

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, 2021

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# 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, 2021  
**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 : 082277041999  
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 : 082277041999  
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 omit material information or facts.
4. We are responsible for the internal control system of the Organization.

This statement letter is made truthfully.

Medan, April 27, 2022

**Kepler Silaban**  
Executive Director

**Ruth Taruli P. Siburian**  
Finance & Admin Manager

**Independent Auditors' Report**

No. 00022/3.0346/AU.1/11/0038-5/1/IV/2022

**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 of December 31, 2021, 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.



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**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, 2021, and 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.

HENDRAWINATA HANNY ERWIN & SUMARGO



HENDRAWINATA HANNY  
ERWIN & SUMARGO  
Registered Public Accountants

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

April 27, 2022

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

**BALANCE SHEET as at 31 December 2021**  
*(In Indonesia Rupiah)*

	<u>Notes</u>	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>			
<b>Current Assets</b>			
Bank	3.1	753,325,237	1,394,722,441
Cash	3.2	7,996,037	5,209,679
Advances	3.3	73,614,752	50,157,066
Other Receivables	3.4	98,760,768	106,129,716
<b>Total Current Assets</b>		<b><u>933,696,794</u></b>	<b><u>1,556,218,902</u></b>
<b>Non Current Assets</b>			
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		<u>(1,328,533,920)</u>	<u>(1,290,262,080)</u>
		459,262,080	497,533,920
<b>Total Non Current Assets</b>		<b><u>459,262,080</u></b>	<b><u>497,533,920</u></b>
<b>TOTAL ASSETS</b>		<b><u>1,392,958,874</u></b>	<b><u>2,053,752,822</u></b>
<b>LIABILITIES AND RESERVES</b>			
<b>Current Liabilities</b>			
Contributions Received in Advance	3.6	639,071,771	1,317,778,558
Accrued Expenses	3.7	362,310,675	253,125,026
<b>Total Current Liabilities</b>		<b><u>1,001,382,446</u></b>	<b><u>1,570,903,584</u></b>
<b>Reserves</b>			
Exchange Gain/Losses	3.8	(67,685,652)	(14,684,682)
Asset Valuation Reserve	3.9	459,262,080	497,533,920
<b>Total Reserves</b>		<b><u>391,576,428</u></b>	<b><u>482,849,238</u></b>
<b>TOTAL LIABILITIES AND RESERVES</b>		<b><u>1,392,958,874</u></b>	<b><u>2,053,752,822</u></b>

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

**INCOME AND EXPENDITURE STATEMENT for the period ended 31 December 2021**

*(In Indonesia Rupiah)*

	<u>Appendix</u>	<u>2021</u>	<u>2020</u>
<b>INCOME</b>			
<b>Statement of Needs Projects:</b>			
32-4201 DRR through Rights Based Empowerment of Communities	1	<u>5,635,528,977</u>	5,635,528,977
			5,725,151,634
<b>Other Projects:</b>			
32-4404 Emergency Shelter Project	2	41,318,294	
32-4604 Hephata Consultancy	3	107,546,953	
32-4608 Gender Analysis	4	78,312,751	
32-4610 Gender Justice Project	5	181,263,256	
32-4611 Staff Capacity Building	6	<u>62,758,482</u>	471,199,736
			824,972,947
<b>TOTAL INCOME</b>		<b><u>6,106,728,713</u></b>	<b><u>6,550,124,581</u></b>
<b>EXPENDITURE</b>			
<b>Statement of Needs Projects:</b>			
32-4201 DRR through Rights Based Empowerment of Communities	2	<u>5,635,528,976</u>	5,635,528,976
			5,725,151,634
<b>Other Projects:</b>			
32-4404 Emergency Shelter Project	2	41,318,294	
32-4604 Hephata Consultancy	3	107,546,954	
32-4608 Gender Analysis	4	78,312,751	
32-4610 Gender Justice Project	5	181,263,256	
32-4611 Staff Capacity Building	6	<u>62,758,482</u>	471,199,737
			824,972,947
<b>TOTAL EXPENDITURE</b>		<b><u>6,106,728,713</u></b>	<b><u>6,550,124,581</u></b>
Increase/(decrease) in reserves for the year		(38,271,840)	(38,271,840)
Reserves - beginning of the year		497,533,920	535,805,760
<b>Reserves - end of the year</b>		<b><u>459,262,080</u></b>	<b><u>497,533,920</u></b>

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

**STATEMENT OF CASH FLOW for the period ended 31 December 2021**

*(In Indonesia Rupiah)*

	<u>2021</u>	<u>2020</u>
<b><u>Operating activities:</u></b>		
Change in net asset	(38,271,840)	(38,271,840)
Adjustment for:		
- Depreciation	38,271,840	38,271,840
- Exchange gain/loss	(53,000,970)	(42,853,392)
Operating surplus/(deficit) before changes in working capital	<u>(53,000,970)</u>	<u>(42,853,392)</u>
Changes in working capital		
- Advance, other receivables and prepayments	(16,088,738)	258,446,574
- Contribution Received in Advance	(678,706,787)	488,075,004
- Account payable and accrued expenses	109,185,649	(157,592,085)
Net change in working capital	<u>(585,609,876)</u>	<u>588,929,493</u>
Net cash generated from/(used in) operating activities	(638,610,846)	546,076,101
<b><u>Investing activities</u></b>		
Net cash generated from/(used in) investing activities	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	(638,610,846)	546,076,101
Cash and cash equivalents at the beginning of the year	1,399,932,120	853,856,019
<b>Cash and cash equivalents at the end of the year</b>	<b><u><u>761,321,274</u></u></b>	<b><u><u>1,399,932,120</u></u></b>

**CENTER FOR DISASTER RISK MANAGEMENT & COMMUNITY DEVELOPMENT  
STUDIES - UNIVERSITAS HKBP NOMMENSEN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 DECEMBER 2021**

**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.

**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 2021**

**NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (continued)**

**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, 2020 rate of exchange per Bank Indonesia.

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

MONTH	1 USD =	1 EUR =	1 AUD=
January	14,050.00	17,254.81	10,767.43
February	14,117.25	17,069.17	10,725.88
March	14,193.95	17,352.10	11,328.65
April	14,533.00	17,063.20	11,066.35
May	14,417.00	17,486.41	11,242.39
June	14,334.16	17,404.54	11,018.32
July	14,586.08	17,339.93	10,967.00
August	14,463.62	17,172.66	10,691.48
September	14,335.06	16,916.81	10,463.79
October	14,304.71	16,670.71	10,346.77
November	14,205.75	16,468.73	10,686.35
December	14,361.28	16,193.78	10,260.92

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.

**CENTER FOR DISASTER RISK MANAGEMENT & COMMUNITY DEVELOPMENT  
STUDIES - UNIVERSITAS HKBP NOMMENSEN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 DECEMBER 2021**

**NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (continued)**

**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.

**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 USD 10,000 and are therefore expensed when purchased.

**CENTER FOR DISASTER RISK MANAGEMENT & COMMUNITY DEVELOPMENT  
STUDIES - UNIVERSITAS HKBP NOMMENSEN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 DECEMBER 2021**

**NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (continued)**

**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

**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.

**CENTER FOR DISASTER RISK MANAGEMENT & COMMUNITY DEVELOPMENT  
STUDIES - UNIVERSITAS HKBP NOMMENSEN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 DECEMBER 2021**

**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**

	<u>2021</u>	<u>2020</u>
	<b>Rp</b>	<b>Rp</b>
Bank Mandiri – Acc. No. 106.00.0687109-2 (USD)	215,478,460	1,091,283,184
Bank Mandiri – Acc. No. 106.00.0603780-1 (IDR)	230,917,778	65,406,058
Bank Mandiri – Acc. No. 106.00.0654212-3 (IDR)	241,005,461	98,661,437
Bank BNI – Acc. No. 0179500872 (IDR)	31,325,456	21,690,189
Bank BRI – Acc. No. 00005494-01-003287-53 (IDR)	34,598,082	117,681,573
	<u><b>753,325,237</b></u>	<u><b>1,394,722,441</b></u>

**3.2. Petty Cash Accounts**

	<u>2021</u>	<u>2020</u>
	<b>Rp</b>	<b>Rp</b>
Head Office – Medan	2,869,037	605,124
Field Office – Mentawai	127,000	244,555
Field Office – Nias	5,000,000	4,360,000
	<u><b>7,996,037</b></u>	<u><b>5,209,679</b></u>

**3.3. Advance Accounts**

	<u>2021</u>	<u>2020</u>
	<b>Rp</b>	<b>Rp</b>
Advance	73,614,752	50,157,066
	<u><b>73,614,752</b></u>	<u><b>50,157,066</b></u>

**3.4. Other Receivables**

	<u>2021</u>	<u>2020</u>
	<b>Rp</b>	<b>Rp</b>
Project Receivables – LWSIT India for AZEECON	98,760,768	106,129,716
	<u><b>98,760,768</b></u>	<u><b>106,129,716</b></u>

**CENTER FOR DISASTER RISK MANAGEMENT & COMMUNITY DEVELOPMENT  
STUDIES - UNIVERSITAS HKBP NOMMENSEN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 DECEMBER 2021**

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

**3.5. Fixed Assets**

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

	<b>Buildings</b>	<b>Vehicles</b>	<b>Total</b>
<b>Cost</b>			
Balance at 1st January 2021	956,796,000	831,000,000	1,787,796,000
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2021	<u>956,796,000</u>	<u>831,000,000</u>	<u>1,787,796,000</u>
<b>Accumulated depreciation</b>			
Balance at 1 January 2021	459,262,080	831,000,000	1,290,262,080
Disposals	-	-	-
Depreciation charge for the year	38,271,840	-	38,271,840
Balance at 31 December 2021	<u>497,533,920</u>	<u>831,000,000</u>	<u>1,328,533,920</u>
Net book value at 31 December 2021	<u><b>459,262,080</b></u>	<u>-</u>	<u><b>459,262,080</b></u>
Net book value at 31 December 2020	<u><b>497,533,920</b></u>	<u>-</u>	<u><b>497,533,920</b></u>

**3.6. Contribution Received in Advance**

	<b>2021</b>	<b>2020</b>
	<b>Rp</b>	<b>Rp</b>
ACT Alliance		
- Gender Justice (4610)	-	125,112,826
Australian Lutheran World Service (ALWS)		
- DRR Through Rights Based Empowerment of Communities (32-4201)	192,456,412	542,513,806
- Support Hephata Consultancy (32-4604)	-	-
- AZEECON (32-4607)	102,496,389	110,144,067
- Gender Analysis Project (32-4608)	40,541,676	120,318,110
- Staff Capacity Building (32-4611)	68,321,302	-
	<u>403,815,779</u>	<u>530,959,768</u>
Church of Sweden (CoS)		
- AZEECON (32-4607)	78,443,853	84,296,872
Evangelical Lutheran Church in America (ELCA)		
- DRR Through Rights Based Empowerment of Communities (32-4201)	156,812,139	294,204,696
- Emergency Shelter in Nias (32-4404)	-	41,188,181
	<u><b>639,071,771</b></u>	<u><b>1,317,778,558</b></u>

**CENTER FOR DISASTER RISK MANAGEMENT & COMMUNITY DEVELOPMENT  
STUDIES - UNIVERSITAS HKBP NOMMENSEN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 DECEMBER 2021**

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

**3.7. Accrued Expenses**

	<u>2021</u>	<u>2020</u>
	<b>Rp</b>	<b>Rp</b>
Audit Fee	27,500,000	32,500,000
Churches Micro Project	12,983,000	107,789,200
Community Initiatives Project	42,626,000	38,765,000
Income Tax	-	11,626,149
Others	279,201,475	62,444,678
	<u><b>362,310,675</b></u>	<u><b>253,125,026</b></u>

**3.8. Exchange gains/(losses)**

	<u>2021</u>	<u>2020</u>
	<b>Rp</b>	<b>Rp</b>
<b>Opening Balance</b>		
Net gains/(losses) from revaluation	67,685.652	14,684,682
Net gains/(losses) on local currency project	-	-
Net gains/(losses) from sale of USD	-	-
	<u><b>67,685.652</b></u>	<u><b>14,684,682</b></u>

**3.9. Asset Valuation Reserve**

	<u>2021</u>	<u>2020</u>
	<b>Rp</b>	<b>Rp</b>
<b>Opening balance</b>	<b>497,533,920</b>	<b>535,805,760</b>
Additions during the year	-	-
Disposals during the year	-	-
Depreciation	(38,271,840)	(38,271,840)
	<u><b>459,262,080</b></u>	<u><b>497,533,920</b></u>
<b>Closing balace</b>		

**3.10. Taxes**

The CDRM&CDS is exempt from income taxes.

**CENTER FOR DISASTER RISK MANAGEMENT & COMMUNITY DEVELOPMENT  
STUDIES - UNIVERSITAS HKBP NOMMENSEN  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 DECEMBER 2021**

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

**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 2021.

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**DRR THROUGH RIGHTS BASED EMPOWERMENT OF COMMUNITIES**

Appendix 1

Implementation Period: 1 January 2020 - 31 December 2021

Reporting Period : 1 January 2021 - 31 December 2021

CDRM&CDS Project No. 32-4201

	Approved Budget 2021 IDR	Total Actual 2021 IDR	Approved Budget 2021 USD	Total Actual 2021 USD
<b>INCOME</b>				
<b>Received in advance from previous year</b>				
Australian Lutheran World Service		542.513.806		38.462
Evangelical Lutheran Church in America		294.204.696		20.858
<b>Income recognized in the current year</b>				
Australian Lutheran World Service		2.922.212.571		205.080
Evangelical Lutheran Church in America		2.171.488.867		150.000
Others		54.377.587		3.797
<b>Contribution received in advance *</b>				
Australian Lutheran World Service		(192.456.412)		(13.488)
Evangelical Lutheran Church in America		(156.812.139)		(10.989)
<b>Total Income</b>		<b><u>5.635.528.976</u></b>		<b><u>393.720</u></b>
<b>EXPENDITURE</b>				
Objective 1. Empower communities for Disaster Risk Management	542.000.000	246.112.676	38.714	17.198
Objective 2. Strengthen communities ability to manage the development processes and obtain their rights	514.900.000	486.081.900	36.779	33.918
Objective 3. Enhance community's access to and control over development resources for improved livelihood	140.800.000	219.793.000	10.057	15.348
Objective 4. Strengthen Indonesian Lutheran Church diaconal arms' organizational capacity for professional development service delivery.	590.000.000	71.490.000	42.143	5.032

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UNIVERSITAS HKBP NOMMENSEN, INDONESIA

DRR THROUGH RIGHTS BASED EMPOWERMENT OF COMMUNITIES

Appendix 1

Implementation Period: 1 January 2020 - 31 December 2021

Reporting Period : 1 January 2021 - 31 December 2021

CDRM&CDS Project No. 32-4201

	Approved Budget 2021 IDR	Total Actual 2021 IDR	Approved Budget 2021 USD	Total Actual 2021 USD
Objective 5. Build effective and efficient CDRM&CDS organization, with knowledge, skills and attitude needed to fulfill its mission	291.500.000	572.146.860	20.821	40.122
<b>Total Activities (Obj. 1 - Obj. 5)</b>	<b>2.079.200.000</b>	<b>1.595.624.436</b>	<b>148.514</b>	<b>111.618</b>
<b>Project Management and Implementation</b>				
Project Salaries and Benefits	1.970.164.000	2.229.576.777	140.726	155.688
Non-staff Cost	388.976.000	284.792.060	27.784	19.899
	<b>2.359.140.000</b>	<b>2.514.368.837</b>	<b>168.510</b>	<b>175.587</b>
<b>Program Operations</b>				
Share of salaries and benefit	309.610.000	385.366.486	22.115	26.905
Share of non-staff cost	57.120.000	41.057.090	4.080	2.862
	<b>366.730.000</b>	<b>426.423.576</b>	<b>26.195</b>	<b>29.767</b>
<b>Program Coordination</b>				
Share of salaries and benefit	766.276.000	905.808.017	54.734	63.254
Share of non-staff cost	238.658.000	193.304.110	17.047	13.494
	<b>1.004.934.000</b>	<b>1.099.112.127</b>	<b>71.781</b>	<b>76.748</b>
<b>Total Expenditure</b>	<b>5.810.004.000</b>	<b>5.635.528.976</b>	<b>415.000</b>	<b>393.720</b>
<b>Closing Balance 31 December 2021</b>		-		-

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

**Project Name** : Emergency Shelter in Nias  
**Implementation Period** : 1 February 2020 - 31 December 2021  
**Reporting Period** : 1 February 2020 - 31 December 2021  
**CDRM&CDS Project No.** 32-4404

Appendix 2

	Budget	Actual 2020	Actual 2021	Total	Budget	Actual 2020	Actual 2021	Total
	IDR	IDR	IDR	IDR	USD	USD	USD	USD
<b>INCOME</b>								
<b>Received and recognized in current year</b>								
Evangelical Lutheran Church in America (ELCA)		356.879.666	41.188.181			24.756	2.920	
<b>Contribution received in advance</b>								
Evangelical Lutheran Church in America (ELCA) *		(41.188.181)	-			(2.920)	-	
<b>Total Income</b>		<b>315.691.485</b>	<b>41.188.181</b>			<b>21.836</b>	<b>2.920</b>	
<b>EXPENDITURE</b>								
Construction Cost	308.434.500	307.891.485	28.548.381	336.439.866	23.018	21.305	2.015	23.320
Coordination and Meeting Cost	8.300.000	300.000	5.139.800	5.439.800	619	20	365	385
Staff Salary	7.500.000	7.500.000	7.500.000	15.000.000	560	511	531	1.042
<b>Total Expenditure</b>	<b>324.234.500</b>	<b>315.691.485</b>	<b>41.188.181</b>	<b>356.879.666</b>	<b>24.197</b>	<b>21.836</b>	<b>2.911</b>	<b>24.747</b>
Currency variance		-	-		-	-	9	9
<b>Closing Balance 31 December 2021</b>		<b>-</b>	<b>-</b>			<b>-</b>	<b>-</b>	

\* This amount has been recognized as contribution received in advance in the balance sheet with details in note 3.6.

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UNIVERSITAS HKBP NOMMENSEN, INDONESIA**

**Project Name : Consultancy Agreement - Supporting HKBP Hephata**  
**Implementation Period : 1 January 2021 - 31 December 2021**  
**Reporting Period : 1 January 2021 - 31 December 2021**  
**CDRM&CDS Project No. 32-4604**

**Appendix 3**

	<b>Actual 2021 IDR</b>	<b>Actual 2021 AUD</b>
<b>INCOME</b>		
<b>Received in advance from previous year</b>		
Australian Lutheran World Service (ALWS)	-	-
<b>Income recognized in the current year</b>		
Australian Lutheran World Service (ALWS)	107.546.954	10.000
<b>Contribution received in advance</b>		
Australian Lutheran World Service (ALWS)	-	-
<b>Total Income</b>	<b>107.546.954</b>	<b>10.000</b>
<b>EXPENDITURE</b>		
Staff salary	100.611.919	665
Transport and Accomodation	6.935.035	9.335
<b>Total Expenditure</b>	<b>107.546.954</b>	<b>10.000</b>
<b>Closing Balance 31 December 2021</b>	<b>-</b>	<b>-</b>

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

**Project Name : Gender Context Analysis**  
**Implementation Period : 1 January 2020 - 31 December 2021**  
**Reporting Period : 1 January 2020 - 31 December 2021**  
**CDRM&CDS Project No. 32-4608**

**Appendix 4**

	<b>Actual 2021 IDR</b>	<b>Actual 2021 AUD</b>
<b>INCOME</b>		
<b>Received in advance from previous year</b>		
Australian Lutheran World Service (ALWS)	120.318.110	11.170
<b>Income recognized in the current year</b>		
Australian Lutheran World Service (ALWS)	-	-
<b>Contribution received in advance</b>		
Australian Lutheran World Service (ALWS) *	(40.541.676)	(3.919)
<b>Total Income</b>	<b>79.776.434</b>	<b>7.251</b>
<b>EXPENDITURE</b>		
1 An assesment of CDRM&CDS staff capacity knowledge and skills in relation to gender and analysis	-	-
2 Review of CDRM&CDS's strategic plan, project document, HR policy, budget lines in relation to gender.	-	-
3 Gender refresher training and workshop to identify core areas of inquiry and select tools for CDRM&CDS's gender analysis, learn how to use them and draw up a schedule for piloting them.	65.618.455	6.106
4 CDRM&CDS staff pilot the tools in selected location	1.696.000	152
5 Workshop to review tools used, data gathered during the pilot, finalise tools and develop an action plan	10.998.296	993
6 Gender analysis report	-	-
<b>Total Expenditure</b>	<b>78.312.751</b>	<b>7.251</b>
Currency variance	1.463.683	-
<b>Closing Balance 31 December 2021</b>	<b>-</b>	<b>-</b>

\* This amount 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**

**Project Name** : Localization and the Mainstreaming of Gender Justice Policy in Indonesia  
**Implementation Period** : 1 December 2020 - 30 November 2021  
**Reporting Period** : 1 December 2020 - 31 November 2021  
**CDRM&CDS Project No.** 32-4610

**Appendix 5**

	Budget	Actual 2020	Actual 2021	Total
	IDR	IDR	IDR	IDR
<b>INCOME</b>				
<b>Received in advance from previous year</b>				
ACT Alliance		-	125.112.826	
<b>Income recognized in the current year</b>				
ACT Alliance		129.312.826	56.150.430	
<b>Contribution received in advance</b>				
ACT Alliance *		(125.112.826)	-	
<b>Total Income</b>		<b>4.200.000</b>	<b>181.263.256</b>	
<b>EXPENDITURE</b>				
<b>Objective 1 : ACTIF has developed an Indonesia local contextualized Gender Justice Policy of ACT Alliance</b>				
Activity 1.3 Workshop and consultation on assessment result and develop gender justice policy and action plan for women empowerment in GPP/UPC	16.000.000	-	36.121.000	36.121.000
<b>Objective 3 : Through women participatory-field activities, members of ACTIF provide evidences that principles of Gender Justice policy are relevant with gender issues in Indonesia</b>				
Activity 3.1 Assessment on organizational and program mapping of GPP/UPC in line with gender justice	7.900.000	-	7.500.000	7.500.000
Activity 3.2 Conducting gender sensitive training (2 trainings) GPP' leaders and pastors and representatives of GPP	76.400.000	-	50.360.256	50.360.256
Activity 3.12 Support the GPP/UPC-based women/girl initiatives on gender sensitive project	30.000.000	-	40.100.000	40.100.000
Monitoring cost	6.000.000	-	982.000	982.000
Staff salary	50.400.000	4.200.000	46.200.000	50.400.000
<b>Total Expenditure</b>	<b>186.700.000</b>	<b>4.200.000</b>	<b>181.263.256</b>	<b>185.463.256</b>
<b>Closing Balance 31 December 2021</b>		-	-	

\* This amount 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  
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**Project Name : Staff Capacity Building**  
**Implementation Period : 1 January 2021 - 31 December 2021**  
**Reporting Period : 1 January 2021 - 31 December 2021**  
**CDRM&CDS Project No. 32-4611**

**Appendix 6**

	<u>Actual 2021 IDR</u>	<u>Actual 2021 AUD</u>
<b>INCOME</b>		
<b>Income recognized in the current year</b>		
Australian Lutheran World Service (ALWS)	131.079.784	12.301
<b>Contribution received in advance</b>		
Australian Lutheran World Service (ALWS) *	(68.321.302)	(6.605)
<b>Total Income</b>	<u><b>62.758.482</b></u>	<u><b>5.696</b></u>
<b>EXPENDITURE</b>		
Marketing Strategy and Business Analysis	62.758.482	5.696
<b>Total Expenditure</b>	<u><b>62.758.482</b></u>	<u><b>5.696</b></u>
<b>Closing Balance 31 December 2021</b>	<u><u>-</u></u>	<u><u>-</u></u>

\* This amount has been recognized as contribution received in advance in the balance sheet with details in note 3.6.

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**PROGRAM MANAGEMENT AND COORDINATION - INDIRECT**  
Implementation Period: 1 January 2021 to 31 December 2021  
Project No. 32-4000

Appendix 7

	<b>Budget 2021 IDR</b>	<b>Actual 2021 IDR</b>
<b>EXPENDITURE</b>		
Office Costs	238.658.000	193.304.110
Salaries and Benefits	766.276.000	905.808.018
<b>TOTAL EXPENDITURE</b>	<b>1.004.934.000</b>	<b>1.099.112.128</b>
Allocated to 32-4201 - Share of office cost	(238.658.000)	(193.304.110)
Allocated to 32-4201 - Share of Salaries and benefits	(766.276.000)	(905.808.018)
<b>Closing Balance 31 December 2021</b>	<b>-</b>	<b>-</b>

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

**PROGRAM MANAGEMENT AND IMPLEMENTATION - DIRECT**  
Implementation Period: 1 January 2021 to 31 December 2021  
Project No. 32-4001

**Appendix 8**

	<b>Budget 2021</b>	<b>Actual 2021</b>
	<b>IDR</b>	<b>IDR</b>
<b>EXPENDITURE</b>		
Office Costs	57.120.000	41.057.090
Salaries and Benefits	309.610.000	385.366.487
<b>TOTAL EXPENDITURE</b>	<b>366.730.000</b>	<b>426.423.577</b>
Allocated to 32-4201 - Share of office cost	(57.120.000)	(41.057.090)
Allocated to 32-4201 - Share of salaries and benefit	(309.610.000)	(385.366.487)
<b>Closing Balance 31 December 2021</b>	<b>-</b>	<b>-</b>