



SECURITIES AND EXCHANGE COMMISSION

Secretariat Building, PICC Complex, Roxas Boulevard, Pasay City, 1307 Metro Manila Philippines

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The following document has been received:

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Company Information

SEC Registration No.: CN201800559

Company Name: COMMUNITY AND FAMILY SERVICES INTERNATIONAL INC. UNDER THE TRADE NAME/S OF CFSI; COMMUNITY AND FAMILY SERVICES INTERNATIONAL (CFSI); TRADE NAME-CFSI; TRADE NAME-COMMUNITY AND FAMILY SERVICES INTERNATI

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Company Type: Non-stock Corporation

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COVER SHEET

for AUDITED FINANCIAL STATEMENTS

SEC Registration Number

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COMPANY NAME

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I	N	T	E	R	N	A	T	I	O	N	A	L	,		I	N	C	.													

PRINCIPAL OFFICE (No. / Street / Barangay / City / Town / Province)

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Form Type

A	A	F	S
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Department requiring the report

S	E	C
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Secondary License Type, If Applicable

N	/	A
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COMPANY INFORMATION

Company's Email Address

headquarters@cfsi.ph

Company's Telephone Number

(632) 8551-1977

Mobile Number

N/A

No. of Stockholders

N/A

Annual Meeting (Month / Day)

Third Thursday of
November

Fiscal Year (Month / Day)

December 31

CONTACT PERSON INFORMATION

The designated contact person **MUST** be an Officer of the Corporation

Name of Contact Person

Steven Muncy

Email Address

smuncy@cfsi.ph

Telephone Number/s

(632) 8551-1977

Mobile Number

0917-533-2627

CONTACT PERSON'S ADDRESS

8F Gam Parklane Building, 212 EDSA Extension, Brgy. 79, Pasay City

NOTE 1: In case of death, resignation or cessation of office of the officer designated as contact person, such incident shall be reported to the Commission within thirty (30) calendar days from the occurrence thereof with information and complete contact details of the new contact person designated.

2: All Boxes must be properly and completely filled-up. Failure to do so shall cause the delay in updating the corporation's records with the Commission and/or non-receipt of Notice of Deficiencies. Further, non-receipt of Notice of Deficiencies shall not excuse the corporation from liability for its deficiencies.



INDEPENDENT AUDITOR'S REPORT

The Board of Trustees
Community and Family Services International, Inc.
8F Gam Parklane Building, 212 EDSA Extension
Brgy. 79, Pasay City



Report on the Audit of the Financial Statements

Opinion

APR 28 2023

We have audited the financial statements of Community and Family Services International, Inc. (the Organization) [a nonstock, nonprofit organization], which comprise the statements of assets, liabilities and fund balances as at December 31, 2022 and 2021, and the statements of revenues and expenses, statements of changes in fund balances and statements of cash flows for the years then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the assets, liabilities and fund balances of the Organization as at December 31, 2022 and 2021, and its revenues and expenses and its cash flows for the years then ended in accordance with Philippine Financial Reporting Standard for Small and Medium-sized Entities (PFRS for SMEs).

Basis for Opinion

We conducted our audits in accordance with Philippine Standards on Auditing (PSAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Organization in accordance with the Code of Ethics for Professional Accountants in the Philippines (Code of Ethics) together with the ethical requirements that are relevant to our audit of the financial statements in the Philippines, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with PFRS for SMEs, 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.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.



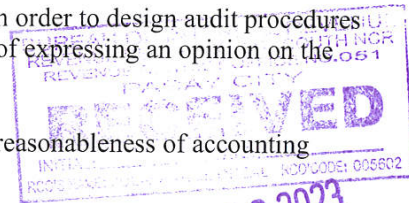
Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with PSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with PSAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



**Report on the Supplementary Information Required Under Revenue Regulations 34-2020
and 15-2010**

Our audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information required under Revenue Regulations 34-2020 and 15-2010 in Notes 18 and 19 to the financial statements, respectively, is presented for purposes of filing with the Bureau of Internal Revenue and is not a required part of the basic financial statements. Such information is the responsibility of the management of Community and Family Services International, Inc. The information has been subjected to the auditing procedures applied in our audit of the basic financial statements. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

SYCIP GORRES VELAYO & CO.



Sherwin V. Yason

Partner

CPA Certificate No. 104921

Tax Identification No. 217-740-478

BOA/PRC Reg. No. 0001, August 25, 2021, valid until April 15, 2024

SEC Partner Accreditation No. 104921-SEC (Group A)

Valid to cover audit of 2020 to 2024 financial statements of SEC covered institutions

SEC Firm Accreditation No. 0001-SEC (Group A)

Valid to cover audit of 2021 to 2025 financial statements of SEC covered institutions

BIR Accreditation No. 08-001998-112-2020, November 27, 2020, valid until

November 26, 2023

PTR No. 9566021, January 3, 2023, Makati City

April 20, 2023



APR 28 2023



COMMUNITY AND FAMILY SERVICES INTERNATIONAL, INC.
(A Nonstock, Nonprofit Organization)
STATEMENTS OF ASSETS, LIABILITIES AND FUND BALANCES

	December 31	
	2022	2021
ASSETS		
Current Assets		
Cash (Note 4):		
Restricted (Note 15)	₱146,011,460	₱92,660,952
Unrestricted	11,831,678	9,776,194
Total Cash	157,843,138	102,437,146
Other current assets (Note 5)	5,279,962	20,391,379
Total Current Assets	163,123,100	122,828,525
Noncurrent Assets		
Property and equipment (Note 6)	19,460,390	21,198,254
Deposits (Note 7)	777,164	1,032,454
Computer software (Note 8)	—	1,014
Total Noncurrent Assets	20,237,554	22,231,722
TOTAL ASSETS	₱183,360,654	₱145,060,247
LIABILITIES AND FUND BALANCES		
Current Liabilities		
Accounts payable and accrued expenses (Note 9)	₱19,923,581	₱14,628,385
Total Current Liabilities	19,923,581	14,628,385
Noncurrent Liability		
Retirement liability (Note 15)	10,827,150	14,622,355
Total Liabilities	30,750,731	29,250,740
Fund Balances (Notes 1 and 11)	152,609,923	115,809,507
TOTAL LIABILITIES AND FUND BALANCES	₱183,360,654	₱145,060,247

See accompanying Notes to Financial Statements.



COMMUNITY AND FAMILY SERVICES INTERNATIONAL, INC.
(A Nonstock, Nonprofit Organization)

STATEMENTS OF REVENUES AND EXPENSES

	Years Ended December 31	
	2022	2021
REVENUES		
Grants, donations, support and contributions (Note 1)	₱341,545,767	₱273,501,402
Mission-related social enterprise activities	703,469	674,160
Interest income (Note 4)	111,269	183,284
	342,360,505	274,358,846
PROJECT EXPENSES (Note 12)		
Direct:		
Personnel costs	114,309,718	92,876,453
Community service and capacity building expenses	100,129,107	181,906,341
Trainings and workshops for crisis-affected populations	32,901,851	28,287,191
Field transportation and travel	14,020,549	8,628,294
Rent and utilities (Note 16)	7,429,230	5,696,644
Materials and office supplies	3,080,665	2,944,290
Communication	2,550,971	2,279,986
Repairs and maintenance	790,947	1,122,915
Operations and maintenance of Center for Excellence in Humanitarian Service	654,289	781,858
Professional, technical and other consultancy fees	533,104	653,573
Insurance premiums	87,987	98,542
Management, supervision and support expenses	18,480,178	27,880,183
Development expenses	5,105,605	5,140,671
Counterpart expenses	1,803,445	1,845,192
	301,877,646	360,142,133
COUNTRY PROGRAMME SUPPORT EXPENSES (Note 13)	1,257,927	802,317
GENERAL AND ADMINISTRATIVE EXPENSES (Note 14)	6,541,993	5,452,219
OTHER EXPENSES		
Bank charges	295,700	346,398
	309,973,266	366,743,067
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE NON-CASH EXPENSES (INCOME)	32,387,239	(92,384,221)
OTHER NON-CASH EXPENSES (INCOME)		
Foreign exchange loss (gain) - net	(2,783,121)	97,980
Depreciation and amortization:		
Property and equipment (Note 6)	2,164,135	2,413,941
Computer software (Note 8)	1,014	3,040
Retirement income (Note 15)	(3,795,205)	(1,614,990)
	(4,413,177)	899,971
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	₱36,800,416	(₱93,284,192)

See accompanying Notes to Financial Statements.



COMMUNITY AND FAMILY SERVICES INTERNATIONAL, INC.
(A Nonstock, Nonprofit Organization)

STATEMENTS OF CHANGES IN FUND BALANCES

	Years Ended December 31	
	2022	2021
Balance at beginning of year	₱115,809,507	₱209,093,699
Excess (deficiency) of revenues over expenses	36,800,416	(93,284,192)
Balance at end of year (Note 11)	₱152,609,923	₱115,809,507

See accompanying Notes to Financial Statements.



COMMUNITY AND FAMILY SERVICES INTERNATIONAL, INC.
(A Nonstock, Nonprofit Organization)
STATEMENTS OF CASH FLOWS

	Years Ended December 31	
	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Excess (deficiency) of revenues over expenses	₱36,800,416	(₱93,284,192)
Adjustments for:		
Depreciation and amortization:		
Property and equipment (Note 6)	2,164,135	2,413,941
Computer software (Note 8)	1,014	3,040
Retirement income (Note 15)	(3,795,205)	(1,614,990)
Interest income (Note 4)	(111,269)	(183,284)
Operating income (loss) before working capital changes	35,059,091	(92,665,485)
Decrease (increase) in other current assets (Note 5)	15,111,417	(1,829,120)
Increase (decrease) in accounts payable and accrued expenses (Note 9)	5,295,196	(1,153,928)
Cash generated from (used for) operations	55,465,704	(95,648,533)
Interest received	111,269	183,284
Retirement benefits paid (Note 15)	—	(551,423)
Net cash provided by (used in) operating activities	55,576,973	(96,016,672)
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisitions of property and equipment (Note 6)	(426,271)	(213,326)
Decrease (increase) in deposits (Note 7)	255,290	(23,000)
Net cash used in investing activities	(170,981)	(236,326)
NET INCREASE (DECREASE) IN CASH	55,405,992	(96,252,998)
CASH AT BEGINNING OF YEAR (Note 4)	102,437,146	198,690,144
CASH AT END OF YEAR (Note 4)	₱157,843,138	₱102,437,146

See accompanying Notes to Financial Statements.



COMMUNITY AND FAMILY SERVICES INTERNATIONAL, INC.
(A Nonstock, Nonprofit Organization)

NOTES TO FINANCIAL STATEMENTS

1. General Information

Organization Information

Community and Family Services International, Inc. (CFSI) is a nonstock, nonprofit, humanitarian organization, committed to peace and social development, with a particular interest in the psychosocial dimension. Established in the Philippines in 1981, CFSI was incorporated in 1982, with registration number 105084. On February 5, 2018, the SEC granted CFSI a new Certificate of Registration, number CN201800559. That provided, among others, (a) the same primary purpose and corporate name; (b) the use of two trade names—Community and Family Services International (CFSI) and CFSI; and (c) a new corporate life of fifty (50) years.

The registered office address of CFSI is at 8F Gam Parklane Building, 212 EDSA Extension, Brgy. 79, Pasay City.

CFSI, as a not-for-profit organization operating exclusively for charitable purposes and the promotion of social welfare, falls under Section 30 (e) and (g) of the National Internal Revenue Code, as amended by Republic Act (RA) No. 8424, where income from activities in pursuit of the purpose for which CFSI was organized, is exempt from income tax. However, any income on its properties, real or personal, or from any activity conducted for profit is subject to income tax.

In December 2018, CFSI was certified for the fourth consecutive time by the Philippine Council for NGO Certification (PCNC) for another five years, the maximum years of accreditation that PCNC provides. The PCNC certification is valid until December 12, 2023. PCNC endorsed CFSI to the Philippine Government's Bureau of Internal Revenue (BIR), recommending CFSI be granted "Donee Institution" status in accordance with the provisions of Revenue Regulations No. 13-98 and Executive Order No. 720.

The BIR issued CFSI's Certificate of Registration as a "Donee Institution" on March 14, 2019 and valid until November 27, 2020 unless sooner revoked by the BIR, or upon withdrawal of the PCNC certification.

The BIR subsequently issued a new Certificate of Registration as a "Donee Institution" on March 2, 2021 valid from December 23, 2020 until November 17, 2023 unless sooner revoked by the BIR, or upon withdrawal of the PCNC certification.

The mission of CFSI is to vigorously protect and promote human security—specifically, the lives, well-being, and dignity of people uprooted by persecution, armed conflict, disasters, and other exceptionally difficult circumstances. These include refugees, internally displaced persons (IDPs), disaster survivors, and others who are vulnerable, exploited or abused.

CFSI carries out its mission through direct services, capacity building, research, and advocacy. Most of these activities are carried out in the Asia and Pacific Region, particularly those countries that comprise the Association of South East Asian Nations (ASEAN). In 2022 and 2021, these included the Philippines, Myanmar and Viet Nam.



CFSI has “Special Consultative Status” with the United Nations Economic and Social Council (ECOSOC). This status was first achieved in 2004 and has been sustained.

CFSI is governed by a Board of Trustees (BOT). Its operations are funded primarily by United Nations (UN) agencies, the World Bank, governments, and the private sector.

The accompanying financial statements were approved and authorized for issuance by the BOT on April 20, 2023.

Programme Funds of CFSI

In order to effectively carry out CFSI’s mission, CFSI established the following programme funds: (1) Philippine Programme, (2) Myanmar Programme, (3) Viet Nam Programme, and (4) Headquarters Programme.

Philippine Programme

The Philippine Programme includes funds for humanitarian and development activities carried out in the Philippines, usually in the social welfare, education, and health arenas, often with a focus on local capacity strengthening. The primary sources of these funds are UN agencies; multilateral financial institutions such as the World Bank; Governments, usually through their development agencies; and the private sector, with the latter including international non-governmental organizations, foundations, corporate entities, various groups, and individuals.

United Nations Agencies

A. Funds from UN Agencies for Projects with Nationwide Coverage

United Nations High Commissioner for Refugees (UNHCR) - Urban Refugee Project (URP). This represents funds received from the UNHCR to implement the URP for refugees, stateless persons, and asylum seekers from more than 55 countries and territories who are in the Philippines. CFSI is responsible for helping them achieve durable solutions, as well as providing them with legal assistance, social services, psychosocial support, and access to health services, including where necessary, tertiary care. For many of the refugees, the most likely durable solution is local integration in the Philippines, ideally leading to naturalization. CFSI has entered into annual project agreements with UNHCR for this purpose since 1997 and is expected to continue to do so at least through December 31, 2023. Under the terms of these agreements, funds that are not used within the project period, as well as specific assets provided for in the agreements, are returned to UNHCR.

B. Funds from UN Agencies for Projects in Mindanao

CFSI began its response to humanitarian emergencies in Mindanao in mid-2000 and has committed to remain engaged in Mindanao through at least December 2029, and probably much longer. Generally, the situation in the conflict-affected areas has improved, resulting from peace talks between the Government and armed non-state actors.

Even so, CFSI continues to respond to large-scale displacement in various parts of Central, Northern, Western, and Eastern Mindanao owing to natural or man-made disasters to further help people rebuild their lives.



1. United Nations High Commissioner for Refugees (UNHCR) - Mindanao Protection Project (MPP). CFSI and UNHCR agreed in December 2021 that CFSI would continue to implement the Mindanao Protection Project (MPP) and running through October 2022, which included a revisit of the previous Quick Impact Project (QIP) carried out at various sites between 2010 to 2021 in the provinces of Lanao del Sur, Maguindanao, North Cotabato, Sarangani, Special Geographic Area (SGA) of BARMM, and Sultan Kudarat. The revisit included assessing the QIPs, strengthening the Project Committees (PC) to plan, manage, and sustain the QIPs, and refurbishing 21 previously implemented QIPs.

CFSI also facilitated the access to birth registration for 575 Indigenous People (IP) children, advocated for the passage of 17 local IDP protection ordinances, and actively engaged in advocating for the passage of an IDP Protection Bill at the BARMM.

Moreover, CFSI continued to provide warehouse management support for the prepositioned CRIs of UNHCR. In addition, CFSI supported UNHCR in distributing the CRIs to persons forcibly displaced due to armed conflict and natural disasters, prioritizing women, children, and persons with special needs to prevent deterioration of their physical well-being and high exposure to protection risks and violation of their rights.

The project was completed in October 2022 with UNHCR's presence in Mindanao brought to an end in December 2022. All remaining UNHCR core relief items (CRIs) were turned over to CFSI with CFSI assuming responsibility for warehousing, safeguarding, and distribution according to the needs of populations affected by future displacements due to armed conflict, disaster, or other exceptionally difficult circumstances.

2. United Nations Children's Fund (UNICEF) – Child Protection in Emergencies Project in CARAGA (CPERP-CARAGA). Started in January 2022, the CPERP-CARAGA aims to support 5,000 children and adolescents, 5,000 parents and caregivers, 153 teachers and child development workers, and 50 frontline aid workers affected by Typhoon Rai (Odette) through the provision of psychosocial support services, particularly in the province of Surigao Del Norte and Dinagat Islands.

To ensure sustainability, the project provides support to local government units (LGUs) for the promotion and implementation of standard operation procedures to enable the LGUs to continue the child protection services. The affected teachers and child development workers are trained on psychosocial first aid and education in emergencies so that they can effectively manage the situation in their respective schools.

In June 2022, the project was expanded to cover additional project sites, and to include the repair and rehabilitation of classrooms to support in-person learning, and the establishment of temporary learning spaces, especially for schools with totally damaged classrooms with pending replacement due to the lack of government funds. Also added is the Water, Sanitation and Hygiene (WASH) component, particularly in learning facilities, child friendly spaces and transit centers.

The project was completed in January 2023.

3. United Nations Children's Fund (UNICEF) – Child Protection in Emergencies Project – Severe Tropical Storm Paeng (CPERP-STP Paeng). The CPERP-STP Paeng is implemented to protect children and adolescents who were displaced in the Province of Maguindanao caused by STS Paeng in October 2022, particularly in eight municipalities.



The activities include the provision of community-based mental health and psychosocial support for 10,000 children and adolescents; orientation on child protection/violence against children (VAC), gender-based violence (GBV) risk mitigation and prevention of sexual exploitation and abuse (SEA) for 5,000 caregivers and parents; training on prevention of VAC, GBV and PSEA; and training on psychosocial first aid to teachers and school administrators.

The project will be completed in April 2023.

4. United Nations World Food Programme (WFP) – Cash for Work Project (CWP). The project aims to improve the food security and nutrition of those affected by Typhoon Odette, through Cash for Work for early recovery in Siargao in the Province of Surigao Del Norte and in the Dinagat Islands. The provision of conditional, multi-purpose cash based assistance of up to P5,800 cash for a total of 20 working days will be completed over a period of two months for 8,378 households. Alternatively, beneficiaries will participate in capacity building activities on nutrition, health education, GBV and PSEA. With the project, participants are able to pursue alternative income opportunities and avoid disruption at the household level.

The project was implemented from May 2022 through October 2022.

5. United Nations World Food Programme (WFP) – CERF Anticipatory Action Project (CAAP)

The CAAP aimed to prepare 20,000 households (100,000) individuals who are at risk of being severely affected by at least Category 3 typhoon in 15 municipalities in Surigao del Norte, Caraga Region, as well as three municipalities in Southern Leyte, Region VIII. The CAAP was part of the pilot initiative of the United Nations in the Philippines, in partnership with other humanitarian organizations, to implement a new way of response mechanism in times of disasters. Particularly, it involved a response plan that is forecast-based, heavily informed by science, pre-financed, and implementable, including the release of assistance, before the forecasted disaster.

Major project activities were divided into two phases. Phase One involved beneficiary validation and registration, as well as preparation for a possible cash-based transfer. Phase Two would involve last mile early warning messages and distribution of cash assistance. Phase Two was planned to be activated at least seven (7) days before the landfall of the forecasted Category 3-5 typhoon. During the implementation period, CFSI completed Phase One activities, while Phase Two was not activated.

The project started in September 2022 and expected to be completed in January 2023. In early 2023, it was announced that the life of this initiative would be extended by two years (i.e., into early 2025).

Governments

C. Funds from Governments for Projects in Mindanao

1. Australia Department of Foreign Affairs and Trade (DFAT) - Marawi COVID Recovery Project (MCRP). The security, peacebuilding, humanitarian, and development implications of the situation in Marawi warranted an immediate and sustained response by the Australian Government through the Marawi Recovery Project (MRP) implemented from October 2017 to December 2021. The MRP built on the lessons learned from the Zamboanga Recovery Project, an earlier project between CFSI and DFAT, and promoted the protection and



psychosocial and economic recovery of at least 6,500 households (32,500 persons), thereby enabling an improved quality of life, the strengthening of relations between peoples and greater prospects for peace.

Building on the achievements of, and lessons learned through, the implementation of the MRP, the MCRP was developed to continue to promote protection and enable at least 4,000 households (20,000 persons) to recover from the early economic and psycho-social impact of the COVID-19 pandemic. The envisaged outcomes include collective effort to prevent and respond to infection, an improved quality of life, the strengthening of relations between peoples, and greater prospects for peace.

The project started in January 2021 and will be implemented through June 2023.

2. Australia Department of Foreign Affairs and Trade (DFAT) – Odette Response Project (ORP).

Typhoon Rai (locally named Odette) hit the Philippines in December 2021, affecting at least 16 million people in the three major island groupings, with the most affected regions in CARAGA, Eastern Visayas, Central Visayas, Western Visayas and MIMAROPA. CFSI launched its humanitarian response on 16 December with Emergency Response Teams in Region X, CARAGA and the province of Southern Leyte. Shortly, CFSI entered into a partnership with Australia DFAT for the ORP which covers CARAGA and the province of Southern Leyte.

The ORP supported local efforts to save lives, protect the most vulnerable from additional harm, and address the urgent humanitarian assistance needs of 1,800 households (9,000 persons) in some of the most adversely affected cities/municipalities in the CARAGA region and the province of Southern Leyte.

The ORP started in December 2021 and completed in December 2022. In early 2023, DFAT approved CFSI's request for funding for a two-year recovery project, expected to begin in late February 2023 and end in early 2025.

3. Spanish Agency for International Development (AECID) - Camps of Learning Project (CLP). The project aimed to contribute to the transition of the six previously acknowledged MILF camps into peaceful and productive communities through the construction of six Community Learning Centers. It also focused on enhancing the access of women, out-of-school youth, and former combatants to basic literacy and skills training.

CLP was a two-year agreement between CFSI and the AECID which started in October 2020 and ended in March 2022.

4. Spanish Agency for International Development (AECID) – Communities for Learning and Employment Project (CLEP). Building on the gains from the Camps of Learning Project, the CLP aims to promote peace and sustainable local development in the six MILF camps, specifically to design and implement a training mechanism for access to employment and/or income for 1,800 residents, mainly women.

The CLEP is a 33-month project which started in September 2022 and will end in May 2025.



D. Funds from Governments for Projects in Metro Manila

European Union (EU) - Sexual and Reproductive Health and Rights for Children and Young People in Pasay City (SRHP). CFSI has been actively promoting efforts to protect and assist vulnerable children and youth in exceptionally difficult circumstances in the Park Avenue in Pasay City, Metro Manila since 2002. This ongoing effort, dubbed as Park Avenue Initiative (PAI), is being steered by a group of CFSI Staff Members, who also conduct emergency response operations in Luzon during crisis situations. Over the years, the PAI has established several projects with a variety of partners. One of these projects is the SRHP.

The SRHP aims to contribute to the safeguarding and advancing of sexual and reproductive rights for young people, including persons with disabilities (PWD), in the 12 barangays in Pasay City. Specifically, it focuses on promoting health-seeking behavior, improving access to youth-friendly integrated sexual and reproductive health services, and providing evidence-based advocacy for policy and service development.

The project is a three-year agreement between CFSI and the European Commission starting November 2020 and running through November 2023.

Private Sector

Private Sector Funds represent funds received from the private sector in the Philippines and in other countries, including foundations, corporations, academic institutions, religious institutions, community groups and individuals, for CFSI projects and activities in the Philippines. Most of these funds are restricted and can only be used for specific projects or activities. Those who provided major grants are described below, while others are simply listed.

E. Funds from the Private Sector for Projects in Mindanao

1. Educo Philippines - Sama Bajau Education Support Project Phase Two (SBESP/2). From September 2019 through December 2020, CFSI received funding support from Educo Philippines to implement the Sama Bajau Education Support Project (SBESP) following the success of an earlier, similar intervention.

Starting January 2021, the SBESP/2, the successor project to Phase One of SBESP, aimed to improve the retention and completion of in-school children, particularly students at risk of dropping out (SARDOs), and support out-of-school children and over age learners to enroll in alternatives learning options. Main project outcomes included: (1) distance learning is sustained during the COVID-19 pandemic through the conduct of tutoring and mentoring sessions with more than 100 Sama Bajau learners enrolled in Grades 2 and 3 who are at risk of dropping out, including the over-aged learners; (2) contextualized assistance for SARDOs and children with special needs are developed and alternative learning options for OOSCs and over-age learners in Grades 2 and 3 are supported; (3) safe and gender-sensitive learning environment is promoted in Sama Bajau communities through the conduct of awareness-raising sessions with parents, teachers, and other relevant stakeholders; and (4) advocacy initiatives are strengthened to promote the delivery of quality education in emergencies and distance learning for Sama Bajau learners.

The project was completed in December 2022.

2. Zapanta Realty and Development Corporation (ZDRC) - Harmony Learning Center for Marawi Project Phase Two (HLCMP/3). CFSI received funds from ZDRC to contribute to the establishment of a healthy, safe, and livable Marawi City, by providing displaced children



access to educational services and facilities that will promote their well-being and development. HLCMP/3 builds on the gains of, and lessons learned from, the first two phases of the HLCMP, which was funded by the ZDRC from December 2017 through September 2018, and from February 2020 to September 2021. Three Harmony Learning Centers (HLC) were established. The HLC to be established in Hidayya Village, Marawi City will serve as a Barangay Day Care Center to support the government in addressing the needs of pre-school children.

The project started in August 2022 through March 2023.

3. China Medical Board – Community of Practice on Mental Health and Psychosocial Support Project (COP-MHPSS Project). In December 2021, CFSI received funding support for the COP-MHPSS Project to improve mental health and well-being of communities in 10 municipalities in the Province of Maguindanao. The outcomes include: (1) COP proactively supports MHPSS systems strengthening in the communities; (2) COP contributes in enhancing available MHPSS guidelines and capacity building modules; (3) COP members engage with government focal points to exchange insights and learn; and (4) COP contributes in the development of MHPSS capacity building program.

The project is expected to run for three years through December 2024.

4. The Asia Foundation – MHPSS Converge Project (MDP). The project aims to strengthen the capacities of local government units, local civil service organizations, and other key stakeholders in carrying out mental health and psychosocial services (MHPSS) activities that appropriately respond to the respective MHPSS needs of the communities to prevent violent extremism, promote peacebuilding, and respond and minimize the effects of the COVID-19 pandemic. This is carried out in conflict affected areas in Mindanao, particularly in the provinces of Maguindanao, Lanao del Sur, Lanao del Norte, North Cotabato, Sultan Kudarat, Zamboanga Peninsula, and the island provinces of Basilan, Sulu and Tawi-Tawi.

The project will run from December 2022 to February 2023.

5. Emergency Response (ER). Other stakeholders contributed more broadly to CFSI’s emergency response efforts, including various donors around the world who contributed for the first time. This is in support to those affected by the devastating earthquakes in North Cotabato in October 2019, and by the damages brought by Typhoon Odette (Rai) in Visayas and Mindanao in December 2021, including the following:

<u>Donors in the Philippines</u>	<u>Donors Outside the Philippines</u>
China Medical Board	Various individuals in the USA, Australia, and Europe
Various individuals	CFSI Board Members (based outside the Philippines)
CFSI Board Members	

F. Funds from the Private Sector for Projects in Metro Manila

1. Voice Philippines - Empowering Refugee Women and Youth Towards Self-Reliance and Socioeconomic Integration in the Philippines (ERWY). In March 2022, CFSI entered into a partnership with Voice Philippines which seeks to empower refugee women and youth towards self-reliance and socioeconomic integration in the Philippines. CFSI works with the



Philippine Arab Cooperation Council, which is composed of over 250 members, most of which are refugees and asylum seekers, and Arab people living in the Philippines. The project will be implemented from February 2022 through January 2024.

Myanmar Programme

The Myanmar Programme includes funds from UNICEF, UNHCR, United Nations Population Fund (UNFPA), and the private sector, for CFSI activities in the Republic of the Union of Myanmar.

G. Funds from UN Agencies for Projects in Rakhine State

1. United Nations Children's Fund (UNICEF) - Strengthening Child Protection Project (SCPP). The SCPP aimed at ensuring that the rights and welfare of children in underserved areas of northern Rakhine State, are protected and promoted through an established, community-based child protection system.

CFSI continues to support the children and their parents in Rakhine State through various interventions. CFSI formed Child protection groups (CPG), adolescent focal points (AFP) and Parent Groups (PG) in the village tracts to promote child rights and encourage them to act on child protection issues. Total 64 CPGs with 648 members, 64 AFPs with 654 members, and 51 PGs with 516 members were established in 2022. CFSI also provided mental health psychosocial support services to 24,070 individuals including children, parents, and primary caregivers. Parenting sessions conducted throughout the year had 6,421 parents-participants.

With the continuing COVID-19 pandemic in Myanmar, about 34,986 people in 382 safe spaces, villages, and IDP sites in Maungdaw, Buthidaung, and Rathedaung received key information and messages on COVID-19 prevention through awareness sessions. Participants also received protective items to keep themselves safe from the virus. In 2022, CFSI collaborated with local civil society organizations (CSOs) in the three townships that made it possible to reach the broadest number of people, despite the pandemic and unstable political situation in northern Rakhine State.

The project was completed in October 2022.

2. United Nations Children's Fund (UNICEF) - Schools and Communities Water and Sanitation Hygiene Project (SC-WASH). In 2021, CFSI and UNICEF continued the implementation of the SC-WASH Project to address the identified difficulties and needs concerning water and sanitation and hygiene (WASH) of communities and schools. The SC-WASH seeks not only to address the WASH needs of target groups but also to complement CFSI and UNICEF's education and child protection services in these locations.

From July 2021 to June 2022, the SC-WASH services and interventions resulted to the following: (a) 19,482 women, men, boys, and girls are still benefitting from safe and improved drinking water, meeting demand for domestic purposes, at minimum agreed standards; (b) 2,363 women, men, boys, and girls are benefitting from a functional excreta system reducing safety, public health, and environmental risks; (c) 21,573 women, men, boys, and girls benefitted from timely, adequate, and tailored personal hygiene items, and received appropriate community-tailored messages that enabled health seeking behavior; and (d) 10,510 women, men, boys, and girls had accessed to WASH services in temporary health facilities and learning spaces which received support from WASH Cluster.



The project was completed in June 2022.

3. United Nations Children’s Fund (UNICEF) - Community and Home-based Action for Inclusive and Responsive Education Project (CHAIRE). The CHAIRE project aims to contribute in realizing the overarching vision of Learning Together, “to increase trust and collaboration among diverse communities around a common commitment to creating a peaceful and prosperous future for children in Rakhine State.” The project benefits children who have never been in school and those who dropped out of school due to various reasons including, but not limited to poverty, armed conflict, cultural barriers, and absence of schools in remote villages. The project, which covers Maungdaw and Buthidaung Townships of Rakhine State has three main components: Early Childhood Care and Development (ECCD); Adaptive Learning Activities (ALA); and Technical-Vocational and Life Skills Training.

The project is expected to be completed in June 2023.

4. United Nations Children’s Fund (UNICEF) - Strengthening Child Protection Intervention and Community-based Services in Rakhine State (SCPICS). This project aims to contribute to the achievement of UNICEF’s overall goal that, “by 2022, key institutions and service providers have increased capacity to boost the coverage and quality of specialised child protection services” in Myanmar. Specifically, the project aims to achieve the following results: (a) Child protection systems are functional and strengthened to prevent and respond to all forms of violence, exploitation, abuse, neglect, and harmful practices; (b) Mental health and psychosocial (MHPSS) needs of children, adolescents, and caregivers are identified and addressed through coordinated multi-sectoral and community-based MHPSS services; (c) Separation of children from families is prevented and responded to, and family-based care is promoted in the child’s best interest; (d) Children and adolescents’ exposure to violence and negative coping mechanisms are prevented and addressed; and (e) Children and affected populations are protected from sexual exploitation and abuse (SEA) by humanitarian workers.

The project is expected to be completed in April 2023.

5. United Nations Children’s Fund (UNICEF) - Emergency and Durable Solutions - WASH Responses to conflict affected populations in Northern Rakhine (WASHiE). Results of the rapid assessment and data collected through various sources including IDPs and Village Administrators by CFSI, WASH Technical Working Group, and the Maungdaw Inter-Agency Group in northern Rakhine, show that displaced populations in IDP sites and host villages need food, temporary shelter, kitchen utensils, blankets, mats, mosquito nets, clothing, hygiene supplies, and water and sanitation services. In this context, UNICEF and CFSI collaborate through the WASHiE project to provide the urgent needs for WASH interventions and services especially among displaced populations in Maungdaw, Buthidaung, and Rathedaung Townships in Rakhine State.

Specifically, the project aims to achieve the following results: (a) 10,000 affected populations have access to necessary materials, supplies and water facilities to meet their drinking and domestic needs; (b) 5,000 affected populations have safe access to, and use appropriate sanitation facilities; (c) 5,000 crisis-affected people have equitable, inclusive, and safe access to hygiene items and community-tailored messages, enabling health seeking behavior; and (d) 10,000 crisis-affected people have access to integrated/mainstreamed WASH services, based on risk sensitivity and community participation.

The project is expected to be completed in May 2023.



6. United Nations Population Fund (UNFPA) - GBV-SRHR-MHPPS Integrated Project (GSMIP). In January 2022, CFSI and UNFPA continued to collaborate in implementing the Gender, Sexual and Reproductive Health Rights, and Mental Health and Psychosocial Integrated Project (GSMIP). The project generally aims to improve access to life saving women's wellness information and services for the communities affected by violence and disasters in Maungdaw, Buthidaung, and Rathedaung Townships of Rakhine State. The main components of this project are GBV Case Management and Emergency Referral Services, Education Awareness on GBV-SRHR-MHPSS in communities, and Distribution of Dignity Kits, Menstrual Hygiene Kits, and Clean Delivery Kits. The Women and Girls Center established in Sittwe continue to provide temporary shelter and direct assistance to GBV survivors and extremely vulnerable women needing life-saving services who came from different locations/townships of Rakhine State.

At the completion of the project in December 2022, the project achieved the following results: (a) 2,840 people had gained access to GBV social services; (b) 1,421 people received MHPSS services in communities and safe spaces; (c) 1,079 people of reproductive age received menstrual Hygiene Kits; (d) 16,526 people participated in various GBV-SRHR-MHPSS education and awareness-raising activities; (e) 38 GBV survivors received medical assistance; and 55 GBV survivors received legal assistance; (f) 180 pregnant women received appropriate services through emergency obstetrics care referral support; and (g) 20 communities with total of at least 200 men and boys engaged in community dialogues on SRHR/GBV/MHPSS in respective villages.

7. United Nations High Commissioner for Refugees (UNHCR) - Protection for Persons with Specific Needs Project (PSNP). The project seeks to alleviate the suffering of 6,500 vulnerable individuals (people at risk of statelessness, stateless populations, IDPs, and affected hosting communities) in villages, IDP sites, and IDP host communities in Maungdaw, Buthidaung, and Rathedaung by providing relief items and other humanitarian assistance. The project mainly involves two integrated activities: Non-Food Item (NFI) distribution, and awareness-raising on protection issues.

Since November 2022, around 3,000 people gained awareness on the principles of protection, do no harm, gender equity, accountability to affected populations, and preventing sexual exploitation and abuse (PSEA) through various modalities including focus groups discussions, peer-to-peer sessions, key messaging, training, and IEC materials.

The project started in November 2022 and is expected to be completed in December 2023.

Private Sector

H. Funds from the Private Sector for Projects in Rakhine State

American Jewish World Service - Humanitarian Support Project (HSP). The Humanitarian Support Project (HSP) is the 2nd phase of the AJWS and CFSI collaboration aimed at responding to the humanitarian needs of populations affected by armed conflict, natural disasters, and other difficult circumstances.

The operational environment in Myanmar, particularly in Rakhine State remained volatile despite the informal ceasefire between the Myanmar Armed Forces and the Arakan Army. Through this project, CFSI was able to help mitigate some of the impact of this deteriorating situation,



including: (a) 1,741 households (10,191 individuals) in 22 IDP sites in Sittwe, Ponnagyun and Pauk Taw benefitted from the core relief items and other NFIs distributed by and through CFSI. The NFIs helped alleviate their suffering and regained their human dignity.

The project started in July 2021 and is expected to be completed in June 2023.

I. Social Work Education Project (SWEP) Myanmar Fund

The combination of CFSI's long experience in Myanmar, the highly successful implementation of SWEP-Mindanao and SWEP-Viet Nam, the commitment of ASEAN member states to advance social work education at both the national and regional levels, and Myanmar's desire to rapidly develop social work as a profession in aid of social protection, led to the creation of SWEP-Myanmar.

CFSI and the Ministry of Social Welfare, Relief and Resettlement (MSWRR) signed in February 2016 a Memorandum of Understanding (MOU) to strengthen and further develop human resources in social work to the benefit of disadvantaged, vulnerable, and crisis-affected populations in Myanmar. This four-year initiative calls for CFSI to provide training in Yangon, as well as assistance in Nay Pyi Taw and allows for "learning-while-doing" opportunities in Rakhine and Kachin states.

From August 2022 through August 2024, a graduate degree programme in social work will benefit 19 staff members of MSWRR at the Tata Institute of Social Sciences in Mumbai, India with the support of the Government of India, the Department of Social Welfare, and other key stakeholders. The expectation is the 19 scholars will return to a new Myanmar in 2024 and lead, as well as teach in, an envisaged social work institute in Myanmar, the first of its kind in Myanmar.

Viet Nam Programme

The Viet Nam Programme includes funds for social development activities carried out in Viet Nam, specifically activities designed to strengthen the capacity of service providers to protect and assist disadvantaged and vulnerable populations. These efforts built on social work training and related services carried out by CFSI in Viet Nam from 1992 until 2005, as well as the Social Work Education Project (SWEP) carried out in Mindanao, Philippines from 2006 to 2014.

The SWEP in Viet Nam Fund Project aimed to better protect and assist disadvantaged and vulnerable populations in Viet Nam by strengthening and further developing human resources in social work.

On October 25, 2017, CFSI and the Ministry of Labour, Invalids and Social Affairs (MOLISA) signed a new Memorandum of Understanding for SWEP Viet Nam Phase 2 which covers the period from the date of the signing to December 31, 2022. The purpose of this extended cooperation is to further strengthen and develop human resources in social work, ultimately leading to greater protection and more effective assistance for disadvantaged and vulnerable population in Viet Nam. The project aims to continue to strengthen knowledge and skills on social work for staff from Social Protection Centers and Social Work Service Centers in the MOLISA system and its affiliates including the Department of Labor Invalids and Social Affairs (DOLISA) in the provinces.

At least 700 additional managers of Social Assistance Centers are expected to earn Certificates in Social Work Administration over the next five years. At least 300 of these managers, all graduates of the Executive Education Programme, shall have the opportunity to earn a master's degree in social work from one or more accredited schools of social work in Viet Nam, Philippines and/or other countries.



Due to the COVID-19 pandemic, the Executive Education Program could not be conducted in 2021. However, the Master of Social Work Programme was conducted in Ha Noi and Ho Chi Minh City, and by the end of 2021, the first batch of 18 graduates finished with a Master degree. A second batch of 16 students are expected to graduate in 2024.

Headquarters Programme

The Headquarters Programme includes funds for the overall management of CFSI, special initiatives, immediate responses to humanitarian emergencies, staff retirement benefits, mission-related social enterprises and the sustainability of CFSI. The sources of these funds are support from partner organizations, grants, donations and fund-raising initiatives undertaken by CFSI.

J. Headquarters Fund

This represents operational support from agreements entered into by CFSI and contributions from the private sector, both in the Philippines and abroad. The latter includes both restricted and unrestricted grants from supporting organizations; contributions from community groups; donations from concerned individuals, Board Members, and Staff, as well as gifts from those who wish to remain anonymous. These contributions are intended to finance counterpart costs, development costs, the costs of the general and administrative services of CFSI Headquarters, special initiatives and other needs. Those who provided major grants are as follows:

1. Other donors who provided support for CFSI Headquarters in 2022 and 2021 are listed in the table below:

<u>Donors in the Philippines</u>	<u>Donors Outside the Philippines</u>
Monark Equipment Corporation	Pacific Star Charitable Trust
Manufacturer's Life Insurance	Various individuals based in the USA, Australia, and Europe
Various Individuals	CFSI Board Members (based outside the Philippines)
CFSI Board Members	
CFSI Staff Members	

The donations include the fundraising campaign in line with the 40th Anniversary celebration of CFSI.

2. In October 2021, Executive Director Steven Muncy was named one of the recipients of the Ramon Magsaysay Award. Mr. Muncy donated the RMA cash award of \$30,000 to CFSI to help continue providing humanitarian and development assistance, help build peace, prevent disasters and promote social justice. This includes capacity strengthening efforts, particularly to have at least another 500 persons in Southeast Asia obtain a master's degree in social work, and at least ten with a doctoral degree by the end of 2027.

K. SWEP Asia Fund

With the success of the SWEP in Mindanao, Philippines and in Viet Nam, CFSI is establishing other SWEP initiatives in other countries in Asia. Whilst in their early stages of development, these are known collectively as SWEP Asia.



Under SWEP Asia, financial support has been provided to various individuals for scholarships and for participation in workshops.

L. Center for Excellence in Humanitarian Service (CEHS) Fund.

The CEHS, constructed in Cotabato City in 2009, includes facilities for training, meetings and research in humanitarian assistance; accommodations for training participants; and an office in support of CFSI operations in the conflict-affected areas of Mindanao. These human resource development initiatives aim to achieve greater participation at the community level and, therefore, more effective programmes and services to the direct benefit of people affected by armed conflict and disaster in Mindanao and, ideally, other parts of Asia. The CEHS was completed in February 2009 and serves as the home for the SWEP Mindanao. Many other training activities carried out by CFSI are held in CEHS. It is located on the CFSI property in Rosary Heights IV, Cotabato City and is fully operational.

Throughout 2022, the CEHS continued to serve as the venue for training workshops, seminars, and meetings in accordance with the mission of CFSI.

Impact of COVID-19 outbreak

Since January 2020 when the COVID-19 outbreak was starting in Asia, CFSI increased internal awareness of the disease and installed disease prevention measures in all offices.

Even with the significant reduction of COVID cases, CFSI continues to work with partners to obtain information from affected populations, while continuing to help save lives and prevent suffering that could increase the risk of loss of life or greater disability.



SUMMARY OF PROJECT FUNDING GRANTS

The table below summarizes the funds for humanitarian and development activities of CFSI that are covered with project agreements. The term of these project agreements cover 2022. Funds for most of these projects were received in 2022.

Paragraph Reference	Term of Grants	Amount of Grants (a)	Total Funds Received			Movements of Grants after December 31, 2022	
			As at December 31, 2021 (b)	During 2022 (c)	As at December 31, 2022 (d) = (b) + (c)	Projects closed: Balance of Grants not to be Received (e) = (a) - (d)	Committed Grants to be Received (f) = (a) - (d)
PHILIPPINE PROGRAMME							
UNITED NATIONS (UN) AGENCIES							
UN High Commissioner for Refugees (UNHCR)							
Nationwide - Urban Refugee Project (URP)							
A	January 2022 - December 2022	₱7,968,497	₱-	₱7,968,497	₱7,968,497	₱-	₱96,607
Mindanao - Mindanao Protection Project (MPP)							
B.1	January 2022 - October 2022	₱13,501,831	₱-	₱13,501,831	₱13,501,831	₱-	₱-
UN Children's Fund (UNICEF)							
Mindanao - Child Protection in Emergencies Project (CPERP) - CARAGA							
B.2	January 2022 - February 2023	₱35,831,876	₱-	₱34,053,516	₱34,053,516	₱-	₱1,778,360
Mindanao - Child Protection in Emergencies Project (CPERP) - STS Paeng							
B.3	December 2022 - April 2023	₱4,979,828	₱-	₱4,654,045	₱4,654,045	₱-	₱325,783
UN World Food Programme (WFP)							
Mindanao - Cash For Work Project (CWP)							
B.4	May 2022 - October 2022	₱12,653,392	₱-	₱6,883,774	₱6,883,774	₱523,015	₱5,246,603
Mindanao and Visayas - CERF Anticipatory Action Project (CAAP)							
B.5	September 2022 - January 2023	₱2,613,342	₱-	₱1,515,184	₱1,515,184	₱-	₱1,098,158
Australia Department of Foreign Affairs and Trade (DFAT)							
Mindanao - Marawi COVID19 Recovery Project (MCRP)							
C.1	January 2021 - June 2023	AUS\$2,990,000 (or ₱111,515,317)	AUS\$1,500,000 (or ₱55,928,160)	AUS\$1,490,000 (or ₱55,587,157)	AUS\$2,990,000 (or ₱111,515,317)	AUS-	AUS-
Mindanao and Visayas - Odette Response Project (ORP)							
C.2	December 2021 to December 2022	AUS\$1,000,000 (or ₱37,000,000)	AUS-	AUS\$1,000,000 (or ₱37,000,000)	AUS\$1,000,000 (or ₱37,000,000)	AUS-	AUS-

(Forward)



Paragraph Reference	Term of Grants	Amount of Grants	Total Funds Received			Movements of Grants after December 31, 2022	
			As at December 31, 2021 (b)	During 2022 (c)	As at December 31, 2022 (d) = (b) + (c)	Projects closed: Balance of Grants not to be Received (e) = (a) - (d)	Projects closed: Committed Grants to be Received (f) = (a) - (d)
Spanish Agency for International Development Cooperation (AECID)							
C.3	October 2020 - March 2022	€600,000 (or P32,710,440)	€600,000 (or P32,710,440)	€-	€600,000 (or P32,710,440)	€-	€-
C.4	September 2022 - May 2025	€2,000,000 (or P108,000,000)	€-	€500,000 (or P28,921,850)	€500,000 (or P28,921,850)	€-	€1,500,000 (or P79,098,150)
European Union							
D	November 2020 - November 2023	€500,000 (or P29,050,549)	€173,000 (or P10,051,490)	€132,731 (or P7,398,984)	€305,731 (or P17,450,474)	€-	€194,269 (or P11,600,075)
Private Sector Fund							
E.1	January 2021 - December 2022	P4,434,280	P2,109,856	P2,324,424	P4,434,280	P-	P-
E.3	January 2022 - December 2024	\$100,000 (or P5,000,000)	\$50,000 (or P2,500,000)	\$-	\$50,000 (or P2,500,000)	\$-	\$50,000 (or P2,500,000)
E.4	December 2022 - February 2023	P2,486,567	P-	P-	P-	P-	P2,486,567
F	February 2022 - January 2024	€181,872 (or P10,184,823)	€-	€45,474 (or P2,557,794)	€45,474 (or P2,557,794)	€-	€136,398 (or P7,627,029)
		\$100,000	\$50,000	\$-	\$50,000	\$-	\$50,000
		AUS3,990,000	AUS1,500,000	AUS2,490,000	AUS3,990,000	AUS-	AUS-
		€3,281,872	€773,000	€678,205	€1,451,205	€-	€1,830,667
		P84,469,613	P2,109,856	P70,901,271	P73,011,127	P523,015	P10,935,471
MYANMAR PROGRAMME							
UN Children's Fund (UNICEF)							
G.1	July 2020 - August 2021	\$688,107 (or P33,368,301)	\$684,073 (or P33,461,602)	\$4,034 (or P206,699)	\$688,107 (or P33,668,301)	\$-	\$-
	September 2021 - October 2022	\$1,139,520 (or P62,174,335)	\$371,485 (or P20,509,705)	\$737,021 (or P40,113,928)	\$1,108,506 (or P60,623,633)	\$31,014 (or P1,550,702)	\$-
G.2	July 2021 - June 2022	\$318,610 (or P15,678,774)	\$266,757 (or P13,440,436)	\$50,486 (or P2,169,988)	\$317,243 (or P15,610,424)	\$1,367 (or P68,350)	\$-

(Forward)



Paragraph Reference	Term of Grants	Amount of Grants	Total Funds Received		Movements of Grants after December 31, 2022		
			As at December 31, 2021 (b)	During 2022 (c)	As at December 31, 2022 (d) = (b) + (c)	Projects closed: Balance of Grants not to be Received (e) = (a) - (d)	Committed Grants to be Received (f) = (a) - (d)
Myanmar - Community and Home-based Action for Inclusive and Responsive Education Project (CHAIRE)	December 2021 - June 2023	\$1,334,916	\$672,966	\$824,282	\$510,634	\$-	\$-
		(or P70,971,608)	(or P37,884,700)	(or P45,439,908)	(or P23,531,700)		
Myanmar - Strengthening Child Protection Intervention and Community-based Services in Rakhine State (SCPICS)	December 2022 - April 2023	\$160,000	\$149,532	\$149,532	\$10,468	\$-	\$-
		(or P8,896,000)	(or P8,313,336)	(or P8,313,336)	(or P582,664)		
Myanmar - Emergency and Durable Solutions - WASH Responses to conflict affected populations in Northern Rakhine (WASHIE)	November 2022 - May 2023	\$200,019	\$127,171	\$127,171	\$72,848	\$-	\$-
		(or P10,814,641)	(or P7,172,241)	(or P7,172,241)	(or P3,642,400)		
UN Population Fund (UNFPA)							
Myanmar - GBV-SRHR-MHPPS Integrated Project (GSMIP)	January 2021 - December 2021	\$209,796	\$23,517	\$209,796	\$32	\$-	\$-
		(or P10,525,664)	(or P1,175,847)	(or P10,524,064)	(or P1,600)		
	January 2022 - December 2022	\$271,162	\$206,682	\$206,682	\$52,147	\$-	\$-
		(or P13,558,092)	(or P11,249,310)	(or P11,249,310)	(or P616,692)		
UN High Commissioner for Refugees (UNHCR)							
Myanmar - Protection for Persons with Specific Needs Project (PSNP)	November 2022 - December 2023	\$51,134	\$51,134	\$51,134	\$-	\$-	\$17,154
		(or P2,850,969)	(or P2,850,969)	(or P2,850,969)			(or P956,500)
Private Sector							
Myanmar - Humanitarian Support Project (HSP) - American Jewish World Service	July 2021 - June 2023	\$90,000	\$-	\$90,000	\$-	\$-	\$-
		(or P4,365,000)		(or P4,365,000)			
Total in US dollar		\$4,563,264	\$2,022,543	\$3,822,453	\$696,097	\$-	\$17,154
Total in Australian dollar		AU\$3,990,000	AU\$2,490,000	AU\$3,990,000	AU\$-	AU\$-	AU\$-
Total in Euro		€3,281,872	€678,205	€1,451,205	€-	€-	€-
Total in Philippine peso		P84,469,613	P70,901,271	P73,011,127	P523,015	P10,935,471	P96,607
Grand total in peso		P651,134,126	P311,152,380	P505,484,188	P2,760,359	P144,124,816	P1,053,107

The amount of P505,484,188 represents the total amount of funds received from primary sources as at December 31, 2022 which includes grants committed before 2022.



2. Basis of Preparation, Statement of Compliance and Summary of Significant Accounting Policies

Basis of Preparation

The financial statements have been prepared on a historical basis. The financial statements are presented in Philippine Peso, CFSI's functional currency. All amounts are rounded to the nearest peso.

Statement of Compliance

The financial statements have been prepared in accordance with Philippine Financial Reporting Standard for Small and medium-sized Entities (PFRS for SMEs).

Changes in Accounting Policies and Disclosures

The accounting policies adopted are consistent with those of the previous financial year.

Cash

Cash includes cash on hand and in banks.

Property and Equipment

Property and equipment, except for land, are carried at historical cost less accumulated depreciation and impairment losses, if any. Land is stated at cost less impairment in value, if any.

The initial cost of property and equipment consists of its purchase price and any directly attributable cost of bringing the property and equipment to its working condition and location for its intended use. Expenditures incurred after the property and equipment have been put into operation, such as repairs and maintenance, are normally charged as expenses in the year such costs are incurred.

In situations where it can be clearly demonstrated that the expenditures have resulted in an increase in the future economic benefits expected to be obtained from the use of an item of property and equipment beyond its originally assessed standard of performance, the expenditures are capitalized as additional costs of property and equipment.

Depreciation is computed using the straight-line method over the following estimated useful lives of the property and equipment:

<u>Asset Type</u>	<u>Number of Years</u>
Buildings and improvements	20
Transportation equipment	5
Furniture and fixtures	5
Communication equipment	5
Office and other equipment	5

The useful lives and depreciation method of the property and equipment are reviewed, and adjusted prospectively if appropriate, if there is an indication of a significant change since the last reporting date.

Fully depreciated assets are retained in the accounts until they are no longer in use and no further depreciation is charged to current operations.

When assets are sold or retired, the cost and the related accumulated depreciation and any impairment in value are eliminated from the accounts and any gain or loss resulting from their disposal is credited to or charged against the statement of revenues and expenses.



Computer Software

Computer software is carried at cost less accumulated amortization and any impairment in value. The computer software is amortized on a straight-line basis over its estimated useful life of three years.

Computer software is classified as an intangible asset if the software is not an integral part of the related hardware. If the specific software is an integral part of the related hardware, it is treated as property and equipment.

Asset Impairment

At each reporting date, property and equipment and computer software are reviewed to determine whether there is any indication that assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset (or group of related assets) is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognized immediately in statement of revenues and expenses.

If an impairment loss subsequently reverses, the carrying amount of the asset (or group of related assets) is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognized for the asset (or group of related assets) in prior years. A reversal of an impairment loss is recognized immediately in statement of revenues and expenses.

Accounts Payable and Accrued Expenses

Accounts payable and accrued expenses are obligations on the basis of normal credit terms and do not bear interest.

Retirement Benefits

CFSI has an unfunded, noncontributory, defined benefit retirement plan covering all of its regular employees. The obligation and costs of retirement benefits are actuarially computed by a professionally qualified independent actuary using projected unit credit method. Actuarial gains and losses are charged or credited to statement of revenues and expenses in the period in which they arise.

Fund Balances

The amount included in fund balances includes accumulated excess of revenues over expenses reduced by funds returned to funding agencies/partners and other adjustments. Funds to be returned to the funding agencies/partners are recognized as a liability and deducted from fund balances in accordance with specific provisions of the contract related to the funds. Fund balances may also include effect of changes in accounting policy as may be required by the transitional provisions of new accounting standards and interpretations.

Revenue

Revenue is recognized to the extent that it is probable that the economic benefits will flow to CFSI and the revenue can be measured reliably.

Grants, Donations, Support and Contributions. Grants, donations, support and contributions are recognized when the donor conditions are satisfied which generally coincide with the receipt of the grants, donations, support and contributions.

Mission-Related Social Enterprise Activities. Activities are recognized when revenues are received for services rendered through the social enterprise activities of CFSI, the first being the Center for Excellence in Humanitarian Service (CEHS) in Cotabato City, Mindanao, Philippines.



Interest Income. Interest income is recognized as the interest accrues, taking into account the effective yield of the asset.

Costs and Expenses

Costs and expenses are decreases in economic benefits during the accounting period in the form of outflows or decrease of assets or incurrence of liabilities that result in decreases in fund balance. Costs and expenses are recognized in the statement of revenues and expenses in the year these are incurred.

Operating Lease

Operating lease payments are recognized as expense in the statement of revenues and expenses on a straight-line basis over the lease term.

Foreign Currency-denominated Transactions

Foreign currency-denominated transactions are recorded in Philippine Peso by applying to the foreign currency amount the exchange rate at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are restated using the closing exchange rate at the reporting date.

Exchange differences arising on the settlement and restatement of monetary items at rates different from those at which they were initially recorded during the year are recognized in the statement of revenues and expenses in the year such difference arises.

Provisions

Provisions, if any, are recognized when CFSI has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Contingencies

Contingent liabilities are not recognized in the financial statements. These are disclosed in the notes to financial statements unless the possibility of an outflow of resources embodying economic benefits is remote. Contingent assets are not recognized in the financial statements but disclosed in the notes to financial statements when an inflow of economic benefit is probable.

Events After the Reporting Period

Post year-end events that provide additional information about CFSI's assets and liabilities at reporting period (adjusting events) are reflected in the financial statements. Post year-end events that are not adjusting events are disclosed in the notes to the financial statements when material.

3. Significant Accounting Judgments, Estimates and Assumptions

The preparation of the financial statements in accordance with PFRS for SMEs requires CFSI to make judgments, estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses and disclosure of contingent assets and liabilities, at the end of the reporting period. However, uncertainty about these estimates and assumptions could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future years.

Judgments

In the process of applying CFSI's accounting policies, management has made the following judgments, which has the most significant effect on the amounts recognized in the financial statements.



Determination of Functional Currency. Based on the economic substance of the underlying circumstances relevant to CFSI, the functional currency of CFSI has been determined to be the Philippine Peso. The Philippine Peso is the currency of the primary economic environment in which CFSI operates. It is the currency that mainly influences the revenues and expenses.

Revenue. CFSI assesses its revenue arrangements against specific criteria in order to determine if it is acting as principal or agent. CFSI has concluded that it is acting as principal in all of its revenue arrangements.

Operating Lease Commitment - Organization as Lessee. CFSI has entered into a lease agreement as a lessee (see Note 16). CFSI has determined that it does not retain all the significant risks and rewards of ownership of the property which are leased out in an operating lease agreement.

Estimates and Assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below. CFSI based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising beyond the control of CFSI. Such changes are reflected in the assumptions when they occur.

Useful Lives of Property and Equipment and Computer Software. CFSI estimates the useful lives of property and equipment and computer software based on the period over which the assets are expected to be available for use. The estimated useful lives of these assets are reviewed at each financial year-end and updated if expectations differ from previous estimates due to physical wear and tear, technical or commercial obsolescence and legal or other limits on the use of these assets. In addition, the estimation of the useful lives of these assets are based on the collective assessment of industry practice, internal technical evaluation and experience with similar assets. It is possible, however, that future results of operations could be materially affected by changes in estimates brought about by the changes in factors mentioned above. The amounts and timing of recorded expenses for any period would be affected by changes in these factors and circumstances.

The carrying values of property and equipment amounted to ₱19,460,390 and ₱21,198,254 as at December 31, 2022 and 2021, respectively (see Note 6). The carrying value of computer software amounted to nil and ₱1,014 as at December 31, 2022 and 2021, respectively (see Note 8).

Impairment of Property and Equipment and Computer Software. CFSI's management conducts an impairment review of its property and equipment and computer software when certain impairment indicators are present. This requires CFSI's management to make estimates and assumptions of the future cash flows expected to be generated from the continued use and ultimate disposition of such assets and the appropriate discount rate to determine the recoverable value of the assets. Future events could cause CFSI to conclude that these assets are impaired. Any resulting impairment loss could have a material adverse impact on CFSI's financial condition and results of operations.

Based on the assessment of CFSI, the property and equipment and computer software do not have any indication of impairment as at December 31, 2022 and 2021.

Retirement Benefits. The determination of the liability and retirement cost is dependent on the selection of certain assumptions by management. Those assumptions used in the calculation of retirement cost are described in Note 15 to the financial statements.



Retirement liability amounted to ₱10,827,150 and ₱14,622,355 as at December 31, 2022 and 2021, respectively (see Note 15).

4. Cash

	2022	2021
Cash on hand:		
Restricted	₱671,869	₱424,745
Unrestricted	75,137	70,000
	747,006	494,745
Cash in banks:		
Restricted (Note 15)	145,339,591	92,236,207
Unrestricted	11,756,541	9,706,194
	157,096,132	101,942,401
	₱157,843,138	₱102,437,146

Restricted cash includes funds the use of which is restricted to specific purposes bound by contracted agreements. It also includes the fund maintained by CFSI to cover its retirement liability amounting to ₱10,827,150 and ₱14,622,355 as at December 31, 2022 and 2021, respectively (see Note 15).

Unrestricted cash includes funds that are not subject to restrictions imposed by the donor. Restricted cash on hand are maintained in the field offices in the Philippines and in Myanmar to ensure delivery of services, in case of possible emergencies.

Interest income earned from cash in banks amounted to ₱111,269 and ₱183,284 in 2022 and 2021, respectively.

5. Other Current Assets

	2022	2021
Project advances:		
Operations	₱4,094,579	₱19,440,521
Due from Bangsamoro Development Agency (BDA)	–	32,385
Other agencies	86,660	50,250
Prepaid subscription	1,098,723	868,223
	₱5,279,962	₱20,391,379

Advances for operations represent amounts advanced for the field activities of various projects in the Philippines and in Myanmar.

Advances to other agencies includes staff benefits that are reimbursable from the Social Security System (SSS). As required by the SSS, employers such as CFSI need to advance for maternity benefits to staff, and then request reimbursement.



Prepaid subscription includes computer software, programs, and other online services that are paid on annually and/or monthly which are accessible via a web browser. These include NetSuite Financials, Zoom Video Conferencing, Dropbox Cloud Storage, Google Cloud Storage, Microsoft Office and Teamwork Project Management Software.

NetSuite Financials is a donation that includes a 12-month renewable subscription and three users.

6. Property and Equipment

	2022						Total
	Land	Buildings and Improvements	Transportation Equipment	Furniture and Fixtures	Communication Equipment	Office and Other Equipment	
Cost							
Balances at January 1, 2022	₱1,664,091	₱26,648,127	₱3,000,770	₱4,355,788	₱41,750	₱17,659,849	₱53,370,375
Additions	–	200,000	–	–	–	226,271	426,271
Balances at December 31, 2022	1,664,091	26,848,127	3,000,770	4,355,788	41,750	17,886,120	53,796,646
Accumulated Depreciation							
Balances at January 1, 2022	–	8,170,177	2,762,244	3,957,169	41,750	17,240,781	32,172,121
Depreciation	–	1,393,952	167,449	332,361	–	270,373	2,164,135
Balances at December 31, 2022	–	9,564,129	2,929,693	4,289,530	41,750	17,511,154	34,336,256
Net Book Value as at							
December 31, 2022	₱1,664,091	₱17,283,998	₱71,077	₱66,258	₱–	₱374,966	₱19,460,390

	2021						Total
	Land	Buildings and Improvements	Transportation Equipment	Furniture and Fixtures	Communication Equipment	Office and Other Equipment	
Cost							
Balances at January 1, 2021	₱1,664,091	₱26,470,607	₱3,000,770	₱4,349,481	₱83,752	₱17,630,350	₱53,199,051
Additions	–	177,520	–	6,307	–	29,499	213,326
Disposals	–	–	–	–	(42,002)	–	(42,002)
Balances at December 31, 2021	1,664,091	26,648,127	3,000,770	4,355,788	41,750	17,659,849	53,370,375
Accumulated Depreciation							
Balances at January 1, 2021	–	6,828,704	2,541,546	3,385,199	83,752	16,960,981	29,800,182
Depreciation	–	1,341,473	220,698	571,970	–	279,800	2,413,941
Disposals	–	–	–	–	(42,002)	–	(42,002)
Balances at December 31, 2021	–	8,170,177	2,762,244	3,957,169	41,750	17,240,781	32,172,121
Net Book Value as at							
December 31, 2021	₱1,664,091	₱18,477,950	₱238,526	₱398,619	₱–	₱419,068	₱21,198,254

Land includes: (a) 1,000 square meter lot in Cotabato City, Mindanao, Philippines purchased in 2006 from funds raised by CFSI, and (b) two lots totaling 529 square meters in Rizal, Luzon, Philippines donated by a member of the BOT in 2008. The property in Cotabato City includes a previously existing building, which is currently used as the office of CFSI and the CEHS. The land is intended for the long-term financial sustainability of CFSI and to enable CFSI to pursue its mission well into the future. Upon the recommendation and authorization of the donor, the BOT allowed management to sell the property in Rizal.

In 2022 and 2021, office and other equipment, which include computers, and furniture and fixtures were purchased through various project funds. Additions to building and improvements were also made in 2022 for the Iligan office and in 2021 for the Headquarters office.

Fully depreciated communication equipment still in use amounted to ₱41,750 as at December 31, 2022 and 2021.



7. Deposits

As required in lease agreements, CFSI makes deposits and advance rentals for the use of the office premises in the Philippines (Metro Manila, Iligan City, Marawi City, Zamboanga City, Maasin City, and Surigao City) and in Myanmar (Yangon, Sittwe and Maungdaw), and the warehouse in Maungdaw. CFSI was also required to post a deposit for the installation and use of an electric transformer and meter for the CEHS in Cotabato City.

Deposits as of December 31, 2022 and 2021 totaling to ₱777,164 and ₱1,032,454 respectively, will be returned to CFSI after the termination of the lease agreements.

8. Computer Software

Computer software includes desktop applications, additional user licenses and remote data storage and backup.

	2022	2021
Cost:		
Balance at beginning of year	₱1,082,853	₱1,082,853
Additions	—	—
Balance at end of year	1,082,853	1,082,853
Accumulated amortization:		
Balance at beginning of year	1,081,839	1,078,799
Amortization	1,014	3,040
Balance at end of year	1,082,853	1,081,839
Net book value	₱—	₱1,014

9. Accounts Payable and Accrued Expenses

	2022	2021
Accounts payable	₱5,463,950	₱4,074,826
Accrued expenses:		
Payable to various suppliers	12,747,868	6,259,584
Professional, technical and other consultancy fees	755,660	982,650
Others	296,588	292,901
Deferred revenue	—	2,549,950
Statutory payable	659,515	468,474
	₱19,923,581	₱14,628,385

Accounts payable and accrued expenses include liabilities to various vendors and contractors of several projects for expenses such as repairs of classrooms, construction of WASH facilities, purchase of various non-food items, livelihood items, materials and supplies for the use of communities, vehicle rent, utilities, and professional, technical and consultancy services. Accounts payable and accrued expenses are expected to be settled within 2023.

Other accrued expenses and statutory payable are expected to be settled within 2023.



10. Related Party Transactions

Salaries and employee benefits of the members of the Senior Management Team were ₱7,832,968 and ₱7,640,582 for the years ended December 31, 2022 and 2021, respectively.

11. Fund Balances

The fund balance is the accumulated excess of revenues and expenses as follows:

	2022	2021
Philippine Programme	₱65,304,873	₱25,406,562
Myanmar Programme	44,703,978	45,115,166
Headquarters Programme	42,437,715	44,692,688
Viet Nam Programme	163,357	595,091
	₱152,609,923	₱115,809,507

12. Project Expenses

Direct Project Expenses

Direct project expenses refer to the costs of projects carried out by CFSI in accordance with the agreements between CFSI and the respective donor partners and with its mission of protecting and promoting the human security of uprooted people. The beneficiaries are populations and organizations served by CFSI. Expenses under this category, which are usually restricted by the respective project agreements, are directly correlated with the corresponding grants obtained by CFSI for its services and activities, specifically in the Philippines, Myanmar and Viet Nam.

Community services benefited refugees in various parts of the Philippines, conflict-affected communities in Mindanao, disaster survivors in Mindanao and Visayas, vulnerable children and youth in Pasay City, crisis-affected communities and vulnerable individuals in northern Rakhine State, Myanmar.

In addition, community groups, organizations, and institutions benefit from capacity-building activities carried out by CFSI, such as those participating in the Social Work Education Project (SWEPE) in Myanmar and Viet Nam.

Community service and capacity building expenses amounted to ₱100,129,107 and ₱181,906,341 in 2022 and 2021, respectively. Trainings and workshops for crisis-affected populations amounted to ₱32,901,851 and ₱28,287,191 in 2022 and 2021, respectively. The aggregate amount of these expenses that directly benefit the beneficiaries amounted to ₱133,030,958 and ₱210,193,532 in 2022 and 2021, respectively.

Personnel costs include provision for retirement which refers to expenses charged to projects for the retirement benefits, in compliance with Philippine law, of project personnel. This provision from projects is deposited in each qualified staff member's account in the CFSI Retirement Fund. The funds are maintained in a restricted bank account dedicated to the Retirement Benefit Plan of CFSI (see Note 15).



Materials and supplies amounted to ₱3,080,665 and ₱2,944,290 in 2022 and 2021, respectively. These include computer software, including applications, tools and licenses purchased through annual renewable subscriptions.

Management, Supervision and Support Expenses

Management, supervision and support expenses amounting to ₱18,480,178 and ₱27,880,183 in 2022 and 2021, respectively, represent costs related to the overall supervision, monitoring and evaluation of specific projects which are directly associated with the grants received during the period.

Development Expenses

Development expenses amounting to ₱5,105,605 and ₱5,140,671 in 2022 and 2021, respectively, refer to costs associated with advancing the CFSI agenda and generating new service opportunities for CFSI including marketing, networking, assessment, planning, proposal preparation, negotiations, public information, and advocacy.

Some of these costs are expected to be recovered through management fees, reimbursements, and small grants.

Counterpart Expenses

Counterpart expenses amounting to ₱1,803,445 and ₱1,845,192 in 2022 and 2021, respectively, refer to the complementary contributions from, or mobilized by CFSI for specific projects, often, but not always, as a condition for accessing funds from funding agencies/partners for broader effort.

13. Country Programme Support Expenses

Country programme support expenses refer to subsidies provided by the Headquarters Fund to programmes in the countries in which CFSI operates. Country programmes usually include a variety of projects and/or operations carried out over a long period of time for which additional support is required. The funds for these subsidies come from restricted grants secured by Headquarters in support of country programmes, operational support from contracts entered into by CFSI and unrestricted contributions to CFSI from the private sector.

Country programme support expenses amounted to ₱1,257,927 and ₱802,317 in 2022 and 2021, respectively.

14. General and Administrative Expenses

General and administrative expenses refer to costs incurred for the operations of CFSI Headquarters in Metro Manila, Philippines. This account consists of:

	2022	2021
Personnel costs	₱2,392,664	₱2,008,212
Materials and office supplies	1,621,068	858,002
Transportation and travel	572,868	318,202
Rent and utilities (Note 16)	533,826	534,488
Auditor's fee	530,460	578,000
Communication expense	414,814	440,246

(Forward)



	2022	2021
Trainings and workshop expenses	215,341	198,264
Taxes and licenses (Note 19)	163,416	344,955
Repairs and maintenance	83,210	82,761
Insurance	14,326	14,089
Others	-	75,000
	₱6,541,993	₱5,452,219

Taxes and licenses include real property taxes for CFSI Headquarters that cover the years 2022 and 2021.

15. Retirement Benefits

CFSI has an unfunded, noncontributory, defined benefit retirement plan covering all qualified employees.

The following tables summarize the components of net retirement benefits expense recognized in the statement of revenues and expenses and retirement liability recognized in the statement of assets, liabilities and fund balances, which were based on the latest actuarial valuation as at December 31, 2022 and 2021.

	2022	2021
Retirement income:		
Net actuarial gain	(₱6,108,516)	(₱4,367,591)
Current service cost	1,552,949	2,097,839
Interest cost on benefit obligation	760,362	654,762
	(₱3,795,205)	(₱1,614,990)

Movements in the retirement liability in 2022 and 2021 are as follows:

	2022	2021
Balance at beginning of year	₱14,622,355	₱16,788,768
Retirement expense	(3,795,205)	(1,614,990)
Benefits paid	-	(551,423)
Balance at end of year	₱10,827,150	₱14,622,355

In preparation for the formal establishment of the Retirement Benefit Plan, CFSI has maintained a fund to cover its retirement liability. The cash balances in the restricted high-yielding interest-earning bank account are ₱19,157,136 and ₱17,127,007 as at December 31, 2022 and 2021, respectively (see Note 4).

The principal assumptions used in determining retirement liability as at December 31, 2022 and 2021 are as follows:

	2022	2021
Discount rate	7.40%	5.20%
Salary increase rate	4.00%	5.00%



Shown below is the maturity analysis of the undiscounted benefit payments as at December 31, 2022 and 2021:

	2022	2021
Less than one year	₱159,184	₱119,260
More than one to five years	2,284,549	824,197
More than five to 10 years	7,828,781	7,798,593
More than 10 to 15 years	22,214,168	14,502,079
More than 15 to 20 years	17,709,507	21,420,262
More than 20 years	52,133,361	57,421,229

The weighted average duration of the retirement liability is 16.2 years and 18.0 years as at December 31, 2022 and 2021, respectively.

16. Lease Commitment

CFSI has existing operating lease agreements for its office spaces. These leases are renewed on an annual basis. Rental expenses, presented under “Rent and utilities” as part of Project expenses and “General and administrative expenses”, amounted to ₱5,394,698 and ₱4,194,791 in 2022 and 2021, respectively. This includes rent for its offices and warehouses in the Philippines and Myanmar.

17. Events after the Reporting Period

Impact of the re-implementation of enhanced community quarantine

In a move to contain the COVID-19 outbreak, on March 27, 2021, the National Capital Region and the provinces of Rizal, Bulacan, Cavite and Laguna, all in the island of Luzon, have been placed under another enhanced community quarantine from March 29, 2021 until April 4, 2021, and further extended until April 11, 2021.

The Organization considers the event surrounding the implementation of an enhanced community quarantine as a non-adjusting subsequent event, which do not impact its financial position and performance as of and for the year ended December 31, 2022. Further, Management and the BOT have assessed that CFSI operations might not be adversely affected. CFSI continues to deliver on a host of its commitments and to report in accordance with established agreements.

Impact of CREATE Act

On March 26, 2021 the Corporate Recovery and Tax Incentives for Enterprises (CREATE) Act was signed into law to attract more investments and maintain fiscal prudence and stability in the Philippines. Republic Act (RA) No. 11534 or the CREATE Act introduces reforms to the corporate income tax and incentives systems. It takes effect 15 days after its complete publication in the Official Gazette or in a newspaper of general circulation or April 11, 2021.

The following are the key changes to the Philippine tax law pursuant to the CREATE Act:

- Effective July 1, 2020, regular corporate income tax (RCIT) rate is reduced from 30% to 25% for domestic corporations. For domestic corporation with net taxable income not exceeding ₱5,000,000 and with total assets not exceeding ₱100,000,000, excluding land on which the business entity’s office, plant and equipment are situated, during the taxable year, the RCIT rate is reduced to 20%.
- Minimum corporate income tax (MCIT) rate reduced from 2% to 1% of gross income effectively July 1, 2020 to June 30, 2023.



CFSI, as a not-for-profit organization operating exclusively for charitable purposes and the promotion of social welfare, falls under Section 30 (e) and (g) of the National Internal Revenue Code, as amended by RA No. 8424, where income from activities in pursuit of the purpose for which CFSI was organized is exempt from income tax.

New Project Partnership

Continuing the intervention for those affected by Typhoon Rai (locally named Odette) in the CARAGA region and the province of Southern Leyte, CFSI and DFAT entered into another partnership, the We Can Project (WCP). This follows the Odette Response Project implemented by both partners in 2022. The Grant Agreement for WCP was signed in February 2023, and will be implemented in twenty-four months through January 2025.

18. Supplementary Information Required under Revenue Regulations (RR) 34-2020

On December 18, 2020, the BIR issued RR No. 34-2020, Prescribing the Guidelines and Procedures for the Submission of BIR Form No. 1709, Transfer Pricing Documentation (TPD) and other Supporting Documents, Amending for this Purpose the Pertinent Provisions of RR Nos. 19-2020 and 21-2002, as amended by RR No. 15-2010, to streamline the guidelines and procedures for the submission of BIR Form No. 1709, TPD and other supporting documents by providing safe harbors and materiality thresholds. Section 2 of the RR No. 34-2020 provides the list of taxpayers that are required to file and submit the Related Party Transactions (RPT) Form, together with the Annual Income Tax Return.

CFSI is not covered by the requirements and procedures for related party transactions provided under RR No. 34-2020 as it does not meet any criteria of taxpayers prescribed in Section 2 of RR No. 34-2020.

19. Supplementary Information Required under RR 15-2010

On December 28, 2010, RR No. 15-2010 became effective and amended certain provisions of RR No. 21-2002 prescribing the manner of compliance with any documentary and/or procedural requirements in connection with the preparation and submission of financial statements and income tax returns. Section 2 of RR No. 21-2002 was further amended to include in the notes to financial statements information on taxes, duties and license fees paid or accrued during the year in addition to what is mandated by PFRS for SMEs.

CFSI reported and/or paid the following types of taxes in 2022:

(a) Value-added Tax (VAT)

CFSI is a non-VAT registered entity not engaged in the sale of goods or services. All of its revenues are coming from grants, donations, support and contributions which were not charged with output VAT. The input tax incurred in all of its costs and expenses were charged to expenses.



(b) Other Taxes and Licenses

All other taxes, local and national, including real estate taxes, license and permit fees lodged under the "Taxes and licenses" account under the "General and administrative expenses" account in the statement of revenues and expenses includes the following for the year ended December 31, 2022.

	Amount
Local:	
Mayor's Permit	₱67,614
Real property tax	36,142
Fire inspection fee	3,500
Barangay Clearance	1,030
Community tax certificate	538
National:	
BIR Deficiency Tax	49,672
Land Transportation Office registration	4,420
BIR annual registration	500
	₱163,416

(c) The amount of withholding taxes paid and accrued for the year ended December 31, 2022 amounted to:

Withholding tax on compensation	₱4,601,968
Expanded withholding taxes	1,518,897
Final withholding tax	27,817
	₱6,148,682

(d) CFSI has no tax assessments and cases pending before the BIR as at December 31, 2022. Likewise, CFSI has no other pending tax cases outside the administration of the BIR as at December 31, 2022.

20. Contributed Services

A variety of individuals, communities, organizations/corporations, networks, universities, and local governments made significant contributions in-kind to support and complement the efforts of CFSI. These include services, facilities, equipment, materials and supplies. Management estimated the total value of these contributions, which were not reflected in the financial statements, to be ₱9,748,318 and ₱16,189,300 in 2022 and 2021, respectively.

Some of the major contributed services follow:

- a. CFSI Board and Staff - The Members of the Board of Trustees (BOT) and Staff, plus many Volunteers, made contributions of time, services, and personal resources far above and beyond reasonable expectations. Staff Members covered certain field-related expenses out of their own funds and contributed many hours of overtime without expectation of additional compensation. Volunteers, including professionals and interns from various parts of the world, provided their services at no cost, but great benefit to CFSI.



- b. Communities - The organizing and mobilization efforts of CFSI resulted in voluntary contributions of services, facilities, and other valuable resources by communities affected by persecution, violence, armed conflict, disaster, and other exceptionally difficult circumstances. For example, in Visayas and Mindanao, Philippines, the assistance provided by hundreds of Community Volunteers made it possible for CFSI to provide relief goods, in a timely manner, to large numbers of people in need of protection and humanitarian assistance.

In support of the PAI in Pasay City which was implemented from June 2019 to November 2020, volunteers who were trained as Youth Peer Counsellors and Family Support Workers helped mobilize and recruit participants to the community education and outreach activities, provided family planning services and community-based HIV screening, assisted clients to health centers for health services, facilitated discussions on adolescent sexual and reproductive health topics, conducted home visits to adolescents and held peer-to-peer counselling.

To support the second year of implementation of the Sexual and Reproductive Health Project in Pasay City from November 2021 to November 2022, young people trained as Peer Educators and Youth Community Mobilizers organized and conducted health promotions activities among adolescents, parents, and gatekeepers including awareness sessions, psychosocial support, peer counselling, community and facility-based HIV screening, family planning services, referrals to the CFSI Sexual and Reproductive Health Clinic, health centers, and child protection agencies; distributed condoms and contraceptives to young people during enhanced community quarantine; and provided support through online and social media engagement.

Community contributions were not limited to the Philippines. In Myanmar, local landowners made space available for structures that benefitted the entire community. Many Community Volunteers helped build these structures and/or provided other services at no cost to CFSI. For example, in the areas where it implements its child protection and education projects with UNICEF, community members volunteered to repair houses or structures used for learning and psychosocial activities of children. Parents also volunteered in activities, including cleaning and maintaining the learning center and play area, fetching water, helping carry play and learning materials, and watching over children while playing outside the learning center. Some families offered to use part of their house for learning spaces and children activities.

In the WASH project with UNICEF, community members provided manual labor in carrying construction materials used in renovating and constructing water and sanitation facilities in the villages. Community members also offered to share key messages on hygiene and COVID-19 prevention through informal and small group sessions. Community-based WASH Committees volunteered to oversee the operations and maintenance of WASH facilities constructed and renovated in their villages.

In its SRHR/GSMIP with UNFPA Myanmar, women offered their houses as venues for information-sharing of key messages on SRH and GBV. Community-based Peer Educators facilitated peer-to-peer sessions on SRH-GBV for free. Some individuals offered to use their vehicle for GBV survivors and SRH clients brought to hospitals or clinics for emergency treatment. In some instances, some individuals contributed cash for immediate medical needs of SRH clients.

- c. Organizations/Corporations - Google, Inc. hosts CFSI's email and other web-based platforms on Google Apps for Business. Oracle Net Suite donated accounting software and provided coaching and technical support. The World Bank helped strengthen CFSI's technical capacities, as did



UNHCR, UNICEF, UNFPA, WFP, the United Nations Office for the Coordination of Humanitarian Affairs (OCHA), the Australia DFAT and several other organizations. UNHCR in Myanmar shared facilities and services.

- d. Networks - CFSI participates in a variety of international, regional, national, and local networks with the aims of advancing the CFSI agenda, enhancing internal capacities, achieving greater impact, and generating new service opportunities. CFSI invests some of its own limited funds in these activities in accordance with its roles and responsibilities in the humanitarian and development arenas. In addition, significant in-kind support is provided by partners of CFSI, such as transportation and accommodation for participation in meetings and conferences in various parts of the world. This invaluable assistance enables CFSI to have a voice in many important gatherings, processes, and events. Primary network partners for 2022 and 2021 included:

- International Council of Voluntary Agencies (ICVA)
- Core Humanitarian Standards (CHS) Alliance
- Asia Pacific Refugee Rights Network (APRRN)
- Asian Disaster Reduction and Response Network (ADRRN)
- Association of Foundations in the Philippines (AF)

- e. Academic Institutions - CFSI has entered into cooperation with various universities and colleges in the Philippines and abroad during the 41-year history of CFSI. The aims include helping CFSI remain a learning organization, creating opportunities for CFSI to contribute to the knowledge base, providing internships at CFSI, mobilizing additional resources, and generating new service opportunities.

Some academic institutions play even larger roles. CFSI benefited from the services of interns and volunteers from many of these academic institutions during 2020 and 2019 including, but not limited to, the following:

Philippines

- University of the Philippines - Metro Manila
- University of the Philippines – Open University
- Mindanao State University – Maguindanao
- Mindanao State University – Marawi City
- Asia Social Institute – Metro Manila
- Pamantasan ng Lungsod ng Maynila – Metro Manila
- Lourdes College - Cagayan de Oro

USA

- University of Arkansas

Belgium

- University Libre De Bruxelles



SECRETARY'S CERTIFICATE

I, Narcisa Escaler, of legal age, Filipino and with office address at 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City, after having been duly sworn in accordance with law, hereby depose and say:

1. That I am the Corporate Secretary of Community and Family Services International, a corporation duly organized and existing by virtue of and under the laws of the Republic of the Philippines, with office address at the 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City;
2. That at the meeting validly held on 31 March 2023, the Audit and Finance Committee of Community and Family Services International approved and authorized issuance of the Audited Financial Statements for years 2022 and 2021;
3. That the approval of the Audit and Finance Committee is consistent with the Board Resolution unanimously passed and approved on 26 April 2007 that states: "...the Audit and Finance Committee is authorized to approve and issue, on behalf of the Board of Trustees, the annual Audited Financial Statements of CFSI."


IN WITNESS WHEREOF, I have hereunto set my hand this 28th day of April 2023 at Pasay City.


NARCISA ESCALER
Corporate Secretary

Valid Identity Document:
Philippine Passport No. P6589786A
Issued on 28 March 2018 in Manila

SUBSCRIBED AND SWORN to before me this _____ day of APR 28 2023,
affiant exhibiting to me his above-indicated valid identity document.

Doc. No. 363 ;
Page No. 74 ;
Book No. XVIII ;
Series of 2023


ATTY. ROGELIO J. BOLIVAR
NOTARY PUBLIC IN QUEZON CITY
Commission No. Adm. Matter No. NP 158 (2023-2024)
IBP O.R. No. 180815 2023 & IEP C.R. No. 180816 2024
PTR O.R. No. 3916669 D 01/03/2023 / Roll No. 33632 / TIN # 129-871-009-000
MCLE No. 7 & 8 FROM APRIL 15, 2023 UNTIL APRIL 14, 2025
Address: 31-F Harvard St. Cubao, Q.C.

BUREAU OF INTERNAL REVENUE

**STATEMENT OF MANAGEMENT'S RESPONSIBILITY
FOR ANNUAL INCOME TAX RETURN**

The Management of Community and Family Services International (CFSI) is responsible for all information and representations contained in the Annual Income Tax Return for the year ended **December 31, 2022**. Management is likewise responsible for all information and representations contained in the financial statements accompanying the Annual Income Tax Return covering the same reporting period. Furthermore, the Management is responsible for all information and representations contained in all the other tax returns filed for the reporting period, including, but not limited, to the withholding tax returns, documentary stamp tax returns, and any and all other tax returns.

In this regard, the Management affirms that the attached audited financial statements for the year ended **December 31, 2022** and the accompanying Annual Income Tax Return are in accordance with the books and records of Community and Family Services International (CFSI), complete and correct in all material respects. Management likewise affirms that:

- (a) the Annual Income Tax Return has been prepared in accordance with the provisions of the National Internal Revenue Code, as amended, and pertinent tax regulations and other issuances of the Department of Finance and the Bureau of Internal Revenue;
- (b) any disparity of figures in the submitted reports arising from the preparation of financial statements pursuant to financial accounting standards and the preparation of the income tax return pursuant to tax accounting rules has been reported as reconciling items and maintained in the company's books and records in accordance with the requirements of Revenue Regulations No. 8-2007 and other relevant issuances;
- (c) Community and Family Services International (CFSI) has filed all applicable tax returns, reports and statements required to be filed under Philippine tax laws for the reporting period, and all taxes and other impositions shown thereon to be due and payable have been paid for the reporting period, except those contested in good faith.


Cornelio Banaag Jr.

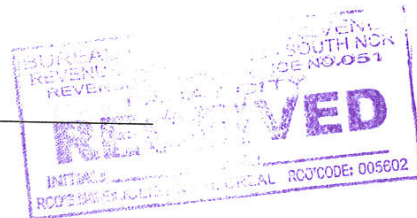
Chairman, Board of Trustees


Steven Muncy

Executive Director


Ronald Neil Sison

Deputy Executive Director / Director for Finance and Administration



APR 28 2023

Signed this 27th day of April 2023.

**STATEMENT OF MANAGEMENT'S RESPONSIBILITY
FOR FINANCIAL STATEMENTS**

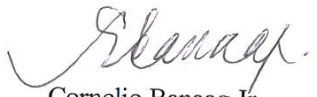
The Management of Community and Family Services International (CFSI) is responsible for the preparation and fair presentation of the financial statements including the schedules attached therein, for the years ended December 31, 2022 and 2021, in accordance with the prescribed financial reporting framework indicated therein, 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.

In preparing the financial statements, Management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable matters related to going concern and using the going concern basis of accounting unless Management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Trustees is responsible for overseeing the Company's financial reporting process.

The Board of Trustees reviews and approves the financial statements including the schedules attached therein, and submits the same to the stockholders or members.

SyCip, Gorres, Velayo & Co., the independent auditor appointed by the members, has audited the financial statements of the Company in accordance with Philippine Standards on Auditing, and in its report to the stockholders or members, has expressed its opinion on the fairness of presentation upon completion of such audit.



Cornelio Banaag Jr.
Chairman, Board of Trustees



Steven Muncy
Executive Director*



Ronald Neil Sison
Deputy Executive Director
and Director for Finance and
Administration**

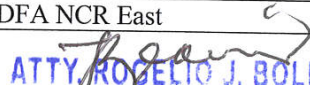
REPUBLIC OF THE PHILIPPINES)
CITY OF **QUEZON CITY**) SS



SUBSCRIBED AND SWORN TO before me affiants presented to me following competent evidence of their identity:

<i>Name</i>	<i>Passport Number</i>	<i>Date Issued</i>	<i>Place Issued</i>
Cornelio Banaag Jr.	P5652111A	18-Jan-2018	NCR Central
Steven Muncy	565953197	19-Jul-2019	US Embassy Manila
Ronald Neil Sison	P9254857A	22-Oct-2018	DFA NCR East

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Page No. 74
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ATTY. ROGELIO J. BOLIVAR
NOTARY PUBLIC IN QUEZON CITY
Commission No. Adm. Matter No. NP 158 (2023-2024)
IBP O.R. No. 180815 2023 & IBP O.R. No. 180816 2024
PTR O.R. No. 3916669 D 01/03/2023 / Rep. No. 33832 / TIN # 129-871-000-...
MCLE No. 7 & 8 FROM APRIL 15, 2023 UNTIL APRIL 14, 2025
Address: 31-F Harvard St. Cubao, Q.C.

*The Organization has an Executive Director in place of a President/Chief Executive Officer.
** The Organization has Deputy Executive Director and Director for Finance and Administration in place of a Chief Finance Officer.

SWORN STATEMENT

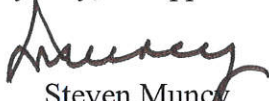
We, Steven Muncy and Renmin Victor Villanueva, Executive Director and Treasurer, respectively, of Community and Family Services International (CFSI) with address at 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City, hereby depose and state that:


In compliance with the Revised SCR Rule 68, we are stating the following information that relates to the preceding fiscal year 2022, to wit:

Documents/Schedules to the Audited Financial Statements as of December 31, 2022	NSPO Forms
1. Affidavit of Willingness to be Audited by the Commission	NSPO Form-2
2. Schedule of Receipts or Income or Sources of Other Than Contributions and Donations	NSPO Form-3
3. Schedule of Contributions and Donations	NSPO Form-4
4. Schedule of Application of Funds	NSPO Form-5
5. Certificate of Existence of Program/Activity (COEP)	NSPO Form-6

We hereby certify that this Sworn Statement with duly attached schedules is executed to attest to the truth of the foregoing and for whatever legal purposes it may serve.

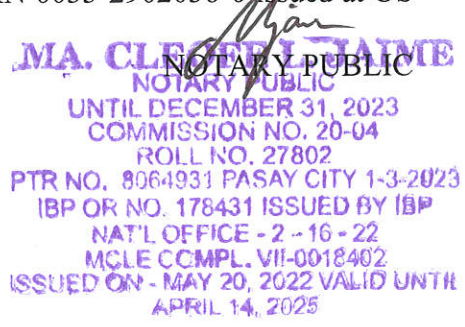
In witness thereof, we have hereunto affixed our signature this 14th day of August 2023, at Pasay City, Philippines.


Steven Muncy
Executive Director*


Renmin Victor Villanueva
Treasurer

Subscribed and sworn to before me, a Notary Public for and in Pasay City, on 14 AUG 2023, 2023 affiants personally, exhibiting their respective competent evidence of identification cards Passport Number 565953197 and UMID CRN 0033-2902036-0 issued at US Embassy Manila and SSS Manila, respectively.

Doc. No. 254 ;
Page No. 52 ;
Book No. 9 ;
Series of 2023


MA. CLEBER J. JARME
NOTARY PUBLIC
UNTIL DECEMBER 31, 2023
COMMISSION NO. 20-04
ROLL NO. 27802
PTR NO. 8064931 PASAY CITY 1-3-2023
IBP OR NO. 178431 ISSUED BY IBP
NAT'L OFFICE - 2 - 16 - 22
MCLE COMPL. VII-0018402
ISSUED ON - MAY 20, 2022 VALID UNTIL
APRIL 14, 2025

*The Organization has an Executive Director in place of a President.

Republic of the Philippines } SS
Pasay City, Metro Manila }

AFFIDAVIT OF WILLINGNESS TO BE AUDITED BY THE COMMISSION

I, Ronald Neil Sison of legal age, Filipino and resident of 18 Sunrise Street, SSS Village, Marikina City, after having been sworn to in accordance with law hereby depose and state:

I am the Deputy Executive Director/Director for Finance and Administration of Community and Family Services International (CFSI), a non-stock non-profit organization registered with Securities and Exchange Commission.

That I, as authorized by the Board of Trustees of Community and Family Services International (CFSI), hereby manifest its willingness to be audited by the Commission upon its Order and Authority for the purpose of determining compliance of the corporation with existing laws and regulations.

That this affidavit is executed to attest to the truth of the foregoing and for whatever legal purpose and intent it may serve.

In witness whereof, I hereby sign this affidavit this 14th day of August 2023 at Pasay City, Philippines.

RONALD NEIL SISON
Deputy Executive Director/
Director for Finance and Administration *

24 AUG 2023

SUBSCRIBED AND SWORN to before me this _____ day of August 2023, affiant exhibiting to me his above-indicated valid identity document.

Doc. No. 255 ;
Page No. 01 ;
Book No. 9 ;
Series of 2023

MA. CLEOFE L. JAIME
NOTARY PUBLIC
UNTIL DECEMBER 31, 2023
COMMISSION NO. 20-04
ROLL NO. 27802
PTR NO. 8064931 PASAY CITY 1-3-2023
IBP OR NO. 178431 ISSUED BY IBP
NAT'L OFFICE - 2 - 16 - 22
MCLE COMPL. VII-0018402
ISSUED ON - MAY 20, 2022 VALID UNTIL

*The Organization has Deputy Executive Director and Director for Finance and Administration in place of a Chief Finance Officer.

**SCHEDULE OF RECEIPTS OR INCOME OR SOURCES OF FUNDS
OTHER THAN CONTRIBUTIONS AND DONATIONS**

Name of Organization COMMUNITY AND FAMILY SERVICES INTERNATIONAL, INC.	SEC Registration Number CN20180059
For the Year Ended December 31, 2022	

Receipts or Income or Sources of Funds				
No.	Description of Income	Source	Amount	Period Covered
1	Interest income	Various Bank Account	₱111,269	Jan 01 - Dec 31 2022

SCHEDULE OF CONTRIBUTIONS AND DONATIONS

Name of Organization COMMUNITY AND FAMILY SERVICES INTERNATIONAL, INC.	SEC Registration Number CN20180059
For the Year Ended December 31, 2022	

Part I Contributors/Donors				
No.	Name and Address	Nationality	Total Contributions	Type of Contribution
1	Government of Australia Department of Foreign Affairs and Trade 23 rd Floor Tower 2, RCBC Plaza, Ayala Ave., Makati City, Philippines	Australian	₱ 101,049,799	Cash <input checked="" type="checkbox"/> Noncash <input type="checkbox"/>
2	United Nations Children's Fund P.O. Box 1435, Yangon, Myanmar	American	99,408,663	Cash <input checked="" type="checkbox"/> Noncash <input type="checkbox"/>
3	United Nations Children's Fund 31 st Floor Yuchengco Tower RCBC Plaza 6819 Ayala Avenue, Makati City, Philippines	American	39,618,513	Cash <input checked="" type="checkbox"/> Noncash <input type="checkbox"/>
4	Spanish Cooperation Agency for International Development 7 th Floor Equitable Tower, 8751 Paseo de Roxas, Bel Air, Makati City, Philippines	Spanish	29,910,428	Cash <input checked="" type="checkbox"/> Noncash <input type="checkbox"/>
5	United Nations High Commissioner for Refugees 6 th Floor, GC Corporate Plaza Makati City, Philippines	Swiss	23,667,027	Cash <input checked="" type="checkbox"/> Noncash <input type="checkbox"/>
6	World Food Programme 11 th Floor, South Tower, Rockwell Business Center, Sheridan, Mandaluyong, Philippines	Italian	15,023,407	Cash <input checked="" type="checkbox"/> Noncash <input type="checkbox"/>
7	United Nations Population Fund No. 6 Natmark Road, Tamwe Township, Yangon, Myanmar	American	11,384,797	Cash <input checked="" type="checkbox"/> Noncash <input type="checkbox"/>
8	European Union in the Philippines 30 th Floor Tower 2, RCBC Plaza, 6819 Ayala Avenue, Makati City, Philippines	European	7,940,133	Cash <input checked="" type="checkbox"/> Noncash <input type="checkbox"/>

No.	Name and Address	Nationality	Total Contributions	Type of Contribution
9	United Nations High Commissioner for Refugees No.11, 11th Floor, Kantharyar Office Tower, Corner of Kan Yeik Thar Road and U Aung Myat Road, Mingalar Taung Nyunt Township, Yangon, Myanmar	Swiss	2,850,969	Cash <input checked="" type="checkbox"/> Noncash <input type="checkbox"/>
10	China Medical Board 1st Floor, Old Building 12 Peking Union Medical College Hospital No. 1 Shuaifuyuan, Dongcheng District Beijing 100730, China	Chinese	2,567,050	Cash <input checked="" type="checkbox"/> Noncash <input type="checkbox"/>
11	VOICE Hivos Office, 18 Office Park, 15 th floor unit B Jl TB Simatupang No. 18 Jakarta 12520 Indonesia	Dutch	2,557,794	Cash <input checked="" type="checkbox"/> Noncash <input type="checkbox"/>
12	Fundación Educación y Cooperación Benny Imperial Drive (Alternate Rd), Brgy. 18, Cabagñan West, Legazpi City, Philippines 4500	Spanish	2,416,924	Cash <input checked="" type="checkbox"/> Noncash <input type="checkbox"/>
13	Consuelo Zobel Alger Foundation 27/F Citibank Tower, 8741 Paseo de Roxas, Makati City 1226, Philippines	Filipino	2,000,000	Cash <input checked="" type="checkbox"/> Noncash <input type="checkbox"/>
14	Oracle Corporation Singapore Pte. Ltd. 1 Fusionopolis Place, Level 12 Galaxis Singapore 138522	Singaporean	1,272,254	Cash <input type="checkbox"/> Noncash <input checked="" type="checkbox"/>
15	Angat Buhay 84 Cordillera, Santa Mesa Heights, Quezon City, Philippines	Filipino	380,000	Cash <input type="checkbox"/> Noncash <input checked="" type="checkbox"/>
16	Others (aggregate of all the contributions which are individually below ₱100,000.00) - by nationality	Various	201,478	Cash <input checked="" type="checkbox"/> Noncash <input type="checkbox"/>
	Total		₱342,249,326	

SCHEDULE OF APPLICATION OF FUNDS

Name of Organization COMMUNITY AND FAMILY SERVICES INTERNATIONAL, INC.	SEC Registration Number CN20180059
For the Year Ended December 31, 2022	

Item Number	Description of Programs / Projects /Activities	Status	Project Officer-in-Charge
1	Name of Program/Project/Activity: Urban Refugee Project Complete Office Address: 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City, Metro Manila Contact Number of Project Office: (02)8551-2374	<input type="checkbox"/> Accomplished <input checked="" type="checkbox"/> On-going <input type="checkbox"/> Planned	Name: Rufino Seva Complete Address: 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City, Metro Manila Contact Number: (02)8551-2374
2	Name of Program/Project/Activity: Mindanao Protection Project Complete Office Address: 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City, Metro Manila Contact Number of Project Office: (02)8551-2374	<input checked="" type="checkbox"/> Accomplished <input type="checkbox"/> On-going <input type="checkbox"/> Planned	Name: Alizain Tahir Complete Address: 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City, Metro Manila Contact Number: (02)8551-2374
3	Name of Program/Project/Activity: Child Protection in Emergency Response Project - CARAGA Complete Office Address: 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City, Metro Manila Contact Number of Project Office: (02)8551-2374	<input type="checkbox"/> Accomplished <input checked="" type="checkbox"/> On-going <input type="checkbox"/> Planned	Name: Lorelie Panganiban Complete Address: 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City, Metro Manila Contact Number: (02)8551-2374
4	Name of Program/Project/Activity: Child Protection in Emergency Response Project – STS Paeng Complete Office Address: 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City, Metro Manila Contact Number of Project Office: (02)8551-2374	<input type="checkbox"/> Accomplished <input checked="" type="checkbox"/> On-going <input type="checkbox"/> Planned	Name: Meriam Acob Complete Address: 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City, Metro Manila Contact Number: (02)8551-2374
5	Name of Program/Project/Activity: Cash for Work Project Complete Office Address: 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City, Metro Manila Contact Number of Project Office: (02)8551-2374	<input checked="" type="checkbox"/> Accomplished <input type="checkbox"/> On-going <input type="checkbox"/> Planned	Name: Mamerto Certifico Jr Complete Address: 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City, Metro Manila Contact Number: (02)8551-2374
6	Name of Program/Project/Activity: CERF Anticipatory Action Project Complete Office Address: 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City, Metro Manila Contact Number of Project Office: (02)8551-2374	<input checked="" type="checkbox"/> Accomplished <input type="checkbox"/> On-going <input type="checkbox"/> Planned	Name: Randy Rimpongan Complete Address: 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City, Metro Manila Contact Number: (02)8551-2374

7	Name of Program/Project/Activity: Marawi Covid Recovery Project Complete Office Address: 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City, Metro Manila Contact Number of Project Office: (02)8551-2374	<input type="checkbox"/> Accomplished <input checked="" type="checkbox"/> On-going <input type="checkbox"/> Planned	Name: Farida Mangcaan Complete Address: 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City, Metro Manila Contact Number: (02)8551-2374
8	Name of Program/Project/Activity: Odette Response Project Complete Office Address: 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City, Metro Manila Contact Number of Project Office: (02)8551-2374	<input checked="" type="checkbox"/> Accomplished <input type="checkbox"/> On-going <input type="checkbox"/> Planned	Name: Mamerto Certifico Jr Complete Address: 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City, Metro Manila Contact Number: (02)8551-2374
9	Name of Program/Project/Activity: Camps of Learning Project Complete Office Address: 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City, Metro Manila Contact Number of Project Office: (02)8551-2374	<input checked="" type="checkbox"/> Accomplished <input type="checkbox"/> On-going <input type="checkbox"/> Planned	Name: Carida Akis Complete Address: 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City, Metro Manila Contact Number: (02)8551-2374
10	Name of Program/Project/Activity: Communities for Learning and Employment Project Complete Office Address: 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City, Metro Manila Contact Number of Project Office: (02)8551-2374	<input checked="" type="checkbox"/> Accomplished <input type="checkbox"/> On-going <input type="checkbox"/> Planned	Name: Alizain Tahir Complete Address: 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City, Metro Manila Contact Number: (02)8551-2374
11	Name of Program/Project/Activity: Sexual and Reproductive Health Project - European Union Complete Office Address: 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City, Metro Manila Contact Number of Project Office: (02)8551-2374	<input type="checkbox"/> Accomplished <input checked="" type="checkbox"/> On-going <input type="checkbox"/> Planned	Name: Genesis Faderogao Complete Address: 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City, Metro Manila Contact Number: (02)8551-2374
12	Name of Program/Project/Activity: Sama Bajau Education Support Project 2 Complete Office Address: 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City, Metro Manila Contact Number of Project Office: (02)8551-2374	<input checked="" type="checkbox"/> Accomplished <input type="checkbox"/> On-going <input type="checkbox"/> Planned	Name: Meriam Tedding Complete Address: 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City, Metro Manila Contact Number: (02)8551-2374
13	Name of Program/Project/Activity: Community of Practice on Mental Health and Psychosocial Support Project Complete Office Address: 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City, Metro Manila Contact Number of Project Office: (02)8551-2374	<input type="checkbox"/> Accomplished <input checked="" type="checkbox"/> On-going <input type="checkbox"/> Planned	Name: Noraida Abdullah Karim Complete Address: 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City, Metro Manila Contact Number: (02)8551-2374
14	Name of Program/Project/Activity: Mental Health and Psychosocial Support Project Converge Project Complete Office Address: 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City, Metro Manila Contact Number of Project Office: (02)8551-2374	<input type="checkbox"/> Accomplished <input checked="" type="checkbox"/> On-going <input type="checkbox"/> Planned	Name: Aira Tose Complete Address: 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City, Metro Manila Contact Number: (02)8551-2374
15	Name of Program/Project/Activity: Empowering Refugee Women and Youth Towards Self-Reliance and Socioeconomic Integration in the Philippines Complete Office Address: 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City, Metro Manila Contact Number of Project Office: (02)8551-2374	<input type="checkbox"/> Accomplished <input checked="" type="checkbox"/> On-going <input type="checkbox"/> Planned	Name: Rafea Salem El-Hawi Complete Address: 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City, Metro Manila Contact Number: (02)8551-2374

15	Name of Program/Project/Activity: Philippine Programme Support Complete Office Address: 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City, Metro Manila Contact Number of Project Office: (02)8551-2374	<input type="checkbox"/> Accomplished <input checked="" type="checkbox"/> On-going <input type="checkbox"/> Planned	Name: Ronald Neil Sison Complete Address: 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City, Metro Manila Contact Number: (02)8551-2374
16	Name of Program/Project/Activity: Gender-Based Violence, Sexual And Reproductive Health Rights and Mental Health and Psychosocial Support Integrated Project Complete Office Address: 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City, Metro Manila Contact Number of Project Office: (02)8551-2374	<input type="checkbox"/> Accomplished <input checked="" type="checkbox"/> On-going <input type="checkbox"/> Planned	Name: May Tan Complete Address: 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City, Metro Manila Contact Number: (02)8551-2374
17	Name of Program/Project/Activity: Strengthening Child Protection Project Complete Office Address: 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City, Metro Manila Contact Number of Project Office: (02)8551-2374	<input checked="" type="checkbox"/> Accomplished <input type="checkbox"/> On-going <input type="checkbox"/> Planned	Name: May Tan Complete Address: 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City, Metro Manila Contact Number: (02)8551-2374
18	Name of Program/Project/Activity: School and Communities Water, Sanitation and Hygiene Project Complete Office Address: 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City, Metro Manila Contact Number of Project Office: (02)8551-2374	<input type="checkbox"/> Accomplished <input checked="" type="checkbox"/> On-going <input type="checkbox"/> Planned	Name: May Tan Complete Address: 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City, Metro Manila Contact Number: (02)8551-2374
19	Name of Program/Project/Activity: Community and Home-based Action for Inclusive and Responsive Education Complete Office Address: 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City, Metro Manila Contact Number of Project Office: (02)8551-2374	<input type="checkbox"/> Accomplished <input checked="" type="checkbox"/> On-going <input type="checkbox"/> Planned	Name: May Tan Complete Address: 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City, Metro Manila Contact Number: (02)8551-2374
20	Name of Program/Project/Activity: Strengthening Child Protection Intervention and Community-based Services in Rakhine State Complete Office Address: 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City, Metro Manila Contact Number of Project Office: (02)8551-2374	<input type="checkbox"/> Accomplished <input checked="" type="checkbox"/> On-going <input type="checkbox"/> Planned	Name: May Tan Complete Address: 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City, Metro Manila Contact Number: (02)8551-2374
21	Name of Program/Project/Activity: Humanitarian Response Project Complete Office Address: 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City, Metro Manila Contact Number of Project Office: (02)8551-2374	<input type="checkbox"/> Accomplished <input checked="" type="checkbox"/> On-going <input type="checkbox"/> Planned	Name: May Tan Complete Address: 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City, Metro Manila Contact Number: (02)8551-2374
22	Name of Program/Project/Activity: Social Work Education Project – Myanmar Complete Office Address: 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City, Metro Manila Contact Number of Project Office: (02)8551-2374	<input type="checkbox"/> Accomplished <input checked="" type="checkbox"/> On-going <input type="checkbox"/> Planned	Name: Ronald Neil Sison Complete Address: 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City, Metro Manila Contact Number: (02)8551-2374

23	Name of Program/Project/Activity: Myanmar Programme Support Complete Office Address: 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City, Metro Manila Contact Number of Project Office: (02)8551-2374	<input type="checkbox"/> Accomplished <input checked="" type="checkbox"/> On-going <input type="checkbox"/> Planned	Name: Ronald Neil Sison Complete Address: 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City, Metro Manila Contact Number: (02)8551-2374
24	Name of Program/Project/Activity: Social Work Education Project – Vietnam Complete Office Address: 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City, Metro Manila Contact Number of Project Office: (02)8551-2374	<input type="checkbox"/> Accomplished <input type="checkbox"/> On-going <input checked="" type="checkbox"/> Planned	Name: Thi Hoai An Nguyen Complete Address: 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City, Metro Manila Contact Number: (02)8551-2374
25	Name of Program/Project/Activity: Headquarters Programme Complete Office Address: 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City, Metro Manila Contact Number of Project Office: (02)8551-2374	<input type="checkbox"/> Accomplished <input checked="" type="checkbox"/> On-going <input type="checkbox"/> Planned	Name: Ronald Neil Sison Complete Address: 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City, Metro Manila Contact Number: (02)8551-2374

Republic of the Philippines } SS
Pasay City, Metro Manila }

CERTIFICATION

I, Steven Muncy, Executive Director of Community and Family Services International (CFSI) with address at 8F Gam Building, 212 EDSA Extension, Brgy. 79, Pasay City, after having been sworn to in accordance with law, do hereby depose and state that:

1. I am the Executive Director of Community and Family Services International (CFSI), a non-stock non-profit organization duly organized and existing under and by virtue of the laws of the Republic of the Philippines, with principal office address at 8F Gam Building, 212 EDSA Extension, Barangay 79, Pasay City.
2. The Organization has not received any funds from any Philippine government agency or any department, bureau or office of the national government, or any of its branches and instrumentalities, or any political subdivision or its instrumentalities, as well as any government-owned or controlled corporation, including its subsidiaries, or other self-governing board or commission of the government, nor received donations/grants/contributions in the amount of at least Five Hundred Thousand Pesos (Php500,000) in one or aggregate transactions per donor/grantor/contributor; and
3. To the best of my knowledge, no action or proceeding has been filed or is pending before any Court involving an intra-corporate dispute and/or claim by any person or group against CFSI, its duly elected Trustees and/or corporate officers.


IN WITNESS WHEREOF, I have hereunto signed this Certification this 14th day of August 2023 at Pasay City, Philippines.


STEVEN MUNCY
 Executive Director *

14 AUG 2023

SUBSCRIBED AND SWORN to before me this _____ day of August 2023, affiant exhibiting to me his Passport Number 565953197 issued at US Embassy Manila.

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Page No. 101 ;
Book No. 3 ;
Series of 2023


MA. CLEOFE L. JAIME
 NOTARY PUBLIC
 UNTIL DECEMBER 31, 2023
 COMMISSION NO. 20-04
 ROLL NO. 27802
 PTR NO. 8064831 PASAY CITY 1-3-2023
 IBP OR NO. 178431 ISSUED BY IBP
 NAT'L OFFICE - 2 - 16 - 22
 MCLE COMPL. VII-0018402
 ISSUED ON - MAY 20, 2022 VALID UNTIL
 APRIL 14, 2025

*The Organization has an Executive Director in place of a President.