

Financial Statements and
Report of Independent Auditor
Center For Disaster Risk Management and Community
Development Studies – Universitas HKBP Nommensen
For the year ended December 31, 2019 and 2018



CENTER FOR DISASTER RISK MANAGEMENT & COMMUNITY DEVELOPMENT STUDIES UNIVERSITAS HKBP NOMMENSEN

Jl. Bunga Rampai V Porlak Nommensen, Simalingkar B, Medan 20135 - Indonesia, Phone : 082277041999

**DIRECTORS' STATEMENT LETTER
RELATED TO
THE RESPONSIBILITY ON THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019
CENTER FOR DISASTER RISK MANAGEMENT &
COMMUNITY DEVELOPMENT STUDIES – UNIVERSITAS HKBP NOMMENSEN**

We, the undersigned:

1. Name : Kepler Silaban
Office address : Jl. Bunga Rampai V, Simalingkar B - Medan
Domicile as stated ID Card : Jl. Sawit 9 No. 1, Perumnas Simalingkar - Medan
Office Phone Number : +6282277041999
Position : Executive Director

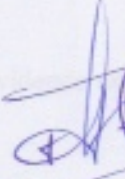
2. Name : Ruth Taruli P. Siburian
Office address : Jl. Bunga Rampai V, Simalingkar B - Medan
Domicile as stated ID Card : Komp. Classic III No. 63, Jl. Abdul Hakim - Medan
Office Phone Number : +6282277041999
Position : Finance & Admin Manager

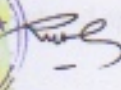
State that:

1. We are responsible on the preparation and representation of the Financial Statements of Center for Disaster Risk Management & Community Development Studies - Universitas HKBP Nommensen.
2. The financial statements of the Organization have been prepared and presented in accordance with Indonesian Financial Accounting Standard.
3. a. All information in the financial statements of the Organization has been fully disclosed in a complete and truthful manner.
b. The financial statements of the Organization do not contain false material information or facts, nor do they not omit material information or facts.
4. We are responsible for the internal control system of the Organization.

This statement letter is made truthfully.

Medan, September 21, 2020


Kepler Silaban
Executive Director


Ruth Taruli P. Siburian
Finance & Admin Manager



No. : 00053/3.0346/AU.1/11/0038-3/1/IX/2020

REPORT OF INDEPENDENT AUDITOR**The Management****Center For Disaster Risk Management and Community Development Studies
Universitas HKBP Nommensen**

We have audited the accompanying financial statements of the Center For Disaster Risk Management and Community Development Studies – Universitas HKBP Nommensen, (“Organization”) which comprise the balance sheet as at December 31, 2019, and the related income and expenditure statement and statement of cash flows for the year then ended and a summary of significant accounting policies and other explanatory information. The financial statements have been prepared by management based on the financial reporting provisions of the Lutheran World Federation.

Management’s Responsibility for the Financial Statements

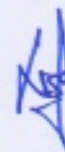
Management is responsible for the preparation and fair presentation of such financial statements in accordance with the financial reporting provisions of the Lutheran World Federation, and for such internal control as management determines is necessary to enable the preparation of financial statements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

Auditors’ Responsibility

Our responsibility is to express an opinion on 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 the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the 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 management, as well as evaluating the overall presentation of the financial statements.

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



Page 2

Opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Center For Disaster Risk Management and Community Development Studies - Universitas HKBP Nommensen as of December 31, 2019, and of its performance and cash flows for the year then ended, in accordance with the financial reporting provisions of the Lutheran World Federation.

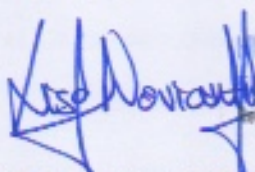
Other Matter

Without modifying our opinion, we draw attention to Note 2.1 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Organization to meet the reporting requirements of the Lutheran World Federation. As a result, the financial statements may not be suitable for another purpose.

Emphasis of matters

As described in Note 4, Management is currently evaluating the impact of the COVID-19 pandemic on the Organization and has concluded that while it is reasonably possible that the virus could have a negative effect on the Organization's financial position and results of operations, the specific impact is not readily determinable as of the date of these financial statements. The accompanying financial statements do not include any adjustments that might result from the outcome of this uncertainty.

HENDRAWINATA HANNY ERWIN & SUMARGO



HENDRAWINATA HANNY
ERWIN & SUMARGO
Registered Public Accountants

Lisa Novianty Salim, M.Si., CPA
Public Accountant License No. AP.0038

September 21, 2020

CENTER FOR DISASTER RISK MANAGEMENT & COMMUNITY DEVELOPMENT STUDIES
UNIVERSITAS HKBP NOMMENSEN, INDONESIA

BALANCE SHEET as at 31 December 2019
(In Indonesia Rupiah)

ASSETS	Notes	2019	2018
Current Assets			
Bank	3.1	849,668,137	798,446,326
Cash	3.2	4,187,882	4,215,404
Advances	3.3	87,958,466	67,857,466
Other Receivables	3.4	326,774,890	275,936,929
Total Current Assets		<u>1,268,589,375</u>	<u>1,146,456,125</u>
Non Current Assets			
Fixed Assets			
Buildings	3.5	956,796,000	956,796,000
Vehicles		831,000,000	831,000,000
		1,787,796,000	1,787,796,000
Less: Accumulated Depreciation		(1,251,990,240)	(1,213,718,400)
		<u>535,805,760</u>	<u>574,077,600</u>
Total Non Current Assets		<u>535,805,760</u>	<u>574,077,600</u>
TOTAL ASSETS		<u>1,804,395,135</u>	<u>1,720,533,725</u>
LIABILITIES AND RESERVES			
Current Liabilities			
Contributions Received in Advance	3.6	829,703,554	722,100,454
Accrued Expenses	3.7	410,717,111	503,640,963
Total Current Liabilities		<u>1,240,420,665</u>	<u>1,225,741,417</u>
Reserves			
Exchange Gain/Losses	3.8	28,168,710	(79,285,292)
Asset Valuation Reserve	3.9	535,805,760	574,077,600
Total Reserves		<u>563,974,470</u>	<u>494,792,308</u>
TOTAL LIABILITIES AND RESERVES		<u>1,804,395,135</u>	<u>1,720,533,725</u>

CENTER FOR DISASTER RISK MANAGEMENT & COMMUNITY DEVELOPMENT STUDIES
UNIVERSITAS HKBP NOMMENSEN, INDONESIA

INCOME AND EXPENDITURE STATEMENT for the period ended 31 December 2019
(In Indonesia Rupiah)

	Appendix	2019	2018
INCOME			
Statement of Needs Projects:			
32-4201 DRR through Rights Based Empowerment of Communities	1	<u>7,086,841,649</u>	7,086,841,649
7,595,408,373			
Other Projects:			
32-4402 Emergency	2	4,018,333	
32-4604 Support Consultancy Hephata	3	45,599,210	
32-4607 AZEECON Focal Point		434,691,442	
32-4608 Gender Analysis		<u>98,808,900</u>	583,117,885
89,656,082			
TOTAL INCOME		<u>7,669,959,534</u>	<u>7,685,064,455</u>
EXPENDITURE			
Statement of Needs Projects:			
32-4201 DRR through Rights Based Empowerment of Communities	2	<u>7,086,841,649</u>	7,086,841,649
7,595,408,373			
Other Projects:			
32-4402 Emergency		4,018,333	
32-4604 Support Consultancy Hephata		45,599,210	
32-4607 AZEECON Focal Point		434,691,442	
32-4608 Gender Analysis		<u>98,808,900</u>	583,117,885
89,656,082			
TOTAL EXPENDITURE		<u>7,669,959,534</u>	<u>7,685,064,455</u>
Increase/(decrease) in reserves for the year		(38,271,840)	(38,271,840)
Reserves - beginning of the year		574,077,600	612,349,440
Reserves - end of the year		<u>535,805,760</u>	<u>574,077,600</u>

CENTER FOR DISASTER RISK MANAGEMENT & COMMUNITY DEVELOPMENT STUDIES
UNIVERSITAS HKBP NOMMENSEN, INDONESIA

STATEMENT OF CASH FLOW for the period ended 31 December 2019
(In Indonesia Rupiah)

	2019	2018
<u>Operating activities:</u>		
Change in net asset	(38,271,840)	(38,271,840)
Adjustment for:		
- Depreciation	38,271,840	38,271,840
- Exchange gain/loss	107,454,002	(51,450,432)
Operating surplus/(deficit) before changes in working capital	<u>107,454,002</u>	<u>(51,450,432)</u>
Changes in working capital		
- Advance, other receivables and prepayments	(70,938,961)	(139,724,248)
- Contribution Received in Advance	107,603,101	(1,613,625,217)
- Account payable and accrued expenses	(92,923,853)	117,357,054
Net change in working capital	<u>(56,259,713)</u>	<u>(1,635,992,411)</u>
Net cash generated from/(used in) operating activities	<u>51,194,289</u>	<u>(1,687,442,843)</u>
Net increase/(decrease) in cash and cash equivalents	51,194,289	(1,687,442,843)
Cash and cash equivalents at the beginning of the year	802,661,730	2,490,104,573
Cash and cash equivalents at the end of the year	<u>853,856,019</u>	<u>802,661,730</u>

**CENTER FOR DISASTER RISK MANAGEMENT & COMMUNITY DEVELOPMENT
STUDIES - UNIVERSITAS HKBP NOMMENSEN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2019**

NOTE 1 - ACTIVITIES

Center for Disaster Risk Management and Community Development Studies (CDRM&CDS) is a non-profit organization for the specific purpose of capacity building for community empowerment towards disaster risk reduction and sustainable development by achieving the following objective which has been established in the Program Cooperation Agreement.

CDRM&CDS Universitas HKBP Nommensen's principal office is located at Jl. Bunga Rampai V, Simalingkar B - Medan Tuntungan, Indonesia.

Based in the Decision Letter from the Rector of Universitas HKBP Nommensen No. 68/SK/R/XII/2006, Universitas HKBP Nommensen established a CDRM&CDS in order to be responsible in identifying the need for Disaster Risk Management (DRM) and Community Empowerment. CDRM&CDS has a mandate from Lutheran World Federation (LWF) Committee in Indonesia and its twelve member churches to set up a DRM and community development program.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

2.1. Statement of compliance

The financial statements have been prepared in accordance with and comply with the financial regulations and the accounting principles of the Lutheran World Federation. The accounting policies have been based in part on the general principles of the International Financial Reporting Standards, as detailed in the International Accounting Standards Board Framework for the Preparation and Presentation of Financial Statements.

2.2. Basis of preparation

The financial statements are presented in Indonesia Rupiah.

The financial statements have been prepared under the historical cost convention, except for securities which are stated at fair value. Fair value is the amount for which an asset, liability or security could be exchanged between knowledgeable and willing parties in an arm's length transaction.

Preparation of the financial statements requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Although these estimates are based on management's best knowledge of current events and actions, actual results ultimately may differ from those estimates and the original estimates and assumptions will be modified as appropriate in the year in which the circumstances change.

2.3. Restricted/unrestricted funds

The financial statements distinguish between Restricted and Unrestricted use funds. Restricted use funds are those funds received from third parties who have imposed restrictions on the purposes for which they may be used. Unrestricted use funds are those funds where there are no externally imposed restrictions and include assets freely available or appropriated to reserves for internally designated purposes.

**CENTER FOR DISASTER RISK MANAGEMENT & COMMUNITY DEVELOPMENT
STUDIES - UNIVERSITAS HKBP NOMMENSEN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2019**

2.4. Foreign currency transactions

The presentation and functional currency of CDRM&CDS is the Indonesia Rupiah. The books of account are maintained in Indonesia Rupiah. Assets and liabilities, excluding fixed assets, denominated in currencies other than the Indonesia Rupiah have been translated at the December 31, 2019 rate of exchange per Bank Indonesia.

For foreign currency transaction Income and expenditure has been translated into Indonesia Rupiah using official LWF Geneva rate:

MONTH	1 USD =	1 EUR =	1 AUD=
January	14,527.05	16,639.28	10,261.66
February	14,130.00	16,149.18	10,166.31
March	14,024.00	15,967.73	10,036.92
April	14,267.50	16,005.28	10,097.99
May	14,200.00	15,833.00	10,005.05
June	14,375.00	16,088.50	9,954.52
July	14,140.00	16,077.18	9,893.04
August	14,020.00	15,637.91	9,659.59
September	14,197.00	15,718.92	9,583.54
October	14,165.00	15,489.43	9,569.05
November	14,046.50	15,600.04	9,630.25
December	14,100.80	15,517.93	9,547.73

Exchange gains/losses resulting from the application of the accounting principles outlined above are credited/charged to the applicable project or program operations.

2.5. Revenue and expenditure recognition

Restricted use funds are normally received as a result of a specific solicitation or with donor imposed restrictions and are recognized as income over the duration of the program/project in proportion to the achievement of the conditions attached to the contributions. Income for the year is therefore equal to expenditure. Expenditure in excess of funds received for projects or specific purposes are recorded in assets. Excess of expenditure is written off in the event that management determines that such over expenditure is unlikely to be recovered by additional funding. Contributions received but not yet recognized are included in Current Liabilities.

2.6. Cash and cash equivalents

The CDRM&CDS considers cash on hand and amounts due from banks to be cash and cash equivalents.

2.7. Accounts receivable

Receivables are stated at original amount less provision made for impairment of these receivables.

A provision for impairment is made when there is objective evidence that the CDRM&CDS will not be able to collect all amounts due according to the original terms of the receivables. The amount of the provision is the difference between the carrying amount and the recoverable amount.

**CENTER FOR DISASTER RISK MANAGEMENT & COMMUNITY DEVELOPMENT
STUDIES - UNIVERSITAS HKBP NOMMENSEN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2019**

2.8. Inventories

Inventories purchased from Restricted use Funds are expensed in the year of purchase. Rights over inventories would not generate future economic benefit to the CDRM&CDS due to the short term nature of program contracts and the terms of contracts where rights over residual program assets are vested with the grantors.

There are no inventories of a material nature purchased from Unrestricted use Funds.

2.9. Fixed assets

a) Tangible assets

Fixed assets purchased from Restricted use Funds are expensed in the year of purchase. It is considered improbable that such expenditures will generate future economic benefit to the CDRM&CDS due to the short term nature of program contracts and the terms of contracts where rights over residual program assets are vested with the grantors.

Assets purchased from Unrestricted use Funds are capitalized and amortized as detailed in Note 2.10. Assets of a capital nature with a cost lower than USD 10,000 are not capitalized.

When the carrying amount of an asset is greater than its estimated recoverable amount, it is written down immediately to its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with carrying amount and are recognized in the Income and Expenditure Statement.

Repairs and maintenance costs are charged in the Income and Expenditure Statement during the financial period in which they are incurred.

Subsequent expenditure is capitalized only when it increases the probable future economic benefits of the asset.

b) Intangible assets

All intangible assets purchased have values less than EUR 10,000 and are therefore expensed when purchased.

2.10. Fixed assets - depreciation

Depreciation is calculated on the straight-line method to write off assets to their estimated residual values over their estimated useful lives as follows:

Building	25 years
Vehicle	5 years

**CENTER FOR DISASTER RISK MANAGEMENT & COMMUNITY DEVELOPMENT
STUDIES - UNIVERSITAS HKBP NOMMENSEN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2019**

2.11. Impairment

The carrying amount of the CDRM&CDS's assets, other than inventories (see Note 2.8), are reviewed at each balance sheet date to determine whether there is any indication of impairment or, if earlier, whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

An impairment loss is recognized whenever the carrying amount of an asset exceeds its recoverable amount. Recoverable amount is the higher of the asset's net selling price or its value in use. Impairment losses are recognized in the Income and Expenditure Statement.

An impairment loss is reversed if there is an upward revision of the recoverable amount. An impairment loss is only reversed to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined net of depreciation or amortization, if no impairment loss had been recognized.

2.12. Provisions

Employee termination benefits

These benefits are recognized proportionately as accrued over the employment period of personnel. They exist to meet any termination expenses under present contractual Indonesia program working conditions.

2.13. Reserves

Unrestricted reserves are earmarked as detailed below:

Fixed Asset Valuation Reserve

This reserve represents the valuation of the fixed assets that were purchased out of own funds and capitalized less the related depreciation on those assets.

NOTE 3 – DETAILS RELATING TO THE FINANCIAL STATEMENTS

This section provides a breakdown of the main items on the Balance Sheet, the Income and Expenditure Statement, the Cash Flow Statement and the Statement of Changes in Reserves.

3.1. Bank Accounts

	2019 Rp	2018 Rp
Bank Mandiri – Acc. No. 106.00.0687109-2 (USD)	345,514,618	269,294,613
Bank Mandiri – Acc. No. 106.00.0603780-1 (IDR)	386,666,692	302,064,542
Bank Mandiri – Acc. No. 106.00.0654212-3 (IDR)	1,449,517	22,812,047
Bank BNI – Acc. No. 0179500872 (IDR)	77,467,531	92,975,201
Bank BRI – Acc. No. 00005494-01-003287-53 (IDR)	38,569,779	111,299,923
	<u>849,668,137</u>	<u>798,446,326</u>

CENTER FOR DISASTER RISK MANAGEMENT & COMMUNITY DEVELOPMENT
 STUDIES - UNIVERSITAS HKBP NOMMENSEN
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED 31 DECEMBER 2019

NOTE 3 – DETAILS RELATING TO THE FINANCIAL STATEMENTS (Continued)

3.2. Petty Cash Accounts

	2019	2018
	Rp	Rp
Head Office – Medan	3,849,760	1,058,498
Field Office – Mentawai	1,848	3,156,906
Field Office – Nias	336,274	-
	<u>4,187,882</u>	<u>4,215,404</u>

3.3. Advance Accounts

	2019	2018
	Rp	Rp
Advance	87,958,466	67,857,466
	<u>87,958,466</u>	<u>67,857,466</u>

3.4. Other Receivables

	2019	2018
	Rp	Rp
Project Receivables – ALWS for Support Hephata	73,042,950	72,124,779
Project Receivables – ALWS for Gender Analysis	146,085,900	-
Project Receivables – LWSIT India for AZEECON	95,324,040	-
LWSIT on 2018 AZEECON Summit	-	179,589,150
Others	12,322,000	24,223,000
	<u>326,774,890</u>	<u>275,936,929</u>

3.5. Fixed Assets

Fixed assets purchased from unrestricted use funds are recorded in the balance sheet as follows:

Cost	Buildings	Vehicles	Total
Balance at 1st January 2019	956,796,000	831,000,000	1,787,796,000
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2019	<u>956,796,000</u>	<u>831,000,000</u>	<u>1,787,796,000</u>
Accumulated depreciation			
Balance at 1 January 2019	382,718,400	831,000,000	1,213,718,400
Disposals	-	-	-
Depreciation charge for the year	38,271,840	-	38,271,840
Balance at 31 December 2019	<u>420,990,240</u>	<u>831,000,000</u>	<u>1,251,990,240</u>
Net book value at 31 December 2019	<u>535,805,760</u>	<u>-</u>	<u>535,805,760</u>
Net book value at 31 December 2018	<u>574,077,600</u>	<u>-</u>	<u>574,077,600</u>

CENTER FOR DISASTER RISK MANAGEMENT & COMMUNITY DEVELOPMENT
 STUDIES - UNIVERSITAS HKBP NOMMENSEN
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED 31 DECEMBER 2019

NOTE 3 – DETAILS RELATING TO THE FINANCIAL STATEMENTS (Continued)

3.6. Contribution Received in Advance

	Project #	2019 Rp	2018 Rp
Australian Lutheran World Service	32-4201	349,969,048	424,410,017
	32-4402	-	4,018,333
	32-4604	35,869,737	9,077,735
	32-4607	99,075,486	-
	32-4608	46,045,497	-
		<u>530,959,768</u>	<u>437,506,085</u>
Church of Sweden	32-4607	75,825,800	-
Evangelical Lutheran Church in America	32-4201	222,917,986	284,594,368
		<u>829,703,554</u>	<u>722,100,454</u>

3.7. Accrued Expenses

	2019 Rp	2018 Rp
Audit Fee	95,000,000	132,000,000
Churches Micro Project	177,805,500	226,178,700
Health Insurance	-	6,751,298
Income Tax	114,185,215	43,154,965
Others	23,726,396	95,556,000
	<u>410,717,111</u>	<u>503,640,963</u>

3.8. Exchange gains/(losses)

	2019 Rp	2018 Rp
Opening Balance		
Net gains/(losses) from revaluation	28,230,396	(15,829,237)
Net gains/(losses) on local currency project	(61,686)	(340,569)
Net gains/(losses) from sale of USD	-	(63,115,485)
	<u>28,168,710</u>	<u>(79,285,291)</u>

CENTER FOR DISASTER RISK MANAGEMENT & COMMUNITY DEVELOPMENT
 STUDIES - UNIVERSITAS HKBP NOMMENSEN
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED 31 DECEMBER 2019

NOTE 3 – DETAILS RELATING TO THE FINANCIAL STATEMENTS (Continued)

3.9. Asset Valuation Reserve

	<u>2019</u> Rp	<u>2018</u> Rp
Opening balance	574,077,600	612,349,440
Additions during the year	-	-
Disposals during the year	-	-
Depreciation	<u>(38,271,840)</u>	<u>(38,271,840)</u>
Closing balance	<u>535,805,760</u>	<u>574,077,600</u>

3.10. Taxes

The CDRM&CDS is exempt from income taxes.

3.11. Financial risk management

The CDRM&CDS has minimal exposure to financial risks as detailed below.

a) **Market risk-Foreign currency risk**

Foreign currency risk arises primarily when the USD falls against the local currency. Bank accounts are kept in local and USD currency accounts to minimize this risk

b) **Credit risk**

The CDRM&CDS's principal receivables are with its related donor agencies, governmental and intergovernmental agencies where credit risk is considered to be low. There is no significant concentration of credit risk.

c) **Liquidity risk**

The CDRM&CDS has no investments in securities; there is no exposure to liquidity risk.

d) **Interest rate risk**

There is no significant short-term exposure to changes in interest rates as cash and cash equivalents are held as cash on hand or on-demand deposits and earn minimal interest.

3.12. Capital commitments

There were no capital expenditure commitments at 31 December 2019.

**CENTER FOR DISASTER RISK MANAGEMENT & COMMUNITY DEVELOPMENT
STUDIES - UNIVERSITAS HKBP NOMMENSEN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2019**

NOTE 4 – ECONOMIC ENVIRONMENT UNCERTAINTY

The global economic slowdown and negative impact on major financial market caused by the pandemic spread of coronavirus (Covid-19) has resulted to increased volatility in the value of financial instruments, trading interruptions, disruptions to operations of companies, unstable stock market and tight liquidity in certain sectors in Indonesia, which may continue and result to unfavorable financial and operating impact to the Organization. Indonesia's ability to minimize the impact of the global economic slowdown on the country's economy is largely dependent on the eradication of Covid-19 threat, as well as the fiscal and other measures that are being taken and will be undertaken by the government authorities. These measures, actions and events are beyond the Organization's control.

CENTER FOR DISASTER RISK MANAGEMENT & COMMUNITY DEVELOPMENT STUDIES
UNIVERSITAS HKBP NOMMENSEN, INDONESIA

DRR THROUGH RIGHTS BASED EMPOWERMENT OF COMMUNITIES
Implementation Period: 1 January 2019 to 31 December 2019
CDRM&CDS Project No. 32-4201

Appendix 1

	Approved Budget 2019 IDR	Working Budget 2019 IDR	Actual 2019 IDR
INCOME			
Income recognized in the current year			
Australian Lutheran World Service	-	-	4,503,063,856
Evangelical Lutheran Church in America	-	-	2,532,973,418
Others	-	-	50,804,375
	-	-	<u>7,086,841,649</u>
Total Income			<u>7,086,841,649</u>
EXPENDITURE			
Objective 1. Empower communities for Disaster Risk Management (DRM)	1,091,300,000	1,091,300,000	420,784,922
Objective 2. Strengthen communities ability to manage the development processes and obtain their rights	1,615,650,000	1,615,650,000	614,897,226
Objective 3. Enhance community's access to and control over development resources for improved livelihood	446,800,000	446,800,000	212,535,799
Objective 4. Strengthen Indonesian Lutheran Church diaconal arms' organizational capacity for professional development service delivery.	1,577,000,000	1,577,000,000	877,783,412
Objective 5. Build effective and efficient CDRM&CDS organization, with knowledge, skills and attitude needed to fulfill its mission	859,500,000	859,500,000	531,885,021
Total Activities (Obj. 1 - Obj. 5)	<u>5,590,250,000</u>	<u>5,590,250,000</u>	<u>2,657,886,380</u>
Project Management and Implementation			
Project Salaries and Benefits	2,198,025,000	2,198,025,000	2,158,800,018
Non-staff Cost	435,600,000	435,600,000	363,389,439
	<u>2,633,625,000</u>	<u>2,633,625,000</u>	<u>2,522,189,457</u>
Program Operations			
Share of salaries and benefit	450,795,000	450,795,000	435,790,070
Share of non-staff cost	244,995,000	244,995,000	194,915,404
	<u>695,790,000</u>	<u>695,790,000</u>	<u>630,705,474</u>
Program Coordination			
Share of salaries and benefit	826,005,000	826,005,000	921,382,020
Share of non-staff cost	325,470,000	325,470,000	354,678,318
	<u>1,151,475,000</u>	<u>1,151,475,000</u>	<u>1,276,060,338</u>
Total Expenditure	<u>10,071,140,000</u>	<u>10,071,140,000</u>	<u>7,086,841,649</u>
Closing Balance 31 December 2019			<u>-</u>

CENTER FOR DISASTER RISK MANAGEMENT & COMMUNITY DEVELOPMENT STUDIES
UNIVERSITAS HKBP NOMMENSEN, INDONESIA

DRR THROUGH RIGHTS BASED EMPOWERMENT OF COMMUNITIES
Implementation Period: 1 January 2019 to 31 December 2019
CDRM&CDS Project No. 32-4201

Appendix 1-B

	Approved Budget 2019		Working Budget 2019		Actual 2019		Approved Budget 2019		Working Budget 2019		Actual 2019	
	USD	USD	USD	USD	USD	USD	IDR	IDR	IDR	IDR	IDR	IDR
Project Management and Implementation												
Project Salaries and Benefits	146,535	146,535	152,422	152,422	152,422	152,422	2,198,025,000	2,198,025,000	2,198,025,000	2,198,025,000	2,158,600,018	2,158,600,018
Non-staff Cost	29,040	29,040	25,612	25,612	25,612	25,612	435,600,000	435,600,000	435,600,000	435,600,000	363,389,439	363,389,439
	175,575	175,575	178,034	178,034	178,034	178,034	2,633,625,000	2,633,625,000	2,633,625,000	2,633,625,000	2,522,189,457	2,522,189,457
Program Operation												
Share of salaries and benefit	30,053	30,053	30,760	30,760	30,760	30,760	450,795,000	450,795,000	450,795,000	450,795,000	435,790,070	435,790,070
Share of non-staff cost	16,333	16,333	13,775	13,775	13,775	13,775	244,995,000	244,995,000	244,995,000	244,995,000	194,915,404	194,915,404
	46,386	46,386	44,535	44,535	44,535	44,535	695,790,000	695,790,000	695,790,000	695,790,000	630,705,474	630,705,474
Program Coordination												
Share of salaries and benefit	55,067	55,067	65,028	65,028	65,028	65,028	826,005,000	826,005,000	826,005,000	826,005,000	921,382,020	921,382,020
Share of non-staff cost	21,698	21,698	25,098	25,098	25,098	25,098	325,470,000	325,470,000	325,470,000	325,470,000	354,678,318	354,678,318
	76,765	76,765	90,126	90,126	90,126	90,126	1,151,475,000	1,151,475,000	1,151,475,000	1,151,475,000	1,276,060,338	1,276,060,338
Total Expenditure	671,409	671,409	499,748	499,748	499,748	499,748	10,071,140,000	10,071,140,000	10,071,140,000	10,071,140,000	7,086,841,649	7,086,841,649
Closing Balance 31 December 2019												

* Amounts received were AUD 458,732 from Australian Lutheran World Service as stipulated in the Project Agreement. This amount consist of AUD 215,046.45 as part of DFAT Funding commitment and AUD 243,685.55 as part of ALWS commitment. Amount USD 175,000 also received from Evangelical Lutheran Church in America. All the difference has been recognized as contribution received in advance in the balance sheet with details in note 3.6.

CENTER FOR DISASTER RISK MANAGEMENT & COMMUNITY DEVELOPMENT STUDIES
UNIVERSITAS HKBP NOMMENSEN, INDONESIA

EMERGENCY RESPONSE - ALWS
CORM&COS Project No. 32-4462

Appendix 2-B

	Actual USD					Actual IDR					Total Actual USD	Total Actual IDR	
	2013	2014	2015	2016	2017	2018	2019	2015	2016	2017			2018
INCOME													
Income recognized in the current year													
Australian Lutheran World Service	4,156	1,773	3,013	-	2,819	524	282	42,524,576	21,573,526	40,738,900	8,925,734	4,018,333	155,314,469
Total Income	4,156	1,773	3,013	-	2,819	524	282	42,524,576	21,573,526	40,738,900	8,925,734	4,018,333	155,314,469
EXPENDITURE													
Food Relief	2,379	413	1,207	-	451	-	-	23,425,076	5,028,800	15,470,000	-	-	50,923,876
Non-Food Relief	759	1,251	1,579	-	1,536	321	163	8,950,000	15,272,700	22,568,900	4,390,000	2,340,000	77,960,900
Transportation Cost	1,018	109	127	-	533	303	115	10,149,800	1,317,000	1,700,000	4,535,689	1,678,333	26,474,622
Currency Variance	-	-	-	-	-	-	-	-	(44,974)	-	-	45	(44,929)
Total Expenditure	4,156	1,773	3,013	-	2,519	624	282	42,524,876	21,573,526	40,738,900	8,925,734	4,018,333	155,314,469
Closing Balance 31 December 2019	-	-	-	-	-	-	-	-	-	-	-	-	-

* Actual amount received in 2012 was USD 12,662. The difference has been recognized as contribution received in advance in the balance sheet with details in note 3.6.

CENTER FOR DISASTER RISK MANAGEMENT & COMMUNITY DEVELOPMENT STUDIES
UNIVERSITAS HKBP NOMMENSEN, INDONESIA

SUPPORT HEPHATA - ALWS
CDRM&CDS Project No. 32-4604

Appendix 3

	<u>Actual 2019 IDR</u>
INCOME	
Income recognized in the current year	
Australian Lutheran World Service	45,599,210
Total funds available	<u>45,599,210</u>
EXPENDITURE	
Staff salary & benefit	37,075,322
Transport and Accomodation	8,523,888
Total Expenditure	<u>45,599,210</u>
Closing Balance 31 December 2019	<u><u>-</u></u>

CENTER FOR DISASTER RISK MANAGEMENT & COMMUNITY DEVELOPMENT STUDIES
 UNIVERSITAS HKBP NOMMENSEN, INDONESIA

SUPPORT HEPHATA - ALWS
 CDRM&CDS Project No. 32-4604

Appendix 3-B

	Actual 2019 AUD	Actual 2019 IDR
INCOME		
Income recognized in the current year		
Australian Lutheran World Service	4,706	45,599,210
Total funds available	<u>4,706</u>	<u>45,599,210</u>
EXPENDITURE		
Staff salary & benefit	3,837	37,075,322
Transport and Accomodation	869	8,523,888
Currency Variance	-	-
Total Expenditure	<u>4,706</u>	<u>45,599,210</u>
Closing Balance 31 December 2019	<u>-</u>	<u>-</u>

* Total commitment in 2019 was AUD 7,500. The difference has been recognized as contribution received in advance in the balance sheet with details in note 3.6.

CENTER FOR DISASTER RISK MANAGEMENT & COMMUNITY DEVELOPMENT STUDIES
UNIVERSITAS HKBP NOMMENSEN, INDONESIA

AZEECON FOCAL POINT

Implementation Period: 1 January 2019 to 31 December 2019

CDRM&CDS Project No. 32-4607

Appendix 4

	<u>Actual 2019 IDR</u>
INCOME	
Income recognized in the current year	
Australian Lutheran World Service	252,121,019
Church of Sweden	182,570,423
Total funds available	<u>434,691,442</u>
EXPENDITURE	
2019 Summit	160,052,741
Resource Mobilization in India by RDRS Bangladesh	120,291,383
DiDRR Training in Nepal	71,584,757
EETV - GIRBD Training in India	82,762,561
Total Expenditure	<u>434,691,442</u>
Closing Balance 31 December 2019	<u>-</u>

CENTER FOR DISASTER RISK MANAGEMENT & COMMUNITY DEVELOPMENT STUDIES
 UNIVERSITAS HKBP NOMMENSEN, INDONESIA

AZEECON FOCAL POINT

Appendix 4-B

Implementation Period: 1 January 2019 to 31 December 2019

CDRM&CDS Project No. 32-4607

	Actual 2019 IDR	Actual 2019 EUR
INCOME		
Income recognized in the current year		
Australian Lutheran World Service	252,121,019	16,175
Church of Sweden	182,570,423	11,713
Total funds available	434,691,442	27,888
EXPENDITURE		
2019 Summit	160,052,741	10,281
Resource Mobilization in India by RDRS Bangladesh	120,291,383	7,706
DiDRR Training in Nepal	71,584,757	4,599
EETV - GIRBD Training in India	82,762,561	5,302
Total Expenditure	434,691,442	27,888
Closing Balance 31 December 2019	-	-

CENTER FOR DISASTER RISK MANAGEMENT & COMMUNITY DEVELOPMENT STUDIES
UNIVERSITAS HKBP NOMMENSEN, INDONESIA

Gender Analysis Project
Implementation Period: 1 January 2019 to 31 December 2019
CDRM&CDS Project No. 32-4608

Appendix 5

	Actual 2019 <u>IDR</u>
INCOME	
Income recognized in the current year	
• Australian Lutheran World Service	98,808,900
Total funds available	<u>98,808,900</u>
EXPENDITURE	
Disaster Risk Management (DRM) training for women group, PwD and their family.	26,121,100
Organizing community emergency response simulation at resilient village (DESTANA) with gender, disability and elderly issues sensitive.	15,525,000
Organizing half year meeting for coaching, strenghtening and monitoring of DRR group/SATLINMAS, village government and other CBOs on disability and gender inclusion in DRR and development process.	16,109,000
Promoting gender justice and women rights in village development (PME cycle) for village government and CBOs through half year meeting.	3,826,000
Conducting awareness raising activity (campaign) on gender and disability inclusion in village development process.	25,764,800
Facilitate women cooperative, women and farmer group to link with government institutions including private sector/company to access resources and market.	11,463,000
Total Expenditure	<u>98,808,900</u>
Closing Balance 31 December 2019	<u><u>-</u></u>

CENTER FOR DISASTER RISK MANAGEMENT & COMMUNITY DEVELOPMENT STUDIES
UNIVERSITAS HKBP NOMMENSEN, INDONESIA

Gender Analysis Project

Implementation Period: 1 January 2019 to 31 December 2019

CDRM&CDS Project No. 32-4608

Appendix 5-B

	Actual 2019 IDR	Actual 2019 AUD
INCOME		
Income recognized in the current year		
Australian Lutheran World Service	98,808,900	10,272
Total funds available	<u>98,808,900</u>	<u>10,272</u>
EXPENDITURE		
Disaster Risk Management (DRM) training for women group, PwD and their family.	26,121,100	2,707
Organizing community emergency response simulation at resilient village (DESTANA) with gender, disability and elderly issues sensitive.	15,525,000	1,619
Organizing half year meeting for coaching, strenghtening and monitoring of DRR group/SATLINMAS, village government and other CBOs on disability and gender inclusion in DRR and development process.	16,109,000	1,672
Promoting gender justice and women rights in village development (PME cycle) for village government and CBOs through half year meeting.	3,826,000	398
Conducting awareness raising activity (campaign) on gender and disability inclusion in village development process.	25,764,800	2,681
Facilitate women cooperative, women and farmer group to link with government institutions including private sector/company to access resources and market.	11,463,000	1,195
Total Expenditure	<u>98,808,900</u>	<u>10,272</u>
Closing Balance 31 December 2019	<u>-</u>	<u>-</u>

CENTER FOR DISASTER RISK MANAGEMENT & COMMUNITY DEVELOPMENT STUDIES
UNIVERSITAS HKBP NOMMENSEN, INDONESIA

PROGRAM MANAGEMENT AND COORDINATION - INDIRECT
Implementation Period: 1 January 2019 to 31 December 2019
Project No. 32-4000

Appendix 6

	<u>Budget 2019 IDR</u>	<u>Actual 2019 IDR</u>
EXPENDITURE		
Office Costs	325,470,000	354,678,318
Salaries and Benefits	826,005,000	921,382,019
TOTAL EXPENDITURE	<u>1,151,475,000</u>	<u>1,276,060,337</u>
Allocated to 32-4201 - Share of office cost	(325,470,000)	(354,678,318)
Allocated to 32-4201 - Share of Salaries and benefits	(826,005,000)	(921,382,019)
Closing Balance 31 December 2019	<u>-</u>	<u>-</u>

CENTER FOR DISASTER RISK MANAGEMENT & COMMUNITY DEVELOPMENT STUDIES
UNIVERSITAS HKBP NOMMENSEN, INDONESIA

PROGRAM MANAGEMENT AND IMPLEMENTATION - DIRECT
Implementation Period: 1 January 2019 to 31 December 2019
Project No. 32-4001

Appendix 6-B

	Budget 2019 IDR	Actual 2019 IDR
EXPENDITURE		
Office Costs	244,995,000	194,915,403
Salaries and Benefits	450,795,000	435,790,070
TOTAL EXPENDITURE	695,790,000	630,705,473
Allocated to 32-4201 - Share of office cost	(244,995,000)	(194,915,403)
Allocated to 32-4201 - Share of salaries and benefit	(450,795,000)	(435,790,070)
Closing Balance 31 December 2019	-	-