

International Centre For Agricultural Research In The Dry Areas



Financial Statements and Supplementary Information
As at and for the years ended 31 December 2015 and 2014

International Center For Agricultural Research In The Dry Areas

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

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2015 Institutional Highlights

STATEMENT BY THE CHAIR OF THE BOARD OF TRUSTEES OF ICARDA

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

Decentralization

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

In 2014, the Fund Council, upon the recommendation of the Consortium Board, approved an allocation of US\$ 6 million for two years (\$ 4 million in 2014 and 2 million in 2015) to support the ICARDA Decentralization Strategy and Investment Plan. The funding was provided through the CGIAR Research Programs (CRPs) in which ICARDA is a partner. In addition, ICARDA also received one million Kuwaiti Dinars (approximately US\$ 3.3 million) from the Arab Fund for Economic and Social Development, and four hundred thousand Kuwaiti Dinars (approximately US\$ 1.33 million) from the Kuwait Fund for Agriculture and Economic Development, in support of ICARDA's Decentralization Strategy and Investment Plan. During 2015 investments in infrastructure and equipment were undertaken in Rabat and Marchouch in Morocco, Terbol in Lebanon and Amhala in India that are beginning to bear fruit.

Programmatic Highlights

ICARDA continues to generate important research for development outputs associated with its research for development agenda, thereby contributing to enhancing the livelihoods and profitability of smallholder farming communities that inhabit the dry areas. The Morocco platform that is the focus of the Center's crop improvement program and rainfed systems became fully functional with the inauguration of the new research facilities and genebank on the campus of INRA in Rabat. This marks a milestone in the re-establishment of ICARDA's research infrastructure since leaving Tel Hadya, Syria.

Over 129 ISI research publications were generated by scientists in 2015 representing a doubling of outputs from 2014. This demonstrates the quality of research outputs of the Center and represents the highest number of publications in a single year when compared to the past 5 years.

Highlights from the research effort include a new released variety of faba bean that is moderately resistant to orobanche (*Orobanche crenata*), chocolate spot and ascochyta blight. The variety has consistently produced higher yields with lower orobanche count than local, susceptible and standard checks across locations in Ethiopia.

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

Since 2014, the CRP on Dryland Systems has made great strides forward. The governance and management structures of this CRP are fully operational, including the Independent Task Force (ITF). The CRP is engaging with over 480 partners as well as with other CRPs. Its focus now is on bringing coherence to the program with overarching and cross-cutting themes and in doing the science with strong efforts to scale up, synthesize and implement proof of concept; conduct integrated systems analysis, and develop a wide range of communications materials. Currently, there are 45 operating innovation platforms. In addition 25 open-access databases have been established with 15,000 users from 119 countries using the Geo-informatics portal. About 4000 farmers have benefited from Sustainable Land Management (SLM) technologies. More than 50 SLM technologies have been tested while more than 250 new varieties were tested for abiotic stresses. CRP-Drylands has published 130 articles, with 72 indexed by ISI. ISI publications/FTE has risen to 0.78.

ICARDA's small ruminant scientists have identified the genomic regions in breeds of goats and sheep that are well adapted to the dry coastal zone of the Western Desert in Egypt. Several of these candidate regions spanned genes that either directly or indirectly influence traits related to adaptation to hot arid environments such as thermo-tolerance, energy and digestive metabolism as well as autoimmune response.

The adoption of raised bed planter technology developed by ICARDA expanded to over 30,000 ha in the Delta region of Egypt. The technology package has resulted in substantial improvements in agriculture productivity and on-farm irrigation management with an increase in productivity of 25% and 15% in wheat and faba bean respectively, and reduction in applied irrigation water by approximately 30%.

Decentralized capacity development efforts have succeeded in providing training to 722 stakeholders, which is a record number of trainees from project target countries. The training took place in many locations, indicating ICARDA's success in decentralizing its capacity development efforts in the locations where training is needed and in close partnership with national partners.

ICARDA's efforts in its research and development agenda have not gone unnoticed at an international level. The withdrawal of 38,073 seed samples contained in 128 boxes from the Svalbard vault in order to reconstitute the active collection in Morocco and Lebanon created significant media attention as this was the first time that material has been withdrawn from the facility. The event received significant press coverage, including in the CNN, BBC, Al-Jazeera, Washington Post, and UK's Guardian to name a few.

Financial Performance and Health

The Center's financial condition is stable, if under strain. In 2015 the Center incurred an operating deficit of US\$ 0.43 million compared to a US\$ 2.5 million deficit projected at the start of 2015. Total revenues were 24% lower at US\$ 52.93 million, down from US\$ 69.21 million in 2014, on the back of lower CGIAR system-wide funding in 2015. The bulk of ICARDA's programmatic work is substantially funded by restricted grants, which are considered important elements of growth for CRPs and the Center.

At 31 December 2015, ICARDA's total assets were valued at US\$ 35.62 million (2014 - US\$ 39.37 million), and net assets at US\$ 8.53 million (2014 - US\$ 9.16 million). The decrease in net assets was related to the operational deficit incurred in 2015. The short-term solvency ratio (liquidity) as at 31 December 2015 improved to 50 days (2014 - 41 days) against a CGIAR recommended benchmark of 90 to 120 days, while the long-term financial stability ratio (adequacy of reserves) as at 31 December 2015 was also higher at 50 days (2014 - 41 days) compared with the CGIAR benchmark of 75 to 90 days. Analysis of the causes of the financial pressures that ICARDA is experiencing has resulted in identification of several measures that will be developed in the future with a view of strengthening the financial health of ICARDA. The ICARDA Board of Trustees and management are committed to bring ICARDA back to a healthier financial position.

Appreciation

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

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

For and on behalf of the Board of Trustees of ICARDA



Margret Thalwitz
Chair, Board of Trustees

Beirut, Lebanon
May 9, 2016

Board Statement on Risk Management and Internal Control

The Board of Trustees is committed to a strong control environment based on integrity, ethical values and open communication. The Board is responsible for ensuring that an appropriate risk management system, including internal control processes, is in place to identify, assess, manage and monitor various 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 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 systematically monitor risks and to compile 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 in March 2016, the following were identified as the most critical risks facing the Center:

- Uncertainty surrounding the future structure and governance of the CGIAR System that could impact the amount and timing of funds flowing to the Center;
- Transition to the new CRP portfolio in which ICARDA will no longer be a lead center
- Research focus and priorities are not directed towards the Center's research mandate and mission;
- Loss or diminished Center reputation to deliver excellent research;
- Ineffective and inefficient operations due to decentralized set-up;
- Inability to attract, retain and empower competent staff;
- Non-compliance with international sanctions in relation to certain countries where research activities are carried out;
- Donor restrictions or limits on full indirect cost recovery resulting in income shortfalls and a corresponding draw down of Center reserves;
- Sanctions-related liquidity issues for day to day operations in certain ICARDA locations; and
- Staff caught up in civil disorder and exposure to conflict regions, resulting in illness, injury, or even loss of life, while travelling in conflict areas where ICARDA activities are carried out.


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 internal controls are subject to coordination through a Risk Management Committee and ongoing 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 Director-General and to the Board of Trustees through its 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

Beirut, Lebanon
09 May, 2016

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, 2015 and 2014, are the responsibility of management. ICARDA management is also responsible for the substance and objectivity of the information contained therein.

Our financial reporting practices follows the "Accounting Policies and Reporting Practices Manual – Financial Guidelines Series No. 2" of the CGIAR and the 2015 Advisory Note issued by the CGIAR Consortium Office. ICARDA maintains a system of internal control designed to provide reasonable assurance that assets are safeguarded and transactions are executed and properly recorded in accordance with management's authorization.

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

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



Mahmoud B. Solh
Director General



Erwin N. Lopez
Director of Finance

APAG/NYR/NAS

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

Report on the Financial Statements

We have audited the accompanying financial statements of International Center for Agricultural Research in the Dry Areas, ("the Center"), which comprise the statement of financial position as at 31 December 2015, and the related statement of activities, statement of changes in net assets and cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory information. (set out on pages 10 to 21.)

Board's Responsibility for the Financial Statements

The Board of Trustees ("Board") is responsible for the preparation of these financial statements that give a true and fair view in accordance with the recommendations made in the Consultative Group for International Agricultural Research (CGIAR) Financial Guidelines Series No.2 - CGIAR Accounting Policies and Reporting Practices Manual (updated February 2006) and 2015 Advisory Note issued by the CGIAR Consortium, and for such internal controls as Board determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements give a true and fair view of the financial position of the Center as at 31 December 2015, and of its financial performance and cash flows for the year then ended in accordance with the recommendations made in the CGIAR Financial Guidelines Series No. 2 - CGIAR Accounting Policies and Reporting Practices Manual (updated February 2006) and 2015 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, and property and equipment as at and for the years ended 31 December 2015 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.



09 May 2016
Colombo - Sri Lanka

International Center For Agricultural Research In The Dry Areas

Statements of Financial Position

As at 31 December 2015

(All amounts in thousand US Dollars)

	Notes	2015	2014
<u>A S S E T S</u>			
Current assets			
Cash and cash equivalents	3	5,424	10,026
Short-term investments	4	1,918	1,910
Accounts receivable			
Donors (net of allowance of \$230 in 2015 and \$55 in 2014)	5	18,261	20,061
Other CGIAR Centers	6	175	34
Employees (net of allowance of \$165 in 2015)	7	815	793
Others (net of allowance of \$100 in 2015)	8	5,028	1,504
Inventories (net of allowance of \$538 in 2015 and \$528 in 2014)	9	19	29
Advances and prepayments	10	1,242	2,657
Total current assets		32,882	37,014
Non-current assets			
Property and equipment, net	11	2,733	2,913
Total assets		35,615	39,927
<u>LIABILITIES AND NET ASSETS</u>			
Current liabilities			
Accounts payable			
Donors	12	11,445	15,271
Other CGIAR Centers	13	568	3,112
Employees	14	4,601	4,631
Others	15	6,604	2,506
Accruals and provisions	16	3,866	5,249
Total current liabilities		27,084	30,769
Non-current liabilities			
Accrued benefits to staff	17	-	-
Total liabilities		27,084	30,769
Net assets			
Unrestricted			
Undesignated		2,820	2,289
Designated		5,711	6,869
Total net assets		8,531	9,158
Total liabilities and net assets		35,615	39,927

International Center For Agricultural Research In The Dry Areas

Statement of Activities

For the years ended 31 December 2015 and 2014

(All amounts in thousand US Dollars)

	Notes	2015				2014			
		Unrestricted	Restricted		Total	Unrestricted	Restricted		Total
			CRP	Non-CRP			CRP	Non-CRP	
Revenue and Gains									
Grant Revenue									
Window 1 & 2	App 1	-	17,245	-	17,245	-	30,042	-	30,042
Window 3	App 1	129	8,781	1,886	10,796	223	10,351	59	10,633
Bilateral	App 1	242	13,503	10,355	24,100	919	17,321	9,443	27,683
Total Grant Revenue		371	39,529	12,241	52,141	1,142	57,714	9,502	68,358
Other Revenue and Gains	18	791	-	-	791	854	-	-	854
Total Revenue and Gains		1,162	39,529	12,241	52,932	1,996	57,714	9,502	69,212
Expenses and Losses									
Research Expenses		535	30,190	10,709	41,434	3,159	41,742	7,652	52,553
CGIAR Collaborator Expenses		-	3,351	-	3,351	-	9,254	-	9,254
Non CGIAR Collaborator Expenses		27	5,988	1,532	7,547	-	6,718	1,850	8,568
General and Administration Expenses		836	-	-	836	392	-	-	392
Other Expenses and Losses		-	-	-	-	-	-	-	-
Total Operating Expenses		1,398	39,529	12,241	53,168	3,551	57,714	9,502	70,767
Financial Income		14	-	-	14	25	-	-	25
Financial Expenses		(208)	-	-	(208)	(265)	-	-	(265)
Surplus/(Deficit)		(430)	-	-	(430)	(1,795)	-	-	(1,795)

International Center For Agricultural Research In The Dry Areas

Statements of Changes in Net Assets For the years ended 31 December 2015 and 2014 (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 2014		4,084	2,499	4,370	6,869	10,953
- unrestricted	11	-	(341)	341	-	-
Additions during the year						
- unrestricted	11	-	740	(740)	-	-
Recovery of Assets in Aleppo		-	15	(15)	-	-
Deficit for the year		(1,795)	-	-	-	(1,795)
Balance at 31 December 2014		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)	-	-
Adjustment of IISA Assets		961	-	(1,158)	(1,158)	(197)
Deficit for the year		(430)	-	-	-	(430)
Balance at 31 December 2015		2,820	2,733	2,978	5,711	8,531

International Center For Agricultural Research In The Dry Areas

Statements of Cash Flows

For the years ended 31 December 2015 and 2014

(All amounts in thousand US Dollars)

	Notes	2015	2014
Cash flows from operating activities			
Surplus/(Shortfall) for the year		(430)	(1,795)
<i>Adjustments to reconcile changes in net assets to net cash provided by operating activities:</i>			
Depreciation - unrestricted	11	468	341
Recovery of Assets in IISA		(197)	(15)
Interest income		(14)	(25)
Unrealized foreign exchange loss/(gain)		207	180
<i>Decrease/(increase) in assets</i>			
Accounts receivable			
Donors		1,800	(4,243)
Other CGIAR Centers		(141)	(34)
Employees		(22)	(428)
Others		(3,524)	227
Inventories		10	8
Advances and prepayments		1,415	(38)
<i>Increase/(decrease) in liabilities</i>			
Accounts payable			
Donors		(3,826)	(4,609)
Other CGIAR Centers		(2,544)	(353)
Employees		(30)	698
Others		4,098	131
Accruals and provisions		(1,383)	(893)
Net cash from operating activities		(4,113)	(10,848)
<i>Cash flows from investing activities</i>			
Additions to property and equipment-unrestricted	11	(288)	(740)
Decrease/(Increase) in short-term investments		(8)	2,031
Interest received		14	25
Net cash used in investing activities		(282)	1,316
Net effect of foreign exchange		(207)	(104)
Net increase/(decrease) in cash and cash equivalents		(4,602)	(9,636)
Cash and cash equivalents at 1 January	3	10,026	19,662
Cash and cash equivalents at 31 December	3	5,424	10,026

International Center For Agricultural Research In The Dry Areas

Notes To Financial Statements

As at and for the years ended 31 December 2015 and 2014

(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 2016.

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 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 100 internationally recruited staff and 210 support staff as at 31 December 2015 (2014 - 112 internationally recruited staff and 246 support staff).

The accompanying financial statements and supplementary schedules of the Center were approved and authorized for issue by the Board of Trustees on 09 May 2016.

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 2015 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\$1,000 or its equivalent and with an estimated economic life greater than one year are capitalized.

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

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

Asset	Expected useful life (in years)
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 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 (2015 – 100%; 2014 – 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 2015 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:

	2015	2014
Cash on hand and in banks	4,990	9,595
Cash equivalents	434	431
	5,424	10,026

Note 4 - Short-term Investments

Short term investments at 31 December consist of:

	2015	2014
Fixed deposits:		
Arab Bank, London	1,689	1,681
HSBC, London	229	229
	1,918	1,910

Note 5 - Accounts receivable - Donors

Accounts receivable - donors at 31 December consist of:

	2015	2014
Unrestricted (Appendix 1)	425	1,077
Restricted (Appendix 1)	18,066	19,039
	18,491	20,116
Less: Allowance for bad debts	(230)	(55)
	18,261	20,061

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

	2015	2014
Balance as at 1 January	(55)	(47)
Provision	(175)	(55)
Write-off	-	47
	(230)	(55)

Note 6 - Accounts receivable - Other CGIAR Centers

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

	2015	2014
IWMI	-	34
ICRISAT	175	-
	175	34

Note 7 - Accounts receivable - Employees

Accounts receivable - employees at 31 December consist of:

	2015	2014
Salary loans	-	237
Personal Account	980	556
	980	793
Less: Allowance for bad debts	(165)	-
	815	793

Note 8 - Accounts receivable - Others

Other receivables at 31 December consist of:

	2015	2014
Bioversity International	-	393
AIARC	1,190	-
Consortium Office	1,420	-
Advances to collaborators	1,222	930
Funds in Trust	1,153	-
Others	143	181
	5,128	1,504
Less: Allowance for bad debts	(100)	-
	5,028	1,504

Note 9 - Inventories

Inventories at 31 December consist of:

	2015	2014
At cost		
General supplies	248	248
Fuel, oil and lubricants	24	24
Spare parts	285	285
	557	557
Less: Allowance for obsolescence	(538)	(528)
At net realizable value	19	29

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

	2015	2014
Balance as at 1 January	(528)	(528)
Provision during the year	(10)	-
Balance as at 31 December	(538)	(528)

Note 10 - Advances and prepayments

Advances and prepayments at 31 December consist of:

	2015	2014
Advances to suppliers	1,136	2,494
Other prepaid expenses	106	163
	1,242	2,657

Note 11 - Property and equipment

Details of property and equipment at 31 December 2015:

	Unrestricted	Restricted	Total
Cost			
Balance, 01 Jan	15,234	15,382	30,616
Additions	288	7,167	7,455
Adjustments	(981)	-	(981)
Balance, 31 Dec	14,541	22,549	37,090

Accumulated Depreciation

Balance, 01 Jan	12,321	15,382	27,703
Charges	468	7,167	7,635
Adjustments	(981)	-	(981)
Balance, 31 Dec	11,808	22,549	34,357
Net book value	2,733	-	2,733

Details of property and equipment at 31 December 2014:

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

Note 12 - Accounts payable - Donors

Accounts payable - donors at 31 December consist of:

	2015	2014
Restricted (Appendix 1)	11,445	15,271
	11,445	15,271

Note 13 - Accounts payable – Other CGIAR Centers

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

	2015	2014
Bioversity International	200	334
CIAT	43	182
CIP	41	208
ICRISAT	-	296
ILRI	-	1820
World Agroforestry Centre	284	272
	568	3,112

Note 14 - Accounts Payable - Employees

Accounts payable - employees at 31 December consist of:

	2015	2014
Personal Account	3,184	3,108
Vacation	1,417	1,523
	4,601	4,631

Note 15 - Accounts payable - Others

Other payables at 31 December consist of:

	2015	2014
Funds in trust	2,692	1,176
Suppliers	2,707	94
Insurance	232	38
Outreach locations	-	716
Consortium office	157	206
Others	94	276
Collaborators	722	-
	6,604	2,506

Note 16 - Accruals and provisions

Accruals and provisions at 31 December consist of:

	2015	2014
Current portion of employee accrued benefits (Note 2.2.13, 17)	2,730	2,771
Accrued expenses	1,113	2,256
Provisions	-	200
Taxes payable - employees	23	22
	3,866	5,249

The movements in provisions during the year are as follows:

	EPMR/CCER	Other	Total
Balance, Jan 14	192	131	323
Provision	-	76	76
Utilization	(183)	(16)	(199)
Balance, Dec 14	9	191	200
Utilization	(9)	(191)	(200)
Balance, Dec 15	-	-	-

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

Accrued benefits staff at 31 December consist of:

	2015	2014
End of service indemnity	878	837
Repatriation provision	692	952
Savings scheme (Notes 3, 4)	1,160	982
Total	2,730	2,771
Current portion of accrued benefits (Note 2.2.13, 16)	(2,730)	(2,771)
Non-Current Portion	-	-

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

	2015	2014
Provision as at 1 January	2,771	2,852
Net Provision/(Utilization) for the year	70	(81)
Balance, Dec 15	2,841	2,771

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:

	2015	2014
Write-back of unclaimed balan	425	499
Farm and livestock produce	10	12
Service and hosting fees	220	193
Others	136	150
	791	854

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 2015 and 2014 consist of:

(a) Reserve - Investment in property and equipment - intended to finance the acquisition of property and equipment which support the Center in the conduct of its agricultural research activities;

(b) Reserve for replacement of property and equipment - amounts set aside for needed upgrades, replacement and/or expansion of property and equipment in support of the Center's operations; and

(c) Other reserves - representing school building capital development fund.

[Note 20 - Expenses and losses](#)

Expenses based on Natural Classification during the year as follows:

	2015				2014			
	Unrestricted	CRP	Non-CRP	Total	Unrestricted	CRP	Non-CRP	Total
Expenses by Function								
Personnel costs	4,239	10,515	2,318	17,072	5,838	11,721	803	18,362
Collaboration Costs - CGIAR Centers	-	3,351	-	3,351	-	9,254	-	9,254
Collaboration Costs - Partners	27	5,988	1,532	7,547	-	6,718	1,850	8,568
Supplies & Services	703	9,145	4,633	14,481	2,633	15,142	3,436	21,211
Operational Travel	336	2,075	515	2,926	956	5,370	1,283	7,609
Depreciation	468	4,990	2,177	7,635	341	4,123	1,093	5,557
Cost Sharing Percentage	5	70	81	156	206	-	-	206
Indirect Cost Recovery	(4,380)	3,395	985	-	(6,423)	5,386	1,037	-
Total Operating Expenses	1,398	39,529	12,241	53,168	3,551	57,714	9,502	70,767

[Note 21 - Comparative Figures](#)

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

	As Reported Previously 2014	Current Presentation	
		2015	2014
Statement of Financial Position			
Current Assets			
Accounts Receivable			
Employees	237	815	793
Current Liabilities			
Accounts Payable			
Employees	4,075	4,601	4,631
Others	2,061	6,604	2,506
Accruals and Provisions	5,694	3,866	5,249
Statement of Activities			
Other Revenue and Gains	614	791	854
Financial Income	-	14	25
Financial Expenses	-	(208)	(265)

[Note 22- Leases and other commitments](#)

At 31 December 2015, the Center's commitments are: a) US\$30 (2014 - US\$660) for purchases of capital and operating items relating to unrestricted projects; b) minimum lease payments for non-cancellable operating leases as follows:

	2015	2014
Within one year	139	143
Later than one year but not later than two years	-	12
	139	155

[Note 23 – Contingent Liabilities](#)

There are no contingent liabilities at the balance sheet date.

[Note 24 - 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 2015 and 2014

(All amounts in thousand of US Dollars)

Donors	Funds Received	Accounts Receivable	Advance Payments	Grants 2015	Grants 2014
Unrestricted					
Window 3					
China	69	69	-	69	69
Iran	100	114	-	60	154
Total - Window 3	169	183	-	129	223
Bilateral					
Syrian Arab Republic	418	242	-	242	919
The Netherlands	436	-	-	-	-
Total - Bilateral	854	242	-	242	919
Total Unrestricted Grants	1,023	425	-	371	1,142
Restricted					
Windows 1 and 2					
CGIAR Fund	11,770	-	(807)	6,870	18,047
International Center for Tropical Agriculture (CIAT)	440	-	-	23	884
International Maize and Wheat Improvement Center (CIMMYT)	4,140	72	-	3,316	2,854
Global Crop Diversity Trust (GCDT)	1,679	152	(303)	2,112	1,372
International Crop Research Institute for Semi-Arid Tropics (ICRISAT)	1,653	903	-	3,512	4,534
International Food Policy Research Institute (IFPRI)	-	634	-	296	377
International Livestock Research Institute (ILRI)	1,378	30	-	500	688
International Water Management Institute (IWMI)	330	182	-	616	1,286
Total - Windows 1 and 2	21,390	1,973	(1,110)	17,245	30,042

International Center For Agricultural Research In The Dry Areas

Statements of Grant Revenue

For the years ended 31 December 2015 and 2014

(All amounts in thousand of US Dollars)

Donors	Funds Received	Accounts Receivable	Advance Payments	Grants 2015	Grants 2014
Window 3					
Abu Dhabi Food Control Authority (ADFCA)	392	-	(94)	298	-
Australian Centre for International Agricultural Research (ACIAR)	2,427	26	(1,410)	3,107	3,952
Austria	396	-	(149)	378	420
Bill and Melinda Gates Foundation	-	2	-	2	-
China	98	-	(115)	160	70
European Commission	-	1,953	-	1,092	1,453
India	764	-	(498)	631	697
International Fund for Agricultural Development (IFAD)	1,560	571	(38)	1,966	1,146
International Livestock Research Institute (ILRI)	-	-	-	8	9
Iran	66	72	-	75	65
Japan	-	-	(15)	46	66
Morocco	-	2	-	123	105
Eurasian Center for Food Security at Moscow State University (ECFS)	-	-	(1,176)	925	134
Sudan	787	-	(735)	52	-
Turkey	-	44	-	289	239
United States Agency for International Development (USAID)	2,663	663	(859)	1,515	2,474
Total - Window 3	9,153	3,333	(5,089)	10,667	10,830
Bilateral					
Afghanistan Ministry of Agriculture, Irrigation, and Livestock (MAIL)	313	207	-	1,305	324
Alberta Agriculture and Rural Development - Canada (AARD)	-	165	-	-	-
Arab Fund for Economic and Social Development (AFESD)	1,426	4,408	(43)	4,942	2,673
Asian Development Bank (ADB)	20	66	-	75	19
Australian Centre for International Agricultural Research (ACIAR)	-	-	-	-	356
Center for Development Research (ZEF) Univ of Bonn	6	-	-	-	22

International Center For Agricultural Research In The Dry Areas

Statements of Grant Revenue

For the years ended 31 December 2015 and 2014

(All amounts in thousand of US Dollars)

Donors	Funds Received	Accounts Receivable	Advance Payments	Grants 2015	Grants 2014
Centre de Coopération Internationale en Recherche Agronomique pour le Développement (CIRAD)	-	-	(12)	-	14
Commonwealth Scientific and Industrial Research Organization (CSIRO)	48	6	-	52	5
Consultative Group on International Agricultural Research (CGIAR)	41		(13)	28	51
Cooperative for Assistance and Relief Everywhere, Inc. (CARE)	-	106	-	94	77
Cornell University	545	93	-	235	501
Curtin University of Technology (Curtin)	-	10	-	13	13
Department of Primary Industries NSW (DPI)	162	-	(24)	116	80
Egypt - Agricultural Research Center	250	-	(188)	242	192
Embrapa Brasileira de Pesquisa Agropecuária (EMBRAPA)	-	-	(5)	19	59
European Commission	1,523	271	(1,003)	697	154
Food and Agriculture Organization (FAO)	181	26	(34)	218	154
Germany	1,297	-	(688)	609	906
Global Crop Diversity Trust (GCDDT)	379	1	(269)	364	368
Grains Development and Research Center (GRDC)	621	1,027	-	848	771
Gulf Cooperation Council (GCC)	500	-	(527)	514	432
HarvestPlus	132	257	-	263	250
Impulsora Agrícola, S.A. de C.V. (IASA)	89	62	-	330	420
India	349	-	(53)	417	247
Institut National de la Recherche Agronomique (INRA)	15	-	(237)	88	166
International Center For Biosaline Agriculture (ICBA)	202	38	(9)	166	20
International Fund for Agricultural Development (IFAD)	692	495	-	364	1,630
Iran	46	-	(201)	122	88
Islamic Development Bank (IsDB)	-	-	-	-	121
Japan	375	-	(66)	362	436
Kuwait Fund for Arab Economic Development (Kuwait Fund)	-	1,871	-	1,299	1,187
Libya - Agricultural Research Center	-	-	(1,200)	1,290	2,354

International Center For Agricultural Research In The Dry Areas

Statements of Grant Revenue

For the years ended 31 December 2015 and 2014

(All amounts in thousand of US Dollars)

Donors	Funds Received	Accounts Receivable	Advance Payments	Grants 2015	Grants 2014
OCP Foundation	837	-	(441)	765	694
Stockholm International Water Institute (SIWI)	-	-	-	-	101
Swedish University of Agricultural Sciences	56	27	-	110	79
The Common Fund for Commodities (CFC)	-	295	-	-	192
The OPEC Fund for International Development	191	-	(25)	56	60
United Nations Development Program (UNDP)	-	-	-	-	17
United States Agency for International Development (USAID)	-	-	-	-	2,855
United States Department of Agriculture (USDA)	4,162	845	(81)	2,885	3,450
World Bank - Others	-	66	-	-	-
Miscellaneous	18	-	(34)	1	2
Other CGIAR Centers - Bilateral					
Bioversity International	3	-	-	-	12
World Agroforestry Centre (ICRAF)	43	-	(31)	12	-
International Crop Research Institute for Semi-Arid Tropics (ICRISAT)	86	3	(62)	105	34
International Food Policy Research Institute (IFPRI)	-	50	-	50	4
International Institute of Tropical Agriculture (IITA)	2,999	1,893	-	4,164	4,054
International Livestock Research Institute (ILRI)	167	361	-	497	357
International Maize and Wheat Improvement Center (CIMMYT)	195	111	-	141	291
International Water Management Institute (IWMI)	-	-	-	-	52
	17,969	12,760	(5,246)	23,858	26,344
Total Restricted Grants	48,512	18,066	(11,445)	51,770	67,216

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

Statement of Restricted Grants
For the year ended 31 December 2015
(All amounts in thousand US Dollars)

Donor and Program/Project	Grant Period	Grant Pledge	Prior Years Expenditure	Current Year Expenditure	Total Expenses to Date
Windows 1 and 2					
CGIAR Fund					
CRP on Dryland Systems	01.01.12-31.12.15	46,084	38,476	6,682	45,158
CRP on Dryland Systems - Decentralization	01.01.14-31.12.15	657	459	188	647
		46,741	38,935	6,870	45,805
International Center for Tropical Agriculture (CIAT)					
CRP on Climate Change, Agriculture and Food Security	01.01.12-31.12.15	3,280	3,257	23	3,280
		3,280	3,257	23	3,280
International Maize and Wheat Improvement Center (CIMMYT)					
CRP on Wheat	01.01.12-31.12.15	9,247	6,718	2,529	9,247
CRP on Wheat - Decentralization	01.01.14-31.12.15	1,269	240	787	1,027
		10,516	6,958	3,316	10,274
Global Crop Diversity Trust (GCDDT)					
CRP for Genebanks	01.01.11-31.12.15	5,271	3,950	1,171	5,121
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	100
CRP for Genebanks - Decentralization	01.01.14-30.09.15	1,610	72	841	913
		7,576	4,022	2,112	6,134
International Crops Research Institute for the Semi-Arid Tropics (ICRISAT)					
CRP on Grain Legumes	01.07.12-31.12.16	8,148	6,935	1,208	8,143
CRP on Grain Legumes - Decentralization	01.01.14-31.12.15	1,044	80	833	913
CRP on Dryland Cereals	01.07.12-31.12.16	6,278	4,975	895	5,870
CRP on Dryland Cereals - Decentralization	01.01.14-31.12.15	1,221	229	576	805
		16,691	12,219	3,512	15,731
International Food Policy Research Institute (IFPRI)					
CRP on Policies, Institutions and Markets	01.01.12-31.12.15	1,108	812	296	1,108
		1,108	812	296	1,108
International Livestock Research Institute (ILRI)					
CRP on Livestock and Fish	01.01.12-31.12.15	2,106	1,606	500	2,106
		2,106	1,606	500	2,106
International Water Management Institute (IWMI)					
CRP on Water, Land and Ecosystems	01.01.12-31.12.15	3,419	2,901	518	3,419
CRP on Water, Land and Ecosystems - Decentralization	01.01.14-31.12.15	180	-	98	98
		3,599	2,901	616	3,517
Total Windows 1 and 2					
		91,617	70,710	17,245	87,955

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

Statement of Restricted Grants
For the year ended 31 December 2015
(All amounts in thousand US Dollars)

Donor and Program/Project	Grant Period	Grant Pledge	Prior Years Expenditure	Current Year Expenditure	Total Expenses to Date
Window 3					
Abu Dhabi Food Control Authority (ADFCA)					
Enhancing Date Palm Integrated Pest Management and Agricultural Extension and Technology Transfer Systems in Abu Dhabi	01.01.15-31.12.15	392	-	298	298
		392	-	298	298
Australia					
Integrated Catchment Management and Capacity Building for Improving Livelihoods in Afghanistan	01.07.12-30.06.16	4,617	1,725	637	2,362
Adapting Conservation Agriculture for Rapid Adoption by Smallholder Farmers in Northern Africa	22.06.12-30.06.15	2,370	1,684	686	2,370
Development of Conservation Cropping Systems in the Drylands of Northern Iraq Phase III	01.07.12-30.06.15	5,732	5,320	412	5,732
Forage Options for Smallholder Livestock in Water-scarce Environments of Afghanistan	01.01.14-31.12.17	2,930	437	714	1,151
Management of Water and Salinity in the Nile Delta: A Cross-scale Integrated Analysis of Efficiency and Equity Issues	01.09.12-31.08.16	1,747	1,089	658	1,747
		17,396	10,255	3,107	13,362
Austria					
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	624	396	168	564
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	587	289	210	499
		1,211	685	378	1,063
Bill and Melinda Gates Foundation					
Gates Foundation Support for Enhancement of Food Security in the Arab Region, Phase II	18.11.15-31.10.18	1,368	-	2	2
		1,368	-	2	2
China					
Establishment of the CAAS-ICRISAT-ICARDA Joint Center of Excellence for Dryland Agriculture (CEDA)	01.01.08-31.12.15	357	90	160	250
		357	90	160	250
European Commission					
Enhanced Small-holder Wheat-legume Cropping Systems to Improve Food Security Under Changing Climate in the Drylands of West Asia and North Africa (WANA)	01.01.11-31.10.15	5,021	4,188	833	5,021
EU-IFAD Wheat Legume Cropping Systems – Cost Extension Activity	01.11.15-31.12.15	294	-	259	259
		5,315	4,188	1,092	5,280
India					
Breeding for Resistance to Abiotic Stresses in Pulses	01.01.07-31.03.16	1,796	1,387	273	1,660
Lentil Improvement	01.01.06-31.03.16	668	497	51	548
Kabuli Chickpea Improvement	01.01.07-31.03.16	410	410	-	410
Wheat Rust	01.01.07-31.03.16	256	233	13	246
Barley Improvement for High Yielding Quality Malt, Food and Feed for Various Agro-ecologies	01.01.10-31.03.16	285	185	18	203

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

Statement of Restricted Grants For the year ended 31 December 2015 (All amounts in thousand US Dollars)

Donor and Program/Project	Grant Period	Grant Pledge	Prior Years Expenditure	Current Year Expenditure	Total Expenses to Date
Resource Use Efficiency and Policy Options Improving Livelihoods of Rural Communities	01.01.10-31.03.16	165	94	51	145
Improving Small Ruminants' Productivity and Integrating Crop-livestock System and Rangeland Management	01.01.10-31.03.16	325	193	98	291
Lentil Project	01.03.12-31.03.16	212	158	21	179
Development of High Yielding, Multiple Disease Resistant and Drought Tolerant Faba bean (<i>Vicia faba</i> L.) Varieties in India	01.04.14-31.03.16	35	34	1	35
Quantification of Rice Fallows for Agricultural Intensification and Diversification in India	01.04.14-31.03.16	80	19	45	64
Enhancing Fodder and Nutritional Security of Livestock in Semi-arid Regions of India through Opuntia, Lathyrus and Vicia SPS	01.04.14-31.03.16	33	24	9	33
Multi-site Agricultural Trial Database for Climate Change Analysis	28.05.11-31.03.16	200	100	51	151
		4,465	3,334	631	3,965
International Fund for Agricultural Development (IFAD)					
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	914	462	1,376
Integrated Agricultural Production Systems for the Poor and Vulnerable in Dry Land Areas	13.03.14-12.03.16	1,470	226	559	785
Knowledge Management in CACILM II	01.02.13-31.07.16	1,372	592	646	1,238
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	203
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	96
		6,988	1,732	1,966	3,698
International Livestock Research Institute (ILRI)					
Mobile Technology to Enhance Community-based Sheep Breeding Programs in Ethiopia (USAID)	01.05.13-31.12.15	39	31	8	39
		39	31	8	39
Iran					
Iran ICARDA Collaboration	01.01.01-31.12.15	958	879	75	954
		958	879	75	954
Japan					
Wheat Drought Tolerance	01.01.08-31.03.15	757	695	46	741
		757	695	46	741
Morocco					
Plant Genetic Resources Conservation and Utilization	01.10.07-19.03.17	272	210	27	237
Integrated Natural Resources Management in Rainfed Agricultural Systems in Morocco	01.10.07-19.03.17	314	252	27	279
Institutional Backstopping	01.01.05-31.12.15	501	432	69	501
		1,087	894	123	1,017

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

Statement of Restricted Grants
For the year ended 31 December 2015
(All amounts in thousand US Dollars)

Donor and Program/Project	Grant Period	Grant Pledge	Prior Years Expenditure	Current Year Expenditure	Total Expenses to Date
Russia					
Development of Sustainable and Resilient Agricultural Production Systems in Central Asia under the Conditions of Changing Climate	03.12.12-31.12.16	2,234	134	925	1,059
		2,234	134	925	1,059
Sudan					
ARC Sudan - ICARDA Collaborative Program	22.07.15-31.12.19	787	-	52	52
		787	-	52	52
Turkey					
International Winter Wheat Improvement Program	01.01.05-31.12.16	1,050	839	160	999
Turkish Staff Training Domestic & International	01.01.05-31.12.16	763	609	99	708
International Staff Training	01.01.05-31.12.16	315	220	30	250
		2,128	1,668	289	1,957
United States Agency for International Development (USAID)					
Water and Livelihoods Initiative (WLI) Regional Implementation Funds	01.10.09-30.09.15	4,346	3,220	621	3,841
Water and Livelihoods Initiative - Tunisia	01.10.12-30.09.15	539	444	80	524
Deployment of Malt Barley and Faba Bean Varieties and Technologies for Sustainable Food and Nutritional Security and Market Opportunities in the Highlands of Ethiopia	01.10.14-30.09.16	1,000	-	541	541
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	01.10.14-30.09.16	980	-	151	151
Mainstreaming adaptive traits in food legums breeding program of ICARDA for enhancing food and nutritional security in the dry areas of South Asia and Sub-Sahara Africa	01.10.15-30.09.17	294	-	122	122
		7,159	3,664	1,515	5,179
Total Window 3					
		52,641	28,249	10,667	38,916

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

Statement of Restricted Grants
For the year ended 31 December 2015
(All amounts in thousand US Dollars)

Donor and Program/Project	Grant Period	Grant Pledge	Prior Years Expenditure	Current Year Expenditure	Total Expenses to Date
Bilateral					
Afghanistan Ministry of Agriculture, Irrigation and Livestock (MAIL)					
Community Livestock and Agriculture Project	09.02.14-08.02.20	6,825	324	1,305	1,629
		6,825	324	1,305	1,629
Arab Fund for Economic and Social Development (AFESD)					
CDU Training	01.01.13-31.12.15	660	350	301	651
Improving Food Security and Sustainable Natural Resources Management through Enhancing Integrated Agricultural Production Systems in the Arabian Peninsula (Fourth Phase)	01.01.14-31.12.17	2,052	711	598	1,309
Decentralization Funding in the Arab Countries / Establishing Several Regional Research Offices in a Number of Arab Countries with a View of Transferring Some of its Research to these Research Stations	16.07.14-31.12.17	3,387	379	2,531	2,910
Enhancement of Food Security in the Arab Region, Phase II	01.10.14-30.09.16	2,052	126	437	563
Fellowships and Scholarships for Arab Countries	28.02.12-31.12.15	342	270	71	341
Fellowships Program and Post-graduate scholarships for Implementing and Managing Agricultural Research in the Arab countries	01.01.15-31.12.16	330	-	183	183
Development of a National Agricultural Research Strategy in Palestine	01.08.15-30.06.16	98	-	40	40
Training Scientists	01.01.15-31.12.15	781	-	781	781
		9,702	1,836	4,942	6,778
Asian Development Bank (ADB)					
TA-8404 PAK: Jalalpur Irrigation Project	30.05.14-31.08.15	121	19	75	94
		121	19	75	94
Commonwealth Scientific and Industrial Research Organization (CSIRO)					
Manage Field Trials for the Evaluation of Project Material for Yellow and Stem Rust	17.11.14-30.06.17	211	5	52	57
		211	5	52	57
Consultative Group on International Agricultural Research (CGIAR)					
Adoption of improved lentil varieties in Bangladesh: comparison between expert estimates, nationally representative farm household survey and DNA fingerprinting	01.07.15-31.12.16	135	-	28	28
		135	-	28	28
Cooperative for Assistance and Relief Everywhere, Inc. (CARE)					
Strengthening Livestock Holders' Livelihoods in Area C (Rawasi)	01.11.13-31.10.15	188	77	94	171
		188	77	94	171
Cornell University					
Durable Rust Resistance in Wheat Phase II	01.03.11-31.01.16	1,477	1,235	235	1,470
		1,477	1,235	235	1,470

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

Statement of Restricted Grants
For the year ended 31 December 2015
(All amounts in thousand US Dollars)

Donor and Program/Project	Grant Period	Grant Pledge	Prior Years Expenditure	Current Year Expenditure	Total Expenses to Date
Curtin University of Technology					
Managing On-Farm Biosecurity Risk through Pre-Emptive Breeding: The Case of Rust in Field Pea and Lentil	13.05.14-30.06.18	48	13	13	26
		48	13	13	26
Department of Primary Industries, State of New South Wales					
Managing On-farm Biosecurity Risk in Wheat through Pre-emptive Breeding	20.03.14-31.05.18	414	80	116	196
		414	80	116	196
Egypt - Agricultural Research Center					
Integrated Management of Orobanche and Foliar Diseases of Faba Bean in North Egypt	01.09.07-31.12.16	159	130	18	148
Heat Tolerance in Bread Wheat for Southern Egypt for Adaptation to Climate Change	01.09.07-31.12.16	283	192	43	235
Optimizing On-farm Water and Land Productivity in Irrigated Agriculture in Egypt	01.09.07-31.12.16	629	489	112	601
Collaborative Program for Barley Component and Coordination	01.01.14-31.12.15	38	8	22	30
Collaborative Program's External Review	01.01.14-31.12.16	61	15	11	26
Genetic Biodiversity of Indigenous Small Ruminants Genetic Resources Tolerant to Abiotic Stress in Hot and Dry Areas	01.09.07-31.12.16	447	353	36	389
		1,617	1,187	242	1,429
Embrapa Brasileira de Pesquisa Agropecuária (EMBRAPA)					
Improving Livelihoods of Smallholders through Implementation of Sustainable Small Ruminant Improvement Programs	07.11.12-06.05.15	62	59	3	62
Narrowing the Yield Gap of Food Legumes through Integrated Management of Parasitic Weeds in the Highlands of Ethiopia	20.11.13-19.05.16	70	49	16	65
		132	108	19	127
European Commission					
Optimising Subsidiary Crop Applications in Rotations (OSCAR)	01.04.12-31.03.16	180	93	55	148
Global Earth Observation for Integrated Water Resource Assessment	01.01.14-31.12.17	197	22	66	88
Adaptation to Climate Change of the Mediterranean Agricultural Systems (ACLIMAS)	29.12.11-28.12.15	174	60	65	125
Strengthening Seed Certification System Through Public-Private-Producers Partnership in Afghanistan	06.04.15-05.04.18	3,278	-	511	511
		3,829	175	697	872
Food and Agriculture Organization (FAO)					
On-farm Conservation and Mining of Local Faba Bean Landraces of Morocco for Biotic and Abiotic Stresses	02.08.12-02.04.15	118	87	20	107
On-farm Conservation and Mining of Local Durum Wheat and Barley Landraces of Tunisia for Biotic and Abiotic Stresses, Enhanced Food Security, and Adaptation to Climate Change	02.08.12-02.04.15	176	102	64	166
Water Scarcity Initiative (WSI) for the Near East and North Africa Regions (NENA)	22.03.15-14.11.16	576	-	134	134
		870	189	218	407

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

Statement of Restricted Grants

For the year ended 31 December 2015

(All amounts in thousand US Dollars)

Donor and Program/Project	Grant Period	Grant Pledge	Prior Years Expenditure	Current Year Expenditure	Total Expenses to Date
Germany					
An Assessment of the Economics of Land Degradation for Improved Land Management in Central Asia	11.11.14-30.06.16	436	-	169	169
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	32
Establishment of an International Consortium of Scientific and Knowledge Networks on Land Degradation and Desertification and Sustainable Land Management	01.02.15-31.12.15	85	-	51	51
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	524	-	156	156
2015 Attributed Funding - Plant Genetic Resources Collections	01.01.15-31.03.16	333	-	201	201
Provision of Proven Feed Resource Technologies to Improve the Red Meat Value Chain in Tunisia	01.12.15-31.03.17	622	-	-	-
		2,087	-	609	609
Global Crop Diversity Trust (GCDDT)					
Providing Long-term Funding for Ex-situ Collections of Germplasm Held by ICARDA: 2008	01.01.08-31.12.15	2,242	1,686	307	1,993
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	37	4	41
RegenIntro: Introduction of Accessions from the Regeneration Initiative into the International Collections Held by ICARDA	04.12.13-31.12.16	115	44	27	71
Genebank Data Management and Information Systems Assessments	16.08.14-31.03.15	50	34	10	44
Enhancing ICARDA's Documentation System, Data Quality, and Data Accessibility	03.03.15-31.12.16	59	-	15	15
Providing Long-term Funding for Ex-situ Collections - 2012/2013 Carry Over Funds for Use in 2015/2016 - GCDDT	15.04.15-31.12.16	169	-	1	1
		2,680	1,801	364	2,165
Grains Development and Research Centre (GRDC)					
Mining the ICARDA Barley Germplasm Collection for Biotic and Abiotic Priority Traits	01.01.14-31.12.18	491	41	103	144
Focused Improvement of ICARDA/Australian Durum Germplasm for Abiotic Tolerance	01.01.14-31.12.18	547	129	122	251
Improving Heat Tolerance of Wheat	01.01.14-31.12.18	656	152	150	302
Pre-emptive Chickpea Pre-breeding for Biotic Stresses and Germplasm Enhancement for Abiotic Stresses	01.01.14-31.12.18	724	162	173	335
Application of Focused Identification of Germplasm Strategy (FIGS) in Australian Environment	01.01.14-31.12.18	736	227	253	480
New Tools and Germplasm for Australian Pulse Breeding Programs to Respond to Changing Virus Threats	01.07.10-31.12.15	238	191	47	238
		3,392	902	848	1,750
Gulf Cooperation Council (GCC)					
Date Palm Project	01.01.03-31.12.18	6,000	4,959	514	5,473
		6,000	4,959	514	5,473
HarvestPlus					
Development of Lentil Cultivar with High Concentration of Iron and Zinc	01.01.10-31.12.15	513	250	263	513
		513	250	263	513

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

Statement of Restricted Grants
For the year ended 31 December 2015
(All amounts in thousand US Dollars)

Donor and Program/Project	Grant Period	Grant Pledge	Prior Years Expenditure	Current Year Expenditure	Total Expenses to Date
Impulsora Agrícola, S.A. de C.V. (IASA)					
Development of Improved Varieties of Malting Barley	02.11.09-30.06.16	1,800	1,320	330	1,650
		1,800	1,320	330	1,650
India					
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	1,042	524	73	597
Grasspea Production for Safe Human Food, Animal Feed and Sustainable Rice Based Production System in India	29.10.10-31.03.16	1,119	581	164	745
Enhancing Lentil Production for Food and Nutritional Security and Improved Rural Livelihoods	25.08.10-31.03.16	1,322	798	180	978
		3,483	1,903	417	2,320
Institut National de la Recherche Agronomique (INRA)					
India-Morocco Food Legumes Initiative – Morocco Component	22.05.13-31.08.19	500	190	88	278
		500	190	88	278
International Center For Biosaline Agriculture (ICBA)					
Supporting Coordination and Cooperation in Water Management in the Euphrates and Tigris Region, Implementation Phase	01.10.14-31.08.18	264	-	166	166
		264	-	166	166
International Fund for Agricultural Development (IFAD)					
Rural Microfinance and Livestock Support Programme	01.01.10-30.09.15	2,768	2,300	364	2,664
		2,768	2,300	364	2,664
Iran					
Updated Collaboration Agreement for Strengthening Agricultural Research	01.01.07-31.12.16	742	421	122	543
		742	421	122	543
Japan					
Project for Wheat Productivity Improvement Towards Food Self-sufficiency	24.12.12-31.03.15	634	440	27	467
Capacity Development for Agriculture and Water Management for Iraq and Regional Countries	14.09.14-31.03.17	366	41	216	257
Wheat Productivity Improvement Towards Food Self-sufficiency	22.10.14-30.09.15	169	5	119	124
		1,169	486	362	848
Kuwait Fund for Arab Economic Development (Kuwait Fund)					
Enhancement of Food Security in the Arab Region, Phase II	01.10.14-30.09.17	2,052	46	586	632
Implementation of ICARDA Decentralization Strategy and Investment Plan in Five Arab Countries	03.08.14-31.01.18	1,368	523	713	1,236
		3,420	569	1,299	1,868
Libya - Agricultural Research Center					
ARC Libya - ICARDA Collaborative Program	24-10.12-23.10.17	8,237	5,507	1,290	6,797
		8,237	5,507	1,290	6,797

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

Statement of Restricted Grants
For the year ended 31 December 2015
(All amounts in thousand US Dollars)

Donor and Program/Project	Grant Period	Grant Pledge	Prior Years Expenditure	Current Year Expenditure	Total Expenses to Date
OCP Foundation (OCP)					
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	419	230	649
India-Morocco Food Legumes Initiative – Morocco Component	22.05.13-31.08.18	2,063	563	535	1,098
		3,054	982	765	1,747
Swedish University of Agricultural Sciences					
Durum Wheat Breeding in the Senegal River Basin	01.01.14-31.12.17	284	79	110	189
		284	79	110	189
The OPEC Fund for International Development (OFID)					
Enhancing Sustainability and Fodder Production of Lowland Pastures through Integrated Alley Cropping & Conservation Agriculture in Arid Agro-pastoral Ecosystems in Jordan, Yemen and Tunisia	01.09.14-31.08.16	150	19	56	75
		150	19	56	75
United States Department of Agriculture (USDA)					
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	3,418	1,420	4,838
Pakistan Wheat Production Enhancement Program (Agronomy Wheat Production Pakistan)	29.09.10-28.09.15	791	607	103	710
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	2,318	751	3,069
Improving Soil Fertility and Soil Health in Pakistan through Demonstration and Dissemination of Best Management Practices for Farmers	29.11.13-31.05.16	1,418	268	562	830
Agricultural Productivity with an Emphasis on Water Constraints in the Middle East and North Africa (MENA)	01.10.12-31.12.15	202	166	36	202
Watershed Restoration Project	31.08.15-31.12.17	50	-	13	13
		10,866	6,777	2,885	9,662
Miscellaneous					
		399	387	1	388

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

Statement of Restricted Grants For the year ended 31 December 2015 (All amounts in thousand US Dollars)

Donor and Program/Project	Grant Period	Grant Pledge	Prior Years Expenditure	Current Year Expenditure	Total Expenses to Date
Other CGIAR Centers					
International Crops Research Institute for the Semi-Arid Tropics (ICRISAT)					
Improving Rural Livelihoods through Innovative Scaling-up of Science-led Participatory Research for Development in Karnataka	01.04.13-31.03.17	60	25	29	54
Dryland Cereals Linkage Funds: Barley Germplasm Africa Asia	01.01.15-31.12.15	14	-	14	14
Utilizing chickpea genome sequence for crop improvement	19.08.14-31.03.17	168	-	53	53
Exploiting the Virulence Spectrum of the Net Blotch Pathogen (<i>Pyrenophora teres</i>) to Identify Novel Sources of Resistance Vital to Durable Resistance Breeding in Barley	01.01.15-31.12.16	20	-	7	7
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	01.06.15-31.05.16	14	-	2	2
		276	25	105	130
International Food Policy Research Institute (IFPRI)					
Global Futures Strategic foresight Program: Two research papers on wheat production in Jordan & Syria	20.09.15-31.12.15	50	-	50	50
		50	-	50	50
International Institute of Tropical Agriculture (IITA)					
Support to Agricultural Research for Development of Strategic Crops in Africa (African Development Bank)	27.05.12-30.11.17	15,500	6,201	4,164	10,365
		15,500	6,201	4,164	10,365
International Livestock Research Institute (ILRI)					
Africa - Research in Sustainable Intensification for the Next Generation (RISING)	01.01.14-30.06.15	488	116	271	387
Pakistan Agricultural Innovation Program (USAID)	08.03.13-28.02.17	956	302	226	528
		1,444	418	497	915
International Maize and Wheat Improvement Center (CIMMYT)					
Mobilizing Novel Genes from Wheat for Yield Potential, Tolerance to Heat and Drought, and Sunn Pest Resistance (FIGS)	01.08.13-30.09.15	163	22	141	163
		163	22	141	163
WorldAgroforestry (ICRAF)					
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	12
		179	-	12	12
BILATERAL TOTAL		94,989	40,765	23,858	64,623
GRAND TOTAL		239,247	139,724	51,770	191,494

International Center For Agricultural Research In The Dry Areas

Schedule Of Property And Equipment
31 December 2015
(All amounts in thousand of US Dollars)

	COST				ACCUMULATED DEPRECIATION				NET BOOK VALUE	
	01 January 2015	Additions/ Transfer	Adjustments	31 December 2015	01 January 2015	Charge for the Year	Adjustments	31 December 2015	01 January 2015	31 December 2015
Unrestricted										
Lease hold improvements	1,233	-	(418)	815	310	24	(114)	220	923	595
Building	863	-	-	863	259	86	-	345	604	518
Plant and Equipment	5,694	-	(279)	5,415	4,197	30	(185)	4,042	1,497	1,373
Computer & Softwares	3,984	1,566	(284)	5,266	3,187	219	(217)	3,189	797	2,077
Motor Vehicle	2,182	-	-	2,182	1,712	109	-	1,821	470	361
Add: Capital work in progress	1,278	(1,278)	-	-	-	-	-	-	1,278	-
Sub Total	15,234	288	(981)	14,541	9,665	468	(516)	9,617	5,569	4,924
Less: Provision for Assets in Syria	-	-	-	-	2,656	-	(465)	2,191	(2,656)	(2,191)
Total unrestricted	15,234	288	(981)	14,541	12,321	468	(981)	11,808	2,913	2,733
Restricted										
Lease hold improvements	827	1,375	-	2,202	827	1,375	-	2,202	-	-
Plant and Equipment	10,558	5,247	-	15,805	10,558	5,247	-	15,805	-	-
Computer & Softwares	1,103	79	-	1,182	1,103	79	-	1,182	-	-
Motor Vehicle	2,894	466	-	3,360	2,894	466	-	3,360	-	-
Total restricted	15,382	7,167	-	22,549	15,382	7,167	-	22,549	-	-
Grand total	30,616	7,455	(981)	37,090	27,703	7,635	(981)	34,357	2,913	2,733

International Center For Agricultural Research In The Dry Areas

Schedule of Indirect Cost Rate Computation

as at 31 December 2015

(All amounts in thousand of US Dollars)

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
Indirect cost rate	12.16%	9.41%	11.70%

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

International Center For Agricultural Research In The Dry Areas

Schedule of CGIAR Research Program Expenditures

As Participating Center

For the year ended 31 December 2015

(All amounts in thousand of US Dollars)

	Windows 1 & 2	Window 3	Bilateral Funding	Total Funding
CRP1.1 Dryland Systems				
Personnel	1,600	1,508	1,007	4,115
Collaboration Costs - CGIAR Centers	6	83	-	89
Collaborations Costs - Partners	345	1,024	1,701	3,070
Supplies and Services	704	1,563	1,922	4,189
Operational Travel	330	367	344	1,041
Depreciation	203	121	550	874
Cost Sharing Percentage	-	-	22	22
Subtotal of Direct Costs	3,188	4,666	5,546	13,400
Indirect Costs	475	545	331	1,351
Total - All Costs	3,663	5,211	5,877	14,751
CRP2 Policies, Institutions and Markets				
Personnel	165	-	71	236
Collaboration Costs - CGIAR Centers	-	-	-	-
Collaborations Costs - Partners	-	-	-	-
Supplies and Services	86	-	88	174
Operational Travel	10	-	9	19
Depreciation	-	-	30	30
Cost Sharing Percentage	-	-	1	1
Subtotal of Direct Costs	261	-	199	460
Indirect Costs	35	-	19	54
Total - All Costs	296	-	218	514
CRP3.1 Wheat				
Personnel	1,270	43	934	2,247
Collaboration Costs - CGIAR Centers	-	-	-	-
Collaborations Costs - Partners	58	210	1,112	1,380
Supplies and Services	768	8	1,415	2,175
Operational Travel	171	44	225	440
Depreciation	715	335	419	1,469
Cost Sharing Percentage	-	-	29	29
Subtotal of Direct Costs	2,982	624	4,134	7,740
Indirect Costs	334	105	244	683
Total - All Costs	3,316	729	4,378	8,423
CRP3.5 Grain Legumes				
Personnel	710	352	176	1,238
Collaboration Costs - CGIAR Centers	-	-	-	-
Collaborations Costs - Partners	144	289	288	721
Supplies and Services	112	526	279	917
Operational Travel	48	105	60	213
Depreciation	847	100	54	1,001
Cost Sharing Percentage	-	-	6	6
Subtotal of Direct Costs	1,861	1,372	863	4,096
Indirect Costs	180	213	54	447
Total - All Costs	2,041	1,585	917	4,543

International Center For Agricultural Research In The Dry Areas

Schedule of CGIAR Research Program Expenditures

As Participating Center

For the year ended 31 December 2015

(All amounts in thousand of US Dollars)

	Windows 1 & 2	Window 3	Bilateral Funding	Total Funding
CRP3.6 Dryland Cereals				
Personnel	570	90	171	831
Collaboration Costs - CGIAR Centers	-	-	-	-
Collaborations Costs - Partners	-	66	8	74
Supplies and Services	330	111	202	643
Operational Travel	35	34	44	113
Depreciation	387	44	113	544
Cost Sharing Percentage	-	-	3	3
Subtotal of Direct Costs	1,322	345	541	2,208
Indirect Costs	149	57	85	291
Total - All Costs	1,471	402	626	2,499
CRP3.7 Livestock and Fish				
Personnel	336	55	-	391
Collaboration Costs - CGIAR Centers	-	-	-	-
Collaborations Costs - Partners	-	-	18	18
Supplies and Services	55	32	11	98
Operational Travel	29	10	5	44
Depreciation	4	-	-	4
Cost Sharing Percentage	-	-	-	-
Subtotal of Direct Costs	424	97	34	555
Indirect Costs	76	8	5	89
Total - All Costs	500	105	39	644
CRP4 Agriculture for Nutrition and Health				
Personnel	-	-	67	67
Collaboration Costs - CGIAR Centers	-	-	-	-
Collaborations Costs - Partners	-	-	90	90
Supplies and Services	-	-	52	52
Operational Travel	-	-	16	16
Depreciation	-	-	-	-
Cost Sharing Percentage	-	-	-	-
Subtotal of Direct Costs	-	-	225	225
Indirect Costs	-	-	38	38
Total - All Costs	-	-	263	263
CRP5 Water, Land and Ecosystems				
Personnel	222	154	185	561
Collaboration Costs - CGIAR Centers	-	55	-	55
Collaborations Costs - Partners	106	207	278	591
Supplies and Services	79	186	54	319
Operational Travel	40	23	24	87
Depreciation	85	19	-	104
Cost Sharing Percentage	-	-	4	4
Subtotal of Direct Costs	532	644	545	1,721
Indirect Costs	84	74	62	220
Total - All Costs	616	718	607	1,941

International Center For Agricultural Research In The Dry Areas

Schedule of CGIAR Research Program Expenditures

As Participating Center

For the year ended 31 December 2015

(All amounts in thousand of US Dollars)

	Windows 1 & 2	Window 3	Bilateral Funding	Total Funding
CRP7 Climate Change, Agriculture and Food Security				
Personnel	16	4	-	20
Collaboration Costs - CGIAR Centers	-	-	-	-
Collaborations Costs - Partners	-	-	-	-
Supplies and Services	1	-	-	1
Operational Travel	3	-	-	3
Depreciation	-	-	-	-
Cost Sharing Percentage	-	-	-	-
Subtotal of Direct Costs	20	4	-	24
Indirect Costs	3	-	-	3
Total - All Costs	23	4	-	27
CRP for Genebank				
Personnel	617	-	192	809
Collaboration Costs - CGIAR Centers	-	-	-	-
Collaborations Costs - Partners	-	15	29	44
Supplies and Services	408	10	159	577
Operational Travel	70	-	29	99
Depreciation	828	2	134	964
Cost Sharing Percentage	-	-	5	5
Subtotal of Direct Costs	1,923	27	548	2,498
Indirect Costs	189	-	30	219
Total - All Costs	2,112	27	578	2,717
Total CGIAR Research Program Expenditures				
Personnel	5,506	2,206	2,803	10,515
Collaboration Costs - CGIAR Centers	6	138	-	144
Collaborations Costs - Partners	653	1,811	3,524	5,988
Supplies and Services	2,543	2,420	4,182	9,145
Operational Travel	736	583	756	2,075
Depreciation	3,069	621	1,300	4,990
Cost Sharing Percentage	-	-	70	70
Subtotal of Direct Costs	12,513	7,779	12,635	32,927
Indirect Costs	1,525	1,002	868	3,395
Total - All Costs	14,038	8,781	13,503	36,322
Non-CGIAR Research Program Expenditures				
Personnel	-	532	1,786	2,318
Collaboration Costs - CGIAR Centers	-	-	-	-
Collaborations Costs - Partners	-	196	1,336	1,532
Supplies and Services	-	746	3,887	4,633
Operational Travel	-	139	376	515
Depreciation	-	27	2,150	2,177
Cost Sharing Percentage	-	-	81	81
Subtotal of Direct Costs	-	1,640	9,616	11,256
Indirect Costs	-	246	739	985
Total - All Costs	-	1,886	10,355	12,241

International Center For Agricultural Research In The Dry Areas

Schedule of CGIAR Research Program Expenditures

As Participating Center

For the year ended 31 December 2015

(All amounts in thousand of US Dollars)

	Windows 1 & 2	Window 3	Bilateral Funding	Total Funding
Total CGIAR and Non-CGIAR Research Program Expenditures				
Personnel	5,506	2,738	4,589	12,833
Collaboration Costs - CGIAR Centers	6	138	-	144
Collaborations Costs - Partners	653	2,007	4,860	7,520
Supplies and Services	2,543	3,166	8,069	13,778
Operational Travel	736	722	1,132	2,590
Depreciation	3,069	648	3,450	7,167
Cost Sharing Percentage	-	-	151	151
Subtotal of Direct Costs	12,513	9,419	22,251	44,183
Indirect Costs	1,525	1,248	1,607	4,380
Total - All Costs	14,038	10,667	23,858	48,563

International Center For Agricultural Research In The Dry Areas

Schedule of CGIAR Research Program Funding

As Participating Center

At 31 December 2015

(All amounts in thousand of US Dollars)

CRP1.1 Dryland Systems	
Opening Balance	(4,095)
Cash Receipt from Lead Center	8,565
Disbursements	(3,663)
Closing Balance	807
CRP2 Policies, Institutions and Markets	
Opening Balance	(338)
Cash Receipt from Lead Center	-
Disbursements	(296)
Closing Balance	(634)
CRP3.1 Wheat	
Opening Balance	(896)
Cash Receipt from Lead Center	4,140
Disbursements	(3,316)
Closing Balance	(72)
CRP3.5 Grain Legumes	
Opening Balance	480
Cash Receipt from Lead Center	1,023
Disbursements	(2,041)
Closing Balance	(538)
CRP3.6 Dryland Cereals	
Opening Balance	475
Cash Receipt from Lead Center	631
Disbursements	(1,471)
Closing Balance	(365)
CRP3.7 Livestock and Fish	
Opening Balance	(908)
Cash Receipt from Lead Center	1,378
Disbursements	(500)
Closing Balance	(30)

International Center For Agricultural Research In The Dry Areas

Schedule of CGIAR Research Program Funding

As Participating Center

At 31 December 2015

(All amounts in thousand of US Dollars)

CRP5 Water, Land and Ecosystems	
Opening Balance	104
Cash Receipt from Lead Center	330
Disbursements	(616)
Closing Balance	(182)
CRP7 Climate Change, Agriculture and Food Security	
Opening Balance	(417)
Cash Receipt from Lead Center	440
Disbursements	(23)
Closing Balance	-
CRP for Genebank	
Opening Balance	584
Cash Receipt from Lead Center	1,679
Disbursements	(2,112)
Closing Balance	151

International Center For Agricultural Research In The Dry Areas

Schedule of CGIAR Research Program Expenditures

As Lead Center

For the year ended 31 December 2015

(All amounts in thousand of US Dollars)

	Windows 1 & 2	Window 3	Bilateral Funding	Total Funding
CRP1.1 Dryland Systems				
Personnel	1,600	1,508	1,007	4,115
Collaboration Costs - CGIAR Centers	3,213	83	-	3,296
Collaborations Costs - Partners	345	1,024	1,701	3,070
Supplies and Services	704	1,563	1,944	4,211
Operational Travel	330	367	344	1,041
Depreciation	203	121	550	874
Subtotal of Direct Costs	6,395	4,666	5,546	16,607
Indirect Costs	475	545	331	1,351
Total - All Costs	6,870	5,211	5,877	17,958

International Center For Agricultural Research In The Dry Areas

Schedule of CGIAR Research Program Funding

As Lead Center

At 31 December 2015

(All amounts in thousand of US Dollars)

CRP1.1 Dryland Systems	
Opening Balance	(1,017)
Cash Receipt from CGIAR Fund	11,770
Disbursements:	
Bioversity	(331)
CIAT	(253)
CIP	(275)
ICARDA	(3,663)
ICRISAT	(1,411)
ILRI	(2,627)
IWMI	(275)
World Agroforestry	(718)
	(9,553)
Closing Balance	1,200



ICARDA

Science for Better Livelihoods in Dry Areas