

Laporan Keuangan  
Beserta Laporan Auditor Independen  
Untuk Tahun yang Berakhir pada  
Tanggal-tanggal 31 Desember 2021 dan 2020

*Financial Statements  
With Independent Auditors' Report  
For the Years Ended  
December 31, 2021 and 2020*

**YAYASAN MERCY CORPS  
INDONESIA**

**YAYASAN MERCY CORPS  
INDONESIA**

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**SURAT PERNYATAAN PENGURUS  
TENTANG TANGGUNG JAWAB ATAS  
LAPORAN KEUANGAN  
YAYASAN MERCY CORPS INDONESIA  
UNTUK TAHUN YANG BERAKHIR PADA TANGGAL-  
TANGGAL 31 DESEMBER 2021 DAN 2020**

**THE EXECUTIVE BOARD'S STATEMENT  
REGARDING THE RESPONSIBILITY FOR  
FINANCIAL STATEMENTS OF  
YAYASAN MERCY CORPS INDONESIA  
FOR THE YEARS ENDED  
DECEMBER 31, 2021 AND 2020**

Kami yang bertanda tangan dibawah ini:

Nama : Ade Soekadis  
Alamat kantor : Gedung Trihamas Lantai 1  
Jl. TB. Simatupang Kav.11 Tanjung  
Barat, Jagakarsa, Jakarta Selatan  
12530

*We, the undersigned:*

*Name* : Ade Soekadis  
*Office address* : Gedung Trihamas Lantai 1  
Jl. TB. Simatupang Kav.11 Tanjung  
Barat, Jagakarsa, Jakarta Selatan  
12530

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

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

Telepon : +62 21 2951 6451  
Jabatan : Ketua Pengurus

*Telephone* : +62-21 2951 6451  
*Title* : *Chairman*

menyatakan bahwa:

*declare that:*

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

1. *We are responsible for the preparation and presentation of Yayasan Mercy Corps Indonesia financial statements;*
2. *Yayasan Mercy Corps Indonesia financial statements have been prepared and presented in accordance with Indonesian Financial Accounting Standards;*
3. a. *All information contained in Yayasan Mercy Corps Indonesia financial statements has been disclosed in a complete and truthful manner;*  
b. *Yayasan Mercy Corps Indonesia financial statements do not contain any incorrect information or material facts, nor do they omit information or material facts;*
4. *We are responsible for Yayasan Mercy Corps Indonesia internal control system.*

Demikian pernyataan ini dibuat dengan sebenarnya.

*This statement is made in all truth.*

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

Jakarta, 31 Maret 2023 / *March 31, 2023*



Ade Soekadis  
Ketua / *Chairman*

## Laporan Auditor Independen

Laporan No.

00021/2.0902/AU.1/11/1792-1/1/III/2023

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 2021, serta laporan penghasilan komprehensif, laporan perubahan aset neto, dan laporan arus kas untuk tahun yang berakhir pada tanggal tersebut, dan suatu ikhtisar kebijakan akuntansi signifikan dan informasi penjelasan lainnya.

## Tanggung jawab manajemen 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

Report No.

00021/2.0902/AU.1/11/1792-1/1/III/2023

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, 2021, and the statement of comprehensive income, 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.

## Management'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.



# Y. SANTOSA DAN REKAN

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 2021, serta kinerja keuangan dan arus kasnya untuk tahun yang berakhir pada tanggal tersebut, sesuai dengan Standar Akuntansi Keuangan di Indonesia.

## Penekanan Suatu Hal

Seperti yang diungkapkan pada catatan 17, laporan keuangan tanggal 31 Desember 2020 dan untuk tahun yang berakhir pada tanggal tersebut, serta laporan posisi keuangan tanggal 1 Januari 2020/31 Desember 2019 telah disajikan kembali. Opini kami tidak dimodifikasi sehubungan dengan hal tersebut.

Laporan keuangan tanggal 31 Desember 2020 dan untuk tahun yang berakhir pada tanggal tersebut, serta laporan posisi keuangan tanggal 1 Januari 2020/31 Desember 2019, sebelum disajikan kembali diambil dari laporan keuangan tanggal 31 Desember 2020 dan 2019 dan untuk tahun yang berakhir pada tanggal-tanggal tersebut, yang telah diaudit oleh auditor independen lain yang menyatakan opini tanpa modifikasi atas laporan keuangan dan laporan posisi keuangan tersebut pada tanggal 12 April 2022.

*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, 2021, and its financial performance and cash flows for the year then ended, in accordance with Indonesian Financial Accounting Standards.*

## Emphasis of Matter

*As disclosed in Note 17, the financial statements as of December 31, 2020 and for the year then ended, and statement of financial position as of January 1, 2020/December 31, 2019 have been restated. Our opinion is not modified in respect of this matter.*

*The financial statements as of December 31, 2020 and for the year then ended, and financial position statement as of January 1, 2020/December 31, 2019, before restatement was derived from the financial statements as of December 31, 2020 and 2019, and for the years then ended, which were audited by other independent auditors who expressed an unmodified opinion on such financial statements and financial position on April 12, 2022.*

# Y. SANTOSA DAN REKAN

## Hal lain

Informasi tambahan setelah catatan atas laporan keuangan tidak diharuskan sebagai bagian laporan keuangan pokok, dan kami tidak melakukan audit atau menerapkan prosedur terbatas terhadap informasi tersebut dan kami tidak memberikan keyakinan atas informasi tersebut.

## Other matter

*The supplementary information after the notes to the financial statements is not required as part of the basic financial statements, and we did not audit or apply limited procedure to such information and do not express any assurances on such information.*

## Y. Santosa dan Rekan



**Julinar Natalina Rajaguguk**  
Registrasi Akuntan Publik / Public Accountant Registration  
No. AP.1792



31 Maret 2023 / March 31, 2023

## **NOTICE TO READERS**

*The accompanying financial statements are not intended to present the financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Indonesia. The standards, procedures and practices utilized to audit such financial statements may differ from those generally accepted in countries and jurisdictions other than Indonesia. Accordingly, the accompanying financial statements and the auditors' report thereon are not intended for use by those who are not informed about Indonesian accounting principles and auditing standards, and their application in practice.*



**YAYASAN MERCY CORPS INDONESIA**  
**LAPORAN POSISI KEUANGAN**  
**31 DESEMBER 2021 DAN 2020, SERTA**  
**1 JANUARY 2020/ 31 DESEMBER 2019**  
**(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**YAYASAN MERCY CORPS INDONESIA**  
**STATEMENTS OF FINANCIAL POSITION**  
**DECEMBER 31, 2021 AND 2020, AND**  
**JANUARY 1, 2020/ DECEMBER 31, 2019**  
**(Expressed in Rupiah, unless otherwise stated)**

	Catatan/ Notes	31 Desember/ 2021	December 31, 2020 *)	1 Januari/ January 1, 2020/ 31 Desember/ December 31, 2019 *)	
<b>ASET</b>					<b>ASSETS</b>
<b>ASET LANCAR</b>					<b>CURRENT ASSETS</b>
Kas dan bank	5,14,15	3.184.752.880	8.133.943.895	1.849.586.065	Cash on hand and in banks
Piutang program pihak ketiga - neto	6,14,15	12.881.895.793	8.997.537.799	14.600.596.039	Program receivable from third parties - net
Piutang lain-lain pihak ketiga	7,14,15	1.068.304.690	1.695.349.201	2.034.145.477	Other accounts receivable from a third parties
Uang muka		1.146.113.451	1.020.429.104	572.965.582	Advances
Biaya dibayar dimuka		1.005.354.431	668.437.030	2.319.007.894	Prepaid expenses
Total Aset Lancar		<u>19.286.421.245</u>	<u>20.515.697.029</u>	<u>21.376.301.057</u>	Total Current Assets
<b>ASET TIDAK LANCAR</b>					<b>NON-CURRENT ASSET</b>
Jaminan		478.000.085	546.273.038	609.346.316	Guarantee deposits
<b>TOTAL ASET</b>		<u><b>19.764.421.330</b></u>	<u><b>21.061.970.067</b></u>	<u><b>21.985.647.373</b></u>	<b>TOTAL ASSETS</b>
<b>LIABILITAS DAN ASET BERSIH</b>					<b>LIABILITIES AND NET ASSETS</b>
<b>LIABILITAS JANGKA PENDEK</b>					<b>CURRENT LIABILITIES</b>
Utang program pihak ketiga	14,15	-	17.678.154	17.678.154	Program payable to third parties
Utang lain-lain pihak ketiga	14,15	994.931	133.116.438	91.337.229	Other accounts payable to third parties
Beban akrual	14,15	284.284.262	175.135.433	226.266.273	Accrued expenses
Utang pajak	8	244.599.447	269.034.877	246.454.466	Taxes payable
Total Liabilitas Jangka Pendek		<u>529.878.640</u>	<u>594.964.902</u>	<u>581.736.122</u>	Total Current Liabilities
<b>LIABILITAS JANGKA PANJANG</b>					<b>NON-CURRENT LIABILITIES</b>
Liabilitas imbalan kerja jangka panjang	13	1.849.981.366	1.946.325.906	1.489.039.142	Long-term employee benefits liability
Pendapatan ditangguhkan	9	2.649.772.657	3.910.955.187	7.701.740.655	Deferred revenues
Total Liabilitas Jangka Panjang		<u>4.499.754.023</u>	<u>5.857.281.093</u>	<u>9.190.779.797</u>	Total Noncurrent Liabilities
<b>TOTAL LIABILITAS</b>		<u><b>5.029.632.663</b></u>	<u><b>6.452.245.995</b></u>	<u><b>9.772.515.919</b></u>	<b>TOTAL LIABILITIES</b>
<b>ASET NETO</b>					<b>NET ASSETS</b>
Aset bersih terikat tidak permanen		14.734.788.667	14.609.724.072	12.213.131.454	Non-permanent restricted net assets
<b>TOTAL LIABILITAS DAN ASET NETO</b>		<u><b>19.764.421.330</b></u>	<u><b>21.061.970.067</b></u>	<u><b>21.985.647.373</b></u>	<b>TOTAL LIABILITIES AND NET ASSETS</b>

\*) Disajikan kembali (Catatan 17)

\*) As restated (Note 17)

Catatan atas laporan keuangan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan.

The accompanying notes to the financial statements are integral part of these financial statements.

**YAYASAN MERCY CORPS INDONESIA**  
**LAPORAN PENGHASILAN KOMPREHENSIF**  
**UNTUK TAHUN YANG BERAKHIR PADA**  
**TANGGAL-TANGGAL 31 DESEMBER 2021 DAN 2020**  
*(Disajikan dalam Rupiah, kecuali dinyatakan lain)*

**YAYASAN MERCY CORPS INDONESIA**  
**STATEMENTS OF COMPREHENSIVE INCOME**  
**FOR THE YEARS ENDED**  
**DECEMBER 31, 2021 AND 2020**  
*(Expressed in Rupiah, unless otherwise stated)*

	Catatan/ <i>Notes</i>	<u>2021</u>	<u>2020</u>	
<b>PERUBAHAN ASET BERSIH TERIKAT TIDAK PERMANEN</b>				<b>CHANGE IN NON-PERMANENT RESTRICTED NET ASSETS</b>
<b>PENDAPATAN DAN PENGHASILAN</b>				<b>REVENUES AND INCOME</b>
Hibah dan sumbangan	10	63.359.453.293	62.982.349.425	<i>Grant and donation</i>
Pendapatan lainnya	11	<u>2.978.029.246</u>	<u>1.828.601.184</u>	<i>Other revenues</i>
Total Pendapatan dan Penghasilan		<u>66.337.482.539</u>	<u>64.810.950.609</u>	<i>Total Revenues and Income</i>
<b>BEBAN</b>	12			<b>EXPENSES</b>
Program		66.455.337.723	62.706.865.141	<i>Program</i>
<b>KENAIKAN (PENURUNAN) ASET NETO TERIKAT TIDAK PERMANEN SEBELUM PAJAK</b>		<u>(117.855.184)</u>	<u>2.104.085.468</u>	<b>INCREASE (DECREASE) IN NON-PERMANENT RESTRICTED NET ASSETS BEFORE TAX</b>
<b>BEBAN PAJAK</b>		<u>-</u>	<u>-</u>	<b>TAX EXPENSE</b>
<b>KENAIKAN (PENURUNAN) ASET NETO TERIKAT TIDAK PERMANEN SETELAH PAJAK</b>		(117.855.184)	2.104.085.468	<b>INCREASE IN NON-PERMANENT RESTRICTED NET ASSETS AFTER TAX</b>
<b>PENGHASILAN KOMPREHENSIF LAIN</b>				<b>OTHER COMPREHENSIVE INCOME</b>
<b>Pos-pos yang tidak akan direklasifikasi lebih lanjut ke laba rugi:</b>				<b>Items that will not be reclassified subsequently to profit or loss:</b>
Pengukuran kembali program imbalan kerja		<u>242.919.779</u>	<u>292.507.150</u>	<i>Remeasurement on employee benefits liability</i>
<b>TOTAL PENGHASILAN KOMPREHENSIF</b>		<u><u>125.064.595</u></u>	<u><u>2.396.592.618</u></u>	<b>TOTAL COMPREHENSIVE INCOME</b>

\*) Disajikan kembali (Catatan 17)

\*) As restated (Note 17)



**YAYASAN MERCY CORPS INDONESIA**  
**LAPORAN PERUBAHAN ASET NETO**  
**UNTUK TAHUN YANG BERAKHIR PADA**  
**TANGGAL-TANGGAL 31 DESEMBER 2021 DAN 2020**  
**(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**YAYASAN MERCY CORPS INDONESIA**  
**STATEMENTS OF CHANGES IN NET ASSETS**  
**FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020**  
**(Expressed in Rupiah, unless otherwise stated)**

	Catatan/ Notes	Aset Neto Terikat Tidak Permanen/ Non-Permanent Restricted Net Assets	Penghasilan Komprehensif Lain/ Other Comprehensive Income	Total Aset Neto Terikat Tidak Permanen/ Total Non-Permanent Restricted Net Assets	
Saldo 31 Desember 2019 dilaporkan sebelumnya		319.260.110	-	319.260.110	Balance as of December 31, 2019 as previously reported
Penyajian kembali	17	11.743.580.392	150.290.952	11.893.871.344	Restatement
Saldo 1 Januari 2020 disajikan kembali		12.062.840.502	150.290.952	12.213.131.454	Balance as of January 1, 2020 as restated
Aset neto terikat tidak permanen tahun berjalan		2.104.085.468	-	2.104.085.468	Non-permanent restricted net assets for the year
Penghasilan komprehensif lain tahun berjalan		-	292.507.150	292.507.150	Other comprehensive income for the year
Saldo 31 Desember 2020		<b>14.166.925.970</b>	<b>442.798.102</b>	<b>14.609.724.072</b>	Balance as of December 31, 2020
Saldo 31 Desember 2020 dilaporkan sebelumnya		3.265.120.902	-	3.265.120.902	Balance as of December 31, 2020 as previously reported
Penyajian kembali	17	10.901.805.068	442.798.102	11.344.603.170	Restatement
Saldo 1 Januari 2021 disajikan kembali		14.166.925.970	442.798.102	14.609.724.072	Balance as of January 1, 2021 as restated
Aset neto terikat tidak permanen tahun berjalan		(117.855.184)	-	(117.855.184)	Non-permanent restricted net assets for the year
Penghasilan komprehensif lain tahun berjalan		-	242.919.779	242.919.779	Other comprehensive income for the year
Saldo 31 Desember 2021		<b>14.049.070.786</b>	<b>685.717.881</b>	<b>14.734.788.667</b>	Balance as of December 31, 2021

Catatan atas laporan keuangan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan.

The accompanying notes to the financial statements are integral part of these financial statements.

**YAYASAN MERCY CORPS INDONESIA**  
**LAPORAN ARUS KAS**  
**UNTUK TAHUN YANG BERAKHIR PADA**  
**TANGGAL-TANGGAL 31 DESEMBER 2021 DAN 2020**  
**(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**YAYASAN MERCY CORPS INDONESIA**  
**STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020**  
**(Expressed in Rupiah, unless otherwise stated)**

	<u>2021</u>	<u>2020</u>	
<b>ARUS KAS DARI</b>			<b>CASH FLOWS FROM</b>
<b>AKTIVITAS OPERASI</b>			<b>OPERATING ACTIVITIES</b>
Perubahan dalam aset neto terikat tidak permanen	(117.855.202)	2.104.085.468	<i>Changing in non-permanent restricted net assets</i>
Penyesuaian untuk: Imbalan kerja	2.513.432.846	2.099.462.392	<i>Adjustment for: Employee benefits</i>
Perubahan dalam aset dan liabilitas operasi:			<i>Changes in operating assets and liabilities:</i>
Piutang program pihak ketiga	(3.884.357.994)	5.603.058.240	<i>Program receivable from third parties</i>
Piutang lain-lain pihak ketiga	627.044.511	338.796.276	<i>Other accounts receivable from a third party</i>
Uang muka	(125.684.347)	(447.463.522)	<i>Advances</i>
Biaya dibayar di muka	(336.917.401)	1.650.570.864	<i>Prepaid expenses</i>
Jaminan	68.272.953	63.073.278	<i>Guarantee deposits</i>
Utang program pihak ketiga	(17.678.154)	-	<i>Program payable to third parties</i>
Utang lain-lain pihak ketiga	(132.121.507)	41.779.209	<i>Other accounts payable to third parties</i>
Beban akrual	109.148.847	(51.130.840)	<i>Accrued expenses</i>
Utang pajak	(24.435.430)	22.580.411	<i>Taxes payable</i>
Pendapatan ditangguhkan	(1.261.182.530)	(3.790.785.468)	<i>Deferred revenues</i>
Imbalan kerja yang dibayar	(2.366.857.607)	(1.349.668.478)	<i>Payments of employee benefits</i>
Arus Kas Neto yang Diperoleh dari (Digunakan untuk) Aktivitas Operasi	<u>(4.949.191.015)</u>	<u>6.284.357.830</u>	<i>Net Cash Flows Provided by (Used in Operating Activities)</i>
<b>ARUS KAS DARI</b>			<b>CASH FLOWS FROM</b>
<b>AKTIVITAS INVESTASI</b>	<u>-</u>	<u>-</u>	<b>INVESTING ACTIVITIES</b>
<b>ARUS KAS DARI</b>			<b>CASH FLOWS FROM</b>
<b>AKTIVITAS PENDANAAN</b>	<u>-</u>	<u>-</u>	<b>FINANCING ACTIVITIES</b>
<b>KENAIKAN (PENURUNAN) KAS</b>	(4.949.191.015)	6.284.357.830	<b>NET INCREASE (DECREASE) IN CASH</b>
<b>KAS AWAL TAHUN</b>	<u>8.133.943.895</u>	<u>1.849.586.065</u>	<b>CASH AT BEGINNING OF YEAR</b>
<b>KAS AKHIR TAHUN</b>	<u><b>3.184.752.880</b></u>	<u><b>8.133.943.895</b></u>	<b>CASH AT END OF YEAR</b>

Catatan atas laporan keuangan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan.

*The accompanying notes to the financial statements are integral part of these 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 Keputusannya No. AHU-3258.AH.01.04. Tahun 2012 tanggal 30 Mei 2012.

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 Trihamas Building Lantai 1 Jl. TB. Simatupang Kavling 11 Tanjung Barat, Jagakarsa, Jakarta Selatan 12530.

**b. Susunan Organisasi**

Pada tanggal 31 Desember 2021 dan 2020, susunan Pembina, Pengurus, dan Pengawas Yayasan berdasarkan Surat Keputusan Di Luar 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:

**Pembina**

Ketua	Julisa Tambunan
Anggota	Wahyu Adi Nugroho

**Pengurus**

Ketua	Ade Soekadis
Sekretaris	Galuh Ajeng Sulaspi
Bendahara	Sri Kusuma Hartani

**Pengawas**

Anggota	Roland Nadapdap
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Jumlah rata-rata karyawan Yayasan (tidak diaudit) adalah 80 dan 171 karyawan pada tahun 2021 dan 2020.

**c. Penyelesaian Laporan Keuangan**

Pengurus Yayasan bertanggung jawab atas penyusunan laporan keuangan ini, yang telah disetujui oleh Direksi untuk diterbitkan pada tanggal 31 Maret 2023.

**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. Year 2012 dated May 30, 2012.

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 Trihamas Building Lantai 1 Jl. TB. Simatupang Kavling 11 Tanjung Barat, Jagakarsa, Jakarta Selatan 12530.

**b. Organization Structure**

As of December 31, 2021 and 2020, the composition of the Governing Board, Executive Board, and Supervisory Board of the Foundation based on a the Decision Letter out of the Extraordinary Governing Board's Meeting 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:

**Governing Board**

Chairman
Member

**Executive Board**

Chairman
Secretary
Treasurer

**Supervisory Board**

Member
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The Foundation had an average total number of employees (unaudited) of 80 and 171 employees in 2021 dan 2020.

**c. Completion of the Financial Statements**

The Foundation's Executive Board who is responsible for the preparation of these financial statements, which have been authorized for issue by the Board of Directors on March 31, 2023.

## **2. PERNYATAAN KEPATUHAN**

Laporan keuangan telah disusun sesuai dengan Standar Akuntansi Keuangan ("SAK"), yang mencakup Pernyataan dan Interpretasi yang diterbitkan oleh Dewan Standar Akuntansi Keuangan Ikatan Akuntan Indonesia.

## **3. IKHTISAR KEBIJAKAN AKUNTANSI DAN PELAPORAN KEUANGAN PENTING**

### **a. Dasar Penyusunan dan Pengukuran Laporan Keuangan**

Laporan keuangan disusun dan disajikan dengan menggunakan Standar Akuntansi Keuangan di Indonesia, meliputi pernyataan dan interpretasi yang diterbitkan oleh Dewan Standar Akuntansi Keuangan Ikatan Akuntan Indonesia (IAI), khususnya ISAK No. 35, Penyajian Laporan Keuangan Entitas Berorientasi Nonlaba.

Kebijakan akuntansi yang diterapkan dalam penyusunan laporan keuangan ini adalah selaras dengan kebijakan akuntansi yang diterapkan dalam penyusunan laporan keuangan Yayasan untuk tahun yang berakhir pada tanggal 31 Desember 2020, kecuali untuk penerapan standar baru, amendemen dan penyesuaian pernyataan yang berlaku efektif tanggal 1 Januari 2021 seperti yang dijelaskan dalam kebijakan akuntansi terkait.

Efektif tanggal 1 Januari 2021, Yayasan menerapkan standar baru, amendemen dan penyesuaian Standar Akuntansi Keuangan (PSAK):

- (a) Amendemen PSAK No. 71, "Instrumen Keuangan", Amendemen PSAK No. 55, "Instrumen Keuangan: Pengakuan dan Pengukuran", Amendemen PSAK No. 60, "Instrumen Keuangan: Pengungkapan", Amendemen PSAK No. 62, "Kontrak Asuransi" dan Amendemen PSAK No. 73 "Sewa" tentang Reformasi Acuan Suku Bunga - Tahap 2;
- (b) Penyesuaian tahunan 2021 atas PSAK No. 1 "Penyajian Laporan Keuangan".

Penerapan amendemen dan penyesuaian ini tidak berdampak terhadap laporan keuangan Yayasan.

Laporan keuangan, kecuali laporan arus kas, telah disusun secara akrual dengan menggunakan konsep biaya perolehan (*historical cost*), kecuali untuk akun-akun tertentu yang diukur berdasarkan basis lain seperti yang dijelaskan dalam kebijakan akuntansi terkait.

## **2. STATEMENT OF COMPLIANCE**

*The financial statements have been prepared in accordance with Financial Accounting Standards ("SAK"), which comprise the Statements and Interpretations issued by the Board of Financial Accounting Standards of the Indonesian Institute of Accountants.*

## **3. SUMMARY OF SIGNIFICANT ACCOUNTING AND FINANCIAL REPORTING POLICIES**

### **a. Basis of Financial Statements Preparation and Measurement**

*The financial statements have been prepared in accordance with Indonesian Financial Accounting Standards "SAK", which comprise the Statements and Interpretations issued by the Board of Financial Accounting Standards of the Indonesian Institute of Accountants (IAI), specifically ISAK No. 35, Presentation of Non-profit Oriented Entity Financial Statements.*

*The accounting policies applied in the preparation of these financial statements are consistent with the accounting policies applied in the preparation of the Foundation financial statements for the year ended December 31, 2020, except for the adoption of new standards, amendments and improvement to statements effective January 1, 2021 as described in the related accounting policies.*

*Effective January 1, 2021, the Foundation has applied the following new standards, amendments and improvements to Statements of Financial Accounting Standards (PSAK):*

- (a) Amendments to PSAK No. 71, "Financial Instruments", PSAK No. 55, "Financial Instruments: Recognition and Measurement", PSAK No. 60, "Financial Instruments: Disclosures", PSAK No. 62, "Insurance Contracts" and PSAK No. 73, "Leases" about Interest Rate Benchmark Reform - Phase 2;*
- (b) 2021 Annual Improvements to PSAK No. 1, "Presentation of Financial Statements".*

*The adoption of these amendments and improvement had no impact on the Foundation financial statements.*

*The financial statements, except for the statements of cash flows, have been prepared on an accrual basis of accounting using the historical cost concept, except for certain accounts that are measured on the other bases as described in the related accounting policies.*



**3. IKHTISAR KEBIJAKAN AKUNTANSI DAN  
PELAPORAN KEUANGAN PENTING (Lanjutan)**

Laporan arus kas disusun dengan menggunakan metode tidak langsung, dan dikelompokkan ke dalam aktivitas operasi, investasi dan pendanaan. Pengungkapan tambahan disajikan untuk mengevaluasi perubahan pada liabilitas yang timbul dari aktivitas pendanaan, termasuk perubahan yang timbul dari arus kas maupun perubahan nonkas.

Ketika entitas menerapkan suatu kebijakan akuntansi secara retrospektif atau membuat penyajian kembali pos-pos laporan keuangan atau ketika entitas mereklasifikasi pos-pos dalam laporan keuangannya maka laporan posisi keuangan pada awal periode komparatif disajikan.

Mata uang penyajian yang digunakan dalam penyusunan laporan keuangan adalah mata uang Rupiah (Rp), yang juga merupakan mata uang fungsional Yayasan.

**b. Kas dan Bank**

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

**c. Transaksi Pihak Berelasi**

Yayasan mengungkapkan transaksi dengan pihak-pihak berelasi. Transaksi ini dilakukan berdasarkan persyaratan yang disetujui oleh kedua belah pihak, dimana persyaratan tersebut mungkin tidak sama dengan transaksi lain yang dilakukan dengan pihak-pihak yang tidak berelasi.

Semua transaksi yang signifikan dengan pihak-pihak berelasi, baik yang dilakukan dengan syarat dan kondisi yang sama dengan pihak ketiga ataupun tidak, diungkapkan dalam catatan atas laporan keuangan.

**d. Beban Dibayar Dimuka**

Beban dibayar dimuka diamortisasi sesuai masa manfaatnya dengan menggunakan metode garis lurus.

**3. SUMMARY OF SIGNIFICANT ACCOUNTING AND  
FINANCIAL REPORTING POLICIES (Continued)**

*The statements of cash flows are prepared using the indirect method, and classified into operating, investing and financing activities. Additional disclosure is presented to evaluate changes in liabilities arising from financing activities, including the changes arising from cash flows or non-cash changes.*

*When the entity adopts accounting policy retrospectively or restates items in its financial statements or the entity reclassifies the items in its financial statements, the statement of financial position at the beginning of comparative period is presented.*

*The presentation currency used in the preparation of the financial statements is Rupiah (Rp), which is also the functional currency of the Foundation.*

**b. Cash on Hand and in Banks**

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

**c. Transactions with Related Parties**

*The Foundation discloses transactions with related parties. The transactions are made based on terms agreed by the parties, whereas such terms may not be the same as those for transactions with unrelated parties.*

*All significant transactions with related parties, whether or not conducted under the same terms and conditions as those with third parties, are disclosed in the notes to the consolidated financial statements.*

**d. Prepaid Expenses**

*Prepaid expenses are amortized over the periods benefited using the straight-line method.*

3. IKHTISAR KEBIJAKAN AKUNTANSI DAN  
PELAPORAN KEUANGAN PENTING (Lanjutan)

e. Penurunan Nilai Aset Nonkeuangan

Pada setiap tanggal pelaporan, Yayasan menilai apakah terdapat indikasi aset mengalami penurunan nilai. Jika terdapat indikasi tersebut, maka Yayasan mengestimasi jumlah terpulihkan aset tersebut. Jumlah terpulihkan suatu aset atau unit penghasil kas adalah jumlah yang lebih tinggi antara nilai wajar dikurangi biaya pelepasan dan nilai pakainya. Jika nilai tercatat suatu aset melebihi jumlah terpulihkannya, maka aset dianggap mengalami penurunan dan jumlah tercatat aset harus diturunkan menjadi sebesar jumlah terpulihkan. Kerugian penurunan nilai diakui segera dalam penghasilan komprehensif.

f. Pengakuan Pendapatan dan Beban

**Pendapatan**

Pengakuan pendapatan harus memenuhi lima (5) langkah sebagai berikut:

- Mengidentifikasi kontrak dengan donor.
- Mengidentifikasi kewajiban pelaksanaan dalam kontrak.
- Menetapkan harga transaksi.
- Mengalokasikan harga transaksi ke setiap kewajiban pelaksanaan.
- Mengakui pendapatan ketika kewajiban pelaksanaan telah dipenuhi dengan menyerahkan barang atau jasa yang dijanjikan ke donor yaitu ketika donor telah memiliki

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

**Beban**

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

g. Imbalan Kerja

Imbalan Kerja Jangka Pendek

Imbalan kerja jangka pendek merupakan kompensasi yang diberikan oleh Yayasan seperti gaji, tunjangan, bonus dan pembayaran manfaat pensiun, yang diakui pada saat terutang kepada karyawan.

3. SUMMARY OF SIGNIFICANT ACCOUNTING AND  
FINANCIAL REPORTING POLICIES (Continued)

e. Impairment of Non-financial Assets

The Foundation evaluates at each reporting date whether there is any indication that an asset may be impaired. If any such indication exists, the Foundation estimates the recoverable amount of the asset. The recoverable amount of an asset or a cash-generating unit is the higher of its fair value less costs of disposal and its value in use. Whenever the carrying amount of an asset exceeds its recoverable amount, the asset is considered to be impaired and is written down to its recoverable amount. The impairment loss is recognized immediately in comprehensive income.

f. Revenues and Expenses Recognition

**Revenues**

Revenue recognition has to fulfill five (5) steps as follows:

- Identify the contract with a donor.
- Identify the performance obligations in the contract.
- Determine the transaction price.
- Allocate the transaction price to each performance obligation.
- Recognize revenue when performance obligation is satisfied by transferring promised goods or services to a donor, when the donors obtains control of that goods or services.

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.

**Expenses**

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

g. Employee Benefits

Short-term Employee Benefits

Short-term employee benefits represent compensation provided by the Foundation such as salaries, allowance, bonus and pension contribution paid, which are recognized when they accrue to the employees.

**3. IKHTISAR KEBIJAKAN AKUNTANSI DAN  
PELAPORAN KEUANGAN PENTING (Lanjutan)**

Imbalan Pascakerja

Pada tanggal 2 Februari 2021, Pemerintah mengundang dan memberlakukan Peraturan Pemerintah Nomor 35 Tahun 2021 (PP 35/2021) untuk melaksanakan ketentuan Pasal 81 dan Pasal 185 (b) UU No. 11/2020 mengenai Cipta Kerja, yang bertujuan untuk menciptakan lapangan kerja yang seluas-luasnya bagi rakyat Indonesia secara merata, dalam rangka memenuhi kehidupan yang layak. PP 35/2021 mengatur mengenai perjanjian alih daya, waktu kerja, waktu istirahat dan pemutusan hubungan kerja, yang dapat mempengaruhi manfaat imbalan minimum yang harus dibayar kepada para karyawan. PSAK No. 24 mensyaratkan entitas menggunakan metode "Projected Unit Credit" untuk menentukan nilai kini kewajiban imbalan pasti, biaya jasa kini terkait, dan biaya jasa lalu.

Yayasan menentukan liabilitas imbalan pascakerja sesuai dengan Undang-Undang Ketenagakerjaan No.13/2003 ("Undang-Undang") tanggal 25 Maret 2003. PSAK No. 24 mensyaratkan entitas menggunakan metode "Projected Unit Credit" untuk menentukan nilai kini kewajiban imbalan pasti, biaya jasa kini terkait, dan biaya jasa lalu.

Ketika entitas memiliki surplus dalam program imbalan pasti, maka entitas mengukur aset imbalan pasti pada jumlah yang lebih rendah antara surplus program imbalan pasti dan batas atas aset yang ditentukan dengan menggunakan tingkat diskonto.

Entitas mengakui komponen biaya imbalan pasti, kecuali SAK mensyaratkan atau mengizinkan biaya tersebut sebagai biaya perolehan aset, sebagai berikut:

- (a) biaya jasa dalam penghasilan komprehensif
- (b) bunga neto atas liabilitas (aset) imbalan pasti neto dalam penghasilan komprehensif; dan
- (c) pengukuran kembali liabilitas (aset) imbalan pasti neto dalam penghasilan komprehensif lain.

Pengukuran kembali atas liabilitas (aset) imbalan pasti neto yang diakui dalam penghasilan komprehensif lain tidak direklasifikasi ke penghasilan komprehensif pada periode berikutnya. Akan tetapi, entitas dapat mengalihkan jumlah yang diakui sebagai penghasilan komprehensif lain tersebut pada pos lain dalam aset neto.

Pengukuran kembali liabilitas (aset) imbalan pasti neto terdiri atas:

- (a) keuntungan dan kerugian aktuarial;
- (b) imbal hasil atas aset program, tidak termasuk jumlah yang dimasukkan dalam bunga neto atas liabilitas (aset) imbalan pasti neto; dan
- (c) setiap perubahan dampak batas atas aset, tidak termasuk jumlah yang dimasukkan dalam bunga neto atas liabilitas (aset) imbalan pasti neto.

**3. SUMMARY OF SIGNIFICANT ACCOUNTING AND  
FINANCIAL REPORTING POLICIES (Continued)**

Post-employee Benefits

On February 2, 2021, the Government promulgated and enforced Government Regulation Number 35 Year 2021 (PP 35/2021) to implement the provisions of Article 81 and Article 185 (b) of Law No. 11/2020 concerning Job Creation (Cipta Kerja), which aims to create the widest possible employment opportunities for the Indonesian people evenly, in order to fulfill a decent living. PP 33/2021 regulates the work agreement for a certain time (non-permanent employees), outsourcing, working time, rest time and termination of employment, which can affect the minimum benefits that must be paid to employees. PSAK No. 24 requires the present value of the defined benefit obligation, the related current service cost, and past service cost to be determined using the "Projected Unit Credit" method.

The Foundation determines its post-employment benefits liability under the Labor Law No. 13/2003 dated March 25, 2003 (the "Law"). PSAK No. 24 requires the present value of the defined benefit obligation, the related current service cost, and past service cost to be determined using the "Projected Unit Credit" method.

When an entity has a surplus in a defined benefit plan, it measures the defined benefit asset at the lower amount between the surplus of the defined benefit plan and the upper limit on assets determined using a discount rate.

An entity recognizes the components of defined benefit cost, except SAK requires or permits such costs as the acquisition cost of the asset, as follows:

- (a) service cost in comprehensive income;
- (b) net interest on net liability (asset) of defined benefit in comprehensive income; and
- (c) remeasurement of the net liability (asset) of defined benefit in other comprehensive income.

Remeasurement on net liability (asset) of defined benefit recognized in other comprehensive income is not reclassified to comprehensive income in subsequent periods. However, the entity may transfer the amounts recognized as other comprehensive income in another account in net asset.

Remeasurement of the net liability (asset) of defined benefit consists of:

- (a) actuarial gains and losses;
- (b) return on plan assets, excluding amounts included in net interest on the net defined benefit liability (asset); and
- (c) any change in the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability (asset).

**3. IKHTISAR KEBIJAKAN AKUNTANSI DAN  
PELAPORAN KEUANGAN PENTING (Lanjutan)**

Entitas mengakui biaya jasa lalu sebagai beban pada tanggal yang lebih awal antara ketika amendemen atau kurtailmen program terjadi dan ketika entitas mengakui biaya restrukturisasi terkait atau pesangon.

Yayasan mengakui keuntungan atau kerugian atas penyelesaian program imbalan pasti pada saat kurtailmen atau penyelesaian terjadi. Kurtailmen terjadi ketika entitas mengurangi secara signifikan jumlah pekerja yang ditanggung oleh program, atau mengubah ketentuan program imbalan pasti sehingga unsur yang signifikan dari jasa masa depan karyawan saat ini tidak lagi memenuhi syarat atas imbalan, atau akan memenuhi syarat hanya untuk imbalan yang dikurangi.

Kurtailmen dapat terjadi karena suatu peristiwa yang berdiri sendiri, seperti penutupan pabrik, penghentian operasi, atau terminasi atau penghentian program. Sebelum menentukan biaya jasa lalu, atau keuntungan dan kerugian atas penyelesaian, Yayasan mengukur kembali liabilitas (aset) imbalan pasti neto menggunakan nilai wajar kini dari aset program dan asumsi aktuarial kini (termasuk suku bunga pasar dan harga pasar kini yang lain) yang mencerminkan imbalan yang ditawarkan dalam program sebelum amendemen, kurtailmen, atau penyelesaian program.

**h. Transaksi dan Saldo dalam Mata Uang Asing**

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 penghasilan komprehensif. 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 penghasilan komprehensif.

Pada tanggal 31 Desember 2021 dan 2020, kurs konversi yakni kurs tengah Bank Indonesia yang digunakan oleh Yayasan untuk Dolar Amerika Serikat masing-masing sebesar Rp14.269 dan Rp14.105 per 1 Dolar Amerika Serikat.

**3. SUMMARY OF SIGNIFICANT ACCOUNTING AND  
FINANCIAL REPORTING POLICIES (Continued)**

The entity recognizes past service cost as an expense at the earliest of when the amendments or curtailment of program occurs and when the entity recognizes related restructuring costs or severances.

The Foundation recognizes gains or losses on the curtailment or settlement of a defined benefit plan when such occur. A curtailment occurs when an entity makes a material reduction in the number of employees covered by a plan, or amends the terms of a defined benefit plan so that a significant element of future service by current employees will no longer qualify for benefits, or will qualify only for reduced benefits.

A curtailment may arise from an isolated event, such as the closing of a plant, discontinuance of an operation or termination or suspension of a plan. Before determining the past service cost, or gains and losses on the settlement, the Foundation shall remeasure the net liability (asset) of defined benefit using current fair value of plan assets and current actuarial assumptions (including current market interest rates and other current market prices) that reflects the rewards offered in the program prior to the amendment, curtailment or settlement program.

**h. Foreign Currency Transaction 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 comprehensive income. 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 comprehensive income.

As of December 31, 2021 and 2020, the conversion rate used by the Foundation based on the middle rates of Bank Indonesia was 1 United States Dollar equivalents to Rp14.269 and Rp14.105 respectively.



**3. IKHTISAR KEBIJAKAN AKUNTANSI DAN  
PELAPORAN KEUANGAN PENTING (Lanjutan)**

**i. Perpajakan**

**1. Pajak Penghasilan**

Beban pajak kini ditetapkan berdasarkan taksiran laba kena pajak periode berjalan.

Pajak penghasilan dalam penghasilan komprehensif periode berjalan terdiri dari pajak kini dan tangguhan. Pajak penghasilan diakui dalam penghasilan komprehensif, kecuali untuk transaksi yang berhubungan dengan transaksi yang diakui langsung dalam ekuitas atau penghasilan komprehensif lain, dalam hal ini diakui dalam ekuitas atau penghasilan komprehensif lain.

Aset pajak kini dan liabilitas pajak kini dilakukan saling hapus jika, dan hanya jika, entitas memiliki hak yang dapat dipaksakan secara hukum untuk melakukan saling hapus jumlah yang diakui; dan memiliki intensi untuk menyelesaikan dengan dasar neto, atau merealisasikan aset dan menyelesaikan liabilitas secara bersamaan.

Aset dan liabilitas pajak tangguhan diakui atas perbedaan temporer antara aset dan liabilitas untuk tujuan komersial dan tujuan perpajakan setiap tanggal pelaporan. Aset pajak tangguhan diakui untuk seluruh perbedaan temporer yang boleh dikurangkan sepanjang besar kemungkinan perbedaan temporer yang boleh dikurangkan tersebut dapat dimanfaatkan untuk mengurangi laba kena pajak pada masa yang akan datang. Manfaat pajak di masa mendatang, seperti saldo rugi fiskal yang belum digunakan, diakui sejauh besar kemungkinan realisasi atas manfaat pajak tersebut.

Aset dan liabilitas pajak tangguhan diukur pada tarif pajak yang diharapkan akan digunakan pada periode ketika aset direalisasi atau ketika liabilitas dilunasi berdasarkan tarif pajak (dan peraturan perpajakan) yang berlaku atau secara substansial telah diberlakukan pada akhir periode pelaporan.

**3. SUMMARY OF SIGNIFICANT ACCOUNTING AND  
FINANCIAL REPORTING POLICIES (Continued)**

**i. Taxation**

**1. Income Tax**

*Current tax expense is provided based on the estimated taxable profit for the period.*

*Income tax in comprehensive income for the period comprises current and deferred tax. Income tax is recognized in comprehensive income, except to the extent that it relates to items recognized directly in equity or other comprehensive income, in which case it is recognized in equity or other comprehensive income.*

*Current tax assets and current tax liabilities are offset if, and only if, the entity has a legally enforceable right to set off the recognized amounts; and intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously.*

*Deferred tax assets and liabilities are recognized for temporary differences between the financial and tax bases of assets and liabilities at each reporting date. Deferred tax assets are recognized for all deductible temporary differences to the extent that it is probable that sufficient future taxable profit will be available against which the deductible temporary difference can be utilized. Future tax benefits, such as the carryforward of unused tax losses, are also recognized to the extent that realization of such benefits is probable.*

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

**3. IKHTISAR KEBIJAKAN AKUNTANSI DAN**  
**PELAPORAN KEUANGAN PENTING (Lanjutan)**

Aset pajak tangguhan dan liabilitas pajak tangguhan dilakukan saling hapus jika, dan hanya jika, entitas memiliki hak secara hukum untuk saling hapus aset pajak kini terhadap liabilitas pajak kini, dan aset pajak tangguhan dan liabilitas pajak tangguhan terkait dengan pajak penghasilan yang dikenakan oleh otoritas perpajakan atas entitas kena pajak, yang sama atau entitas kena pajak berbeda yang bermaksud untuk memulihkan aset dan liabilitas pajak kini dengan dasar neto, atau merealisasikan aset dan menyelesaikan liabilitas secara bersamaan, pada setiap periode masa depan yang mana jumlah signifikan atas aset atau liabilitas pajak tangguhan diharapkan diselesaikan atau dipulihkan.

Perubahan terhadap kewajiban perpajakan diakui pada saat penetapan pajak diterima dan/atau, jika Yayasan mengajukan keberatan dan/atau banding, pada saat keputusan atas keberatan dan/atau banding telah ditetapkan.

Yayasan merupakan badan sosial yang hanya menerima hibah/sumbangan untuk pelaksanaan proyek sosial dan kemanusiaan, yang dikecualikan dari objek pajak penghasilan sebagaimana ditetapkan dalam Peraturan Menteri Keuangan No.245/PMK.03/2008 dan Undang-Undang Pajak Penghasilan No.36/2008 tentang yang dikecualikan dari objek pajak penghasilan.

**j. Instrumen Keuangan**

Efektif 1 Januari 2021, Yayasan menerapkan Amendemen PSAK No. 71, "Instrumen Keuangan", Amendemen PSAK No. 55, "Instrumen Keuangan: Pengakuan dan Pengukuran", Amendemen PSAK No. 60, "Instrumen Keuangan: Pengungkapan", Amendemen PSAK No. 62, "Kontrak Asuransi" dan Amendemen PSAK No. 73 "Sewa" tentang Reformasi Acuan Suku Bunga - Tahap 2.

Reformasi acuan suku bunga tersebut mengacu pada reformasi global yang menyepakati penggantian IBOR dengan acuan suku bunga alternatif. Adapun isu akuntansi yang timbul dari penggantian IBOR dibagi menjadi dua tahap yaitu:

- (a) Tahap 1 (*pre-replacement issues*) - membahas isu atas ketidakpastian yang memengaruhi pelaporan keuangan pada periode sebelum penggantian acuan suku bunga.
- (b) Tahap 2 (*replacement issues*) - membahas isu yang mungkin memengaruhi pelaporan keuangan selama perubahan acuan suku bunga, termasuk dampak perubahan arus kas kontraktual atau akuntansi lindung nilai sebagai akibat dari reformasi acuan suku bunga.

**3. SUMMARY OF SIGNIFICANT ACCOUNTING AND**  
**FINANCIAL REPORTING POLICIES (Continued)**

*Deferred tax assets and deferred tax liabilities are offset if, and only if, the entity has a legally enforceable right to set off current tax assets against current tax liabilities, and the deferred tax assets and the deferred tax liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity, or different taxable entities which intend either to settle current tax liabilities and assets on a net basis, or to realize the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.*

*Amendments to tax obligations are recorded when an assessment is received and/or, if objected to and/or appealed against by the Foundation, when the result of the objection and/or appeal is determined.*

*The Foundation is a social entity that only receive grants/donations for the implementation of social and humanitarians projects, which are exempts from income tax objects as stipulated in the Regulation of Minister of Finance No.245/PMK.03/2008 and the Income Tax Law No.36/2008 concerning exemption from income tax objects.*

**j. Financial Instruments**

*Effective January 1, 2021, the Foundation has applied Amendments to PSAK No. 71, "Financial Instruments", PSAK No. 55, "Financial Instruments: Recognition and Measurement", PSAK No. 60, "Financial Instruments: Disclosures", PSAK No. 62, "Insurance Contracts" and PSAK No. 73, "Leases" about Interest Rate Benchmark Reform - Phase 2.*

*The interest rate benchmark reform refers to global reforms that agree on replacing IBOR with alternative interest rate benchmarks. The accounting issues arising from the replacement of IBOR are divided into two phases, namely:*

- (a) *Phase 1 (pre-replacement issues) - deals with issues affecting financial reporting in the period before the replacement of an existing interest rate benchmark.*
- (b) *Phase 2 (replacement issues) - deals with issues affecting financial reporting when an existing interest rate benchmark is replaced, including the effect on changes in the contractual cash flows or hedge accounting as a result of the interest rate benchmark reform.*

**3. IKHTISAR KEBIJAKAN AKUNTANSI DAN  
PELAPORAN KEUANGAN PENTING (Lanjutan)**

Penerapan amendemen ini tidak berdampak terhadap laporan keuangan Yayasan.

**1. Aset Keuangan**

Pengakuan Awal

Aset keuangan pada awalnya diakui sebesar nilai wajarnya ditambah biaya transaksi. Yayasan mengklasifikasikan aset keuangan menjadi (i) aset keuangan yang diukur dengan biaya perolehan diamortisasi, (ii) aset keuangan yang diukur pada nilai wajar melalui penghasilan komprehensif lain (FVOCI) dan (iii) aset keuangan yang ditetapkan untuk diukur pada nilai wajar melalui penghasilan komprehensif (FVTPL). Klasifikasi aset keuangan harus didasarkan pada bisnis model Yayasan dan persyaratan kontraktual arus kas apakah penentuan arus kasnya semata dari pembayaran pokok dan bunga. Yayasan menentukan klasifikasi aset keuangan tersebut pada pengakuan awal dan tidak melakukan perubahan atas klasifikasi yang telah dibuat.

Pengukuran selanjutnya

- Aset keuangan yang diukur dengan biaya perolehan diamortisasi

Aset keuangan diklasifikasikan sebagai aset keuangan yang diukur dengan biaya perolehan diamortisasi dimana aset keuangan dikelola dalam model bisnis yang bertujuan untuk memiliki aset keuangan dalam rangka mendapatkan arus kas kontraktual. Aset keuangan yang diukur dengan biaya perolehan diamortisasi pada awalnya diakui sebesar nilai wajarnya ditambah dengan biaya-biaya transaksi dan selanjutnya diukur pada biaya perolehan diamortisasi dengan menggunakan metode suku bunga efektif.

- Aset keuangan yang diukur dengan nilai wajar melalui penghasilan komprehensif lain

Aset keuangan berupa instrumen utang diklasifikasikan sebagai aset keuangan FVOCI jika aset keuangannya dimiliki dalam model bisnis yang tujuannya dicapai dengan mengumpulkan arus kas kontraktual dan menjual aset keuangan.

Untuk aset keuangan berupa instrumen ekuitas dimana Yayasan memilih opsi FVOCI maka keuntungan dan kerugian dari aset keuangan ini tidak pernah direklasifikasi ke penghasilan komprehensif.

**3. SUMMARY OF SIGNIFICANT ACCOUNTING AND  
FINANCIAL REPORTING POLICIES (Continued)**

The adoption of these amendments had no impact on the Foundation financial statements.

**1. Financial Assets**

Initial Recognition

Financial assets are recognized initially at fair value plus transaction costs. The Foundation classifies its financial assets in the following categories: (i) financial assets measured at amortized cost; (ii) financial assets at fair value through other comprehensive income (FVOCI) and; (iii) financial assets at fair value through comprehensive income (FVTPL). The classification of financial assets are based on the Foundation's business model and contractual cash terms of the cash flows when determining whether their cash flows are solely payment of principal and interest. The Foundation determines the classification of its financial assets at initial recognition and does not change the classification already made.

Subsequent Measurement

- Financial assets at amortized cost

Financial assets are classified as financial assets measured at amortized cost where the financial assets are held within the business model whose objective is to hold financial assets in order to collect contractual cash flows. Financial assets measured at amortized cost are recognised initially at fair value plus transaction costs and subsequently measured at amortized cost using the effective interest rate method.

- Financial assets at FVOCI

Financial assets in debt instruments are classified as at FVOCI if they are held in a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets.

For financial assets in equity instruments where the Foundation opts for the FVOCI option, gains and losses are never reclassified to comprehensive income.

**3. IKHTISAR KEBIJAKAN AKUNTANSI DAN  
PELAPORAN KEUANGAN PENTING (Lanjutan)**

- Aset keuangan yang diukur dengan nilai wajar melalui penghasilan komprehensif  
  
Aset keuangan diklasifikasikan sebagai FVTPL jika aset keuangan tersebut tidak memenuhi kriteria sebagai aset keuangan yang diukur dengan biaya perolehan diamortisasi dan FVOCI.

Penurunan Nilai Aset Keuangan

Pada setiap periode pelaporan, Yayasan menilai apakah risiko kredit dari instrumen keuangan telah meningkat secara signifikan sejak pengakuan awal. Ketika melakukan penilaian, Yayasan menggunakan perubahan atas risiko gagal bayar yang terjadi sepanjang perkiraan umur instrumen keuangan daripada perubahan atas jumlah kerugian kredit ekspektasian. Dalam melakukan penilaian tersebut, Yayasan membandingkan antara risiko gagal bayar yang terjadi atas instrumen keuangan pada saat periode pelaporan dengan risiko gagal bayar yang terjadi atas instrumen keuangan pada saat pengakuan awal, yang mempertimbangkan kewajaran serta ketersediaan informasi, yang tersedia tanpa biaya atau usaha yang tidak semestinya pada saat tanggal pelaporan terkait dengan kejadian masa lalu, kondisi terkini dan perkiraan atas kondisi ekonomi di masa depan, yang mengindikasikan kenaikan signifikan risiko kredit sejak pengakuan awal.

Yayasan menerapkan metode yang disederhanakan untuk mengukur kerugian kredit ekspektasian yang menggunakan cadangan kerugian kredit ekspektasian seumur hidup untuk seluruh saldo piutang usaha, piutang lain-lain dan aset kontrak tanpa komponen pendanaan yang signifikan.

Penghentian Pengakuan Aset Keuangan

Yayasan menghentikan pengakuan aset keuangan jika, dan hanya jika, hak kontraktual atas arus kas yang berasal dari aset keuangan tersebut berakhir, atau mengalihkan hak kontraktual untuk menerima arus kas yang berasal dari aset keuangan, atau tetap memiliki hak kontraktual untuk menerima arus kas yang berasal dari aset keuangan namun juga menanggung kewajiban kontraktual untuk membayar arus kas yang diterima tersebut kepada satu atau lebih pihak penerima melalui suatu kesepakatan yang memenuhi persyaratan tertentu. Ketika Yayasan mengalihkan aset keuangan, maka Yayasan mengevaluasi sejauh mana Yayasan tetap memiliki risiko dan manfaat atas kepemilikan aset keuangan tersebut.

**3. SUMMARY OF SIGNIFICANT ACCOUNTING AND  
FINANCIAL REPORTING POLICIES (Continued)**

- *Financial assets at FVTPL*

*Financial assets are classified as at FVTPL if those financial assets do not meet the criteria for financial assets measured at amortized cost and FVOCI.*

Impairment of Financial Assets

*At each reporting date, the Foundation assesses whether the credit risk on a financial instrument has increased significantly since initial recognition. When making the assessment, the Foundation uses the change in the risk of a default occurring over the expected life of the financial instrument instead of the change in the amount of expected credit losses. To make that assessment, the Foundation compares the risk of a default occurring on the financial instrument as at the reporting date with the risk of a default occurring on the financial instrument as at the date of initial recognition, considering reasonable and supportable information that is available without undue cost or effort at the reporting date about past events, current conditions and forecasts of future economic conditions, which is indicative of significant increases in credit risk since initial recognition.*

*The Foundation applies a simplified approach to measure expected credit loss which uses a lifetime expected loss allowance for all trade receivables, other receivables and contract assets without significant financing components.*

Derecognition of Financial Assets

*The Foundation derecognizes financial assets if, and only if: the contractual rights to the cash flows from the financial asset expire; or the contractual rights to receive the cash flows of the financial asset are transferred; or the contractual rights to receive the cash flows of the financial asset are retained but a contractual obligation is assumed to pay those cash flows to one or more recipients in an arrangement that meets certain conditions. When the Foundation transfers a financial asset, it evaluates the extent to which it retains the risks and rewards of ownership of the financial asset.*



**3. IKHTISAR KEBIJAKAN AKUNTANSI DAN  
PELAPORAN KEUANGAN PENTING (Lanjutan)**

**2. Liabilitas Keuangan**

Pengakuan Awal

Yayasan mengklasifikasikan seluruh liabilitas keuangannya pada saat pengakuan awal. Yayasan memiliki liabilitas keuangan yang diklasifikasikan dalam liabilitas keuangan yang diukur dengan biaya perolehan diamortisasi. Seluruh liabilitas keuangan diakui pada awalnya sebesar nilai wajar dan, dalam hal pinjaman dan utang, termasuk biaya transaksi yang dapat diatribusikan secara langsung.

Pengukuran Selanjutnya

Setelah pengakuan awal, liabilitas keuangan dalam kategori ini selanjutnya diukur pada biaya perolehan diamortisasi dengan menggunakan metode suku bunga efektif. Amortisasi suku bunga efektif termasuk di dalam biaya keuangan dalam penghasilan komprehensif.

Penghentian Pengakuan Liabilitas Keuangan

Yayasan menghentikan pengakuan liabilitas keuangan jika, dan hanya jika, kewajiban Yayasan dilepaskan, dibatalkan atau kedaluwarsa.

**3. Saling Hapus Instrumen Keuangan**

Aset keuangan dan liabilitas keuangan saling hapus dan jumlah netonya dilaporkan dalam laporan posisi keuangan jika, dan hanya jika, saat ini memiliki hak yang berkekuatan hukum untuk melakukan saling hapus atas jumlah yang telah diakui dan terdapat niat untuk menyelesaikannya secara neto, atau untuk merealisasikan aset dan menyelesaikan liabilitasnya secara simultan.

**4. Instrumen Keuangan yang Diukur pada Biaya Perolehan Diamortisasi**

Biaya perolehan diamortisasi dihitung menggunakan metode suku bunga efektif dikurangi dengan penyisihan atas penurunan nilai. Perhitungan tersebut mempertimbangkan premium atau diskonto pada saat perolehan dan termasuk biaya transaksi dan biaya yang merupakan bagian yang tidak terpisahkan dari suku bunga efektif.

**3. SUMMARY OF SIGNIFICANT ACCOUNTING AND  
FINANCIAL REPORTING POLICIES (Continued)**

**2. Financial Liabilities**

Initial Recognition

The Foundation determines the classification of its financial liabilities at initial recognition. The Foundation has financial liabilities classified into the financial liabilities measured at amortized cost. All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings, inclusive of directly attributable transaction costs.

Subsequent Measurement

After initial recognition, financial liabilities in this category are subsequently measured at amortized cost using the effective interest method. The amortization of the effective interest rate is included in finance costs in the comprehensive income.

Derecognition of Financial Liabilities

The Foundation derecognizes financial liabilities if, and only if, the Foundation's obligations are discharged, cancelled or expire.

**3. Offsetting of Financial Instruments**

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

**4. Financial Instrument Measured at Amortized Cost**

Amortized cost is computed using the effective interest method less any allowance for impairment. The calculation takes into account any premium or discount on acquisition and includes transaction costs and fees that are an integral part of the effective interest rate.

**3. IKHTISAR KEBIJAKAN AKUNTANSI DAN  
PELAPORAN KEUANGAN PENTING (Lanjutan)**

**k. Pengukuran Nilai Wajar**

Nilai wajar instrumen keuangan yang diperdagangkan di pasar aktif pada setiap tanggal pelaporan ditentukan dengan mengacu pada kuotasi harga pasar atau kuotasi harga pedagang efek (harga penawaran untuk posisi beli dan harga permintaan untuk posisi jual), tidak termasuk pengurangan apapun untuk biaya transaksi.

Untuk instrumen keuangan yang tidak memiliki pasar aktif, nilai wajar ditentukan dengan menggunakan teknik penilaian. Teknik penilaian mencakup penggunaan transaksi pasar terkini yang dilakukan secara wajar oleh pihak-pihak yang berkeinginan dan memahami (*recent arm's length market transactions*), penggunaan nilai wajar terkini instrumen lain yang secara substansial sama, analisa arus kas yang didiskonto, atau model penilaian lain.

**l. Informasi Segmen**

Entitas mengungkapkan informasi yang memungkinkan pengguna laporan keuangan untuk mengevaluasi sifat dan dampak keuangan dari aktivitas bisnis dan menggunakan "pendekatan pengurus" dalam menyajikan informasi segmen menggunakan dasar yang sama seperti halnya pelaporan internal. Segmen operasi dilaporkan dengan cara yang konsisten dengan pelaporan internal yang disampaikan kepada pengambil keputusan operasional. Dalam hal ini pengambil keputusan operasional yang mengambil keputusan strategis adalah Pengurus.

**m. Aset Neto**

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

Aset neto 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.

**4. ESTIMASI DAN PERTIMBANGAN AKUNTANSI YANG  
PENTING**

Penyusunan laporan keuangan, sesuai dengan Standar Akuntansi Keuangan di Indonesia, mewajibkan pengurus untuk membuat estimasi dan pertimbangan yang memengaruhi jumlah-jumlah yang dilaporkan dalam laporan keuangan. Sehubungan dengan adanya ketidakpastian yang melekat dalam membuat estimasi, hasil sebenarnya yang dilaporkan di masa mendatang dapat berbeda dengan jumlah estimasi yang dibuat.

**3. SUMMARY OF SIGNIFICANT ACCOUNTING AND  
FINANCIAL REPORTING POLICIES (Continued)**

**k. Fair Value Measurement**

*The fair value of financial instruments that are traded in active markets at each reporting date is determined by reference to quoted market prices or dealer price quotations (bid price for long position and price demand for short position), excluding any deduction for transaction costs.*

*For financial instruments where there is no active market, fair value is determined using valuation techniques. Such techniques may include using recent arm's length market transactions, reference to the current fair value of another instrument that is substantially the same, discounted cash flow analysis, or other valuation models.*

**l. Fair Value Measurement**

*Entities disclose information that enable users of the financial statements to evaluate the nature and financial effects of the business activities and use "executive board approach" under which segment information is presented on the same basis as that used for internal reporting purposes. Operating segment is reported in a manner consistent with the internal reporting provided to the chief operating decision-maker. The chief operating decision-maker has been identified as the Executive Board that makes strategic decisions.*

**m. 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.*

**4. CRITICAL ACCOUNTING ESTIMATES AND  
JUDGMENTS**

*The preparation of financial statements, in conformity with Indonesian Financial Accounting Standards, requires the executive board to make estimations and judgments that affect amounts reported therein. Due to the inherent uncertainty in making estimates, actual results reported in future periods may differ from those estimates.*

**4. PENGGUNAAN ESTIMASI, PERTIMBANGAN DAN ASUMSI PENGURUS** *(Lanjutan)*

Yayasan mendasarkan estimasi dan pertimbangannya pada parameter yang tersedia pada saat laporan keuangan disusun. Situasi mengenai perkembangan masa depan mungkin berubah akibat perubahan pasar atau situasi di luar kendali Yayasan. Perubahan tersebut dicerminkan dalam pertimbangan terkait pada saat terjadinya.

Menentukan mata uang fungsional

Faktor-faktor yang dipertimbangkan dalam menentukan mata uang fungsional Yayasan, antara lain, mata uang:

- yang paling memengaruhi sumbangan;
- dari negara yang kekuatan persaingan dan peraturannya sebagaimana besar menentukan sumbangan entitas;
- yang paling memengaruhi biaya tenaga kerja, bahan baku, dan biaya lain dari pengadaan sumbangan;
- yang mana dana dari aktivitas pendanaan dihasilkan; dan
- yang mana penerimaan dari aktivitas operasi pada umumnya ditahan.

Berdasarkan substansi ekonomis dari kondisi yang sesuai dengan Yayasan, mata uang fungsional telah ditentukan berupa Rp, karena hal ini berkaitan dengan fakta bahwa mayoritas bisnis Yayasan dipengaruhi oleh lingkungan ekonomi utama dimana Yayasan beroperasi dan pendanaan dalam mata uang Rp.

Menentukan klasifikasi aset dan liabilitas keuangan

Yayasan menetapkan klasifikasi atas aset dan liabilitas tertentu sebagai aset keuangan dan liabilitas keuangan dengan mempertimbangkan apakah definisi yang ditetapkan PSAK No. 71 dipenuhi. Dengan demikian, aset keuangan dan liabilitas keuangan diakui sesuai dengan kebijakan akuntansi Yayasan seperti diungkapkan pada Catatan 3.

**4. THE EXECUTIVE BOARD USE OF ESTIMATES, JUDGEMENTS AND ASSUMPTIONS** *(Continued)*

*The Foundation based its estimations and judgments on parameters available when the financial statements are prepared. Existing circumstances about future developments may change due to market changes or circumstances arising beyond the control of the Foundation. Such changes are reflected in the judgments as they occur.*

*Determining functional currency*

*The factors considered in determining the functional currency of the Foundation, among others, the currency:*

- *that mainly influences donation;*
- *of the country whose competitive forces and regulations mainly determine the sales prices of its donation;*
- *that mainly influences labor, material and other cost of providing donation;*
- *in which funds from financing activities are generated; and*
- *in which receipt from operating activities are usually retained.*

*Based on the economic substance of the underlying circumstances relevant to the Foundation, the functional currency has been determined to be Rp, as this reflects the fact that the majority of the Foundation's businesses are influenced by the primary economic environment in which the Foundation operates and sales prices for funding are in Rp currency.*

*Determining classification of financial assets and financial liabilities*

*The Foundation determines the classification of certain assets and liabilities as financial assets and financial liabilities by judging if they meet the definition set forth in PSAK No. 71. Accordingly, the financial assets and financial liabilities are accounted for in accordance with the Foundation's accounting policies as disclosed in Note 3.*

**4. PENGGUNAAN ESTIMASI, PERTIMBANGAN DAN ASUMSI PENGURUS** *(Lanjutan)*

Menentukan nilai wajar dan perhitungan biaya perolehan diamortisasi dari instrumen keuangan

Yayasan mencatat aset dan liabilitas keuangan tertentu pada nilai wajar dan pada biaya perolehan diamortisasi, yang mengharuskan penggunaan estimasi akuntansi. Sementara komponen signifikan atas pengukuran nilai wajar dan asumsi yang digunakan dalam perhitungan biaya perolehan diamortisasi ditentukan menggunakan bukti objektif yang dapat diverifikasi, jumlah nilai wajar atau amortisasi dapat berbeda bila Yayasan menggunakan metodologi penilaian atau asumsi yang berbeda. Perubahan tersebut dapat memengaruhi secara langsung penghasilan komprehensif Yayasan. Penjelasan lebih rinci diungkapkan dalam Catatan 14.

Menentukan penyisihan kerugian kredit ekspektasian atas piutang usaha

Yayasan menggunakan matriks provisi untuk menghitung kerugian kredit ekspektasian untuk piutang usaha. Tingkat provisi didasarkan pada piutang yang telah jatuh tempo.

Matriks provisi pada awalnya didasarkan pada tingkat gagal bayar historis yang diobservasi oleh Yayasan. Yayasan menyesuaikan pengalaman kerugian kredit historis dengan informasi masa depan. Misalnya, jika perkiraan kondisi ekonomi diperkirakan akan memburuk selama setahun ke depan yang dapat menyebabkan peningkatan jumlah gagal bayar, pada setiap tanggal pelaporan, tingkat gagal bayar historis yang diobservasi diperbarui dan perubahan perkiraan masa depan dianalisa oleh Yayasan.

Jumlah kerugian kredit ekspektasian sensitif terhadap perubahan keadaan dan perkiraan kondisi ekonomi. Pengalaman kerugian kredit historis Yayasan dan perkiraan kondisi ekonomi juga tidak dapat mewakili gagal bayar aktual pelanggan di masa depan. Rincian lebih lanjut diungkapkan di Catatan 6.

Estimasi biaya dan liabilitas imbalan pascakerja

Penentuan liabilitas dan biaya imbalan pascakerja Yayasan bergantung pada pemilihan asumsi yang digunakan dalam menghitung jumlah-jumlah tersebut. Asumsi tersebut termasuk antara lain, tingkat diskonto, tingkat kenaikan gaji, tingkat pengunduran diri, tingkat cacat, umur pensiun normal dan tingkat mortalitas. Sementara Yayasan berkeyakinan bahwa asumsi tersebut adalah wajar dan sesuai, perbedaan signifikan pada hasil aktual atau perubahan signifikan dalam asumsi yang ditetapkan Yayasan dapat memengaruhi secara material liabilitas dan beban imbalan pascakerja. Penjelasan lebih rinci diungkapkan dalam Catatan 13.

**4. THE EXECUTIVE BOARD USE OF ESTIMATES, JUDGEMENTS AND ASSUMPTIONS** *(Continued)*

Determining fair value and calculation of cost amortization of financial instruments

The Foundation records certain financial assets and liabilities at fair values and at amortized costs, which require the use of accounting estimates. While significant components of fair value measurement and assumptions used in the calculation of cost amortization are determined using verifiable objective evidence, the fair value or amortization amount would differ if the Foundation utilized different valuation methodology or assumptions. Such changes would directly affect the Foundation's comprehensive income. Further details are disclosed in Note 14.

Determining provision for expected credit losses of trade receivables

The Foundation use a provision matrix to calculate expected credit losses for trade receivables. The level of provision rates are based on accounts receivable that are past due.

The provision matrix is initially based on historical default rates observed by the Foundation. The Foundation adjusts its historical credit losses experience with future information. For example, if the forecast for economic conditions is expected to deteriorate over the next year, which could lead to an increase in the amount of default, at each reporting date, the observed historical default rates are updated and changes in future forecasts are analyzed by the Foundation.

The amount of expected credit losses is sensitive to changes in circumstances and of forecast economic conditions. The Foundation's historical credit loss experience and forecast of economic conditions may also not be representative of the customer's actual default in the future. Further details are disclosed in Note 6.

Estimate of post-employment benefits expense and liability

The determination of the Foundation's liability and expense for post-employment benefits is dependent on its selection of certain assumptions used in calculating such amounts. These assumptions include among others, discount rate, salary increment rate, turnover rates, disability rate, normal pension age and mortality rate. While the Foundation believes that its assumptions are reasonable and appropriate, significant differences in the Foundation's actual results or significant changes in the Foundation's assumptions may materially affect its post-employment liability and expense. Further details are disclosed in Note 13.



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**5. KAS DAN BANK**

Kas dan bank terdiri dari:

	<b>2021</b>	<b>2020</b>	
Kas	30.035.800	34.568.200	Cash on hand
Bank			Cash in banks
PT Bank Mandiri (Persero) Tbk	3.154.717.080	8.099.375.695	PT Bank Mandiri (Persero) Tbk
<b>Total</b>	<b>3.184.752.880</b>	<b>8.133.943.895</b>	<b>Total</b>

Pada tanggal 31 Desember 2021 dan 2020, tidak ada kas dan bank Yayasan yang digunakan sebagai jaminan.

**5. CASH ON HAND AND IN BANKS**

Cash on hand and in banks consist of:

	<b>2021</b>	<b>2020</b>	
	30.035.800	34.568.200	Cash on hand
			Cash in banks
	3.154.717.080	8.099.375.695	PT Bank Mandiri (Persero) Tbk
<b>Total</b>	<b>3.184.752.880</b>	<b>8.133.943.895</b>	<b>Total</b>

As of December 31, 2021 and 2020, no cash on hand and in banks of the Foundation are used as collateral.

**6. PIUTANG PROGRAM PIHAK KETIGA**

Rincian piutang program pihak ketiga terdiri dari:

	<b>2021</b>	<b>2020</b>	
Mercy Corps (ADB LICTIAI 20036)	4.519.519.325	2.087.484.260	Mercy Corps (ADB LICTIAI 20036)
Palladium Covid-19 20065	1.880.953.391	1.530.355.929	Palladium Covid-19 20065
Mercy Corps (CARGILL COVID-19 Second Wave 20093)	1.336.169.874	-	Mercy Corps (CARGILL COVID-19 Second Wave 20093)
Infratec NZMATES 20032	1.013.809.344	193.247.880	Infratec NZMATES 20032
Mercy Corps (Zurich 2.0 20031)	990.976.042	-	Mercy Corps (Zurich 2.0 20031)
Mercy Corps (MACF M-RED Indonesia 20059)	694.310.134	33.773.329	Mercy Corps (MACF M-RED Indonesia 20059)
Mercy Corps (Transform 20027)	499.459.358	499.459.358	Mercy Corps (Transform 20027)
BAYER COPE 20074	407.543.604	-	BAYER COPE 20074
Mercy Corps (USAID INVEST DM 2.0 - 20087)	350.226.313	-	Mercy Corps (USAID INVEST DM 2.0 - 20087)
Mercy Corps (NIKE COVID-19 Second Wave 20092)	284.857.145	-	Mercy Corps (NIKE COVID-19 Second Wave 20092)
Mercy Corps (POWER 2.0 Phase 20040)	209.962.762	631.625.357	Mercy Corps (POWER 2.0 Phase 20040)
Mercy Corps (Earthquake Sulawesi GBP9390 - 20079)	182.362.656	-	Mercy Corps (Earthquake Sulawesi GBP9390 - 20079)
Mercy Corps (Starbucks Phase II Humbang - 20086)	153.651.325	-	Mercy Corps (Starbucks Phase II Humbang - 20086)
Mercy Corps (Starbucks Wei 20094)	120.434.196	-	Mercy Corps (Starbucks Wei 20094)
Mce Rabo Foundation Ies 20069	102.891.662	102.891.663	Mce Rabo Foundation Ies 20069
Mercy Corps (XYLEM Semeru Eruption 20095)	85.161.333	-	Mercy Corps (XYLEM Semeru Eruption 20095)
Mercy Corps (YMCI Core Fund FY22 - 20090)	30.027.089	-	Mercy Corps (YMCI Core Fund FY22 - 20090)
Commonwealth Bank Idea 20080	24.574.834	-	Commonwealth Bank Idea 20080
Mercy Corps (USAID Invest Dm )	-	993.721.566	Mercy Corps (USAID Invest Dm )
Mercy Corps Covid-19 (Resilience F Summer)	-	774.585.453	Mercy Corps Covid-19 (Resilience F Summer)
Mercy Corps (CDP Disaster REC and Covid-19 Lebak 20068)	-	717.094.750	Mercy Corps (CDP Disaster REC and Covid-19 Lebak 20068)

**6. PROGRAM RECEIVABLE FROM THIRD PARTIES**

The detail of program receivable from third parties is as follows:

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**6. PIUTANG PROGRAM PIHAK KETIGA (Lanjutan)**

**6. PROGRAM RECEIVABLE FROM THIRD PARTIES**  
*(Continued)*

	<u>2021</u>	<u>2020</u>	
Mercy Corps (Sulawesi Pooled Funds Response 20044)	-	470.639.684	Mercy Corps (Sulawesi Pooled Funds Response 20044)
Yayasan Mercy Corps Indonesia (INVEST)	-	220.887.115	Yayasan Mercy Corps Indonesia (INVEST)
Mercy Corps (Starbucks Covid-19 Humbang 2)	-	189.378.751	Mercy Corps (Starbucks Covid-19 Humbang 2)
Mercy Corps (ICDF Palu Phase II 20064)	-	159.957.485	Mercy Corps (ICDF Palu Phase II 20064)
Mercy Corps (TAF Lean On 20071)	-	117.756.853	Mercy Corps (TAF Lean On 20071)
Mercy Corps (Caterpillar Women Econ Empower 20061)	-	109.991.814	Mercy Corps (Caterpillar Women Econ Empower 20061)
Mercy Corps (Country Core Budget Fy21 20075)	-	37.123.815	Mercy Corps (Country Core Budget Fy21 20075)
Yayasan Mercy Corps Indonesia (Core Fund Indonesia)	-	36.428.401	Yayasan Mercy Corps Indonesia (Core Fund Indonesia)
Mercy Corps (Start Fund Maluku Eq Response 20058)	-	26.863.968	Mercy Corps (Start Fund Maluku Eq Response 20058)
PT Bayer Indonesia Palu Tsunami Response 20041)	-	22.017.002	PT Bayer Indonesia Palu Tsunami Response 20041)
Mercy Corps (Carm 20076)	-	20.499.861	Mercy Corps (Carm 20076)
Rockefeller (100RC 20025)	-	10.892.034	Rockefeller (100RC 20025)
UNICEF Sulawesi Tsunami Response 20047	-	5.861.471	UNICEF Sulawesi Tsunami Response 20047
Yayasan Mercy Corps Indonesia (Unrestricted Fund Cargill)	-	5.000.000	Yayasan Mercy Corps Indonesia (Unrestricted Fund Cargill)
<b>Total</b>	<b>12.886.890.387</b>	<b>8.997.537.799</b>	<b>Total</b>
Dikurangi penyisihan kerugian penurunan nilai	(4.994.594)	-	Less allowance for impairment loss
<b>Neto</b>	<b>12.881.895.793</b>	<b>8.997.537.799</b>	<b>Net</b>

Mutasi penyisihan kerugian penurunan nilai piutang usaha adalah sebagai berikut:

*Movements in the allowance for impairment loss of trade receivables are as follows:*

	<u>2021</u>	<u>2020</u>	
Saldo awal tahun	-	-	Balance at beginning of year
Penyisihan selama tahun berjalan	(4.994.594)	-	Provision during the year
<b>Saldo Akhir Tahun</b>	<b>(4.994.594)</b>	<b>-</b>	<b>Balance at End of Year</b>

Yayasan telah menerapkan metode yang disederhanakan untuk menghitung kerugian kredit ekspektasian sesuai dengan PSAK No. 71 pada tanggal 1 Januari 2020 yang mengizinkan penggunaan cadangan kerugian ekspektasian seumur hidup untuk seluruh piutang usaha. Untuk mengukur kerugian kredit ekspektasian, piutang usaha telah dikelompokkan berdasarkan karakteristik risiko kredit dan waktu jatuh tempo yang serupa.

*The Foundation applied the simplified approach to provide for expected credit losses prescribed by PSAK No. 71 on 1 January 2020, which permits the use of the lifetime expected loss provision for all trade receivables. To measure the expected credit losses, trade receivables have been Foundationed based on shared credit risk characteristics and the days past due.*

Pada tanggal 31 Desember 2021 dan 2020, tidak terdapat piutang program pihak ketiga Yayasan yang digunakan sebagai jaminan.

*As of December 31, 2021 and 2020, no program receivable from third parties of the Foundation were used as collateral.*

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**7. PIUTANG LAIN-LAIN PIHAK KETIGA**

Akun ini merupakan piutang lain-lain pihak ketiga dari Mercy Corps untuk operasional proyek dan karyawan masing-masing sebesar Rp1.068.304.690 dan Rp1.695.349.201 pada tanggal 31 Desember 2021 dan 2020.

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

Yayasan percaya bahwa semua piutang lain-lain dari pihak ketiga dapat ditagih dan tidak diperlukan penyisihan penurunan nilai piutang lain-lain.

Pada tanggal 31 Desember 2021 dan 2020, tidak terdapat piutang lain-lain pihak ketiga Yayasan yang digunakan sebagai jaminan.

**8. UTANG PAJAK**

Utang pajak terdiri dari:

	<u>2021</u>	<u>2020</u>
Pajak penghasilan:		
Pasal 4(2)	7.731.099	7.384.777
Pasal 21	227.438.827	248.397.176
Pasal 23	9.429.521	13.252.924
<b>Total</b>	<b><u>244.599.447</u></b>	<b><u>269.034.877</u></b>

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.

**9. PENDAPATAN DITANGGUHKAN**

Rincian pendapatan ditangguhkan terdiri dari:

	<u>2021</u>	<u>2020</u>
Dai Apik 20020	528.727.398	528.727.398
Mercy Corps (Country Core Budget FY21 20075)	410.600.339	-
Mercy Corps (CARGILL Sulawesi Tsunami Response)	355.062.147	355.062.147
Mercy Corps (USAID INVEST DM (Rev Prog Act) 20067)	223.199.437	-
Rockefeller 100RC Phase 3	200.930.209	200.930.209
BAYER (TRINITY NTT - 20088)	176.904.639	-
FCDO (FINANCIAL INCLUSION 20082)	149.682.345	-
NZMATES	146.232.825	146.232.824

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**7. OTHER ACCOUNTS RECEIVABLE FROM A THIRD PARTY**

*This account represents other accounts receivable from a third party Mercy Corps was used for projects operational and employees amounting to Rp1,068,304,690 and Rp1,695,349,201 as of December 31, 2021 and 2020, respectively.*

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

*The Foundation believes that all other accounts receivable from a third party is collectible and no allowance for impairment on other accounts receivable was necessary.*

*As of December 31, 2021 and 2020, no other accounts receivable from a third party of the Foundation were used as collateral.*

**8. TAXES PAYABLE**

*Taxes payable consist of:*

	<u>2021</u>	<u>2020</u>
Income taxes:		
Article 4(2)	7.731.099	7.384.777
Article 21	227.438.827	248.397.176
Article 23	9.429.521	13.252.924
<b>Total</b>	<b><u>244.599.447</u></b>	<b><u>269.034.877</u></b>

*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.*

**9. DEFERRED REVENUES**

*The detail of deferred revenues is as follows:*

	<u>2021</u>	<u>2020</u>
Dai Apik 20020	528.727.398	528.727.398
Mercy Corps (Country Core Budget FY21 20075)	410.600.339	-
Mercy Corps (CARGILL Sulawesi Tsunami Response)	355.062.147	355.062.147
Mercy Corps (USAID INVEST DM (Rev Prog Act) 20067)	223.199.437	-
Rockefeller 100RC Phase 3	200.930.209	200.930.209
BAYER (TRINITY NTT - 20088)	176.904.639	-
FCDO (FINANCIAL INCLUSION 20082)	149.682.345	-
NZMATES	146.232.825	146.232.824

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**9. PENDAPATAN DITANGGUHKAN (Lanjutan)**

**9. DEFERRED REVENUES (Continued)**

	<b>2021</b>	<b>2020</b>	
Merck Sharp Dohme Cope Mse 20070	119.481.925	1.304.758.184	<i>Merck Sharp Dohme Cope Mse 20070</i>
Mercy Corps (VISA EQUITABLE ACCESS 20081)	118.942.988	-	<i>Mercy Corps (VISA EQUITABLE ACCESS 20081)</i>
Mercy Corps (Mastercard Micro Mentor 2007)	80.027.396	62.622.800	<i>Mercy Corps (Mastercard Micro Mentor 2007)</i>
Mercy Corps (Sulawesi Pooled Funds Response)	44.469.656	-	<i>Mercy Corps (Sulawesi Pooled Funds Response)</i>
Bayer (Youth AgSUMMIT)	41.163.493	41.163.493	<i>Bayer (Youth AgSUMMIT)</i>
Bayer Cope 20063	21.593.468	21.593.468	<i>Bayer Cope 20063</i>
Mercy Corps (Gender A2A)	10.538.900	10.538.900	<i>Mercy Corps (Gender A2A)</i>
Mercy Corps (Covid-19 Resilience F SUMMER ACT 20072)	8.870.796	-	<i>Mercy Corps (Covid-19 Resilience F SUMMER ACT 20072)</i>
PALLADIUM (SIAP SIAGA 20077)	3.766.139	-	<i>PALLADIUM (SIAP SIAGA 20077)</i>
BAYER (OXYGEN ASSISTANCE COVID-19-20089)	3.234.317	-	<i>BAYER (OXYGEN ASSISTANCE COVID-19-20089)</i>
MFS Exxon	1.592.306	171.492.891	<i>MFS Exxon</i>
Mercy Corps (Chanel Lombok Response 20045)	1.409.791	1.409.791	<i>Mercy Corps (Chanel Lombok Response 20045)</i>
Mercy Corps (Apple Lombok 20037)	701.180	701.180	<i>Mercy Corps (Apple Lombok 20037)</i>
Mercy Corps (Apple Sulawesi Response 20043)	691.204	691.204	<i>Mercy Corps (Apple Sulawesi Response 20043)</i>
Cargill Agriculture Recovery	666.644	666.645	<i>Cargill Agriculture Recovery</i>
Mercy Corps (Exxon Youth)	505.533	505.533	<i>Mercy Corps (Exxon Youth)</i>
UNICEF Sulawesi Tsunami Response	479.060	-	<i>UNICEF Sulawesi Tsunami Response</i>
Mercy Corps (CDP DISASTER REC&COVID-19 LEBAK 20068)	151.739	-	<i>Mercy Corps (CDP DISASTER REC&amp;COVID-19 LEBAK 20068)</i>
Mercy Corps (Mastercard Micro Mentor)	110.893	110.894	<i>Mercy Corps (Mastercard Micro Mentor)</i>
Mercy Corps (ICDF Sulawesi Tsunami Response 20049)	33.730	33.730	<i>Mercy Corps (ICDF Sulawesi Tsunami Response 20049)</i>
Mercy Corps (CMA III)	2.160	2.160	<i>Mercy Corps (CMA III)</i>
Bayer Cope 20074	-	1.054.074.353	<i>Bayer Cope 20074</i>
Mercy Corps (ZURICH 2.0 20031)	-	5.587.887	<i>Mercy Corps (ZURICH 2.0 20031)</i>
Mercy Corps (TATTs )	-	3.570.436	<i>Mercy Corps (TATTs )</i>
Mercy Corps (Scottish Sulawesi Response)	-	479.060	<i>Mercy Corps (Scottish Sulawesi Response)</i>
<b>Total</b>	<b>2.649.772.657</b>	<b>3.910.955.187</b>	<b>Total</b>

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**10. HIBAH DAN SUMBANGAN**

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

	<b>2021</b>	<b>2020</b>
Mercy Corps (MACF M-RED INDONESIA 20059)	8.222.760.711	5.787.823.855
Mercy Corps (POWER 2.0 Inception Phase)	7.870.325.303	6.945.023.483
Bayer Cope 20074	6.480.870.432	3.956.225.647
Infratec NZMATES Implement	5.219.276.666	4.833.055.159
Mercy Corps (USAID INVEST DM 2.0 - 20)	3.839.340.294	-
Mercy Corps (TAF Lean On 20071)	3.364.667.893	1.149.859.867
Mercy Corps (ADB LICTIAI)	2.432.035.096	2.699.069.611
Mercy Corps (VISA EQUITABLE ACCESS 20)	2.398.543.497	-
Mercy Corps (ZURICH)	2.392.418.068	2.065.670.058
Mercy Corps (USAID Invest (Rev Prog A))	1.870.000.586	6.161.906.957
Mercy Corps (Sulawesi Pooled Funds)	1.861.169.273	5.554.722.622
FCDO FINANCIAL INCLUSION 20	1.835.113.667	-
Mercy Corps (Covid-19 Rf Summer Act 2)	1.781.799.871	1.759.170.510
BAYER SELF CARE URBAN POOR	1.591.968.750	-
MC Mastercard Micromentor	1.510.744.593	611.086.480
Mercy Corps (STARBUCKS PHASE II HUMBA)	1.385.491.755	-
Mercy Corps (CARGILL COVID-19 SECOND WAVE 20093)	1.336.169.874	-
Mercy Corps (Caterpillar Women Eco Empow 20061)	1.058.098.362	1.729.315.800
Merck Sharp Dohme Cope Mse	1.053.705.093	142.524.691
Mercy Corps Temporary Restricted (START FUND RESPONSE NTT)	1.043.142.695	-
BAYER TRINITY NTT - 20088	902.961.224	-
NZMATES AMBON 20032	588.490.951	1.111.429.905
MC Starbucks Covid-19 Humba	579.993.184	1.870.544.693
COMMONWEALTH BANK IDEA	568.350.262	-
Mercy Corps (EMERGENCY RESPONSE FLOOD)	423.006.609	-
Mercy Corps (MFS Exxon)	361.496.903	4.270.906.901
Palladium Covid-19 20065	356.743.377	2.600.301.687
Mercy Corps (NIKE COVID-19 SECOND WAVE-20092)	284.857.145	-
MC Country Core Budget Fy21 20075	255.477.511	37.123.815
Mercy Corps (EARTHQUAKE SULAWESI GBP)	182.362.656	-
BAYER OXYGEN COVID-19	161.364.282	-
Mercy Corps (STARBUCKS WEI)	120.434.196	-
PALLADIUM SIAP SIAGA 20077	118.633.861	-
Merck Sharp Dohme Cope Mse 20070	117.472.272	14.098.898

**10. GRANT AND DONATION**

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

<i>Mercy Corps (MACF M-RED INDONESIA 20059)</i>
<i>Mercy Corps (POWER 2.0 Inception Phase)</i>
<i>Bayer Cope 20074</i>
<i>Infratec NZMATES Implement</i>
<i>Mercy Corps (USAID INVEST DM 2.0 - 20)</i>
<i>Mercy Corps (TAF Lean On 20071)</i>
<i>Mercy Corps (ADB LICTIAI)</i>
<i>Mercy Corps (VISA EQUITABLE ACCESS 20)</i>
<i>Mercy Corps (ZURICH)</i>
<i>Mercy Corps (USAID Invest (Rev Prog A))</i>
<i>Mercy Corps (Sulawesi Pooled Funds)</i>
<i>FCDO FINANCIAL INCLUSION 20</i>
<i>Mercy Corps (Covid-19 Rf Summer Act 2)</i>
<i>BAYER SELF CARE URBAN POOR</i>
<i>MC Mastercard Micromentor</i>
<i>Mercy Corps (STARBUCKS PHASE II HUMBA)</i>
<i>Mercy Corps (CARGILL COVID-19 SECOND WAVE 20093)</i>
<i>Mercy Corps (Caterpillar Women Eco Empow 20061)</i>
<i>Merck Sharp Dohme Cope Mse</i>
<i>Mercy Corps Temporary Restricted (START FUND RESPONSE NTT)</i>
<i>BAYER TRINITY NTT - 20088</i>
<i>NZMATES AMBON 20032</i>
<i>MC Starbucks Covid-19 Humba</i>
<i>COMMONWEALTH BANK IDEA</i>
<i>Mercy Corps (EMERGENCY RESPONSE FLOOD)</i>
<i>Mercy Corps (MFS Exxon)</i>
<i>Palladium Covid-19 20065</i>
<i>Mercy Corps (NIKE COVID-19 SECOND WAVE-20092)</i>
<i>MC Country Core Budget Fy21 20075</i>
<i>Mercy Corps (EARTHQUAKE SULAWESI GBP)</i>
<i>BAYER OXYGEN COVID-19</i>
<i>Mercy Corps (STARBUCKS WEI)</i>
<i>PALLADIUM SIAP SIAGA 20077</i>
<i>Merck Sharp Dohme Cope Mse 20070</i>

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**10. HIBAH DAN SUMBANGAN (Lanjutan)**

**10. GRANT AND DONATION (Continued)**

	<b>2021</b>	<b>2020</b>	
Mercy Corps (XYLEM SEMERU ERUPTION 20)	85.161.333	-	Mercy Corps ERUPTION 20) (XYLEM SEMERU
Mercy Corps (YMCI CORE FUND FY22 - 20090)	30.027.089	-	Mercy Corps (YMCI CORE FUND FY22 - 20090)
IKEA INSIST 2	4.118.602	-	IKEA INSIST 2
MC TATTs	3.570.436	-	MC TATTs
ROCKEFELLER 100RC 20016	2.667.519	-	ROCKEFELLER 100RC 20016
Mercy Corps (ICDF Sulawesi Response)	2.189.634	(48.171.413)	Mercy Corps (ICDF Sulawesi Response)
Mercy Corps (ICDF Palu Phase li 20064)	-	3.612.992.075	Mercy Corps (ICDF Palu Phase li 20064)
Mercy Corps (CARGILL Sulawesi Tsunami Response)	-	1.184.003.001	Mercy Corps (CARGILL Sulawesi Tsunami Response)
Mercy Corps (Cdp Disastr Rec and Covid19)	-	717.094.750	Mercy Corps (Cdp Disastr Rec and Covid19)
Bayer Cope 20063	-	673.760.382	Bayer Cope 20063
Mercy Corps (Exxon Youth)	-	574.504.553	Mercy Corps (Exxon Youth)
MC Xylem Lebak Res pons e 20060	-	314.240.094	MC Xylem Lebak Response 20060
Commonwealth Bank Micro mentor 20062	-	214.123.983	Commonwealth Bank Micro mentor 20062
MC Mastercard Micromentor 20051	-	178.469.414	MC Mastercard Micromentor 20051
DAI APIK 20020	-	165.077.682	DAI APIK 20020
Mce Rabo Foundationles 200 Grant And Donation	-	102.891.663	Mce Rabo Foundationles 200 Grant And Donation
Mercy Corps (CARGILL Sulawesi Tsunami Response)	-	(60)	Mercy Corps (CARGILL Sulawesi Tsunami Response)
Mercy Corps (Xylem Lombok 20039)	-	(5.565.087)	Mercy Corps (Xylem Lombok 20039)
Mercy Corps (Apple Sulawesi Response)	-	(31.452.493)	Mercy Corps (Apple Sulawesi Response)
Mercy Corps (Chanel Lombok Response)	-	(37.619.180)	Mercy Corps (Chanel Lombok Response)
Mercy Corps (Apple Lombok)	-	(186.447.564)	Mercy Corps (Apple Lombok)
Mercy Corps (ARTEMIS LOMBOK)	(10.414)	-	Mercy Corps (ARTEMIS LOMBOK)
Unrestricted Fund Balance Service Contract CARGILL	(5.000.000)	5.000.000	Unrestricted Fund Balance Service Contract CARGILL
UNICEF Sulawesi Response	(5.861.471)	(6.677.000)	UNICEF Sulawesi Response
MC Carm 20076	(20.499.861)	20.499.861	MC Carm 20076
Bayer Sulawesi Response 20041	(22.017.002)	15.025.694	Bayer Sulawesi Response 20041
MC Start Fund Maluku Eq 20058	(26.863.968)	60.962.800	MC Start Fund Maluku Eq 20058
YMCI Core Fund Indonesia	(36.428.400)	272.584.310	YMCI Core Fund Indonesia
Mercy Corps (INVEST)	(220.887.116)	1.885.818.571	Mercy Corps (INVEST)
<b>Total</b>	<b>63.359.453.293</b>	<b>62.982.349.425</b>	<b>Total</b>

Nilai hibah dan sumbangan yang bersaldo minus terjadi karena adanya koreksi sebagai hasil atas pemeriksaan final dari Donor atas laporan akhir yang dikirimkan Yayasan pada periode sebelumnya.

The value of grant and donation with a minus balance occur due to the correction as a result of final examination from the Donor on the final report sent by the Foundation in the previous period.



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**11. PENDAPATAN LAINNYA**

Rincian pendapatan lainnya terdiri dari:

	<b>2021</b>	<b>2020</b>	
Keuntungan dari pembatalan cadangan pesangon	2.869.160.018	1.683.721.715	Gains from cancellation of severance fees
Pendapatan bunga	113.393.513	126.007.021	Interest income
Keuntungan kurs mata uang asing - neto	470.309	18.872.448	Gain on foreign exchange - net
Penyisihan kerugian penurunan nilai	(4.994.594)	-	Less allowance for impairment loss
<b>Total</b>	<b>2.978.029.246</b>	<b>1.828.601.184</b>	<b>Total</b>

Keuntungan dari pembatalan cadangan pesangon terjadi dikarenakan adanya staf di proyek Yayasan yang mengundurkan diri sebelum berakhirnya periode masa kerja proyek tersebut, sehingga pencadangan pesangon yang sudah dibentuk untuk staf tersebut dibatalkan.

**11. OTHER INCOME**

The detail of other revenues is as follows:

Gain from cancellation of severance allowance occurred because there is a project staff who resigned before the end of the project, therefore the severance allowance made for such staff was cancelled.

**12. BEBAN**

	<b>2021</b>	<b>2020</b>	
<b>Program - Terikat</b>			<b>Program - Restricted</b>
MACF M-RED 20059	8.222.760.711	5.787.823.855	MACF M-RED 20059
Mercy Corps (POWER 2.0 Inception)	7.870.325.303	6.945.023.484	Mercy Corps (POWER 2.0 Inception)
Bayer Cope 20074	6.434.634.992	3.956.225.647	Bayer Cope 20074
Infratec NZMATES Implementation	5.219.276.666	4.833.055.158	Infratec NZMATES Implementation
Mercy Corps (USAID INVEST DM 2.0 - 20087)	3.839.340.293	-	Mercy Corps (USAID INVEST DM 2.0 - 20087)
Mercy Corps (TAF Lean On 20071)	3.364.976.175	1.149.859.867	Mercy Corps (TAF Lean On 20071)
Mercy Corps (ADB LICTIAI)	2.432.035.096	2.699.069.610	Mercy Corps (ADB LICTIAI)
Mercy Corps (Zurich 2.0 Inception)	2.401.357.544	2.065.670.058	Mercy Corps (Zurich 2.0 Inception)
Mercy Corps (VISA EQUITABLE ACCESS - 20081)	2.398.543.497	-	Mercy Corps (VISA EQUITABLE ACCESS - 20081)
Mercy Corps (Sulawesi Pooled Fund)	1.898.465.237	5.551.782.872	Mercy Corps (Sulawesi Pooled Fund)
Mercy Corps (USAID Invest (Rev Prog Act) 20067)	1.870.000.587	6.161.906.958	Mercy Corps (USAID Invest (Rev Prog Act) 20067)
FCDO FINANCIAL INCLUSION AND CYBER HYGIENE - 20082	1.835.113.667	-	FCDO FINANCIAL INCLUSION AND CYBER HYGIENE - 20082
Mercy Corps (Covid-19 Rf Summer Act 20072)	1.790.681.507	1.759.170.510	Mercy Corps (Covid-19 Rf Summer Act 20072)
BAYER SELF CARE URBAN POOR - 20084	1.592.537.750	-	BAYER SELF CARE URBAN POOR - 20084
Mercy Corps (Mastercard Micromentor 20073)	1.510.744.593	611.086.481	Mercy Corps (Mastercard Micromentor 20073)

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**12. BEBAN (Lanjutan)**

**12. EXPENSES (Continued)**

	<b>2021</b>		<b>2020</b>
Mercy Corps (STARBUCKS PHASE II COVID-19 - 20086)	1.385.491.755	-	Mercy Corps (STARBUCKS PHASE II COVID-19 - 20086)
Mercy Corps (CARGILL COVID-19 SECOND WAVE - 20093)	1.336.169.874	-	Mercy Corps (CARGILL COVID-19 SECOND WAVE - 20093)
PROGRAM - MERCK SHARP DOHME COPE MSE 20070	1.212.353.305	155.102.886	PROGRAM - MERCK SHARP DOHME COPE MSE 20070
Mercy Corps (Caterpillar Women Eco Empower 20061)	1.058.098.373	1.729.315.800	Mercy Corps (Caterpillar Women Eco Empower 20061)
Mercy Corps (START FUND RESPONSE NTT - 20085)	1.043.142.695	-	Mercy Corps (START FUND RESPONSE NTT - 20085)
Mercy Corps (BAYER TRINITY NTT - 20088)	902.961.224	-	Mercy Corps (BAYER TRINITY NTT - 20088)
Mercy Corps (Starbucks Covid-19 Humbang 20066)	579.993.184	1.870.544.693	Mercy Corps (Starbucks Covid-19 Humbang 20066)
COMMONWEALTH BANK IDEA - 20080	568.350.262	-	COMMONWEALTH BANK IDEA - 20080
Mercy Corps (EMERGENCY RESPONSE FLOOD NTT - 20083)	423.006.609	-	Mercy Corps (EMERGENCY RESPONSE FLOOD NTT - 20083)
Mercy Corps (MFS Exxon)	361.496.903	4.270.910.401	Mercy Corps (MFS Exxon)
Palladium - Covid-19	356.743.377	2.594.155.772	Palladium - Covid-19
Mercy Corps (NIKE COVID-19 SECOND WAVE - 20092)	284.857.145	-	Mercy Corps (NIKE COVID-19 SECOND WAVE - 20092)
Mercy Corps (23460 EARTHQUAKE WEST SULAWESI 20078)	277.816.155	-	Mercy Corps (23460 EARTHQUAKE WEST SULAWESI 20078)
PROGRAM - MC COUNTRY CORE FY21 20075	255.477.511	43.269.730	PROGRAM - MC COUNTRY CORE FY21 20075
Mercy Corps (COVID-19 SECOND WAVE - 20091)	212.503.353	-	Mercy Corps (COVID-19 SECOND WAVE - 20091)
Mercy Corps (EARTHQUAKE WEST SULAWESI 20079)	182.362.656	-	Mercy Corps (EARTHQUAKE WEST SULAWESI 20079)
BAYER OXYGEN ASSISTANCE COVID-19 - 20089	161.364.283	-	BAYER OXYGEN ASSISTANCE COVID-19 - 20089
PROGRAM - MC CARM ACTIVITIES 20076	155.938.754	20.499.861	PROGRAM - MC CARM ACTIVITIES 20076
Mercy Corps (STARBUCKS WEI)	120.434.196	-	Mercy Corps (STARBUCKS WEI)
PALLADIUM SIAP SIAGA 20077	118.633.861	-	PALLADIUM SIAP SIAGA 20077
Mercy Corps (XYLEM SEMERU ERUPTION 20095)	85.161.333	-	Mercy Corps (XYLEM SEMERU ERUPTION 20095)
Mercy Corps (YMCI CORE FUND FY22 - 20090)	30.027.089	-	Mercy Corps (YMCI CORE FUND FY22 - 20090)
Mercy Corps (ICDF Palu Phase II 20064)	2.189.634	3.612.992.075	Mercy Corps (ICDF Palu Phase II 20064)
Mercy Corps (USAID Invest DM)	-	1.885.818.572	Mercy Corps (USAID Invest DM)
Mercy Corps Cargill Agriculture Recovery	-	1.184.003.002	Mercy Corps Cargill Agriculture Recovery
Mercy Corps (Cdp Disaster Rec & Covid-19 Lebak 20068)	-	717.094.750	Mercy Corps (Cdp Disaster Rec & Covid-19 Lebak 20068)
Program - Bayer Cope 20063	-	673.760.381	Program - Bayer Cope 20063
Mercy Corps (Exxon Youth)	-	574.504.553	Mercy Corps (Exxon Youth)
MC XYLEM LEBAK RESPONSE 20060	-	314.240.093	MC XYLEM LEBAK RESPONSE 20060
MC - YMCI Core Fund	-	272.584.309	MC - YMCI Core Fund

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**12. BEBAN (Lanjutan)**

	<b>2021</b>	<b>2020</b>
COMMONWEALTH BANK MICROMENTOR 20062	-	214.123.984
MC Mastercard Micromentor Indonesia 20051	-	178.469.415
DAI APIK 20020	-	165.077.682
PROGRAM - MCE RABO FOUNDATION LDFSI 20069	-	102.891.662
MC Maluku EQ Response	-	60.962.800
Bayer Palu Tsunami Response 20041	-	15.025.694
YMCI UNRESTRICTED FUND 20999	-	5.000.000
Mercy Corps (CARGILL Sulawesi Tsunami Response)	-	(60)
Mercy Corps (Xylem Lombok 20039)	-	(5.565.087)
UNICEF Sulawesi Response Mercy Corps (Apple Sulawesi Response)	-	(6.677.000)
Mercy Corps (Chanel Lombok Response)	-	(31.452.493)
Mercy Corps (ICDF Sulawesi Response)	-	(37.619.180)
Mercy Corps (Apple Lombok)	-	(48.171.413)
	-	(186.447.564)
<b>Sub-total</b>	<b>63.795.367.149</b>	<b>61.865.089.818</b>
<b>Umum dan Administrasi</b> Lain-lain	<b>2.659.970.574</b>	<b>841.775.323</b>
<b>Sub-total</b>	<b>2.659.970.574</b>	<b>841.775.323</b>
<b>Total</b>	<b>66.455.337.723</b>	<b>62.706.865.141</b>

Nilai beban dan kerugian yang bersaldo minus terjadi karena adanya koreksi sebagai hasil atas pemeriksaan final dari Donor atas laporan akhir yang dikirimkan Yayasan pada periode sebelumnya.

**13. LIABILITAS IMBALAN KERJA**

Liabilitas imbalan kerja karyawan tanggal 31 Desember 2021 dan 2020 dihitung oleh aktuaris independen (Indra Catarya Situmeang dan Rekan) dalam laporannya masing-masing tertanggal 28 Maret 2023 dengan menggunakan metode "Projected Unit Credit" dan mempertimbangkan beberapa asumsi sebagai berikut:

**12. EXPENSES (Continued)**

COMMONWEALTH BANK MICROMENTOR 20062		
MC Mastercard Micromentor Indonesia 20051		
DAI APIK 20020		
PROGRAM - MCE RABO FOUNDATION LDFSI 20069		
MC Maluku EQ Response		
Bayer Palu Tsunami Response 20041		
YMCI UNRESTRICTED FUND 20999		
Mercy Corps (CARGILL Sulawesi Tsunami Response)		
Mercy Corps (Xylem Lombok 20039)		
UNICEF Sulawesi Response Mercy Corps (Apple Sulawesi Response)		
Mercy Corps (Chanel Lombok Response)		
Mercy Corps (ICDF Sulawesi Response)		
Mercy Corps (Apple Lombok)		
<b>Sub-total</b>		<b>Sub-total</b>
<b>General and Administration</b> Others		<b>Others</b>
<b>Sub-total</b>		<b>Sub-total</b>
<b>Total</b>		<b>Total</b>

The value of expenses and losses with a minus balance occur due to the correction as a result of final examination from the Donor on the final report sent by the Foundation in the previous period.

**13. EMPLOYEE BENEFITS LIABILITY**

Employee benefits liability as of December 31, 2021 and 2020 was calculated by an independent actuary (Indra Catarya Situmeang dan Rekan) whose reports dated March 28, 2023, respectively, used the "Projected Unit Credit" method with consideration of the following assumptions:

**13. LIABILITAS IMBALAN KERJA (Lanjutan)**

**13. EMPLOYEE BENEFITS LIABILITY (Continued)**

Tingkat diskonto	7,53% dan 7,22% per tahun, masing-masing pada tahun 2021 dan 2020/ 7.53% and 7.22% per annum, in 2021 and 2020, respectively	Discount rate
Tingkat kenaikan gaji	4% per tahun/ 4% per annum	Salary increment rate
Tingkat pengunduran diri	1%- 0,055%	Voluntary resignation rate
Tingkat mortalitas	Tabel Mortalitas Indonesia (TMI 2019) / Indonesian Mortality Table (TMI 2019)	Mortality rate
Usia pensiun normal	65 tahun/ 65 years	Normal pension age
Tingkat kecacatan	5% dari tingkat kematian/ 5% of mortality rate	Disability rate

Analisa liabilitas imbalan kerja yang diakui dalam laporan posisi keuangan adalah sebagai berikut:

*Analyses of employee benefits liability recognized in the statements of financial position are as follows:*

	<u>2021</u>	<u>2020</u>	
Nilai kini kewajiban imbalan pasti	1.849.981.366	1.946.325.906	Present value of defined benefit obligation
Nilai wajar atas aset program	-	-	Fair value of plan assets
<b>Liabilitas Imbalan Kerja</b>	<b><u>1.849.981.366</u></b>	<b><u>1.946.325.906</u></b>	<b>Employee Benefits Liability</b>

Mutasi liabilitas imbalan kerja karyawan adalah sebagai berikut:

*Movements of employee benefits liability are as follows:*

	<u>2021</u>	<u>2020</u>	
Saldo awal	1.946.325.906	1.489.039.142	Beginning balance
Beban imbalan kerja yang diakui dalam laba rugi	2.513.432.846	2.099.462.392	Employee benefits expense recognized in profit or loss
Pengukuran kembali yang diakui dalam penghasilan komprehensif lain	(242.919.779)	(292.507.150)	Remeasurements recognized in other comprehensive income
Pembayaran manfaat	(2.366.857.607)	(1.349.668.478)	Benefits paid
<b>Saldo Akhir</b>	<b><u>1.849.981.366</u></b>	<b><u>1.946.325.906</u></b>	<b>Ending Balance</b>

Jumlah yang diakui dalam laporan penghasilan komprehensif sehubungan dengan liabilitas imbalan kerja adalah sebagai berikut:

*Amounts recognized in the consolidated statements of comprehensive income in respect to this employee benefits liability are as follows:*

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**13. LIABILITAS IMBALAN KERJA (Lanjutan)**

**13. EMPLOYEE BENEFITS LIABILITY (Continued)**

	<u>2021</u>	<u>2020</u>	
Beban imbalan kerja yang diakui dalam laba rugi:			<i>Employee benefits recognized in profit or loss:</i>
Biaya jasa kini	586.975.794	893.848.464	<i>Current service cost</i>
Biaya bunga	55.081.171	65.543.495	<i>Interest cost</i>
Biaya pemutusan kontrak kerja	<u>1.871.375.881</u>	<u>1.140.070.433</u>	<i>Termination of employment contract cost</i>
<b>Neto</b>	<b><u>2.513.432.846</u></b>	<b><u>2.099.462.392</u></b>	<b>Net</b>
Pengukuran kembali yang diakui dalam penghasilan komprehensif lain:			<i>Remeasurements recognized in other comprehensive income:</i>
Kerugian (keuntungan) aktuarial yang timbul dari:			<i>Actuarial losses (gains) arising from:</i>
Perubahan dalam asumsi keuangan	(101.171.128)	245.488.199	<i>Changes in financial assumption</i>
Penyesuaian liabilitas	<u>(141.748.651)</u>	<u>(537.995.349)</u>	<i>Liabilities adjustments</i>
<b>Neto</b>	<b><u>(242.919.779)</u></b>	<b><u>(292.507.150)</u></b>	<b>Net</b>

Mutasi nilai kini kewajiban imbalan pasti adalah sebagai berikut:

*Movements of the present value of defined benefit obligation are as follows:*

	<u>2021</u>	<u>2020</u>	
Nilai kini kewajiban imbalan pasti pada awal tahun	1.946.325.906	1.489.039.142	<i>Present value of defined benefit obligation at beginning of year</i>
Biaya jasa kini	586.975.794	893.848.464	<i>Current service cost</i>
Biaya bunga	55.081.171	65.543.495	<i>Interest cost</i>
Biaya pemutusan kontrak kerja	1.871.375.881	1.140.070.433	<i>Termination of employment contract cost</i>
Perubahan Program			<i>Plan amendment</i>
Pembayaran manfaat yang timbul dari:			<i>Benefit paid arising from:</i>
Pembayaran manfaat dari pemberi kerja	(2.366.857.607)	(1.349.668.478)	<i>Benefit paid by employer</i>
Pengukuran kembali dari:			<i>Remeasurements from:</i>
Kerugian (keuntungan) aktuarial yang timbul dari:			<i>Actuarial losses (gains) arising from:</i>
Perubahan dalam asumsi keuangan	(101.171.128)	245.488.199	<i>Changes in financial assumption</i>
Penyesuaian liabilitas	<u>(141.748.651)</u>	<u>(537.995.349)</u>	<i>Liabilities adjustments</i>
<b>Nilai Kini Kewajiban Imbalan Pasti Pada Akhir Tahun</b>	<b><u>1.849.981.366</u></b>	<b><u>1.946.325.906</u></b>	<b>Present Value of Defined Benefit Obligation at End of Year</b>

Yayasan menghadapi sejumlah risiko signifikan terkait program imbalan pasti, sebagai berikut:

*The Foundation is exposed to a number of significant risks related to its defined benefit plans, as follows:*

- (a) Tingkat diskonto  
 Penurunan pada tingkat diskonto menyebabkan kenaikan liabilitas program.

- (a) *Discount rate*  
*A decrease in discount rate will increase plan liability.*

**13. LIABILITAS IMBALAN KERJA (Lanjutan)**

(b) (Tingkat kenaikan gaji Kewajiban imbalan pasti berhubungan dengan tingkat kenaikan gaji, dimana semakin tinggi tingkat kenaikan gaji akan menyebabkan semakin besarnya liabilitas.

Analisa sensitivitas kuantitatif kewajiban imbalan pasti terhadap perubahan asumsi utama tertimbang adalah sebagai berikut:

	Perubahan Asumsi/ Changes in Assumption	Dampak Perubahan Asumsi/ Impact of Changes in Assumption		
		Kenaikan/ Increase	Penurunan/ Decrease	
<b>2021</b>				<b>2021</b>
Tingkat diskonto	1%	(195.680.152)	130.217.711	Discount rate
Tingkat kenaikan gaji	1%	239.323.875	(305.257.693)	Salary increment rate

Analisa sensitivitas didasarkan pada perubahan atas satu asumsi aktuarial dimana asumsi lainnya dianggap konstan. Dalam prakteknya, hal ini jarang terjadi dan perubahan beberapa asumsi mungkin saling berkorelasi. Dalam perhitungan sensitivitas kewajiban imbalan pasti atas asumsi utama, metode yang sama (perhitungan nilai kini kewajiban imbalan pasti dengan menggunakan metode *Projected Unit Credit* di akhir periode) telah diterapkan.

**13. EMPLOYEE BENEFITS LIABILITY (Continued)**

(b) (Salary increment rate Defined benefit obligation is linked to salary increment rate, whereby the higher salary increment rate will lead to higher liability.

The quantitative sensitivity analyses of the defined benefit obligation to the changes in the weighted principal assumptions are as follows:

The sensitivity analysis is based on a change in an assumption while holding all other assumptions constant. In practice, this is unlikely to occur, and changes in some of the assumptions may be correlated. When calculating the sensitivity of the defined benefit obligation to principal assumptions, the same method (present value of the defined benefit obligation calculated with the Projected Unit Credit method at the end of the reporting period) has been applied.

**14. INSTRUMEN KEUANGAN**

Tabel berikut menyajikan jumlah tercatat dari instrumen keuangan yang dicatat pada laporan posisi keuangan dan taksiran nilai wajar:

**14. FINANCIAL INSTRUMENTS**

The following tables present the carrying amounts of the financial instruments carried in the consolidated statements of financial position and the estimated fair values:

Akun	2021		Accounts
	Jumlah Tercatat/ Carrying Amounts	Nilai Wajar/ Fair Values	
<b>Aset Keuangan</b>			<b>Financial Assets</b>
<u>Diukur pada biaya perolehan</u>			<u>Measured at amortized cost</u>
<u>diamortisasi</u>			
Kas di bank	3.184.752.880	3.184.752.880	Cash in banks
Piutang program pihak ketiga	12.881.895.793	12.881.895.793	Program receivable from third parties
Piutang lain-lain pihak ketiga	1.068.304.690	1.068.304.690	Other account receivable from a third parties
Jaminan	478.000.085	478.000.085	Guarantee deposits
<b>Total Aset Keuangan</b>	<b>17.612.953.448</b>	<b>17.612.953.448</b>	<b>Total Financial Assets</b>
<b>Liabilitas Keuangan</b>			<b>Financial Liabilities</b>
<u>Diukur pada biaya perolehan</u>			<u>Measured at amortized cost</u>
<u>diamortisasi</u>			
Utang lain-lain pihak ketiga	994.931	994.931	Program payable to third parties to third parties
Beban akrual	284.284.262	284.284.262	Accrued expenses
<b>Total Liabilitas Keuangan</b>	<b>285.279.193</b>	<b>285.279.193</b>	<b>Total Financial Liabilities</b>



**14. INSTRUMEN KEUANGAN (Lanjutan)**

**14. FINANCIAL INSTRUMENTS (Continued)**

Akun	2020		Accounts
	Jumlah Tercatat/ Carrying Amounts	Nilai Wajar/ Fair Values	
<b>Aset Keuangan</b>			<b>Financial Assets</b>
<u>Diukur pada biaya perolehan</u>			<u>Measured at amortized cost</u>
<u>diamortisasi</u>			
Kas di bank	8.133.943.895	8.133.943.895	Cash in banks
Piutang program pihak ketiga	8.997.537.799	8.997.537.799	Program receivable from third parties
Piutang lain-lain pihak ketiga	1.695.349.201	1.695.349.201	Other account receivable from a third parties
Jaminan	546.273.038	546.273.038	Guarantee deposits
<b>Total Aset Keuangan</b>	<b>19.373.103.933</b>	<b>19.373.103.933</b>	<b>Total Financial Assets</b>
<b>Liabilitas Keuangan</b>			<b>Financial Liabilities</b>
<u>Diukur pada biaya perolehan</u>			<u>Measured at amortized cost</u>
<u>diamortisasi</u>			
Utang program pihak ketiga	17.678.154	17.678.154	Program payable to third parties
Utang lain-lain pihak ketiga	133.116.438	133.116.438	Other accounts payable to third parties
Beban akrual	175.135.433	175.135.433	Accrued expenses
<b>Total Liabilitas Keuangan</b>	<b>325.930.025</b>	<b>325.930.025</b>	<b>Total Financial Liabilities</b>

Metode dan asumsi berikut ini digunakan untuk mengestimasi nilai wajar untuk setiap kelompok instrumen keuangan yang praktis untuk memperkirakan nilai tersebut:

The following methods and assumptions are used to estimate the fair value of each class of financial instrument for which it is practicable to estimate such value:

Aset dan liabilitas keuangan jangka pendek

Short-term financial assets and liabilities:

- Instrumen keuangan jangka pendek dengan jatuh tempo satu (1) tahun atau kurang (kas di bank, piutang program pihak ketiga, piutang lain-lain pihak ketiga, utang program pihak ketiga, utang lain-lain pihak ketiga, dan beban akrual).

- Short-term financial instruments with remaining maturities of one (1) year or less (cash in banks, program receivable from third parties, other account receivable from a third parties, program payable to third parties, and accrued expenses).

Instrumen keuangan ini sangat mendekati jumlah tercatat mereka karena jatuh tempo mereka dalam jangka pendek.

These financial instruments approximate their carrying amount largely due to their short-term maturities.

Pada tanggal 31 Desember 2021 dan 2020, Yayasan tidak memiliki instrumen keuangan dicatat dan diukur pada nilai wajar.

As of December 31, 2021 and 2020, the Foundation had no financial instruments carried and measured at fair value.

**15. TUJUAN DAN KEBIJAKAN MANAJEMEN RISIKO KEUANGAN**

**15. THE OBJECTIVES AND POLICIES OF FINANCIAL RISK MANAGEMENT**

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.

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.

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.

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.

**15. TUJUAN DAN KEBIJAKAN MANAJEMEN RISIKO KEUANGAN** *(Lanjutan)*

**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.

Berikut ini adalah eksposur maksimum terhadap risiko kredit untuk komponen laporan posisi keuangan pada tanggal 31 Desember 2021 dan 2020:

	<u>2021</u>	<u>2020</u>	
Kas dan Bank	3.184.752.880	8.133.943.895	Cash on hand and in banks
Piutang program pihak ketiga	12.881.895.793	8.997.537.799	Program receivable from third parties
Piutang lain-lain pihak ketiga	1.068.304.690	1.695.349.201	Other accounts receivable from a third party
Jaminan	478.000.085	546.273.038	Guarantee deposits
<b>Jumlah</b>	<b><u>17.612.953.448</u></b>	<b><u>19.373.103.933</u></b>	<b>Total</b>

**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.

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.

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:

	31 Desember 2021 / December 31, 2021					Jumlah/ Total	
	<= 1 Tahun/ <= 1 Year	1 - 2 Tahun/ 1 - 2 Years	3 - 5 Tahun/ 3 - 5 Years	5 Tahun/ 5 Year	Jumlah/ Total		
Utang lain-lain pihak ketiga	994.931	-	-	-	994.931	994.931	Other accounts payable to third parties
Beban akrual	284.284.262	-	-	-	284.284.262	284.284.262	Accrued expenses
<b>Jumlah</b>	<b><u>285.279.193</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>285.279.193</u></b>	<b>Total</b>	<b>Total</b>

**15. THE OBJECTIVES AND POLICIES OF FINANCIAL RISK MANAGEMENT** *(Continued)*

**Credit Risk**

Credit risk is managed on a Foundation 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 debt by these counterparties

The table below shows the maximum exposure to credit risk for the component of the statements of financial position as of December 31, 2021 and 2020:

**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.

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.

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

**15. TUJUAN DAN KEBIJAKAN MANAJEMEN RISIKO KEUANGAN (Lanjutan)**

**15. THE OBJECTIVES AND POLICIES OF FINANCIAL RISK MANAGEMENT (Continued)**

	31 Desember 2020/ December 31, 2020					Jumlah/ Total	
	< = 1 Tahun/ < = 1 Year	1 - 2 Tahun/ 1 - 2 Years	3 - 5 Tahun/ 3 - 5 Years	5 Tahun/ 5 Year			
Utang program pihak ketiga	17.678.154	-	-	-	17.678.154	Program payable to third parties	
Utang lain-lain pihak ketiga	133.116.438	-	-	-	133.116.438	Other accounts payable to third parties	
Beban akrual	175.135.433	-	-	-	175.135.433	Accrued expenses	
<b>Jumlah</b>	<b>325.930.025</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>325.930.025</b>	<b>Total</b>	

**16. PERISTIWA SIGNIFIKAN LAIN**

**16. OTHER SIGNIFICANT EVENT**

**a. Peraturan Pemerintah Nomor 35 Tahun 2021 – Undang-Undang Cipta Kerja**

Pada tanggal 2 Februari 2021, Pemerintah mengundang dan memberlakukan Peraturan Pemerintah Nomor 35 Tahun 2021 (PP 35/2021) untuk melaksanakan ketentuan Pasal 81 dan Pasal 185 (b) UU No. 11/2020 mengenai Cipta Kerja, yang bertujuan untuk menciptakan lapangan kerja yang seluas-luasnya bagi rakyat Indonesia secara merata, dalam rangka memenuhi penghidupan yang layak. PP 35/2021 mengatur mengenai perjanjian alih daya, waktu kerja, waktu istirahat dan pemutusan hubungan kerja, yang dapat mempengaruhi manfaat imbalan minimum yang harus dibayar kepada para karyawan.

Yayasan menetapkan tambahan penyisihan atas cakupan program dana pensiun untuk mengakui liabilitas imbalan kerja pada tanggal 31 Desember 2021 yang disyaratkan dalam PSAK No. 24, Imbalan Kerja, menggunakan manfaat imbalan minimum yang diatur dalam UU 13/2003 (Catatan 3g) yang berlaku pada tanggal tersebut. Pada tanggal penyelesaian laporan keuangan, Yayasan masih mempelajari dampak dari penerapan PP 35/2021 tersebut yang akan direfleksikan dalam pelaporan keuangan Yayasan periode berikutnya.

**b. Pandemi Coronavirus (“COVID-19”)**

Sejak awal tahun 2020, COVID-19 telah menyebar ke berbagai negara, termasuk Indonesia. Di awal bulan Maret 2020, Pemerintah Indonesia secara resmi mengumumkan kasus yang dikonfirmasi terjangkit COVID-19 di Indonesia. Selanjutnya, pandemi ini juga berimbas pada bisnis dan kegiatan perekonomian Yayasan di beberapa aspek.

Yayasan telah menilai dampak potensial COVID-19 terhadap bisnis dan operasional Yayasan, termasuk proyeksi finansial dan likuiditasnya. Berdasarkan hal ini, Yayasan tidak melihat adanya ketidakpastian material yang dapat berdampak buruk secara signifikan terhadap bisnis dan operasional Yayasan atau menimbulkan keraguan signifikan atas kemampuan Yayasan untuk mempertahankan kelangsungan usahanya. Yayasan akan secara berkelanjutan memantau perkembangan pandemi COVID-19 dan mengevaluasi dampaknya.

**a. Government Regulation Number 35 Year 2021 - Job Creation Law**

On February 2, 2021, the Government promulgated and enforced Government Regulation Number 35 Year 2021 (PP 35/2021) to implement the provisions of Article 81 and Article 185 (b) of Law No. 11/2020 concerning Job Creation (Cipta Kerja), which aims to create the widest possible employment opportunities for the Indonesian people evenly, in order to fulfill a decent living. PP 33/2021 regulates the work agreement for a certain time (non-permanent employees), outsourcing, working time, rest time and termination of employment, which can affect the minimum benefits that must be paid to employees.

The Foundation determined an additional provision on top of the coverage of the pension fund program to recognize employee benefits liabilities as of December 31, 2021 as required in PSAK No. 24, Employee Benefits. As of the completion date of the financial statements, the Foundation is still evaluating the impact of the implementation of PP 35/2021 (notes 3g) which will be reflected in the Foundation financial reporting for the next period.

**b. Coronavirus disease (“COVID-19”) pandemic**

Since early 2020, the COVID-19 pandemic has spread across many countries including Indonesia. In early March 2020, the Indonesia Government officially announced the confirmed case of COVID-19 in Indonesia. Subsequently, this pandemic has also affected the business and economic activities of the Foundation to some extent.

The Foundation has assessed the potential impact of COVID-19 to its business and operation, as well as its financial projection and liquidity plan. Based on this, the Foundation does not foresee any material uncertainty that may have significant adverse impact to the Foundation business and operation or may cast significant doubt on the Foundation’s ability to continue as a going concern. The Foundation will continuously monitor the development of the COVID-19 pandemic and evaluate the impact.

**YAYASAN MERCY CORPS INDONESIA**  
**CATATAN ATAS LAPORAN KEUANGAN**  
**31 DESEMBER 2021 DAN 2020 SERTA**  
**UNTUK TAHUN YANG BERAKHIR PADA**  
**TANGGAL-TANGGAL TERSEBUT**  
**(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**YAYASAN MERCY CORPS INDONESIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021 AND 2020 AND**  
**FOR THE YEARS THEN ENDED**  
**(Expressed in Rupiah, unless otherwise stated)**

**17. PENYAJIAN KEMBALI LAPORAN KEUANGAN**

Yayasan menyajikan kembali laporan posisi keuangan pada tanggal 31 Desember 2020 dan 31 Desember 2019 sebagai berikut:

**17. RESTATEMENTS OF THE FINANCIAL STATEMENTS**

The Foundation restated its statement of financial position as of December 31, 2020 and December 31, 2019 is as follows:

<b>31 Desember/ December 31, 2020</b>				
<b>Dilaporkan Sebelumnya/ As Previously Reported</b>	<b>Penyesuaian Penyajian Kembali/ Restatement Adjustments</b>		<b>Disajikan Kembali/ As Restated</b>	
<b>Laporan Posisi Keuangan</b>			<b>Financial Position</b>	
<u>Liabilitas jangka panjang</u>			<u>Non-current liability</u>	
Liabilitas imbalan kerja jangka panjang	13.290.929.076	(11.344.603.170)	1.946.325.906	Long-term employee benefits liability
<u>Aset bersih</u>			<u>Net assets</u>	
Aset bersih terikat tidak permanen	3.265.120.902	11.344.603.170	14.609.724.072	Non-permanent restricted net assets
<b>Laporan Penghasilan Komprehensif</b>			<b>Statement of Comprehensive Income</b>	
Beban Penghasilan komprehensif lain	61.865.089.818	841.775.323	62.706.865.141	Expenses Other comprehensive income
Total penghasilan komprehensif	-	292.507.150	292.507.150	Total comprehensive income
	2.945.860.792	(549.268.173)	2.396.592.618	income
<b>1 Januari 2020/ December 31, 2019</b>				
<b>Dilaporkan Sebelumnya/ As Previously Reported</b>	<b>Penyesuaian Penyajian Kembali/ Restatement Adjustments</b>		<b>Disajikan Kembali/ As Restated</b>	
<b>Laporan Posisi Keuangan</b>			<b>Financial Position</b>	
<u>Liabilitas jangka panjang</u>			<u>Non-current liability</u>	
Liabilitas imbalan kerja jangka panjang	13.382.910.486	(11.893.871.344)	1.489.039.142	Long-term employee benefits liability
<u>Aset bersih</u>			<u>Net assets</u>	
Aset bersih terikat tidak permanen	319.260.110	11.893.871.344	12.213.131.454	Non-permanent restricted net assets

**YAYASAN MERCY CORPS INDONESIA**  
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**YAYASAN MERCY CORPS INDONESIA**  
**SUPPLEMENTARY INFORMATION – STATEMENT OF**  
**COMPARISON BETWEEN TOTAL BUDGET AND ACTUAL PROGRAM**  
**DECEMBER 31, 2021**  
**(Expressed in Rupiah, unless otherwise stated)**

	Anggaran/ Budget	Aktual/Actual		Perbedaan/ Variance	%	
		Sampai dengan tahun 2020/ Up to 2020	2021			
PENGELUARAN						EXPENDITURES
20040 - Mercy Corps (Power 2.0 Inception Phase)	22.823.090.688	13.878.716.245	7.870.325.303	1.074.049.140	4,71%	20040 - Mercy Corps (Power 2.0 Inception Phase)
20014 - Mercy Corps (TATTS)	60.062.007.761			60.062.007.761	100,00%	20014 - Mercy Corps (TATTS)
20018 - Mercy Corps (MFS Exxon)	25.591.688.337	25.229.391.434	361.496.903	800.000	0,00%	20018 - Mercy Corps (MFS Exxon)
20032 - Infracore NZMATES Implement	37.646.884.880	12.134.711.439	5.219.276.666	20.292.896.775	53,90%	20032 - Infracore NZMATES Implement
20044 - Mercy Corps (Sulawesi Pooled Funds)	11.636.700.000	9.735.216.083	1.901.404.983	78.934	0,00%	20044 - Mercy Corps (Sulawesi Pooled Funds)
20035 - Mercy Corps (CMA III)	2.834.314.442			2.834.314.442	100,00%	20035 - Mercy Corps (CMA III)
20056 - Mercy Corps (INVEST)	15.747.436.120			15.747.436.120	100,00%	20056 - Mercy Corps (INVEST)
20034 - Mercy Corps (Exxon Youth)	3.350.615.604			3.350.615.604	100,00%	20034 - Mercy Corps (Exxon Youth)
20036 - Mercy Corps (ADB LICTIAI)	7.673.828.160	5.106.247.066	2.432.035.096	135.545.997	1,77%	20036 - Mercy Corps (ADB LICTIAI)
20031 - Mercy Corps (Zurich Alliance 2.0- 20031 - Mercy Corps (Zurich Alliance 2.0 - Inception Phase)	11.395.820.444	3.616.794.621	2.401.357.544	5.377.668.279	47,19%	20031 - Mercy Corps (Zurich Alliance 2.0- 20031 - Mercy Corps (Zurich Alliance 2.0 - Inception Phase)
20053 - Mercy Corps M-RED Papua Flood						20053 - Mercy Corps M-RED Papua Flood
20050 - Mercy Corps (Xylem & Artemis Sunda Strait Tsunami)	742.067.857	-	-	742.067.857	100,00%	20050 - Mercy Corps (Xylem & Artemis Sunda Strait Tsunami)
20054 - Mercy Corps (Syngenta Sulawesi)	425.425.612	-	-	425.425.612	100,00%	20054 - Mercy Corps (Syngenta Sulawesi)
20057 - Mercy Corps (Cargill Agriculture Recovery Sulawesi)	320.450.700	-	-	320.450.700	100,00%	20057 - Mercy Corps (Cargill Agriculture Recovery Sulawesi)
20046 - Mercy Corps (Scottish Sulawesi)	1.486.321.000	-	-	1.486.321.000	100,00%	20046 - Mercy Corps (Scottish Sulawesi)
20038 - Mercy Corps (Artemis Lombok)	251.514.000	-	-	251.514.000	100,00%	20038 - Mercy Corps (Artemis Lombok)
20028 - Mercy Corps (MCA Phase II)	173.338.000	-	-	173.338.000	100,00%	20028 - Mercy Corps (MCA Phase II)
20052 - Bayer Youth AG-Summit)	2.661.828.862	-	-	2.661.828.862	100,00%	20052 - Bayer Youth AG-Summit)
20059 - Mercy Corps (M-RED Sulawesi)	92.057.611	-	-	92.057.611	100,00%	20059 - Mercy Corps (M-RED Sulawesi)
20027 - Mercy Corps (Transform)	16.510.326.200	5.795.124.187	8.222.760.711	2.492.441.302	15,10%	20027 - Mercy Corps (Transform)
20017 - Mercy Corps (Power)	6.140.336.400	-	-	6.140.336.400	100,00%	20017 - Mercy Corps (Power)
20021 - Mercy Corps (Brige)	8.496.062.500	-	-	8.496.062.500	100,00%	20021 - Mercy Corps (Brige)
20029 - Mercy Corps (STRIVER)	3.855.392.077	-	-	3.855.392.077	100,00%	20029 - Mercy Corps (STRIVER)
20033 - Mercy Corps (AGRIFIN)	1.907.259.900	-	-	1.907.259.900	100,00%	20033 - Mercy Corps (AGRIFIN)
20016 - Rockefeller 100Rc (Resilience Cities)	2.786.574.000	-	-	2.786.574.000	100,00%	20016 - Rockefeller 100Rc (Resilience Cities)
20026 - NZMATES	1.874.757.500	-	-	1.874.757.500	100,00%	20026 - NZMATES
20025 - Rockefeller 100Rc Phase-3	883.556.520	-	-	883.556.520	100,00%	20025 - Rockefeller 100Rc Phase-3
20030 - Mercy Corps Gender A2A	664.224.000	-	-	664.224.000	100,00%	20030 - Mercy Corps Gender A2A
20061 - Caterpillar - Mc-Women Economic Empowerment	66.500.000	-	-	66.500.000	100,00%	20061 - Caterpillar - Mc-Women Economic Empowerment
20063 - Bayer – Cope	2.788.441.644	1.729.315.800	1.058.098.373	1.027.472	0,04%	20063 - Bayer – Cope
20064 - International Cooperation&Development Fund (Icdf) - Palu Phase II	695.353.850	-	-	695.353.850	100,00%	20064 - International Cooperation&Development Fund (Icdf) - Palu Phase II
20065 - Palladium - Covid-19	3.652.175.100	3.612.992.075	2.189.634	36.993.391	1,01%	20065 - Palladium - Covid-19
	3.000.542.872	2.594.155.772	353.803.631	52.583.469	1,75%	

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**YAYASAN MERCY CORPS INDONESIA**  
**SUPPLEMENTARY INFORMATION – STATEMENT OF**  
**COMPARISON BETWEEN TOTAL BUDGET AND ACTUAL PROGRAM**  
**DECEMBER 31, 2021**  
**(Expressed in Rupiah, unless otherwise stated)**

	Anggaran/ Budget	Aktual/Actual		Perbedaan/ Variance	%	
		Sampai dengan tahun 2020/ Up to 2020	2021			
20066 - Starbucks - Mc-Covid-19 Humbang	2.547.995.680	1.870.544.693	579.993.184	97.457.803	3,82%	20066 - Starbucks - Mc-Covid-19 Humbang
20067 - Invest Dm	12.712.741.000	6.161.906.958	1.870.000.586	4.680.833.456	36,82%	20067 - Invest Dm
20068 - Disaster Recovery & Covid-19 Lebak	695.272.336	-	-	695.272.336	100,00%	20068 - Disaster Recovery & Covid-19 Lebak
20071 - The Asia Foundation (Taf) - Mc Lean On	4.609.128.133	1.149.859.867	3.364.976.175	94.292.090	2,05%	20071 - The Asia Foundation (Taf) - Mc Lean On
20072 - Covid-19 Resilience Fund - Mc Summer Act	3.549.947.643	1.759.170.510	1.790.681.507	95.626	0,00%	20072 - Covid-19 Resilience Fund - Mc Summer Act
20073 - Master Card - Mc Micromentor Indonesia	3.197.557.138	611.086.481	1.510.744.593	1.075.726.064	33,64%	20073 - Master Card - Mc Micromentor Indonesia
20074 - Bayer - Cope Shfs & Family Planning	10.020.613.000	3.956.225.647	6.478.284.024	(413.896.671)	-4,13%	20074 - Bayer - Cope Shfs & Family Planning
20060 - Xylem - Mc Lebak Response	302.172.100	-	-	302.172.100	100,00%	20060 - Xylem - Mc Lebak Response
20055 - Mercy Corps (YMCI Core Fund)	170.400.000	-	-	170.400.000	100,00%	20055 - Mercy Corps (YMCI Core Fund)
20062 - Commonwealth Bank - Micromentor	419.997.000	-	-	419.997.000	100,00%	20062 - Commonwealth Bank - Micromentor
20051 - Mercy Corps (Master Card Micromentor Indonesia)	827.737.343	-	-	827.737.343	100,00%	20051 - Mercy Corps (Master Card Micromentor Indonesia)
20070 - Msd Corp Micro And Small Entrepreneurs	1.450.025.140	155.102.886	1.212.353.305	82.568.948	5,69%	20070 - Msd Corp Micro And Small Entrepreneurs
20069 - Rabo Foundation- Mce Ldlsi	132.653.937	-	-	132.653.937	100,00%	20069 - Rabo Foundation- Mce Ldlsi
20058 - Mercy Corps (Maluku Earthquake)	852.828.242	-	-	852.828.242	100,00%	20058 - Mercy Corps (Maluku Earthquake)
20075 - Mc Country Core Fy21	717.000.000	43.269.729	211.828.479	461.901.792	64,42%	20075 - Mc Country Core Fy21
20076 - Mc Carm Activities 20076	182.000.000	20.499.861	155.938.754	5.561.385	3,06%	20076 - Mc Carm Activities 20076
20041 - Bayer Sulawesi Response	2.274.889.587	-	-	2.274.889.587	100,00%	20041 - Bayer Sulawesi Response
20092 - Ymci Unrestricted Fund Sc Cargill Palu (Ex-20048)	-	-	-	-	0,00%	20092 - Ymci Unrestricted Fund Sc Cargill Palu (Ex-20048)
20048 - CARGILL Sulawesi Tsunami	6.140.336.400	-	-	6.140.336.400	100,00%	20048 - CARGILL Sulawesi Tsunami
20047 - UNICEF Sulawesi Tsunami	4.464.930.406	-	-	4.464.930.406	100,00%	20047 - UNICEF Sulawesi Tsunami
20043 - Mercy Corps (Apple Sulawesi)	6.105.297.500	-	-	6.105.297.500	100,00%	20043 - Mercy Corps (Apple Sulawesi)
20049 - Mercy Corps (International Cooperation) and Development Fund (ICDF)	3.633.397.360	-	-	3.633.397.360	100,00%	20049 - Mercy Corps (International Cooperation) and Development Fund (ICDF)
20037 - Mercy Corps (Apple Lombok)	5.937.814.000	-	-	5.937.814.000	100,00%	20037 - Mercy Corps (Apple Lombok)
20020 - DAI APIK	16.752.660.340	-	-	16.752.660.340	100,00%	20020 - DAI APIK
20045 - Mercy Corps (Chanel Lombok)	3.261.989.000	-	-	3.261.989.000	100,00%	20045 - Mercy Corps (Chanel Lombok)
20039 - Mercy Corps (Xylem Lombok)	615.084.000	-	-	615.084.000	100,00%	20039 - Mercy Corps (Xylem Lombok)
20077 - Palladium Siap Siaga	122.400.000	-	118.633.861	3.766.139	3,08%	20077 - Palladium Siap Siaga
20078 - Mercy Corps earthquake West Sulawesi	280.000.000	-	277.816.155	2.183.845	0,78%	20078 - Mercy Corps earthquake West Sulawesi
20079 - Mercy Corps earthquake West Sulawesi	182.371.057	-	182.362.656	8.401	0,00%	20079 - Mercy Corps earthquake West Sulawesi
20080 - Commonwealth Bank Idea	1.087.550.861	-	568.350.262	519.200.599	47,74%	20080 - Commonwealth Bank Idea
20081 - Mercy Corps Visa Equitable Access	5.932.184.983	-	2.398.543.497	3.533.641.486	59,57%	20081 - Mercy Corps Visa Equitable Access
20082 - FCDO Financial Inclusion and Cyber Hygiene	1.984.796.000	-	1.835.113.667	149.682.333	7,54%	20082 - FCDO Financial Inclusion and Cyber Hygiene
20083 - Mercy Corps Emergency Response Flood NTT	425.999.998	-	423.006.609	2.993.389	0,70%	20083 - Mercy Corps Emergency Response Flood NTT
20084 - BAYER Self Care Urban Poor	1.591.968.750	-	1.592.537.750	(569.000)	-0,04%	20084 - BAYER Self Care Urban Poor
20085 - Mercy Corps START Fund Response NTT	1.020.444.243	-	1.043.142.695	(22.698.452)	-2,22%	20085 - Mercy Corps START Fund Response NTT
20086 - Mercy Corps Starbucks Phase II Covid 19	2.389.824.274	-	1.385.491.755	1.004.332.519	42,03%	20086 - Mercy Corps Starbucks Phase II Covid 19
20087 - Mercy Corps USAID Invest DM 2.0	20.930.937.670	-	3.839.340.293	17.091.597.376	81,66%	20087 - Mercy Corps USAID Invest DM 2.0
20088 - Mercy Corps BAYER Trinity NTT	1.211.350.959	-	902.961.224	308.389.735	25,46%	20088 - Mercy Corps BAYER Trinity NTT



**YAYASAN MERCY CORPS INDONESIA**  
**INFORMASI TAMBAHAN – LAPORAN PERBANDINGAN JUMLAH**  
**ANGGARAN DENGAN AKTUAL PROGRAM**  
**PER 31 DESEMBER 2021**  
**(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**YAYASAN MERCY CORPS INDONESIA**  
**SUPPLEMENTARY INFORMATION – STATEMENT OF**  
**COMPARISON BETWEEN TOTAL BUDGET AND ACTUAL PROGRAM**  
**DECEMBER 31, 2021**  
**(Expressed in Rupiah, unless otherwise stated)**

	Anggaran/ Budget	Aktual/Actual		Perbedaan/ Variance	%	
		Sampai dengan tahun 2020/ Up to 2020	2021			
20089 - BAYER Oxygen Assistance Covid 19	164.598.600	-	161.364.283	3.234.317	1,96%	20089 - BAYER Oxygen Assistance Covid 19
20090 - Mercy Corps YMCI Core Fund FY 22	498.420.000	-	30.027.089	468.392.911	93,98%	20090 - Mercy Corps YMCI Core Fund FY 22
20091 - Mercy Corps Covid-19 Second Wave	213.000.000	-	212.503.353	496.647	0,23%	20091 - Mercy Corps Covid-19 Second Wave
20092 - Mercy Corps Nike Covid-19 Second Wave	1.504.237.288	-	284.857.145	1.219.380.143	81,06%	20092 - Mercy Corps Nike Covid-19 Second Wave
20093 - Mercy Corps (CARGILL Covid-19 Second Wave	7.100.000.000	-	1.336.169.874	5.763.830.126	81,18%	20093 - Mercy Corps (CARGILL Covid-19 Second Wave
20098 - Mercy Corps (Starbucks Wei)	6.059.264.960	-	120.434.196	5.938.830.765	98,01%	20098 - Mercy Corps (Starbucks Wei)
20095 - Mercy Corps (XYLEM Semeru Eruption	568.047.771	-	85.161.333	482.886.438	85,01%	20095 - Mercy Corps (XYLEM Semeru Eruption
20097 - MC CITI FOUNDATION SEED 4 WOMEN	3.015.237.111	-	-	3.015.237.111	100,00%	
<b>Total</b>	<b>406.093.994.451</b>	<b>99.160.331.355</b>	<b>63.795.367.149</b>			<b>Total</b>