

# International Center For Agricultural Research In The Dry Areas



Financial Statements and Supplementary Information  
As at and for the years ended 31 December 2016 and 2015

# International Center For Agricultural Research In The Dry Areas

## Financial Statements and Supplementary Information As at and for the year ended 31 December 2016

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## 2016 Institutional Highlights

### Statement by the Chair of the Board of Trustees of ICARDA

The Board of Trustees of ICARDA is responsible for providing 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 where it operates. Proactive and cautious management, combined with an exemplary commitment of staff at all levels, have made this possible.

### New Leadership, New Strategy, and New Direction

In October 2016, Mr. Aly Abousabaa succeeded Dr. Mahmoud Solh as Director General of ICARDA.

Over the past year, ICARDA has been developing a new strategy for the period 2017-2026 to contribute to improving the well being of people whose lives are shaped by increasing demographic pressure, severe water scarcity, rising temperatures, growing inequality and political instability. Conserving and making best use of the agricultural biodiversity of the non-tropical dry areas are at the core of ICARDA's research programs. These activities support sustainable intensification of agricultural production to meet the demand for nutritious food nationally, regionally and internationally.

As a member of the CGIAR, ICARDA works in close cooperation with the community of 15 research centers, coordinated by the CGIAR System Organization. The Strategy and Results Framework (SRF) guides the portfolio of CGIAR Common Research Programs (CRPs). ICARDA participates in 5 of 8 CRPs and in 3 Platforms<sup>1</sup>. ICARDA's 2017-2026 strategy closely aligns with the SRF and contributes to achieving the SDGs of the Agenda 2030.

ICARDA has started to adapt its business model to the challenges of the coming decade. Communication, resource mobilization and capacity building will be critical priorities to facilitate further research into the linkages between crop and livestock systems so widely prevalent in the agro-ecology of dry areas and encourage adoption to increase productivity.

### Program Highlights

ICARDA co-organized "The International Conference on Pulses" in Morocco in April 2016. The Marrakech Declaration asks for more support for R4D in food legumes as essential contributors to environmental, food and nutrition security. At COP22 ICARDA and partners had the opportunity to showcase research impact on adaptation to climate change. ICARDA continues to expand its state of the art laboratories in Rabat, a critical investment to benefit excellent research across CWANA. Lebanon and Morocco saw the opening of new ICARDA genebank facilities. Reconstruction of over 32,000 accessions of the active and base collections at these sites has started, made possible by access to the safety duplicates at the Svalbard Vault. The total holding of ICARDA genebanks is about 154,000 accessions as of December 2016. In Izmir, Turkey, ICARDA started operations at the newly built Cereal Rust Research Center and Biosafety Facility a level 3 facility; Turkey will be the fourth country in the world that will allow foreign rust samples to be assessed.

<sup>1</sup> The CRPs are Wheat, Livestock, Water, Land and Ecosystems (WLE); Climate Change, Agriculture and Food Security (CCAFS); and Policy, Institutions and Markets (PIM); the Genebanks Platform, Big Data and Excellence in Breeding constitute the 3 Platforms

The year 2016 witnessed the release of various new varieties of ICARDA origin in a number of countries, including high yielding, multiple stress resistant and climate-smart varieties. Morocco released two naked barley cultivars with higher Iron (Fe), Zinc (Zn) and beta glucan contents. Over the past two years, 9 countries released 13 varieties of food legumes including lentil, chickpea and faba bean. Uzbekistan saw a six-fold increase in rust resistant winter wheat varieties of the joint CIMMYT, ICARDA, IWWIP program.

Trials in farmers' fields showed wheat yields increasing by 62 % (average maximum). Jordan brought 1,254 ha of land under improved integrated water and land management technologies. Ethiopia emphasizes community based breeding programs, and integrated conservation agriculture in mixed crop-livestock systems play a major role in various countries. In Afghanistan, female-headed village seed enterprises produced 22-24 tons of quality wheat, over 3 times more than their male comparators. Our south-south cooperation between India and Morocco continues with the exchange of lentil material.

These and many other examples of basic and applied research underlie the 828 publication and datasets that ICARDA produced in 2016. They include 130 ISI journal articles, an increase of 46 percent over 2015. 11 are in journals with an impact factor (IF) of  $\geq 5$ ; 45 in journals with an IF of 2-4.5 and 74 in journals of  $< 2$ . In line with CGIAR's open access policy, all publications have been uploaded to the monitoring, evaluation and learning platform.

### Financial Highlights

ICARDA ended 2016 with a modest surplus of US\$ 53K (2015-US\$ 430K deficit). Total operating revenues reached S\$ 41.014 M (2015-US\$ 52.738M) and operating expenditures totaled US\$ 40.961M (2015-US\$53.168M). Net Assets (or Reserves) were steady at US\$ 8.584M (2015-US\$ 8.531M). Long-term stability and short-term liquidity ratios improved to 64 days (2015-50 days). Average daily operating expenses in 2016 were US\$ 99K (2015-US\$ 116K). ICARDA's financial position remains under strain. The Board and Management are committed to sustaining on-going efforts to move the Center to greater stability.

### Appreciation

On behalf of the Board of Trustees, I thank all donors, our partners in the National Agricultural Research Systems, research partners, the CGIAR System Office and System Management Board for their continued support. The Board of Trustees also thanks the staff and management of ICARDA. Only their hard work and dedication allows ICARDA to deliver on its mandate and make a difference in the lives of the people in the non-tropical dry areas.

For and on behalf to the Board of Trustees of ICARDA



Margret Thalwitz,  
Chair, ICARDA Board of Trustees  
07 May 2017



## Board Statement on Risk Management and Internal Control

The Board of Trustees is committed to a strong control environment based on integrity, transparency, fairness, 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 risks faced by the Center in achieving its objectives. These include operational, financial and reputational risks that are inherent in 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 bi-annual Center-wide risk assessments.

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

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

Based on the last risk assessment exercise carried out on April 2017, the following are its most critical risks:

- Staff caught up in civil disorder in conflict regions where ICARDA operates leading to illness, injury, even loss of life.
- ICARDA has been undergoing major changes over an extended period of time which, combined with persistent resource constraints, may result in staff burn-out and high rate of turnover.
- The CGIAR portfolio of CRPs does not fully align with ICARDA's mandate and mission.
- Inability to attract sufficient funds to deliver our strategy.
- Inability to attract and retain competent staff.
- Uncertainty surrounding the future amount, timing and allocation of W1/W2 funds flowing to the Center.
- Donor restrictions or limits on full indirect cost recovery resulting in income shortfalls and a corresponding draw down of Center reserves.
- The level of reserves becomes inadequate for sustainable operations.
- Sanctions-related issues inhibit the day-to-day operations and delivery of programs in certain ICARDA locations.

Risk mitigation strategies include the implementation of systems of internal controls, which by their nature, are designed to manage rather than eliminate risks.

Key practices employed in managing risks and opportunities include clear policies and accountabilities, transaction approval frameworks, financial and management reporting and performance matrices across a broad range of key performance areas.

The design and effectiveness of the risk management system and the internal controls are subject to coordination through a Risk Management Committee and review by the Center's Internal Audit Unit.

The Internal Audit Unit is independent of the operating units, and reports on the results of its audits directly to the Board of Trustees through its Finance and Audit Committee.

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 safeguards the interests of the Center.



**Margret Thalwitz**  
Board Chair

Rabat, Morocco  
07 May 2017

## 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, 2016 and 2015, are the responsibility of management. ICARDA management is also responsible for the substance and objectivity of the information contained therein.

Our financial reporting practices follow the "Accounting Policies and Reporting Practices Manual – Financial Guidelines Series No. 2" of the CGIAR and the related Advisory Notes. 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 determine and assess 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 Finance and Audit Committee. The Finance and Audit Committee meets regularly with the management and representatives of the external and internal auditors to review matters relating to financial reporting, internal controls and auditing.



Aly Abousabaa  
Director General

07 May 2017



Erwin Lopez  
Director of Finance

07 May 2017

APAG/NYR/NAS

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

**Opinion**

We have audited the financial statements of International Center for Agricultural Research in the Dry Areas (the Center), which comprise the Statement of Financial Position as at December 31, 2016, and the Statement of Activities, Statement of changes in net assets and Cash Flow Statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Center as at December 31, 2016, and of its financial performance and its cash flows for the year then ended 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 2016) and the 2016 Advisory Note Issued by the CGIAR Consortium.

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, property and equipment and consortium research program expenses and disbursements as at and for the year ended 31 December 2016 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.

**Basis for Opinion**

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Center in accordance with the International Ethics Standards Board for Accountants (IESBA) requirements that are relevant to our audit of the financial statement. We have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

(Contd...8/)



### *Emphasis of Matter – Basis of Accounting*

The financial statements are prepared to assist the Center to meet the requirements of CGIAR. As a result, the financial statements may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

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

Management is responsible for the preparation of the 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 2016) and the 2016 Advisory Note Issued by the CGIAR Consortium and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

### *Auditor's Responsibilities for the Audit of the Financial Statements*

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Center internal control.

(Contd...9/)



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Center's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Center to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



07 May 2017  
Colombo

International Center For Agricultural Research In The Dry Areas

Statements of Financial Position

As at 31 December 2016

(All amounts in thousand US Dollars)

	Notes	2016	2015
<b><u>A S S E T S</u></b>			
<b>Current assets</b>			
Cash and cash equivalents	3	7,707	5,424
Short-term investments	4	-	1,918
Accounts receivable			
Donors (net of allowance of \$268 in 2016 and \$230 in 2015)	5	15,037	18,261
Other CGIAR Centers	6	32	175
Employees (net of allowance of \$165 in 2015)	7	273	815
Others (net of allowance of \$100 in 2015)	8	3,282	5,028
Inventories (net of allowance of \$538 in 2016 and \$538 in 2015)	9	19	19
Advances and prepayments	10	310	1,242
<b>Total current assets</b>		<b>26,660</b>	<b>32,882</b>
<b>Non-current assets</b>			
Property and equipment, net	11	2,231	2,733
<b>Total assets</b>		<b>28,891</b>	<b>35,615</b>
<b><u>LIABILITIES AND NET ASSETS</u></b>			
<b>Current liabilities</b>			
Accounts payable			
Donors	12	10,147	11,445
Other CGIAR Centers	13	275	568
Employees	14	1,783	4,601
Others	15	5,619	6,604
Accruals and provisions	16	2,483	3,866
<b>Total current liabilities</b>		<b>20,307</b>	<b>27,084</b>
<b>Non-current liabilities</b>			
Accrued benefits to staff	17	-	-
<b>Total liabilities</b>		<b>20,307</b>	<b>27,084</b>
<b>Net assets</b>			
Unrestricted			
Undesignated		2,873	2,820
Designated		5,711	5,711
<b>Total net assets</b>		<b>8,584</b>	<b>8,531</b>
<b>Total liabilities and net assets</b>		<b>28,891</b>	<b>35,615</b>



International Center For Agricultural Research In The Dry Areas

Statement of Activities  
For the years ended 31 December 2016 and 2015  
(All amounts in thousand US Dollars)

	Notes	2016			2015		
		Unrestricted	Restricted		Unrestricted	Restricted	
			CRP	Non-CRP		CRP	Non-CRP
<b>Revenue and Gains</b>							
Grant Revenue							
Window 1 & 2	App 1	-	10,598	-	-	17,245	-
Window 3	App 1	303	6,062	1,870	129	8,781	1,886
Bilateral	App 1	268	11,778	9,270	242	13,503	10,355
<b>Total Grant Revenue</b>		<b>571</b>	<b>28,438</b>	<b>11,140</b>	<b>371</b>	<b>39,529</b>	<b>12,241</b>
Other Revenue and Gains	Note 18	1,211	-	-	791	-	-
<b>Total Revenue and Gains</b>		<b>1,782</b>	<b>28,438</b>	<b>11,140</b>	<b>1,162</b>	<b>39,529</b>	<b>12,241</b>
<b>Expenses and Losses</b>							
Research Expenses		-	21,338	9,381	535	26,795	9,724
CGIAR Collaborator Expenses		-	938	-	-	3,351	-
Non CGIAR Collaborator Expenses		57	3,782	719	27	5,988	1,532
General and Administration Expenses		1,326	2,380	1,040	836	3,395	985
Other Expenses and Losses		-	-	-	-	-	-
<b>Total Expenses and Losses</b>		<b>1,383</b>	<b>28,438</b>	<b>11,140</b>	<b>1,398</b>	<b>39,529</b>	<b>12,241</b>
Financial Income		8	-	-	14	-	-
Financial Expenses		(354)	-	-	(208)	-	-
<b>Surplus/(Deficit)</b>		<b>53</b>	<b>-</b>	<b>-</b>	<b>(430)</b>	<b>-</b>	<b>(430)</b>



International Center For Agricultural Research In The Dry Areas

Statements of Changes in Net Assets  
For the years ended 31 December 2016 and 2015  
(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		
Balance at 01 January 2015		2,289	2,913	3,956	6,869	9,158
Depreciation for the year						
- unrestricted	11	-	(468)	468	-	-
Additions during the year						
- unrestricted	11	-	288	(288)	-	-
Recovery of Assets in Aleppo		961	-	(1,158)	(1,158)	(197)
Deficit for the year		(430)	-	-	-	(430)
<b>Balance at 31 December 2015</b>		<b>2,820</b>	<b>2,733</b>	<b>2,978</b>	<b>5,711</b>	<b>8,531</b>
Depreciation for the year						
- unrestricted	11	-	(642)	642	-	-
Additions during the year						
- unrestricted	11	-	81	(81)	-	-
Disposal of Assets		-	(3)	3	-	-
Recovery of Assets in Aleppo		-	62	(62)	-	-
Surplus for the year		53	-	-	-	53
<b>Balance at 31 December 2016</b>		<b>2,873</b>	<b>2,231</b>	<b>3,480</b>	<b>5,711</b>	<b>8,584</b>





International Center For Agricultural Research In The Dry Areas

Statements of Cash Flows

For the years ended 31 December 2016 and 2015

(All amounts in thousand US Dollars)

	Notes	2016	2015
<b>Cash flows from operating activities</b>			
Surplus/(Shortfall) for the year		53	(430)
<i>Adjustments to reconcile changes in net assets to net cash provided by operating activities:</i>			
Depreciation - unrestricted	11	642	468
Recovery of Assets in Aleppo		(62)	(197)
Interest income		(8)	(14)
Unrealized foreign exchange loss/(gain)		354	207
<i>Decrease/(increase) in assets</i>			
Accounts receivable			
Donors		3,224	1,800
Other CGIAR Centers		143	(141)
Employees		542	(22)
Others		1,746	(3,524)
Inventories		-	10
Advances and prepayments		932	1,415
<i>Increase/(decrease) in liabilities</i>			
Accounts payable			
Donors		(1,298)	(3,826)
Other CGIAR Centers		(293)	(2,544)
Employees		(2,818)	(30)
Others		(985)	4,098
Accruals and provisions		(1,383)	(1,383)
<b>Net cash from operating activities</b>		<b>789</b>	<b>(4,113)</b>
<b>Cash flows from investing activities</b>			
Additions to property and equipment-unrestricted	11	(81)	(288)
Disposal of asset		3	-
Decrease/(Increase) in short-term investments		1,918	(8)
Interest received		8	14
<b>Net cash used in investing activities</b>		<b>1,848</b>	<b>(282)</b>
<b>Net effect of foreign exchange</b>		<b>(354)</b>	<b>(207)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>2,283</b>	<b>(4,602)</b>
<b>Cash and cash equivalents at 1 January</b>	<b>3</b>	<b>5,424</b>	<b>10,026</b>
<b>Cash and cash equivalents at 31 December</b>	<b>3</b>	<b>7,707</b>	<b>5,424</b>





## International Center For Agricultural Research In The Dry Areas

### Notes To Financial Statements

As at and for the years ended 31 December 2016 and 2015

(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, June 1998 and September 2015.

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. A new Strategic Plan 2017-2026 will be ready in 2017.

In 2011, the CGIAR introduced a new programmatic-based approach to doing agricultural research through CGIAR Research Programs (CRPs). Donors to the CGIAR, represented by the Fund Council, approved the creation of sixteen CRPs, each being led by a designated Center (Lead Center). The Lead Center is responsible for implementing the program, along with other Centers and Partners, through a Program Implementation Agreement (PIA) with the Consortium and Program Participant Agreement (PPA) with other Participants. ICARDA is the Lead Center for Dryland Systems.

The Center employed 91 internationally recruited staff and 204 support staff as at 31 December 2016 (2015 - 110 internationally recruited staff and 210 support staff).

The accompanying financial statements and supplementary schedules of the Center were approved and authorized for issue by the Board of Trustees on 07 May 2017.

#### 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 2016 Advisory Note issued by the CGIAR Consortium.

The preparation of financial statements in conformity with the CGIAR's Financial Guidelines No. 2 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.

##### **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 grants 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 CRP shall include in its Statement of Activities 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 Activities 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.

#### *Finance income*

Finance income consist of interest income.

### **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.

#### *Finance expense*

Finance expense consist of net gains or losses on exchange rate differences.





### 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\$2,000 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)
Building	25
Plant and Equipment	10
Computers and Softwares	5
Motor Vehicle	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 sheet 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 (2016 – 100%; 2015 – 100%).

#### 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 2016 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:

	2016	2015
Cash on hand and in banks	7,382	4,990
Cash equivalents*	325	434
	<b>7,707</b>	<b>5,424</b>

\* Refer to Note 2.2.3 on Cash and Cash Equivalents

#### Note 4 - Short-term Investments

Short term investments at 31 December consist of:

	2016	2015
Fixed deposits:		
Arab Bank, London	-	1,689
HSBC, London	-	229
	<b>-</b>	<b>1,918</b>

#### Note 5 - Accounts receivable - Donors

Accounts receivable - donors at 31 December consist of:

	2016	2015
Unrestricted (Appendix 1)	320	425
Restricted (Appendix 1)	14,985	18,066
	<b>15,305</b>	<b>18,491</b>
Less: Allowance for bad debts	(268)	(230)
	<b>15,037</b>	<b>18,261</b>

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

	2016	2015
Balance as at 1 January	(230)	(55)
Provision	(268)	(175)
Write-off	230	-
	<b>(268)</b>	<b>(230)</b>

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

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

	2016	2015
Bioversity	15	-
IWMI	15	-
ICRISAT	2	175
	<b>32</b>	<b>175</b>

#### Note 7 - Accounts receivable - Employees

Accounts receivable - employees at 31 December consist of:

	2016	2015
Personal Account	273	980
	<b>273</b>	<b>980</b>
Less: Allowance for bad debts	-	(165)
	<b>273</b>	<b>815</b>





**Note 8 - Accounts receivable - Others***Other receivables at 31 December consist of:*

	2016	2015
AIARC	923	1,190
System Management Office	264	1,420
Advances to collaborators	931	1,222
Funds in Trust (App 9)	829	1,072
Others	335	224
	<b>3,282</b>	<b>5,128</b>
Less: Allowance for bad debts	-	(100)
	<b>3,282</b>	<b>5,028</b>

**Note 9 - Inventories***Inventories at 31 December consist of:*

	2016	2015
At cost		
General supplies	248	248
Fuel, oil and lubricants	24	24
Spare parts	285	285
	557	557
Less: Allowance for obsolescence	(538)	(538)
<b>At net realizable value</b>	<b>19</b>	<b>19</b>

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

	2016	2015
Balance as at 1 January	(538)	(528)
Provision during the year	-	(10)
<b>Balance as at 31 December</b>	<b>(538)</b>	<b>(538)</b>

**Note 10 - Advances and prepayments***Advances and prepayments at 31 December consist of:*

	2016	2015
Advances to suppliers	310	1,136
Other prepaid expenses	-	106
	<b>310</b>	<b>1,242</b>

**Note 11 - Property and equipment***Details of property and equipment at 31 December 2016:*

	Unrestricted	Restricted	Total
<b>Cost</b>			
Balance, 01 Jan	14,541	22,549	37,090
Additions	81	3,001	3,082
Donations/ Disposals	(3)	(189)	(192)
Balance, 31 Dec	<b>14,619</b>	<b>25,361</b>	<b>39,980</b>

**Accumulated Depreciation**

Balance, 01 Jan	11,808	22,549	34,357
Charges	642	3,001	3,643
Donations/ Disposals	(62)	(189)	(251)
Balance, 31 Dec	<b>12,388</b>	<b>25,361</b>	<b>37,749</b>
Net book value	<b>2,231</b>	<b>-</b>	<b>2,231</b>

*Details of property and equipment at 31 December 2015:*

	Unrestricted	Restricted	Total
<b>Cost</b>			
Balance, 01 Jan	15,234	15,382	30,616
Additions	288	7,167	7,455
Adjustments	(981)	-	(981)
Balance, 31 Dec	<b>14,541</b>	<b>22,549</b>	<b>37,090</b>
<b>Accumulated Depreciation</b>			
Balance, 01 Jan	12,321	15,382	27,703
Charges	468	7,167	7,635
Adjustments	(981)	-	(981)
Balance, 31 Dec	<b>11,808</b>	<b>22,549</b>	<b>34,357</b>
Net book value	<b>2,733</b>	<b>-</b>	<b>2,733</b>

**Note 12 - Accounts payable - Donors***Accounts payable - donors at 31 December consist of:*

	2016	2015
Restricted (Appendix 1)	10,147	11,445
	<b>10,147</b>	<b>11,445</b>

**Note 13 - Accounts payable - Other CGIAR Centers***Accounts payable to CRP 1.1 Participating Centers at 31 December consist of:*

	2016	2015
Bioversity International	-	200
CIAT	140	43
CIP	-	41
ICRAF	135	-
World Agroforestry Centre	-	284
	<b>275</b>	<b>568</b>

**Note 14 - Accounts Payable - Employees***Accounts payable - employees at 31 December consist of:*

	2016	2015
Personal Account	1,155	3,184
Vacation	628	1,417
	<b>1,783</b>	<b>4,601</b>



**Note 15 - Accounts payable - Others***Other payables at 31 December consist of:*

	2016	2015
Funds in trust (App 9)	1,684	1,802
Suppliers	2,265	2,707
Insurance	-	232
System Management Office	250	157
Others	942	984
Collaborators	478	722
	<b>5,619</b>	<b>6,604</b>

**Note 16 - Accruals and provisions***Accruals and provisions at 31 December consist of:*

	2016	2015
Current portion of employee accrued benefits (Note 2.2.13, 17)	2,064	2,730
Accrued expenses	333	1,113
Taxes payable - employees	86	23
	<b>2,483</b>	<b>3,866</b>

*The movements in provisions during the year are as follows:*

	EPMR/CCER	Other	Total
Balance, Jan 15	9	191	200
Provision	-	-	-
Utilization	(9)	(191)	(200)
Balance, Dec 15	-	-	-
Utilization	-	-	-
Balance, Dec 16	-	-	-

**Note 17 - Long term liabilities related to accrued benefits to staff***Accrued benefits staff at 31 December consist of:*

	2016	2015
End of service indemnity	736	878
Repatriation provision	396	692
Savings scheme (Notes 3, 4)	932	1,160
<b>Total</b>	<b>2,064</b>	<b>2,730</b>
Current portion of accrued benefits (Note 2.2.13, 16)	(2,064)	(2,730)
<b>Non-Current Portion</b>	<b>-</b>	<b>-</b>

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

	2016	2015
Provision as at 1 January	2,730	2,771
Net Provision/(Utilization) for the year	(666)	(41)
Balance, Dec 16	<b>2,064</b>	<b>2,730</b>

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:*

	2016	2015
Write-back of unclaimed balances	645	425
Farm and livestock produce	4	10
Service and hosting fees	141	220
Others	421	136
	<b>1,211</b>	<b>791</b>

**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 2016 and 2015 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





Note 20 - Expenses and losses

Expenses based on Natural Classification during the year as follows:

	2016				2015			
	Unrestricted	CRP	Non-CRP	Total	Unrestricted	CRP	Non-CRP	Total
<b>Expenses by Function</b>								
Personnel costs	1,934	7,626	2,587	12,147	4,239	10,515	2,318	17,072
Collaboration Costs - CGIAR Centers	-	938	-	938	-	3,351	-	3,351
Collaboration Costs - Partners	57	3,782	719	4,558	27	5,988	1,532	7,547
Supplies & Services	1,718	10,020	5,648	17,386	703	9,145	4,633	14,481
Operational Travel	369	1,300	272	1,941	336	2,075	515	2,926
Depreciation	642	2,233	768	3,643	468	4,990	2,177	7,635
Cost Sharing Percentage	83	159	106	348	5	70	81	156
Indirect Cost Recovery	(3,420)	2,380	1,040	-	(4,380)	3,395	985	-
<b>Total Operating Expenses</b>	<b>1,383</b>	<b>28,438</b>	<b>11,140</b>	<b>40,961</b>	<b>1,398</b>	<b>39,529</b>	<b>12,241</b>	<b>53,168</b>

Note 21 - CSP Calculation

Total 2015 CSP paid	254
CSP in 2015 Audited Financials	(156)
<b>2015 CSP booked in 2016</b>	<b>98</b>
Total CSP in 2016 Audited Financials	348
2016 CSP collection per CSP report	(250)
<b>2015 CSP booked in 2016</b>	<b>98</b>

Note 22 – In Kind Contributions

ICARDA receives in kind contributions from various countries where it operates in the form of, free of charge or for nominal amount, use of land and other office facilities in the following countries:

Countries	Facilities Provided
Syria	998 hectares of agricultural land for offices and experiment station in Tel-Hadya, near Aleppo City. The facility in Syria has not been operational since 2012 because of the security situation in Syria.
Lebanon	30 hectares of agricultural land for office and experiment station in Terbol Station, Bekaa Valley.
Morocco	Research buildings in Rabat and 100 hectares of experiment station in Marchouch.
India	70 hectares of agricultural land for offices and experiment station in Amhala, Bhopal and office space within the campus of the Indian Council for Agricultural Research.
Dubai, United Arab Emirates	Office space within the Ministry of Climate Change and Environment, UAE.
Pakistan	Office space within the Ministry of National Food Security and Research, Government of Pakistan.

Note 23- Leases and other commitments

At 31 December 2016, the Center's commitments are: a) US\$ 0 (2015 - US\$30) for purchases of capital and operating items relating to unrestricted projects; b) minimum lease payments for non-cancellable operating leases as follows:

	2016	2015
Within one year	-	139
	-	139

Note 24 – Contingent Liabilities

There are no contingent liabilities at the balance sheet date.

Note 25 - Subsequent events

There have been no material events occurring after the reporting date that require adjustments to or disclosure in the Financial Statements.



## International Center For Agricultural Research In The Dry Areas

## Statements of Grant Revenue

For the years ended 31 December 2016 and 2015

(All amounts in thousand of US Dollars)

Donors	Funds Received	Accounts Receivable	Advance Payments	Grants 2016	Grants 2015
<b>Unrestricted</b>					
<b>Window 3</b>					
China	69	69	-	69	69
Iran	-	251	-	136	60
Abu Dhabi	98	-	-	98	
<b>Total - Window 3</b>	<b>167</b>	<b>320</b>	<b>-</b>	<b>303</b>	<b>129</b>
<b>Bilateral</b>					
Syrian Arab Republic	510	-	-	268	242
<b>Total - Bilateral</b>	<b>510</b>	<b>-</b>	<b>-</b>	<b>268</b>	<b>242</b>
<b>Total Unrestricted Grants</b>	<b>677</b>	<b>320</b>	<b>-</b>	<b>571</b>	<b>371</b>
<b>Restricted</b>					
<b>Windows 1 and 2</b>					
CGIAR Fund	2,091	-	(103)	2,795	6,870
International Center for Tropical Agriculture (CIAT)	21	7	-	28	23
International Maize and Wheat Improvement Center (CIMMYT)	722	1,896	-	2,546	3,316
Global Crop Diversity Trust (GCDDT)	2,796	-	-	2,578	2,112
International Crop Research Institute for Semi-Arid Tropics (ICRISAT)	1,412	675	-	1,178	3,512
International Food Policy Research Institute (IFPRI)	683	248	-	297	296
International Livestock Research Institute (ILRI)	35	645	-	650	500
International Water Management Institute (IWMI)	536	172	-	526	616
<b>Total - Windows 1 and 2</b>	<b>8,296</b>	<b>3,643</b>	<b>(103)</b>	<b>10,598</b>	<b>17,245</b>



## International Center For Agricultural Research In The Dry Areas

## Statements of Grant Revenue

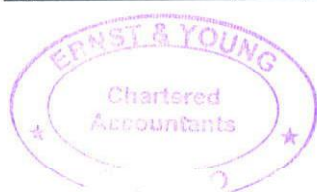
For the years ended 31 December 2016 and 2015

(All amounts in thousand of US Dollars)

Donors	Funds Received	Accounts Receivable	Advance Payments	Grants 2016	Grants 2015
<b>Window 3</b>					
Abu Dhabi Food Control Authority (ADFCA)	392	-	(153)	333	298
Australian Centre for International Agricultural Research (ACIAR)	1,504	-	(1,495)	1,420	3,107
Austria	144	-	(82)	211	378
Bill and Melinda Gates Foundation	1,368	-	(1,151)	214	2
China	98	-	(95)	118	160
European Commission	-	1,975	-	-	1,092
India	519	23	(312)	719	631
International Fund for Agricultural Development (IFAD)	1,927	359	(608)	1,144	1,966
International Livestock Research Institute (ILRI)	-	-	-	-	8
Iran	-	184	-	112	75
Japan	-	-	-	-	46
Morocco	-	-	(18)	52	123
Eurasian Center for Food Security at Moscow State University (ECFS)	-	-	-	1,175	925
Sudan	-	-	(198)	537	52
Turkey	431	-	(221)	166	289
United States Agency for International Development (USAID)	2,989	4	(1,459)	1,731	1,515
<b>Total - Window 3</b>	<b>9,372</b>	<b>2,545</b>	<b>(5,792)</b>	<b>7,932</b>	<b>10,667</b>

**Bilateral**

Afghanistan Ministry of Agriculture, Irrigation, and Livestock (MAIL)	879	662	-	1,334	1,305
Arab Fund for Economic and Social Development (AFESD)	4,628	5,139	-	5,400	4,942
Asian Development Bank (ADB)	83	-	-	-	75
Caritas Switzerland	-	8	-	8	-
Centre de Coopération Internationale en Recherche Agronomique pour le Développement (CIRAD)	-	-	(12)	-	-
Commonwealth Scientific and Industrial Research Organization (CSIRO)	110	-	(32)	70	52
Consultative Group on International Agricultural Research (CGIAR)	68	-	(46)	35	28





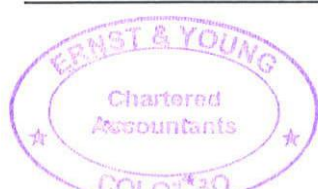
## International Center For Agricultural Research In The Dry Areas

## Statements of Grant Revenue

For the years ended 31 December 2016 and 2015

(All amounts in thousand of US Dollars)

Donors	Funds Received	Accounts Receivable	Advance Payments	Grants 2016	Grants 2015
Cooperative for Assistance and Relief Everywhere, Inc. (CARE)	103	48	-	46	94
Cornell University	100	154	-	162	235
Curtin University of Technology (Curtin)	18	-	(4)	4	13
Department of Primary Industries NSW (DPI)	130	56	(44)	166	116
Egypt - Agricultural Research Center	-	-	(19)	136	242
Embrapa Brasileira de Pesquisa Agropecuária (EMBRAPA)	-	-	-	5	19
European Commission	40	261	(90)	943	697
Food and Agriculture Organization (FAO)	736	15	(223)	537	218
Germany	1,215	40	(398)	1,535	609
Global Crop Diversity Trust (GCDDT)	616	-	(359)	576	364
Grains Development and Research Center (GRDC)	1,507	75	(67)	543	848
Gulf Cooperation Council (GCC)	500	-	(452)	575	514
HarvestPlus	430	35	-	208	263
Impulsora Agrícola, S.A. de C.V. (IASA)	154	57	-	149	330
India	516	38	(290)	317	417
Institut National de la Recherche Agronomique (INRA)	-	-	-	-	88
International Center For Biosaline Agriculture (ICBA)	60	92	-	123	166
International Fund for Agricultural Development (IFAD)	600	-	(104)	-	364
Iran	331	-	(391)	142	122
Japan	461	84	(65)	508	362
King Abdullah University of Science and Technology	14	-	(14)	-	1
Kuwait Fund for Arab Economic Development (Kuwait Fund)	1,825	556	-	513	1,299
Libya - Agricultural Research Center	-	-	(400)	800	1,290
OCP Foundation	309	51	(456)	581	765
Sudan	27	-	-	27	-
Swedish University of Agricultural Sciences	55	-	(2)	26	110
The Common Fund for Commodities (CFC)	281	14	-	-	-



## International Center For Agricultural Research In The Dry Areas

## Statements of Grant Revenue

For the years ended 31 December 2016 and 2015

(All amounts in thousand of US Dollars)

Donors	Funds Received	Accounts Receivable	Advance Payments	Grants 2016	Grants 2015
The OPEC Fund for International Development	250	3	(200)	78	56
United States Department of Agriculture (USDA)	1,732	922	(410)	1,479	2,885
University of Saskatchewan	100	-	(63)	37	-
Miscellaneous	-	-	(15)	-	-
<b>Other CGIAR Centers - Bilateral</b>					
International Crop Research Institute for Semi- Arid Tropics (ICRISAT)	37	65	(20)	147	105
International Food Policy Research Institute (IFPRI)	25	46	-	21	50
International Institute of Tropical Agriculture (IITA)	5,228	103	-	3,437	4,164
International Livestock Research Institute (ILRI)	426	271	-	336	497
International Maize and Wheat Improvement Center (CIMMYT)	180	2	(67)	4	141
World Agroforestry Centre (ICRAF)	18	-	(9)	40	12
	<b>23,792</b>	<b>8,797</b>	<b>(4,252)</b>	<b>21,048</b>	<b>23,858</b>
<b>Total Restricted Grants</b>	<b>41,460</b>	<b>14,985</b>	<b>(10,147)</b>	<b>39,578</b>	<b>51,770</b>



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

## Statement of Restricted Grants

For the year ended 31 December 2016

(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	01.01.12-31.12.16	47,943	45,158	2,785	47,943
CRP on Dryland Systems - Decentralization	01.01.14-31.12.16	657	647	10	657
		<b>48,600</b>	<b>45,805</b>	<b>2,795</b>	<b>48,600</b>
<b>International Center for Tropical Agriculture (CIAT)</b>					
CRP on Climate Change, Agriculture and Food Security	01.01.12-31.12.16	3,308	3,280	28	3,308
		<b>3,308</b>	<b>3,280</b>	<b>28</b>	<b>3,308</b>
<b>International Maize and Wheat Improvement Center (CIMMYT)</b>					
CRP on Wheat	01.01.12-31.12.16	11,550	9,247	2,303	11,550
CRP on Wheat - Decentralization	01.01.14-31.12.16	1,269	1,026	243	1,269
		<b>12,819</b>	<b>10,273</b>	<b>2,546</b>	<b>12,819</b>
<b>Global Crop Diversity Trust (GCDT)</b>					
CRP for Genebanks	01.01.11-31.12.16	6,253	5,121	1,132	6,253
CRP Genebanks - Providing Long-term Funding for Ex-situ Collections - 2012/2013 Carry Over Funds for Use in 2015/2016	01.01.15-31.12.16	695	100	595	695
CRP Genebanks - Providing Long-term Funding for Ex-situ Collections - 2014/2015 Carry Over Funds for Use in 2015/2016	01.01.16-31.12.16	154	-	154	154
CRP for Genebanks - Decentralization	01.01.14-30.09.16	1,610	913	697	1,610
		<b>8,712</b>	<b>6,134</b>	<b>2,578</b>	<b>8,712</b>
<b>International Crops Research Institute for the Semi-Arid Tropics (ICRISAT)</b>					
CRP on Grain Legumes	01.07.12-31.12.16	8,170	8,143	27	8,170
CRP on Grain Legumes - Decentralization	01.01.14-31.12.16	1,044	913	131	1,044
CRP on Dryland Cereals	01.07.12-31.12.16	6,474	5,870	604	6,474
CRP on Dryland Cereals - Decentralization	01.01.14-31.12.16	1,221	805	416	1,221
		<b>16,909</b>	<b>15,731</b>	<b>1,178</b>	<b>16,909</b>
<b>International Food Policy Research Institute (IFPRI)</b>					
CRP on Policies, Institutions and Markets	01.01.12-31.12.16	1,405	1,108	297	1,405
		<b>1,405</b>	<b>1,108</b>	<b>297</b>	<b>1,405</b>
<b>International Livestock Research Institute (ILRI)</b>					
CRP on Livestock and Fish	01.01.12-31.12.16	2,756	2,106	650	2,756
		<b>2,756</b>	<b>2,106</b>	<b>650</b>	<b>2,756</b>
<b>International Water Management Institute (IWMI)</b>					
CRP on Water, Land and Ecosystems	01.01.12-31.12.16	3,863	3,419	444	3,863
CRP on Water, Land and Ecosystems - Decentralization	01.01.14-31.12.16	180	98	82	180
		<b>4,043</b>	<b>3,517</b>	<b>526</b>	<b>4,043</b>
<b>Total Windows 1 and 2</b>		<b>98,552</b>	<b>87,954</b>	<b>10,598</b>	<b>98,552</b>





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

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<b>Window 3</b>					
Enhancing Date Palm Integrated Pest Management and Agricultural Extension and Technology Transfer Systems in Abu Dhabi	01.01.15-31.12.16	784	298	333	631
		<b>784</b>	<b>298</b>	<b>333</b>	<b>631</b>
<b>Australia</b>					
Integrated Catchment Management and Capacity Building for Improving Livelihoods in Afghanistan	01.07.12-31.12.17	4,442	2,362	693	3,055
Forage Options for Smallholder Livestock in Water-scarce Environments of Afghanistan	01.01.14-31.12.17	2,847	1,151	727	1,878
		<b>7,289</b>	<b>3,513</b>	<b>1,420</b>	<b>4,933</b>
<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	609	564	45	609
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	604	499	104	603
Designing Effective Extension Service Delivery Systems for Enhancing Wider Adoption of Agricultural Technologies	02.01.16-30.06.19	526	-	62	62
		<b>1,739</b>	<b>1,063</b>	<b>211</b>	<b>1,274</b>
<b>Bill and Melinda Gates Foundation</b>					
Gates Foundation Support for Enhancement of Food Security in the Arab Region, Phase II	18.11.15-31.10.18	1,368	2	214	216
		<b>1,368</b>	<b>2</b>	<b>214</b>	<b>216</b>
<b>China</b>					
Establishment of the CAAS-ICRISAT-ICARDA Joint Center of Excellence for Dryland Agriculture (CEDA)	01.01.08-31.12.16	462	250	118	368
		<b>462</b>	<b>250</b>	<b>118</b>	<b>368</b>
<b>India</b>					
Breeding for Resistance to Abiotic Stresses in Pulses	01.01.07-31.03.16	1,980	1,660	320	1,980
Lentil Improvement	01.01.06-31.03.16	768	548	119	667
Barley Improvement for High Yielding Quality Malt, Food and Feed for Various Agro-ecologies	01.01.10-31.03.16	360	203	75	278
Resource Use Efficiency and Policy Options Improving Livelihoods of Rural Communities	01.01.10-31.03.16	190	145	44	189
Improving Small Ruminants' Productivity and Integrating Crop-livestock System and Rangeland Management	01.01.10-31.03.16	390	291	70	361
Lentil Project	01.03.12-31.03.16	232	179	42	221
Quantification of Rice Fallows for Agricultural Intensification and Diversification in India	01.04.14-31.03.16	110	64	18	82
Multi-site Agricultural Trial Database for Climate Change Analysis	28.05.11-31.03.16	240	151	31	182
		<b>4,270</b>	<b>3,241</b>	<b>719</b>	<b>3,960</b>



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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	23.01.13-31.03.16	1,470	1,376	94	1,470
Integrated Agricultural Production Systems for the Poor and Vulnerable in Dry Land Areas	13.03.14-12.03.16	1,470	785	118	903
Knowledge Management in CACILM II	01.02.13-31.07.16	1,372	1,238	134	1,372
Improving Food Security and Sustainable Natural Resources Management through Enhancing Integrated Agricultural Production Systems in the Arabian Peninsula	19.02.15-18.02.19	1,500	203	296	499
Improving the Performance of Pro-poor Value Chains of Sheep and Goats for Enhanced Livelihoods, Food and Nutrition Security in Ethiopia	13.04.15-12.04.18	1,176	96	418	514
Enhancing Food and Nutritional Security and Improving Livelihoods through Intensification of Rice-Fallow Systems for Pulse Crops in South Asia (Bangladesh, India and Nepal)	23.05.16-22.05.20	2,450	-	84	84
		<b>9,438</b>	<b>3,698</b>	<b>1,144</b>	<b>4,842</b>
<b>Iran</b>					
Iran ICARDA Collaboration	01.01.01-31.12.17	1,066	954	112	1,066
		<b>1,066</b>	<b>954</b>	<b>112</b>	<b>1,066</b>
<b>Morocco</b>					
Plant Genetic Resources Conservation and Utilization	01.10.07-19.03.17	272	237	22	259
Integrated Natural Resources Management in Rainfed Agricultural Systems in Morocco	01.10.07-19.03.17	314	279	30	309
		<b>586</b>	<b>516</b>	<b>52</b>	<b>568</b>
<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	1,059	1,175	2,234
		<b>2,234</b>	<b>1,059</b>	<b>1,175</b>	<b>2,234</b>
<b>Sudan</b>					
ARC Sudan - ICARDA Collaborative Program	22.07.15-31.12.19	787	52	537	589
		<b>787</b>	<b>52</b>	<b>537</b>	<b>589</b>
<b>Turkey</b>					
International Winter Wheat Improvement Program	01.01.05-31.12.16	1,170	999	105	1,104
Turkish Staff Training Domestic & International	01.01.05-31.12.16	834	708	43	751
International Staff Training	01.01.05-31.12.16	340	250	18	268
		<b>2,344</b>	<b>1,957</b>	<b>166</b>	<b>2,123</b>
<b>United States Agency for International Development (USAID)</b>					
Water and Livelihoods Initiative (WLI) Regional Implementation Funds	01.10.09-30.09.17	4,346	3,841	360	4,201
Water and Livelihoods Initiative - Tunisia	01.10.12-31.12.16	539	524	15	539
Deployment of Malt Barley and Faba Bean Varieties and Technologies for Sustainable Food and Nutritional Security and Market Opportunities in the Highlands of Ethiopia	01.10.14-30.09.17	1,960	541	810	1,351





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Better Livelihoods for Small Holder Farmers through Knowledge Based Technology Interventions in the Highlands of Ethiopia: Increasing the Productivity of Chickpea in Wheat-based Cropping System	01.10.14-31.12.17	1,225	151	372	523
Mainstreaming Adaptive Traits in Food Legumes Breeding Program of ICARDA for Enhancing Food and Nutritional Security in the Dry Areas of South Asia and Sub-Saharan Africa	01.10.15-30.09.17	588	122	174	296
		<b>8,658</b>	<b>5,179</b>	<b>1,731</b>	<b>6,910</b>
<b>Total Window 3</b>		<b>41,025</b>	<b>21,782</b>	<b>7,932</b>	<b>29,714</b>
<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	1,629	1,334	2,963
		<b>6,825</b>	<b>1,629</b>	<b>1,334</b>	<b>2,963</b>
<b>Arab Fund for Economic and Social Development (AFESD)</b>					
CDU Training	01.01.13-31.12.16	997	651	337	988
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	1,958	1,309	415	1,724
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	16.07.14-31.12.16	3,207	2,910	297	3,207
Enhancement of Food Security in the Arab Region, Phase II	01.10.14-30.09.16	1,958	563	404	1,047
Fellowships Program and Post-graduate scholarships for Implementing and Managing Agricultural Research in the Arab countries	01.01.15-31.12.16	653	183	369	552
Development of a National Agricultural Research Strategy in Palestine	01.08.15-30.06.16	96	40	56	96
Sustainability and Operation of the Regional Research Centers in a Number of Arab Countries (Phase II)	01.01.16-31.12.16	3,263	-	3,139	3,139
Training Scientists	01.01.16-31.12.16	303	-	303	303
		<b>12,435</b>	<b>5,656</b>	<b>5,400</b>	<b>11,056</b>
<b>Caritas Switzerland</b>					
Rapid Market Assessment, Value Chain Analysis of Agricultural Products and Sustainable Agricultural Livelihoods Assessment in Irbid Governorate of Jordan and Bekaa Valley of Lebanon	15.11.16-31.03.17	111	-	8	8
		<b>111</b>	<b>-</b>	<b>8</b>	<b>8</b>
<b>Commonwealth Scientific and Industrial Research Organization (CSIRO)</b>					
Manage Field Trials for the Evaluation of Project Material for Yellow and Stem Rust	17.11.14-30.06.17	210	57	70	127
		<b>210</b>	<b>57</b>	<b>70</b>	<b>127</b>
<b>Consultative Group on International Agricultural Research (CGIAR)</b>					
Adoption of Improved Lentil Varieties in Bangladesh: Comparison Between Expert Estimates, Nationally Representative Farm Household Survey and DNA Fingerprinting	01.07.15-31.03.17	135	28	35	63
		<b>135</b>	<b>28</b>	<b>35</b>	<b>63</b>



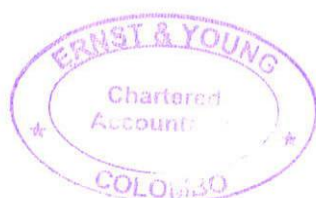
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<b>Cooperative for Assistance and Relief Everywhere, Inc. (CARE)</b>					
Souquna - Our Market	01.05.16-31.12.16	46	-	46	46
		<b>46</b>	<b>-</b>	<b>46</b>	<b>46</b>
<b>Cornell University</b>					
Durable Rust Resistance in Wheat Phase II	01.03.11-31.01.16	1,477	1,470	7	1,477
Delivering Genetic Gain in Wheat (DGGW)	01.06.16-31.12.17	172	-	155	155
		<b>1,649</b>	<b>1,470</b>	<b>162</b>	<b>1,632</b>
<b>Curtin University of Technology</b>					
Managing On-farm Biosecurity Risk through Pre-Emptive Breeding: The Case of Rust in Field Pea and Lentil	13.05.14-30.06.18	48	26	4	30
		<b>48</b>	<b>26</b>	<b>4</b>	<b>30</b>
<b>Department of Primary Industries, State of New South Wales</b>					
Managing On-farm Biosecurity Risk in Wheat through Pre-emptive Breeding	20.03.14-31.05.18	411	196	104	300
New Tools and Germplasm for Australian Pulse and Oil Seeds Breeding Programs to Respond to Changing Virus Threats (DAN00202)	01.07.14-30.06.20	299	-	62	62
		<b>710</b>	<b>196</b>	<b>166</b>	<b>362</b>
<b>Egypt - Agricultural Research Center</b>					
Integrated Management of Orobanche and Foliar Diseases of Faba Bean in North Egypt	01.09.07-31.12.16	159	148	10	158
Heat Tolerance in Bread Wheat for Southern Egypt for Adaptation to Climate Change	01.09.07-31.12.16	283	235	47	282
Optimizing On-farm Water and Land Productivity in Irrigated Agriculture in Egypt	01.09.07-31.12.16	629	601	28	629
Collaborative Program's External Review	01.01.14-31.12.16	61	26	2	28
Genetic Biodiversity of Indigenous Small Ruminants Genetic Resources Tolerant to Abiotic Stress in Hot and Dry Areas	01.09.07-31.12.16	447	389	49	438
		<b>1,579</b>	<b>1,399</b>	<b>136</b>	<b>1,535</b>
<b>Embrapa Brasileira de Pesquisa Agropecuária (EMBRAPA)</b>					
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	65	5	70
		<b>70</b>	<b>65</b>	<b>5</b>	<b>70</b>
<b>European Commission</b>					
Optimising Subsidiary Crop Applications in Rotations (OSCAR)	01.04.12-31.03.16	179	148	29	177
Global Earth Observation for Integrated Water Resource Assessment	01.01.14-31.12.17	193	88	71	159
Strengthening Seed Certification System Through Public-Private-Producers Partnership in Afghanistan	06.04.15-05.04.18	3,161	511	843	1,354
		<b>3,533</b>	<b>747</b>	<b>943</b>	<b>1,690</b>





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<b>Food and Agriculture Organization (FAO)</b>					
Water Scarcity Initiative (WSI) for the Near East and North Africa Regions (NENA)	22.03.15-30.11.17	576	134	385	519
Training and Surveillance Support for Wheat Rust Diseases in Central Asia and Near East	23.12.15-30.11.16	79	-	73	73
Knowledge Product on Gender-equitable Decent Work and Women's Empowerment in the Rural Economy (North Africa Context)	01.01.16-30.04.17	72	-	45	45
An Integrated Approach to Identify and Characterize Climate Resilient Wheat for the West Asia and North Africa Region	21.06.16-20.06.19	387	-	14	14
In Vitro Culture and Genomics-assisted Fast Track Improvement of Local Landraces of Wheat and Barley in Morocco, Tunisia and Algeria for Enhancing Food Security and Adaptation to Climate Change	01.09.16-31.08.19	497	-	20	20
		<b>1,611</b>	<b>134</b>	<b>537</b>	<b>671</b>
<b>Germany</b>					
An Assessment of the Economics of Land Degradation for Improved Land Management in Central Asia	11.11.14-30.06.16	446	169	277	446
Introduction of 'Farming with Alternative Pollinators (FAP)' to Simultaneously Enhance Climate Change Resilience of Agro-ecosystems and Farmers' Income	01.01.15-31.12.16	87	32	55	87
Field Testing of an Innovative Solar Powered Milk Cooling Solution for the Higher Efficiency of the Dairy Subsector in Tunisia	01.07.15-31.12.17	528	156	175	331
2015 Attributed Funding - Plant Genetic Resources Collections	01.01.15-31.03.16	335	201	134	335
Provision of Proven Feed Resource Technologies to Improve the Red Meat Value Chain in Tunisia	01.12.15-31.03.17	615	-	362	362
Sustainable Intensification of Faba Bean Production in Morocco by Introduction of Farming with Alternative Pollinators (FAP)	01.07.16-31.12.17	106	-	15	15
Mind the Gap: Improving Dissemination Strategies to Increase Technology Adoption by Smallholders	01.04.16-31.03.19	1,264	-	186	186
2016 Attributed Funding - Plant Genetic Resources Collections	01.01.16-31.12.16	331	-	331	331
		<b>3,712</b>	<b>558</b>	<b>1,535</b>	<b>2,093</b>
<b>Global Crop Diversity Trust (GCDT)</b>					
Providing Long-term Funding for Ex-situ Collections of Germplasm Held by ICARDA	01.01.08-31.12.17	2,345	1,993	351	2,344
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	41	4	45
RegenIntro: Introduction of Accessions from the Regeneration Initiative into the International Collections Held by ICARDA	04.12.13-31.12.16	115	71	12	83
Enhancing ICARDA's Documentation System, Data Quality, and Data Accessibility	03.03.15-31.12.16	59	15	44	59
Providing Long-term Funding for Ex-situ Collections - 2012/2013 Carry Over Funds for Use in 2015/2016 - GCDT	15.04.15-31.12.16	169	1	119	120
Trait Discovery and Deployment through Mainstreaming the Wild Gene Pool in Barley and Grasspea Breeding Programs to Adapt to Climate Change	01.01.16-30.11.18	787	-	46	46
		<b>3,520</b>	<b>2,121</b>	<b>576</b>	<b>2,697</b>



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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	486	144	113	257
Focused Improvement of ICARDA/Australian Durum Germplasm for Abiotic Tolerance	01.01.14-31.12.18	542	251	93	344
Improving Heat Tolerance of Wheat	01.01.14-31.12.18	650	302	105	407
Pre-emptive Chickpea Pre-breeding for Biotic Stresses and Germplasm Enhancement for Abiotic Stresses	01.01.14-31.12.18	718	335	129	464
Application of Focused Identification of Germplasm Strategy (FIGS) in Australian Environment	01.01.14-31.12.18	730	480	103	583
		<b>3,126</b>	<b>1,512</b>	<b>543</b>	<b>2,055</b>
<b>Gulf Cooperation Council (GCC)</b>					
Date Palm Project	01.01.03-31.12.18	6,500	5,473	575	6,048
		<b>6,500</b>	<b>5,473</b>	<b>575</b>	<b>6,048</b>
<b>HarvestPlus</b>					
Development of Lentil Cultivar with High Concentration of Iron and Zinc	01.01.14-31.12.16	721	513	208	721
		<b>721</b>	<b>513</b>	<b>208</b>	<b>721</b>
<b>Impulsora Agricola, S.A. de C.V. (IASA)</b>					
Development of Improved Varieties of Malting Barley	02.11.09-30.06.16	1,800	1,650	149	1,799
		<b>1,800</b>	<b>1,650</b>	<b>149</b>	<b>1,799</b>
<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	1,030	597	29	626
Grasspea Production for Safe Human Food, Animal Feed and Sustainable Rice Based Production System in India	29.10.10-31.07.16	1,107	745	41	786
Enhancing Lentil Production for Food and Nutritional Security and Improved Rural Livelihoods	25.08.10-31.07.16	1,308	978	89	1,067
Variety, Technology and Seed System Development for Pulses in Odisha - Odisha Pulse Mission	23.07.16-22.07.19	1,063	-	158	158
		<b>4,508</b>	<b>2,320</b>	<b>317</b>	<b>2,637</b>
<b>International Center For Biosaline Agriculture (ICBA)</b>					
Supporting Coordination and Cooperation in Water Management in the Euphrates and Tigris Region, Implementation Phase	01.10.14-31.08.18	289	166	123	289
		<b>289</b>	<b>166</b>	<b>123</b>	<b>289</b>
<b>Iran</b>					
Updated Collaboration Agreement for Strengthening Agricultural Research	01.01.07-31.12.16	742	543	142	685
		<b>742</b>	<b>543</b>	<b>142</b>	<b>685</b>
<b>Japan</b>					
Capacity Development for Agriculture and Water Management for Iraq and Regional Countries	14.09.14-31.03.17	476	257	219	476
Capacity Development for Agriculture for Afghanistan and Regional Countries	29.10.15-31.03.18	289	-	289	289
		<b>765</b>	<b>257</b>	<b>508</b>	<b>765</b>





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<b>Kuwait Fund for Arab Economic Development (Kuwait Fund)</b>					
Enhancement of Food Security in the Arab Region, Phase II	01.10.14-30.09.17	1,958	632	435	1,067
Implementation of ICARDA Decentralization Strategy and Investment Plan in Five Arab Countries	03.08.14-31.01.18	1,368	1,236	78	1,314
		<b>3,326</b>	<b>1,868</b>	<b>513</b>	<b>2,381</b>
<b>Libya - Agricultural Research Center</b>					
ARC Libya - ICARDA Collaborative Program	24-10.12-23.10.17	8,237	6,797	800	7,597
		<b>8,237</b>	<b>6,797</b>	<b>800</b>	<b>7,597</b>
<b>OCP Foundation (OCP)</b>					
India-Morocco Food Legumes Initiative – Morocco Component INRA	22.05.13-31.12.18	500	278	95	373
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	649	201	850
India-Morocco Food Legumes Initiative – Morocco Component OCP	22.05.13-31.12.18	2,026	1,098	285	1,383
		<b>3,517</b>	<b>2,025</b>	<b>581</b>	<b>2,606</b>
<b>Sudan</b>					
Seed Development Project (SDP) Training on Seed Certification	01.04.16-30.04.16	27	-	27	27
		<b>27</b>	<b>-</b>	<b>27</b>	<b>27</b>
<b>Swedish University of Agricultural Sciences</b>					
Durum Wheat Breeding in the Senegal River Basin	01.01.14-31.12.17	270	189	26	215
		<b>270</b>	<b>189</b>	<b>26</b>	<b>215</b>
<b>The OPEC Fund for International Development (OFID)</b>					
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	75	75	150
Support for Enhancement of Food Security in the Arab Region, Phase II	01.10.16-30.09.18	500	-	3	3
		<b>650</b>	<b>75</b>	<b>78</b>	<b>153</b>
<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	29.09.10-30.06.16	5,105	4,838	267	5,105
Watershed Rehabilitation and Irrigation Improvement: Demonstrating in Pakistan and Disseminating the Best Technologies to Help Rural Farmers	16.09.11-31.03.16	3,300	3,069	231	3,300
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	830	587	1,417
Watershed Restoration Project	31.08.15-31.12.17	50	13	37	50
Second Agreement for Improving Resistance to Cotton Leaf Curl Virus (CLCUV) and Supporting Cotton Best Management Practices for Small Farmers	14.09.12-30.06.17	713	-	236	236
Pakistan Water Dialogue - Diffusion and Adoption through Partnerships and Action of the Best Watershed Rehabilitation and Irrigation Practices and Technologies to Help Rural Farmers (Phase II)	30.03.16-30.03.18	1,219	-	121	121
		<b>11,805</b>	<b>8,750</b>	<b>1,479</b>	<b>10,229</b>





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

## Statement of Restricted Grants

For the year ended 31 December 2016

(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>University of Saskatchewan</b>					
Application of Genomics to Innovation in the Lentil Economy (AGILE)	01.10.15-30.09.19	147	-	37	37
		<b>147</b>	<b>-</b>	<b>37</b>	<b>37</b>
<b>Other CGIAR Centers</b>					
<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	140	54	47	101
Dryland Cereals Linkage Funds: Barley Germplasm Africa Asia	01.01.15-31.12.16	27	14	13	27
Utilizing chickpea genome sequence for crop improvement	19.08.14-31.03.17	165	53	43	96
Exploiting the Virulence Spectrum of the Net Blotch Pathogen (Pyrenophora teres) to Identify Novel Sources of Resistance Vital to Durable Resistance Breeding in Barley	01.01.15-31.12.16	20	7	13	20
Grain Legumes CGIAR US University Linkage Program: Genome Wide Association Studies (GWAS) for Traits to Facilitate Machine Harvesting and Other Economically Important Traits (Tolerance to Foliar Diseases and Parasitic Weeds) to Improve Crop Yields	01.06.15-31.12.16	14	2	9	11
Competitive Grants 2015 "Doubled Haploid Technology for Fast Track Improvement of Barley for the North Africa Region"	01.09.15-30.11.16	42	-	12	12
Grain Legumes CGIAR US University Linkage Program	01.04.16-31.03.17	25		8	8
ICARDA/ARS-USDA/NDSU Initiative on Genomics for Barley Improvement in Dryland Areas	01.01.16-31.12.16	2	-	2	2
		<b>435</b>	<b>130</b>	<b>147</b>	<b>277</b>
<b>International Food Policy Research Institute (IFPRI)</b>					
Global Futures and Strategic Foresight Program: Two Research Papers on Wheat Production in Jordan and Syria	20.09.15-31.12.16	110	50	21	71
		<b>110</b>	<b>50</b>	<b>21</b>	<b>71</b>
<b>International Institute of Tropical Agriculture (IITA)</b>					
Support to Agricultural Research for Development of Strategic Crops in Africa (African Development Bank)	27.05.12-30.11.17	15,500	10,365	3,437	13,802
		<b>15,500</b>	<b>10,365</b>	<b>3,437</b>	<b>13,802</b>
<b>International Livestock Research Institute (ILRI)</b>					
Africa - Research in Sustainable Intensification for the Next Generation (RISING)	01.01.14-31.08.16	555	387	165	552
Pakistan Agricultural Innovation Program (USAID)	08.03.13-28.02.17	737	528	171	699
		<b>1,292</b>	<b>915</b>	<b>336</b>	<b>1,251</b>



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

Statement of Restricted Grants  
For the year ended 31 December 2016  
(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 Maize and Wheat Improvement Center (CIMMYT)</b>					
Addressing the Challenges of Climate Change for Sustainable Food Security in Turkey, Iran and Morocco, through the Creation and Dissemination of an International Database to Promote the Use of Wheat Genetic	01.05.16-01.05.19	129	-	4	4
		129	-	4	4
<b>World Agroforestry (ICRAF)</b>					
Restoration of Degraded Lands for Food Security and poverty Reduction in East Africa and the Sahel-Taking Successes in Land Restoration to Scale	01.04.15-31.01.18	179	12	40	52
Restoration of Degraded Lands for Food Security and Poverty Reduction in East Africa and the Sahel - Taking Successes in Land Restoration to Scale under the Putting Research into Use for Nutrition, Sustainable Agriculture and Resilience (PRUNSAR)	24.05.16-30.09.19	382	-	-	-
		561	12	40	52
<b>BILATERAL TOTAL</b>		<b>100,651</b>	<b>57,696</b>	<b>21,048</b>	<b>78,744</b>
<b>GRAND TOTAL</b>		<b>240,228</b>	<b>167,432</b>	<b>39,578</b>	<b>207,010</b>



International Center For Agricultural Research In The Dry Areas

Schedule Of Property And Equipment  
31 December 2016  
(All amounts in thousand of US Dollars)

	COST			ACCUMULATED DEPRECIATION			NET BOOK VALUE	
	01 January 2016	Additions/ Transfer	Donations/ Disposals	31 December 2016	01 January 2016	Charge for the Year	Donations/ Disposals	31 December 2016
	Unrestricted							
Lease hold improvements	815	-	-	815	220	23	-	243
Building	863	75	-	938	345	33	-	378
Plant and Equipment	5,415	-	-	5,415	4,042	29	-	4,071
Computer & Softwares	5,266	6	(3)	5,269	3,189	412	(1)	3,600
Motor Vehicle	2,182	-	-	2,182	1,821	145	-	1,966
Sub Total	14,541	81	(3)	14,619	9,617	642	(1)	10,258
Less: Provision for Assets in Syria	-	-	-	-	2,191	-	(61)	2,130
Total unrestricted	14,541	81	(3)	14,619	11,808	642	(62)	12,388
	Restricted							
Lease hold improvements	2,202	945	-	3,147	2,202	945	-	3,147
Plant and Equipment	15,805	1,735	(143)	17,397	15,805	1,735	(143)	17,397
Computer & Softwares	1,182	136	(5)	1,313	1,182	136	(5)	1,313
Motor Vehicle	3,360	185	(41)	3,504	3,360	185	(41)	3,504
Total restricted	22,549	3,001	(189)	25,361	22,549	3,001	(189)	25,361
Grand total	37,090	3,082	(192)	39,980	34,357	3,643	(251)	37,749
								2,733
								2,231





## International Center For Agricultural Research In The Dry Areas

## Schedule of Indirect Cost Rate Computation

as at 31 December 2016

(All amounts in thousand of US Dollars)

2016	In-house	Partner	Total
General and Administration Expenses (excluding Indirect Cost Recovery)	4,285	461	4,746
Research Expenses (excluding Indirect Cost Recovery)	30,719	4,558	35,277
<b>Indirect cost rate</b>	<b>13.95%</b>	<b>10.11%</b>	<b>13.45%</b>

2015	In-house	Partner	Total
General and Administration Expenses (excluding Indirect Cost Recovery)	4,506	710	5,216
Research Expenses (excluding Indirect Cost Recovery)	37,053	7,547	44,600
<b>Indirect cost rate</b>	<b>12.16%</b>	<b>9.41%</b>	<b>11.70%</b>



## International Center For Agricultural Research In The Dry Areas

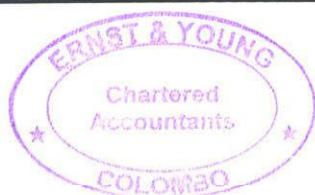
## Schedule of CGIAR Research Program Expenditures

As Participating Center

For the year ended 31 December 2016

(All amounts in thousand of US Dollars)

	Windows 1 & 2	Window 3	Bilateral Funding	Total Funding
<b>CRP1.1 Dryland Systems</b>				
Personnel	707	696	1,110	2,513
Collaboration Costs - CGIAR Centers	-	-	-	-
Collaborations Costs - Partners	338	369	1,004	1,711
Supplies and Services	604	700	2,523	3,827
Operational Travel	113	179	274	566
Depreciation	16	52	147	215
Cost Sharing Percentage	-	-	76	76
<b>Subtotal of Direct Costs</b>	<b>1,778</b>	<b>1,996</b>	<b>5,134</b>	<b>8,908</b>
Indirect Costs	230	260	329	819
<b>Total - All Costs</b>	<b>2,008</b>	<b>2,256</b>	<b>5,463</b>	<b>9,727</b>
<b>CRP2 Policies, Institutions and Markets</b>				
Personnel	148	6	56	210
Collaboration Costs - CGIAR Centers	-	-	-	-
Collaborations Costs - Partners	-	34	4	38
Supplies and Services	102	9	224	335
Operational Travel	13	9	19	41
Depreciation	-	-	-	-
Cost Sharing Percentage	-	-	6	6
<b>Subtotal of Direct Costs</b>	<b>263</b>	<b>58</b>	<b>309</b>	<b>630</b>
Indirect Costs	34	3	24	61
<b>Total - All Costs</b>	<b>297</b>	<b>61</b>	<b>333</b>	<b>691</b>
<b>CRP3.1 Wheat</b>				
Personnel	1,150	270	444	1,864
Collaboration Costs - CGIAR Centers	-	-	-	-
Collaborations Costs - Partners	27	252	594	873
Supplies and Services	746	210	1,637	2,593
Operational Travel	112	60	180	352
Depreciation	234	43	175	452
Cost Sharing Percentage	-	-	33	33
<b>Subtotal of Direct Costs</b>	<b>2,269</b>	<b>835</b>	<b>3,063</b>	<b>6,167</b>
Indirect Costs	277	105	147	529
<b>Total - All Costs</b>	<b>2,546</b>	<b>940</b>	<b>3,210</b>	<b>6,696</b>
<b>CRP3.5 Grain Legumes</b>				
Personnel	27	483	96	606
Collaboration Costs - CGIAR Centers	-	-	-	-
Collaborations Costs - Partners	-	227	176	403
Supplies and Services	-	619	364	983
Operational Travel	-	74	28	102
Depreciation	126	17	4	147
Cost Sharing Percentage	-	-	21	21
<b>Subtotal of Direct Costs</b>	<b>153</b>	<b>1,420</b>	<b>689</b>	<b>2,262</b>
Indirect Costs	6	177	46	229
<b>Total - All Costs</b>	<b>159</b>	<b>1,597</b>	<b>735</b>	<b>2,491</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 2016

(All amounts in thousand of US Dollars)

	Windows 1 & 2	Window 3	Bilateral Funding	Total Funding
<b>CRP3.6 Dryland Cereals</b>				
Personnel	320	167	137	624
Collaboration Costs - CGIAR Centers	-	-	-	-
Collaborations Costs - Partners	41	119	128	288
Supplies and Services	80	178	327	585
Operational Travel	14	22	37	73
Depreciation	474	-	32	506
Cost Sharing Percentage	-	-	11	11
<b>Subtotal of Direct Costs</b>	<b>929</b>	<b>486</b>	<b>672</b>	<b>2,087</b>
Indirect Costs	90	61	71	222
<b>Total - All Costs</b>	<b>1,019</b>	<b>547</b>	<b>743</b>	<b>2,309</b>
<b>CRP3.7 Livestock and Fish</b>				
Personnel	421	68	36	525
Collaboration Costs - CGIAR Centers	-	151	-	151
Collaborations Costs - Partners	-	127	71	198
Supplies and Services	118	40	64	222
Operational Travel	10	18	5	33
Depreciation	25	-	33	58
Cost Sharing Percentage	-	-	5	5
<b>Subtotal of Direct Costs</b>	<b>574</b>	<b>404</b>	<b>214</b>	<b>1,192</b>
Indirect Costs	76	14	21	111
<b>Total - All Costs</b>	<b>650</b>	<b>418</b>	<b>235</b>	<b>1,303</b>
<b>CRP4 Agriculture for Nutrition and Health</b>				
Personnel	-	-	66	66
Collaboration Costs - CGIAR Centers	-	-	-	-
Collaborations Costs - Partners	-	-	79	79
Supplies and Services	-	-	28	28
Operational Travel	-	-	7	7
Depreciation	-	-	-	-
Cost Sharing Percentage	-	-	-	-
<b>Subtotal of Direct Costs</b>	<b>-</b>	<b>-</b>	<b>180</b>	<b>180</b>
Indirect Costs	-	-	28	28
<b>Total - All Costs</b>	<b>-</b>	<b>-</b>	<b>208</b>	<b>208</b>
<b>CRP5 Water, Land and Ecosystems</b>				
Personnel	206	61	92	359
Collaboration Costs - CGIAR Centers	-	-	-	-
Collaborations Costs - Partners	39	78	69	186
Supplies and Services	148	51	98	297
Operational Travel	36	8	12	56
Depreciation	42	-	-	42
Cost Sharing Percentage	-	-	6	6
<b>Subtotal of Direct Costs</b>	<b>471</b>	<b>198</b>	<b>277</b>	<b>946</b>
Indirect Costs	55	27	33	115
<b>Total - All Costs</b>	<b>526</b>	<b>225</b>	<b>310</b>	<b>1,061</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 2016

(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	13	12	10	35
Collaboration Costs - CGIAR Centers	-	-	-	-
Collaborations Costs - Partners	-	-	-	-
Supplies and Services	9	2	2	13
Operational Travel	3	2	1	6
Depreciation	-	-	-	-
Cost Sharing Percentage	-	-	-	-
<b>Subtotal of Direct Costs</b>	<b>25</b>	<b>16</b>	<b>13</b>	<b>54</b>
Indirect Costs	3	2	2	7
<b>Total - All Costs</b>	<b>28</b>	<b>18</b>	<b>15</b>	<b>61</b>
<b>CRP for Genebank</b>				
Personnel	626	-	198	824
Collaboration Costs - CGIAR Centers	-	-	-	-
Collaborations Costs - Partners	-	-	6	6
Supplies and Services	876	-	261	1,137
Operational Travel	30	-	34	64
Depreciation	792	-	21	813
Cost Sharing Percentage	-	-	1	1
<b>Subtotal of Direct Costs</b>	<b>2,324</b>	<b>-</b>	<b>521</b>	<b>2,845</b>
Indirect Costs	254	-	5	259
<b>Total - All Costs</b>	<b>2,578</b>	<b>-</b>	<b>526</b>	<b>3,104</b>
<b>Total CGIAR Research Program Expenditures</b>				
Personnel	3,618	1,763	2,245	7,626
Collaboration Costs - CGIAR Centers	-	151	-	151
Collaborations Costs - Partners	445	1,206	2,131	3,782
Supplies and Services	2,683	1,809	5,528	10,020
Operational Travel	331	372	597	1,300
Depreciation	1,709	112	412	2,233
Cost Sharing Percentage	-	-	159	159
<b>Subtotal of Direct Costs</b>	<b>8,786</b>	<b>5,413</b>	<b>11,072</b>	<b>25,271</b>
Indirect Costs	1,025	649	706	2,380
<b>Total - All Costs</b>	<b>9,811</b>	<b>6,062</b>	<b>11,778</b>	<b>27,651</b>
<b>Non-CGIAR Research Program Expenditures</b>				
Personnel	-	479	2,108	2,587
Collaboration Costs - CGIAR Centers	-	-	-	-
Collaborations Costs - Partners	-	167	552	719
Supplies and Services	-	850	4,798	5,648
Operational Travel	-	138	134	272
Depreciation	-	-	768	768
Cost Sharing Percentage	-	-	106	106
<b>Subtotal of Direct Costs</b>	<b>-</b>	<b>1,634</b>	<b>8,466</b>	<b>10,100</b>
Indirect Costs	-	236	804	1,040
<b>Total - All Costs</b>	<b>-</b>	<b>1,870</b>	<b>9,270</b>	<b>11,140</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 2016

(All amounts in thousand of US Dollars)

	Windows 1 & 2	Window 3	Bilateral Funding	Total Funding
<b>Total CGIAR and Non-CGIAR Research Program Expenditures</b>				
Personnel	3,618	2,242	4,353	10,213
Collaboration Costs - CGIAR Centers	-	151	-	151
Collaborations Costs - Partners	445	1,373	2,683	4,501
Supplies and Services	2,683	2,659	10,326	15,668
Operational Travel	331	510	731	1,572
Depreciation	1,709	112	1,180	3,001
Cost Sharing Percentage	-	-	265	265
<b>Subtotal of Direct Costs</b>	<b>8,786</b>	<b>7,047</b>	<b>19,538</b>	<b>35,371</b>
Indirect Costs	1,025	885	1,510	3,420
<b>Total - All Costs</b>	<b>9,811</b>	<b>7,932</b>	<b>21,048</b>	<b>38,791</b>



## International Center For Agricultural Research In The Dry Areas

## Schedule of CGIAR Research Program Funding

As Participating Center

At 31 December 2016

(All amounts in thousand of US Dollars)

**CRP1.1 Dryland Systems**

Opening Balance	807
Cash Receipt from Lead Center	1,304
Disbursements	(2,008)
<b>Closing Balance</b>	<b>103</b>

**CRP2 Policies, Institutions and Markets**

Opening Balance	(634)
Cash Receipt from Lead Center	683
Disbursements	(297)
<b>Closing Balance</b>	<b>(248)</b>

**CRP3.1 Wheat**

Opening Balance	(72)
Cash Receipt from Lead Center	722
Disbursements	(2,546)
<b>Closing Balance</b>	<b>(1,896)</b>

**CRP3.5 Grain Legumes**

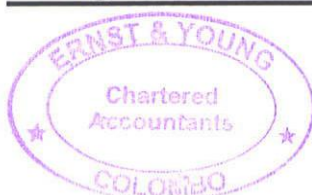
Opening Balance	(538)
Cash Receipt from Lead Center	650
Disbursements	(159)
<b>Closing Balance</b>	<b>(47)</b>

**CRP3.6 Dryland Cereals**

Opening Balance	(365)
Adjustment of Prior Years Receipts	(6)
Cash Receipt from Lead Center	762
Disbursements	(1,019)
<b>Closing Balance</b>	<b>(628)</b>

**CRP3.7 Livestock and Fish**

Opening Balance	(30)
Cash Receipt from Lead Center	35
Disbursements	(650)
<b>Closing Balance</b>	<b>(645)</b>





## International Center For Agricultural Research In The Dry Areas

## Schedule of CGIAR Research Program Funding

## As Participating Center

At 31 December 2016

(All amounts in thousand of US Dollars)

<b>CRP5 Water, Land and Ecosystems</b>	
Opening Balance	(182)
Cash Receipt from Lead Center	536
Disbursements	(526)
<b>Closing Balance</b>	<b>(172)</b>
<b>CRP7 Climate Change, Agriculture and Food Security</b>	
Opening Balance	-
Cash Receipt from Lead Center	21
Disbursements	(28)
<b>Closing Balance</b>	<b>(7)</b>
<b>CRP for Genebank</b>	
Opening Balance	151
Adjustment of Prior Years Receipts	(369)
Cash Receipt from Lead Center	2,796
Disbursements	(2,578)
<b>Closing Balance</b>	<b>-</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 2016

(All amounts in thousand of US Dollars)

	Windows 1 & 2	Window 3	Bilateral Funding	Total Funding
<b>CRP1.1 Dryland Systems</b>				
Personnel	707	696	1,110	2,513
Collaboration Costs - CGIAR Centers	787	-	-	787
Collaborations Costs - Partners	338	369	1,004	1,711
Supplies and Services	604	700	2,523	3,827
Operational Travel	113	179	274	566
Depreciation	16	52	147	215
Cost Sharing Percentage	-	-	76	76
<b>Subtotal of Direct Costs</b>	<b>2,565</b>	<b>1,996</b>	<b>5,134</b>	<b>9,695</b>
Indirect Costs	230	260	329	819
<b>Total - All Costs</b>	<b>2,795</b>	<b>2,256</b>	<b>5,463</b>	<b>10,514</b>



## International Center For Agricultural Research In The Dry Areas

## Schedule of CGIAR Research Program Funding

As Lead Center

At 31 December 2016

(All amounts in thousand of US Dollars)

<b>CRP1.1 Dryland Systems</b>	
Opening Balance	1,200
Cash Receipt form Lead Center	2,091
Disbursements:	
Bioversity	(196)
CIAT	(43)
CIP	(40)
ICARDA	(2,088)
ICRISAT	(215)
ILRI	(35)
IWMI	(58)
World Agroforestry	(270)
	(2,945)
<b>Closing Balance</b>	<b>346</b>





International Center For Agricultural Research In The Dry Areas

Schedule of Funds in Trust

For the year ended 31 December 2016

(All amounts in thousand of US Dollars)

A. Funds in Trust - Receivable

**Funds in Trust - Total**

Balance, 01 January	725
2016 Receipts	(1,749)
2016 Disbursements	1,853
<b>Balance, 31 December</b>	<b>829</b>

**Funds in Trust - Details**

**FT1002 - Project Facilitation Unit (PFU) Tashkent**

Balance, 01 January	538
Receipts	(351)
Disbursements	164
<b>Balance, 31 December</b>	<b>351</b>

**FT1006 - Central Asia and the Caucasus Association of  
Agricultural Research Institutions - CACAARI (PFU)**

Balance, 01 January	(39)
Receipts	(98)
Disbursements	180
<b>Balance, 31 December</b>	<b>43</b>

**FT1010 - Bioversity International (PFU)**

Balance, 01 January	115
Receipts	(311)
Disbursements	228
<b>Balance, 31 December</b>	<b>32</b>

**FT1011 - Central Asia and the Caucasus Association of**

Balance, 01 January	9
Receipts	0
Disbursements	1
<b>Balance, 31 December</b>	<b>10</b>

**FT1013 - International Potato Center - CIP (PFU)**

Balance, 01 January	(5)
Receipts	(10)
Disbursements	122
<b>Balance, 31 December</b>	<b>107</b>



**FT1014 - International Water Management Institute - IWMI  
(PFU)**

Balance, 01 January	289
Receipts	(289)
Disbursements	121
<b>Balance, 31 December</b>	<b>121</b>

**FT3003 - Tottori University, Japan**

Balance, 01 January	2
Receipts	0
Disbursements	3
<b>Balance, 31 December</b>	<b>5</b>

**FT3009 - International Food Policy Research Institute - IFPRI  
(PFU)**

Balance, 01 January	5
Receipts	(8)
Disbursements	15
<b>Balance, 31 December</b>	<b>12</b>

**FT3016/ FT3016 - 200086 International Food Policy Research  
Institute - IFPRI, Cairo**

Balance, 01 January	(252)
Receipts	(612)
Disbursements	960
<b>Balance, 31 December</b>	<b>96</b>

**FT3011 - International Water Management Institute -  
IWMI/ICARDA - Scientific Collaboration, Cairo**

Balance, 01 January	49
Receipts	(70)
Disbursements	43
<b>Balance, 31 December</b>	<b>22</b>

**FT3012 - Centre de coopération internationale en recherche -  
CIRAD Researcher, Cairo**

Balance, 01 January	14
Receipts	0
Disbursements	16
<b>Balance, 31 December</b>	<b>30</b>

**B. Funds in Trust - Payable**

**Funds in Trust - Total**

Balance, 01 January	(1,440)
Receipts	(1,645)
Disbursements	1,403
<b>Balance, 31 December</b>	<b>(1,682)</b>



## Funds in Trust - Details

### FT1003 - The International Maize and Wheat Improvement Center - CIMMYT, Pakistan

Balance, 01 January	4
Receipts	(113)
Disbursements	80
<b>Balance, 31 December</b>	<b>(29)</b>

### FT1005 - The Association of Agricultural Research Institutions in the Near East and North Africa (AARINENA)

Balance, 01 January	(223)
Receipts	(40)
Disbursements	99
<b>Balance, 31 December</b>	<b>(164)</b>

### FT1008 - Morocco

Balance, 01 January	(937)
Receipts	(785)
Disbursements	471
<b>Balance, 31 December</b>	<b>(1,251)</b>

### FT1015 - Asian Vegetable Research and Development Center AVRDC (PFU)

Balance, 01 January	(88)
Receipts	(543)
Disbursements	586
<b>Balance, 31 December</b>	<b>(45)</b>

### FT1016 - International Center for Biosaline Agriculture - ICBA (PFU)

Balance, 01 January	(57)
Receipts	(166)
Disbursements	197
<b>Balance, 31 December</b>	<b>(26)</b>

### FT1018 - The International Maize and Wheat Improvement Center CIMMYT (PFU)

Balance, 01 January	(37)
Receipts	2
Disbursements	(30)
<b>Balance, 31 December</b>	<b>(65)</b>

### FT3013 - Australia-Pakistan Agricultural Sector Linkages Program (ASLP)

Balance, 01 January	(102)
Receipts	-
Disbursements	-
<b>Balance, 31 December</b>	<b>(102)</b>







**ICARDA**

Science for Better Livelihoods in Dry Areas