

Combined Financial Statements
With
Independent Auditors' Report

**PERKUMPULAN INSTITUT SAMDHANA INDONESIA
AND THE SAMDHANA INSTITUTE PHILIPPINES**

As of December 31, 2022

APPROVAL FOR PRINTING

NAMA: Ezra Kaban

JABATAN: Senior Finance Manager

TANDATANGAN:


A handwritten signature in black ink, appearing to read 'Ezra Kaban', is written on a white background within an orange rectangular border.

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Combined Audited Statements of Financial Position

**PERKUMPULAN INSTITUT SAMDHANA INDONESIA
AND THE SAMDHANA INSTITUTE PHILIPPINES**

As of December 31, 2022

(Presented in US Dollar, unless otherwise stated)

	Notes	2022			2021
		Indonesia	Philippines	Total	Total
ASSET					
CURRENT ASSETS					
Cash and cash equivalent	3	1,923,727	7,732,194	9,655,921	2,775,294
Advances	4	372,043	18,778	390,821	672,717
Receivables	4	143,550	505,749	649,299	382,295
Other current asset	5	4,792	498	5,290	5,834
Total Current Assets		2,444,112	8,257,219	10,701,331	3,836,140
NON - CURRENT ASSETS					
Security Deposit	6	-	1,693	1,693	1,871
Right-of-use asset	7	-	-	-	8,217
Fixed assets - net of accumulated depreciation as of USD 1,236 and 1,146 as of December 31, 2022 and 2021	8	658,438	-	658,438	241,388
Total Non - Current Assets		658,438	1,693	660,131	251,476
TOTAL ASSETS		3,102,550	8,258,912	11,361,462	4,087,616
LIABILITIES AND NET – ASSETS					
CURRENT LIABILITIES					
Tax payable	9	10,807	1,296	12,103	10,064
Payables to partners, donors and others	10	464,189	352,215	816,404	396,842
Deferred support	11	2,175,699	-	2,175,699	2,422,617
Estimated Post-Employment Benefits	12	27,975	-	27,975	42,754
Total Current Liabilities		2,678,670	353,511	3,032,181	2,872,277
NON – CURRENT LIABILITY					
Estimated Post-Employment Benefits	12	20,309	9,022	29,331	41,787
Total Non - Current Liability		20,309	9,022	29,331	41,787
TOTAL LIABILITIES		2,698,979	362,533	3,061,512	2,914,064
NET – ASSETS					
Unrestricted		364,714	565,362	930,076	360,004
Temporarily restricted		38,857	7,331,017	7,369,874	813,548
Total Net – Assets		403,571	7,896,379	8,299,950	1,173,552
TOTAL LIABILITIES AND NET ASSETS		3,102,550	8,258,912	11,361,462	4,087,616

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

Combined Audited Statements of Comprehensive Income

**PERKUMPULAN INSTITUT SAMDHANA INDONESIA
AND THE SAMDHANA INSTITUTE PHILIPPINES**

For the Year Ended December 31, 2022

(Presented in US Dollar, unless otherwise stated)

	Notes	2022						2021	
		Indonesia	Unrestricted Philippines	Total	Indonesia	Temporarily Restricted Philippines	Total	Total	Total
REVENUES									
Grants	13	135,631	-	135,631	2,543,369	1,607,345	4,150,714	4,286,345	3,603,929
Other income	14	46,503	511,573	558,076	16,735	6,517,405	6,534,140	7,092,216	65,196
Total Revenues		182,134	511,573	693,707	2,560,104	8,124,750	10,684,854	11,378,561	3,669,125
EXPENDITURES									
Programme expenses	15	(108,878)	-	(108,878)	(2,499,513)	(1,471,472)	(3,970,985)	(4,079,863)	(2,948,744)
General and administrative expenses	16	(15,903)	(16,640)	(32,543)	(43,856)	-	(43,856)	(76,399)	(67,551)
Total Expenditures		(124,781)	(16,640)	(141,421)	(2,543,369)	(1,471,472)	(4,014,841)	(4,156,262)	(3,016,295)
SURPLUS (DEFICITS)		57,353	494,933	552,286	16,735	6,653,278	6,670,013	7,222,299	652,830
OTHER COMPREHENSIVE INCOME		-	-	-	-	-	-	-	-
TOTAL COMPREHENSIVE INCOME		57,353	494,933	552,286	16,735	6,653,278	6,670,013	7,222,299	652,830

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Combined Audited Statements of Changes in Net Assets

**PERKUMPULAN INSTITUT SAMDHANA INDONESIA
AND THE SAMDHANA INSTITUTE PHILIPPINES**

For the Year Ended December 31, 2022

(Presented in US Dollar, unless otherwise stated)

	2022			2021
	Indonesia	Philippines	Total	Total
UNRESTRICTED NET ASSET				
Beginning balance	338,848	21,156	360,004	221,293
Surplus (deficit) for the year	57,353	494,933	552,286	144,841
Translation adjustment	(31,487)	49,273	17,786	-
Prior year adjustment	-	-	-	(6,130)
Ending balance	364,714	565,362	930,076	360,004
Other comprehensive income				
Beginning balance	-	-	-	-
Comprehensive income for the year	-	-	-	-
Ending balance	-	-	-	-
UNRESTRICTED NET ASSET AT THE END OF YEAR	364,714	565,362	930,076	360,004
TEMPORARILY RESTRICTED NET ASSET				
Beginning balance	24,388	789,160	813,548	322,973
Surplus (deficit) for the year	16,735	6,653,278	6,670,013	507,989
Translation adjustment	(2,266)	(111,421)	(113,687)	(17,414)
Ending balance	38,857	7,331,017	7,369,874	813,548
Other comprehensive income				
Beginning balance	-	-	-	-
Comprehensive income for the year	-	-	-	-
Ending balance	-	-	-	-
TEMPORARILY RESTRICTED NET ASSET AT THE END OF YEAR	38,857	7,331,017	7,369,874	813,548
TOTAL NET ASSET	403,571	7,896,379	8,299,950	1,173,552

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

Combined Audited Statements of Cash Flows

**PERKUMPULAN INSTITUT SAMDHANA INDONESIA
AND THE SAMDHANA INSTITUTE PHILIPPINES**

For the Year Ended December 31, 2022

(Presented in US Dollar, unless otherwise stated)

	2022			2021
	Indonesia	Philippines	Total	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Increase (decrease) in Net Assets	74,088	7,162,517	7,236,605	652,830
Adjustments to reconcile excess of revenues over costs incurred to net cash (used in) provided by operating activities:				
Prior period adjustment	-	15,043	15,043	(45,805)
Interest income	-	18,004	18,004	1,738
Translation adjustments	-	(14,306)	(14,306)	(30,995)
Depreciation	90	-	90	-
Decrease (increase) in:				
Advances	238,166	-	238,166	98,372
Receivables	(71,963)	(250,052)	(322,015)	167,164
Prepaid expenses	-	-	-	16,435
Right of use asset	7,454	-	7,454	-
Increase (decrease) in:				
Payables to partners, donors and others	297,024	162,879	459,903	(237,932)
Deferred support	(21,816)	-	(21,816)	(35,777)
Estimated post-employment benefits	(10,806)	(8,528)	(19,334)	(15,576)
Interest received	-	(18,004)	(18,004)	(1,738)
Net Cash Used in Operating Activities	512,237	7,067,553	7,579,790	568,716
CASH FLOWS FROM INVESTING ACTIVITIES				
Acquisition of Fixed Assets	(439,569)	-	(439,569)	-
Net Cash Provided by Investing Activities	(439,569)	-	(439,569)	-
NET DECREASE IN CASH AND CASH EQUIVALENTS	72,668	7,067,553	7,140,221	568,716
CASH AND CASH EQUIVALENTS, BEGINNING	1,851,059	664,641	2,515,700	2,206,578
CASH AND CASH EQUIVALENTS, ENDING	1,923,727	7,732,194	9,655,921	2,775,294

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

**PERKUMPULAN INSTITUT SAMDHANA INDONESIA
AND THE SAMDHANA INSTITUTE PHILIPPINES**

As of December 31, 2022

(Presented in US Dollar, unless otherwise stated)

1. GENERAL

Pursuant to Samdhana's Fifth Finance Committee Meeting on September 28, 2017 and Samdhana as "One Samdhana One System", the Finance Committee decided that Samdhana needs one Audited Financial Report which presents the combined report including both Indonesia's Audited Financial Statements and the Philippine's Audited Financial Statements presented in US Dollar (USD) as one currency. These combined Audited Financial Statements are very much needed to present one picture of Samdhana's financial position to donors, potential donors and the public.

Perkumpulan Institut Samdhana (the Association) is a non-profit organization established on June 16, 2005 based on Notarial Deed No. 10 of Public Notary Husna Darwis, S.H., Notary in Bogor. Its Articles of Association have been amended several times, most recently by Notarial Deed No. 18 of Public Notary Marlisa, S.H., MK,n, Notary in Bogor, dated February 25, 2018 regarding the changes in the Management Board and Supervisory Board. Its work encompasses insular and mainland Southeast Asia, and it operates from its offices in Indonesia and the Philippines. It was first formed in 2003 by a small community of practitioners, which included conservationists, development practitioners and human rights activists, known as the first Samdhana Fellows, who shared a commitment to bring together skills, knowledge and experience and to "give back" what they have learned to the succeeding generations through extensive local and global networks.

The Samdhana Institute Philippines is a non-stock, non-profit corporation duly organized in accordance with the laws of the Republic of the Philippines. It was registered with the Securities and Exchange Commission (SEC) under SEC Registration No. CN200340507 on November 6, 2003.

The Samdhana Institute Philippines is an international organization dedicated to support research on and development of the local natural resource management strategies with catchment management and biodiversity protection being priority areas of work, as well as on the study and development and use of indigenous knowledge.

The vision of the Association is to have a region where natural, cultural and spiritual diversities are valued and where environmental conflicts are resolved peacefully, with justice and equality.

The Association has social missions whose purposes and goals are achieved by implementing and/or providing:

1. Support for research, development and utilization strategy in the management of natural resources;
2. Support for efforts to understand potential conflicts over access and management of natural resources and to help mediate conflicts;
3. Support for policy analysis and development of law, aimed at strengthening community-based ownership rights over natural resources;
4. Support or logistics and technical assistance for individuals and groups to exchange ideas and experiences;
5. Technical capacity building for partners in the management of natural resources.

**PERKUMPULAN INSTITUT SAMDHANA INDONESIA
AND THE SAMDHANA INSTITUTE PHILIPPINES**

As of December 31, 2022

(Presented in US Dollar, unless otherwise stated)

1. GENERAL (Continued)

The Association's Management Board, Supervisory Board and Executive Director are as follows:

Management Board:

Chairperson : Suraya Abdulwahab Afiff
Secretary : Ahmad Kusworo
Treasurer : Damayanti Buchori

Supervisory Board:

Chairperson : Anny Andaryati
Executive Director : Cristi Marie Capati Nozawa

The Association had 24 and 23 employees in Indonesia and 19 and 15 in the Philippines in 2022 and 2021, respectively.

The Association is domiciled at Jl, Tampomas No, 33, Bogor, Indonesia and 24-A Malingap St., Teachers's Village, Quezon City, Metro Manila, Philippines.

2. SOURCES OF REVENUES

The Association receives funds from several donors, such as:

In Indonesia	In Philippines
- Climate and Land Use Alliance (CLUA)	- Global Greengrants Funds (GGF)
- Ford Foundation	- Earth Action Covid 19
- World Bank – DGM	- McKnight
- Norwegian Agency for Development Cooperation (NORAD)	- TIKVAH
- Rights Resources Group	- Women Defenders Fund
- Packard	- Various Local Donors - IYEC
- The Centre for Asian Philanthropy Society (TAN)	- Global Environment Facility – Small Grants Programme (SGP)
- Schwab Charitable	- Stockholm Environment Institute (SEI)
- Unical Roots	- IUCN NL - SHIELD & STORY
- ICONIQ	- NTFP – EP GLA Covid-19
	- RSF Social Finance

a. Currency Determined by Samdhana's Financial Management

This combined Audited Financial Statements are presented in US Dollar (USD) as one currency determined by Samdhana's Financial Management as follows:

Foreign Currency	2022		2021	
	IDR	PHP	IDR	PHP
United States Dollar (USD) 1	15,652.34	56,12	14.197,66	50,77

The conversion rates used are based on Samdhana's Financial Management, The resulting gains or losses are credited or charged to current operations.

**PERKUMPULAN INSTITUT SAMDHANA INDONESIA
AND THE SAMDHANA INSTITUTE PHILIPPINES**

As of December 31, 2022

(Presented in US Dollar, unless otherwise stated)

2. SOURCES OF REVENUES (Continued)

b. Revenue and Expense Recognition

In Indonesia

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Associate and the revenue can be reliably measured, The following specific recognition criteria must also be met before revenue is recognized:

- Revenue from temporarily restricted fund is recognized upon fulfillment of the donor-imposed conditions attached to the support and/or to the extent that expenses are incurred. Revenue from unrestricted fund is recognized upon receipt of the support and expenses are reported when incurred;
- Temporarily restricted funds for which restrictions and conditions have not yet been met are classified as "Deferred Support";
- At the project closing date, any excess fund is returned to the donors unless there is another agreement between both parties that the excess fund can be used by the organization, recorded in "Unrestricted Funds";

In the previous years, the management costs were recognized immediately at one hundred percent in the statements of revenues, expenses and changes in fund balance. Since 2020 Perkumpulan Institut Samdhana recognizes management costs when they are incurred, i. e., when goods or services are received.

Expenditures are recognized when incurred.

In Philippines

Grant and donation

Grant from the private and non-government entities are recognized at their fair value in the statement of funds and expenses where there is a reasonable assurance that the grant will be received and the Association has complied with all attached conditions. Grants received where the Association has yet to comply with all attached conditions are recognized as deferred liability and released to fund when all attached conditions have been complied with.

Interest income

Interest income is recognized when it is probable that the economic benefits will flow to the Association and the amount of revenue can be measured reliably. Interest income is recognized based on bank deposit rate.

Cost and expense encompass losses as well as those expenses that arise in the course of the ordinary activities. Expenses recognizes expenses when a decrease in future economic benefits related to a decrease in an asset or an increase of a liability has arisen that can be measured reliably.

**PERKUMPULAN INSTITUT SAMDHANA INDONESIA
AND THE SAMDHANA INSTITUTE PHILIPPINES**

As of December 31, 2022

(Presented in US Dollar, unless otherwise stated)

3. CASH AND CASH EQUIVALENTS

The details of cash and cash equivalents are as follows:

	2022			2021
	Indonesia	Philippines	Total	Total
Cash on Hand				
Field Operations 2	-	685	685	-
Petty Cash - CDO Office	-	570	570	-
Field Operations 1	-	267	267	-
Cash on Hand (Peso)	-	123	123	83
Petty Cash - PTFCF FPP Project	-	-	-	264
Total Cash on Hand	-	1,645	1,645	347
Cash in Banks in Indonesia				
Rupiah				
PT Bank Negara Indonesia (Persero), Tbk	1,269,834	-	1,269,834	1,192,574
US Dollar				
PT Bank Negara Indonesia (Persero), Tbk	44,439	-	44,439	65,052
Cash in Banks in Philippines				
Bank of the Philippine Islands (US Dollar)	-	367,066	367,066	625,493
Bank of the Philippine Islands	-	126,102	126,102	108,781
Total Cash in Banks	1,314,273	493,168	1,807,441	1,991,900
Time Deposits				
US Dollar				
PT Bank Negara Indonesia (Persero), Tbk	290,006	-	290,006	290,008
Bank of the Philippine Islands	-	6,613,717	6,613,717	-
Rupiah				
PT Bank Negara Indonesia (Persero), Tbk	319,448	-	319,448	493,039
Peso				
Bank of the Philippine Islands	-	623,664	623,664	-
Total Time Deposits	609,454	7,237,381	7,846,835	783,047
Total Cash and Cash Equivalents	1,923,727	7,732,194	9,655,921	2,775,294

The time deposits were placed with a maturity of one month to one year. The time deposits earned interest at in 1,0% - 4,5% in 2022 and 0,2% - 2,9% in 2021.

There was a time deposit (ARO) under the name of Perkumpulan Institut Samdhana belonging to Yayasan Mama Aleta amounting to IDR 1,000,000,000 or USD 63,890 and IDR 1,000,000,000 or USD 63,980 as of December 31, 2022 and 2021.

**PERKUMPULAN INSTITUT SAMDHANA INDONESIA
AND THE SAMDHANA INSTITUTE PHILIPPINES**

As of December 31, 2022

(Presented in US Dollar, unless otherwise stated)

4. ADVANCES AND RECEIVABLES

The details as of December 31, are as follows:

	2022			2021
	Indonesia	Philippines	Total	Total
Advances				
Community Partners and Others	308,035	-	308,035	663,468
Project Advances	30,732	18,247	48,979	14,042
Consultants	33,276	-	33,276	7,349
Officers and Employees	-	531	531	2,439
Total	372,043	18,778	390,821	687,298
Receivables				
Subgrant	-	374,074	374,074	194,104
Samdhana Indonesia	-	95,152	95,152	71,731
Donors	13,485	19,483	32,968	28,519
Contractor	-	17,040	17,040	9,407
Prana Dewi	1,208	-	1,208	1,331
Non Donors	-	-	-	316
Others	128,857	-	128,857	62,306
Total	143,550	505,749	649,299	367,714

5. PREPAID EXPENSE

The details as of December 31, are as follows:

	2022			2021
	Indonesia	Philippines	Total	Total
Prepaid Rentals	4,792	498	5,290	5,283
Total	4,792	498	5,290	5,283

6. SECURITY DEPOSIT

The details as of December 31, are as follows:

	2022			2021
	Indonesia	Philippines	Total	Total
Security Deposit for Office Rental	-	1,693	1,693	1,871
Total	-	1,693	1,693	1,871

**PERKUMPULAN INSTITUT SAMDHANA INDONESIA
AND THE SAMDHANA INSTITUTE PHILIPPINES**

As of December 31, 2022

(Presented in US Dollar, unless otherwise stated)

7. RIGHT-OF-USE ASSET

The details as of December 31, are as follows:

	2022 – Indonesia			Ending Balance
	Beginning Balance	Addition	Deduction	
Acquisition Cost				
Building	41,565	-	-	41,565
Total	41,565	-	-	41,565
Amortization				
Building	(33,348)	(8,217)	-	(41,565)
Net Book Value	8,217			-
	2021 – Indonesia			Ending Balance
	Beginning Balance	Addition	Deduction	
Acquisition Cost				
Building	41,565	-	-	41,565
Total	41,565	-	-	41,565
Amortization				
Building	(16,626)	(16,722)	-	(33,348)
Net Book Value	24,939			8,217

8. FIXED ASSETS

The details as of December 31, are as follows:

	2022 – Indonesia			Ending Balance
	Beginning Balance	Addition	Deduction	
At Cost				
Land	241,388	395,421	-	636,809
Building	-	21,719	-	21,719
Vehicle	1,146	-	-	1,146
Total	242,534	417,140	-	659,674
Accumulated Depreciation				
Building	-	(90)	-	(90)
Vehicle	(1,146)	-	-	(1,146)
Net Book Value	241,388			658,438
	2021 – Indonesia			Ending Balance
	Beginning Balance	Addition	Deduction	
At Cost				
Land	241,388	-	-	241,388
Vehicle	1,146	-	-	1,146
Total	242,534	-	-	242,534
Accumulated Depreciation				
Vehicle	(1,146)	-	-	(1,146)
Net Book Value	241,388			241,388

**PERKUMPULAN INSTITUT SAMDHANA INDONESIA
AND THE SAMDHANA INSTITUTE PHILIPPINES**

As of December 31, 2022

(Presented in US Dollar, unless otherwise stated)

9. TAX PAYABLE

The details as of December 31, are as follows:

	2022			2021
	Indonesia	Philippines	Total	Total
Income Taxes				
Article 21	6,047	-	6,047	5,722
Employee Withholding Tax Payable	-	210	210	1,859
Article 23/26	4,760	-	4,760	1,685
Withholding Tax Payable - Others	-	1,086	1,086	798
Total	10,807	1,296	12,103	10,064

10. PAYABLES TO PARTNERS, DONORS AND OTHERS

The details as of December 31, are as follows:

	2022			2021
	Indonesia	Philippines	Total	Total
Community Partners	5,549	77,303	82,852	104,819
Accrued Expenses	55,105	105,086	160,191	111,891
Donors	53,770	-	53,770	59,278
Samdhana Indonesia Office	-	152,886	152,886	25,127
Staff and Officers	-	4,306	4,306	7,868
Contractor	-	6,856	6,856	6,768
SSS, PHIC and HDMF Premium Payable	-	1,637	1,637	980
Land & Building Payable	279,845	-	279,845	-
Employee Loans Payable	-	290	290	655
Others	69,920	3,851	73,771	79,456
Total	464,189	352,215	816,404	396,842

11. DEFERRED SUPPORT

Deferred support represents support received applicable to succeeding years. The funds are to be used only for the specific projects and in compliance with terms and conditions of support. In general, unused funds at the end of the project are returned to the donors unless otherwise agreed. Certain funds and reflows, therefore, of completed projects may be transferred to unrestricted grants and other contributions upon approval of the Board.

**PERKUMPULAN INSTITUT SAMDHANA INDONESIA
AND THE SAMDHANA INSTITUTE PHILIPPINES**

As of December 31, 2022

(Presented in US Dollar, unless otherwise stated)

11. DEFERRED SUPPORT (Continued)

The details as of December 31, are as follows:

	2022			2021
	Indonesia	Philippines	Total	Total
Temporarily Restricted				
World Bank - DGM				
TFOA4242	198,033	-	198,033	1,323,912
Climate and Land Use Alliance (CLUA)				
G-2005-56901	4,995	-	4,995	42,214
G-2205-58314	143,583	-	143,583	-
Norwegian Agency for Development Cooperation (NORAD)				
INS21/0002	819,975	-	819,975	373,414
INS-2118 QRB-13/0004	38	-	38	42
INS16/0001	(17,763)	-	(17,763)	-
ICONIQ	493,849	-	493,849	-
Schwab Charitable	18,412	-	18,412	20,298
Packard				
2021-71795	40,914	-	40,914	15,953
The Centre for Asian Philanthropy Society	4,434	-	4,434	4,888
Pivot Point	4	-	4	5
Unical Roots				
G-1902-56148	(580)	-	(580)	(640)
Mama Aleta Fund	(5,515)	-	(5,515)	(4,497)
Sub Total	1,700,379	-	1,700,379	1,775,589
Unrestricted	475,320	-	475,320	647,028
Total	2,175,699	-	2,175,699	2,422,617

12. ESTIMATED POST-EMPLOYMENT BENEFITS

The details as of December 31, are as follows:

	2022			2021
	Indonesia	Philippines	Total	Total
Estimated Post-Employment Benefits	48,284	9,022	57,306	84,541
Total	48,284	9,022	57,306	84,541

**PERKUMPULAN INSTITUT SAMDHANA INDONESIA
AND THE SAMDHANA INSTITUTE PHILIPPINES**

As of December 31, 2022

(Presented in US Dollar, unless otherwise stated)

13. GRANTS**Temporarily Restricted**

The details are as follows

	2022			2021
	Indonesia	Philippines	Total	Total
World Bank – DGM TF0A4242	1,597,291	-	1,597,291	1,285,182
Norwegian Agency for Development Cooperation (NORAD)				
INS21/0002	545,860	-	545,860	198,677
INS16/0001	-	-	-	67,370
Packard				
2021-71795	110,591	-	110,591	119,616
2018-68065	-	-	-	28,287
2017-66039	-	-	-	4,887
Climate and Land Use Alliance (CLUA)				
G-1902-56148	-	-	-	99,370
G-2005-56901	33,297	-	33,297	91,727
G-2205-58314	2,241	-	2,241	-
G-1812-55970	-	-	-	50,073
Ford Foundation No. 013-2692	-	-	-	88,400
Mama Aleta Fund	1,436	-	1,436	803
ICONIQ	252,653	-	252,653	-
Fair, Green and Global Alliance	-	527,052	527,052	569,509
Ford Foundation	-	365,561	365,561	180,663
Full Circle Foundation	-	-	-	24,047
PWU	-	1,349	1,349	3,493
Various donors	-	121,298	121,298	-
SAMDHANA (Indonesia)	-	29,337	29,337	78,670
Global Greengrants Fund	-	562,748	562,748	323,776
International Union for Conservation in Nature (IUCN)	-	-	-	80,479
TIKVAH	-	-	-	14,219
Total	2,543,369	1,607,345	4,150,714	3,230,578

For the reporting to the Donors, Perkumpulan Institut Samdhana Indonesia prepares its financial reports based on the transaction rates (Bank Negara Indonesia rates) when funds are received, except for the Donors Reports in IDR or DKK, which is based on the single rates (*) as follows :

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13. GRANTS (Continued)

	2022			2021
	Indonesia	Philippines	Total	Total
Temporary Restricted				
World Bank – DGM TF0A4242	1,923,136	-	1,923,136	1,403,582
Norwegian Agency for Development Cooperation (NORAD) INS21/0002	599,022	-	599,022	198,691
INS16/0001	-	-	-	66,653
Packard 2021-71795	120,082	-	120,082	116,880
2018-68065	-	-	-	26,391
2017-66039	-	-	-	5,094
Climate and Land Use Alliance (CLUA) G-1902-56148				103,471
G-2005-56901	37,280	-	37,280	93,155
G-1812-55970	2,306	-	2,306	50,947
Ford Foundation No. 013-2692	-	-	-	81,483
Mama Aleta Fund	1,436	-	1,436	803
ICONIQ	274,144	-	274,144	-
Fair, Green and Global Alliance	-	564,759	564,759	569,508
Global Greengrants Fund	-	576,556	576,556	340,011
Ford Foundation	-	-	-	188,089
Full Circle Foundation	-	-	-	24,998
PWU	-	1,349	1,349	3,493
Various donors	-	121,298	121,298	-
SAMDHANA (Indonesia)	-	29,337	29,337	-
International Union for Conservation in Nature (IUCN)	-	-	-	79,983
TIKVAH	-	-	-	14,219
Total	2,957,406	1,293,299	4,250,705	3,367,451

14. OTHER INCOME – UNRESTRICTED

The details as of December 31, are as follows:

	2022			2021
	Indonesia	Philippines	Total	Total
Unrestricted Grants				
Interest Income	13,553	18,004	31,557	19,146
Gain (Loss) on Foreign Exchange	32,796	493,569	526,365	30,123
Others	154	-	154	343
Total	46,503	511,573	558,076	49,612
Temporarily Restricted				
Donations and Contributions	-	6,517,405	6,517,405	-
Gain (Loss) on Foreign Exchange - NORAD	(437)	-	(437)	14,576
Interest Income - NORAD	17,172	-	17,172	1,008
Total	16,735	6,517,405	6,534,140	15,584

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15. PROGRAM EXPENSES**Temporarily Restricted**

The details as of December 31, are as follows:

	2022			2021
	Indonesia	Philippines	Total	Total
World Bank - DGM TFOA4242	1,569,313	-	1,569,313	1,269,151
Climate and Land Use Alliance (CLUA)				
G-1902-56148	-	-	-	91,840
G-1812-55970	-	-	-	49,418
G-2005-56901	31,664	-	31,664	90,384
G-2205-58314	2,233	-	2,233	-
FORD				
No, 013-2692	-	-	-	85,381
Mama Aleta Fund	1,415	-	1,415	780
Norwegian Agency for Development Cooperation (NORAD)				
INS 16/0001	-	-	-	65,044
INS 21/0002	536,961	-	536,961	191,144
Packard				
2017-66039	-	-	-	4,887
2018-68065	-	-	-	28,287
2021-71795	107,695	-	107,695	116,038
ICONIQ	250,232	-	250,232	-
Fair, Green and Global Alliance	-	549,408	549,408	340,372
Global Greengrants Fund	-	654,040	654,040	292,377
Full Circle Foundation	-	14,169	14,169	7,920
PWU	-	1,349	1,349	3,493
Ford Foundation	-	137,674	137,674	7,082
International Union for Conservation in Nature (IUCN)	-	39,715	39,715	36,148
EarthAction	-	-	-	2
TIDES Foundation	-	-	-	10,599
TAF WED	-	38,111	38,111	-
TIKVAH-2019	-	11,110	11,110	-
Mckenzie	-	15,998	15,998	-
RSF Social Fund	-	8,414	8,414	5,763
ALG	-	1,484	1,484	-
Total	2,499,513	1,471,472	3,970,985	2,696,110
Unrestricted				
Samdhana	108,878	-	108,878	252,634
Total	2,608,391	1,471,472	4,079,863	2,948,744

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15. PROGRAM EXPENSES (Continued)

For the reporting to the Donors, Perkumpulan Institut Samdhana Indonesia prepares its financial reports based on the transaction rates (Bank Negara Indonesia rates) when funds are received, except for the Donors Reports in IDR or DKK, which is based on the single rates (*) as follows :

	2022			2021
	Indonesia	Philippines	Total	Total
World Bank - DGM				
TF0A4242	1,889,452	-	1,889,452	1,386,075
Climate and Land Use Alliance (CLUA)				
G-1801-56901	35,451	-	35,451	50,188
G-1902-56148	-	-	-	95,630
G-1812-55970	-	-	-	91,962
G-2205-58314	2,297	-	2,297	-
FORD				
No, 013-2692	-	-	-	78,700
Mama Aleta Fund	1,415	-	1,415	780
Norwegian Agency for Development Cooperation (NORAD)				
INS 16/0001	-	-	-	64,352
INS 21/0002	589,256	-	589,256	191,158
Packard				
2017-66039	-	-	-	5,094
2018-68065	-	-	-	26,391
2021-71795	116,937	-	116,937	113,384
ICONIQ	271,517	-	271,517	-
Fair, Green and Global Alliance	-	588,715	588,715	340,372
Global Greengrants Fund	-	670,088	670,088	307,038
Full Circle Foundation	-	16,282	16,282	8,233
Ford Foundation	-	137,779	137,779	7,373
International Union for Conservation in Nature (IUCN)	-	45,346	45,346	35,925
TIKVAH-2019	-	12,983	12,983	-
TIDES Foundation	-	-	-	10,599
TAF WED	-	42,776	42,776	-
Earth Action	-	-	-	2
PWU	-	1,349	1,349	3,493
Mckenzie	-	15,998	15,998	-
RSF Social Fund	-	9,444	9,444	5,778
ALG	-	1,484	1,484	-
Total	2,906,326	1,542,244	4,448,570	2,822,527
Unrestricted Samdhana	108,878	-	108,878	1,333
Total	3,015,204	1,542,244	4,557,448	2,823,860

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16. GENERAL AND ADMINISTRATIVE EXPENSES**Unrestricted**

The details as of December 31, are as follows:

	2022			2021
	Indonesia	Philippines	Total	Total
Office Rentals	12,113	-	12,113	10,490
Office Supplies	1,911	990	2,901	4,148
Office equipment	281	-	281	-
Depreciation	90	-	90	-
Telephone Expenses	438	11	449	1,176
Loss on Foreign Exchange	-	-	-	(21,989)
Professional Fees	-	1,121	1,121	2,194
Meetings, Workshop and Trainings	-	228	228	16
Salaries and Benefits	-	10,021	10,021	5,785
Bank Charges	358	33	391	273
Miscellaneous	-	1,743	1,743	1,287
Office Expenses (Electricity, Water and Power)	-	49	49	-
Travel, Perdiem and Transportation	-	956	956	127
Taxes and Licenses	712	1,488	2,200	312
Total	15,903	16,640	32,543	28,501

Temporarily Restricted

The details as of December 31, are as follows:

	2022			2021
	Indonesia	Philippines	Total	Total
Office Rentals	8,512	-	8,512	17,167
Office Supplies	27,893	-	27,893	17,204
Telephone Expenses	5,153	-	5,153	5,231
Website & maintenance	521	-	521	1,614
Bank Charges	1,777	-	1,777	822
Total	43,856	-	43,856	42,038

17. PRIOR YEAR ADJUSTMENT

Prior year adjustment represents the discrepancy noted between the ending retained earning of 2021 and beginning retained earning 2022 of The Samdhana Institute Philippines amounted to nil and USD 115 for the year ended December 31, 2022 and 2021.

18. TRANSLATION ADJUSTMENTS

This account represents foreign currency translation adjustments to the net asset beginning balance.