

PERKUMPULAN INSTITUT SAMDHANA

**FINANCIAL STATEMENTS AS OF DECEMBER 31, 2019 AND
FOR THE YEAR THEN ENDED WITH INDEPENDENT AUDITOR'S REPORT**

PERKUMPULAN INSTITUT SAMDHANA
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**BOARD'S STATEMENT
ON THE RESPONSIBILITY FOR
THE FINANCIAL STATEMENT
PERKUMPULAN INSTITUT SAMDHANA (SAMDHANA INDONESIA)
For the year Ended December 31, 2019**

We, the undersigned below :

1. Name : Suraya Abdulwahab Afiff
Office Address : Jl. Tampomas No. 33, Bogor, Indonesia
Residential Address/
(in accordance with Identity Card) : Komplek Sinar Kasih B-46, Pondok Gede, Jakarta
Telephone Number : 0251 7546173
Position : Chair of Management Board

2. Name : Anny Andaryati
Office Address : Jl. Tampomas No. 33, Bogor, Indonesia
Residential Address/
(in accordance with Identity Card) : Griya Indah Bogor Blok C-5, Bogor
Telephone Number : 0251 7546173
Position : Chair of Supervisory Board

declare that :

1. We are responsible for the preparation and presentation of the Financial Statement of the Perkumpulan Institut Samdhana (Samdhana Indonesia) for for the year ended December 31, 2019;
2. Perkumpulan Institut Samdhana's (Samdhana Indonesia) Financial Report have been prepared and presented with generally accepted accounting principles applied in Indonesia;
3. a. All information has been fully and correctly disclosed in Perkumpulan Institut Samdhana's (Samdhana Indonesia) Financial Report; and
b. Perkumpulan Institut Samdhana's (Samdhana Indonesia) Financial Report do not contain materially misleading information or facts, and do not conceal any information or facts;
4. We are responsible for the Perkumpulan Institut Samdhana's (Samdhana Indonesia) internal control system.

This statement has been made truthfully.

Jakarta, April 15, 2020



Suraya Abdulwahab Afiff Anny Andaryati
Chair of Management Board Chair of Supervisory Board

The Samdhana Institute

An Asian Center for Social and Environmental Renewal
The Southeast Asia Global Alliance Fund – partner of the Global Greengrants Fund Network
Member of IUCN – The World Conservation Union
Member of IFIP – International Funders for Indigenous People

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Website: www.samdhana.org



INDEPENDENT AUDITOR'S REPORT

Report No. 00155/2.0826/AU.1/11/0721-1/1/IV/2020

The Executive Board and Executive Director
PERKUMPULAN INSTITUT SAMDHANA

We have audited the accompanying Financial Statements of **Perkumpulan Institut Samdhana**, which comprise the Statement of Financial Position as of December 31, 2019, and the Statements of Activities and Changes in Net Assets and Cash Flows for the year then ended, and the summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these Financial Statements in accordance with Indonesian Financial Accounting Standards, 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these 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 (IICPA). 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 auditor's 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 auditor considers 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 the basis for audit opinion.



JOHAN MALONDA MUSTIKA & REKAN

PERKUMPULAN INSTITUT SAMDHANA

Opinion

In our opinion, the Financial Statements referred to above present fairly, in all material respects, the Financial Position of **Perkumpulan Institut Samdhana** as of December 31, 2019, and the Changes in its Net Assets and Cash Flows for the year then ended, in accordance with Indonesian Financial Accounting Standards.

Other Matter

Our audit of the accompanying Financial Statements of **Perkumpulan Institut Samdhana** as of December 31, 2019 and for the year then ended was performed for the purpose of forming an opinion on such Financial Statements taken as a whole. The accompanying financial information of the Fund Accountability Statements of Perkumpulan Institut Samdhana, which is presented as supplementary information to the accompanying Financial Statements under Indonesian Financial Accounting Standards, is presented for purposes of additional analysis and is not a required part of the accompanying Financial Statements. The accompanying financial information of the Fund Accountability Statements of Perkumpulan Institut Samdhana is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the accompanying Financial Statements. Such information has been subjected to the auditing procedures applied in the audit of the accompanying Financial Statements in accordance with Standards on Auditing established by the IICPA. In our opinion, the supplementary information for the year ended December 31, 2019 is fairly stated, in all material respects, in relation to the accompanying Financial Statements taken as a whole.

JOHAN MALONDA MUSTIKA & REKAN

Licence No. 951/KM.1/2010

Jovita M. Lie, CPA
Public Accountant Registration AP. 0721

April 15, 2020

PERKUMPULAN INSTITUT SAMDHANA
STATEMENTS OF FINANCIAL POSITION
AS OF DECEMBER 31, 2019 AND 2018
(Expressed in Rupiah, except Otherwise Stated)

A S S E T S

	Notes	2 0 1 9	2 0 1 8
CURRENT ASSETS			
Cash and Cash Equivalents	4	33,151,944,595	44,630,192,192
Advances	5	12,424,107,776	5,932,575,058
Receivables	6	9,453,326,370	8,994,135,459
Prepaid Expenses	7	583,333,336	115,500,000
Total Current Assets		<u>55,612,712,077</u>	<u>59,672,402,709</u>
FIXED ASSETS			
Fixed Assets - Net of Accumulated Depreciation of IDR 16,275,000 as of December 31, 2019 and 2018	3c & 8	<u>3,427,141,792</u>	<u>3,427,141,792</u>
TOTAL ASSETS		<u><u>59,039,853,869</u></u>	<u><u>63,099,544,501</u></u>
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES			
Taxes Payable	9	96,697,519	80,397,313
Payables to Partners, Donors and Others	10	4,529,630,935	5,051,849,607
Deferred Support	11	49,062,291,513	53,096,811,224
Estimated Post-Employment Benefits	12	1,205,485,952	849,071,736
Total Current Liabilities		<u>54,894,105,919</u>	<u>59,078,129,880</u>
NET ASSETS			
Unrestricted	3e	<u>4,145,747,950</u>	<u>4,021,414,621</u>
TOTAL LIABILITIES AND NET ASSETS		<u><u>59,039,853,869</u></u>	<u><u>63,099,544,501</u></u>

See accompanying Notes to Financial Statements
which are an integral part of these Statements

PERKUMPULAN INSTITUT SAMDHANA
STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018
(Expressed in Rupiah)

	Notes	2019			2018
		Unrestricted	Temporarily Restricted	Total	Total
REVENUES					
Grants	3d & 13	3,145,105,161	33,006,753,261	36,151,858,422	26,859,940,448
Other Income	3e & 14	562,449,766	91,660,460	654,110,226	1,269,826,971
Total Revenues		<u>3,707,554,927</u>	<u>33,098,413,721</u>	<u>36,805,968,648</u>	<u>28,129,767,419</u>
EXPENDITURES					
Programme Expenses	13	3,382,818,498	32,462,788,403	35,845,606,901	28,647,264,388
General and Administrative Expenses	15	200,403,100	635,625,318	836,028,418	804,160,973
Total Expenditures		<u>3,583,221,598</u>	<u>33,098,413,721</u>	<u>36,681,635,319</u>	<u>29,451,425,361</u>
INCREASE IN NET ASSETS		124,333,329	-	124,333,329	(1,321,657,942)
CORRECTIONS	17	-	-	-	(258,273,441)
NET ASSETS, BEGINNING		<u>4,021,414,621</u>	<u>-</u>	<u>4,021,414,621</u>	<u>5,601,346,004</u>
NET ASSETS, ENDING		<u><u>4,145,747,950</u></u>	<u><u>-</u></u>	<u><u>4,145,747,950</u></u>	<u><u>4,021,414,621</u></u>

See accompanying Notes to Financial Statements
which are an integral part of these Statements

PERKUMPULAN INSTITUT SAMDHANA
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018
(Expressed in Rupiah)

	<u>2019</u>	<u>2018</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase (Decrease) in Net Assets	124,333,329	(1,321,657,942)
Adjustments to Reconcile Excess of Revenues over Costs		
Incurred to Net Cash (Used in) Provided by Operating Activities:		
Correction	-	(258,273,441)
Depreciation	-	-
Decrease (Increase) in:		
Advances	(6,491,532,718)	(4,368,100,121)
Receivables	(459,190,911)	(6,503,675,219)
Prepaid Expenses	(467,833,336)	231,000,000
Increase (Decrease) in:		
Taxes Payable	16,300,206	(4,023,608)
Payables to Partners, Donors and Others	(522,218,672)	(218,215,716)
Deferred Support	(4,034,519,711)	(6,660,587,355)
Estimated Post-Employment Benefits	356,414,216	621,643,311
Net Cash Used in Operating Activities	<u>(11,478,247,597)</u>	<u>(18,481,890,091)</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	(11,478,247,597)	(18,481,890,091)
CASH AND CASH EQUIVALENTS, BEGINNING	<u>44,630,192,192</u>	<u>63,112,082,283</u>
CASH AND CASH EQUIVALENTS, ENDING	<u>33,151,944,595</u>	<u>44,630,192,192</u>

See accompanying Notes to Financial Statements
which are an integral part of these Statements

PERKUMPULAN INSTITUT SAMDHANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018
(Expressed in Rupiah)

1. GENERAL

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, SH, Notary in Bogor. Its Articles of Association have been amended several times, most recently by Notarial Deed No. 18 of Public Notary Marlisa, SH., 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 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.

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

Management Board:

Chairwoman	:	Suraya Abdulwahab Afiff
Secretary	:	Ahmad Kusworo
Treasurer	:	Damayanti Buchori
Supervisory Board	:	
Chairwoman	:	Anny Andaryati
Executive Director	:	Cristi Marie Capati Nozawa

The Association had 23 and 18 permanent employees in 2019 and 2018, respectively.

The Association is domiciled at Jl. Tampomas No. 33, Bogor, Indonesia.

PERKUMPULAN INSTITUT SAMDHANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018
(Expressed in Rupiah)

2. SOURCES OF REVENUES

The Association receives funds from several donors, such as:

- Climate and Land Use Alliance (CLUA)
- Ford Foundation
- Global Forest and Climate Change Program (IUCN GFCCP)
- Global Greengrants Fund
- World Bank - DGM
- Norwegian Agency for Development Cooperation (NORAD)
- Rights Resources Group
- The Ecology Trust
- Unical Roots
- United Nations Development Programme (UNDP)
- Packard

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Association prepares its Financial Statements in accordance with Indonesian Financial Accounting Standards as follows:

a. Basis of the Financial Statement Preparation

The Financial Statements have been prepared in accordance with Indonesian Financial Accounting Standards, which comprise the Statements and Interpretation issued by the Board of Financial Accounting Standards of the Indonesian Institute of Accountants.

The Financial Statements are prepared under the Accrual basis of accounting. The reporting currency used in the preparation of the Financial Statements is Indonesian Rupiah which is the functional currency of the Association.

The accompanying Financial Statements are prepared on the Historical Cost basis of accounting.

The Statements of Cash Flows present cash receipts and disbursements classified into operating and investing activities using the Indirect method.

Changes to Statement of Financial Accounting Standards

Effective on August 1, 2017, the Association adopted Amendments to SFAS No. 1, "Presentation on Financial Statements - Disclosure Initiative". The amendments clarify the guidance on materiality and aggregation, the presentation of subtotals, the structure of Financial Statements and the disclosure of accounting policies.

PERKUMPULAN INSTITUT SAMDHANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018
(Expressed in Rupiah)

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

a. Basis of the Financial Statement Preparation (Continued)

The Association adopted the following new/revised Statements of Financial Accounting Standards ("SFAS") and Interpretations of Financial Accounting Standards ("IFAS") effective on or after August 1, 2017:

- (i) Amendments to Statements of Financial Accounting Standards ("SFAS")
 - Amendments to SFAS No. 1, "Presentation of Financial Statements - Disclosure Initiative"
 - Amendments to SFAS No. 60, "Financial Instruments: Disclosures"
- (ii) Improvements of Statements of Financial Accounting Standards ("SFAS")
 - Amendments to SFAS No. 2, "Statement of Cash Flows - Disclosure Initiative"
 - Amendments to SFAS No. 46, "Income Taxes - Recognition of Deferred Tax Assets for Unrealized Losses"
 - IFAS No. 33, "Foreign Currency Transactions and Advance Consideration"

New standards, amendments and interpretations issued but not yet effective for the financial year beginning August 1, 2017 are as follows:

- (i) Amendments to Statements of Financial Accounting Standards ("SFAS")
 - Amendments to SFAS No. 2, "Statement of Cash Flows - Disclosure Initiative"
 - Amendments to SFAS No. 46, "Income Taxes - Recognition of Deferred Tax Assets for Unrealized Losses"

The adoption of these new and amendment SFASs had no significant impact on the Association's Financial Statements.

b. Foreign Currency Transactions and Balances

Transactions during the year involving foreign currencies are recorded in Indonesian Rupiah based on the rates of exchange prevailing at the time the transactions are made.

At Statement of Financial Position dates, monetary assets and liabilities denominated in foreign currencies are translated into Indonesian Rupiah. The conversion rates used are based on the Bank Indonesia buying rates on such dates. The resulting gains or losses are credited or charged to current operations.

As of December 31, the Association used the following exchange rates:

Foreign Currency	2019 IDR	2018 IDR
United States Dollar (USD) 1	13,831.50	14,409.00
	Bank Indonesia Buying Rate	Bank Indonesia Buying Rate

Since 2017, the Association has used the Bank Indonesia rates consistently.

For the purpose of reporting to Donors, the Association translates revenues and expenditures using the average exchange rates (BNi minimum bid rates) when the funds are received.

PERKUMPULAN INSTITUT SAMDHANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018
(Expressed in Rupiah)

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Fixed Assets

Fixed assets are recorded at cost less accumulated depreciation. Depreciation is calculated using the Straight-line method based on their estimated useful lives as follows:

Vehicles 4 Years

The cost of ordinary repairs or maintenance is charged to income as incurred. Significant renewals and betterments are capitalized. When assets are retired or otherwise disposed of, the carrying value and related accumulated depreciation are removed from the accounts and any resulting gain or loss is included in the Statement of Activities and Changes in Net Assets for the year.

Value in use is the present value of estimated future cash flows expected to arise from the continuing use of an asset and from its disposal at the end of its useful life. Recoverable amounts are estimated for individual assets or, if not possible, for the cash-generating unit.

d. Temporarily Restricted Funds

Temporarily restricted funds represent funds received which are subject to a limitation on time limit or use of fund.

Fund receipts for specific usage as required by the grantors/contributors are presented as "Temporarily Restricted Funds" in the Net Assets.

e. Unrestricted Funds

Fund receipts that may be utilized at the discretion the Association are presented as "Unrestricted Funds".

f. Provision for Income Tax

Provision for Income Tax is determined based on the estimated taxable income for the year.

Based on Law No. 17 of 2000 as amended by Law No. 36 of 2008 concerning the estimated income tax for Associations or similar organizations, donations received from grantors or donors are excluded from taxable objects provided that they are not related to the business, employment, ownership or control between the parties concerned.

PERKUMPULAN INSTITUT SAMDHANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018
(Expressed in Rupiah)

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

g. Financial Assets and Liabilities

Financial Assets

The management determines the classification of its financial assets at initial recognition in accordance with the purpose for which the financial assets were acquired. The classification of financial assets is as follows:

(i) Financial Assets at Fair Value through Profit or Loss

Financial assets at fair value through profit or loss include financial assets held for trading and financial assets designated upon initial recognition at fair value through profit or loss. Financial assets are classified as held for trading if they are acquired for the purpose of selling or repurchasing them in the near term. Derivative assets are also classified as held for trading unless they are designated as effective hedging instruments. Financial assets at fair value through profit or loss are carried in the Statements of Financial Position at fair value with gains or losses recognized in the Statements of Activities and Changes in Net Assets.

The Association had no financial assets at fair value through profit or loss as of December 31, 2019 and 2018.

(ii) Loans and Receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. Such financial assets are carried at amortized cost using the Effective Interest Rate method less impairment. Interest is recognized by applying the Effective Interest Rate method, except for short-term receivables when the recognition of interest would be immaterial. Gains and losses are recognized in the Statements of Activities and Changes in Net Assets when the loans and receivables are derecognized or impaired, as well as through the amortization process.

The impairment loss is provided based on the review of the status of individual accounts at year-end.

The Association's cash on hand and in bank, time deposits, advances and receivables were included in this category.

(iii) Held-to-Maturity (HTM) Financial Assets

Non-derivative financial assets with fixed or determinable payments and fixed maturities are classified as HTM when the Association has the positive intention and ability to hold them to maturity. After initial measurement, HTM financial assets are measured at amortized cost using the Effective Interest Rate method. This method uses an effective interest rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset. Gains and losses are recognized in the Statement of Activities and Changes in Net Assets when the financial assets are derecognized or impaired, as well as through the amortization process.

The Association had no HTM financial assets as of December 31, 2019 and 2018.

PERKUMPULAN INSTITUT SAMDHANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018
(Expressed in Rupiah)

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

g. Financial Assets and Liabilities (Continued)

Financial Assets (Continued)

(iv) Available-for-Sale (AFS) Financial Assets

Available-for-sale financial assets are financial assets that are intended to be held for an indefinite period of time, which may be sold in response to needs for liquidity or changes in interest rates, exchange rates or that do not meet the criteria for other categories.

Available-for-sale financial assets are initially recognized at fair value, plus transaction costs, and measured subsequently at fair value, until the financial assets are derecognized. Unrealized gains and losses are recognized in the Statements of Activities and Net Assets, except for impairment losses and foreign exchange gains and losses. If an available-for-sale financial asset is determined to be impaired, the cumulative gain or loss previously recognized in the Net Assets will be recognized in the Statements of Activities and Changes in Net Assets. Interest income is calculated using the Effective Interest Rate method, and foreign currency gains or losses on monetary assets classified as available-for-sale are recognized in the Statements of Activities and Changes in Net Assets.

The Association had no financial assets classified as available-for-sale financial assets.

Financial Liabilities

The classification of Financial Liabilities is as follows:

(i) Financial Liabilities at Fair Value through Profit or Loss

Financial liabilities at fair value through profit or loss are financial liabilities which are held for trading. A financial liability is classified as held for trading if it is acquired principally for the purpose of selling or repurchasing it in the near term and for which there is evidence of a recent actual pattern on short-term profit taking. Derivatives are also categorized as held for trading unless they are designated and effective as hedging instruments.

The Association had no financial liabilities at fair value through profit or loss as of December 31, 2019 and 2018.

(ii) Financial Liabilities at Amortized Cost

Financial liabilities that are not classified as financial liabilities at fair value through profit or loss are categorized and measured at amortized cost using the Effective Interest Rate method.

The Association's payables were included in this category.

PERKUMPULAN INSTITUT SAMDHANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018
(Expressed in Rupiah)

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

h. Revenue and Expense Recognition

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 one hundred percent in the statements of revenues, expenses and changes in fund balance. Since 2019 Perkumpulan Institut Samdhana recognizes management costs when they are incurred, i.e., when goods or services are received.

Expenditures are recognized when incurred.

i. Fund Balance

The net balance of revenues (fund received) against expenditures during the year is accumulated as "Fund Balance".

j. Transactions with Related Parties

In the ordinary course of operations, the Association has entered into transactions with entities which are regarded as having a special relationship as defined in SFAS No. 7, "Related Party Disclosures".

All transactions with related parties, which have been made at normal terms and conditions as those given to third parties or otherwise, are properly disclosed in the Financial Statements.

k. Use of Estimates

The preparation of the Financial Statements in accordance with Indonesian Financial Accounting Standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the dates of the Financial Statements and the reported amounts of revenues and expenses during the reporting period. Actual results could be different from these estimates.

The Association calculates estimated liabilities for employee benefits (severance pay) based on the Association's policy which has been approved by both parties, i.e the Association and staff. Pension is determined at a one-month salary per year, maximum at a three-month salary.

PERKUMPULAN INSTITUT SAMDHANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018
(Expressed in Rupiah)

4. CASH AND CASH EQUIVALENTS

The details as of December 31, are as follows:

	<u>2019</u>	<u>2018</u>
Cash in Banks		
R u p i a h		
PT Bank Negara Indonesia (Persero) Tbk		
Account No. 009.661.7920	1,216,990,691	1,439,965,030
Account No. 016.163.5380	1,166,968,394	2,610,126,572
Account No. 059.464.9311	10,100,728,286	21,570,505,110
Account No. 527.670.375	159,595,084	-
US Dollar		
PT Bank Negara Indonesia (Persero) Tbk		
Account No. 009.661.6700 (USD 22,372.80 and USD 104,924.63 in 2019 and 2018, respectively)	309,460,570	1,511,858,993
Account No. 016.171.0993 (USD 217,079.71 and USD 1,445.98 in 2019 and 2018, respectively)	3,002,646,549	20,835,126
Account No. 058.998.0306 (USD 13,322.37 and USD 11,609.09 in 2019 and 2018, respectively)	184,275,022	167,275,378
	<u>16,140,664,595</u>	<u>27,320,566,209</u>
Time Deposits		
US Dollar		
PT Bank Negara Indonesia (Persero) Tbk (USD 290,000 and USD 290,000 in 2019 and 2018, respectively)	4,011,280,000	4,178,610,000
R u p i a h		
PT Bank Negara Indonesia (Persero) Tbk	12,000,000,000	12,000,000,000
PT Bank Negara Indonesia (Persero) Tbk	1,000,000,000	1,131,015,983
	<u>17,011,280,000</u>	<u>17,309,625,983</u>
Total Time Deposits	<u>17,011,280,000</u>	<u>17,309,625,983</u>
Total Cash and Cash Equivalents	<u>33,151,944,595</u>	<u>44,630,192,192</u>

The time deposits were placed with a maturity of one month to one year. The time deposits earned interest at 4.8% - 5.5% in 2019 and 4.5% - 6.25% in 2018.

There was a time deposit (ARO) under the name of the Association belonging to Yayasan Mama Aleta amounting to IDR 1,000,000,000 and IDR 1,131,015,983 as of December 31, 2019 and 2018, respectively. Moreover, since 2019 interest earned by the time deposits is deposited in Bank Indonesia Account No. 527.670.375 under the name of Perkumpulan Institut Samdhana.

PERKUMPULAN INSTITUT SAMDHANA
NOTES TO FINANCIAL STATEMENTS
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(Expressed in Rupiah)

5. ADVANCES

The details as of December 31, are as follows:

	<u>2019</u>	<u>2018</u>
Advances		
Community Partners and Others	11,963,347,791	5,470,098,864
Project Advances	274,834,008	380,495,855
Consultants	<u>185,925,977</u>	<u>81,980,339</u>
Total	<u><u>12,424,107,776</u></u>	<u><u>5,932,575,058</u></u>

6. RECEIVABLES

The details as of December 31, are as follows:

	<u>2019</u>	<u>2018</u>
Receivables		
Donors	9,079,389,405	8,855,874,880
Others (Philippines Office)	184,170,595	-
Non Donors	168,066,370	66,891,589
Prana Dewi	<u>21,700,000</u>	<u>71,368,990</u>
Total Receivables	<u><u>9,453,326,370</u></u>	<u><u>8,994,135,459</u></u>

7. PREPAID EXPENSES

This account represents prepaid expenses for Perkumpulan Institut Samdhana's office rentals in Indonesia amounting to IDR 583,333,336 and IDR 115,500,000 for 2019 and 2018, respectively.

The contract period is from July 1, 2019 through June 30, 2022 for the office at Jl. Tampomas No. 33, Bogor, Indonesia.

8. FIXED ASSETS

The details as of December 31, are as follows:

	<u>2019</u>			
	<u>Beginning Balance</u>	<u>Addition</u>	<u>Deduction</u>	<u>Ending Balance</u>
At Cost				
Land	3,427,141,792	-	-	3,427,141,792
Vehicle	<u>16,275,000</u>	-	-	<u>16,275,000</u>
Total	<u><u>3,443,416,792</u></u>	<u>-</u>	<u>-</u>	<u><u>3,443,416,792</u></u>
Accumulated Depreciation				
Vehicle	<u>16,275,000</u>	-	-	<u><u>16,275,000</u></u>
Net Book Value	<u><u>3,427,141,792</u></u>			<u><u>3,427,141,792</u></u>

PERKUMPULAN INSTITUT SAMDHANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018
(Expressed in Rupiah)

8. FIXED ASSETS (Continued)

	2 0 1 8			Ending Balance
	Beginning Balance	Addition	Deduction	
At Cost				
Land	3,427,141,792	-	-	3,427,141,792
Vehicle	16,275,000	-	-	16,275,000
T o t a l	<u>3,443,416,792</u>	<u>-</u>	<u>-</u>	<u>3,443,416,792</u>
Accumulated Depreciation				
Vehicle	16,275,000	-	-	16,275,000
Net Book Value	<u>3,427,141,792</u>			<u>3,427,141,792</u>

9. TAXES PAYABLE

The details as of December 31, are as follows:

	2 0 1 9	2 0 1 8
Income Taxes		
Article 21	69,407,676	71,941,873
Article 23/26	24,512,065	8,455,440
Article 4 (2)	2,777,778	-
T o t a l	<u>96,697,519</u>	<u>80,397,313</u>

Current Tax

The reconciliation between commercial income before provision for income tax and estimated taxable income for the years ended December 31, is as follows :

	2 0 1 9	2 0 1 8
Changes in Net Assets	124,333,329	(1,321,657,943)
Fiscal Corrections		
Permanent Differences:		
Temporary Restricted Grants	(33,006,753,261)	(28,175,713,863)
Interest	(8,177,001)	(20,102,340)
Other Donation	(12,118,771)	-
Deposit	(600,539,777)	(116,826,050)
Foreign Exchange Gain/Loss	(71,364,688)	-
Grant Expense	<u>33,027,049,032</u>	<u>28,175,713,863</u>
Total Permanent	<u>(671,904,466)</u>	<u>(136,928,390)</u>
Fiscal Loss	<u>(547,571,137)</u>	<u>(1,458,586,333)</u>

PERKUMPULAN INSTITUT SAMDHANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018
(Expressed in Rupiah)

10. PAYABLES TO PARTNERS, DONORS AND OTHERS

The details as of December 31, are as follows:

	<u>2 0 1 9</u>	<u>2 0 1 8</u>
Community Partners	656,890,993	697,029,542
Accrued Expenses *	1,667,834,289	2,205,313,446
Donors	983,948,015	983,948,015
Others	1,220,957,638	1,165,558,604
T o t a l	<u>4,529,630,935</u>	<u>5,051,849,607</u>

* Consisting of accrued consultant fees, audit expenses and benefits.

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.

The details as of December 31, are as follows:

	<u>2 0 1 9</u>	<u>2 0 1 8</u>
Temporarily Restricted		
Dedicated Grant Mechanism (DGM) SCF-FIP Grant No. TFOA4242	24,599,518,218	24,760,457,995
PACKARD 2018-68065 (OD)	4,777,145,549	-
Norwegian Agency for Development Cooperation (NORAD)		
Agreement No. INS 16/0001	4,516,027,704	4,710,914,577
Climate and Land Use Alliance (CLUA) Grant No. G-1812-55970	1,395,330,230	-
UNDP	1,030,657,436	-
PACKARD 2019-69257	655,186,351	-
PACKARD 2017-66039	519,271,782	501,998,382
Schwab Charitable	288,180,000	288,180,000
Rights Resources Group Grant Agreement No. 18 SAMD 01	184,764,152	492,009,714
UNICAL ROOTS Grant No. G-1902-56148	118,493,921	-
Millenium Challenge Account Indonesia (MCAI) - K 0452603775	96,687,046	96,687,045
PACKARD 2017-66464	75,408,024	425,079,909
The Centre for Asian Philanthropy Society	69,400,277	99,101,275
Rights Resources Group Grant Agreement No. 17 SAMD 01	26,976,153	26,976,152
Norwegian Agency for Development Cooperation (NORAD)		
Agreement No. INS-2118, QRB-13/0004	22,390,740	22,390,740
Climate and Land Use Alliance (CLUA) Grant No. G-1801-55619	-	5,601,858,975
FORD 012-7837	6,025,950	3,931,412,853
PIVOT	66,345	66,345
Goldman Environmental Foundation	180	180
Climate and Land Use Alliance (CLUA) G-1902-56148	(565,787)	-
Climate and Land Use Alliance (CLUA) Grant No. G-1511-55522	-	438,725,232
Sub Total	<u>38,380,964,271</u>	<u>41,395,859,374</u>
Unrestricted	<u>10,681,327,242</u>	<u>11,700,951,850</u>
T o t a l	<u>49,062,291,513</u>	<u>53,096,811,224</u>

PERKUMPULAN INSTITUT SAMDHANA
NOTES TO FINANCIAL STATEMENTS
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12. ESTIMATED POST-EMPLOYMENT BENEFITS

This account represents estimated post-employment benefits recorded in the Statements of Financial Position amounting to IDR 1,205,485,952 and IDR 849,071,736 for 2019 and 2018, respectively.

13. GRANTS

This account represents project expenses recognized as revenues.

Temporarily Restricted

The details are as follows:

	2019	2018
World Bank - DGM TF0A4242 - Implementation	14,797,307,391	5,436,331,201
NORAD INS 16/0001	5,466,772,568	2,741,378,420
Climate and Land Use Alliance (CLUA) Grant No. G-1801-5619	4,738,683,992	139,507,095
Packard 2018-68065	3,399,685,653	-
Ford Foundation Grant No. 012-7837	3,180,063,773	892,621,916
Climate and Land Use Alliance (CLUA) Grant No. G-1706-55522	395,299,005	701,082,594
Packard 2017-66464(OD)	340,063,412	283,613,696
Rights Resources Group Grant Agreement No. 18 SAMD 01	279,548,561	1,081,083,331
UNICAL ROOTS	230,756,136	-
UNDP 2019	93,822,564	-
Packard 2019-69257	54,413,649	-
The Centre for Asian Philanthropy Society	29,701,000	181,364,600
CLUA G-1902-56148	565,787	-
CLUA G-1812-55970	69,770	-
Climate and Land Use Alliance (CLUA) Grant No. G-1611-55374	-	9,705,804,055
Packard 2017-66039	-	3,881,425,637
MCAI-ST 0452803559	-	1,108,942,652
MCAI-K 0452603775	-	286,068,346
Rights Resources Group Grant Agreement No. 17 SAMD 01	-	227,095,469
TET (The Ecological Trust)	-	193,545,460
Schwab Charitable	-	75,976
Temporarily Restricted	33,006,753,261	26,859,940,448
Unrestricted	3,145,105,161	-
T o t a l	36,151,858,422	26,859,940,448

Unrestricted Program Expenses represents expenses for supporting Samdhana's strategic planning.

PERKUMPULAN INSTITUT SAMDHANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018
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14. OTHER INCOME

The details as of December 31, are as follows:

	<u>2019</u>	<u>2018</u>
Unrestricted		
Interest Income	617,383,156	490,275,217
Gain (Loss) on Foreign Exchange	(171,130,634)	816,883,919
Other	116,197,244	(75,543,498)
Total Unrestricted	<u>562,449,766</u>	<u>1,231,615,638</u>
Restricted		
Interest Income - NORAD	12,118,771	-
Koperasi Wanita Papua Mandiri - TAN	8,177,001	-
NORAD Gain (Loss) on Foreign Exchange	71,364,688	38,211,333
Total Restricted	<u>91,660,460</u>	<u>38,211,333</u>

15. GENERAL AND ADMINISTRATIVE EXPENSES

The details as of December 31, are as follows:

	<u>2019</u>	<u>2018</u>
Restricted		
Office Supplies	220,186,421	265,879,170
Office Rentals	253,168,131	143,556,875
Bank Charges	17,319,122	31,287,680
Telephone Expenses	119,556,934	140,889,101
Website and Maintenance	25,394,710	22,162,620
Total Restricted	<u>635,625,318</u>	<u>603,775,446</u>
Unrestricted		
Office Supplies	32,134,255	(21,512,114)
Office Rentals	152,150,975	215,215,150
Bank Charges	13,132,461	12,883,336
Telephone Expenses	2,985,409	(5,010,885)
Website and Maintenance	-	(1,189,960)
Total Unrestricted	<u>200,403,100</u>	<u>200,385,527</u>
T o t a l	<u>836,028,418</u>	<u>804,160,973</u>

16. FINANCIAL ASSETS AND LIABILITIES

Financial Risk Management

The financial risks that might be faced by the Association are price risk, liquidity risk and foreign exchange rate risk. Attention to managing these risks has significantly increased in light of the considerable change and volatility in Indonesian and international markets.

PERKUMPULAN INSTITUT SAMDHANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018
(Expressed in Rupiah)

16. FINANCIAL ASSETS AND LIABILITIES (Continued)

i. Price Risk

Price risk is the risk that the value of a financial instrument will fluctuate as a result of changes in market prices. The Association monitors the price movements and ensures that the funds still have gains that can be used for operational support.

ii. Liquidity Risk

The management has established an appropriate liquidity risk management framework for the management of the Association's short, medium and long-term funding and liquidity management requirements. The Association manages liquidity risk by continuously monitoring forecast and actual cash flows, and by matching the maturity profiles of financial assets and liabilities. The management also monitors and maintains the amount of cash deemed adequate to finance the Association's operations and to mitigate the effects of fluctuations in cash flows.

iii. Foreign Exchange Rate Risk

Foreign exchange rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates.

The Association's financial instruments potentially exposed to foreign exchange rate risk are cash and cash equivalents.

Classification of Financial Assets and Liabilities

Details of the significant accounting policies and methods adopted (including the criteria for recognition, the bases of measurement and the bases for recognition of income and expenses) for each class of financial asset and financial liability and equity instrument are disclosed in Note 3g.

Classification of financial assets as of December 31, 2019, is as follows:

	Financial Assets at Fair Value through Profit or Loss	Loans and Receivables	Held-to-Maturity Financial Assets	Available-for-Sale Financial Assets	Total
Cash and Cash Equivalents	-	33,151,944,595	-	-	33,151,944,595
Receivables	-	9,453,326,371	-	-	9,453,326,371
T o t a l	-	42,605,270,966	-	-	42,605,270,966

As of December 31, 2019, the fair values of financial assets were in accordance with the carrying amounts.

PERKUMPULAN INSTITUT SAMDHANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018
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16. FINANCIAL ASSETS AND LIABILITIES (Continued)

Financial Risk Management (Continued)

Classification of financial liabilities as of December 31, 2019, is as follows:

	Financial Liabilities at Fair Value through Profit or Loss	Amortized Cost	T o t a l
Payables to Partners, Donors and Others	-	4,529,630,935	4,529,630,935
Deferred Support	-	49,062,291,513	49,062,291,513
T o t a l	-	53,591,922,448	53,591,922,448

As of December 31, 2019, the fair values of financial liabilities were in accordance with their carrying amounts.

The Fair Values of Financial Assets and Liabilities

The fair values of financial assets and liabilities are determined by using valuation techniques and assumptions. The fair values of cash and cash equivalents, receivables, payables to partners, donors and others and deferred support approximated their carrying amount due to their short-term nature.

17. CORRECTIONS

The details as of December 31, are as follows:

	2019	2018
Year 2018 Adjustment due to Unrestricted :		
Reversal of Account Payable - Subgrantee 2017	-	(129,687,200)
Reversal of Account Payable - Grantor 2017	-	(597,286,683)
Reversal of Accrued Staff Benefits 2016	-	14,532,800
Reversal of Accrued Staff Benefits 2017	-	259,599,170
Double Journal of MNUKWAR 2017 Expenses	-	194,568,472
T o t a l	-	(258,273,441)

18. SUBSEQUENT EVENTS

Public health officials are responding to an outbreak of respiratory disease caused by a novel coronavirus (COVID-19) that was first discovered in Wuhan City, Hubei Province, China in December 2019 and has now been detected in almost all countries, including Indonesia. On January 30, 2020, the International Health Regulations Emergency Committee of the World Health Organization (WHO) declared the outbreak a “public health emergency of international concern,” and on March 2, 2020, the President of Indonesia announced the first case of Positive Coronavirus in Indonesia followed with a Social Distancing Policy on March 16, 2020 to prevent the spread of COVID-19.

PERKUMPULAN INSTITUT SAMDHANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018
(Expressed in Rupiah)

18. SUBSEQUENT EVENTS (Continued)

Based on Samdhana's Memorandum No. 001/DED-IND/2020 dated March 16, 2020, the management instructed staff to "Work from Home" from March 16, 2020 to March 29, 2020 or following other further announcements. The management plans on the impacts of this situation are as follows:

1. Staff with existing travel commitments to end of March 2020 may continue to meet their commitments. Those travelling need to take the necessary precaution all throughout their travel. But on return from these travel commitments, they are enjoined to practice self quarantine in their homes for 14 days to prevent them from undue contact with others in the office or elsewhere. They will be allowed to work from home for those 14 days. Working from home does not mean going to the café or the mall. Staff on home quarantine will need to check in by phone or WA on a daily basis with their immediate supervisors and HR;
2. From April 1, 2020, all staff shall not be allowed to travel. All trainings, workshops or events requiring that people gather scheduled during this period will be postponed until such time as they are sure that the COVID 19 situation is improving. This will be effective immediately until April 15, 2020;
3. All staff who commute using public transport (plane, train or bus) will be allowed to work from home from this day until April 15, 2020. These staff will check in online with their immediate supervisor to discuss their days work and ensure that they are contactable within the remaining working hours of the day. Online communication/meetings are encouraged. For very urgent concerns and the staff needs to be in the office, this should be coordinated with HR and their line manager;
4. Staff and visitors will be enjoined to practice basic hygiene and in particular hand washing with soap (as per WHO guidelines i.e. 20secs) and use of hand sanitizers. Samdhana will make sure there is adequate supply of these in the office at all times.

Based on Deputy Executive Director Memorandum No. 003/DED-IND/2020 dated March 27, 2020, it was decided to extend the work from home's period until April 12, 2020 and staff will report to the office on Monday, April 13, 2020.

19. COMPLETION OF THE FINANCIAL STATEMENTS

The management of the Association is responsible for the preparation of the Financial Statements which were completed on April 15, 2020.

**A PROJECT ADMINISTERED BY
PERKUMPULAN INSTITUT SAMDHANA
UNDER DEDICATED GRANT MECHANISM INDONESIA - IMPLEMENTATION PHASE FUNDED BY WORLD BANK
PROJECT NO. TFOA4242**

**FUND ACCOUNTABILITY STATEMENT
For the Period from January 1, 2019 to December 31, 2019**

	<u>Budget</u> IDR	<u>Previous year</u> IDR	<u>Actual</u> IDR	<u>Total</u> IDR	<u>Under (Over)</u> <u>Budget</u> IDR
REVENUES					
Revenues	40,802,807,111 *	6,526,584,169	14,797,307,391	21,323,891,560	19,478,915,551
COSTS INCURRED					
Component 1:					
Strengthen Capacity of IPLCs to Secure Tenure Security and Improve Livelihoods					
1.1 Subcomponent 1.1: Community Outreach, Capacity Development and Mobilization	1,402,046,869	255,210,700	527,109,090	782,319,790	619,727,079
1.2 Subcomponent 1.2: Strengthen IPLCs Capacity to Enhance Land Tenure Security	26,226,062,786	1,039,862,126	6,276,157,940	7,316,020,066	18,910,042,720
1.3 Subcomponent 1.3: Build IPLC's Capacity to Improve Livelihoods	5,874,430,996	26,070,600	789,631,380	815,701,980	5,058,729,016
T o t a l	33,502,540,651	1,321,143,426	7,592,898,410	8,914,041,836	24,588,498,815
Component 2					
Inform Policy Process and Dialogue					
Subcomponent 2.1: Strengthen Capacity of NSC and IPLC Leaders	119,723,750	219,273,511	218,800,233	438,073,744	(318,349,994)
Subcomponent 2.2: Identify and Support Strategic Engagement in Policy Processes and Dialogues	1,171,522,484	137,208,919	225,084,193	362,293,112	809,229,372
Subcomponent 2.3: Leadership and Management Development of NSC and Local IPLC Leaders	470,829,259	165,666,200	928,561,089	1,094,227,289	(623,398,031)
Subcomponent 3.1: Project Management Capacity Development	1,103,385,324	745,454,996	791,026,332	1,536,481,328	(433,096,004)
Subcomponent 3.2: Project Implementation	2,272,500,316	3,150,574,756	3,855,449,226	7,006,023,982	(4,733,523,666)
Subcomponent 3.3: Institutional Support	2,162,305,326	787,262,361	1,185,487,908	1,972,750,269	189,555,057
T o t a l	7,300,266,460 **	5,205,440,743	7,204,408,981	12,409,849,724	(5,109,583,264)
Total Costs Incurred	40,802,807,111	6,526,584,169	14,797,307,391	21,323,891,560	19,478,915,551
EXCESS OF REVENUES OVER COSTS INCURRED	-	-	-	-	-

* Perkumpulan Institut Samdhana received a total amount of IDR 9,934,267,225 in 2019 and IDR 30,868,539,886 in 2017.

The balance of Deferred Support until 2019 amounted to IDR 24,599,518,218 (IDR 24,401,132,700 added with interest to be refunded of IDR 198,385,518)

** The balance of Deferred Support until 2019 amounted to IDR 24,599,518,218 (IDR 24,401,132,700 added with interest to be refunded of IDR 198,385,518)
Institut Samdhana reported IDR 14,573,913,838 in 2019. And the remaining amount of IDR 223,393,553 will be reported for the year 2020.

**A PROJECT ADMINISTERED BY
PERKUMPULAN INSTITUT SAMDHANA
UNDER PACKARD FOUNDATION
CONTRACT NO. 2018- 68065**

**FUND ACCOUNTABILITY STATEMENT
For the Period from September 29, 2019 to December 31, 2019**

	Budget	Actual		Total Under (Over) Budget
	USD*	USD *	IDR	USD*
REVENUES				
Revenues Restricted	545,455	239,668	3,399,685,653 ***	305,787
Revenues Unrestricted	54,545	23,558	334,168,798	30,987
T o t a l	<u>600,000</u>	<u>263,226</u>	<u>3,733,854,451</u>	<u>336,774</u>
COSTS INCURRED				
A Grant Making and Capacity Development	241,000	46,110	654,076,939	194,890
B Professional Services or Subcontracts	63,240	43,924	623,066,024	19,316
C Travel, Training, Partner Meetings	75,000	79,575	1,128,771,302	(4,575)
D Communication and Documentation	14,000	1,372	19,455,333	12,628
E Personnel Cost	136,006	61,546	873,031,640	74,460
F Other Direct Expenses:				
Office Allocation	5,208	2,128	30,179,169	3,080
Equipment and Supplies	3,000	2,461	34,906,000	539
Audit Cost	4,000	-	-	4,000
General Consumables	4,000	2,552	36,199,246	1,448
T o t a l	<u>545,454</u>	<u>239,668</u>	<u>3,399,685,653</u>	<u>305,787</u>
Overhead (10% of Direct Expenses)	<u>54,546</u>	<u>23,558</u>	<u>334,168,798</u>	<u>30,987</u>
Total Costs Incurred	<u>600,000</u>	<u>263,226</u>	<u>3,733,854,451</u>	<u>336,774</u>
EXCESS OF REVENUES OVER COSTS INCURRED	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

* Revenue and cost incurred exchange rates used are based on the transaction rates (Bank Negara Indonesia rates) when the funds are received.

** Perkumpulan Institut Samdhana received a total amount of IDR 8,511,000,000 or USD 600,000 in 2019. The balance of Deferred Support until 2018 amounted to IDR 4,777,145,549 or USD 336,774.

*** Amounting to IDR 58,001,172 or USD 4,089 were not reported in Donor's Financial Report

**A PROJECT ADMINISTERED BY
PERKUMPULAN INSTITUT SAMDHANA
UNDER THE NORWEGIAN AGENCY FOR DEVELOPMENT COOPERATION (NORAD)
AGREEMENT NO. INS-16/0001**

**FUND ACCOUNTABILITY STATEMENT
For the Period from January 1, 2019 to December 31, 2019**

	Budget (5 Years)			Current Year January 1, 2019 to December 31, 2019			Total Cumulative Actual Expenditure			Under (Over) Budget	
	NOK	NOK *	USD *	IDR	NOK *	USD *	IDR	NOK *	USD *	IDR	NOK *
REVENUES											
Revenues Restricted	13,084,112	5,397,560	650,174	8,744,607,005	3,342,616	396,929	5,478,891,339	8,740,176	1,047,103	14,223,498,344	4,343,936
Revenues Unrestricted	915,888	377,828	45,512	609,429,594	236,513	28,086	387,669,608	614,341	73,598	997,099,202	301,547
Interest	-	-	-	-	(7,394)	(877)	(12,118,771)	(7,394)	(877)	(12,118,771)	7,394
Gain Loss Exchange Rate	-	-	-	-	43,539	5,170	71,364,688	43,539	5,170	71,364,688	(43,539)
Total Revenues	14,000,000	5,775,389	695,686	9,354,036,599	3,615,274	429,308	5,925,806,864	9,390,663	1,124,994	15,279,843,463	4,609,337
COSTS INCURRED											
A. Grants and Capacity Building											
1. Grant Making											
1.1. Outcome 1 Tenure Capacity Building	3,901,000	1,513,382	180,764	2,416,421,425	1,021,032	121,246	1,673,576,565	2,534,414	302,010	4,089,997,990	1,366,586
1.2. Outcome 2 Woman, KPH, Livehood, Next Generation	2,433,000	809,748	97,751	1,297,735,283	239,065	28,388	391,851,580	1,048,813	126,139	1,689,586,863	1,384,187
1.3. Outcome 3 Policy, Budget Advocacy	1,560,000	209,989	26,810	354,717,479	660,268	78,406	1,082,247,307	870,257	105,216	1,436,964,786	689,743
2. Mentoring by Samdhana	1,328,000	838,217	99,916	1,342,417,522	483,183	57,377	791,986,275	1,321,400	157,293	2,134,403,797	6,600
3. Training	717,000	257,564	31,096	419,385,972	70,370	8,356	115,343,255	327,934	39,452	534,729,227	389,066
4. Meetings and Workshops	812,000	521,693	62,836	847,237,144	337,917	40,127	553,880,580	859,610	102,963	1,401,117,724	(47,610)
5. Monitoring and Documentation	655,000	236,779	28,801	389,552,856	92,312	10,962	151,309,038	329,091	39,763	540,861,894	325,909
6. Project Staff Costs	1,265,612	754,507	91,221	1,222,996,507	264,802	31,445	434,037,771	1,019,309	122,666	1,657,034,278	246,303
Sub Total	12,671,612	5,141,879	619,195	8,290,464,188	3,168,949	376,307	5,194,232,371	8,310,828	995,502	13,484,696,559	4,360,784
B. Direct Institutional Costs											
2.1. Audit and Financial Management	100,000	65,267	7,909	105,976,142	59,816	7,103	98,045,051	125,083	15,012	204,021,193	(25,083)
2.2. Partial Office Expenses	187,500	139,585	16,966	228,150,428	92,789	11,019	152,091,334	232,374	27,985	380,241,762	(44,874)
2.3. Equipment	125,000	50,830	6,104	81,312,800	57,207	6,793	93,768,500	108,037	12,897	175,081,300	16,963
Sub Total	412,500	255,682	30,979	415,439,370	209,812	24,915	343,904,885	465,494	55,894	759,344,255	(52,994)
C. Administrative Cost (7 % of Total Project Budget)											
	915,888	377,828	45,512	609,429,594	236,513	28,086	387,669,608	614,341	73,598	997,099,202	301,547
RECLASSIFICATION TO CLUA AND SAMDHANA	-	-	-	38,703,447	-	-	-	-	-	38,703,447	-
Total Costs Incurred	14,000,000	5,775,389	695,686	9,354,036,599	3,615,274	429,308	5,925,806,864	9,390,663	1,124,994	15,279,843,463	4,609,337
EXCESS OF REVENUES OVER COSTS INCURRED	-	-	-	-	-	-	-	-	-	-	-

* Revenue and cost incurred exchange rates used are based on the transaction rates (Bank Negara Indonesia rates) when the funds are received

** Perkumpulan Institut Samdhana received a total amount of IDR 5,882,875,238 or USD 416,206.82 or NOK 3,790,492.65

The balance of Deferred Support until 2019 amounted to IDR 4,516,027,704 or NOK 2,396,684

**A PROJECT ADMINISTERED BY
PERKUMPULAN INSTITUT SAMDHANA
UNDER RIGHTS AND RESOURCES INITIATIVE (RRI)
CONTRACT NO. RRI 18 SAMD 01**

**FUND ACCOUNTABILITY STATEMENT
For the Period from January 1, 2019 to December 31, 2019**

	Budget		Previous Year		Actual		Total	Under (Over)
	USD *	IDR	USD *	IDR	USD *	USD *	Budget	Budget
							USD *	USD *
REVENUES								
Revenues Restricted	99,480	1,081,083,331	75,134	279,548,561	19,926	95,060	4,420	
Revenues Unrestricted	9,800	-	-	27,697,001	1,963	1,963	7,837	
Total Revenues	109,280	1,081,083,331	75,134	307,245,562	21,889	97,023	12,257	
COSTS INCURRED								
Anne-Sophie Salary for 12 months	66,000	720,584,710	49,970	232,895,060	16,506	66,476	(476)	
Health Insurance and Emergency Evacuation Insurance	2,500	33,068,227	2,344	-	-	2,344	156	
International Travel (Three Trips to Washington, DC, Three-Four Trips in the SE Asia Region, Four Trips to West Africa)	15,000	138,403,641	9,809	3,090,689	333	10,142	4,858	
Lodging and M and IE for All Travel	5,000	9,783,519	693	13,286,426	942	1,635	3,365	
Indonesia Travel Cost (Air and Ground)	7,000	36,790,463	2,607	16,160,966	1,145	3,752	3,248	
Communications	3,000	32,437,098	2,299	11,345,720	804	3,103	(103)	
Sub Total	98,500	971,067,658	67,722	276,778,861	19,730	87,452	11,048	
Administration Max 11.1% of Direct Expenses	9,800	100,003,859	6,738	27,697,001	1,963	8,701	1,099	
Audit Max 1.11% of Direct Expenses	980	10,011,814	674	2,769,700	196	870	110	
Sub Total	10,780	110,015,673	7,412	30,466,701	2,159	9,571	1,209	
T o t a l	109,280	1,081,083,331	75,134	307,245,562	21,889	97,023	12,257	
EXCESS OF REVENUES OVER COSTS INCURRED	-	-	-	-	-	-	-	-

* Revenue and cost incurred exchange rates used are based on the transaction rates (Bank Indonesia rates) when the funds are received

** Perkumpulan Institut Samdhana received a total amount of IDR 751,152,991 or USD 53,272 in 2019.
The balance of Deferred Support until 2019 amounted to IDR 184,764,152 or USD 12,257

**A PROJECT ADMINISTERED BY
PERKUMPULAN INSTITUT SAMDHANA
UNDER FORD FOUNDATION THROUGH INSTITUTE OF INTERNATIONAL
EDUCATION FUND PROJECT NO. 012-7837**

**FUND ACCOUNTABILITY STATEMENT
For the Period from January 1, 2019 to December 31, 2019**

	Budget	Previous year		Actual		Total		Under (Over)
	USD *	USD *	IDR	USD *	IDR	USD *	IDR	Budget USD
REVENUES								
Revenues Restricted	291,667	64,296	892,621,916	227,008	3,180,063,773 ***	291,304	4,072,685,689	362
Revenues Unrestricted	58,333	12,859	178,524,383	45,401	633,378,999	58,260	811,903,382	73
Total Revenues	<u>350,000</u>	<u>77,155</u>	<u>1,071,146,299</u>	<u>272,409</u>	<u>3,813,442,772</u>	<u>349,564</u>	<u>4,884,589,071</u>	<u>435</u>
COSTS INCURRED								
Subgrants	105,000	-	-	63,814	893,944,579	63,814	893,944,579	41,186
Salaries and Honorariums	53,027	25,606	355,484,853	27,524	385,569,258	53,130	741,054,111	(103)
Professional Fees	10,125	8,830	122,585,672	2,625	36,773,142	11,455	159,358,814	(1,330)
Travel and Travel - Related Expenses	20,000	4,798	66,610,766	16,241	227,511,825	21,039	294,122,591	(1,039)
Training, Meeting and Workshop Expenses	81,459	15,982	221,873,331	97,133	1,360,700,732	113,115	1,582,574,063	(31,656)
Publication and Documentation	13,656	2,086	28,965,000	17,753	248,699,277	19,839	277,664,277	(6,183)
Supplies and Services	8,400	6,994	97,102,294	1,918	26,864,960	8,912	123,967,254	(512)
Sub Total	<u>291,667</u>	<u>64,296</u>	<u>892,621,916</u>	<u>227,008</u>	<u>3,180,063,773</u>	<u>291,304</u>	<u>4,072,685,689</u>	<u>362</u>
Indirect Costs	58,333	12,859	178,524,383	45,401	633,378,999	58,260	811,903,382	73
Total Costs Incurred	<u>350,000</u>	<u>77,155</u>	<u>1,071,146,299</u>	<u>272,409</u>	<u>3,813,442,772</u>	<u>349,564</u>	<u>4,884,589,071</u>	<u>435</u>
EXCESS OF REVENUES OVER COSTS INCURRED	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

* Revenue and cost incurred exchange rates used are based on the transaction rates (Bank Negara Indonesia rates) when the funds are received

** Perkumpulan Institut Samdhana received a total amount of IDR 1,663,671,420 or USD 116,667 in 2019.

The balance of Deferred Support until 2019 amounted to IDR 6,025,950 or USD 435

*** Donor Financial Report has not been corrected at IDR 5,088,458 or USD 363 and over reported indirect cost amount of IDR 1,017,691 or USD 72

**A PROJECT ADMINISTERED BY
PERKUMPULAN INSTITUT SAMDHANA
UNDER CLIMATE AND LAND USE ALLIANCE
GRANT NO. G-1706 55522**

**FUND ACCOUNTABILITY STATEMENT
For the Period from January 1, 2019 to June 30, 2019**

	Budget	Previous year		2 0 1 9		Total		Under (Over)
	USD *	USD *	IDR	USD *	IDR	USD *	IDR	Budget USD
REVENUES								
Revenues Restricted	78,261	51,784	701,150,294	29,198	395,299,005	80,982	1,096,449,299	(2,721)
Revenues Unrestricted	11,739	7,769	105,172,544	1,249	16,910,457	9,018	122,083,001	2,721
Total Revenues	90,000	59,553	806,322,838	30,447	412,209,462	90,000	1,218,532,300	-
COSTS INCURRED								
Project Objective 1								
Salaries	4,962	3,988	54,000,000	4,800	65,000,000	8,788	119,000,000	(3,826)
Benefits	595	-	-	-	-	-	-	595
Grant Making	-	-	-	-	-	-	-	-
Professional Services or Subcontracts	6,115	1,108	15,000,000	1,108	15,000,000	2,216	30,000,000	3,899
Travel, Conferences, Meetings and Trainings	22,880	19,182	259,713,229	7,599	102,879,000	26,781	362,592,229	(3,901)
Documentation	-	-	-	-	-	-	-	-
Other Direct Expenses	2,000	1,532	20,738,431	676	9,149,073	2,208	29,887,504	(208)
Sub Total Project Objective 1	36,552	25,810	349,451,660	14,183	192,028,073	39,993	541,479,733	(3,441)
Project Objective 2								
Salaries	4,962	3,988	54,000,000	4,801	65,000,000	8,789	119,000,000	(3,827)
Benefits	595	-	-	-	-	-	-	595
Grant Making	-	-	-	-	-	-	-	-
Professional Services or Subcontracts	2,499	886	12,000,000	665	9,000,000	1,551	21,000,000	948
Travel, Conferences, Meetings and Trainings	13,490	7,942	107,534,171	5,399	73,098,385	13,341	180,632,556	149
Documentation	-	-	-	-	-	-	-	-
Other Direct Expenses	2,000	1,366	18,500,961	995	13,472,547	2,361	31,973,508	(361)
Sub Total Project Objective 2	23,546	14,182	192,035,132	11,860	160,570,932	26,042	352,606,064	(2,496)
Project Objective 3								
Salaries	4,962	7,238	98,000,000	1,256	17,000,000	8,494	115,000,000	(3,532)
Benefits	595	-	-	-	-	-	-	595
Grant Making	-	-	-	-	-	-	-	-
Professional Services or Subcontracts	3,076	-	-	1,551	21,000,000	1,551	21,000,000	1,525
Travel, Conferences, Meetings and Trainings	7,300	1,832	24,806,261	348	4,700,000	2,180	29,506,261	5,120
Documentation	-	-	-	-	-	-	-	-
Other Direct Expenses	2,230	2,722	36,857,241	-	-	2,722	36,857,241	(492)
Sub Total Project Objective 3	18,163	11,792	159,663,502	3,155	42,700,000	14,947	202,363,502	3,216
OVERHEAD	11,739	7,769	105,172,544	1,249	16,910,457	9,018	122,083,001	2,721
Total Costs Incurred	90,000	59,553	806,322,838	30,447	412,209,462	90,000	1,218,532,300	-
EXCESS OF REVENUES OVER COSTS INCURRED	-	-	-	-	-	-	-	-

* Revenue and cost incurred exchange rates used are based on the transaction rates (Bank Negara Indonesia rates) when the funds are received

** Perkumpulan Institut Samdhana received a total amount of IDR 1,218,600,000 or USD 90,000 in 2017.
No balance was recorded as Deferred Support in 2019

**A PROJECT ADMINISTERED BY
PERKUMPULAN INSTITUT SAMDHANA
UNDER PACKARD FOUNDATION
CONTRACT NO. 2017-66464**

**FUND ACCOUNTABILITY STATEMENT
For the Period from January 1, 2019 to December 31, 2019**

	Budget		Previous Year		Actual		Total		Under (Over)
	USD *		USD *	IDR	USD *	IDR	USD *	IDR	Budget
									USD
REVENUES									
Revenues Restricted	49,289		20,499	283,843,536	24,315	340,063,412	44,814	623,906,948	4,475
Revenues Unrestricted	711		-	-	711	9,608,473	711	9,608,473	-
Total Revenues	50,000		20,499	283,843,536	25,026	349,671,885	45,525	633,515,421	4,475
COSTS INCURRED									
B.4 Programme Development/Resource Planning	5,000		17	229,840	5,000	70,865,000	5,017	71,094,840	(17)
B.5 Fundraising	25,000		11,250	158,797,500	13,750	193,948,750	25,000	352,746,250	-
C Travel	5,000		866	11,707,900	75	1,021,300	941	12,729,200	4,059
D Workshops and Trainings	10,000		3,298	44,594,749	6,364	86,027,416	9,662	130,622,165	338
F Project Administration Costs	5,000		5,068	68,513,547	(163)	(2,190,581)	4,905	66,322,966	95
Total Costs Incurred	50,000		20,499	283,843,536	25,026	349,671,885	45,525	633,515,421	4,475
EXCESS OF REVENUES OVER COSTS INCURRED	-		-	-	-	-	-	-	-

* Revenue and cost incurred exchange rates used are based on the transaction rates (Bank Negara Indonesia rates) when the funds are received

** Perkumpulan Institut Samdhana received a total amount of IDR 676,000,000 or USD 50,000 in 2017.
The balance of Deferred Support until 2019 amounted to IDR 75,408,024 or USD 4,475

**A PROJECT ADMINISTERED BY
PERKUMPULAN INSTITUT SAMDHANA
UNDER CLIMATE AND LAND USE ALLIANCE
GRANT NO. G-1801-5619**

**FUND ACCOUNTABILITY STATEMENT
For the Period from January 1, 2019 to December 31, 2019**

	Budget		Previous year		2 0 1 9		Total		Under (Over)
	USD *		USD *	IDR	USD *	IDR	USD *	IDR	Budget USD
REVENUES									
Revenues Restricted	347,826		9,761	139,507,095	338,065	4,738,683,992	347,826	4,878,191,087	-
Revenues Unrestricted	52,174		1,464	20,558,226	50,710	711,963,513	52,174	732,521,739	-
Total Revenues	400,000		11,225	160,065,321	388,775	5,450,647,505	400,000	5,610,712,826	-
COSTS INCURRED									
Project Objective 1									
Salaries	25,628		2,431	34,950,125	41,737	585,974,426	44,168	620,924,551	(18,540)
Benefits	7,688	1.b1	639	8,978,186	7,531	105,738,769	8,169	114,716,955	(481)
Grant Making	49,098		-	-	46,784	656,837,086	46,784	656,837,086	2,314
Professional Services or Subcontracts	12,300		678	9,525,000	10,347	145,266,385	11,025	154,791,385	1,275
Travel, Conferences, Meetings and Trainings	34,200		65	910,400	38,672	542,945,299	38,737	543,855,699	(4,537)
Monitoring and Evaluation	4,000	1.f.1	-	-	4,000	56,156,956	4,000	56,156,956	-
Documentation	4,000		-	-	4,054	56,919,043	4,054	56,919,043	(54)
Other Direct Expenses	5,221		1,193	16,752,440	5,128	72,009,039	6,321	88,761,479	(1,100)
Sub Total Project Objective 1	142,135		5,006	71,116,151	158,253	2,221,847,003	163,258	2,292,963,154	(21,123)
Project Objective 2									
Salaries	18,418		1,900	27,486,483	11,270	158,224,792	13,170	185,711,275	5,248
Benefits	5,525		-	-	4,256	59,752,311	4,256	59,752,311	1,269
Grant Making	34,098		-	5,000	32,337	454,011,067	32,337	454,016,067	1,761
Professional Services or Subcontracts	7,500		-	-	8,083	113,478,000	8,083	113,478,000	(583)
Travel, Conferences, Meetings and Trainings	14,000		-	-	23,210	325,869,762	23,210	325,869,762	(9,210)
Monitoring and Evaluation	2,500		-	-	2,500	35,098,021	2,500	35,098,021	-
Documentation	3,000		-	-	2,921	41,012,000	2,921	41,012,000	79
Other Direct Expenses	2,826		184	2,579,028	1,459	12,805,225	1,643	15,384,253	1,183
Sub Total Project Objective 2	87,867		2,084	30,070,511	86,036	1,200,251,178	88,120	1,230,321,689	(253)
Project Objective 3									
Salaries	15,455		1,862	26,959,898	4,027	56,541,480	5,889	83,501,378	9,566
Benefits	4,637		-	-	4,650	65,283,512	4,650	65,283,512	(13)
Grant Making	45,000		-	-	45,999	645,808,790	45,999	645,808,790	(999)
Professional Services or Subcontracts	13,000		-	-	13,490	189,389,120	13,490	189,389,120	(490)
Travel, Conferences, Meetings and Trainings	30,000		644	9,041,308	15,992	224,525,612	16,636	233,566,920	13,364
Monitoring and Evaluation	3,500		-	-	3,986	55,963,435	3,986	55,963,435	(486)
Documentation	3,000		-	-	3,226	45,287,449	3,226	45,287,449	(226)
Other Direct Expenses	3,232		165	2,319,227	2,406	33,786,413	2,572	36,105,640	660
Sub Total Project Objective 3	117,824		2,671	38,320,433	93,776	1,316,585,811	96,448	1,354,906,244	21,376
OVERHEAD	52,174		1,464	20,558,226	50,710	711,963,513	52,174	732,521,739	-
Total Costs Incurred	400,000		11,225	160,065,321	388,775	5,450,647,505	400,000	5,610,712,826	-
EXCESS OF REVENUES OVER COSTS INCURRED	-		-	-	-	-	-	-	-

* Revenue and costs incurred exchange rates used are based on the transaction rates (Bank Negara Indonesia rates) when the funds are received

** Perkumpulan Institut Samdhana received a total amount of IDR 5,616,000,000 or USD 400,000 in 2019.
No balance was recorded as Deferred Support in 2019

**A PROJECT ADMINISTERED BY
PERKUMPULAN INSTITUT SAMDHANA
UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)**

**FUND ACCOUNTABILITY STATEMENT
For the Period from August 26, 2019 to December 31, 2019**

	Budget	2 0 1 9		Under (Over)
	USD *	USD *	IDR	Budget USD
REVENUES				
Revenues	80,000	6,676	93,822,564	73,324
COSTS INCURRED				
Personnel	9,000	4,997	70,226,385.91	4,003
Transportation		-	-	-
Premises		-	-	-
Training, Workshop, etc.	65,766	1,242	17,454,707.08	64,524
Contracts (e.g., Audit)		-	-	-
Equipment/Furniture (Specify)		-	-	-
Other (Administration Overhead)	5,234	437	6,141,471.01	4,797
Miscellaneous		-	-	-
Total Costs Incurred	80,000	6,676	93,822,564	73,324
EXCESS OF REVENUES OVER COSTS INCURRED	-	-	-	-

* Revenue and costs incurred exchange rates used are based on the transaction rates (Bank Negara Indonesia rates) when the funds are received

** Perkumpulan Institut Samdhana received a total amount of IDR 916,732,320 or USD 65,220 in 2019.
The balance of Deferred Support until 2019 amounted to IDR 1,030,657,436 or USD 73,324

**A PROJECT ADMINISTERED BY
PERKUMPULAN INSTITUT SAMDHANA
UNICAL ROOTS PLANTING SEEDS**

**FUND ACCOUNTABILITY STATEMENT
For the Period from January 1, 2019 to December 31, 2019**

	Budget	2 0 1 9		Under (Over)
	USD *	USD *	IDR	Budget USD
REVENUES				
Revenues Restricted	24,896	16,097	230,756,136	8,799
Revenues Unrestricted	104	101	1,449,943	3
Total Revenues	<u>25,000</u>	<u>16,198</u>	<u>232,206,079</u>	<u>8,802</u>
COSTS INCURRED				
Personnel	2,423	1,705	24,438,597	718
Travel, Conferences Meetings	-			-
Grant Making	21,974	13,764	197,316,770	8,210
Professional Services/Subcontracts	-			-
Other Direct Expenses	499	628	9,000,769	(129)
Total Direct Charges	<u>24,896</u>	<u>16,097</u>	<u>230,756,136</u>	<u>8,799</u>
Overhead	104	101	1,449,943	3
Total Costs Incurred	<u>25,000</u>	<u>16,198</u>	<u>232,206,079</u>	<u>8,802</u>
EXCESS OF REVENUES OVER COSTS INCURRED	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

* Revenue and cost incurred exchange rates used are based on the transaction rates (Bank Negara Indonesia rates) when funds are received.

** Perkumpulan Institut Samdhana received a total amount of IDR 358,375,000 or USD 25,000 in 2019.
The balance of Deferred Support until 2018 amounted to IDR 118,493,921 or USD 8,802.

**A PROJECT ADMINISTERED BY
PERKUMPULAN INSTITUT SAMDHANA
UNDER PACKARD FOUNDATION
CONTRACT NO. 2019- 69257
FUND ACCOUNTABILITY STATEMENT
For the Period from January 1, 2019 to December 31, 2019**

	Budget	2 0 1 9		Under (Over)
	USD *	USD *	IDR	Budget USD
REVENUES				
Revenues	50,000	3,834	54,413,649	46,166
COSTS INCURRED				
A Personnel	24,500	3,817	54,172,385	20,683
B Travel	7,500	17	241,264	7,483
C Workshop meeting	8,500			8,500
D Communication & documentation	2,000			2,000
E Monitoring & evaluation	2,955			2,955
Total Direct Charges	45,455	3,834	54,413,649	41,621
Overhead 10%	4,545	-	-	4,545
Total Costs Incurred	50,000	3,834	54,413,649	46,166
EXCESS OF REVENUES OVER COSTS INCURRED	-	-	-	-

* Revenue and cost incurred exchange rates used are based on the transaction rates (Bank Negara Indonesia rates) when funds are received.

** Perkumpulan Institut Samdhana received a total amount of IDR 709,600,000 or USD 50,000 in 2019.
The balance of Deferred Support until 2018 amounted to IDR 655,186,351 or USD 46,166.