

# International Centre For Agricultural Research In The Dry Areas



Financial Statements and Supplementary Information  
As at and for the years ended 31 December 2014 and 2013

# International Center For Agricultural Research In The Dry Areas

## Financial Statements and Supplementary Information As at and for the year ended 31 December 2014

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## 2014 Institutional Highlights

### STATEMENT BY THE CHAIR OF THE BOARD OF TRUSTEES OF ICARDA

It is the Board's responsibility to provide governance oversight to ensure that the Center achieves its mission and objectives through the judicious use of its human and financial resources. The Board is pleased that the Center has managed to maintain its scientific and collaborative programs in an uncertain environment of social and political unrest in several countries of the Near East and North Africa region, in addition to its work in Sub-Saharan Africa, South and Central Asia. A proactive and cautious management combined with an exemplary commitment of staff at all levels have made this possible.

#### Decentralization

In 2013, ICARDA developed a strategy for the decentralization of its research and capacity development operations. In addition to its temporary headquarters in Beirut, Lebanon, ICARDA is gradually decentralizing its operations to three designated Research Platforms, in Morocco, Ethiopia and India, and three thematic research sites in Egypt, Turkey and Central Asia, in collaboration with the national research programs in those countries. Given the ongoing lack of access to facilities at Tel Hadya, Aleppo, Syria, ICARDA has also temporarily relocated staff and some research operations to its regional office in Amman, Jordan and to Terbol Station and the Agricultural Research and Education Center of the American University of Beirut in Lebanon. ICARDA's Decentralization Strategy and the accompanying investment plan were endorsed by the Board of Trustees at its meeting on 2 May 2013.

The CGIAR Consortium Board recommended to support part of the costs of equipment and facilities needed in these locations to replace those no longer accessible at Tel Hadya. In early May 2014, the Fund Council approved the recommendation. As a result, ICARDA will receive US\$ 6 million for two years (\$ 4 million in 2014 and 2 million in 2015). The funding will be provided through the CGIAR Research Programs (CRPs) in which ICARDA is a partner. At the same time, ICARDA is mobilizing additional resources to support its decentralization and investment plans. Already the Arab Fund for Economic and Social Development (AFESD) is supporting ICARDA by one million Kuwaiti Dinars which is equivalent to about US\$ 3.5 million.

#### Programmatic Highlights

ICARDA continues to generate important benefits from collaborative research for the millions of people who live in the dry areas. In 2014, the CRP on Dryland Systems has made great strides forward. The governance and management structures of this CRP are fully operational, including the Independent Task Force (ITF). The CRP is engaging with a multitude of partners as well as with other CRPs. Its focus now is on bringing coherence to the program with overarching and cross-cutting themes and in doing the science with strong efforts to scale up, synthesize and implement proof of concept; conduct integrated systems analysis and develop a wide range of communications materials. Currently, there are 45 operating innovation platforms. In addition, 25 open-access databases have been established with 15,000 users from 119 countries using the Geo-informatics portal. About 4,000 farmers have benefited from Sustainable Land Management (SLM) technologies. More than 50 SLM technologies have been tested while more than 250 new varieties were tested for abiotic stresses. DS-Drylands has already published 130 articles, with 72 indexed by ISI.

ICARDA's engagement in other CRPs is also producing noteworthy results. For example, six lentil varieties have been bred for a high level of *Stemphylium* blight resistance, wide adaptation, suitability under zero-tillage and higher yields. In Bangladesh, 86% of the lentil area is now covered by improved varieties with an extra production of 32,776 tons, worth US\$ 30 million annually. About 956,000 farmers have adopted the technology. Similar impressive results have been accomplished by other CRPs where ICARDA is a partner.

2014 saw significant effort in furthering the implementation of ICARDA's Decentralization Plan, particularly in the research platforms of Ethiopia, India and Morocco. Highlights include the MOU signed to establish ICARDA's Research Platform with the Ethiopian Government. In India, ICARDA was provided with access to 100 ha of land for experimentation at the research platform in Hyderabad and in Morocco, 80 ha of land are being used at the Merchouch station. With the new building under construction at Guiche INRA Station in Rabat, ICARDA is on its way to recovery after its departure from headquarters in Tel Hadya, Syria. Still, efforts are on-going to secure the remaining funds needed for the implementation of decentralization and ICARDA is hopeful that it will be successful in this effort.

Meanwhile, capacity development efforts have succeeded in providing training to 1,386 stakeholders, which is a record number of trainees from project target countries. The training took place in many locations, indicating ICARDA's success in decentralizing its capacity development efforts.

ICARDA's efforts have not gone unnoticed at the international level. This year, ICARDA was awarded the Gregor Mendel Innovation Prize for the Center's efforts to safeguard the valuable genetic resources held in-trust in its ICARDA genebank in Syria. The award recognized ICARDA's contribution to the advancement of science and the preservation of genetic resources. The event received significant press coverage, including in the UK's Guardian and Smithsonian website.

### **Financial Performance and Health**

In 2014, the Center sustained an operating deficit of US\$ 1.795 million due to increase in expenses related to its decentralization program, and delayed confirmation of some traditional grants. Total revenues increased by 9.5% from US\$ 62.98 million in 2013 to US\$ 68.97 million in 2014. The bulk of ICARDA's programmatic work is continuously funded by restricted projects, which are considered important elements of growth for CRPs and the Center.

ICARDA is still recovering from the US\$ 6.73 million of 2012 expenses incurred in relation to the events in Syria. These expenses included the costs of relocating international staff and their families as well as selected Syrian staff to the various outreach offices of ICARDA, and the provisions necessary for the impairment of ICARDA assets located in Syria. These expenses were reported as “extra-ordinary expenses” item in 2012.

As of 2014, ICARDA’s total assets were valued at US\$ 39.371 million (2013 – US\$ 46.709 million), and net assets at US\$ 9.158 million (2013 – US\$ 10.953 million). The decrease in net assets was related to the operational deficit incurred in 2014. The short-term solvency (liquidity) as at December 31, 2014 was down to 41 days (2013 – 59 days) against a CGIAR recommended benchmark of 90 to 120 days, while the long-term financial stability (adequacy of reserves) as at December 31, 2014 dropped to 41 days (2013 – 59 days) compared with the CGIAR benchmark of 75 to 90 days. The decrease in liquidity and adequacy of reserves were due to the growth in operations and the extra-ordinary expenses incurred in 2012. The ICARDA Board of Trustees and Management are committed to bring ICARDA back to a healthier financial position, and have initiated several programs to achieve this.

### **Appreciation**

On behalf of the Board of Trustees, I thank all the donors, our partners in the national agricultural research systems, research partners, the CGIAR Consortium Office and Fund Council for their continued support.

I also want to place on record the Board’s appreciation of the management and staff of ICARDA. It is only because of their hard work and dedication, sometimes in very demanding conditions, that we can deliver our mandate.

For and on behalf of Board of Trustees of ICARDA



Dr. Camilla Toulmin  
Chairperson, Board of Trustees

Beirut, Lebanon  
06 May 2015

## Board of Trustees Statement on Risk Management and Internal Control

The Board of Trustees is committed to a strong control environment based on integrity, ethical values and open communication. The Board is responsible for ensuring that an appropriate risk management system, including internal control processes, is in place to identify, assess, manage and monitor various risk faced by the Center towards achieving its objectives. These include operational, financial and reputational risks that are inherent to the Center's activities and locations. The Board has adopted a formal risk management policy by which the Center management supplements its day to day risk management activities with periodic Center-wide risk assessments.

The Board has received assurance from ICARDA Management that the Center's risk management and internal control system are operating adequately and effectively in all material aspects based on the existing risk management and internal control system of the Center.

The Center performs annual center-wide risk assessments to have a current profile of risks affecting its operations. The Center endeavors to minimize these risks by ensuring that appropriate infrastructure, controls, systems and people are in place throughout the organization. The risk management includes:

- Establishing a Risk Management Committee to intensively monitor the critical risks facing the Center as identified in the regular risk assessment exercises;
- Developing a short-term, medium to long-term strategies to identify and pursue the objectives of the Center efficiently and effectively;
- Establishing guidelines for the appraisal of various research themes and approval of expenditure proposals including delegations of authority to minimize interruptions to the Center's activities;
- Employing professionally qualified and suitable staff to meet the Center's business objectives;
- Ensuring that the organizational structure of the Center is appropriate to its needs;
- Establishing annual budgets for various research and business units and monitoring the actual expenditure through monthly management reporting;
- Establishing policies and procedures for disbursements of funds, authority levels for expenditures, hiring of employees, etc.
- Establishing proper contingency plans to respond to the threats to the security and effectiveness of the Center's employees and systems to maintain continuity of operations.
- The Center's risk management strategies are reviewed by the internal auditor and the external auditors to ensure that these are in line with leading practices.

The Internal Audit function provides assurance on the effectiveness of the risk management and internal control system through regular monitoring and reviewing of the internal control processes across the Center. Internal audit makes recommendations for improvements to the system of internal control and ensure that these recommendations are implemented expeditiously. Significant audit findings are tabled at the Audit Committee meetings for deliberation.

The annual internal audit plan is reviewed, approved and monitored by the Audit Committee of the Board of Trustees. The scope of the audit plan encompasses frequency and extent on the review of operational procedures of operating units throughout the Center.

The Board is of the view that the system of risk management and internal control in place for the year under review and up to the date of issuance of this annual report and financial statements is sound to safeguard the interest of the Center.

Dr. Camilla Toulmin  
Chairperson, Board of Trustees  
Beirut, Lebanon  
06 May 2015



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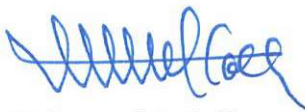
## MANAGEMENT STATEMENT OF RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying financial statements of the International Center for Agricultural Research in the Dry Areas (ICARDA) for the years ended December 31, 2014 and 2013, are the responsibility of management. ICARDA management is also responsible for the substance and objectivity of the information contained therein.

Our financial reporting practices follows the “Accounting Policies and Reporting Practices Manual – Financial Guidelines Series No. 2” of the CGIAR and 2014 Advisory Note issued by the CGIAR Consortium. ICARDA maintains a system of internal control designed to provide reasonable assurance that assets are safeguarded and transactions are executed and properly recorded in accordance with management’s authorization.

A system of reporting within ICARDA presents management with an accurate view of the operations, enabling us to discern the risks to our assets or fluctuations in the economic environment of ICARDA at an early stage and at the same time providing a reliable basis for the financial statements and management reports.

The Board of Trustees exercises its responsibility for these financial statements through its Audit Committee. The Audit Committee meets regularly with management and representatives of the external and internal auditors to review matters relating to financial reporting, internal controls and auditing.



Mahmoud B. Solh  
Director General  
06 May 2015



Erwin N. Lopez  
Director of Finance  
06 May 2015

APAG/NYR/TW

**INDEPENDENT AUDITOR'S REPORT  
TO THE BOARD OF TRUSTEES OF INTERNATIONAL CENTER FOR AGRICULTURAL RESEARCH IN  
THE DRY AREAS**

**Report on the Financial Statements**

We have audited the accompanying financial statements of International Center for Agricultural Research in the Dry Areas, ("the Center"), which comprise the statement of financial position as at 31 December 2014, and the related statement of activities, statement of changes in net assets and cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory information. (set out on pages 9 to 21.)

***Board's Responsibility for the Financial Statements***

The Board of Trustees ("Board") is responsible for the preparation of these financial statements that give a true and fair view in accordance with the recommendations made in the Consultative Group for International Agricultural Research (CGIAR) Financial Guidelines Series No.2 - CGIAR Accounting Policies and Reporting Practices Manual (updated February 2006) and 2014 Advisory Note issued by the CGIAR Consortium, and for such internal controls as Board determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain evidence and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by Board, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

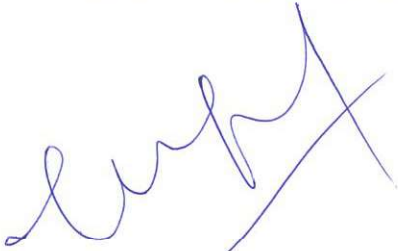
***Opinion***

In our opinion, the financial statements give a true and fair view of the financial position of the Center as at 31 December 2014, and of its financial performance and cash flows for the year then ended in accordance with the recommendations made in the CGIAR Financial Guidelines Series No. 2 - CGIAR Accounting Policies and Reporting Practices Manual (updated February 2006) and 2014 Advisory Note issued by the CGIAR Consortium.

  
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Our audit was carried out for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary statements of grant revenue, pledges and expenditures for restricted projects, and property and equipment as at and for the years ended 31 December 2014 are presented for purposes of additional analysis and are not required as part of the basic financial statements. The information in such supplementary statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.



06 May 2015  
Colombo - Sri Lanka

International Center For Agricultural Research In The Dry Areas

Statements Of Financial Position

As at 31 December 2014

(All amounts in thousand US Dollars)

	Notes	2014	2013
<b><u>A S S E T S</u></b>			
Current assets			
Cash and cash equivalents	3	10,026	19,662
Short-term investments	4	1,910	3,941
Accounts receivable			
Donors (net of allowance of \$55 in 2014 and \$47 in 2013)	5	20,061	15,818
Other CGIAR Centers	6	34	-
Employees	7	237	333
Others	8	1,504	1,732
Inventories (net of allowance of \$528 in 2014 and \$528 in 2013)	9	29	37
Advances and prepayments	10	2,657	2,687
<b>Total current assets</b>		<b>36,458</b>	<b>44,210</b>
Non-current assets			
Property and equipment, net	11	2,913	2,499
<b>Total assets</b>		<b>39,371</b>	<b>46,709</b>
<b><u>LIABILITIES AND NET ASSETS</u></b>			
Current liabilities			
Accounts payable			
Donors	12	15,271	19,845
Other CGIAR Centers	13	3,112	3,465
Employees	14	4,075	3,928
Others	15	2,061	2,398
Accruals and provisions	16	5,694	6,055
<b>Total current liabilities</b>		<b>30,213</b>	<b>35,691</b>
Non-current liabilities			
Accrued benefits to staff	17	-	65
<b>Total liabilities</b>		<b>30,213</b>	<b>35,756</b>
Net assets			
Unrestricted			
Undesignated		2,289	4,084
Designated	19	6,869	6,869
<b>Total net assets</b>		<b>9,158</b>	<b>10,953</b>
<b>Total liabilities and net assets</b>		<b>39,371</b>	<b>46,709</b>

International Center For Agricultural Research In The Dry Areas

Statement of Activities

For the years ended 31 December 2014 and 2013

(All amounts in thousand US Dollars)

	Notes	2014				2013			
		Unrestricted	Restricted		Total	Unrestricted	Restricted		Total
			CRP	Non-CRP			CRP	Non-CRP	
Revenue and Gains									
Grant Revenue									
Window 1 & 2	App 1	-	30,042	-	30,042	-	23,688	-	23,688
Window 3	App 1	223	10,351	59	10,633	88	7,853	266	8,207
Bilateral	App 1	919	17,321	9,443	27,683	423	16,842	11,885	29,150
Total Grant Revenue		1,142	57,714	9,502	68,358	511	48,383	12,151	61,045
Other Revenue and Gains	18	614	-	-	614	1,939	-	-	1,939
Total Revenue and Gains		1,756	57,714	9,502	68,972	2,450	48,383	12,151	62,984
Expenses and Losses									
Research Expenses		3,159	41,742	7,652	52,553	1,340	35,689	9,950	46,979
CGIAR Collaborator Expenses		-	9,254	-	9,254	-	6,857	-	6,857
Non CGIAR Collaborator Expenses		-	6,718	1,850	8,568	13	5,837	2,201	8,051
General and Administration Expenses		392	-	-	392	(157)	-	-	(157)
Other Expenses and Losses		-	-	-	-	-	-	-	-
Total Expenses and Losses		3,551	57,714	9,502	70,767	1,196	48,383	12,151	61,730
Surplus/(Deficit)		(1,795)	-	-	(1,795)	1,254	-	-	1,254

International Center For Agricultural Research In The Dry Areas

Statements of Changes in Net Assets  
For the years ended 31 December 2014 and 2013  
(All amounts in thousand US Dollars)

	Notes	Undesignated	Designated (Note 19)			Total	Total undesignated and designated
		Accumulated surplus	Reserve - Investment in property and equipment	Reserve for replacement of property and equipment	Other reserves		
Balance at 31 December 2012		2,693	1,780	5,089	137	7,006	9,699
Depreciation for the year							
- unrestricted	11	-	(263)	263	-	-	-
Additions during the year							
- unrestricted	11	-	751	(751)	-	-	-
Recovery of Assets in Aleppo		-	231	(231)	-	-	-
Undesignation during the year		137	-	-	(137)	(137)	-
Surplus for the year		1,254	-	-	-	-	1,254
<b>Balance at 31 December 2013</b>		<b>4,084</b>	<b>2,499</b>	<b>4,370</b>	<b>-</b>	<b>6,869</b>	<b>10,953</b>
Depreciation for the year							
- unrestricted	11	-	(341)	341	-	-	-
Additions during the year							
- unrestricted	11	-	740	(740)	-	-	-
Recovery of Assets in Aleppo		-	15	(15)	-	-	-
Deficit for the year		(1,795)	-	-	-	-	(1,795)
<b>Balance at 31 December 2014</b>		<b>2,289</b>	<b>2,913</b>	<b>3,956</b>	<b>-</b>	<b>6,869</b>	<b>9,158</b>

International Center For Agricultural Research In The Dry Areas

Statements of Cash Flows

For the years ended 31 December 2014 and 2013

(All amounts in thousand US Dollars)

	Notes	2014	2013
Cash flows from operating activities			
Surplus/(Shortfall) for the year		(1,795)	1,254
<i>Adjustments to reconcile changes in net assets to net cash provided by operating activities:</i>			
Depreciation - unrestricted	11	341	263
Recovery of Assets in Aleppo		(15)	(231)
Interest income	18	(25)	(80)
Provision for accrued benefits for staff	17	5,165	5,030
Unrealized foreign exchange loss/(gain)		180	(639)
<i>Decrease/(increase) in assets</i>			
Accounts receivable			
Donors		(4,243)	(6,208)
Other CGIAR Centers		(34)	2,998
Employees		128	(155)
Others		227	(750)
Inventories		8	(37)
Advances and prepayments		(38)	(2,005)
<i>Increase/(decrease) in liabilities</i>			
Accounts payable			
Donors		(4,609)	9,775
Other CGIAR Centers		(353)	757
Employees		142	(179)
Others		(314)	(422)
Accruals and provisions		(367)	41
<b>Cash from operations</b>		<b>(5,602)</b>	<b>9,412</b>
<i>Payment of accrued benefits for staff</i>	17	(5,246)	(6,691)
<b>Net cash from operating activities</b>		<b>(10,848)</b>	<b>2,721</b>
<i>Cash flows from investing activities</i>			
Additions to property and equipment-unrestricted	11	(740)	(751)
Decrease/(Increase) in short-term investments		2,031	960
Interest received		25	80
<b>Net cash used in investing activities</b>		<b>1,316</b>	<b>289</b>
<b>Net effect of foreign exchange on cash</b>		<b>(104)</b>	<b>(406)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(9,636)</b>	<b>2,604</b>
<b>Cash and cash equivalents at 1 January</b>	3	<b>19,662</b>	<b>17,058</b>
<b>Cash and cash equivalents at 31 December</b>	3	<b>10,026</b>	<b>19,662</b>

## International Center For Agricultural Research In The Dry Areas

### Notes To Financial Statements

As at and for the years ended 31 December 2014 and 2013

(All amounts in thousand US Dollars)

#### Note 1 – General Information

##### *Background*

The International Center for Agricultural Research in the Dry Areas (ICARDA, or the Center) is an autonomous not-for-profit international organization, governed by a Board of Trustees. The Center's charter was executed in November 1975 and amended in June 1976, May 1990 and June 1998. In November 2008 the Board approved the Center's new Strategic Plan 2007-2016. According to that plan, the Center's mission is to contribute to the improvement of livelihoods of the resource-poor in dry areas by enhancing food security and alleviating poverty through research and partnerships to achieve sustainable increases in agricultural productivity and income, while ensuring the efficient and more equitable use and conservation of natural resources.

The Center's headquarters are situated in Tel Hadya, near Aleppo, in Syrian Arab Republic. In 1977, the Syrian Government had leased land on which the Center's premises are built, at nominal rent for its use. The initial lease agreement was for a period of 15 years and the terms of the lease incorporate an automatic renewal at the end of each 15 year-period, unless objected by either party. The lease agreement was considered renewed in 1992 and 2007 for 15 year periods. In the event of dissolution of the Center or termination of the lease agreement, the land and permanent fixed capital improvements thereon revert to the host country Government.

ICARDA is a CGIAR Consortium Research Center. CGIAR is a global research partnership that unites organizations engaged in research for sustainable development. CGIAR research is dedicated to reducing rural poverty, increasing food security, improving human health and nutrition, and ensuring more sustainable management of natural resources. It is carried out by the 15 centers who are members of the CGIAR Consortium in close collaboration with hundreds of partner organizations, including national and regional research institutes, civil society organizations, academia, and the private sector.

The Center receives support from various donor agencies and entities primarily through the Consultative Group on International Agricultural Research (CGIAR).

The Center has international status and operates under a general immunity granted by the host country Government from local laws and taxes accorded to bodies like the United Nations.

The Center employed 112 internationally recruited staff and 246 support staff as at 31 December 2014 (2013 - 105 internationally recruited staff and 277 support staff).

The accompanying financial statements and supplementary schedules of the Center were approved and authorized for issue by the Board of Trustees on 06 May 2015.

##### *ICARDA's Contingency Measures and further Decentralization*

In February 2012, due to the growing security concern in Syria, ICARDA started implementing its contingency plan, which included the relocation of international staff and families, as well as essential Syrian staff, from its headquarters in Tel Hadya to the Center's regional offices in Egypt, Ethiopia, Jordan, Lebanon, Morocco, Tunisia and Turkey.

In July and August 2012, further security breaches occurred at Tel Hadya during which laboratory, farm and office equipment as well as vehicles were removed from the ICARDA premises, and offices and research facilities were damaged. However, it is noted that, until now, the basic building infrastructure is still intact and, most importantly, the ICARDA gene bank remains fully functional.

In October 2012, ICARDA's Board of Trustees decided that the Center should establish temporary headquarters in Beirut, Lebanon, under its existing host-country agreement with the Government of Lebanon, signed in

1977. ICARDA would also continue its operations at the research facility at Terbol under its agreement with the Lebanese Agricultural Research Institute (LARI).

At the same time, ICARDA developed a strategy for the further decentralization of its research and capacity development operations. In addition to its temporary headquarters in Beirut, Lebanon, ICARDA is gradually decentralizing its operations to three designated Research Platforms, in Morocco, Ethiopia and India, and three thematic research sites in Egypt, Turkey and Central Asia, in collaboration with the national research programs in those countries. Given the ongoing lack of access to facilities at Tel Hadya, ICARDA has also temporarily relocated staff and some research operations to its regional office in Amman, Jordan. ICARDA's Decentralization Strategy and the accompanying investment plan was endorsed by the Board of Trustees at its meeting on 2 May 2013.

The CGIAR Consortium has agreed to support part of the costs of equipment and facilities needed in these locations to replace those no longer accessible at Tel Hadya. The funding will be provided through the CGIAR Research Programs (CRP) in which ICARDA is a partner. At the same time, ICARDA is mobilizing additional resources to support its decentralization.

## [Note 2 - Basis of preparation and summary of significant accounting policies](#)

The principal accounting policies applied in the preparation of these financial statements are set out below. These accounting policies have been applied consistently to all the years presented in dealing with items that are considered material in relation to the financial statements.

### 2.1 Basis of preparation

The accompanying financial statements, expressed in thousand US dollars, are prepared on the basis of accounting practices prescribed for International Agricultural Research Centers (Accounting Policies and Reporting Practices Manual - Financial Guidelines Series No. 2 updated February 2006) under the auspices of the Consultative Group on International Agricultural Research (CGIAR) and the 2014 Advisory Note issued by the CGIAR Consortium.

The preparation of financial statements in conformity with the CGIAR's APRPM requires the use of accounting estimates and assumptions concerning the future. These estimates may sometimes differ from the actual. It also requires management to exercise its judgment in the process of applying the Center's accounting policies.

The financial statements are prepared under the historical cost convention.

### 2.1.1 Comparative Information

The accounting policies have been consistently applied by the Center with those used in the previous year.

The presentation and classification of the financial statements of the previous year's have been amended, where relevant for better presentation and to be comparable with those of the current year. Refer Note 21 for effects of such prior year adjustments.

### 2.1.2 Changes in Accounting Policies

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

## 2.2 Summary of Significant Accounting Policies

### 2.2.1 Revenue recognition

#### *Grants*

Grants are recognized as revenue upon the substantial fulfillment of the conditions attached to them or when the donor has explicitly waived the conditions. Grants are classified according to the type of restrictions attached to them.

Unrestricted grants are grants received which the Center may freely use for its mandated activities and are recognized in full in the period specified by the donor.

Restricted grants are grants received in support of specified projects or activities mutually agreed upon by the Center and donors. Revenue is recognized to the extent of expenses actually incurred. The excess of grants received over expenses, representing grants applicable to succeeding years, are shown as "Accounts payable - donors" account in the statements of financial position. Claims from donors for project expenses incurred and paid for by the Center are shown as "Accounts receivable - donors" in the statements of financial position. Restricted grants include both permanent and temporary restrictions.

#### Permanent restriction

This comprises a donor-imposed restriction that stipulates that resources be maintained permanently but permits the Center to expend part or all of the income (or other economic benefits) derived from the donated assets.

#### Temporary restriction

This comprises a donor-imposed restriction that permits the Center to expend the donated assets as specified and is satisfied either by the passage of time or by actions of the Center.

Grants in kind are recorded at the fair value of the assets or services received while cash grants are recorded at the US dollar equivalent

The Lead Center of a CGIAR Research Program (CRP) shall include in its Statement of Activity expenses incurred by subcontracted centers and the corresponding revenue. Disbursements to another center by the Lead Center should be recorded as an Account Receivable until an expenditure report is received from the other center, and the expenditure amount can then be liquidated from the advance. Lead Center shall recognize the full amount of the grants received from the Consortium including amounts passed on to other Centers and expended by them.

Partner Centers include in their Statements of Activity expenses incurred for each CRP, and the corresponding revenue.

#### *Interest*

Interest income is recognized on an effective yield basis. Proportionate share in interest income attributable to employee savings scheme funds are credited to individual employee's accounts as appropriate.

#### *Other income*

Other income is recognized when earned.

### 2.2.2 Expense recognition

Expenses are recognized when a decrease in future economic benefit related to a decrease in an asset or an increase in a liability has arisen that can be measured reliably. Expenses are recognized on the basis of a direct association between the costs incurred and the earning of specific items of revenue.

The Center presents on the face of the statements of activities an analysis of expenses using a classification based on the function and expenses by natural classification are reported in a note to the accounts.

Research expenses are expenses incurred for the activities that result in goods and services being distributed to beneficiaries, project proponents, and members that fulfill the purpose of mission for which the Center exists.

General and Administration expenses are all expenses incurred for the activities of the Center other than Research Expenses.

Collaborators/ Partnership costs arise from the collaborative researchers undertaken by the Center and Payments for direct research inputs made to collaborators and partners.

### 2.2.3 Cash and cash equivalents

Cash includes cash on hand and in banks. Cash equivalents are short-term, highly liquid investments that are both (a) readily convertible to known amounts of cash and (b) so near maturity date that they present insignificant risk of changes in value. These investments were acquired with original maturities of three months or less.

### 2.2.4 Short-term investments

These consist of investments that are (a) acquired with original maturity of more than three months but not exceeding one year, and (b) those that are originally long term in nature but are currently due to mature within one year of the balance sheet date.

### 2.2.5 Accounts receivable

Accounts receivable are claims held against others for future receipt of money, goods or services and are carried at gross amount less an allowance for any uncollectible amounts. Allowance for doubtful accounts is based on past experience and on a continuous review of receivable aging reports and other relevant factors.

When an accounts receivable is deemed doubtful of collection, the Center provides an allowance for doubtful debt during the year in which it is deemed doubtful.

Any receivable or a portion thereof adjudged to be uncollectible is written off. The write-off is done after all efforts to collect have been exhausted.

#### (a) Donors

Accounts receivable from donors consist of Unrestricted grants which are due and receivable by a Center and amounts due from restricted grants that have been negotiated between a donor and the Center. It also pertains to claims from donors for expenses paid on behalf of projects in excess of cash received.

#### (b) Employees

Accounts receivable from employees consist of advances made to officers and employees for travel, benefits, salary, loans, etc.



### (c) Other CGIAR Centers

This includes advances made to other CGIAR Centers. Under CRP that disbursements to another center by the Lead Center should be recorded as an "Account Receivable" until an expenditure report is received from the other center, and the expenditure amount can then be liquidated from the advance.

### (d) Others

Accounts receivable from others consist of advance payments to suppliers, consultants and other third parties.

### 2.2.6 Inventories

Inventories are initially recorded at cost and charged against operations when used. Cost includes the purchase price plus freight and handling and clearing charges, and is determined using the moving average method.

Inventories held at the end of financial period are stated at lower of cost and net realizable value. Net realizable value is the estimated selling price in the ordinary course of business less the estimated cost necessary to make the sale.

### 2.2.7 Property and equipment

Property and equipment are stated at cost less depreciation. Items of property and equipment relating to restricted projects are expensed in the year of acquisition. Expenditures on items with a minimum cost of US\$1,000 or its equivalent and with an estimated economic life greater than one year are capitalized.

The cost of an item of property and equipment comprises its purchase price and all other incidental cost in bringing the asset to its working condition for its intended use.

Depreciation of assets owned by the Center is computed using the straight-line method over the estimated useful lives of the related assets, as follows:

Asset	Expected useful life (in years)
Farming equipment and machinery	10
Laboratory and scientific equipment	10
Office equipment and furniture	10
Housing and kitchen equipment	10
Computers	5
Vehicles and motorcycles	7
Leasehold improvements	6

Depreciation is charged from the month an asset was placed in operation and is continued until the asset has been fully depreciated or its use is discontinued.

Property and equipment acquired through the use of grants restricted for a specific project are recorded as assets in the Center's books and depreciated at a rate of 100% in the year of purchase, in adherence to the CGIAR Financial Guidelines. The depreciation expense is charged directly to the appropriate restricted project.

An impairment loss is the amount by which the carrying amount of an asset exceeds its recoverable amount.

Carrying amount is the amount at which an asset is recognized in the statement of Financial Position after deducting any accumulated depreciation and accumulated impairment losses thereon.

### 2.2.8 Accounts payable

Account payable represent amounts due to donors, employees and others for support, services and materials received prior to year end, but not paid as for as at the date of Statement of financial position.

#### (a) Donors

This consists of grants received from donors for which conditions are not yet met and amounts payable to donors in respect of any unexpended funds received in advance for restricted grants.

#### (b) Employees

This includes unpaid salaries and bonuses, leave credits and pension entitlements.

#### (c) Others

These include all other liabilities the center has incurred and has been billed for, which remain unpaid as at the Statement of Financial Position date.

### 2.2.9 Other accounts payable and accruals

Other accounts payable and accruals represent obligations of the Center arising from past events, the settlement of which is expected to result in an outflow from the Center of resources embodying economic benefits. Funds held in trust which is presented as part of other accounts payable are recognized for funds held by the Center as a trustee to manage activities on behalf of other parties.

A liability is classified as a current liability when it is (a) expected to be settled within the normal course of the Center's operating cycle; or (b) due to be settled within 12 months of the balance date. All other liabilities are classified as non-current.

Current liabilities are carried at settlement amounts. Long term liabilities are recorded at present values of future net cash outflows.

### 2.2.10 Provisions

Provisions are recognized when the Center has: (a) a present legal or constructive obligation as a result of past events, (b) it is probable that an outflow of resources will be required to settle the obligation, and (c) a reliable estimate of the amount can be made of the amount of obligation. Provisions are measured at the present value of management's best estimate of the expenditure required to settle the obligation at each balance sheet date.

When there are a number of similar obligations, the likelihood that an outflow will be required in the settlement is determined by considering the class of obligations taken as a whole. A provision is recognized even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

### 2.2.11 Leases

Leases of property where a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases are recognized as expense in the statements of activities.

### 2.2.12 Foreign currency transactions and translations

Foreign currency denominated transactions are translated to US dollars for reporting purposes at standard bookkeeping rates which approximate the exchange rates prevailing at the dates of the transactions. At each balance sheet date, foreign currency monetary items are reported at closing rates; non-monetary items denominated in foreign currency which are carried at historical cost are reported at historical rates and those that are carried at fair values are reported at rates on valuation date. Exchange differences are credited or charged to operations during the year.

### 2.2.13 Employee benefits

The Center provides various benefits to employees in accordance with the personnel policies of the Center. These benefits are based on the staff category, length of service, and level of compensation. Costs in relation to these benefits are charged to statement of activities when incurred or when the employee earns the right to such benefits.

The classification of liabilities for employee benefits as to current and non-current is determined based on the ratio of actual payment during the year to liabilities at the beginning of the year in the last two years (2014 – 100%; 2013 – 97.73%).

### 2.2.14 Recovery of indirect costs

The pooling of direct and indirect costs is based on the principle of attribution and assignability. Expenditures are pooled to different resource user units (cost centers) by direct identification. Expenditures that are common to the different cost centers are allocated on the basis of resource drivers. Non-operating and non-recurring expenditures are excluded in the computation.

Direct and indirect costs exclude capital expenditures but include depreciation in the case of unrestricted funded activities.

For restricted grants, the indirect cost rates may include capital expenditures depending on the terms and conditions of the relevant agreements.

The method of calculating the indirect cost recovery rate is prescribed in the CGIAR Financial Guidelines No. 5 and the 2014 Advisory Note issued by the CGIAR Consortium.

### 2.2.15 Net Assets

Net assets consist of undesignated and designated net assets.

Undesignated net assets pertain to the accumulated balance of the surplus/shortfall from unrestricted activities net of amount transferred to designated net assets.

Designated net assets pertain to amounts specifically approved by the Board of Trustees.

### Note 3 - Cash and cash equivalents

Cash and cash equivalents at 31 December consist of:

	2014	2013
Cash on hand and in banks	9,595	17,537
Cash equivalents	431	2,125
	10,026	19,662

### Note 4 - Short-term Investments

Short term investments at 31 December consist of:

	2014	2013
Fixed deposits:		
Arab Bank, London	1,681	3,712
HSBC, London	229	229
	1,910	3,941

### Note 5 - Accounts receivable - Donors

Accounts receivable - donors at 31 December consist of:

	2014	2013
Unrestricted (Appendix 1)	1,077	838
Restricted (Appendix 1)	19,039	15,027
	20,116	15,865
Less: Allowance for bad debts	(55)	(47)
	20,061	15,818

The movements in allowance for bad debts during the year are:

	2014	2013
Balance as at 1 January	(47)	(106)
Recovery	-	59
Provision	(55)	-
Write-off	47	-
	(55)	(47)

### Note 6 - Accounts receivable - Other CGIAR Center

Accounts receivable to CRP 1.1 Participating Centers at 31 December consist of:

	2014	2013
IWMI	34	-
	34	-

### Note 7 - Accounts receivable - Employees

Accounts receivable - employees at 31 December consist of:

	2014	2013
Salary loans	237	333
	237	333

### Note 8 - Accounts receivable - Others

Other receivables at 31 December consist of:

	2014	2013
Biodiversity International	393	258
Advances to collaborators	930	1,222
Others	181	252
	1,504	1,732

### Note 9 - Inventories

Inventories at 31 December consist of:

	2014	2013
At cost		
General supplies	248	253
Fuel, oil and lubricants	24	24
Spare parts	285	288
	557	565
Less: Allowance for obsolescence	(528)	(528)
At net realizable value	29	37

The movements in allowance for inventory obsolescence during the year are:

	2014	2013
Balance as at 1 January	(528)	(528)
Write back during the year	-	-
Balance as at 31 December	(528)	(528)

### Note 10 - Advances and prepayments

Advances and prepayments at 31 December consist of:

	2014	2013
Advances to suppliers	2,494	2,579
Project advances	-	10
Other prepaid expenses	163	98
	2,657	2,687

### Note 11 - Property and equipment

Details of property and equipment at 31 December 2014 follow:

	Unrestricted	Restricted	Total
Cost			
Balance, 01 Jan	14,494	10,193	24,687
Additions	740	5,215	5,955
Adjustments	-	(26)	(26)
Balance, 31 Dec	15,234	15,382	30,616
Accumulated Depreciation			
Balance, 01 Jan	11,995	10,193	22,188
Charges	341	5,215	5,556
Adjustments	(15)	(26)	(41)
Balance, 31 Dec	12,321	15,382	27,703
Net book value	2,913	-	2,913

Details of property and equipment at 31 December 2013 follow:

	Unrestricted	Restricted	Total
Cost			
Balance, 01 Jan	13,743	8,021	21,764
Additions	751	2,172	2,923
Adjustments	-	-	-
Balance, 31 Dec	14,494	10,193	24,687
Accumulated Depreciation			
Balance, 01 Jan	11,963	8,021	19,984
Charges	263	2,172	2,435
Adjustments	(231)	-	(231)
Balance, 31 Dec	11,995	10,193	22,188
Net book value	2,499	-	2,499

### Note 12 - Accounts payable - Donors

Accounts payable - donors at 31 December consist of:

	2014	2013
Restricted (Appendix 1)	15,271	19,845
	15,271	19,845

### Note 13 - Accounts payable – Other CGIAR Centers

Accounts payable to CRP 1.1 Participating Centers at 31 December consist of:

	2014	2013
Bioversity International	334	442
CIAT	182	401
CIP	208	200
ICRISAT	296	1,478
ILRI	1,820	233
IWMI	-	440
World Agroforestry Centre	272	271
	3,112	3,465

### Note 14 - Accounts Payable - Employees

Accounts payable - employees at 31 December consist of:

	2014	2013
Personal Account	1,920	2,554
Travel Reimbursement	537	77
Medical	95	79
Vacation	1,523	1,218
	4,075	3,928

### Note 15 - Accounts payable - Others

Other payables at 31 December consist of:

	2014	2013
Funds in trust	1,176	1,301
Suppliers	94	321
Insurance	38	41
Outreach locations	271	425
Consortium office	206	269
Others	276	41
	2,061	2,398

### Note 16 - Accruals and provisions

Accruals and provisions at 31 December consist of:

	2014	2013
Current portion of employee accrued benefits (Note 2.2.13, 17)	2,771	2,787
Accrued expenses	2,701	2,916
Provisions	200	323
Taxes payable - employees	22	29
	5,694	6,055

The movements in provisions during the year are as follows:

	EPMR/CCER	Other	Total
Balance, Dec12	200	1,200	1,400
Provision	50	-	50
Utilization	(58)	(1,069)	(1,127)
Balance, Dec 13	192	131	323
Provision	-	76	76
Utilization	(183)	(16)	(199)
Balance, Dec 14	9	191	200

### Note 17 - Long term liabilities related to accrued benefits to staff

Accrued benefits staff at 31 December consist of:

	2014	2013
End of service indemnity	837	685
Repatriation provision	952	1,111
Savings scheme (Notes 3, 4)	982	1,056
Total	2,771	2,852
Current portion of accrued benefits (Note 2.2.13, 16)	(2,771)	(2,787)
Net	-	65

The movements during the year in accrued benefits for staff are as follows:

	2014	2013
Provision as at 1 January	2,852	5,355
Provided during the year	5,165	5,030
Utilized during the year	(5,246)	(6,691)
Effects of foreign exchange revaluation	-	(842)
Balance, Dec 14	2,771	2,852

For International and Nationally Recruited Staff, the Center contributes 15 percent of basic salary. Staff members are free to make voluntary contributions to the savings scheme.

Savings scheme funds are invested by the Center and are included as part of cash and cash equivalents and short-term investments in the statements of financial position.

#### Note 18 - Other revenue and gains

Other revenue and gains during the year consists of:

	2014	2013
Interest income	25	80
Farm and livestock produce	12	15
Miscellaneous	842	1,030
Exchange gain/(loss)	(265)	814
	614	1,939

Miscellaneous income consists of transport services, guesthouse letting, cafeteria, service charges and other revenue generated by the Center.

#### Note 21 - Comparative Figures

Certain comparative figures have been reclassified to conform to the presentation of the current year.

	As reported previously		Current Presentation	
	2013	2014	2014	2013
Statement of Financial Position				
Current Assets				
Accounts Receivable				
Donors	9,702	20,061	15,818	
Other CGIAR Centers	6,116	34	-	
Current Liabilities				
Accounts Payable				
Donors	19,785	15,271	19,845	
Other CGIAR Centers	3,525	3,112	3,465	

#### Note 19 - Designated funds: designations and releases

The Board of Trustees designates net assets from time to time for specific projects. These designations are maintained until the intended project for which the designation was made are completed, at which time the designations are released.

Designated funds at 31 December 2014 and 2013 consist of:

- (a) Reserve - Investment in property and equipment - intended to finance the acquisition of property and equipment which support the Center in the conduct of its agricultural research activities;
- (b) Reserve for replacement of property and equipment - amounts set aside for needed upgrades, replacement and/or expansion of property and equipment in support of the Center's operations; and
- (c) Other reserves - representing school building capital development fund.

#### Note 20 - Leases and other commitments

At 31 December 2014, the Center's commitments are: a) US\$660 (2013- US\$777) for purchases of capital and operating items relating to unrestricted projects; b) US\$410 for the building renovation of Morocco Office and c) minimum lease payments for non-cancellable operating leases as follows:

	2014	2013
Within one year	143	26
Later than one year but not later than two	12	12
Later than two years	-	12
	155	50

[Note 22 - Expenses and losses](#)

Expenses based on Natural Classification during the year as follows:

	2014				2013			
	Unrestricted	CRP	Non-CRP	Total	Unrestricted	CRP	Non-CRP	Total
Expenses by Function								
Personnel costs	5,838	11,721	803	18,362	3,641	10,717	1,169	15,527
Collaboration Costs - CGIAR Centers	-	9,254	-	9,254	-	6,857	-	6,857
Collaboration Costs - Partners	-	6,718	1,850	8,568	13	5,837	2,201	8,051
Supplies & Services	2,633	15,142	3,436	21,211	2,719	13,501	6,000	22,220
Operational Travel	956	5,370	1,283	7,609	865	4,552	953	6,370
Depreciation	341	4,123	1,093	5,557	263	2,004	169	2,436
Cost Sharing Percentage	206	-	-	206	269	-	-	269
Indirect Cost Recovery	(6,423)	5,386	1,037	-	(6,574)	4,915	1,659	-
Total Operating Expenses	3,551	57,714	9,502	70,767	1,196	48,383	12,151	61,730

[Note 23 – Contingent Liabilities](#)

There are no contingent liabilities at the balance sheet date.

[Note 24 - Subsequent events](#)

Post-year-end events that provide additional information about the Center's situation at the statements of financial position date (adjusting events), if any, are reflected in the financial statements. Post-year-end events that are not adjusting events are disclosed in the notes when material.

## International Center For Agricultural Research In The Dry Areas

## Statements of Grant Revenue

For the years ended 31 December 2014 and 2013

(All amounts in thousand of US Dollars)

Donors	Funds Received	Accounts Receivable	Advance Payments	Grants 2014	Grants 2013
Unrestricted					
Window 3					
China	-	69	-	69	88
Iran	-	154	-	154	-
<b>Total - Window 3</b>	<b>-</b>	<b>223</b>	<b>-</b>	<b>223</b>	<b>88</b>
Bilateral					
Syrian Arab Republic	500	418	-	919	-
The Netherlands	402	436	-	-	423
<b>Total - Bilateral</b>	<b>902</b>	<b>854</b>	<b>-</b>	<b>919</b>	<b>423</b>
<b>Total Unrestricted Grants</b>	<b>902</b>	<b>1,077</b>	<b>-</b>	<b>1,142</b>	<b>511</b>
Restricted					
Windows 1 and 2					
CGIAR Fund	13,046	4,095	-	18,047	11,785
International Center for Tropical Agriculture (CIAT)	868	417	-	884	1,007
International Maize and Wheat Improvement Center (CIMMYT)	3,104	896	-	2,854	2,408
Global Crop Diversity Trust (GCDT)	2,459	-	(584)	1,372	1,134
International Crop Research Institute for Semi-Arid Tropics (ICRISAT)	8,064	-	(955)	4,534	5,596
International Food Policy Research Institute (IFPRI)	176	338	-	377	419
International Livestock Research Institute (ILRI)	517	908	-	688	497
International Water Management Institute (IWMI)	1,563	-	(104)	1,286	842
<b>Total - Windows 1 and 2</b>	<b>29,797</b>	<b>6,654</b>	<b>(1,643)</b>	<b>30,042</b>	<b>23,688</b>

International Center For Agricultural Research In The Dry Areas

Statements of Grant Revenue  
For the years ended 31 December 2014 and 2013  
(All amounts in thousand of US Dollars)

Donors	Funds Received	Accounts Receivable	Advance Payments	Grants 2014	Grants 2013
Window 3					
Australian Centre for International Agricultural Research (ACIAR)	1,953	-	(2,111)	3,952	4,230
China	-	-	(177)	70	57
European Commission	1,806	861	-	1,453	1,119
India	813	-	(365)	697	448
International Fund for Agricultural Development (IFAD)	638	539	(412)	1,146	586
International Livestock Research Institute (ILRI)	39	-	(8)	9	22
Iran	-	64	-	65	140
Japan	173	-	(61)	66	149
Morocco	239	-	(121)	105	-
Eurasian Center for Food Security at Moscow State University (ECFS)	-	-	(2,100)	134	-
Turkey	216	-	(245)	239	208
United States Agency for International Development (USAID)	981	1,686	(731)	2,474	1,160
<b>Total - Window 3</b>	<b>6,858</b>	<b>3,150</b>	<b>(6,331)</b>	<b>10,410</b>	<b>8,119</b>
Bilateral					
Afghanistan Ministry of Agriculture, Irrigation, and Livestock (MAIL)	1,109	-	(785)	324	-
Alberta Agriculture and Rural Development - Canada (AARD)	-	165	-	-	74
Arab Fund for Economic and Social Development (AFESD)	3,334	1,621	(554)	2,673	1,697
Asian Development Bank (ADB)	8	10	-	19	-
Australian Centre for International Agricultural Research (ACIAR)	405	5	(369)	356	683
Austria	378	-	(132)	420	265
AVRDC – The World Vegetable Center	-	-	(3)	-	-
Center for Development Research (ZEF) Univ of Bonn	26	-	(1)	22	3
Centre de Coopération Internationale en Recherche Agronomique pour le Développement (CIRAD)	38	-	(27)	14	57
Commonwealth Scientific and Industrial Research Organization (CSIRO)	-	5	-	5	-



## International Center For Agricultural Research In The Dry Areas

## Statements of Grant Revenue

For the years ended 31 December 2014 and 2013

(All amounts in thousand of US Dollars)

Donors	Funds Received	Accounts Receivable	Advance Payments	Grants 2014	Grants 2013
Consultative Group on International Agricultural Research (CGIAR)	62	366	-	51	294
Cooperative for Assistance and Relief Everywhere, Inc. (CARE)	66	12	-	77	-
Cornell University	60	402	-	501	318
Curtin University of Technology (Curtin)	16	-	(3)	13	-
Department of Primary Industries NSW (DPI)	57	23	-	80	-
Egypt - Agricultural Research Center	250	-	(180)	192	270
El Fondo Regional Tecnologia Agropecuaria (FONTAGRO)	4	-	-	-	12
Embresa Brasileira de Pesquisa Agropecuária (EMBRAPA)	80	-	(24)	59	49
European Commission	366	223	(130)	154	358
Food and Agriculture Organization (FAO)	199	-	(45)	154	256
Germany	403	-	(5)	906	781
Global Crop Diversity Trust (GCDDT)	38	-	(253)	368	336
Grains Development and Research Center (GRDC)	50	1,100	(20)	771	750
Gulf Cooperation Council (GCC)	-	-	(541)	432	539
HarvestPlus	387	125	-	250	250
Impulsora Agricola, S.A. de C.V. (IASA)	600	-	(179)	420	195
India	287	-	(122)	247	488
Institut National de la Recherche Agronomique(INRA)	400	-	(310)	166	24
International Center For Biosaline Agriculture (ICBA)	-	66	-	20	34
International Development Research Center (IDRC)	109	-	-	-	344
International Fund for Agricultural Development (IFAD)	1,942	824	(1)	1,630	2,789
International Nutrition Foundation/ United Nations University (INF - UNU)	-	-	-	-	26
Iran	49	-	(277)	88	-
Islamic Development Bank (IsDB)	530	-	-	121	272
Italy	-	-	-	-	429
Japan	490	-	(78)	436	401
Kuwait Fund for Arab Economic Development (Kuwait Fund)	-	569	-	1,187	354

International Center For Agricultural Research In The Dry Areas

Statements of Grant Revenue  
For the years ended 31 December 2014 and 2013  
(All amounts in thousand of US Dollars)

Donors	Funds Received	Accounts Receivable	Advance Payments	Grants 2014	Grants 2013
Libya - Agricultural Research Center	1,588	-	(2,491)	2,354	3,152
Morocco	-	-	-	-	131
OCP Foundation	614	24	(393)	694	288
Oregon State University (OSU)	33	-	-	-	33
Stockholm International Water Institute (SIWI)	99	1	-	101	-
Swedish University of Agricultural Sciences	106	-	(27)	79	-
The Common Fund for Commodities (CFC)	219	295	-	192	140
The Generation	44	-	-	-	54
The Netherlands	-	-	-	-	379
The OPEC Fund for International Development	118	139	(31)	60	336
United Nations Development Program (UNDP)	15	-	-	17	57
United States Agency for International Development (USAID)	1,003	-	-	2,855	7,506
United States Department of Agriculture (USDA)	1,673	2,225	(185)	3,450	1,762
World Bank - Others	-	66	-	-	58
Miscellaneous	25	-	(25)	2	34
Other CGIAR Centers - Bilateral					
Bioversity International	-	3	-	12	24
International Crop Research Institute for Semi-Arid Tropics (ICRISAT)	105	2	(79)	34	11
International Food Policy Research Institute (IFPRI)	-	-	(11)	4	1
International Institute of Tropical Agriculture (IITA)	4,010	728	-	4,054	1,979
International Livestock Research Institute (ILRI)	557	47	(16)	357	231
International Maize and Wheat Improvement Center (CIMMYT)	163	164	-	291	157
International Water Management Institute (IWMI)	18	25	-	52	46
	22,133	9,235	(7,297)	26,764	28,727
<b>Total Restricted Grants</b>	<b>58,788</b>	<b>19,039</b>	<b>(15,271)</b>	<b>67,216</b>	<b>60,534</b>

## International Center for Agricultural Research in the Dry Areas (ICARDA)

Statement of Restricted Grants  
 For the year ended 31 December 2014  
 (All amounts in thousand US Dollars)

Donor and Program/Project	Grant Period	Grant Pledge	Prior Years Expenditure	Current Year Expenditure	Total Expenses to Date
<b>Windows 1 and 2</b>					
<b>CGIAR Fund</b>					
CRP on Dryland Systems	01.01.12-31.12.15	39,184	20,888	17,588	38,476
CRP on Dryland Systems - Decentralization	01.01.14-31.12.15	657	-	459	459
		39,841	20,888	18,047	38,935
<b>International Center for Tropical Agriculture (CIAT)</b>					
CRP on Climate Change, Agriculture and Food Security	01.01.12-31.12.14	3,257	2,373	884	3,257
		3,257	2,373	884	3,257
<b>International Maize and Wheat Improvement Center (CIMMYT)</b>					
CRP on Wheat	01.01.12-31.12.14	6,718	4,104	2,614	6,718
CRP on Wheat - Decentralization	01.01.14-31.12.15	1,269	-	240	240
		7,987	4,104	2,854	6,958
<b>Global Crop Diversity Trust (GCDT)</b>					
CRP for Genebanks	01.01.11-31.12.14	3,954	2,650	1,300	3,950
CRP for Genebanks - Decentralization	01.01.14-30.09.15	1,610	-	72	72
		5,564	2,650	1,372	4,022
<b>International Crops Research Institute for the Semi-Arid Tropics (ICRISAT)</b>					
CRP on Grain Legumes	01.07.12-31.12.14	8,419	4,554	2,381	6,935
CRP on Grain Legumes - Decentralization	01.01.14-31.12.15	1,044	-	80	80
CRP on Dryland Cereals	01.07.12-31.12.14	5,966	3,131	1,844	4,975
CRP on Dryland Cereals - Decentralization	01.01.14-31.12.15	1,221	-	229	229
		16,650	7,685	4,534	12,219
<b>International Food Policy Research Institute (IFPRI)</b>					
CRP on Policies, Institutions and Markets	01.01.12-31.12.14	849	435	377	812
		849	435	377	812
<b>International Livestock Research Institute (ILRI)</b>					
CRP on Livestock and Fish	01.01.12-31.12.14	1,660	918	688	1,606
		1,660	918	688	1,606
<b>International Water Management Institute (IWMI)</b>					
CRP on Water, Land and Ecosystems	01.01.12-31.12.14	2,906	1,615	1,286	2,901
CRP on Water, Land and Ecosystems - Decentralization	01.01.14-31.12.15	180	-	-	-
		3,086	1,615	1,286	2,901
<b>Total Windows 1 and 2</b>		<b>78,894</b>	<b>40,668</b>	<b>30,042</b>	<b>70,710</b>

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<b>Window 3</b>					
<b>Australia</b>					
Integrated Catchment Management and Capacity Building for Improving Livelihoods in Afghanistan	01.07.12-30.06.16	4,617	1,021	704	1,725
Adapting Conservation Agriculture for Rapid Adoption by Smallholder Farmers in Northern Africa	22.06.12-30.06.15	2,345	835	849	1,684
Development of Conservation Cropping Systems in the Drylands of Northern Iraq Phase III	01.07.12-30.06.15	5,795	3,966	1,354	5,320
Forage Options for Smallholder Livestock in Water-scarce Environments of Afghanistan	01.01.14-31.12.17	3,241	-	437	437
Management of Water and Salinity in the Nile Delta: A Cross-scale Integrated Analysis of Efficiency and Equity Issues	01.09.12-31.08.16	1,764	481	608	1,089
		17,762	6,303	3,952	10,255
<b>China</b>					
Establishment of the CAAS-ICRISAT-ICARDA Joint Center of Excellence for Dryland Agriculture (CEDA)	01.01.08-30.06.15	308	20	70	90
		308	20	70	90
<b>European Commission</b>					
Enhanced Small-holder Wheat-legume Cropping Systems to Improve Food Security Under Changing Climate in the Drylands of West Asia and North Africa (WANA)	01.01.11-31.10.15	5,060	2,735	1,453	4,188
		5,060	2,735	1,453	4,188
<b>India</b>					
Breeding for Resistance to Abiotic Stresses in Pulses	01.01.07-31.03.15	1,452	1,098	289	1,387
Lentil Improvement	01.01.06-31.03.15	553	387	110	497
Kabuli Chickpea Improvement	01.01.07-31.03.15	410	355	55	410
Wheat Rust	01.01.07-31.03.15	256	206	27	233
Barley Improvement for High Yielding Quality Malt, Food and Feed for Various Agro-ecologies	01.01.10-31.03.15	205	139	46	185
Resource Use Efficiency and Policy Options Improving Livelihoods of Rural Communities	01.01.10-31.03.15	135	66	28	94
Improving Small Ruminants' Productivity and Integrating Crop-livestock System and Rangeland Management	01.01.10-31.03.15	240	170	23	193
Lentil Project	01.03.12-31.03.15	182	116	42	158
Development of High Yielding, Multiple Disease Resistant and Drought Tolerant Faba bean (Vicia faba L.) Varieties in India	01.04.14-31.03.15	35	-	34	34
Quantification of Rice Fallows for Agricultural Intensification and Diversification in India	01.04.14-31.03.15	40	-	19	19
Enhancing Fodder and Nutritional Security of Livestock in Semi-arid Regions of India through Opuntia, Lathyrus and Vicia SPS	01.04.14-31.03.15	30	-	24	24
Multi-site Agricultural Trial Database for Climate Change Analysis	28.05.11-31.03.15	160	100	-	100
		3,698	2,637	697	3,334

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<b>International Fund for Agricultural Development (IFAD)</b>					
Integrated Crop-Livestock Conservation Agriculture for Sustainable Intensification of Cereal-based Systems in North Africa and Central Asia Programme	23.01.13-22.01.16	1,470	378	536	914
Integrated Agricultural Production Systems for the Poor and Vulnerable in Dry Land Areas	13.03.14-12.03.16	1,470	-	226	226
Knowledge Management in CACILM II	01.02.13-31.01.16	1,372	208	384	592
		4,312	586	1,146	1,732
<b>International Livestock Research Institute (ILRI)</b>					
Mobile Technology to Enhance Community-based Sheep Breeding Programs in Ethiopia (USAID)	01.05.13-31.12.15	39	22	9	31
		39	22	9	31
<b>Iran</b>					
Iran ICARDA Collaboration	01.01.01-31.12.15	918	814	65	879
		918	814	65	879
<b>Japan</b>					
Wheat Drought Tolerance	01.01.08-31.03.15	757	629	66	695
		757	629	66	695
<b>Morocco</b>					
Plant Genetic Resources Conservation and Utilization	01.10.07-19.03.17	272	192	18	210
Integrated Natural Resources Management in Rainfed Agricultural Systems in Morocco	01.10.07-19.03.17	314	224	28	252
Institutional Backstopping	01.01.05-31.12.15	432	373	59	432
		1,018	789	105	894
<b>Russia</b>					
Development of Sustainable and Resilient Agricultural Production Systems in Central Asia under the Conditions of Changing Climate	03.12.12-31.12.16	2,234	-	134	134
		2,234	-	134	134
<b>Turkey</b>					
International Winter Wheat Improvement Program	01.01.05-31.12.15	930	707	132	839
Turkish Staff Training Domestic & International	01.01.05-31.12.15	692	506	103	609
International Staff Training	01.01.05-31.12.15	290	216	4	220
		1,912	1,429	239	1,668
<b>United States Agency for International Development (USAID)</b>					
Water and Livelihoods Initiative (WLI) Regional Implementation Funds	01.10.09-30.09.15	3,366	2,649	571	3,220
Rapid Deployment of High Yielding and Rust Resistant Wheat Varieties for Achieving Food Security in Ethiopia	01.05.11-31.12.14	3,055	1,448	1,607	3,055
Water and Livelihoods Initiative - Tunisia	01.10.12-30.09.15	539	148	296	444
		6,960	4,245	2,474	6,719
<b>Total Window 3</b>		<b>44,978</b>	<b>20,209</b>	<b>10,410</b>	<b>30,619</b>

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<b>Bilateral</b>					
<b>Afghanistan Ministry of Agriculture, Irrigation and Livestock (MAIL)</b>					
Community Livestock and Agriculture Project	09.02.14-08.02.20	6,825	-	324	324
		6,825	-	324	324
<b>Arab Fund for Economic and Social Development (AFESD)</b>					
Water Benchmarks – 2nd Phase	01.01.10-31.01.14	1,405	1,350	55	1,405
Development of Community-based Informal Seed Production Enterprises for Promoting the Conservation of Field Crop Landraces in Palestine	01.01.11-31.12.14	294	209	85	294
Enhancement of Food Security in the Arab Region	01.09.10-31.12.14	2,350	1,474	876	2,350
CDU Training	01.01.13-31.12.15	684	-	350	350
Improving Food Security and Sustainable Natural Resources Management through Enhancing Integrated Agricultural Production Systems in the Arabian Peninsula (Fourth Phase)	01.01.14-31.12.17	2,052	-	711	711
Decentralization Funding in the Arab Countries / Establishing Several Regional Research Offices in a Number of Arab Countries with a View of Transferring Some of its Research to these Research Stations	16.07.14-31.12.17	3,387	-	379	379
Enhancement of Food Security in the Arab Region, Phase II	01.10.14-30.09.16	2,052	-	126	126
Fellowships and Scholarships for Arab Countries	28.02.12-31.12.14	342	179	91	270
		12,566	3,212	2,673	5,885
<b>Asian Development Bank (ADB)</b>					
TA-8404 PAK: Jalalpur Irrigation Project	30.05.14-15.05.15	121	-	19	19
		121	-	19	19
<b>Australia</b>					
Introduction of Short Duration Pulses into Rice-based Cropping Systems in Western Bangladesh	01.01.11-31.12.15	48	41	4	45
Australia-Pakistan Agricultural Sector Linkages Program (ASLP) Phase II Support	01.06.11-30.09.15	204	11	9	20
HORT/2010/001-Mango Value Chain Improvement	01.06.11-30.09.15	527	187	197	384
HORT/2010/002-Enhancement of Citrus Value Chains Production in Pakistan and Australia through Improved Orchard Management	01.06.11-30.09.15	112	88	24	112
HORT/2010/003-Social Research to Foster Effective Collaboration and Strengthen Pro-poor Value Chains	01.06.11-30.09.15	67	53	14	67
HORT/2010/006-integrated crop management practices to enhance value chain outcomes for the mango industry in pakistan and Australia- Management of Funds	01.06.11-30.09.15	366	164	108	272
		1,324	544	356	900
<b>Austria</b>					
Reducing Land Degradation and Farmers' Vulnerability to Climate Change in the Highland Dry Areas of North-western Ethiopia Strategy (Watershed modelling and SLM interventions)	26.04.13-30.06.16	729	194	202	396
Narrowing the Yield Gaps of Barley-Faba Bean Based Cropping Systems Through Knowledge Based Pest Management Practices for Improved Food Systems of Small Holder Farmers in the Highlands on Ethiopia	31.05.13-30.06.16	608	71	218	289
		1,337	265	420	685

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Center for Development Research (ZEF), University of Bonn, Germany					
The Economics of Land and Soil Degradation (ELD) - Research Based Support for Development Actions	11.10.13-31.12.14	32	3	22	25
		32	3	22	25
Centre de Coopération Internationale en Recherche Agronomique pour le Développement (CIRAD)					
Joint Appointment: Resource Management, Access to Market as Ways to Reduce the Vulnerability: the Case of Small Ruminant Systems	01.09.09-31.08.15	134	106	14	120
		134	106	14	120
Commonwealth Scientific and Industrial Research Organization (CSIRO)					
Manage Field Trials for the Evaluation of Project Material for Yellow and Stem Rust	17.11.14-30.06.17	237	-	5	5
		237	-	5	5
Consultative Group on International Agricultural Research (CGIAR)					
ICARDA Project Facilitation Unit (PFU) Cost Recovery	01.01.12-31.12.14	657	606	51	657
		657	606	51	657
Cooperative for Assistance and Relief Everywhere, Inc. (CARE)					
Strengthening Livestock Holders' Livelihoods in Area C (Rawasi)	01.11.13-31.10.15	188	-	77	77
		188	-	77	77
Cornell University					
Durable Rust Resistance in Wheat Phase II	01.03.11-28.02.15	1,241	734	501	1,235
		1,241	734	501	1,235
Curtin University of Technology					
Managing On-Farm Biosecurity Risk through Pre-Emptive Breeding: The Case of Rust in Field Pea and Lentil	13.05.14-30.06.18	53	-	13	13
		53	-	13	13
Department of Primary Industries, State of New South Wales					
Managing On-farm Biosecurity Risk in Wheat through Pre-emptive Breeding	20.03.14-31.05.18	457	-	80	80
		457	-	80	80
Egypt - Agricultural Research Center					
Integrated Management of Orobanche and Foliar Diseases of Faba Bean in North Egypt	01.09.07-31.12.15	139	115	15	130
Heat Tolerance in Bread Wheat for Southern Egypt for Adaptation to Climate Change	01.09.07-31.12.15	225	142	50	192
Barley Seed Enterprises	01.09.07-31.12.14	32	32	-	32
Optimizing On-farm Water and Land Productivity in Irrigated Agriculture in Egypt	01.09.07-31.12.15	560	452	37	489
Collaborative Program for Barley Component and Coordination	01.01.14-31.12.15	38	-	8	8
Collaborative Program's External Review	01.01.14-31.12.15	33	-	15	15
Genetic Biodiversity of Indigenous Small Ruminants Genetic Resources Tolerant to Abiotic Stress in Hot and Dry Areas	01.09.07-31.12.15	372	286	67	353
		1,399	1,027	192	1,219

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<b>Embrapa Brasileira de Pesquisa Agropecuária (EMBRAPA)</b>					
Improving Livelihoods of Smallholders through Implementation of Sustainable Small Ruminant Improvement Programs	07.11.12-06.05.15	62	49	10	59
Narrowing the Yield Gap of Food Legumes through Integrated Management of Parasitic Weeds in the Highlands of Ethiopia	20.11.13-19.05.16	70	-	49	49
		132	49	59	108
<b>European Commission</b>					
Strategies for Organic and Low-input Integrated Breeding and Management (SOLIBAM)	01.03.10-31.08.14	437	344	68	412
Optimising Subsidiary Crop Applications in Rotations (OSCAR)	01.04.12-31.03.16	185	63	30	93
Global Earth Observation for Integrated Water Resource Assessment	01.01.14-31.12.17	207	-	22	22
Adaptation to Climate Change of the Mediterranean Agricultural Systems (ACLIMAS)	29.12.11-28.12.15	174	26	34	60
		1,003	433	154	587
<b>Food and Agriculture Organization (FAO)</b>					
On-farm Conservation and Mining of Local Faba Bean Landraces of Morocco for Biotic and Abiotic Stresses	02.08.12-02.04.15	118	41	46	87
On-farm Conservation and Mining of Local Durum Wheat and Barley Landraces of Tunisia for Biotic and Abiotic Stresses, Enhanced Food Security, and Adaptation to Climate Change	02.08.12-02.04.15	176	40	62	102
Support for Regional Workshop on National Feed Assessments, Feed Balance, Feeding Systems and Public-Private Partnerships in the Near East and North Africa Region	30.12.13-30.04.14	65	-	46	46
		359	81	154	235
<b>Germany</b>					
Utilization of Wild Relatives of Wheat in Developing Salinity Tolerant Winter Wheat with Improved Quality for Central Asia	01.01.10-31.12.14	1,623	1,238	385	1,623
Community Action for Reforestation of Foothills as a Sustainable Approach of Climate Change Adaptation and Pre-condition for Development of Alternative Livelihoods in Uzbekistan	01.09.12-28.02.14	108	53	54	107
2nd International Wheat Stripe (Yellow) Rust Symposium	01.04.14-31.07.14	25	-	24	24
2014 Attributed Funding – Ensuring Efficient Conservation of Genetic Resources through the Rehabilitation of Storage Facilities and Laboratories at ICARDA Relocation Sites in Lebanon and Morocco	01.01.14-31.12.14	378	-	378	378
Introduction of Farming with Alternative Pollinators (FAP) in Uzbekistan; a New Ecosystem-based Adaptation Strategy	15.03.13-28.02.14	135	55	65	120
		2,269	1,346	906	2,252
<b>Global Crop Diversity Trust (GCDDT)</b>					
Providing Long-term Funding for Ex-situ Collections of Germplasm Held by ICARDA: 2008	01.01.08-31.12.15	1,891	1,410	276	1,686
Enriching Genebank Holdings with Novel Diversity from Unexplored Islands and Inland Areas of Greece – Filling Gaps and Securing Climate Change Adapted Germplasm	31.10.13-31.12.16	45	19	18	37
RegenIntro: Introduction of Accessions from the Regeneration Initiative into the International Collections Held by ICARDA	04.12.13-31.12.15	115	4	40	44
Genebank Data Management and Information Systems Assessments	16.08.14-31.03.15	50	-	34	34
		2,101	1,433	368	1,801



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<b>Grains Development and Research Centre (GRDC)</b>					
Mining the ICARDA Barley Germplasm Collection for Biotic and Abiotic Priority Traits	01.01.14-31.12.18	549	-	41	41
Focused Improvement of ICARDA/Australian Durum Germplasm for Abiotic Tolerance	01.01.14-31.12.18	612	-	129	129
Improving Heat Tolerance of Wheat	01.01.14-31.12.18	734	-	152	152
Pre-emptive Chickpea Pre-breeding for Biotic Stresses and Germplasm Enhancement for Abiotic Stresses	01.01.14-31.12.18	811	-	162	162
Application of Focused Identification of Germplasm Strategy (FIGS) in Australian Environment	01.01.14-31.12.18	824	-	227	227
New Tools and Germplasm for Australian Pulse Breeding Programs to Respond to Changing Virus Threats	01.07.10-03.07.15	246	131	60	191
		3,776	131	771	902
<b>Gulf Cooperation Council (GCC)</b>					
Date Palm Project	01.01.03-31.12.18	5,500	4,527	432	4,959
		5,500	4,527	432	4,959
<b>HarvestPlus</b>					
Development of Lentil Cultivar with High Concentration of Iron and Zinc	01.01.10-31.12.14	250		250	250
		250	-	250	250
<b>Impulsora Agrícola, S.A. de C.V. (IASA)</b>					
Development of Improved Varieties of Malting Barley	02.11.09-02.11.15	1,800	900	420	1,320
		1,800	900	420	1,320
<b>India</b>					
Pre-breeding and Genetic Enhancement in Breaking Yield Barriers in Kabuli Chickpea and Lentil Through DAC-ICARDA-ICAR Collaboration	25.08.10-31.03.17	1,062	481	43	524
Grasspea Production for Safe Human Food, Animal Feed and Sustainable Rice Based Production System in India	29.10.10-31.03.16	1,139	497	84	581
Enhancing Lentil Production for Food and Nutritional Security and Improved Rural Livelihoods	25.08.10-31.03.16	1,343	678	120	798
		3,544	1,656	247	1,903
<b>Institut National de la Recherche Agronomique (INRA)</b>					
India-Morocco Food Legumes Initiative – Morocco Component	22.05.13-31.08.19	500	24	166	190
		500	24	166	190
<b>International Center For Biosaline Agriculture (ICBA)</b>					
Sorghum And Pearl Millet for Crop Diversification Improved Grop -Livestock Productivity And Farmers Livelihood in Central Asia	01.07.11-30.06.14	66	46	20	66
		66	46	20	66
<b>International Fund for Agricultural Development (IFAD)</b>					
Improved Livelihoods of Small Producers in Iraq through Integrated Pest Management and Organic Fertilization	11.07.08-10.02.14	1,186	1,113	72	1,185
Rural Microfinance and Livestock Support Programme	01.01.10-31.03.15	2,768	1,910	390	2,300
Cross-cutting M&E Functions and Knowledge Management for INRM within the MENARID Programme Framework	18.05.10-30.06.14	667	508	159	667
Pre-implementation Support to Ensure Implementation Readiness for a Number of Activities Planned Under the National Agriculture Programme (NAP)	20.11.10-31.12.14	75	58	10	68
Programme for Improved Water Management for Sustainable Mountain Agriculture: Jordan, Lebanon and Morocco	16.12.10-31.12.14	1,064	736	328	1,064
Improving the Food Security and Climate Change Adaptability of Livestock Producers Using the Rainfed Barley-based System in Iraq and Jordan	07.03.11-31.12.14	1,500	829	671	1,500
		7,260	5,154	1,630	6,784

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<b>Iran</b>					
Updated Collaboration Agreement for Strengthening Agricultural Research	01.01.07-31.12.15	2,803	333	88	421
		2,803	333	88	421
<b>Islamic Development Bank (IsDB)</b>					
Enhancement of Food Security in the Arab Region	01.06.10-30.11.14	1,000	909	91	1,000
2nd International Wheat Stripe (Yellow) Rust Symposium	28.04.14-01.05.14	30	-	30	30
		1,030	909	121	1,030
<b>Japan</b>					
Human Capacity Development Project in Agriculture for Afghanistan	01.11.09-31.03.14	725	482	139	621
Project for Wheat Productivity Improvement Towards Food Self-sufficiency	24.12.12-31.03.15	634	242	198	440
Capacity Development for Agriculture and Water Management for Iraq and Regional Countries	14.09.14-31.03.17	366	-	41	41
Wheat Productivity Improvement Towards Food Self-sufficiency	22.10.14-30.09.15	169	-	5	5
Irrigation Sector Training for Yen Loan Project in Iraq	09.10.13-31.03.14	103	41	53	94
		1,997	765	436	1,201
<b>Kuwait Fund for Arab Economic Development (Kuwait Fund)</b>					
Enhancement of Food Security in the Arab Region	01.09.10-31.01.15	2,133	1,515	618	2,133
Enhancement of Food Security in the Arab Region, Phase II	01.10.14-30.09.17	2,052	-	46	46
Implementation of ICARDA Decentralization Strategy and Investment Plan in Five Arab Countries	03.08.14-31.01.18	1,368	-	523	523
		5,553	1,515	1,187	2,702
<b>Libya - Agricultural Research Center</b>					
ARC Libya - ICARDA Collaborative Program	24-10.12-23.10.17	8,237	3,152	2,354	5,507
		8,237	3,152	2,354	5,507
<b>OCP Foundation (OCP)</b>					
Increasing Food Legumes Production by Small Farmers to Strengthen Food and Nutrition Security Through Adoption of Improved Technologies and Governance within South-South Cooperation	08.02.13-31.12.17	991	198	221	419
India-Morocco Food Legumes Initiative – Morocco Component	22.05.13-31.08.18	2,179	90	473	563
		3,170	288	694	982
<b>Stockholm International Water Institute (SIWI)</b>					
Supporting Coordination and Cooperation in Water Management in the Euphrates and Tigris Region	17.04.14-30.09.14	101	-	101	101
		101	-	101	101
<b>Swedish University of Agricultural Sciences</b>					
Durum Wheat Breeding in the Senegal River Basin	01.01.14-31.12.17	297	-	79	79
		297	-	79	79
<b>The Common Fund for Commodities (CFC)</b>					
Programme for the Development and Dissemination of Sustainable Irrigation Management in Olive Growing	22.12.09-05.12.14	688	496	192	688
		688	496	192	688

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<b>The OPEC Fund for International Development (OFID)</b>					
Food Security Enhancement Morocco, Tunisia, Iraq, Algeria	01.10.11-31.08.14	150	136	14	150
Enhancing Sustainability and Fodder Production of Lowland Pastures through Integrated Alley Cropping & Conservation Agriculture in Arid Agro-pastoral Ecosystems in Jordan, Yemen and Tunisia	01.09.14-31.08.16	150	-	19	19
Enhancing Pulse Production for Food and Nutritional Security in Bangladesh and Nepal	01.09.12-31.08.14	240	213	27	240
		540	349	60	409
<b>United Nations Development Program (UNDP)</b>					
Community-based Interventions for Productive Use of Greywater at Home Farming in Jordan	01.09.12-31.03.14	75	57	17	74
		75	57	17	74
<b>United States Agency for International Development (USAID)</b>					
Collaboration with Texas A&M University on Badia Watershed Modeling with SWAT	01.10.10-30.06.14	26	23	3	26
Harmonized Support for Agriculture Development (HSAD) Iraq	30.09.12-22.06.14	10,000	7,148	2,852	10,000
		10,026	7,171	2,855	10,026
<b>United States Department of Agriculture (USDA)</b>					
Enhancing Cotton Germplasm, Improving Resistance to Cotton Leaf Curl Virus and Supporting Cotton Best Management Practices for Small Farmers	29.09.10-31.03.15	5,105	1,690	1,728	3,418
Pakistan Wheat Production Enhancement Program (Agronomy Wheat Production Pakistan)	29.09.10-28.09.15	791	315	292	607
Pakistan Wheat Production Enhancement Program (Breeding Wheat Production Pakistan)	29.09.10-28.09.15	709	544	165	709
Watershed Rehabilitation and Irrigation Improvement: Demonstrating in Pakistan and Disseminating the Best Technologies to Help Rural Farmers	16.09.11-30.09.15	3,300	1,436	882	2,318
Genetic Differences, Conservation, and Utilization of Tunis Sheep in Tunisia and the United States	30.09.09-29.09.14	30	-	3	3
Improving Soil Fertility and Soil Health in Pakistan through Demonstration and Dissemination of Best Management Practices for Farmers	29.11.13-31.05.16	1,418	-	268	268
Agricultural Productivity with an Emphasis on Water Constraints in the Middle East and North Africa (MENA)	01.10.12-31.12.15	200	54	112	166
		11,553	4,039	3,450	7,489
Miscellaneous		399	383	2	385
<b>Other CGIAR Centers</b>					
<b>Bioversity International</b>					
Expanding the CGP Crop Ontology within the Community of Practice and Partners to Integrate Data Sets for the CGP Priority Crops through the Integrated Breeding Platform	01.09.13-31.01.14	15	3	12	15
		15	3	12	15

Statement of Restricted Grants  
For the year ended 31 December 2014  
(All amounts in thousand US Dollars)

Donor and Program/Project	Grant Period	Grant Pledge	Prior Years Expenditure	Current Year Expenditure	Total Expenses to Date
<b>International Crops Research Institute for the Semi-Arid Tropics (ICRISAT)</b>					
Improving Rural Livelihoods through Innovative Scaling-up of Science-led Participatory Research for Development in Karnataka	01.04.13-31.03.17	30	6	19	25
Development of Phenotyping Protocols for Heat Tolerance Screening in Lentil (USAID)	15.06.13-14.06.14	10	4	6	10
Developing a Simple Model for Lentil Development, Growth and Yield (USAID)	15.06.13-14.06.14	10	1	9	10
		50	11	34	45
<b>International Food Policy Research Institute (IFPRI)</b>					
Assessing Impacts of Food Staples Ethiopia	03.08.11-31.03.14	20	5	4	9
		20	5	4	9
<b>International Institute of Tropical Agriculture (IITA)</b>					
Support to Agricultural Research for Development of Strategic Crops in Africa (African Development Bank)	27.05.12-30.11.16	15,500	2,147	4,054	6,201
		15,500	2,147	4,054	6,201
<b>International Livestock Research Institute (ILRI)</b>					
Africa - Research in Sustainable Intensification for the Next Generation (RISING)	01.01.14-30.06.15	488	-	116	116
Pakistan Agricultural Innovation Program (USAID)	08.03.13-30.09.14	341	61	241	302
		829	61	357	418
<b>International Maize and Wheat Improvement Center (CIMMYT)</b>					
Mobilizing Novel Genes from Wheat for Yield Potential, Tolerance to Heat and Drought, and Sunn Pest Resistance (FIGS)	01.08.13-30.09.15	160	-	22	22
Mobilizing Novel Genes from Wheat for Yield Potential, Tolerance to Heat and Drought, and Sunn Pest Resistance (Bread Wheat Landraces)	01.08.13-30.09.15	130	27	103	130
Mobilizing Novel Genes from Wheat for Yield Potential, Tolerance to Heat and Drought, and Sunn Pest Resistance (Wheat Synthetics)	01.08.13-30.09.15	80	3	77	80
2nd International Wheat Stripe (Yellow) Rust Symposium	01.04.14-01.07.14	15	-	15	15
Mobilizing Novel Genes from Wheat for Yield Potential, Tolerance to Heat and Drought, and Sunn Pest Resistance (Sunn Pest Resistance)	01.08.13-30.09.15	80	6	74	80
		465	36	291	327
<b>International Water Management Institute (IWMI)</b>					
IWMI/ICARDA - Scientific Collaboration	01.10.10-30.09.15	130	78	52	130
		130	78	52	130
<b>BILATERAL TOTAL</b>		<b>118,609</b>	<b>44,075</b>	<b>26,764</b>	<b>70,840</b>
<b>GRAND TOTAL</b>		<b>242,481</b>	<b>104,952</b>	<b>67,216</b>	<b>172,169</b>

International Center For Agricultural Research In The Dry Areas

Schedule Of Property And Equipment  
31 December 2014  
(All amounts in thousand of US Dollars)

	COST				ACCUMULATED DEPRECIATION				NET BOOK VALUE	
	01 January 2014	Additions/ Transfer	Adjustments	31 December 2014	01 January 2014	Charge for the Year	Adjustments	31 December 2014	01 January 2014	31 December 2014
<b>Unrestricted</b>										
Farming equipment and machinery	2,427	-	-	2,427	1,858	15	-	1,873	569	554
Laboratory and scientific equipment	1,688	-	-	1,688	1,049	12	-	1,061	639	627
Office equipment and furniture	1,085	-	-	1,085	874	5	-	879	211	206
Housing and kitchen equipment	495	-	-	495	384	-	-	384	111	111
Computers	3,830	155	-	3,985	3,095	90	-	3,185	735	800
Vehicles and motorcycles	2,165	16	-	2,181	1,606	108	-	1,714	559	467
Leasehold improvements	2,095	-	-	2,095	458	111	-	569	1,637	1,526
Sub Total	13,785	171	-	13,956	9,324	341	-	9,665	4,461	4,291
Add: Capital work in progress	709	569	-	1,278	-	-	-	-	709	1,278
Less: Provision for Assets in Syria	-	-	-	-	2,671	-	(15)	2,656	(2,671)	(2,656)
<b>Total unrestricted</b>	<b>14,494</b>	<b>740</b>	<b>-</b>	<b>15,234</b>	<b>11,995</b>	<b>341</b>	<b>(15)</b>	<b>12,321</b>	<b>2,499</b>	<b>2,913</b>
<b>Restricted</b>										
Farming equipment and machinery	3,242	2,744	-	5,986	3,242	2,744	-	5,986	-	-
Laboratory and scientific equipment	2,553	1,299	-	3,852	2,553	1,299	-	3,852	-	-
Office equipment and furniture	279	439	-	718	279	439	-	718	-	-
Housing and kitchen equipment	2	-	-	2	2	-	-	2	-	-
Computers	1,005	98	-	1,103	1,005	98	-	1,103	-	-
Vehicles and motorcycles	2,390	530	(26)	2,894	2,390	530	(26)	2,894	-	-
Leasehold improvements	722	105	-	827	722	105	-	827	-	-
<b>Total restricted</b>	<b>10,193</b>	<b>5,215</b>	<b>(26)</b>	<b>15,382</b>	<b>10,193</b>	<b>5,215</b>	<b>(26)</b>	<b>15,382</b>	<b>-</b>	<b>-</b>
<b>Grand total</b>	<b>24,687</b>	<b>5,955</b>	<b>(26)</b>	<b>30,616</b>	<b>22,188</b>	<b>5,556</b>	<b>(41)</b>	<b>27,703</b>	<b>2,499</b>	<b>2,913</b>

International Center For Agricultural Research In The Dry Areas

Schedule of Indirect Cost Rate Computation  
as at 31 December 2014  
(All amounts in thousand of US Dollars)

2014	In-house	Partner	Total
General and Administration Expenses (excluding Indirect Cost Recovery)	6,137	678	6,815
Research Expenses (excluding Indirect Cost Recovery)	46,130	8,568	54,698
<b>Indirect cost rate</b>	<b>13.30%</b>	<b>7.91%</b>	<b>12.46%</b>

2013	In-house	Partner	Total
General and Administration Expenses (excluding Indirect Cost Recovery)	5,741	676	6,417
Research Expenses (excluding Indirect Cost Recovery)	40,405	8,051	48,456
<b>Indirect cost rate</b>	<b>14.21%</b>	<b>8.40%</b>	<b>13.24%</b>

Partnerships are a growing part of CGIAR business, but do not incur the same level of indirect costs as in-house Research. For clarity, the indirect cost rate calculation has been done on each of the following: net in-house research costs; the management charge on the partner costs has been disclosed; and the overall rate is also shown. 2013 comparative figures have been reworked to show the same information.

## International Center For Agricultural Research In The Dry Areas

Schedule of CGIAR Research Program Expenditures  
As Participating Center

For the year ended 31 December 2014

(All amounts in thousand of US Dollars)

	Windows 1 & 2	Window 3	Bilateral Funding	Total Funding
<b>CRP1.1 Dryland Systems</b>				
Personnel	2,142	1,236	1,230	4,608
Collaboration Costs - CGIAR Centers	-	-	-	-
Collaborations Costs - Partners	1,062	919	1,078	3,059
Supplies and Services	2,137	1,661	3,145	6,943
Operational Travel	1,254	908	809	2,971
Depreciation	809	358	457	1,624
Subtotal of Direct Costs	7,404	5,082	6,719	19,205
Indirect Costs	1,416	492	437	2,345
<b>Total - All Costs</b>	<b>8,820</b>	<b>5,574</b>	<b>7,156</b>	<b>21,550</b>
<b>CRP2 Policies, Institutions and Markets</b>				
Personnel	233	-	14	247
Collaboration Costs - CGIAR Centers	-	-	-	-
Collaborations Costs - Partners	2	-	-	2
Supplies and Services	69	-	6	75
Operational Travel	24	-	1	25
Depreciation	-	-	-	-
Subtotal of Direct Costs	328	-	21	349
Indirect Costs	49	-	-	49
<b>Total - All Costs</b>	<b>377</b>	<b>-</b>	<b>21</b>	<b>398</b>
<b>CRP3.1 Wheat</b>				
Personnel	1,197	188	896	2,281
Collaboration Costs - CGIAR Centers	-	-	-	-
Collaborations Costs - Partners	15	622	1,108	1,745
Supplies and Services	709	998	2,670	4,377
Operational Travel	192	185	550	927
Depreciation	294	349	469	1,112
Subtotal of Direct Costs	2,407	2,342	5,693	10,442
Indirect Costs	447	442	451	1,340
<b>Total - All Costs</b>	<b>2,854</b>	<b>2,784</b>	<b>6,144</b>	<b>11,782</b>
<b>CRP3.5 Grain Legumes</b>				
Personnel	1,199	119	148	1,466
Collaboration Costs - CGIAR Centers	-	-	-	-
Collaborations Costs - Partners	263	115	221	599
Supplies and Services	419	475	323	1,217
Operational Travel	187	183	98	468
Depreciation	132	111	2	245
Subtotal of Direct Costs	2,200	1,003	792	3,995
Indirect Costs	261	163	96	520
<b>Total - All Costs</b>	<b>2,461</b>	<b>1,166</b>	<b>888</b>	<b>4,515</b>

International Center For Agricultural Research In The Dry Areas

Schedule of CGIAR Research Program Expenditures  
As Participating Center  
For the year ended 31 December 2014  
(All amounts in thousand of US Dollars)

	Windows 1 & 2	Window 3	Bilateral Funding	Total Funding
<b>CRP3.6 Dryland Cereals</b>				
Personnel	760	-	65	825
Collaboration Costs - CGIAR Centers	-	-	-	-
Collaborations Costs - Partners	46	-	212	258
Supplies and Services	695	26	229	950
Operational Travel	106	9	97	212
Depreciation	276	5	-	281
Subtotal of Direct Costs	1,883	40	603	2,526
Indirect Costs	190	6	117	313
<b>Total - All Costs</b>	<b>2,073</b>	<b>46</b>	<b>720</b>	<b>2,839</b>
<b>CRP3.7 Livestock and Fish</b>				
Personnel	366	-	-	366
Collaboration Costs - CGIAR Centers	-	-	-	-
Collaborations Costs - Partners	16	6	20	42
Supplies and Services	148	-	31	179
Operational Travel	76	-	8	84
Depreciation	-	3	-	3
Subtotal of Direct Costs	606	9	59	674
Indirect Costs	82	-	9	91
<b>Total - All Costs</b>	<b>688</b>	<b>9</b>	<b>68</b>	<b>765</b>
<b>CRP4 Agriculture for Nutrition and Health</b>				
Personnel	-	-	55	55
Collaboration Costs - CGIAR Centers	-	-	-	-
Collaborations Costs - Partners	-	-	103	103
Supplies and Services	-	-	27	27
Operational Travel	-	-	7	7
Depreciation	-	-	22	22
Subtotal of Direct Costs	-	-	214	214
Indirect Costs	-	-	36	36
<b>Total - All Costs</b>	<b>-</b>	<b>-</b>	<b>250</b>	<b>250</b>
<b>CRP5 Water, Land and Ecosystems</b>				
Personnel	539	102	164	805
Collaboration Costs - CGIAR Centers	-	27	-	27
Collaborations Costs - Partners	197	126	349	672
Supplies and Services	171	156	157	484
Operational Travel	143	98	108	349
Depreciation	22	52	38	112
Subtotal of Direct Costs	1,072	561	816	2,449
Indirect Costs	214	64	81	359
<b>Total - All Costs</b>	<b>1,286</b>	<b>625</b>	<b>897</b>	<b>2,808</b>



International Center For Agricultural Research In The Dry Areas

Schedule of CGIAR Research Program Expenditures  
As Participating Center  
For the year ended 31 December 2014  
(All amounts in thousand of US Dollars)

	Windows 1 & 2	Window 3	Bilateral Funding	Total Funding
<b>CRP7 Climate Change, Agriculture and Food Security</b>				
Personnel	368	31	131	530
Collaboration Costs - CGIAR Centers	-	-	-	-
Collaborations Costs - Partners	121	6	47	174
Supplies and Services	232	46	132	410
Operational Travel	117	35	61	213
Depreciation	10	7	18	35
Subtotal of Direct Costs	848	125	389	1,362
Indirect Costs	36	22	61	119
<b>Total - All Costs</b>	<b>884</b>	<b>147</b>	<b>450</b>	<b>1,481</b>
<b>CRP for Genebank</b>				
Personnel	453	-	84	537
Collaboration Costs - CGIAR Centers	-	-	-	-
Collaborations Costs - Partners	27	-	37	64
Supplies and Services	323	-	158	481
Operational Travel	60	-	54	114
Depreciation	354	-	335	689
Subtotal of Direct Costs	1,217	-	668	1,885
Indirect Costs	155	-	59	214
<b>Total - All Costs</b>	<b>1,372</b>	<b>-</b>	<b>727</b>	<b>2,099</b>
<b>Total CGIAR Research Program Expenditures</b>				
Personnel	7,257	1,676	2,787	11,720
Collaboration Costs - CGIAR Centers	-	27	-	27
Collaborations Costs - Partners	1,749	1,794	3,175	6,718
Supplies and Services	4,903	3,362	6,878	15,143
Operational Travel	2,159	1,418	1,793	5,370
Depreciation	1,897	885	1,341	4,123
Subtotal of Direct Costs	17,965	9,162	15,974	43,101
Indirect Costs	2,850	1,189	1,347	5,386
<b>Total - All Costs</b>	<b>20,815</b>	<b>10,351</b>	<b>17,321</b>	<b>48,487</b>
<b>Non-CGIAR Expenditures</b>				
Personnel	-	54	749	803
Collaboration Costs - CGIAR Centers	-	-	-	-
Collaborations Costs - Partners	-	-	1,850	1,850
Supplies and Services	-	5	3,431	3,436
Operational Travel	-	-	1,283	1,283
Depreciation	-	-	1,093	1,093
Subtotal of Direct Costs	-	59	8,406	8,465
Indirect Costs	-	-	1,037	1,037
<b>Total - All Costs</b>	<b>-</b>	<b>59</b>	<b>9,443</b>	<b>9,502</b>

International Center For Agricultural Research In The Dry Areas

Schedule of CGIAR Research Program Expenditures  
As Participating Center  
For the year ended 31 December 2014  
(All amounts in thousand of US Dollars)

	Windows 1 & 2	Window 3	Bilateral Funding	Total Funding
<b>Total CGIAR and Non-CGIAR Expenditures</b>				
Personnel	7,257	1,730	3,536	12,523
Collaboration Costs - CGIAR Centers	-	27	-	27
Collaborations Costs - Partners	1,749	1,794	5,025	8,568
Supplies and Services	4,903	3,367	10,309	18,579
Operational Travel	2,159	1,418	3,076	6,653
Depreciation	1,897	885	2,434	5,216
Subtotal of Direct Costs	17,965	9,221	24,380	51,566
Indirect Costs	2,850	1,189	2,384	6,423
<b>Total - All Costs</b>	<b>20,815</b>	<b>10,410</b>	<b>26,764</b>	<b>57,989</b>

## International Center For Agricultural Research In The Dry Areas

## Schedule of CGIAR Research Program Funding

As Participating Center

At 31 December 2014

(All amounts in thousand of US Dollars)

CRP1.1 Dryland Systems	
Opening Balance	906
Cash Receipt from Lead Center	3,819
Disbursements	(8,820)
Closing Balance	(4,095)
CRP2 Policies, Institutions and Markets	
Opening Balance	(137)
Cash Receipt from Lead Center	176
Disbursements	(377)
Closing Balance	(338)
CRP3.1 Wheat	
Opening Balance	(1,146)
Cash Receipt from Lead Center	3,104
Disbursements	(2,854)
Closing Balance	(896)
CRP3.5 Grain Legumes	
Opening Balance	(1,527)
Cash Receipt from Lead Center	4,468
Disbursements	(2,461)
Closing Balance	480
CRP3.6 Dryland Cereals	
Opening Balance	(1,048)
Cash Receipt from Lead Center	3,596
Disbursements	(2,073)
Closing Balance	475
CRP3.7 Livestock and Fish	
Opening Balance	(737)
Cash Receipt from Lead Center	517
Disbursements	(688)
Closing Balance	(908)

## International Center For Agricultural Research In The Dry Areas

## Schedule of CGIAR Research Program Funding

As Participating Center

At 31 December 2014

(All amounts in thousand of US Dollars)

CRP5 Water, Land and Ecosystems	
Opening Balance	(173)
Cash Receipt from Lead Center	1,563
Disbursements	(1,286)
<b>Closing Balance</b>	<b>104</b>
CRP7 Climate Change, Agriculture and Food Security	
Opening Balance	(401)
Cash Receipt from Lead Center	868
Disbursements	(884)
<b>Closing Balance</b>	<b>(417)</b>
CRP for Genebank	
Opening Balance	(503)
Cash Receipt from Lead Center	2,459
Disbursements	(1,372)
<b>Closing Balance</b>	<b>584</b>

## International Center For Agricultural Research In The Dry Areas

## Schedule of CGIAR Research Program Expenditures

As Lead Center

For the year ended 31 December 2014

(All amounts in thousand of US Dollars)

	Windows 1 & 2	Window 3	Bilateral Funding	Total Funding
<b>CRP1.1 Dryland Systems</b>				
Personnel	2,142	1,236	1,230	4,608
Collaboration Costs - CGIAR Centers	9,227	-	-	9,227
Collaborations Costs - Partners	1,062	919	1,078	3,059
Supplies and Services	2,137	1,661	3,145	6,943
Operational Travel	1,254	908	809	2,971
Depreciation	809	358	457	1,624
Subtotal of Direct Costs	16,631	5,082	6,719	28,432
Indirect Costs	1,416	492	437	2,345
<b>Total - All Costs</b>	<b>18,047</b>	<b>5,574</b>	<b>7,156</b>	<b>30,777</b>

## International Center For Agricultural Research In The Dry Areas

## Schedule of CGIAR Research Program Funding

As Lead Center

At 31 December 2014

(All amounts in thousand of US Dollars)

<b>CRP1.1 Dryland Systems</b>	
Opening Balance	4,371
Cash Receipt form Lead Center	13,046
Disbursements:	
Bioversity	(787)
CIAT	(560)
CIP	(422)
ICARDA	(8,820)
ICRISAT	(5,934)
ILRI	-
IWMI	(1,369)
World Agroforestry	(542)
	(18,434)
<b>Closing Balance</b>	<b>(1,017)</b>

