

# **Yayasan Mercy Corps Indonesia**

Laporan Keuangan/  
*Financial Statements*  
Untuk Tahun-tahun yang Berakhir  
31 Desember 2020 dan 2019/  
*For the Years Ended*  
*December 31, 2020 and 2019*

**YAYASAN MERCY CORPS INDONESIA**  
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## Laporan Auditor Independen

**No. 00058/3.0341/AU.1/11/0322-3/1/IV/2022**

**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 2020, serta laporan aktivitas, laporan perubahan aset bersih dan laporan arus kas untuk tahun yang berakhir pada tanggal tersebut, dan suatu ikhtisar kebijakan akuntansi signifikan dan informasi penjelasan lainnya.

### ***Tanggung jawab pengurus atas laporan keuangan***

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

### ***Tanggung jawab auditor***

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

## Independent Auditors' Report

**No. 00058/3.0341/AU.1/11/0322-3/1/IV/2022**

**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, 2020, and the statement of activities, statement of changes in net assets and statement of cash flows for the year then ended and a summary of significant accounting policies and other explanatory information.

### ***The Executive Board's responsibility for the financial statements***

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

### ***Auditors' responsibility***

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

Suatu audit melibatkan pelaksanaan prosedur untuk memperoleh bukti audit tentang angka-angka dan pengungkapan dalam laporan keuangan. Prosedur yang dipilih bergantung pada pertimbangan auditor, termasuk penilaian atas risiko kesalahan penyajian material dalam laporan keuangan, baik yang disebabkan oleh kecurangan maupun kesalahan. Dalam melakukan penilaian risiko tersebut, auditor mempertimbangkan pengendalian internal yang relevan dengan penyusunan dan penyajian wajar laporan keuangan entitas untuk merancang prosedur audit yang tepat sesuai dengan kondisinya, tetapi bukan untuk tujuan menyatakan opini atas keefektivitasan 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 2020, serta kinerja keuangan dan arus kasnya untuk tahun yang berakhir pada tanggal tersebut, sesuai dengan Standar Akuntansi Keuangan di Indonesia.

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

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

**Opinion**

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Yayasan Mercy Corps Indonesia as of December 31, 2020, and its financial performance and cash flows for the year then ended, in accordance with Indonesian Financial Accounting Standards.

**MIRAWATI SENSI IDRIS**



**Sudiharto Suwowo**

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

12 April 2022/April 12, 2022

# Mercy Corps Indonesia

SURAT PERNYATAAN PENGURUS  
TENTANG TANGGUNG JAWAB ATAS  
LAPORAN KEUANGAN  
UNTUK TAHUN-TAHUN YANG BERAKHIR  
31 DESEMBER 2020 DAN 2019  
YAYASAN MERCY CORPS INDONESIA

THE EXECUTIVE BOARD'S STATEMENT ON  
THE RESPONSIBILITY FOR  
FINANCIAL STATEMENTS  
FOR THE YEARS ENDED  
DECEMBER 31, 2020 AND 2019  
YAYASAN MERCY CORPS INDONESIA

Kami yang bertandatangan di bawah ini:

Nama/Name

Alamat Kantor/Office address

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

Nomor Telepon/Telephone number

Jabatan/Title

Menyatakan bahwa:

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

Demikian pernyataan ini dibuat dengan sebenarnya.

We, the undersigned:

: Ade Soekadis

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

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

: 021-22708939

: Ketua/Chairman

Declare that:

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

This statement has been made truthfully.

Atas nama dan mewakili Pengurus/For and on behalf of the Executive Board:  
12 April 2022/April 12, 2022



Ade Soekadis  
Ketua/Chairman

Yayasan Mercy Corps Indonesia  
Laporan Posisi Keuangan  
31 Desember 2020 dan 2019  
(Angka-angka Disajikan dalam Rupiah,  
kecuali Dinyatakan Lain)

Yayasan Mercy Corps Indonesia  
Statements of Financial Position  
December 31, 2020 and 2019  
(Figures are Presented in Rupiah,  
unless Otherwise Stated)

	<u>2020</u>	<u>Catatan/ Notes</u>	<u>2019</u>	
<b>ASET</b>				<b>ASSETS</b>
<b>ASET LANCAR</b>				<b>CURRENT ASSETS</b>
Kas dan bank	8.133.943.895	2d,4	1.849.586.065	Cash on hand and in banks
Piutang program pihak ketiga	8.997.537.799	5	14.600.596.039	Program receivable from third parties
Piutang lain-lain pihak ketiga	1.695.349.201	6	2.034.145.477	Other accounts receivable from a third party
Uang muka	1.020.429.104		572.965.582	Advances
Biaya dibayar dimuka	668.437.030		2.319.007.894	Prepaid expenses
<b>Jumlah Aset Lancar</b>	<u>20.515.697.029</u>		<u>21.376.301.057</u>	<b>Total Current Assets</b>
<b>ASET TIDAK LANCAR</b>				<b>NONCURRENT ASSET</b>
Jaminan	546.273.038		609.346.316	Guarantee deposits
<b>JUMLAH ASET</b>	<u>21.061.970.067</u>		<u>21.985.647.373</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	17.678.154		17.678.154	Program payable to third parties
Utang lain-lain pihak ketiga	133.116.438		91.337.229	Other accounts payable to third parties
Beban akrual	175.135.433		226.266.273	Accrued expenses
Utang pajak	269.034.877	2j,7	246.454.466	Taxes payable
<b>Jumlah Liabilitas Jangka Pendek</b>	<u>594.964.902</u>		<u>581.736.122</u>	<b>Total Current Liabilities</b>
<b>LIABILITAS JANGKA PANJANG</b>				<b>NONCURRENT LIABILITIES</b>
Liabilitas imbalan kerja jangka panjang	13.290.929.076	2i,12	13.382.910.486	Long-term employee benefits liability
Pendapatan ditangguhkan	3.910.955.187	8	7.701.740.655	Deferred revenues
<b>Jumlah Liabilitas Jangka Panjang</b>	<u>17.201.884.263</u>		<u>21.084.651.141</u>	<b>Total Noncurrent Liabilities</b>
<b>JUMLAH LIABILITAS</b>	<u>17.796.849.165</u>		<u>21.666.387.263</u>	<b>TOTAL LIABILITIES</b>
<b>ASET BERSIH</b>		2g		<b>NET ASSETS</b>
Aset bersih terikat tidak permanen	3.265.120.902		319.260.110	Non-permanent restricted net assets
<b>JUMLAH LIABILITAS DAN ASET BERSIH</b>	<u>21.061.970.067</u>		<u>21.985.647.373</u>	<b>TOTAL LIABILITIES AND NET ASSETS</b>

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

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

Yayasan Mercy Corps Indonesia  
Laporan Aktivitas  
Untuk Tahun-tahun yang Berakhir  
31 Desember 2020 dan 2019  
(Angka-angka Disajikan dalam Rupiah,  
kecuali Dinyatakan Lain)

Yayasan Mercy Corps Indonesia  
Statements of Activities  
For the Years Ended  
December 31, 2020 and 2019  
(Figures are Presented in Rupiah,  
unless Otherwise Stated)

	<u>2020</u>	<u>Catatan/ Notes</u>	<u>2019</u>	
<b><u>PERUBAHAN ASET BERSIH TERIKAT TIDAK PERMANEN</u></b>				<b><u>CHANGE IN NON-PERMANENT RESTRICTED NET ASSETS</u></b>
<b>PENDAPATAN DAN PENGHASILAN</b>		2h		<b>REVENUES AND INCOME</b>
Sumbangan	62.982.349.425	9	65.916.712.309	Donation
Pendapatan lainnya	<u>1.828.601.185</u>	10	<u>118.319.989</u>	Other revenues
<b>Jumlah Pendapatan dan Penghasilan</b>	<u>64.810.950.610</u>		<u>66.035.032.298</u>	<b>Total Revenues and Income</b>
<b>BEBAN DAN KERUGIAN</b>		2h,11		<b>EXPENSES AND LOSSES</b>
Program	61.865.089.818		65.952.456.503	Program
Umum dan administrasi	<u>-</u>		<u>66.875.371</u>	General and administration
<b>Jumlah Beban dan Kerugian</b>	<u>61.865.089.818</u>		<u>66.019.331.874</u>	<b>Total Expenses and Losses</b>
<b>KENAIKAN ASET BERSIH TERIKAT TIDAK PERMANEN SEBELUM PAJAK</b>	2.945.860.792		15.700.424	<b>INCREASE IN NON- PERMANENT RESTRICTED NET ASSETS BEFORE TAX</b>
<b>BEBAN PAJAK</b>	<u>-</u>	2j	<u>-</u>	<b>TAX EXPENSE</b>
<b>KENAIKAN ASET BERSIH TERIKAT TIDAK PERMANEN SETELAH PAJAK</b>	2.945.860.792		15.700.424	<b>INCREASE IN NON- PERMANENT RESTRICTED NET ASSETS AFTER TAX</b>
<b>PENGHASILAN KOMPREHENSIF LAIN</b>	<u>-</u>		<u>-</u>	<b>OTHER COMPREHENSIVE INCOME</b>
<b>JUMLAH PENGHASILAN KOMPREHENSIF</b>	<u>2.945.860.792</u>		<u>15.700.424</u>	<b>TOTAL COMPREHENSIVE INCOME</b>

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

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

Yayasan Mercy Corps Indonesia  
 Laporan Perubahan Aset Bersih  
 Untuk Tahun-tahun yang Berakhir  
 31 Desember 2020 dan 2019  
 (Angka-angka Disajikan dalam Rupiah,  
 kecuali Dinyatakan Lain)

Yayasan Mercy Corps Indonesia  
 Statements of Changes in Net Assets  
 For the Years Ended  
 December 31, 2020 and 2019  
 (Figures are Presented in Rupiah,  
 unless Otherwise Stated)

	<b>Aset Bersih Terikat Tidak Permanen/ Non-Permanent Restricted Net Assets</b>	
<b>Saldo pada tanggal 1 Januari 2019</b>	303.559.686	<b>Balance as of January 1, 2019</b>
Kenaikan aset bersih terikat tidak permanen setelah pajak	15.700.424	Increase in non-permanent restricted net assets after tax
Penghasilan komprehensif lain	-	Other comprehensive income
<b>Saldo pada tanggal 31 Desember 2019</b>	319.260.110	<b>Balance as of December 31, 2019</b>
Kenaikan aset bersih terikat tidak permanen setelah pajak	2.945.860.792	Increase in non-permanent restricted net assets after tax
Penghasilan komprehensif lain	-	Other comprehensive income
<b>Saldo pada tanggal 31 Desember 2020</b>	<u>3.265.120.902</u>	<b>Balance as of December 31, 2020</b>

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

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



**Yayasan Mercy Corps Indonesia**  
**Laporan Arus Kas**  
**Untuk Tahun-tahun yang Berakhir**  
**31 Desember 2020 dan 2019**  
**(Angka-angka Disajikan dalam Rupiah,**  
**kecuali Dinyatakan Lain)**

**Yayasan Mercy Corps Indonesia**  
**Statements of Cash Flows**  
**For the Years Ended**  
**December 31, 2020 and 2019**  
**(Figures are Presented in Rupiah,**  
**unless Otherwise Stated)**

	<u>2020</u>	<u>2019</u>	
<b>ARUS KAS DARI AKTIVITAS OPERASI</b>			<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>
Perubahan dalam aset bersih terikat tidak permanen	2.945.860.792	15.700.424	Changing in non-permanent restricted net assets
Penyesuaian atas rekonsiliasi kenaikan aset bersih terikat tidak permanen menjadi arus kas operasi bersih: Liabilitas imbalan kerja jangka panjang	(91.981.410)	418.385.460	Adjustment to reconciliation of increase in non-permanent restricted net assets to operating cash flows from operating activities: Long-term employee benefits liability
Penyesuaian atas mutasi saldo laporan posisi keuangan: Piutang program pihak ketiga	5.603.058.240	(8.956.760.211)	Adjustments to mutation of financial position balance: Program receivable from third parties
Piutang lain-lain pihak ketiga	338.796.276	1.116.382.699	Other accounts receivable from a third party
Uang muka	(447.463.522)	299.042.331	Advances
Biaya dibayar di muka	1.650.570.864	(2.122.971.990)	Prepaid expenses
Jaminan	63.073.278	(247.480.916)	Guarantee deposits
Utang lain-lain pihak ketiga	41.779.209	91.274.119	Other accounts payable to third parties
Beban akrual	(51.130.840)	121.301.817	Accrued expenses
Utang pajak	22.580.411	(25.889.280)	Taxes payable
Pendapatan ditangguhkan	(3.790.785.468)	2.168.823.195	Deferred revenues
Kas Bersih Diperoleh dari (Digunakan untuk) Aktivitas Operasi	6.284.357.830	(7.122.192.352)	Net Cash Provided by (Used in) Operating Activities
<b>KENAIKAN (PENURUNAN) BERSIH KAS DAN BANK</b>	6.284.357.830	(7.122.192.352)	<b>NET INCREASE (DECREASE) IN CASH ON HAND AND IN BANKS</b>
<b>KAS DAN BANK PADA AWAL TAHUN</b>	1.849.586.065	8.971.778.417	<b>CASH ON HAND AND IN BANKS AT THE BEGINNING OF THE YEAR</b>
<b>KAS DAN BANK PADA AKHIR TAHUN</b>	<u>8.133.943.895</u>	<u>1.849.586.065</u>	<b>CASH ON HAND AND IN BANKS AT THE END OF THE YEAR</b>

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

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

**1. Umum**

**a. Pendirian dan Informasi Umum**

Yayasan Mercy Corps Indonesia (Yayasan) didirikan berdasarkan Akta No. 2 tanggal 13 Januari 2012 yang dibuat di hadapan Ashoya Ratam, S.H., M.Kn., notaris di Jakarta Selatan. Akta pendirian tersebut telah memperoleh persetujuan dari Menteri Hukum dan Hak Asasi Manusia Republik Indonesia dalam Surat 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 Gedung AD Premier Lantai 3, Jl. TB. Simatupang No. 041, Ragunan Pasar Minggu, Jakarta Selatan 12550.

**b. Susunan Organisasi**

Pada tanggal 31 Desember 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

Jumlah rata-rata karyawan Yayasan (tidak diaudit) adalah 171 dan 115 karyawan pada tahun 2020 dan 2019.

**1. General**

**a. Establishment and General Information**

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

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

The Foundation started its operations in 2012.

The Foundation is domiciled at AD Premier Building 3th Floor, Jl. TB. Simatupang No. 041, Ragunan Pasar Minggu, Jakarta Selatan 12550.

**b. Organization Structure**

As of December 31, 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

The Foundation had an average total number of employees (unaudited) of 171 and 115 employees in 2020 dan 2019.

**c. Penyelesaian Laporan Keuangan**

Laporan keuangan Yayasan Mercy Corps Indonesia untuk tahun yang berakhir 31 Desember 2020 telah diselesaikan dan diotorisasi untuk terbit oleh Pengurus Yayasan pada tanggal 12 April 2022. Pengurus Yayasan bertanggung jawab atas penyusunan dan penyajian laporan keuangan tersebut.

**2. 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.

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

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

Kebijakan akuntansi yang diterapkan dalam penyusunan laporan keuangan untuk tahun yang berakhir 31 Desember 2020 adalah konsisten dengan kebijakan akuntansi yang diterapkan dalam penyusunan laporan keuangan untuk tahun yang berakhir 31 Desember 2019.

**b. Penjabaran Mata Uang Asing**

***Mata Uang Fungsional dan Pelaporan***

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

**c. Completion of Financial Statements**

The financial statements of Yayasan Mercy Corps Indonesia for the year ended December 31, 2020 were completed and authorized for issuance on April 12, 2022 by the Foundation's Executive Board who is responsible for the preparation and presentation of the financial statements.

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

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

The accounting policies adopted in the preparation of the financial statements for the year ended December 31, 2020 are consistent with those adopted in the preparation of the financial statements for the year ended December 31, 2019.

**b. Foreign Currency Translation**

***Functional and Reporting Currencies***

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

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

***Transaksi dan Saldo***

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

Pada tanggal 31 Desember 2020 dan 2019, kurs konversi yakni kurs tengah Bank Indonesia yang digunakan oleh Yayasan untuk Dolar Amerika Serikat masing-masing sebesar Rp 14.105 dan Rp 13.901 per 1 Dolar Amerika Serikat.

**c. Transaksi Pihak Berelasi**

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

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

**d. Kas dan Bank**

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

**e. Instrumen Keuangan**

Efektif 1 Januari 2020, Yayasan menerapkan PSAK No. 71, Instrumen Keuangan, yang menggantikan PSAK No. 55, Instrumen Keuangan: Pengakuan dan Pengukuran, mengenai pengaturan instrumen keuangan terkait klasifikasi dan pengukuran, penurunan nilai atas instrumen keuangan dan akuntansi lindung nilai.

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

***Transactions and Balances***

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

As of December 31, 2020 and 2019, the conversion rate used by the Foundation based on the middle rates of Bank Indonesia was 1 United States Dollar equivalents to Rp 14,105 and Rp 13,901, respectively.

**c. Transactions with Related Parties**

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

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

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

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

**e. Financial Instruments**

From January 1, 2020, the Foundation has applied PSAK No. 71, Financial Instruments, which replaced PSAK No. 55: Financial Instruments: Recognition and Measurement, which set the requirements in classification and measurement, impairment in value of financial assets and hedging accounting.

***Aset Keuangan***

Sejak 1 Januari 2020

Yayasan mengklasifikasikan aset keuangan sesuai dengan PSAK No. 71, Instrumen Keuangan, sehingga setelah pengakuan awal aset keuangan diukur pada biaya perolehan diamortisasi, nilai wajar melalui penghasilan komprehensif lain atau nilai wajar melalui laba rugi, dengan menggunakan dua dasar, yaitu:

- (a) Model bisnis Yayasan dalam mengelola aset keuangan; dan
- (b) Karakteristik arus kas kontraktual dari aset keuangan.

Aset Keuangan pada Biaya Perolehan Diamortisasi

Aset keuangan diukur pada biaya perolehan diamortisasi jika kedua kondisi berikut terpenuhi:

- (a) Aset keuangan dikelola dalam model bisnis yang bertujuan untuk memiliki aset keuangan dalam rangka mendapatkan arus kas kontraktual; dan
- (b) Persyaratan kontraktual dari aset keuangan menghasilkan arus kas pada tanggal tertentu yang semata dari pembayaran pokok dan bunga dari jumlah pokok terutang.

Aset keuangan pada biaya perolehan diamortisasi diukur pada jumlah yang diakui saat pengakuan awal dikurangi pembayaran pokok, ditambah atau dikurangi dengan amortisasi kumulatif menggunakan metode suku bunga efektif yang dihitung dari selisih antara nilai awal dan nilai jatuh temponya, dan dikurangi dengan cadangan kerugian penurunan nilai.

Pada tanggal 31 Desember 2020 dan 2019, kategori ini meliputi kas dan bank, piutang program, piutang lain-lain dan jaminan yang dimiliki Yayasan.

***Financial Assets***

From January 1, 2020

The Foundation classifies its financial assets in accordance with PSAK No. 71, Financial Instruments, that classifies financial assets as subsequently measured at amortized cost, fair value through comprehensive income or fair value through profit or loss, on the basis of both:

- (a) The Foundation's business model for managing the financial assets; and
- (b) The contractual cash flow characteristics of the financial assets.

Financial Assets at Amortized Cost

A financial asset shall be measured at amortized cost if both of the following conditions are met:

- (a) The financial asset is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows; and
- (b) The contractual terms of the financial assets give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at amortized cost is measured at initial amount minus the principal repayments, plus or minus the cumulative amortization using the effective interest method of any difference between that initial amount and the maturity amount, adjusted for allowance for impairment.

As of December 31, 2020 and 2019, the Foundation's cash on hand and in banks, program receivable, other accounts receivable and guarantee deposits were included in this category.

Sebelum 1 Januari 2020

Yayasan mengklasifikasikan aset keuangan sesuai dengan PSAK No. 55, Instrumen Keuangan: Pengakuan dan Pengukuran. Aset keuangan diklasifikasikan menjadi diukur pada nilai wajar melalui laba rugi, pinjaman yang diberikan dan piutang, dimiliki hingga jatuh tempo, dan tersedia untuk dijual. Klasifikasi aset keuangan ditentukan pada saat pengakuan awal berdasarkan intensi pengurus untuk memegang instrument keuangan tersebut.

**Pinjaman yang Diberikan dan Piutang**

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

Pada tanggal 31 Desember 2020 dan 2019, kategori ini meliputi kas dan bank, piutang program, piutang lain-lain dan jaminan yang dimiliki Yayasan.

***Liabilitas Keuangan dan Instrumen Ekuitas***

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

***Instrumen Ekuitas***

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

***Liabilitas Keuangan***

Tidak terdapat perubahan signifikan dalam klasifikasi dan pengukuran liabilitas keuangan.

Prior to January 1, 2020

The Foundation classifies its financial assets in accordance with PSAK No. 55, Financial Instruments: Recognition and Measurement. Financial assets are classified into financial assets at fair value through profit or loss, loans and receivables, held to maturity, and available for sale. Classifications of financial assets are determined at initial recognition based on the Executive Board's intention to hold the financial assets.

**Loans and Receivables**

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

As of December 31, 2020 and 2019, the Foundation's cash on hand and in banks, program receivable, other accounts receivable and guarantee deposits were included in this category.

***Financial Liabilities and Equity Instruments***

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

***Equity Instruments***

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

***Financial Liabilities***

There are no significant changes in classification and measurement of financial liabilities.

Sejak 1 Januari 2020, liabilitas keuangan dalam lingkup PSAK No. 71 diklasifikasikan sebagai berikut: (i) liabilitas keuangan yang diukur dengan biaya diamortisasi, (ii) liabilitas keuangan yang diukur dengan nilai wajar melalui laba rugi atau melalui penghasilan komprehensif lain. Yayasan menentukan klasifikasi liabilitas keuangan pada saat pengakuan awal.

Sebelum 1 Januari 2020, Yayasan mengklasifikasikan liabilitas keuangan sesuai dengan PSAK No. 55, Instrumen Keuangan: Pengakuan dan Pengukuran. Liabilitas keuangan diklasifikasikan menjadi liabilitas yang diukur pada nilai wajar melalui laba rugi, dan liabilitas keuangan lain-lain. Liabilitas keuangan lain-lain diukur pada 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 dan selanjutnya diukur pada biaya perolehan diamortisasi dengan menggunakan metode suku bunga efektif. Amortisasi suku bunga efektif disajikan sebagai bagian dari beban keuangan dalam laba rugi.

**Liabilitas Keuangan yang Diukur pada Biaya Perolehan Diamortisasi**

Liabilitas keuangan pada biaya perolehan diamortisasi diukur pada jumlah yang diakui saat pengakuan awal dikurangi pembayaran pokok, ditambah atau dikurangi dengan amortisasi kumulatif menggunakan metode suku bunga efektif yang dihitung dari selisih antara nilai awal dan nilai jatuh temponya.

Pada tanggal 31 Desember 2020 dan 2019, kategori ini meliputi utang program, utang lain-lain dan beban akrual yang dimiliki oleh Yayasan.

From January 1, 2020, financial liabilities within the scope of PSAK No. 71 are classified as follows: (i) financial liabilities at amortized cost, (ii) financial liabilities at fair value through profit and loss (FVPTL) or other comprehensive income (FVOCI). The Foundation determines the classification of its financial liabilities at initial recognition.

Prior to January 1, 2020, the Foundation classifies its financial liabilities in accordance with PSAK No. 55, Financial Instruments: Recognition and Measurement. Financial liabilities are classified into financial liabilities at fair value through profit or loss, and other liabilities. Other liabilities are 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 and subsequently measured at amortized cost using the effective interest rate method. The amortization of the effective interest rate is included in finance costs in profit or loss.

**Financial Liabilities at Amortized Cost**

Financial liabilities at amortized cost is measured at initial amount minus the principal repayments, plus or minus the cumulative amortization using the effective interest method of any difference between that initial amount and the maturity amount.

As of December 31, 2020 and 2019, the Foundation's program payable, other accounts payable and accrued expenses were included in this category.

### ***Saling Hapus Instrumen Keuangan***

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

### ***Penurunan Nilai Aset Keuangan***

#### Sejak 1 Januari 2020

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 usia instrumen keuangan daripada perubahan atas jumlah kerugian kredit ekspektasian. Dalam melakukan penilaian, 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 dan mempertimbangkan kewajaran serta ketersediaan informasi, yang tersedia tanpa biaya atau usaha pada saat tanggal pelaporan terkait dengan kejadian masa lalu, kondisi terkini dan perkiraan atas kondisi ekonomi di masa depan, yang mengindikasikan kenaikan risiko kredit sejak pengakuan awal.

#### Sebelum 1 Januari 2020

Yayasan menerapkan pengukuran penurunan nilai aset keuangan sesuai dengan PSAK No. 55, Instrumen Keuangan: Pengakuan dan Pengukuran, sebagai berikut:

### ***Offsetting of Financial Instruments***

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

### ***Impairment of Financial Assets***

#### From January 1, 2020

At each reporting date, the Foundation assess 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 Company 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 and consider 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, that is indicative of significant increases in credit risk since initial recognition.

#### Prior to January 1, 2020

The Foundation applies measurement for impairment of financial assets in accordance with PSAK No. 55, Financial Instruments, as follows:



Aset Keuangan yang Dicatat pada Biaya Perolehan Diamortisasi

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

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

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

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

Assets Carried at Amortized Cost

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

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

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

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

***Penghentian Pengakuan Aset dan Liabilitas Keuangan***

**1. Aset Keuangan**

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

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

**2. Liabilitas Keuangan**

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

**f. Pengukuran Nilai Wajar**

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

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

***Derecognition of Financial Assets and Liabilities***

**1. Financial Assets**

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

- a. the rights to receive cash flows from the asset have expired;
- b. the Foundation retains the right to receive cash flows from the asset, but has assumed a contractual obligation to pay them in full without material delay to a third party under a "pass-through" arrangement; or
- c. the Foundation has transferred its rights to receive cash flows from the asset and either (i) has transferred substantially all the risks and rewards of the asset, or (ii) has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

**2. Financial Liabilities**

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

**f. Fair Value Measurement**

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

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

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

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

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

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

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

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

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

#### **g. Aset Bersih**

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

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

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

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

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

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

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

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

#### **g. Net Assets**

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

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

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

**h. Pengakuan Pendapatan dan Beban**

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

**h. Revenues and Expenses Recognition**

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

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

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

**i. Imbalan Kerja**

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

**i. Employee Benefits**

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

**j. Pajak Penghasilan**

***Pajak Kini***

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

**j. Income Tax**

***Current Tax***

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

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.

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.

***Pajak Tangguhan***

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

***Deferred Tax***

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

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

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

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

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

### **3. Penggunaan Estimasi, Pertimbangan dan Asumsi Pengurus**

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

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

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

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

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

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

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

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

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

### ***Pertimbangan***

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

a. Mata Uang Fungsional

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

b. Klasifikasi Aset Keuangan dan Liabilitas Keuangan

Yayasan menentukan klasifikasi aset dan liabilitas tertentu sebagai aset keuangan dan liabilitas keuangan dengan menilai apakah aset dan liabilitas tersebut memenuhi kriteria yang ditetapkan dalam PSAK No. 71 (sebelum 1 Januari 2020: PSAK No. 55). Aset keuangan dan liabilitas keuangan dicatat sesuai dengan kebijakan akuntansi Yayasan sebagaimana diungkapkan dalam Catatan 2.

### ***Estimasi dan Asumsi***

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

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

### ***Judgements***

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

a. Functional Currency

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

b. Classification of Financial Assets and Liabilities

The Foundation's determines the classifications of certain assets and liabilities as financial assets and liabilities by judging if they meet the criteria set forth in PSAK No. 71 (prior to January 1, 2020: PSAK No. 55). Accordingly, the financial assets and liabilities are accounted for in accordance with the Company's accounting policies disclosed in Note 2.

### ***Estimates and Assumptions***

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

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

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Nilai Wajar Aset Keuangan dan Liabilitas Keuangan

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

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

Pada tanggal 31 Desember 2020 dan 2019, nilai wajar aset dan liabilitas keuangan Yayasan mendekati nilai wajarnya.

Fair Value of Financial Assets and Liabilities

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

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

As of December 31, 2020 and 2019, the fair value of financial assets and liabilities of the Foundation approximate its carrying amounts.

**4. Kas dan Bank**

Kas dan bank terdiri dari:

	2020	2019	
Kas	34.568.200	69.685.202	Cash on hand
Bank			Cash in banks
PT Bank Mandiri (Persero) Tbk	8.099.375.695	1.352.404.527	PT Bank Mandiri (Persero) Tbk
PT Bank KB Bukopin Tbk	-	163.078.423	PT Bank KB Bukopin Tbk
PT Bank Danamon Indonesia Tbk	-	264.417.913	PT Bank Danamon Indonesia Tbk
Subjumlah	8.099.375.695	1.779.900.863	Subtotal
Jumlah	<u>8.133.943.895</u>	<u>1.849.586.065</u>	Total

Berdasarkan mata uang

	2020	2019	
Rupiah	8.066.584.479	1.670.441.900	Rupiah
Dolar Amerika (Catatan 14)	67.359.416	179.144.165	United States Dollar (Note 14)
Jumlah	<u>8.133.943.895</u>	<u>1.849.586.065</u>	Total

Pada tanggal 31 Desember 2020 dan 2019, tidak ada kas dan bank Yayasan yang digunakan sebagai jaminan.

As of December 31, 2020 and 2019, no cash on hand and in banks of the Foundation were used as collateral.

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**5. Piutang Program Pihak Ketiga**

Rincian piutang program pihak ketiga terdiri dari:

	2020	2019
Mercy Corps (ADB LICTIAI 20036)	2.087.484.260	331.958.382
Palladium Covid-19 20065	1.530.355.929	-
Mercy Corps (USAID Invest Dm)	993.721.566	-
Mercy Corps Covid-19 (Resilience F Summer)	774.585.453	-
Mercy Corps (CDP Disaster REC and Covid-19 Lebak 20068)	717.094.750	-
Mercy Corps (POWER 2.0 Phase 20040)	631.625.357	1.076.013.542
Mercy Corps (Transform 20027)	499.459.358	499.459.358
Mercy Corps (Sulawesi Pooled Funds Response 20044)	470.639.684	-
Yayasan Mercy Corps Indonesia (INVEST)	220.887.115	2.218.718.677
Infratec NZMATES 20032	193.247.880	1.264.434.428
Mercy Corps (Starbucks Covid-19 Humbang 2)	189.378.751	-
Mercy Corps (ICDF Palu Phase II 20064)	159.957.485	-
Mercy Corps (TAF Lean On 20071)	117.756.853	-
Mercy Corps (Caterpillar Women Econ Empower 20061)	109.991.814	-
Mce Rabo Foundation Ies 20069	102.891.663	-
Mercy Corps (Country Core Budget Fy21 20075)	37.123.815	-
Yayasan Mercy Corps Indonesia (Core Fund Indonesia)	36.428.401	166.766.715
Mercy Corps (MACF M-RED Indonesia 20059)	33.773.329	7.300.332
Mercy Corps (Start Fund Maluku Eq Response 20058)	26.863.968	-
PT Bayer Indonesia Palu Tsunami Response 20041)	22.017.002	848.057.438
Mercy Corps (Carm 20076)	20.499.861	-
Rockefeller (100RC 20025)	10.892.034	10.892.034
UNICEF Sulawesi Tsunami Response 20047	5.861.471	2.872.256.791
Yayasan Mercy Corps Indonesia (Unrestricted Fund Cargill)	5.000.000	-
Mercy Corps (Channel Lombok Response 20045)	-	1.704.725.119
DAI APIK 20020	-	841.998.650
Mercy Corps (Zurich 2.0 20031)	-	731.127.891
Mercy Corps (ICDF Sulawesi Tsunami Response 20049	-	554.612.411
MFS Exxon	-	400.859.082
Mercy Corps (TATTs)	-	396.516.887
Mercy Corps (Exxon Youth 20034)	-	225.531.883
Mercy Corps (Apple Sulawesi Response 20043)	-	216.580.180
Mercy Corps (Apple Lombok 20037)	-	191.311.471
Mercy Corps (CMA III 20035)	-	41.474.768
Jumlah	<u>8.997.537.799</u>	<u>14.600.596.039</u>

Seluruh piutang program pihak ketiga didenominasikan dalam mata uang Rupiah.

**5. Program Receivable from Third Parties**

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

	2020	2019
Mercy Corps (ADB LICTIAI 20036)	331.958.382	331.958.382
Palladium Covid-19 20065	-	-
Mercy Corps (USAID Invest Dm)	-	-
Mercy Corps Covid-19 (Resilience F Summer)	-	-
Mercy Corps (CDP Disaster REC and Covid-19 Lebak 20068)	-	-
Mercy Corps (POWER 2.0 Phase 20040)	1.076.013.542	1.076.013.542
Mercy Corps (Transform 20027)	499.459.358	499.459.358
Mercy Corps (Sulawesi Pooled Funds Response 20044)	-	-
Yayasan Mercy Corps Indonesia (INVEST)	2.218.718.677	2.218.718.677
Infratec NZMATES 20032	1.264.434.428	1.264.434.428
Mercy Corps (Starbucks Covid-19 Humbang 2)	-	-
Mercy Corps (ICDF Palu Phase II 20064)	-	-
Mercy Corps (TAF Lean On 20071)	-	-
Mercy Corps (Caterpillar Women Econ Empower 20061)	-	-
Mce Rabo Foundation Ies 20069	-	-
Mercy Corps (Country Core Budget Fy21 20075)	-	-
Yayasan Mercy Corps Indonesia (Core Fund Indonesia)	166.766.715	166.766.715
Mercy Corps (MACF M-RED Indonesia 20059)	7.300.332	7.300.332
Mercy Corps (Start Fund Maluku Eq Response 20058)	-	-
PT Bayer Indonesia Palu Tsunami Response 20041)	848.057.438	848.057.438
Mercy Corps (Carm 20076)	-	-
Rockefeller (100RC 20025)	10.892.034	10.892.034
UNICEF Sulawesi Tsunami Response 20047	2.872.256.791	2.872.256.791
Yayasan Mercy Corps Indonesia (Unrestricted Fund Cargill)	-	-
Mercy Corps (Channel Lombok Response 20045)	1.704.725.119	1.704.725.119
DAI APIK 20020	841.998.650	841.998.650
Mercy Corps (Zurich 2.0 20031)	731.127.891	731.127.891
Mercy Corps (ICDF Sulawesi Tsunami Response 20049	554.612.411	554.612.411
MFS Exxon	400.859.082	400.859.082
Mercy Corps (TATTs)	396.516.887	396.516.887
Mercy Corps (Exxon Youth 20034)	225.531.883	225.531.883
Mercy Corps (Apple Sulawesi Response 20043)	216.580.180	216.580.180
Mercy Corps (Apple Lombok 20037)	191.311.471	191.311.471
Mercy Corps (CMA III 20035)	41.474.768	41.474.768
Total	<u>14.600.596.039</u>	<u>14.600.596.039</u>

All program receivable from third parties are denominated in Rupiah.



Yayasan menerapkan pendekatan yang disederhanakan untuk menghitung cadangan kerugian ekspektasian yang disyaratkan oleh PSAK No. 71, yang memperbolehkan penerapan cadangan kerugian ekspektasian sepanjang umurnya untuk seluruh piutang program. Untuk mengukur cadangan kerugian ekspektasian tersebut, piutang program dikelompokkan berdasarkan karakteristik risiko kredit yang sejenis dan pola tunggakan atau gagal bayar.

Karena pengalaman historis kerugian kredit Yayasan mendekati nihil dan tidak menunjukkan pola kerugian yang berbeda signifikan untuk cadangan kerugian berdasarkan status masa lalu tidak lagi dipisahkan antara basis pihak ketiga Yayasan yang berbeda.

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

Pada tanggal 31 Desember 2020 dan 2019, tidak terdapat piutang program pihak ketiga Yayasan yang digunakan sebagai jaminan.

#### **6. Piutang Lain-Lain Pihak Ketiga**

Akun ini merupakan piutang lain-lain pihak ketiga dari Mercy Corps untuk operasional proyek dan karyawan masing-masing sebesar Rp 1.695.349.201 dan Rp 2.034.145.477 pada tanggal 31 Desember 2020 dan 2019.

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 2020 dan 2019, tidak terdapat piutang lain-lain pihak ketiga Yayasan yang digunakan sebagai jaminan.

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

Because of the Foundation historical experience of credit losses close to Nil does not show significant different loss for allowance for losses based on past status are not separated between the Foundation's different third parties bases.

The Foundation believes that all program accounts receivable from third parties are collectible and no allowance for impairment on program accounts receivable was necessary.

As of December 31, 2020 and 2019, no program receivable from third parties of the Foundation were used as collateral.

#### **6. 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 Rp 1,695,349,201 and Rp 2,034,145,477 as of December 31, 2020 and 2019, 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, 2020 and 2019, no other accounts receivable from a third party of the Foundation were used as collateral.

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**7. Utang Pajak**

Utang pajak terdiri dari:

	2020	2019
Pajak penghasilan:		
Pasal 4(2)	7.384.777	50.549.246
Pasal 21	248.397.176	190.046.961
Pasal 23	13.252.924	5.858.259
Jumlah	<u>269.034.877</u>	<u>246.454.466</u>

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.

**7. Taxes Payable**

Taxes payable consist of:

Income taxes:  
Article 4(2)  
Article 21  
Article 23

Total

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.

**8. Pendapatan Ditangguhkan**

Rincian pendapatan ditangguhkan terdiri dari:

	2020	2019
Merck Sharp Dohme Cope Mse 20070	1.304.758.184	-
Bayer Cope 20074	1.054.074.353	-
Dai Apik 20020	528.727.398	-
Mercy Corps (CARGILL Sulawesi Tsunami Response)	355.062.147	355.062.087
Rockefeller 100RC Phase 3	200.930.209	200.930.209
MFS Exxon	171.492.891	220.467.618
NZMATES	146.232.824	146.232.824
Mercy Corps (Mastercard Micromentor 2007)	62.622.800	-
Bayer (Youth AgSUMMIT)	41.163.493	41.163.493
Bayer Cope 20063	21.593.468	-
Mercy Corps (Gender A2A)	10.538.900	10.538.900
Mercy Corps (ZURICH 2.0 20031)	5.587.887	-
Mercy Corps (TATTs)	3.570.436	400.087.323
Mercy Corps (Chanel Lombok Response 20045)	1.409.791	-
Mercy Corps (Apple Lombok 20037)	701.180	-
Mercy Corps (Apple Sulawesi Response 20043)	691.204	-
Cargill Agriculture Recovery	666.645	7.459.527
Mercy Corps (Exxon Youth)	505.533	28.395.495
Mercy Corps (Scottish Sulawesi Response)	479.060	479.060
Mercy Corps (Mastercard Micro Mentor)	110.894	207.050.173
Mercy Corps (ICDF Sulawesi Tsunami Response 20049)	33.730	-
Mercy Corps (CMA III)	2.160	41.476.928
UNICEF Sulawesi Tsunami Response	-	2.866.485.320
Mercy Corps (Sulawesi Pooled Funds Response)	-	1.523.510.024
Bayer (Palu Tsunami Response)	-	841.066.130
Mercy Corps (ADB LICTIAI)	-	777.236.712
Mercy Corps (Start Fund Maluku EQ Response)	-	34.098.832
Jumlah	<u>3.910.955.187</u>	<u>7.701.740.655</u>

**8. Deferred Revenues**

The detail of deferred revenues is as follows:

Merck Sharp Dohme Cope Mse 20070  
Bayer Cope 20074  
Dai Apik 20020  
Mercy Corps (CARGILL Sulawesi Tsunami Response)  
Rockefeller 100RC Phase 3  
MFS Exxon  
NZMATES  
Mercy Corps (Mastercard Micromentor 2007)  
Bayer (Youth AgSUMMIT)  
Bayer Cope 20063  
Mercy Corps (Gender A2A)  
Mercy Corps (ZURICH 2.0 20031)  
Mercy Corps (TATTs)  
Mercy Corps (Chanel Lombok Response 20045)  
Mercy Corps (Apple Lombok 20037)  
Mercy Corps (Apple Sulawesi Response 20043)  
Cargill Agriculture Recovery  
Mercy Corps (Exxon Youth)  
Mercy Corps (Scottish Sulawesi Response)  
Mercy Corps (Mastercard Micro Mentor)  
Mercy Corps (ICDF Sulawesi Tsunami Response 20049)  
Mercy Corps (CMA III)  
UNICEF Sulawesi Tsunami Response  
Mercy Corps (Sulawesi Pooled Funds Response)  
Bayer (Palu Tsunami Response)  
Mercy Corps (ADB LICTIAI)  
Mercy Corps (Start Fund Maluku EQ Response)

Total

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**9. Sumbangan**

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

	2020	2019
Mercy Corps (POWER 2.0 Inception Phase)	6.945.023.483	6.650.995.275
Mercy Corps (USAID Invest (Rev Prog A))	6.161.906.957	-
Mercy Corps (MACF M-RED INDONESIA 20059)	5.787.823.855	7.300.332
Mercy Corps (Sulawesi Pooled Funds)	5.554.722.622	3.844.269.731
Infratec NZMATES Implement	4.833.055.159	5.552.465.296
Mercy Corps (MFS Exxon)	4.270.906.901	5.633.974.053
Bayer Cope 20074	3.956.225.647	-
Mercy Corps (ICDF Palu Phase li 20064)	3.612.992.075	-
Mercy Corps (ADB LICITIAI)	2.699.069.611	1.864.283.057
Palladium Covid-19 20065	2.600.301.687	-
Mercy Corps (ZURICH)	2.065.670.058	1.174.619.276
Mercy Corps (INVEST)	1.885.818.571	2.218.718.677
MC Starbucks Covid-19 Humba	1.870.544.693	-
Mercy Corps (Covid-19 Rf Summer Act 2)	1.759.170.510	-
Mercy Corps (Caterpillar Women Eco Empow 20061)	1.729.315.800	-
Mercy Corps (CARGILL Sulawesi Tsunami Response)	1.184.003.001	282.464.671
Mercy Corps (TAF Lean On 20071)	1.149.859.867	-
NZMATES AMBON 20032	1.111.429.905	-
Mercy Corps (Cdp Disastr Rec and Covid19)	717.094.750	-
Bayer Cope 20063	673.760.382	-
MC Mastercard Micromentor	611.086.480	-
Mercy Corps (Exxon Youth)	574.504.553	2.210.676.829
MC Xylem Lebak Response 20060	314.240.094	-
YMCI Core Fund Indonesia	272.584.310	166.766.715
Commonwealth Bank Micromentor 20062	214.123.983	205.873.014
MC Mastercard Micromentor 20051	178.469.414	649.157.035
DAI APIK 20020	165.077.682	2.990.639.104
Merck Sharp Dohme Cope Mse	142.524.691	-
Mce Rabo Foundation Ies 200	102.891.663	-
MC Start Fund Maluku Eq 20058	60.962.800	780.464.288
MC Country Core Budget Fy21 20075	37.123.815	-
MC Carm 20076	20.499.861	-
Bayer Sulawesi Response 20041	15.025.694	960.095.610
Merck Sharp Dohme Cope Mse 20070	14.098.898	-
Unrestricted Fund Balance Service Contract CARGILL	5.000.000	-
Grant And Donation	1.372.750	-
MC TATTS	-	5.890.087.922
MC MCA Phase II 20028	-	89.690.100
MC CMA III 20035	-	2.339.112.302
MC Artemis Lombok 20038	-	165.360.115
Scottish Sulawesi Response 20046	-	251.012.699
MC Artemis & Xylem Sunda Strait 20050	-	386.182.884
Bayer Youth Agsummit 20052	-	49.052.966
MC Syngenta Sulawesi Response	-	320.450.144
Grant And Donation - Indonesia Response Team (IRT)	-	3.085.650
Mercy Corps (M-RED Papua Flood Response)	-	652.828.180
Mercy Corps (CARGILL Sulawesi Tsunami Response)	(60)	1.094.937.913
Mercy Corps (Xylem Lombok 20039)	(5.565.087)	314.976.096
Saldo dipindahkan	<u>63.292.717.075</u>	<u>46.749.539.934</u>

**9. Donation**

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

	2020	2019
Mercy Corps (POWER 2.0 Inception Phase)	6.650.995.275	6.650.995.275
Mercy Corps (USAID Invest (Rev Prog A))	-	-
Mercy Corps (MACF M-RED INDONESIA 20059)	7.300.332	7.300.332
Mercy Corps (Sulawesi Pooled Funds)	3.844.269.731	3.844.269.731
Infratec NZMATES Implement	5.552.465.296	5.552.465.296
Mercy Corps (MFS Exxon)	5.633.974.053	5.633.974.053
Bayer Cope 20074	-	-
Mercy Corps (ICDF Palu Phase li 20064)	-	-
Mercy Corps (ADB LICITIAI)	1.864.283.057	1.864.283.057
Palladium Covid-19 20065	-	-
Mercy Corps (ZURICH)	1.174.619.276	1.174.619.276
Mercy Corps (INVEST)	2.218.718.677	2.218.718.677
MC Starbucks Covid-19 Humba	-	-
Mercy Corps (Covid-19 Rf Summer Act 2)	-	-
Mercy Corps (Caterpillar Women Eco Empow 20061)	-	-
Mercy Corps (CARGILL Sulawesi Tsunami Response)	282.464.671	282.464.671
Mercy Corps (TAF Lean On 20071)	-	-
NZMATES AMBON 20032	-	-
Mercy Corps (Cdp Disastr Rec and Covid19)	-	-
Bayer Cope 20063	-	-
MC Mastercard Micromentor	-	-
Mercy Corps (Exxon Youth)	2.210.676.829	2.210.676.829
MC Xylem Lebak Response 20060	-	-
YMCI Core Fund Indonesia	166.766.715	166.766.715
Commonwealth Bank Micromentor 20062	205.873.014	205.873.014
MC Mastercard Micromentor 20051	649.157.035	649.157.035
DAI APIK 20020	2.990.639.104	2.990.639.104
Merck Sharp Dohme Cope Mse	-	-
Mce Rabo Foundation Ies 200	-	-
MC Start Fund Maluku Eq 20058	780.464.288	780.464.288
MC Country Core Budget Fy21 20075	-	-
MC Carm 20076	-	-
Bayer Sulawesi Response 20041	960.095.610	960.095.610
Merck Sharp Dohme Cope Mse 20070	-	-
Unrestricted Fund Balance Service Contract CARGILL	-	-
Grant And Donation	-	-
MC TATTS	5.890.087.922	5.890.087.922
MC MCA Phase II 20028	89.690.100	89.690.100
MC CMA III 20035	2.339.112.302	2.339.112.302
MC Artemis Lombok 20038	165.360.115	165.360.115
Scottish Sulawesi Response 20046	251.012.699	251.012.699
MC Artemis & Xylem Sunda Strait 20050	386.182.884	386.182.884
Bayer Youth Agsummit 20052	49.052.966	49.052.966
MC Syngenta Sulawesi Response	320.450.144	320.450.144
Grant And Donation - Indonesia Response Team (IRT)	3.085.650	3.085.650
Mercy Corps (M-RED Papua Flood Response)	652.828.180	652.828.180
Mercy Corps (CARGILL Sulawesi Tsunami Response)	1.094.937.913	1.094.937.913
Mercy Corps (Xylem Lombok 20039)	314.976.096	314.976.096
Balance carried forward	<u>46.749.539.934</u>	<u>46.749.539.934</u>

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	2020	2019	
Saldo pindahan	63.292.717.075	46.749.539.934	Balance brought forward
UNICEF Sulawesi Response Mercy Corps (Apple Sulawesi Response)	(6.677.000)	4.470.701.877	UNICEF Sulawesi Response Mercy Corps (Apple Sulawesi Response)
Mercy Corps (Chanel Lombok Response)	(31.452.493)	4.413.144.436	Mercy Corps (Chanel Lombok Response)
Mercy Corps (ICDF Sulawesi Response)	(37.619.180)	2.979.207.095	Mercy Corps (ICDF Sulawesi Response)
Mercy Corps (Apple Lombok)	(48.171.413)	3.671.662.346	Mercy Corps (Apple Lombok)
	(186.447.564)	3.632.456.621	
Jumlah	<u>62.982.349.425</u>	<u>65.916.712.309</u>	Total

Nilai 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 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.

**10. Pendapatan Lainnya**

Rincian pendapatan lainnya terdiri dari:

	2020	2019
Keuntungan dari pembatalan cadangan pesangon	1.683.721.715	-
Pendapatan bunga	126.007.021	118.319.989
Keuntungan kurs mata uang asing - bersih	18.872.449	-
Jumlah	<u>1.828.601.185</u>	<u>118.319.989</u>

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.

**10. Other Revenues**

The detail of other revenues is as follows:

Gains from cancellation of severance fees	-
Interest income	118.319.989
Gain on foreign exchange - net	-
Total	<u>118.319.989</u>

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.

**11. Beban dan Kerugian**

Rincian beban dan kerugian terdiri dari:

	2020	2019
Program - Terikat		
Mercy Corps (POWER 2.0 Inception)	6.945.023.484	6.653.389.660
Mercy Corps (USAID Invest (Rev Prog Act) 20067)	6.161.906.958	-
MACF M-RED 20059	5.787.823.855	7.300.332
Mercy Corps (Sulawesi Pooled Fund)	5.551.782.872	3.851.443.426
Infratec NZMATES Implementation	4.833.055.158	5.562.572.335
Mercy Corps (MFS Exxon)	4.270.910.401	5.635.559.845
Bayer Cope 20074	3.956.225.647	-
Mercy Corps (ICDF Palu Phase II 20064)	3.612.992.075	-
Mercy Corps (ADB LICTIAI)	2.699.069.610	1.864.414.167
Saldo dipindahkan	<u>43.818.790.060</u>	<u>23.574.679.765</u>

**11. Expenses and Losses**

The detail of expenses and losses is as follows:

Program - Restricted	
Mercy Corps (POWER 2.0 Inception)	6.653.389.660
Mercy Corps (USAID Invest (Rev Prog Act) 20067)	-
MACF M-RED 20059	7.300.332
Mercy Corps (Sulawesi Pooled Fund)	3.851.443.426
Infratec NZMATES Implementation	5.562.572.335
Mercy Corps (MFS Exxon)	5.635.559.845
Bayer Cope 20074	-
Mercy Corps (ICDF Palu Phase II 20064)	-
Mercy Corps (ADB LICTIAI)	1.864.414.167
Balance carried forward	<u>23.574.679.765</u>

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	2020	2019	
Saldo pindahan	43.818.790.060	23.574.679.765	Balance brought forward
Palladium - Covid-19	2.594.155.772	-	Palladium - Covid-19
Mercy Corps (Zurich 2.0 Inception)	2.065.670.058	1.174.841.063	Mercy Corps (Sulawesi Pooled Funds)
Mercy Corps (USAID Invest DM)	1.885.818.572	2.221.031.014	Mercy Corps (USAID Invest DM)
Mercy Corps (Starbucks Covid-19 Humbang 20066)	1.870.544.693	-	Mercy Corps (Starbucks Covid-19 Humbang 20066)
Mercy Corps (Covid-19 Rf Summer Act 20072)	1.759.170.510	-	Mercy Corps (Covid-19 Rf Summer Act 20072)
Mercy Corps (Caterpillar Women Eco Empower 20061)	1.729.315.800	-	Mercy Corps (Caterpillar Women Eco Empower 20061)
Mercy Corps Cargill Agriculture Recovery	1.184.003.002	282.464.671	Mercy Corps Cargill Agriculture Recovery
Mercy Corps (TAF Lean On 20071)	1.149.859.867	-	Mercy Corps (TAF Lean On 20071)
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 (Mastercard Micromentor 20073)	611.086.481	-	Mercy Corps (Mastercard Micromentor 20073)
Mercy Corps (Exxon Youth)	574.504.553	2.211.252.365	Mercy Corps (Exxon Youth)
MC XYLEM LEBAK RESPONSE 20060	314.240.093	-	MC XYLEM LEBAK RESPONSE 20060
MC - YMCI Core Fund	272.584.309	166.388.550	MC - YMCI Core Fund
COMMONWEALTH BANK MICROMENTOR 20062	214.123.984	205.873.013	COMMONWEALTH BANK MICROMENTOR 20062
MC Master Card Micromentor Indonesia 20051	178.469.415	649.267.928	MC Master Card Micromentor Indonesia 20051
DAI APIK 20020	165.077.682	2.991.415.357	DAI APIK 20020
PROGRAM - MERCK SHARP DOHME COPE MSE 20070	155.102.886	-	PROGRAM - MERCK SHARP DOHME COPE MSE 20070
PROGRAM - MCE RABO FOUNDATION LDFSI 20069	102.891.662	-	PROGRAM - MCE RABO FOUNDATION LDFSI 20069
MC Maluku EQ Response	60.962.800	780.464.287	MC Maluku EQ Response
PROGRAM - MC COUNTRY CORE FY21 20075	43.269.730	-	PROGRAM - MC COUNTRY CORE FY21 20075
PROGRAM - MC CARM ACTIVITIES 20076	20.499.861	-	PROGRAM - MC CARM ACTIVITIES 20076
Bayer Palu Tsunami Response 20041	15.025.694	960.102.264	Bayer Palu Tsunami Response 20041
YMCI UNRESTRICTED FUND 20999	5.000.000	-	YMCI UNRESTRICTED FUND 20999
MC TATTS	-	5.893.591.012	MC TATTS
MC CMA Phase II	-	89.690.100	MC CMA Phase II
MC CMA III 20035	-	2.339.456.072	MC CMA III 20035
MC Artemis Lombok Response 20038	-	165.360.115	MC Artemis Lombok Response 20038
MC Scottish Sulawesi Response 20046	-	251.012.699	MC Scottish Sulawesi Response 20046
MC Artemis & Xylem Sunda Strait Response 20050	-	386.191.755	MC Artemis & Xylem Sunda Strait Response 20050
Bayer Foundation Youth Ag-Summit 20052	-	49.052.966	Bayer Foundation Youth Ag-Summit 20052
MC M-Red Papua Flood Response 20053	-	652.828.181	MC M-Red Papua Flood Response 20053
MC Syngenta Sulawesi Response 20054	-	320.450.145	MC Syngenta Sulawesi Response 20054
Program/Project Expense	-	7.090.000	Program/Project Expense
Mercy Corps (CARGILL Sulawesi Tsunami Response)	(60)	1.095.576.853	Mercy Corps (CARGILL Sulawesi Tsunami Response)
Mercy Corps (Xylem Lombok 20039)	(5.565.087)	314.976.096	Mercy Corps (Xylem Lombok 20039)
UNICEF Sulawesi Response	(6.677.000)	4.471.364.325	UNICEF Sulawesi Response
Mercy Corps (Apple Sulawesi Response)	(31.452.493)	4.413.835.643	Mercy Corps (Apple Sulawesi Response)
Mercy Corps (Chanel Lombok Response)	(37.619.180)	2.980.616.886	Mercy Corps (Chanel Lombok Response)
Mercy Corps (ICDF Sulawesi Response)	(48.171.413)	3.670.425.578	Mercy Corps (ICDF Sulawesi Response)
Mercy Corps (Apple Lombok)	(186.447.564)	3.633.157.800	Mercy Corps (Apple Lombok)
Subjumlah	<u>61.865.089.818</u>	<u>65.952.456.503</u>	Subtotal
Umum dan Administrasi			General and Administration
Jasa konsultan	-	30.250.000	Professional fees
Beban kendaraan	-	29.474.621	Vehicle expenses
Lain-lain	-	7.150.750	Others
Subjumlah	<u>-</u>	<u>66.875.371</u>	Subtotal
Jumlah	<u><u>61.865.089.818</u></u>	<u><u>66.019.331.874</u></u>	Total

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.

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.

## 12. Imbalan Kerja Jangka Panjang

Mutasi imbalan kerja jangka panjang adalah sebagai berikut:

	2020	2019	
Saldo awal tahun	13.382.910.486	12.964.525.026	Beginning balance
Beban (keuntungan) imbalan kerja	(91.981.410)	418.385.460	Employee benefits expense (gain)
Saldo akhir tahun	<u>13.290.929.076</u>	<u>13.382.910.486</u>	Ending balance

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

## 12. Long-term Employee Benefits

Movements of long-term employee benefits are as follows:

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

## 13. Tujuan dan Kebijakan Manajemen Risiko Keuangan

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

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

### **Risiko Kredit**

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

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

## 13. The Objectives and Policies of Financial Risk Management

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

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

### **Credit Risk**

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

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

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Berikut ini adalah eksposur maksimum terhadap risiko kredit untuk komponen laporan posisi keuangan pada tanggal 31 Desember 2020 dan 2019:

The table below shows the maximum exposure to credit risk for the component of the statements of financial position as of December 31, 2020 and 2019:

	2020	2019	
Kas dan Bank	8.133.943.895	1.849.586.065	Cash on hand and in banks
Piutang program pihak ketiga	8.997.537.799	14.600.596.039	Program receivable from third parties
Piutang lain-lain pihak ketiga	1.695.349.201	2.034.145.477	Other accounts receivable from a third party
<b>Jumlah</b>	<b>18.826.830.895</b>	<b>18.484.327.581</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:

**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 groupings based on the remaining period to the contractual maturity date. The amounts disclosed in the table are the contractual undiscounted cash flows:

	31 Desember 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 Years		
<b>Liabilitas keuangan yang diukur pada biaya perolehan diamortisasi</b>						<b>Financial liabilities at amortized cost</b>
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>175.135.433</b>	<b>150.794.592</b>	<b>-</b>	<b>-</b>	<b>325.930.025</b>	<b>Total</b>

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	31 Desember 2019/December 31, 2019					
	<= 1 Tahun/ <= 1 Year	1-2 Tahun/ 1-2 Years	3-5 Tahun/ 3-5 Years	5 Tahun/ 5 Years	Jumlah/ Total	
<b>Liabilitas keuangan</b>						<b>Other financial liabilities</b>
Utang program pihak ketiga	-	17.678.154	-	-	17.678.154	Program payable to third parties
Utang lain-lain pihak ketiga	-	91.337.229	-	-	91.337.229	Other accounts payable to third parties
Beban akrual	226.266.273	-	-	-	226.266.273	Accrued expenses
<b>Jumlah</b>	<b>226.266.273</b>	<b>109.015.383</b>	<b>-</b>	<b>-</b>	<b>335.281.656</b>	<b>Total</b>

**14. Aset Moneter dalam Mata Uang Asing**

Tabel berikut mengungkapkan jumlah aset moneter:

	2020	
	Mata uang asing/ Original currency	Ekuivalen Rp/ Equivalent in Rp
Aset		
Kas dan bank	USD 4.776	67.359.416

Pada tanggal 31 Desember 2020 dan 2019, kurs konversi yang digunakan Yayasan diungkapkan pada Catatan 2 atas laporan keuangan.

**15. Standar Akuntansi Keuangan Baru dan Penyesuaian atas Laporan Keuangan**

*Perubahan Pernyataan Standar Akuntansi Keuangan (PSAK)*

Penerapan standar akuntansi keuangan revisi berikut, yang berlaku efektif 1 Januari 2020, relevan bagi Yayasan namun tidak menyebabkan perubahan signifikan atas kebijakan akuntansi Yayasan dan tidak berdampak material terhadap jumlah jumlah yang dilaporkan dalam laporan keuangan:

- Amandemen PSAK No. 1, Penyajian Laporan Keuangan
- PSAK No. 71, Instrumen Keuangan
- PSAK No. 72, Pendapatan dari Kontrak dengan Pelanggan
- PSAK No. 73, Sewa

**14. Monetary Asset Denominated in a Foreign Currency**

The following table shows monetary asset:

	2019	
	Mata uang asing/ Original currency	Ekuivalen Rp/ Equivalent in Rp
Aset		
Cash on hand and in bank	USD 12.887	179.144.165

As of December 31, 2020 and 2019, the conversion rates were used by the Foundation disclosed in Note 2 to financial statements.

**15. New Financial Accounting Standards and Adjustment of Financial Statements**

*Changes to the Statements of Financial Accounting Standards (PSAK)*

The application of the following revised financial accounting standards, which are effective from January 1, 2020 and relevant for the Foundation, but did not result in substantial changes to the Foundation's accounting policies and had no material effect on the amounts reported in the financial statements:

- Amendment to PSAK No. 1, Presentation of Financial Statements
- PSAK No. 71, Financial Instruments
- PSAK No. 72, Revenue from Contract with Customers
- PSAK No. 73, Lease



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**ISAK**

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

Yayasan memperkirakan bahwa penerapan amandemen PSAK dan ISAK di atas tidak berdampak signifikan terhadap laporan keuangan.

**ISAK**

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

The Foundation expects that the above amendment to PSAK and ISAK will have no significant impact on the financial statements.

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**YAYASAN MERCY CORPS INDONESIA**  
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**Comparison between Total Budget and Actual**  
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	Anggaran/ Budget	Aktual/Actual		Perbedaan/ Variance	%	
		Sampai dengan tahun 2019/ Up to 2019	2020			
<b>PENGELUARAN</b>						<b>EXPENDITURES</b>
20040 - Mercy Corps (Power 2.0 Inception Phase)	22.823.090.688	6.653.389.660	6.945.023.484	9.224.677.544	40.42%	20040 - Mercy Corps (Power 2.0 Inception Phase)
20014 - Mercy Corps (TATTS)	60.062.007.761	65.382.987.589	-	(5.320.979.828)	-8.86%	20014 - Mercy Corps (TATTS)
20018 - Mercy Corps (MFS Exxon)	25.591.688.337	20.959.281.033	4.270.910.401	361.496.903	1.41%	20018 - Mercy Corps (MFS Exxon)
20032 - Infratec NZMATES Implement	37.646.884.880	7.301.656.281	4.833.055.158	25.512.173.441	67.77%	20032 - Infratec NZMATES Implement
20044 - Mercy Corps (Sulawesi Pooled Funds)	11.636.700.000	3.851.443.426	5.551.782.872	2.233.473.702	19.19%	20044 - Mercy Corps (Sulawesi Pooled Funds)
20035 - Mercy Corps (CMA III)	2.834.314.442	2.758.652.859	-	75.661.583	2.67%	20035 - Mercy Corps (CMA III)
20056 - Mercy Corps (INVEST)	15.747.436.120	2.221.031.013	1.885.818.572	11.640.586.535	73.92%	20056 - Mercy Corps (INVEST)
20034 - Mercy Corps (Exxon Youth)	3.350.615.604	2.885.248.624	574.504.553	(109.137.572)	-3.26%	20034 - Mercy Corps (Exxon Youth)
20036 - Mercy Corps (ADB LICITIAI)	7.673.828.160	2.407.177.456	2.699.069.610	2.567.581.094	33.46%	20036 - Mercy Corps (ADB LICITIAI)
20031 - Mercy Corps (Zurich Alliance 2.0- Inception Phase)	11.395.820.444	1.551.124.563	2.065.670.058	7.779.025.823	68.26%	20031 - Mercy Corps (Zurich Alliance 2.0- Inception Phase)
20053 - Mercy Corps M-RED Papua Flood	742.067.857	652.828.180	-	89.239.677	12.03%	20053 - Mercy Corps M-RED Papua Flood
20050 - Mercy Corps (Xylem & Artemis Sunda Strait Tsunami)	425.425.612	386.191.755	-	39.233.857	9.22%	20050 - Mercy Corps ( Xylem & Artemis Sunda Strait Tsunami)
20054 - Mercy Corps (Syngenta Sulawesi)	320.450.700	320.450.144	-	556	0.00%	20054 - Mercy Corps (Syngenta Sulawesi)
20057 - Mercy Corps (Cargill Agriculture Recovery Sulawesi)	1.486.321.000	282.464.671	1.184.003.002	19.853.327	1.34%	20057 - Mercy Corps (Cargill Agriculture Recovery Sulawesi)
20046 - Mercy Corps (Scottish Sulawesi)	251.514.000	251.012.699	-	501.301	0.20%	20046 - Mercy Corps (Scottish Sulawesi)
20038 - Mercy Corps (Artemis Lombok)	173.338.000	173.348.415	-	(10.415)	-0.01%	20038 - Mercy Corps (Artemis Lombok)
20028 - Mercy Corps (MCA Phase II)	2.661.828.862	2.693.350.891	-	(31.522.029)	-1.18%	20028 - Mercy Corps (MCA Phase II)
20052 - Bayer Youth AG-Summit)	92.057.611	49.052.966	-	43.004.646	46.71%	20052 - Bayer Youth AG-Summit)
20059 - Mercy Corps (M-RED Sulawesi)	16.510.326.200	7.300.332	5.787.823.855	10.715.202.013	64.90%	20059 - Mercy Corps (M-RED Sulawesi)
20027 - Mercy Corps (Transform)	6.140.336.400	6.025.762.117	-	114.574.283	1.87%	20027 - Mercy Corps (Transform)
20017 - Mercy Corps (Power)	8.496.062.500	9.364.340.260	-	(868.277.760)	-10.22%	20017 - Mercy Corps (Power)
20021 - Mercy Corps (Brige)	3.855.392.077	3.847.837.305	-	7.554.772	0.20%	20021 - Mercy Corps (Brige)
20029 - Mercy Corps (STRIVER)	1.907.259.900	1.785.456.259	-	121.803.641	6.39%	20029 - Mercy Corps (STRIVER)
20033 - Mercy Corps (AGRIFIN)	2.786.574.000	1.680.920.920	-	1.105.653.080	39.68%	20033 - Mercy Corps (AGRIFIN)
20016 - Rockefeller 100Rc (Resilience Cities)	1.874.757.500	1.728.566.594	-	146.190.906	7.80%	20016 - Rockefeller 100Rc (Resilience Cities)
20026 - NZMATES	883.556.520	887.488.447	-	(3.931.927)	-0.45%	20026 - NZMATES
20025 - Rockefeller 100Rc Phase-3	664.224.000	468.583.673	-	195.640.327	29.45%	20025 - Rockefeller 100Rc Phase-3
20030 - Mercy Corps Gender A2A	66.500.000	55.961.100	-	10.538.900	15.85%	20030 - Mercy Corps Gender A2A

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	Anggaran/ Budget	Aktual/Actual		Perbedaan/ Variance	%	
		Sampai dengan tahun 2019/ Up to 2019	2020			
20061 - Caterpillar - Mc-Women Economic Empowerment	2.788.441.644	-	1.729.315.800	1.059.125.844	37.98%	20061 - Caterpillar - Mc-Women Economic Empowerment
20063 - Bayer - Cope	695.353.850	-	673.760.381	21.593.469	3.11%	20063 - Bayer - Cope
20064 - International Cooperation&Development Fund (Icdf) - Palu Phase li	3.652.175.100	-	3.612.992.075	39.183.025	1.07%	20064 - International Cooperation&Development Fund (Icdf) - Palu Phase li
20065 - Palladium - Covid-19	3.000.542.872	-	2.594.155.772	406.387.100	13.54%	20065 - Palladium - Covid-19
20066 - Starbucks - Mc-Covid-19 Humbang	2.547.995.680	-	1.870.544.693	677.450.987	26.59%	20066 - Starbucks - Mc-Covid-19 Humbang
20067 - Invest Dm	12.712.741.000	-	6.161.906.958	6.550.834.042	51.53%	20067 - Invest Dm
20068 - Disaster Recovery & Covid-19 Lebak	695.272.336	-	717.094.750	(21.822.414)	-3.14%	20068 - Disaster Recovery & Covid-19 Lebak
20071 - The Asia Foundation (Taf) - Mc Lean On	4.609.128.133	-	1.149.859.867	3.459.268.266	75.05%	20071 - The Asia Foundation (Taf) - Mc Lean On
20072 - Covid-19 Resilience Fund - Mc Summer Act	3.549.947.643	-	1.759.170.510	1.790.777.133	50.45%	20072 - Covid-19 Resilience Fund - Mc Summer Act
20073 - Master Card - Mc Micromentor Indonesia	3.638.923.295	-	611.086.481	3.027.836.814	83.21%	20073 - Master Card - Mc Micromentor Indonesia
20074 - Bayer - Cope Shfs & Family Planning	10.020.613.000	-	3.956.225.647	6.064.387.353	60.52%	20074 - Bayer - Cope Shfs & Family Planning
20060 - Xylem - Mc Lebak Response	302.172.100	-	314.240.093	(12.067.993)	-3.99%	20060 - Xylem - Mc Lebak Response
20055 - Mercy Corps (YMCI Core Fund)	170.400.000	166.388.550	272.584.309	(268.572.859)	-157.61%	20055 - Mercy Corps (YMCI Core Fund)
20062 - Commonwealth Bank - Micromentor	419.997.000	205.873.014	214.123.984	2	0.00%	20062 - Commonwealth Bank - Micromentor
20051 - Mercy Corps (Master Card Micromentor Indonesia)	827.737.343	649.267.929	178.469.415	(1)	0.00%	20051 - Mercy Corps (Master Card Micromentor Indonesia)
20070 - Msd Corp Micro And Small Entrepreneurs	1.450.025.140	-	155.102.886	1.294.922.254	89.30%	20070 - Msd Corp Micro And Small Entrepreneurs
20069 - Rabo Foundation- Mce Ldlsi	132.653.937	-	102.891.662	29.762.275	22.44%	20069 - Rabo Foundation- Mce Ldlsi
20058 - Mercy Corps (Maluku Earthquake)	852.828.242	780.464.288	60.962.800	11.401.154	1.34%	20058 - Mercy Corps (Maluku Earthquake)
20075 - Mc Country Core Fy21	717.000.000	-	43.269.730	673.730.270	93.97%	20075 - Mc Country Core Fy21
20076 - Mc Carm Activities 20076	182.000.000	-	20.499.861	161.500.139	88.74%	20076 - Mc Carm Activities 20076
20041 - Bayer Sulawesi Response	2.274.889.587	960.102.264	15.025.694	1.299.761.629	57.14%	20041 - Bayer Sulawesi Response
20092 - Ymci Unrestricted Fund Sc Cargill Palu (Ex-20048)	-	-	5.000.000	(5.000.000)	0.00%	20092 - Ymci Unrestricted Fund Sc Cargill Palu (Ex-20048)
20048 - CARGILL Sulawesi Tsunami	6.140.336.400	1.095.576.853	(60)	5.044.759.547	82.16%	20048 - CARGILL Sulawesi Tsunami
20047 - UNICEF Sulawesi Tsunami	4.464.930.406	4.471.364.326	(6.677.000)	243.080	0.01%	20047 - UNICEF Sulawesi Tsunami
20043 - Mercy Corps (Apple Sulawesi)	6.105.297.500	4.413.835.642	(31.452.493)	1.722.914.351	28.22%	20043 - Mercy Corps (Apple Sulawesi)
20049 - Mercy Corps (International Cooperation) and Development Fund (ICDF)	3.633.397.360	3.670.425.577	(48.171.413)	11.143.196	0.31%	20049 - Mercy Corps (International Cooperation) and Development Fund (ICDF)
20037 - Mercy Corps (Apple Lombok)	5.937.814.000	5.707.051.779	(186.447.564)	417.209.785	7.03%	20037 - Mercy Corps (Apple Lombok)
20020 - DAI APIK	16.752.660.340	11.472.538.975	165.077.682	5.115.043.683	30.53%	20020 - DAI APIK
20045 - Mercy Corps (Chanel Lombok)	3.261.989.000	2.980.616.886	(37.619.180)	318.991.294	9.78%	20045 - Mercy Corps (Chanel Lombok)
20039 - Mercy Corps (Xylem Lombok)	615.084.000	614.964.096	(5.565.087)	5.684.991	0.92%	20039 - Mercy Corps (Xylem Lombok)
<b>Jumlah Pengeluaran</b>	<b>350.252.726.083</b>	<b>183.821.379.411</b>	<b>61.865.089.818</b>			<b>Total Expenditures</b>