan dana dibatasi untuk merujuk bahwa dana tunduk pada pembatasan yang dikenakan secara eksternal. Jika donor memberlakukan ketentuan khusus yang membatasi penggunaan dana, maka dana diperlakukan sebagai dana yang dibatasi.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

When the Foundation uses valuation techniques, it maximizes the use of relevant observable inputs and minimizing the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy as follows:

- Level 1 - Quoted (unadjusted) prices in active markets for identical assets or liabilities;
- Level 2 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable;
- Level 3 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For assets and liabilities that are recognized in the financial statements on a recurring basis, the Foundation determines whether there are transfers between levels in the hierarchy by re-assessing categorization at the end of each reporting period.

g. Net Assets

The net balance of revenues against expenses during the year is accumulated and recorded as net assets.

Net assets are disclosed only for restricted funds, and funds are restricted to refer that funds are subject to any externally imposed restriction. If a donor imposes specific conditions that limit the usage of the funds, then the funds are treated as restricted.

h. Pengakuan Pendapatan dan Pengeluaran

Pendapatan dari donor diakui pada periode yang ditentukan oleh donor, atau tanpa adanya periode tertentu, pada saat komitmen dibuat.

Biaya diakui pada saat terjadinya (*accrual basis*).

i. Imbalan Kerja

Yayasan akan mengakui dan menyelesaikan pembayaran uang pesangon, uang jasa dan kompensasi atas pemecatan tenaga kerja jika memenuhi persyaratan sebagaimana ditetapkan dalam Peraturan Menteri Tenaga Kerja No. 150/Men/2000 tanggal 20 Juni 2000 dan Undang-Undang Ketenagakerjaan No. 13/2003 tentang penyelesaian pemutusan hubungan kerja dan penetapan uang penghargaan masa kerja diganti kerugian di Yayasan ketika terjadi beban (*cash basis*).

j. Pajak Penghasilan

Pajak Kini

Pajak kini ditentukan berdasarkan laba kena pajak dalam tahun yang bersangkutan yang dihitung berdasarkan tarif pajak yang berlaku.

Pajak Tangguhan

Pajak tangguhan diakui sebagai liabilitas jika terdapat perbedaan temporer kena pajak yang timbul dari perbedaan antara dasar pengenaan pajak aset dan liabilitas dengan jumlah tercatatnya pada tanggal pelaporan.

Aset pajak tangguhan diakui untuk seluruh perbedaan temporer yang dapat dikurangkan dan rugi fiskal yang dapat dikompensasikan.

Aset pajak tangguhan diakui dan direviu pada setiap tanggal pelaporan atau diturunkan jumlah tercatatnya, sepanjang kemungkinan besar laba kena pajak tersedia untuk pemanfaatan perbedaan temporer yang dapat dikurangkan dan rugi fiskal yang dapat dikompensasikan.

h. Revenues and Expenditures Recognition

Revenues from donors are recognized in the period designated by the donor, or in the absence of specified periods, at the time the commitment is made.

Expense are recognize when incurred (*accrual basis*).

i. Employee Benefits

The Foundation will recognize and settle the payment of termination benefits, service fees, and compensation for dismissal of workers if they meet the requirements as stipulated in the Regulation of the Minister of Manpower No. 150/Men/2000 dated June 20, 2000 and Labor Law No. 13/2003 concerning the completion of termination of employment and the determination of long service pay that is compensated in the Foundation when an expense occurs (*cash basis*).

j. Income Tax

Current Tax

Current tax expense is determined based on the taxable income for the year computed using prevailing tax rates.

Deferred Tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax assets are recognized for all deductible temporary differences and the carry forward benefit of any unused tax losses.

Deferred tax assets are recognized and reviewed at each reporting date and reduced to the extent that it is probable that taxable profit will be available against which the deductible temporary differences and the carry forward benefit of unused tax losses can be utilized.

Aset dan liabilitas pajak tangguhan diukur dengan menggunakan tarif pajak yang diharapkan berlaku ketika aset dipulihkan atau liabilitas diselesaikan, berdasarkan tarif pajak (atau peraturan pajak) yang telah berlaku atau secara substantif telah berlaku pada tanggal pelaporan.

Aset pajak tangguhan dan liabilitas pajak tangguhan saling hapus jika dan hanya jika, terdapat hak yang dipaksakan secara hukum untuk melakukan saling hapus aset pajak kini terhadap liabilitas pajak kini dan pajak tangguhan tersebut terkait dengan entitas kena pajak yang sama dan dikenakan oleh otoritas perpajakan yang sama.

3. Penggunaan Estimasi, Pertimbangan dan Asumsi Pengurus

Dalam penerapan kebijakan akuntansi Yayasan, seperti yang diungkapkan dalam Catatan 2 pada laporan keuangan, Pengurus harus membuat estimasi, pertimbangan, dan asumsi atas nilai tercatat aset dan liabilitas yang tidak tersedia oleh sumber-sumber lain. Estimasi dan asumsi tersebut, berdasarkan pengalaman historis dan faktor lain yang dipertimbangkan relevan.

Pengurus berkeyakinan bahwa pengungkapan berikut telah mencakup ikhtisar estimasi, pertimbangan dan asumsi signifikan yang dibuat oleh pengurus, yang berpengaruh terhadap jumlah-jumlah yang dilaporkan serta pengungkapan dalam laporan keuangan.

Pertimbangan

Pertimbangan-pertimbangan berikut dibuat oleh pengurus dalam proses penerapan kebijakan akuntansi Yayasan yang memiliki dampak yang paling signifikan terhadap jumlah-jumlah yang diakui dalam laporan keuangan:

a. Mata Uang Fungsional

Mata uang fungsional Yayasan adalah mata uang lingkungan ekonomi utama dimana Yayasan beroperasi. Mata uang tersebut adalah yang paling mempengaruhi harga jual barang dan jasa, dan mata uang dari negara yang kekuatan persaingan dan peraturannya sebagian besar menentukan harga jual barang dan jasa entitas, dan merupakan mata uang yang mana dana dari aktivitas pendanaan dihasilkan.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized or the liability is settled, based on tax rates (or tax laws) that have been enacted or substantively enacted at the reporting date.

Deferred tax assets and deferred tax liabilities are offset if and only if, a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

3. The Executive Board Use of Estimates, Judgements and Assumptions

In the application of the Foundation's accounting policies, which are disclosed in Note 2 to the financial statements, Executive Board is required to make estimates, judgements, and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and assumptions are based on historical experience and other factors that are considered to be relevant.

Executive Board believes that the following represent a summary of the significant estimates, judgements, and assumptions made that affected certain reported amounts and disclosures in the financial statements.

Judgements

The following judgements are made by Executive Board in the process of applying the Foundation's accounting policies that have the most significant effects on the amounts recognized in the financial statements:

a. Functional Currency

The functional currency of the Foundation is the currency of the primary economic environment in which the Foundation operates. It is the currency, among others, that mainly influences sales prices for goods and services, and of the country whose competitive forces and regulations mainly determine the sales prices of its goods and services, and the currency in which funds from financing activities are generated.

b. **Klasifikasi Aset Keuangan dan Liabilitas Keuangan**

Yayasan menentukan klasifikasi aset dan liabilitas tertentu sebagai aset keuangan dan liabilitas keuangan dengan menilai apakah aset dan liabilitas tersebut memenuhi definisi yang ditetapkan dalam PSAK No. 55. Aset keuangan dan liabilitas keuangan dicatat sesuai dengan kebijakan akuntansi Yayasan sebagaimana diungkapkan dalam Catatan 2.

c. **Pajak Penghasilan**

Pertimbangan yang signifikan dibutuhkan untuk menentukan jumlah pajak penghasilan. Terdapat sejumlah transaksi dan perhitungan yang menimbulkan ketidakpastian penentuan jumlah pajak penghasilan karena interpretasi atas peraturan pajak yang berbeda. Jika hasil pemeriksaan pajak berbeda dengan jumlah yang sebelumnya telah dibukukan, maka selisih tersebut akan berdampak terhadap aset dan liabilitas pajak kini dan tangguhan dalam periode dimana hasil pemeriksaan tersebut terjadi.

Estimasi dan Asumsi

Asumsi utama mengenai masa depan dan sumber utama lain dalam mengestimasi ketidakpastian pada tanggal pelaporan yang mempunyai risiko signifikan yang dapat menyebabkan penyesuaian material terhadap nilai tercatat aset dan liabilitas dalam periode berikutnya diungkapkan di bawah ini.

Yayasan mendasarkan asumsi dan estimasi pada parameter yang tersedia saat laporan keuangan disusun. Kondisi yang ada dan asumsi mengenai perkembangan masa depan dapat berubah karena perubahan situasi pasar yang berada di luar kendali Yayasan. Perubahan tersebut tercermin dalam asumsi ketika keadaan tersebut terjadi:

Nilai Wajar Aset Keuangan dan Liabilitas Keuangan

Standar Akuntansi Keuangan di Indonesia mensyaratkan pengukuran aset keuangan dan liabilitas keuangan tertentu pada nilai wajarnya, dan penyajian ini mengharuskan penggunaan estimasi.

b. **Classification of Financial Assets and Liabilities**

The Foundation determines the classifications of certain assets and liabilities as financial assets and liabilities by judging if they meet the definition set forth in PSAK No. 55. Accordingly, the financial assets and liabilities are accounted for in accordance with the Foundation's accounting policies disclosed in Note 2.

c. **Income Taxes**

Significant judgment is required in determining the provision for income taxes. There are many transactions and calculations for which the ultimate tax determination is uncertain due to different interpretation of tax regulations. Where the final tax outcome of these matters is different from the amounts that were initially recorded, such differences will have an impact on the current and deferred income tax assets and liabilities in the period in which such determination is made.

Estimates and Assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial period are disclosed below.

The Foundation is based on its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments may change due to market changes on circumstances arising beyond the control of the Foundation. Such changes are reflected in the assumptions when they occur:

Fair Value of Financial Assets and Liabilities

Indonesian Financial Accounting Standards require measurement of certain financial assets and liabilities at fair values, and the disclosure requires the use of estimates.

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Komponen pengukuran nilai wajar yang signifikan ditentukan berdasarkan bukti-bukti obyektif yang dapat diverifikasi (seperti nilai tukar, suku bunga), sedangkan saat dan besaran perubahan nilai wajar dapat menjadi berbeda karena penggunaan metode penilaian yang berbeda.

Significant component of fair value measurement is determined based on verifiable objective evidence (i.e. foreign exchange rate, interest rate), while timing and amount of changes in fair value might differ due to different valuation method used.

Pada tanggal 31 Desember 2019 dan 2018, nilai wajar aset dan liabilitas keuangan Yayasan mendekati nilai wajarnya.

As of December 31, 2019 and 2018, the fair value of financial assets and liabilities of the Foundation approximate its carrying amounts.

4. Kas dan Bank

Kas dan bank terdiri dari:

| | <u>2019</u> | <u>2018</u> | |
|-------------------------------|----------------------|----------------------|-------------------------------|
| Kas | 69.685.202 | 83.026.868 | Cash on hand |
| Bank | | | Cash in banks |
| PT Bank Mandiri (Persero) Tbk | 1.352.404.527 | 3.891.910.040 | PT Bank Mandiri (Persero) Tbk |
| PT Bank Danamon Indonesia Tbk | 264.417.913 | 320.970.638 | PT Bank Danamon Indonesia Tbk |
| PT Bank KB Bukopin Tbk | 163.078.423 | 4.675.870.871 | PT Bank KB Bukopin Tbk |
| Subjumlah | <u>1.779.900.863</u> | <u>8.888.751.549</u> | Subtotal |
| Jumlah | <u>1.849.586.065</u> | <u>8.971.778.417</u> | Total |

Berdasarkan mata uang

| | <u>2019</u> | <u>2018</u> | |
|------------------------------------|----------------------|----------------------|--------------------------------|
| Rupiah | 1.670.441.900 | 8.576.085.089 | Rupiah |
| Dolar Amerika Serikat (Catatan 15) | 179.144.165 | 395.693.328 | United States Dollar (Note 15) |
| Jumlah | <u>1.849.586.065</u> | <u>8.971.778.417</u> | Total |

Pada tanggal 31 Desember 2019 dan 2018, tidak ada kas dan bank Yayasan yang digunakan sebagai jaminan.

Cash on hand and in banks consist of:

Based on currency

As of December 31, 2019 and 2018, no cash on hand and in banks of the Foundation were used as collateral.

5. Piutang Program Pihak Ketiga

Piutang program pihak ketiga terdiri dari:

| | <u>2019</u> | <u>2018</u> | |
|---|----------------------|----------------------|---|
| UNICEF Sulawesi Tsunami Response 20047 | 2.872.256.791 | - | UNICEF Sulawesi Tsunami Response 20047 |
| Yayasan Mercy Corps Indonesia (INVEST) | 2.218.718.677 | - | Yayasan Mercy Corps Indonesia (INVEST) |
| Mercy Corps (Channel Lombok Response 20045) | 1.704.725.119 | 356.512.524 | Mercy Corps (Channel Lombok Response 20045) |
| Infratec NZMATES 20032 | 1.264.434.428 | 1.047.428.741 | Infratec NZMATES 20032 |
| Mercy Corps (Power 2.0 Phase 20040) | 1.076.013.542 | 280.303.101 | Mercy Corps (Power 2.0 Phase 20040) |
| PT Bayer Indonesia Palu Tsunami Response 20041) | 848.057.438 | - | PT Bayer Indonesia Palu Tsunami Response 20041) |
| Saldo dipindahkan | <u>9.984.205.995</u> | <u>1.684.244.366</u> | Balance carried forward |

5. Program Receivable from Third Parties

Program receivable from third parties consist of:

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| | 2019 | 2018 | |
|---|-----------------------|----------------------|---|
| Saldo pindahan | 9.984.205.995 | 1.684.244.366 | Balance brought forward |
| DAI APIK 20020 | 841.998.650 | 637.226.220 | DAI APIK 20020 |
| Mercy Corps (Zurich 2.0 20031) | 731.127.891 | 72.982.932 | Mercy Corps (Zurich 2.0 20031) |
| Mercy Corps (ICDF Sulawesi Tsunami Response 20049) | 554.612.411 | - | Mercy Corps (ICDF Sulawesi Tsunami Response 20049) |
| Mercy Corps (Transform 20027) | 499.459.358 | 499.459.357 | Mercy Corps (Transform 20027) |
| MFS Exxon | 400.859.082 | - | MFS Exxon |
| Mercy Corps (TATTS) | 396.516.887 | - | Mercy Corps (TATTS) |
| Mercy Corps (ADB LICTIAI 20036) | 331.958.382 | - | Mercy Corps (ADB LICTIAI 20036) |
| Mercy Corps (Exxon Youth 20034) | 225.531.883 | - | Mercy Corps (Exxon Youth 20034) |
| Mercy Corps (Apple Sulawesi Response 20043) | 216.580.180 | 1.509.421.671 | Mercy Corps (Apple Sulawesi Response 20043) |
| Mercy Corps (Apple Lombok 20037) | 191.311.471 | 487.768.549 | Mercy Corps (Apple Lombok 20037) |
| Yayasan Mercy Corps Indonesia (Core Fund Indonesia) | 166.766.715 | - | Yayasan Mercy Corps Indonesia (Core Fund Indonesia) |
| Mercy Corps (CMA III 20035) | 41.474.768 | - | Mercy Corps (CMA III 20035) |
| Rockefeller (100RC 20025) | 10.892.034 | 10.892.034 | Rockefeller (100RC 20025) |
| Mercy Corps (MACF M-RED Indonesia 20059) | 7.300.332 | - | Mercy Corps (MACF M-RED Indonesia 20059) |
| Mercy Corps (Sulawesi Pooled Funds Response 20044) | - | 331.989.785 | Mercy Corps (Sulawesi Pooled Funds Response 20044) |
| Mercy Corps (Xylem Lombok 20039) | - | 299.988.000 | Mercy Corps (Xylem Lombok 20039) |
| Mercy Corps (AGRIFIN 20033) | - | 98.816.855 | Mercy Corps (AGRIFIN 20033) |
| Mercy Corps (Artemis Lombok 20038) | - | 7.988.300 | Mercy Corps (Artemis Lombok 20038) |
| API II 20012 | - | 3.035.517 | API II 20012 |
| Mercy Corps (Scottish Sulawesi Response 20046) | - | 22.242 | Mercy Corps (Scottish Sulawesi Response 20046) |
| Jumlah | <u>14.600.596.039</u> | <u>5.643.835.828</u> | Total |

Seluruh piutang program pihak ketiga didenominasikan dalam mata uang Rupiah.

All program receivable from third parties are denominated in Rupiah.

Berdasarkan evaluasi pengurus terhadap kolektibilitas saldo masing-masing piutang pada tanggal 31 Desember 2019 dan 2018, manajemen berkeyakinan bahwa seluruh piutang program pihak ketiga dapat tertagih sehingga tidak diperlukan cadangan kerugian penurunan nilai.

Based on Executive Board's evaluation of the collectability of the individual receivable accounts as of December 31, 2019 and 2018, management believed that all program receivable to third parties could be collected and therefore no allowance for impairment was provided.

Pada tanggal 31 Desember 2019 dan 2018, tidak terdapat piutang program pihak ketiga Yayasan yang digunakan sebagai jaminan.

As of December 31, 2019 and 2018, no program receivable from third parties of the Foundation were used as collateral.

6. Piutang Lain-Lain Pihak Ketiga

6. Other Accounts Receivable from a Third Party

Akun ini merupakan piutang lain-lain pihak ketiga dari Mercy Corps untuk operasional proyek dan karyawan masing-masing sebesar Rp 2.034.145.477 dan Rp 3.150.528.176 pada tanggal 31 Desember 2019 dan 2018.

This account represents other receivable from a third party Mercy Corps was used for projects operational and employees amounting to Rp 2,034,145,477 and Rp 3,150,528,176 as of December 31, 2019 and 2018, respectively.

Seluruh piutang lain-lain pihak ketiga didenominasikan dalam mata uang Rupiah.

All other accounts receivable from a third party are denominated in Rupiah.

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Berdasarkan evaluasi pengurus terhadap kolektibilitas saldo masing-masing piutang pada tanggal 31 Desember 2019 dan 2018, manajemen berkeyakinan bahwa seluruh piutang lain-lain pihak ketiga dapat tertagih sehingga tidak diperlukan cadangan kerugian penurunan nilai.

Based on Executive Board's evaluation of the collectability of the individual receivable accounts as of December 31, 2019 and 2018, management believed that all other accounts receivable from a third party could be collected and therefore no allowance for impairment was provided.

Pada tanggal 31 Desember 2019 dan 2018, tidak terdapat piutang lain-lain pihak ketiga Yayasan yang digunakan sebagai jaminan.

As of December 31, 2019 and 2018, no other accounts receivable from a third party of the Foundation was used as collateral.

7. Biaya Dibayar Dimuka

7. Prepaid Expenses

Biaya dibayar dimuka terdiri dari:

Prepaid expenses consist of:

| | <u>2019</u> | <u>2018</u> | |
|-------------------------|-----------------------------|---------------------------|-------------------|
| Sewa dibayar dimuka | 1.536.701.808 | 196.035.904 | Prepaid rental |
| Pendidikan | 430.920.825 | - | Education |
| Asuransi dibayar dimuka | <u>351.385.261</u> | <u>-</u> | Prepaid insurance |
| Jumlah | <u><u>2.319.007.894</u></u> | <u><u>196.035.904</u></u> | Total |

8. Utang Pajak

8. Taxes Payable

Utang pajak terdiri dari:

Taxes payable consist of:

| | <u>2019</u> | <u>2018</u> | |
|--------------------|---------------------------|---------------------------|---------------|
| Pajak penghasilan: | | | Income taxes: |
| Pasal 4(2) | 50.549.246 | 147.491.100 | Article 4(2) |
| Pasal 21 | 190.046.961 | 114.827.306 | Article 21 |
| Pasal 23 | <u>5.858.259</u> | <u>10.025.340</u> | Article 23 |
| Jumlah | <u><u>246.454.466</u></u> | <u><u>272.343.746</u></u> | Total |

Besarnya pajak yang terutang ditetapkan berdasarkan perhitungan pajak yang dilakukan sendiri oleh wajib pajak (*self-assessment*). Kantor Pajak dapat melakukan pemeriksaan atas perhitungan pajak dalam jangka waktu tertentu setelah terutangnya pajak, sebagaimana diatur dalam Undang-undang yang berlaku.

The filed tax returns are based on the Foundation's own calculation of tax liabilities (*self-assessment*). The time limit for the tax authorities to assess or amend taxes is determined in accordance with provisions of the prevailing Law.

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9. Pendapatan Ditangguhkan

Akun ini merupakan permintaan dana kepada Donor yang dibuat oleh Yayasan atas biaya-biaya operasional proyek yang sudah terjadi yang terdiri dari:

| | 2019 | 2018 |
|---|----------------------|----------------------|
| UNICEF Sulawesi Tsunami Response Mercy Corps (Sulawesi Pooled Funds Response) | 2.866.485.320 | 2.866.485.320 |
| Bayer (Palu Tsunami Response) Mercy Corps (ADB LICTIAI) | 1.523.510.024 | - |
| Mercy Corps (TATTS) | 841.066.130 | 841.066.130 |
| Mercy Corps (CARGILL Sulawesi Tsunami Response) | 777.236.712 | 777.236.712 |
| MFS Exxon | 400.087.323 | 400.087.323 |
| Mercy Corps (Master Card Micro Mentor) | 355.062.087 | - |
| Rockefeller 100RC Phase 3 NZMATES | 220.467.618 | 220.467.618 |
| Mercy Corps (CMA III) | 207.050.173 | - |
| Bayer (Youth AgSUMMIT) | 200.930.209 | 200.930.210 |
| Mercy Corps (Start Fund Maluku EQ Response) | 146.232.824 | 146.232.824 |
| Mercy Corps (Exxon Youth) | 41.476.928 | 41.476.928 |
| Mercy Corps (Gender A2A) | 41.163.493 | - |
| Cargill Agriculture Recovery | 34.098.832 | - |
| Mercy Corps (Scottish Sulawesi Response) | 28.395.495 | 28.395.495 |
| | 10.538.900 | 10.538.900 |
| | 7.459.527 | - |
| | 479.060 | - |
| Jumlah | <u>7.701.740.655</u> | <u>5.532.917.460</u> |

9. Deferred Revenues

This account represents a request funds to Donors made by the Foundation for operational costs of the projects that have been occurred consists of:

| | | |
|---|----------------------|----------------------|
| UNICEF Sulawesi Tsunami Response Mercy Corps (Sulawesi Pooled Funds Response) | 2.866.485.320 | 2.866.485.320 |
| Bayer (Palu Tsunami Response) Mercy Corps (ADB LICTIAI) | - | - |
| Mercy Corps (TATTS) | 841.066.130 | 841.066.130 |
| Mercy Corps (CARGILL Sulawesi Tsunami Response) | 777.236.712 | 777.236.712 |
| MFS Exxon | 400.087.323 | 400.087.323 |
| Mercy Corps (Master Card Micro Mentor) | - | - |
| Rockefeller 100RC Phase 3 NZMATES | 220.467.618 | 220.467.618 |
| Mercy Corps (CMA III) | - | - |
| Bayer (Youth AgSUMMIT) | 200.930.209 | 200.930.210 |
| Mercy Corps (Start Fund Maluku EQ Response) | 146.232.824 | 146.232.824 |
| Mercy Corps (Exxon Youth) | 41.476.928 | 41.476.928 |
| Mercy Corps (Gender A2A) | 41.163.493 | - |
| Cargill Agriculture Recovery | 34.098.832 | - |
| Mercy Corps (Scottish Sulawesi Response) | 28.395.495 | 28.395.495 |
| | 10.538.900 | 10.538.900 |
| | 7.459.527 | - |
| | 479.060 | - |
| Total | <u>7.701.740.655</u> | <u>5.532.917.460</u> |

10. Sumbangan

Akun ini merupakan sumbangan yang diterima untuk operasional proyek dan Yayasan yang terdiri dari:

| | 2019 | 2018 |
|---|-----------------------|-----------------------|
| Mercy Corps (Power 2.0 Inception Phase) | 6.650.995.275 | 280.303.101 |
| Mercy Corps (TATTS) | 5.890.087.922 | 18.666.168.989 |
| Mercy Corps (MFS Exxon) | 5.633.974.053 | 5.484.935.019 |
| Infratec NZMATES Implement | 5.552.465.296 | 1.739.083.946 |
| UNICEF Sulawesi Response | 4.470.701.877 | - |
| Mercy Corps (Apple Sulawesi Response) | 4.413.144.436 | 1.509.421.670 |
| Mercy Corps (Sulawesi Pooled Funds) | 3.844.269.731 | 331.989.785 |
| Mercy Corps (ICDF Sulawesi Response) | 3.671.662.346 | - |
| Mercy Corps (Apple Lombok) | 3.632.456.621 | 2.073.893.977 |
| DAI APIK | 2.990.639.104 | 2.988.332.681 |
| Mercy Corps (Channel Lombok Response) | 2.979.207.095 | 356.512.524 |
| Mercy Corps (CMA III) | 2.339.112.302 | 419.196.787 |
| Mercy Corps (INVEST) | 2.218.718.677 | - |
| Mercy Corps (Exxon Youth) | 2.210.676.829 | 673.996.259 |
| Mercy Corps (ADB LICTIAI) | 1.864.283.057 | 542.763.289 |
| Mercy Corps (ZURICH) | 1.174.619.276 | 376.283.499 |
| Mercy Corps (CARGILL Sulawesi Tsunami Response) | 1.094.937.913 | - |
| Saldo dipindahkan | <u>60.631.951.810</u> | <u>35.442.881.526</u> |

10. Donation

This account represents donation for project operational and the Foundation consists of:

| | | |
|---|-----------------------|-----------------------|
| Mercy Corps (Power 2.0 Inception Phase) | 280.303.101 | 280.303.101 |
| Mercy Corps (TATTS) | 18.666.168.989 | 18.666.168.989 |
| Mercy Corps (MFS Exxon) | 5.484.935.019 | 5.484.935.019 |
| Infratec NZMATES Implement | 1.739.083.946 | 1.739.083.946 |
| UNICEF Sulawesi Response | - | - |
| Mercy Corps (Apple Sulawesi Response) | 1.509.421.670 | 1.509.421.670 |
| Mercy Corps (Sulawesi Pooled Funds) | 331.989.785 | 331.989.785 |
| Mercy Corps (ICDF Sulawesi Response) | - | - |
| Mercy Corps (Apple Lombok) | 2.073.893.977 | 2.073.893.977 |
| DAI APIK | 2.988.332.681 | 2.988.332.681 |
| Mercy Corps (Channel Lombok Response) | 356.512.524 | 356.512.524 |
| Mercy Corps (CMA III) | 419.196.787 | 419.196.787 |
| Mercy Corps (INVEST) | - | - |
| Mercy Corps (Exxon Youth) | 673.996.259 | 673.996.259 |
| Mercy Corps (ADB LICTIAI) | 542.763.289 | 542.763.289 |
| Mercy Corps (ZURICH) | 376.283.499 | 376.283.499 |
| Mercy Corps (CARGILL Sulawesi Tsunami Response) | - | - |
| Balance carried forward | <u>35.442.881.526</u> | <u>35.442.881.526</u> |

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| | 2019 | 2018 | |
|--|-----------------------|-----------------------|--|
| Saldo pindahan | 60.631.951.810 | 35.442.881.526 | Balance brought forward |
| Bayer Sulawesi Response | 960.095.610 | 1.318.599.639 | Bayer Sulawesi Response |
| Mercy Corps (Start Fund Maluku) | 780.464.288 | - | Mercy Corps (Start Fund Maluku) |
| Mercy Corps (M-RED Papua Flood Response) | 652.828.180 | - | Mercy Corps (M-RED Papua Flood Response) |
| Mercy Corps (Master Card Micro Mentor) | 649.157.035 | - | Mercy Corps (Master Card Micro Mentor) |
| Lain-lain | 2.242.215.386 | 14.580.499.672 | Others |
| Jumlah | <u>65.916.712.309</u> | <u>51.341.980.837</u> | Total |

11. Beban dan Kerugian

Rincian beban dan kerugian terdiri dari:

| | 2019 | 2018 |
|---|-----------------------|-----------------------|
| Program | | |
| Mercy Corps (Power 2.0 Inception) | 6.653.389.660 | 280.303.100 |
| Mercy Corps (TATTS) | 5.893.591.012 | 18.677.082.021 |
| Mercy Corps (MFS Exxon) | 5.635.559.845 | 5.484.935.018 |
| Infratec NZMATES Implementation | 5.562.572.335 | 1.739.062.945 |
| Unicef Sulawesi Tsunami | 4.471.364.325 | - |
| Mercy Corps (Apple Sulawesi) | 4.413.835.643 | 1.509.421.670 |
| Mercy Corps (Sulawesi Pooled Fund) | 3.851.443.426 | 331.989.784 |
| Mercy Corps (ICDF Sulawesi) | 3.670.425.578 | - |
| Mercy Corps (Apple Lombok) | 3.633.157.800 | 2.073.893.977 |
| DAI APIK | 2.991.415.357 | 2.988.332.679 |
| Mercy Corps (Channel Lombok) | 2.980.616.886 | 356.512.524 |
| Mercy Corps (CMA III) | 2.339.456.072 | 419.196.787 |
| Mercy Corps (Usaid Invest DM) | 2.221.031.014 | - |
| Mercy Corps (Exxon Youth) | 2.211.252.365 | 673.996.258 |
| Mercy Corps (ADB LICITIAI) | 1.864.414.167 | 542.763.287 |
| Mercy Corps (Zurich 2.0 Inception) | 1.174.841.063 | 376.283.499 |
| Cargill Sulawesi Tsunami | 1.095.576.853 | - |
| Bayer Palu Tsunami | 960.102.264 | 1.318.599.638 |
| Mercy Corps (Maluku Earthquake) | 780.464.287 | - |
| Mercy Corps (M-Red Papua Flood) | 652.828.181 | - |
| Mercy Corps (Master Card Micromentor Indonesia) | 649.267.928 | - |
| Lain-lain | 2.245.850.442 | 14.550.536.728 |
| Subjumlah | <u>65.952.456.503</u> | <u>51.322.909.915</u> |
| Umum dan Administrasi | | |
| Jasa konsultan | 30.250.000 | 60.500.000 |
| Beban kendaraan | 29.474.621 | 69.052.926 |
| Lain-lain | 7.150.750 | 1.031.800 |
| Subjumlah | <u>66.875.371</u> | <u>130.584.726</u> |
| Jumlah | <u>66.019.331.874</u> | <u>51.453.494.641</u> |

11. Expenses and Losses

The detail of expenses and losses is as follows:

| | 2019 | 2018 |
|---|-----------------------|-----------------------|
| Program | | |
| Mercy Corps (Power 2.0 Inception) | 6.653.389.660 | 280.303.100 |
| Mercy Corps (TATTS) | 5.893.591.012 | 18.677.082.021 |
| Mercy Corps (MFS Exxon) | 5.635.559.845 | 5.484.935.018 |
| Infratec NZMATES Implementation | 5.562.572.335 | 1.739.062.945 |
| Unicef Sulawesi Tsunami | 4.471.364.325 | - |
| Mercy Corps (Apple Sulawesi) | 4.413.835.643 | 1.509.421.670 |
| Mercy Corps (Sulawesi Pooled Fund) | 3.851.443.426 | 331.989.784 |
| Mercy Corps (ICDF Sulawesi) | 3.670.425.578 | - |
| Mercy Corps (Apple Lombok) | 3.633.157.800 | 2.073.893.977 |
| DAI APIK | 2.991.415.357 | 2.988.332.679 |
| Mercy Corps (Channel Lombok) | 2.980.616.886 | 356.512.524 |
| Mercy Corps (CMA III) | 2.339.456.072 | 419.196.787 |
| Mercy Corps (Usaid Invest DM) | 2.221.031.014 | - |
| Mercy Corps (Exxon Youth) | 2.211.252.365 | 673.996.258 |
| Mercy Corps (ADB LICITIAI) | 1.864.414.167 | 542.763.287 |
| Mercy Corps (Sulawesi Pooled Funds) | 1.174.841.063 | 376.283.499 |
| Cargill Sulawesi Tsunami | 1.095.576.853 | - |
| Bayer Palu Tsunami | 960.102.264 | 1.318.599.638 |
| Mercy Corps (Maluku Earthquake) | 780.464.287 | - |
| Mercy Corps (M-Red Papua Flood) | 652.828.181 | - |
| Mercy Corps (Master Card Micromentor Indonesia) | 649.267.928 | - |
| Others | 2.245.850.442 | 14.550.536.728 |
| Subtotal | <u>65.952.456.503</u> | <u>51.322.909.915</u> |
| General and Administration | | |
| Professional fees | 30.250.000 | 60.500.000 |
| Vehicle expense | 29.474.621 | 69.052.926 |
| Others | 7.150.750 | 1.031.800 |
| Subtotal | <u>66.875.371</u> | <u>130.584.726</u> |
| Total | <u>66.019.331.874</u> | <u>51.453.494.641</u> |

12. Imbalan Kerja Jangka Panjang

Mutasi imbalan kerja jangka panjang adalah sebagai berikut:

| | 2019 | 2018 | |
|---------------------|----------------|----------------|---------------------------|
| Saldo awal tahun | 12.964.525.026 | 8.633.280.878 | Beginning balance |
| Beban imbalan kerja | 418.385.460 | 4.331.244.148 | Employee benefits expense |
| Saldo akhir tahun | 13.382.910.486 | 12.964.525.026 | Ending balance |

Beban imbalan kerja untuk tahun berjalan disajikan sebagai bagian dari "Beban program" pada laporan aktivitas.

12. Long-term Employee Benefits

Movements of long-term employee benefits are as follows:

Employee benefits expense for the year is included in the "Program expenses" in the statements of activities.

13. Tujuan dan Kebijakan Manajemen Risiko Keuangan

Aktivitas Yayasan terpengaruh berbagai risiko keuangan: risiko kredit dan risiko likuiditas. Program manajemen risiko Yayasan secara keseluruhan difokuskan pada pasar keuangan yang tidak dapat diprediksi dan Yayasan berusaha untuk meminimalkan dampak yang berpotensi merugikan kinerja keuangan Yayasan.

Manajemen risiko merupakan tanggung jawab Pengurus. Pengurus bertugas menentukan prinsip dasar kebijakan manajemen risiko Yayasan secara keseluruhan serta kebijakan pada area tertentu seperti risiko kredit dan risiko likuiditas.

Risiko Kredit

Risiko kredit dikelola berdasarkan kelompok, kecuali risiko kredit sehubungan dengan saldo piutang. Risiko kredit timbul dari kas dan bank maupun risiko kredit yang timbul dari piutang yang belum dibayar dan transaksi yang mengikat.

Tidak ada limit kredit yang dilampaui selama periode pelaporan dan pengurus tidak mengharapkan kerugian dari kegagalan pihak-pihak dalam melunasi utangnya.

Risiko Likuiditas

Risiko likuiditas adalah risiko kerugian yang timbul karena Yayasan tidak memiliki arus kas yang cukup untuk memenuhi liabilitasnya.

Dalam pengelolaan risiko likuiditas, pengurus memantau dan menjaga jumlah kas dan bank yang dianggap memadai untuk membiayai operasional Yayasan dan untuk mengatasi dampak fluktuasi arus kas.

13. The Objectives and Policies of Financial Risk Management

The Foundation's activities are exposed to a variety of financial risk: credit risk and liquidity risk. The Foundation's overall risk management program focuses on the unpredictability of financial markets and seeks to minimize potential adverse effect on the Foundation's financial performance.

Risk management is the responsibility of the Executive Board. The Executive Board has the responsibility to determine the basic principles of the Foundation's risk management as well as principles covering specific areas, such as credit risk and liquidity risk.

Credit Risk

Credit risk is managed on a group basis except for credit risk relating to accounts receivables balances. Credit risk arises from cash on hand and in banks as well as credit exposures from outstanding receivables and committed transactions.

No credit limits was exceeded during the reporting period and Executive Board does not expect any losses from non-performance of these counterparties.

Liquidity Risk

Liquidity risk is a risk arising when the cash flow position of the Foundation is not enough to cover the liabilities which become due.

In managing the liquidity risk, the Executive Board monitors and maintains a level of cash on hand and in banks deemed adequate to finance the Foundation's operations and to mitigate the effects of fluctuation in cash flows.

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Pengurus juga melakukan evaluasi berkala atas proyeksi arus kas dan arus kas aktual, termasuk jadwal jatuh tempo utang, dan terus-menerus melakukan penelaahan pasar keuangan untuk mendapatkan sumber pendanaan yang optimal.

The Executive Board also regularly evaluates the projected and actual cash flows, including loan maturity profiles, and continuously assesses conditions in the financial markets for opportunities to obtain optimal funding sources.

Tabel di bawah ini menganalisa liabilitas keuangan Yayasan dan liabilitas keuangan derivatif yang diselesaikan secara neto yang dikelompokkan berdasarkan periode yang tersisa sampai dengan tanggal jatuh tempo kontraktual. Jumlah diungkapkan dalam tabel merupakan arus kas kontraktual yang tidak diskontokan:

The table below analyzes the Foundation's financial liabilities and net-settled derivative financial liabilities into relevant maturity groupings based on the remaining period to the contractual maturity date. The amounts disclosed in the table are the contractual undiscounted cash flows.

| 31 Desember 2019/December 31, 2019 | | | | | | |
|------------------------------------|--------------------------|-------------------------|-------------------------|---------------------|------------------------------|---|
| | <= 1 Tahun/ <= 1 Year | 1-2 Tahun/ 1-2 Years | 3-5 Tahun/ 3-5 Years | 5 Tahun/ 5 Years | Jumlah/ Total | |
| Liabilitas keuangan | | | | | Financial liabilities | |
| Utang program pihak ketiga | - | 17.678.154 | - | - | 17.678.154 | Program payable to third parties |
| Utang lain-lain pihak ketiga | - | 91.337.229 | - | - | 91.337.229 | Other accounts payable to third parties |
| Beban akrual | 226.266.273 | - | - | - | 226.266.273 | Accrued expenses |
| Jumlah | 226.266.273 | 109.015.383 | - | - | 335.281.656 | Total |
| 31 Desember 2018/December 31, 2018 | | | | | | |
| | <= 1 Tahun/ <= 1 Year | 1-2 Tahun/ 1-2 Years | 3-5 Tahun/ 3-5 Years | 5 Tahun/ 5 Years | Jumlah/ Total | |
| Liabilitas keuangan | | | | | Financial liabilities | |
| Utang program pihak ketiga | - | 17.678.154 | - | - | 17.678.154 | Program payable to third parties |
| Utang lain-lain pihak ketiga | - | 63.110 | - | - | 63.110 | Other accounts payable to third party |
| Beban akrual | 104.964.456 | - | - | - | 104.964.456 | Accrued expenses |
| Jumlah | 104.964.456 | 17.741.264 | - | - | 122.705.720 | Total |

15. Aset Moneter dalam Mata Uang Asing

15. Monetary Asset Denominated in a Foreign Currency

Tabel berikut mengungkapkan jumlah aset moneter:

The following table shows monetary asset:

| | 2019 | | 2018 | | |
|--------------|---------------------------------------|-----------------------------------|---------------------------------------|-----------------------------------|---------------------------|
| | Mata uang asing/ Original currency | Ekuivalen Rp/ Equivalent in Rp | Mata uang asing/ Original currency | Ekuivalen Rp/ Equivalent in Rp | |
| Asset | | | | | Asset |
| Kas dan bank | USD 12.887 | 179.144.165 | USD 27.325 | 395.693.328 | Cash on hand and in banks |

Pada tanggal 31 Desember 2019 dan 2018, kurs konversi yang digunakan Yayasan diungkapkan pada Catatan 2 atas laporan keuangan.

As of December 31, 2019 and 2018, the conversion rates were used by the Foundation disclosed in Note 2 to financial statements.

16. Standar Akuntansi Keuangan Baru

a. Diterapkan pada Tahun 2019

Yayasan telah menerapkan amandemen Pernyataan Standar Akuntansi Keuangan (PSAK) dan Interpretasi Standar Akuntansi Keuangan (ISAK) baru berikut, namun tidak mengakibatkan perubahan substansial terhadap kebijakan akuntansi Yayasan dan tidak memiliki dampak signifikan terhadap laporan keuangan:

PSAK

Amandemen PSAK No. 24, Imbalan Kerja, tentang Amandemen, Kurtailmen, atau Penyelesaian Program.

ISAK

ISAK No. 34, Ketidakpastian Perlakuan Pajak Penghasilan.

b. Diterapkan pada Tahun 2020

Ikatan Akuntan Indonesia telah menerbitkan Pernyataan Standar Akuntansi Keuangan (PSAK) baru, amandemen PSAK dan ISAK yang berlaku efektif pada periode yang dimulai 1 Januari 2020:

PSAK

1. Amandemen PSAK No. 1, Penyajian Laporan Keuangan tentang Definisi Material.
2. Amandemen PSAK No. 25, Kebijakan Akuntansi, Perubahan Estimasi Akuntansi dan Kesalahan tentang Definisi Material.
3. PSAK No. 71, Instrumen Keuangan.
4. Amandemen PSAK No. 71, Instrumen Keuangan: Fitur Percepatan Pelunasan dengan Kompensasi Negatif.
5. PSAK No. 72, Pendapatan dari Kontrak dengan Pelanggan.
6. PSAK No. 73, Sewa.

16. New Financial Accounting Standards

a. Adopted During 2019

The Foundation has adopted the following amendments to the Statement of Financial Accounting Standards (PSAK) and the interpretation of the new Financial Accounting Standards (ISAK), but has not resulted in substantial changes to the Foundation's accounting policies and has no significant impact on the financial statements:

PSAK

Amendment to PSAK No. 24, Employee Benefits, on Amendments, Curtailment, or Program Completions.

ISAK

ISAK No. 34, Uncertainty of Income Tax Treatment.

b. Adopted During 2020

The Institute of Indonesia Chartered Accountants has issued the following new Statement of Financial Accounting Standards (PSAK) and amendments of PSAKs which will be effective for annual period beginning January 1, 2020:

PSAK

1. Amendment PSAK No. 1, Presentation of Financial Statements regarding Definition of Material.
2. Amendment PSAK No. 25, Accounting Policies, Change in Accounting Estimates and Errors regarding Definition of Material.
3. PSAK No. 71, Financial Instruments.
4. Amendments to PSAK No. 71, Financial Instruments: Prepayment Features with Negative Compensation.
5. PSAK No. 72, Revenues from Contracts with Customers.
6. PSAK No. 73, Leases.

ISAK

ISAK No. 35, Penyajian Laporan Keuangan Entitas Berorientasi Nonlaba.

Yayasan masih mengevaluasi dampak penerapan PSAK dan ISAK di atas dan dampak terhadap laporan keuangan dari penerapan PSAK dan ISAK tersebut belum dapat ditentukan.

ISAK

ISAK No. 35, Presentation of Non-Profit-Oriented Entity Financial Statements.

The Foundation is still evaluating the effects of these PSAKs and ISAKs and has not yet determined the related effects on the financial statements.

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| | <u>Aktual/Actual</u> | | | | | |
|---|-----------------------------|---|---------------|--------------------------------|---------|---|
| | <u>Anggaran/ Budget</u> | <u>Sampai dengan tahun 2018/ Up to 2018</u> | <u>2019</u> | <u>Perbedaan/ Variance</u> | | |
| PENGELUARAN | | | | | | EXPENDITURES |
| 20040 - Mercy Corps (Power 2.0 Inception Phase) | 22.823.090.688 | 280.303.101 | 6.653.389.660 | 15.889.397.927 | 69,62% | 20040 - Mercy Corps (Power 2.0 Inception Phase) |
| 20014 - Mercy Corps (TATTS) | 60.062.007.761 | 59.489.396.578 | 5.893.591.012 | (5.320.979.828) | -8,86% | 20014 - Mercy Corps (TATTS) |
| 20018 - Mercy Corps (MFS Exxon) | 25.591.688.337 | 15.323.721.188 | 5.635.559.845 | 4.632.407.304 | 18,10% | 20018 - Mercy Corps (MFS Exxon) |
| 20032 - Infracore NZMATES Implement | 37.646.884.880 | 1.739.083.946 | 5.562.572.336 | 30.345.228.599 | 80,60% | 20032 - Infracore NZMATES Implement |
| 20047 - UNICEF Sulawesi Tsunami | 4.464.930.406 | - | 4.471.364.326 | (6.433.920) | -0,14% | 20047 - UNICEF Sulawesi Tsunami |
| 20043 - Mercy Corps (Apple Sulawesi) | 6.105.297.500 | 1.509.421.671 | 4.413.835.642 | 182.040.188 | 2,98% | 20043 - Mercy Corps (Apple Sulawesi) |
| 20044 - Mercy Corps (Sulawesi Pooled Funds) | 11.636.700.000 | 331.989.785 | 3.851.443.426 | 7.453.266.789 | 64,05% | 20044 - Mercy Corps (Sulawesi Pooled Funds) |
| 20049 - Mercy Corps (International Cooperation) and Development Fund (ICDF) | 3.633.397.360 | - | 3.670.425.577 | (37.028.217) | -1,02% | 20049 - Mercy Corps (International Cooperation) and Development Fund (ICDF) |
| 20037 - Mercy Corps (Apple Lombok) | 5.937.814.000 | 2.073.893.978 | 3.633.157.801 | 230.762.221 | 3,89% | 20037 - Mercy Corps (Apple Lombok) |
| 20020 - DAI APIK | 16.752.660.340 | 8.481.123.618 | 2.991.415.357 | 5.280.121.365 | 31,52% | 20020 - DAI APIK |
| 20045 - Mercy Corps (Chanel Lombok) | 3.261.989.000 | 356.512.524 | 2.980.616.886 | (75.140.410) | -2,30% | 20045 - Mercy Corps (Chanel Lombok) |
| 20035 - Mercy Corps (CMA III) | 2.834.314.442 | 419.196.787 | 2.339.456.072 | 75.661.583 | 2,67% | 20035 - Mercy Corps (CMA III) |
| 20056 - Mercy Corps (INVEST) | 6.140.336.400 | 6.025.762.117 | 2.221.031.013 | (2.106.456.731) | -34,31% | 20056 - Mercy Corps (INVEST) |
| 20034 - Mercy Corps (Exxon Youth) | 3.350.615.604 | 673.996.259 | 2.211.252.365 | 465.366.981 | 13,89% | 20034 - Mercy Corps (Exxon Youth) |
| 20036 - Mercy Corps (ADB LICITIAI) | 7.673.828.160 | 542.763.288 | 1.864.414.168 | 5.266.650.704 | 68,63% | 20036 - Mercy Corps (ADB LICITIAI) |
| 20031 - Mercy Corps (Zurich Alliance 2.0- Inception Phase) | 11.395.820.444 | 376.283.500 | 1.174.841.063 | 9.844.695.881 | 86,39% | 20031 - Mercy Corps (Zurich Alliance 2.0- Inception Phase) |
| 20048 - CARGILL Sulawesi Tsunami | 6.140.336.400 | 6.025.762.117 | 1.095.576.853 | (981.002.570) | -15,98% | 20048 - CARGILL Sulawesi Tsunami |
| 20041 - Bayer Sulawesi Response | 2.274.889.587 | 1.318.599.639 | 960.102.264 | (3.812.316) | -0,17% | 20041 - Bayer Sulawesi Response |
| 20058 - Mercy Corps (Maluku Earthquake) | 852.828.242 | - | 780.464.288 | 72.363.954 | 8,49% | 20058 - Mercy Corps (Maluku Earthquake) |
| 20053 - Mercy Corps M-RED Papua Flood | 742.067.857 | - | 652.828.180 | 89.239.677 | 12,03% | 20053 - Mercy Corps M-RED Papua Flood |
| 20051 - Mercy Corps (Master Card Micromentor Indonesia) | 827.737.343 | - | 649.267.928 | 178.469.414 | 21,56% | 20051 - Mercy Corps (Master Card Micromentor Indonesia) |
| 20050 - Mercy Corps (Xylem & Artemis Sunda Strait Tsunami) | 425.425.612 | - | 386.191.755 | 39.233.857 | 9,22% | 20050 - Mercy Corps (Xylem & Artemis Sunda Strait Tsunami) |
| 20054 - Mercy Corps (Syngenta Sulawesi) | 320.450.700 | - | 320.450.144 | 556 | 0,00% | 20054 - Mercy Corps (Syngenta Sulawesi) |
| 20039 - Mercy Corps (Xylem Lombok) | 615.084.000 | 299.988.000 | 314.976.096 | 119.904 | 0,02% | 20039 - Mercy Corps (Xylem Lombok) |
| 20057 - Mercy Corps (Cargill Agriculture Recovery Sulawesi) | 1.486.321.000 | - | 282.464.671 | 1.203.856.329 | 81,00% | 20057 - Mercy Corps (Cargill Agriculture Recovery Sulawesi) |
| 20046 - Mercy Corps (Scottish Sulawesi) | 251.514.000 | 22.242 | 251.012.699 | 479.060 | 0,19% | 20046 - Mercy Corps (Scottish Sulawesi) |
| 20062 - Commonwealth Bank - Micromentor | 419.997.000 | - | 205.873.014 | 214.123.986 | 50,98% | 20062 - Commonwealth Bank - Micromentor |
| 20055 - Mercy Corps (YMCI Core Fund) | 170.400.000 | - | 166.388.550 | 4.011.450 | 2,35% | 20055 - Mercy Corps (YMCI Core Fund) |
| 20038 - Mercy Corps (Artemis Lombok) | 173.338.000 | 7.988.300 | 165.360.115 | (10.415) | -0,01% | 20038 - Mercy Corps (Artemis Lombok) |
| 20028 - Mercy Corps (MCA Phase II) | 2.661.828.862 | 2.603.660.791 | 89.690.100 | (31.522.029) | -1,18% | 20028 - Mercy Corps (MCA Phase II) |

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| | <u>Aktual/Actual</u> | | | | | |
|---|-----------------------------|---|-----------------------|--------------------------------|---------|---|
| | <u>Anggaran/ Budget</u> | <u>Sampai dengan tahun 2018/ Up to 2018</u> | <u>2019</u> | <u>Perbedaan/ Variance</u> | | |
| 20052 - Bayer Youth AG-Summit) | 92.057.611 | - | 49.052.966 | 43.004.646 | 46,71% | 20052 - Bayer Youth AG-Summit) |
| 20059 - Mercy Corps (M-RED Sulawesi) | 16.510.326.200 | - | 7.300.332 | 16.503.025.868 | 99,96% | 20059 - Mercy Corps (M-RED Sulawesi) |
| 20027 - Mercy Corps (Transform) | 6.140.336.400 | 6.025.762.117 | - | 114.574.283 | 1,87% | 20027 - Mercy Corps (Transform) |
| 20017 - Mercy Corps (Power) | 8.496.062.500 | 9.364.340.260 | - | (868.277.760) | -10,22% | 20017 - Mercy Corps (Power) |
| 20021 - Mercy Corps (Brige) | 3.855.392.077 | 3.847.837.305 | - | 7.554.772 | 0,20% | 20021 - Mercy Corps (Brige) |
| 20029 - Mercy Corps (STRIVER) | 1.907.259.900 | 1.785.456.259 | - | 121.803.641 | 6,39% | 20029 - Mercy Corps (STRIVER) |
| 20033 - Mercy Corps (AGRIFIN) | 2.786.574.000 | 1.680.920.920 | - | 1.105.653.080 | 39,68% | 20033 - Mercy Corps (AGRIFIN) |
| 20016 - Rockefeller 100Rc (Resilience Cities) | 1.874.757.500 | 1.728.566.594 | - | 146.190.906 | 7,80% | 20016 - Rockefeller 100Rc (Resilience Cities) |
| 20026 - NZMATES | 883.556.520 | 887.488.447 | - | (3.931.927) | -0,45% | 20026 - NZMATES |
| 20025 - Rockefeller 100Rc Phase-3 | 664.224.000 | 468.583.673 | - | 195.640.327 | 29,45% | 20025 - Rockefeller 100Rc Phase-3 |
| 20030 - Mercy Corps Gender A2A | 66.500.000 | 55.961.100 | - | 10.538.900 | 15,85% | 20030 - Mercy Corps Gender A2A |
| Lain-lain | 204.729.498 | 133.703.877 | 73.965.371 | - | 0,00% | Others |
| Jumlah Pengeluaran | <u>290.155.370.131</u> | <u>133.858.089.980</u> | <u>66.019.331.874</u> | <u>90.280.888.026</u> | | Total Expenditures |