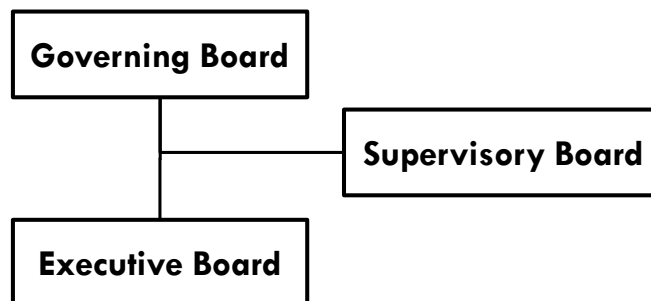


ORGANIZATIONAL STRUCTURE OF PENABULU FOUNDATION
(Document of the Joint Meeting results of Governing Board, Supervisory Board and Executive Board of Penabulu Foundation on 1 November 2019)

A. MAIN ORGAN AND RELATIONSHIP BETWEEN THE PENABULU FOUNDATION ORGAN

The organizational structure is the composition of organizational organs that are derived in work units that are interconnected, coordinated and integrated. The organizational structure shows the working division and shows how the organization's functions are coordinated. In addition, the organizational structure shows the range of control between the functions in the organization as well as the range of responsibilities of each function in the organization.

Based on the Foundation Law (Law Number 16 of 2001 which updated with Law Number 28 of 2004), the Foundation is a legal entity consisting of assets separated and destined to achieve certain objectives in the social, religious and humanitarian fields, which do not have members. The Foundation has no members because the Foundation does not consist of allies such as CVs or shareholders in a Limited Liability Company. Based on Foundation Law, Foundation Organs consist of the **Governing Board, the Executive Board, and the Supervisory Board**).



Badan Pembina (Governing Board) adalah organ Yayasan yang mempunyai kewenangan yang tidak diserahkan kepada Badan Pengurus atau Badan Pengawas oleh undang-undang atau Anggaran Dasar. Badan Pembina diangkat dari orang perseorangan pendiri Yayasan dan/atau mereka yang berdasarkan keputusan rapat anggota Badan Pembina dinilai mempunyai dedikasi yang tinggi untuk mencapai maksud dan tujuan Yayasan. Anggota Badan Pembina tidak boleh merangkap sebagai anggota Badan Pengurus dan/atau anggota Badan Pengawas.

The authorities of the Governing Board (Governing Board) according to the Foundation's Law and Foundation's Articles of Association includes:

- a. Decisions regarding amendments to the Articles of Association;
- b. Appointment and dismissal of members of the Executive Board and members of the Supervisory Board;
- c. Establishing general policies of the Foundation based on the Articles of Association of the Foundation;
- d. Ratification of the Foundation's annual work program and annual budget draft;
- e. Decision on the merger or dissolution of the Foundation;
- f. Ratification of annual report; and
- g. The appointment of a liquidator in case the Foundation is dissolved.

The Executive Board is a Foundation organ which carries out Foundation management. The Foundation Executive Board is appointed by the Governing Board based on a decision of the Governing Board meeting for a period of five years and can be reappointed for a single term of office. The dismissal of the Executive Board can be carried out at any time if the Governing Board considers that the Executive Board is acting in a way that is detrimental to the Foundation. The dismissal was carried out based on the decision of the Governing Board meeting. Like the Governing Board, members of the Executive Board may not be concurrently acting as members of the Governing Board and / or Supervisory Board.

Obligations and authorities of the Executive Board according to the Foundation's Law and Foundation's Articles of Association includes:

- a. The Executive Board is fully responsible for the management of the Foundation for the benefit of the Foundation;
- b. The Executive Board shall compile the work program and annual budget draft of the Foundation to be ratified by the Governing Board;
- c. The Executive Body is obliged to provide an explanation of everything asked by the Supervisory Board;
- d. Each member of the Executive Board must be in good faith and full of responsibility for carrying out their duties by taking into account applicable laws and regulations;
- e. **The Executive Board has the right to represent the Foundation in and out of court on all matters and in all instances with restrictions on the following matters (subject to approval from the Governing Board):**
 1. Borrowing or lending money on behalf of the Foundation (not including taking the Foundation's money in a Bank)
 2. Establishing a new business or engaging in various forms of business both at home and abroad;
 3. Give or receive transfers of fixed assets;
 4. Purchase or otherwise gain, obtain permanent assets on behalf of the Foundation;
 5. Sell or otherwise release the assets of the Foundation and pledge / burden the assets of the Foundation;
 6. Entering into agreements with organizations affiliated with the Foundation, Governing Board, Executive Board and Supervisory Board of the Foundation or someone who works for the Foundation, which agreement is beneficial for the achievement of the purpose and objectives of the Foundation.
- f. **The Executive Board is NOT authorized to represent the Foundation in terms of:**
 1. Binding the Foundation as a guarantor of debt;
 2. Imposing the assets of the Foundation for the benefit of other parties;
 3. Entering into agreements with organization affiliated with the Foundation, the Governing Board, the Executive Board and / or the Supervisory Board of the Foundation or someone who works for the Foundation, which agreement has nothing to do to achieve the purpose and objectives of the Foundation.

The Supervisory Board is a foundation organ that is responsible for supervising and advising the Executive Body in carrying out Foundation activities. The Supervisory Board can be appointed and dismissed at any time based on the decision of the Governing Board meeting conducted in accordance with the Articles of Association.

If there are things that are deemed not in accordance with the management's duties, the Supervisory Board may temporarily dismissed the Executive Board by stating the reasons and report in writing to the Governing Board.

Obligations and authorities of the Supervisory Board according to the Foundation's Law and Foundation's Articles of Association includes:

- a. The Supervisory Board must be in good faith and full of responsibility for carrying out supervisory duties for the benefit of the Foundation.
- b. **The Supervisory Board are authorized to:**
 1. Entering a building, yard or other place used by the Foundation;
 2. Checking documents;
 3. Checking bookkeeping and match it with cash; or
 4. Knowing all the actions taken by the Executive Board;
 5. Give a warning to the Executive Board;
- c. The Supervisory Board may temporarily dismiss 1 (one) or more Executive Board, if the Executive Board acts contrary to the Articles of Association and / or applicable laws and regulations. Temporary termination must be notified in writing to the person concerned along with the reasons. Within a period of 7 (seven) days from the date of the temporary termination, the Supervisory Agency is required to report in writing to the Governing Board. In the event that all Executive Board are temporarily dismissed, the Supervisory Board is temporarily required to administer the Foundation.

Reference documents:

- Foundation Law Number 16 of 2001
- Foundation Law Number 28 of 2004
- Deed of Establishment by Notary Rita Riana Hutapea SH Number 01 dated 22 October 2003
- Deed of Amendment by Notary Rita Riana Hutapea SH Number 07 dated 25 May 2016
- Deed of Amendment by Notary Kokoh Henry, SH, MKn. Number 03 dated 11 December 2017

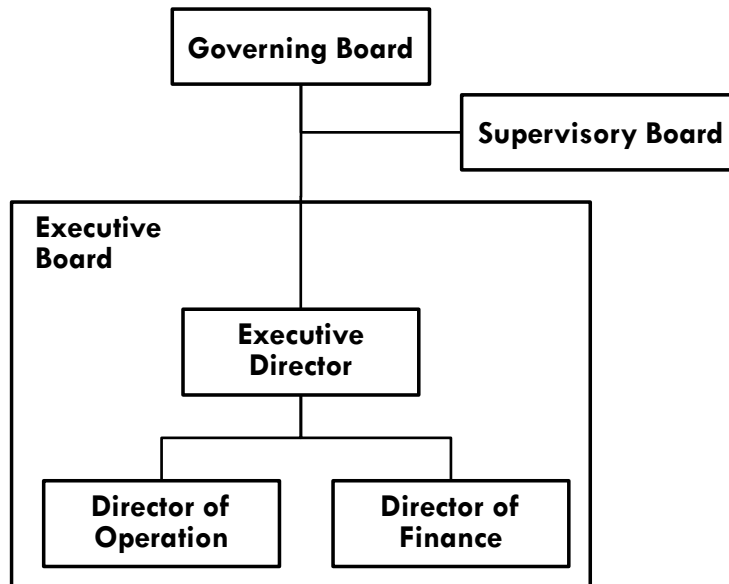
B. BASIC STRUCTURE OF PENABULU FOUNDATION

The Penabulu Foundation's organizational structure is based on the organization's strategy in achieving the purpose set in the organization's vision and mission.

As a 'civil society resource organization' (CSRO), Penabulu has the main mandate of empowering Indonesian civil society, so Penabulu's main strategy is to encourage the empowerment and sustainability of the position and role of civil society organizations in Indonesia through efforts to strengthen organizational capacity and capability; mobilization, management and distribution of resources; the development of equal partnerships between development sectors and the broadest possible mobilization of public participation and involvement.

The Articles of Association of the Penabulu Foundation are supplemented by the Foundation's By-laws which further detail the obligations and authority of the Foundation's organs.

The Penabulu Foundation Management Organ consists of the **Chairman (Executive Director), Secretary (Director of Operations) and Treasurer (Director of Finance).**



Duties and Authority of the Governing Board (Governing Board) based on the Bylaws of the Penabulu Foundation are:

- a. Providing advice, consideration, suggestion and assistance to all Executive Board;
- b. To provide guidance to the Executive Board, Supervisory Board and Directorate in accordance with their authority to achieve the purpose and objectives of the Penabulu Foundation, whether requested or not, whether carried out individually or collectively;
- c. Make changes to the Articles of Association and Bylaws of the Foundation;
- d. To appoint and dismiss members of the Executive Board and Supervisory Board;
- e. Establish general policies of the Foundation;
- f. To approve the work program and annual budget draft of the Foundation;
- g. Approve and ratify Foundation policies and procedures;
- h. Conduct general supervision of the entire organization of the Foundation management;
- i. Conduct an annual evaluation of the Foundation's performance;
- j. Assess and ratify the Foundation's annual accountability report;
- k. Establish decision regarding the merger or dissolution of the Foundation;
- l. Appoint a liquidator if the Foundation is dissolved.

The Duties and Authority of the Executive Board based on the Penabulu Foundation Bylaws are:

The task of the Chairman (Executive Director):

- a. Responsible for achieving the Foundation's vision, mission and purpose;
- b. Lead the general course of Foundation activities in accordance with the provisions of the Articles of Association, Bylaws, Foundation Rules and applicable laws and regulations;
- c. Plan all activities that constitute the Foundation's Work Program and Annual Budget Draft (RAT) for 1 management period to be approved by the Governing Board;

- d. Prepare and review all policies and procedures (SOP) of the Foundation to be ratified by the Governing Board;
- e. To lead and coordinate with all members of the Executive Board and the Directorate in implementing the Foundation's work program;
- f. To lead the Executive Board plenary meetings and other Executive Board meetings in accordance with the provisions of the Articles of Association / Bylaws of the Foundation;
- g. Responsible for finding funding sources for the Foundation;
- h. Responsible for building and developing national and international networks;
- i. Responsible for monitoring and evaluating the performance of the Executive Board and the Directorate;
- j. Provide reports and information to the Governing Board periodically and / or at any time if necessary;
- k. Report annual accountability to the Annual Meeting of the Organization;
- l. Coordinate and regulate the division of tasks of the Executive Board and the Directorate in accordance with their fields;
- m. Provide an explanation of everything asked by the Supervisory Board;
- n. Represents the Foundation in dealing with third parties;
- o. Sign Foundation documents, both internal and related to third parties (external).

Authority of the Chairman (Executive Director):

- a. Provide direction and find the right solution in every activity and in decision making;
- b. Collaborating with other Board and Institutions that support the development of the Foundation;
- c. Make decisions and sign organizational letters with the Secretary;
- d. To appoint and dismiss the Directorate, and ratify it based on a decision of the Executive Board Meeting;
- e. Making or stipulating amendments to regulations concerning the Directorate work guidelines by obtaining approval from the Governing Board;
- f. To approve the work program and annual budget draft of the Directorate;
- g. Assess and ratify the Directorate's annual report;
- h. Establish policies for developing work units or Penabulu business units with consideration from the Governing Board;
- i. Carry out initiatives in various ways for the progress and development of the organization, in order to achieve the purpose and objectives of the Foundation;
- j. Delegate its duties and authority to one of the Executive Board if absent.

The duties of the Secretary (Director of Operations):

- a. Assist the Chairman of the Executive Board in leading the course of Foundation activities in general in accordance with the provisions of the Articles of Association, Bylaws, Foundation Rules and applicable laws and regulations;
- b. Preparing an annual work program and is responsible for implementing work plans in the Operational field which includes: general administration and secretariat, human resource management, asset management, data-information-knowledge management to be submitted to the Chairman of the Executive Board;
- c. Assist the Chairman of the Executive Board in compiling and reviewing all Foundation policies and procedures (SOP);

- d. Assist the Chairman of the Executive Board in finding funding sources for the Foundation, building and developing national and international networks;
- e. Assist the Chairman of the Executive Board in the daily planning, monitoring and evaluation of the Foundation;
- f. Accompanying the Chairman of the Executive Board in leading and preparing minutes of the Executive Board's plenary meetings and other Executive Board meetings in accordance with the provisions of the Articles of Association / Bylaws of the Foundation;
- g. Replace the duties of the Chairman when the Chairman of the Executive Board is unable to attend;
- h. Representing the Chairman of the Executive Board with regard to certain tasks based on the delegation of tasks assigned;
- i. Responsible for reporting activities / organizations to the Chairman of the Executive Board and related stakeholders.

Authority of the Secretary (Director of Operations):

- a. Develop initiatives and innovations in the Operational field which includes: general administration and secretariat, human resource management, asset management, data-information-knowledge management in order to achieve the purpose and objectives of the Foundation;
- b. Representing the Chairman of the Executive Board in dealing with third parties in accordance with the mandate received;
- c. Together with the Chairman of the Executive Board signs the Foundation's letters, both internal and those related to third parties (external).

Duties of the Treasurer (Director of Finance):

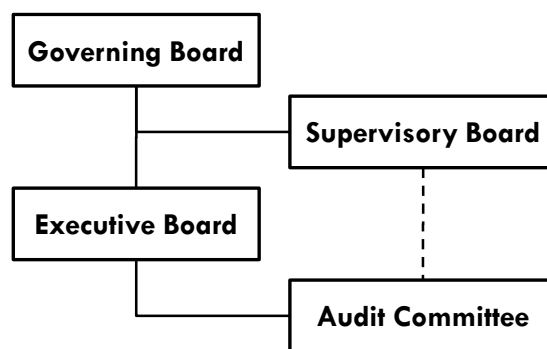
- a. Assist the Chairman of the Executive Board in leading the course of Foundation activities in general in accordance with the provisions of the Articles of Association, Bylaws, Foundation Rules and applicable laws and regulations;
- b. Preparing Foundation Annual Budget Draft (RAT) for 1 management period to be ratified by the Governing Board;
- c. Assist the Chairman of the Executive Board in compiling and reviewing all Foundation policies and procedures (SOP);
- d. Assist the Chairman of the Executive Board in finding funding sources for the Foundation and building and developing national and international networks;
- e. Assist the Chairman of the Executive Board in the daily planning, monitoring and evaluation of the Foundation;
- f. Assist the Chairman of the Executive Board in managing the finance and internal control of the Foundation in an accountable manner;
- g. Responsible for reporting and financial accountability to funders;
- h. Responsible for ensuring accounting practices and preparing consolidated financial statements in accordance with generally accepted reporting and accounting standards;
- i. Responsible for ensuring the fulfillment of the Foundation's tax obligations in accordance with applicable regulations;
- j. Responsible for periodic audits and financial audits of projects and organizations.

Authority of the Treasurer (Director of Finance):

- a. Develop initiatives and innovations in the fields of finance and accounting and taxation;
- b. Together with the Chairman of the Executive Board, in accordance with the applicable SOP, is authorized to authorize the release of Foundation funds,
- c. Together with the Chairman of the Executive Board, in accordance with the applicable SOP, is authorized to place Foundation investments;
- d. Representing the Chairman of the Executive Board in dealing with third parties in accordance with the mandate received.

The Duties and Authority of the Supervisory Board based on the Bylaws of the Penabulu Foundation are:

- a. Supervise and provide advice to the Executive Board and the Directorate in carrying out Foundation activities;
- b. Supervise all actions carried out by the Executive Board and / or Directorate;
- c. Establish a general oversight policy for all Foundation activities;
- d. Give warnings and / or advice and / or considerations regarding improving the management of activities to the Executive Board and / or the Directorate;
- e. **Special Duties and Authority of Supervisory Board which added:** The Supervisory Board can establish and appoint an Audit Committee for a period of 1 year that is tasked with assisting the Executive Board in carrying out internal supervision, particularly on financial aspects and other related aspects, and the Committee will report directly the findings of the supervision and periodic internal inspection to the Supervisory Board.



The Audit Committee is formed by and reports directly to the Supervisory Board. The Audit Committee was formed to carry out the functions of supervision and internal control over the management and financial reporting of the Foundation.

The Audit Committee is expected to be able to assist the Executive Board in carrying out its independent oversight and inspection functions in order to ensure compliance with Foundation Laws, Foundation Statutes / By-Laws and Foundation Regulations as well as the level of implementation of Foundation policies and procedures (SOP); measuring the effectiveness of the implementation of Good Corporate Governance (GCG) and compliance with applicable laws and regulations, as well as oversight of management responsible for managing risk and implementing internal controls. The Audit Committee is led by 1 **Internal Audit Manager** and can consist of 1 Senior Auditor and 1 Junior Auditor.

The Duties and Responsibilities of the Audit Committee based on the Bylaws and SOP of the Penabulu Internal Audit are:

- a. Reviewing and supervise the Foundation's internal control system;
- b. Reviewing the implementation of the Foundation's conflict of interest policies and derivative procedures;
- c. Carry out an internal inspection / audit process to each Directorate periodically to produce an audit report (Audit Working Paper);
- d. Formulate and provide input to the problem solving of audit findings by conducting an appropriate and accurate analysis to each Directorate;
- e. Establish cooperation and make agreements with external auditors and determine the period for annual audits;
- f. An assessment of the effectiveness of the audit effort, including the overall approach and scope of the audit, with particular attention to areas where either the Audit Committee or the Independent Auditor believes special emphasis is needed;
- g. Checking the effectiveness of the Foundation's financial management and accounting functions, through discussions with independent auditors and relevant Foundation officials;
- h. Accept and discuss the auditor's recommendations for improvement at the end of the audit;
- i. Assist the Executive Board in fulfilling fiduciary responsibilities related to accounting, internal control and financial reporting practices of the Foundation;
- j. Report the results of audits and recommendations to the Supervisory Body and the Executive Board.

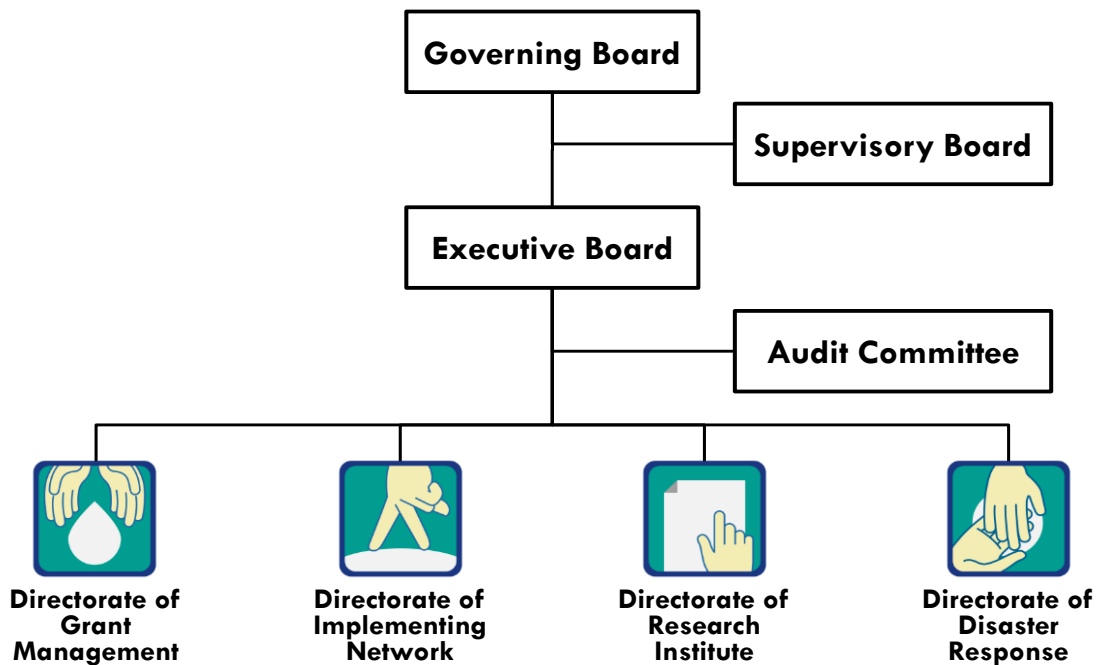
The Reference documents:

- Penabulu Foundation Bylaws
- Penabulu Foundation Internal Audit SOP

C. IMPLEMENTATION STRUCTURE OF PENABULU FOUNDATION

The Foundation Law states that the Executive Board has the authority to appoint and dismiss the **Directorate** based on a decision of the Executive Board Meeting for a period of 5 (five) and can be reappointed without reducing the decision of the Executive Board Meeting to dismiss at any time. The Penabulu Foundation's organizational structure is based on the organization's strategy in achieving the purpose set in the organization's vision and mission. As a 'civil society resource organization' (CSRO), Penabulu has the main mandate of empowering Indonesian civil society, so Penabulu's main strategy is to encourage the empowerment and sustainability of the position and role of civil society organizations in Indonesia through efforts to strengthen organizational capacity and capability; mobilization, management and distribution of resources; the development of equal partnerships between development sectors and the broadest possible mobilization of public participation and involvement.

With this strategy, Penabulu chose four ways of intervention as an approach to organizational work, namely management of grants, implementation networks, research institutes and disaster response. Each intervention area can be interpreted as implementing units of the organization that has an independent management character and forms the basis for the formation of the Penabulu structure.



Penabulu Foundation has four Directorate under the structure of the Executive Board, namely: **(a) Directorate of Grant Management, (b) Directorate of Implementation Network, (c) Directorate of Research Institute and (d) Directorate of Disaster Response**. Each Directorate is led by a **Deputy Director**. The Directorate Structure under the Deputy Director is the **Project Coordinator** which is ad hoc in accordance with the needs of the implementation of the activities of each Project. Each Directorate can develop a Thematic Committee and Function-Based Managerial according to the needs of the Directorate by first getting consideration and approval from the Executive Board.

The Directorate of Grant Management will carry out the functions of raising fund sources, distributing and managing grant funds, and facilitating networked public policy advocacy; as well as providing training, technical assistance and organizational capacity building to partners to support other grant schemes.

The Directorate of Implementation Network will continue the forerunner of Penabulu's previous role in implementing programs at the site level by maximizing contributions from branch offices and working with alliance partner networks; while continuing to emphasize ownership and strengthening local capacity in each work area.

The Directorate of Research Institute will manage the data, information and knowledge made and managed by Penabulu, develop strategic studies, action research and data-based advocacy that support the achievement of organizational purpose; and become the spearheading for the development of effective partnerships with research institutions / universities and central and regional governments.

The Directorate of Disaster Response will be a Penabulu unit that brings together organizational resources in disaster response in Indonesia, mobilizes the resources of the parties, distributes humanitarian aid and logistics with a focus on meeting emergency needs and restoring the livelihoods of affected communities as soon as possible according to the local market system.

The Directorate of Grant Management, Directorate of Implementing Network, and Directorate of Research Institute were officially ratified on 24 October 2018 based on notarial

deed Number 29 - 31 by Kokoh Henry, SH, MKn., Notary in Jakarta. Whereas for the Directorate of Disaster Response was ratified later on 12 November 2019 based on notarial deed Number 11 by Kokoh Henry, SH, MKn.

Specifically, the duties and authority of the Directorate are as follows:

- a. Fully responsible for the management of the Directorate to encourage the empowerment and sustainability of the position and role of civil society organizations in Indonesia through efforts to strengthen the organization's capacity and capability; mobilization, management and distribution of resources; knowledge management and public policy advocacy, the development of equal partnerships between development sectors and the broadest possible mobilization of public participation and involvement;
- b. Must prepare a work program and annual budget draft to be approved by the Executive Board and ratified by the Governing Board;
- c. Must provide an explanation of everything asked by the Supervisory Board.
- d. **Authorized to represent the Foundation inside and outside the court of all matters and in all instances with restrictions on the following matters:**
 1. Developing policies and support systems needed for the implementation of the programs and activities of each Directorate;
 2. Developing partnerships and collaborations as well as entering into agreements with third parties or organizations affiliated with the Foundation, the Governing Board, the Executive Board, the Supervisory Board and the Governing Board of the Foundation or a person working for the Foundation, which agreement is beneficial for the achievement of the purpose and objectives of the Foundation;
 3. Developing operational structures and managing human resources effectively and efficiently, in this case the Directorate can form an ad hoc Project Implementation Team according to the needs of the implementation activities of each Directorate and can develop Thematic Committees Functional-Based Managerial according to the needs of The Directorate must first obtain consideration and approval from the Executive Board;
 4. Purchasing or otherwise gain / obtaining fixed assets in the name of the Foundation in accordance with the approval of the Executive Board;
 5. Giving or receiving transfers of fixed assets in accordance with the approval of the Executive Board;
 6. Perform maintenance of licenses and implement things that are useful for the Foundation's activities run smoothly;
 7. Perform billing and for the recipient to give and sign receipts and other receipts;
 8. The Foundation Directorate or as a representative of the Foundation is authorized to presence where necessary, make and sign all the necessary letters and deeds, choose a place of legal standing, provide information and carry out all necessary and useful actions to carry out and manage all the affairs and needs of the Foundation.
- e. **The Directorate is NOT authorized to represent the authority of the Foundation Executive Board in terms of:**
 1. To transfer this power in part or in whole;
 2. To borrow and or lend money on behalf of the Foundation (not including taking Foundation money at a Bank);
 3. Establishing a new business or engaging in various forms of business both inside and outside the country;

4. Sell or otherwise release the asset of the Foundation and pledge / burden the asset of the Foundation;
5. To burden the asset of the Foundation for the benefit of other parties;
6. Binding the Foundation as a guarantor of debt;
7. Entering into an agreement with an organization affiliated with the Foundation, the Governing Board, the Executive Board and the Supervisory Board of the Foundation or a person who works for the Foundation, which agreement has nothing to do to achieve the purpose and objectives of the Foundation;
8. That all actions taken by the power of attorney in exercising this power that is contrary to the Law, Articles of Association and Bylaws of the Foundation and / or other legal provisions are invalid against the Foundation and therefore become the full responsibility of the recipient of the power of attorney.

The Reference documents:

- Deed of Establishment of the Directorate of Grant Management Number 29 by Kokoh Henry, SH, MKn. Dated 24 October 2018
- Deed of Establishment of the Directorate of Implementing Network Number 30 by Kokoh Henry, SH, MKn. Dated 24 October 2018
- Deed of Establishing of the Directorate of Research Institute Number 31 by Kokoh Henry, SH, MKn. Dated 24 October 2018
- Deed of Establishment of the the Directorate of Disaster Response Number 11 by Kokoh Henry, SH, MKn. Dated 12 November 2019

Stipulated in Jakarta on 1 November 2019

Dyah Ekawati

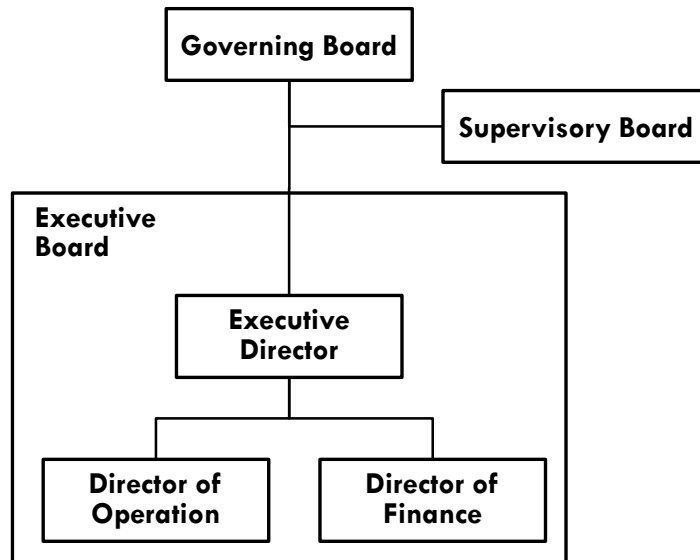
Chairman of the Penabulu Foundation Governing Board

Effective 1 January 2020 with recommendations for full alignment with Penabulu Foundation's policies and procedures (SOP) completed and reported to the Governing Board no later than 30 June 2020.

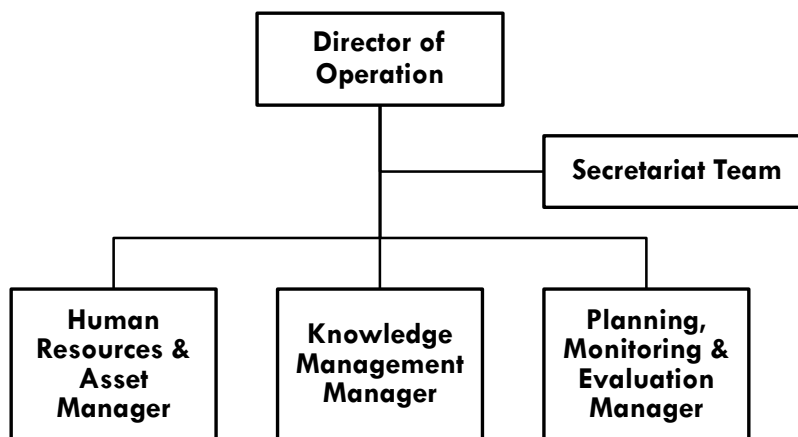
**ADDITIONAL EXPLANATIONS on
ORGANIZATIONAL STRUCTURE OF PENABULU FOUNDATION**
(Overview of Technical Structure as of 1 November 2019)

A. TECHNICAL STRUCTURE OF THE EXECUTIVE BOARD

The Penabulu Foundation Management Organ consists of the **Chairman (Executive Director)**, **Secretary (Director of Operations)** and **Treasurer (Director of Finance)**.



The technical structure under the **Secretary (Director of Operations)** which covers the operational field includes general administration and secretariat, human resource management, asset management, data-information-knowledge management as of 1 November 2019 and can be developed later, is as follows:



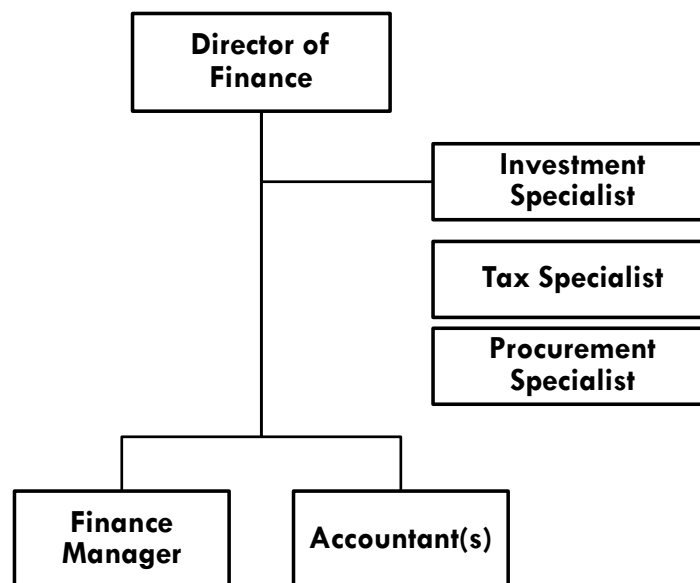
In general, the task of the **Human Resources and Asset Manager** is to assist the Secretary of the Executive Board / Director of Operations in managing human resources that includes all organizational staff comprehensively; and assist in the management and development of organizational assets in any form. Details of the duties and responsibilities of the Human Resources and Asset Manager will be explained in the **Human Resources Management SOP, Financial Management SOP (Asset section) and Procurement and Inventory Management SOP**.

In general, the task of **Knowledge Management Manager** is to assist the Secretary of the Executive Board / Director of Operations in managing data, information and knowledge at the individual level of the organization's staff (working closely with Human Resources and Asset Manager) and at the project / programs and organizations (working closely with the Planning, Monitoring and Evaluation Manager); assist in building a culture of learning organizations and developing media / instruments of knowledge production; and can conduct research / studies on organizational development in the future. As of 1 November 2019, the position of Knowledge Management Manager is still held by the Planning, Monitoring and Evaluation Manager. Details of the tasks and responsibilities of the Knowledge Management Manager will be explained in the **Human Resources Management SOP, the Program Management SOP and the Monitoring and Evaluation SOP.**

In general, the task of the **Planning, Monitoring and Evaluation Manager** is to assist the Secretary of the Executive Board / Operations Director in planning, preparing reports, monitoring and evaluating both at the level of project management, program management at the Directorate, up to the level organization in the Executive Board. Specifically, the Planning, Monitoring and Evaluation Manager is responsible for preparing the Annual Organization Report. Detailed duties and responsibilities of the Planning, Monitoring and Evaluation Manager will be explained in the **Program Management SOP and the Monitoring and Evaluation SOP.**

In general, the task of the **Secretariat Team** is to assist the Secretary of the Executive Board / Operations Director in managing internal and external meetings and communication of the organization involving third parties; assist in legal and notary matters; become the core team for the improvement and development / alignment of the organization's information systems and policies / procedures (SOP); and is responsible for managing and maintaining the organization's communication and publication media in any form. Details of the duties and responsibilities of the Secretariat Team will be explained in the **Administration and Secretariat SOP.**

While the technical structure under the **Treasurer (Director of Finance)** which covers the areas of internal control systems, financial management, accounting and taxation, and investment as of 1 November 2019 and can develop in the future, is as follows:



In general, the task of the **Finance Manager** is to assist the Treasurer of the Executive Board / Director of Finance in ensuring the implementation of the principles and policies of organizational financial management in accordance with generally accepted standards and

regulations; assist in managing / mitigating organizational risks and ensuring the implementation of internal control systems; guaranteeing compliance with financial transaction policies / procedures; manage organizational assets (in collaboration with the Manager of Human Resources and Asset Management); responsible for preparing plans and reports on the organization's budget realization; responsible for preparing periodic financial information reports; and is responsible for organizing periodic organizational financial audits. Finance Manager can have Finance Staff according to their needs and task load specifications, for example: **Finance Staff, Cashier and Administration Staff**. Details of the duties and responsibilities of the Financial Manager and staff under it will be explained in the **Financial Management SOP, Procurement and Inventory Management SOP and Accounting SOP**.

In general, the task of the **Accountant**, which consists of Senior Accountants and Junior Accountants, is to assist the Treasurer of the Executive Board / Director of Finance in accounting, classification and preparation of accounting reports based on generally accepted standards and regulations in a timely and periodic manner. Bookkeeping is done using 2 types of tools namely DTR (Daily Transaction Records) which are then consolidated at the organizational level using SANGO accounting software, in accordance with PSAK 45 mandated by IAI. Detailed duties and responsibilities of the Accountant will be explained in the **Financial Management SOP, Procurement and Inventory Management SOP and Accounting SOP**.

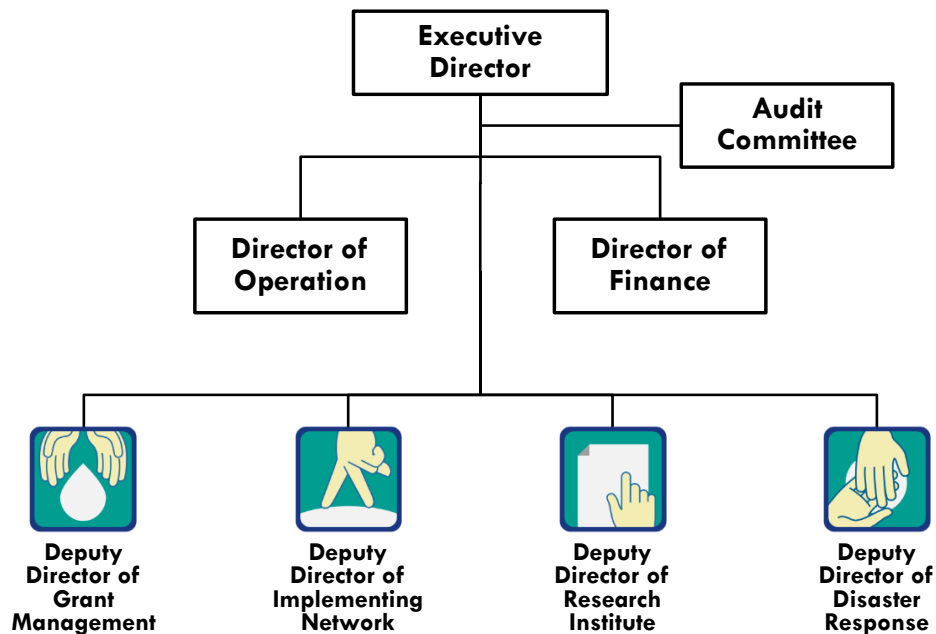
In general, the task of the **Investment Specialist** is to assist the Treasurer of the Executive Board / Director of Finance in giving consideration and recommendations regarding the choices and decisions of the organization's investment. **Tax Specialist** is to assist the Treasurer of the Executive Board / Director of Finance in planning, calculating, making deductions and deposits, and reporting the organization's tax obligations in accordance with applicable laws and tax regulations. While the **Procurement Specialist** will assist the Treasurer of the Executive Board / Director of Finance in planning, procuring goods and services, and preparing reports in accordance with the applicable organizational regulations and policies / procedures. As of 1 November 2019, the three Specialist above were still recruited and hired on a temporary basis (working part-time periodically), according to the type and level of management needs determined by the Treasurer of the Executive Board. Details of the duties and responsibilities of the Specialist will be explained in the **Financial Management SOP, Procurement and Inventory Management SOP and Accounting SOP**.

B. TECHNICAL STRUCTURE OF DIRECTORATE

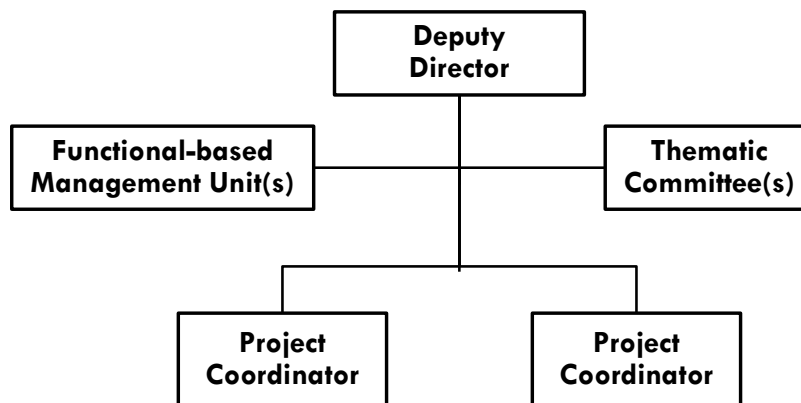
Organs of the Penabulu Foundation Directorate as of 1 November 2019 have not yet been equipped with a technical structure; so that technical support for each Directorate and Project managed under the coordination of each Directorate: is still provided by the technical structure of the Executive Board.

See the picture on the next page.

It is anticipated that the technical structure per each Directorate will be formed completely and permanently a maximum of 2 years from the change in organizational structure, or at the beginning of 2022. When each Directorate has a complete technical structure, there will be adjusting in the format, structure, and duties and authority of the Executive Board.



Each Directorate is led by a **Deputy Director**. The Directorate Structure under the Deputy Director is the **Project Coordinator** which is ad hoc in accordance with the needs of the implementation of the activities of each Project. Each Directorate can develop a **Thematic Committee** and **Function-Based Managerial** according to the needs of the Directorate by first getting consideration and approval from the Executive Board.



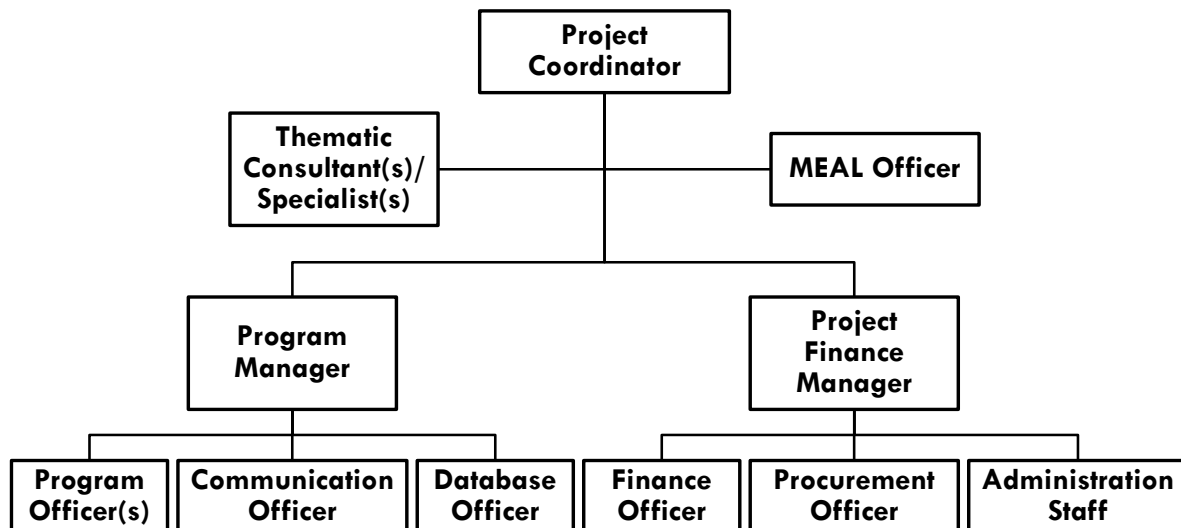
Note:

Based on considerations to be taken by the Executive Board, it is possible for a Project with **special characteristics to be coordinated directly by the Executive Board**. These special characteristics are includes:

- a. Based on requests and requirements given by donor agencies;
- b. Projects that are alliances at international and national levels involving several other organizations;
- c. Projects with very large volumes and scale compared to portfolios held by the Directorate;
- d. Projects with relatively high demand for Project achievements and high project implementation risk factors;
- e. Projects that are still in the stage of developing initiatives and collaboration.

The Directorate may establish an ad hoc / temporary technical structure of the project in accordance with the characteristics of each Project which includes: type of management (independent / alliance / consortium), type of activity, volume of activities, span of Project control, Project duration, etc. taking into account the clauses in the project management agreement contract with each relevant donor agency.

The following is an **indicative description** of the Project Technical Structure under the coordination of the Directorate:



Based on the indicative picture of the **Project Technical Structure** above, the Project Coordinator and Project Staff below it will be under the coordination of the Deputy Director of the Directorate (Deputy Director) and will continue to receive support and direction / supervision in stages in accordance with the detailed policies and procedures in each each SOP related to the **Technical Structure of the Executive Board**.

Example 1: MEAL Officers in the Project Technical Structure will work to assist the Project Coordinator in conducting periodic Project planning, monitoring and evaluation in accordance with the monitoring and evaluation framework agreed upon with the donor agency. In addition to the Project Coordinator, the work of the MEAL Officer also needs to get supervision from the Planning, Monitoring and Evaluation Manager (PME Manager) which is part of the Technical Structure of the Executive Board.

Example 2: Project Finance Manager in the Technical Structure of the Project will work to assist the Project Coordinator in managing the budget and together with the Project Coordinator will **authorize the use of the budget** in the Application for Advances for Activities or Requests for Procurement of Goods / Services submitted by the Program Officer and Program Manager. Requests for the use of the approved budget will go through the process of **authorizing the disbursement of existing funds** to the Finance Manager and the Director of Finance (Director of Finance) which is part of the Technical Structure of the Executive Board. Whereas the **payment authorization / check signing** process will be carried out by the Executive Director and Chairman of the Governing Board.

The references documents:

- Code of Conduct
- Administration and Secretarial SOP
- Human Resources SOP
- Financial Management SOP
- Procurement and Supply Management SOP
- Accounting SOP
- Internal Audit SOP
- Grant-making SOP
- Program Management SOP
- Program Monitoring and Evaluation SOP