International Center for Agricultural Research in the Dry Areas

Financial Statements and Supplementary Information

As at and for the years ended 31 December 2017 and 2016

International Center for Agricultural Research In The Dry Areas

Financial Statements and Supplementary Information
Year ended 31 December 2017

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ICARDA
Science for resilient livelihoods in dry areas

2017 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 commitment from all staff and support by ICARDA's partners, particularly NARS and donors, have made this possible.

Positioning ICARDA for the Next Decade

In 2017, ICARDA developed its Strategy for the 2017-2026 period, building on its strengths and recognizing the changing contexts in which it operates, including emerging new challenges. ICARDA also finalized its Strategic Results Framework and strengthened the Monitoring, Evaluation and Learning function to assess progress towards achieving set targets. Management implemented a set of reforms including a strategic staff re-deployment to consolidate the decentralization process. Moreover, reporting lines are now clarified and accountabilities better defined with increased delegation of authority. HR policies and staffing gaps have been identified in line with the needs of the new strategy and ICARDA has set up a central repository for easy and safe archiving and retrieval of documents. Further steps to simplify and strengthen ICARDA's management policies and processes will be taken during 2018 and 2019, building on the commendable internal reform efforts that the new Director General initiated in 2017 to make ICARDA fit-for-purpose to deliver the new Strategy. ICARDA also reached out to the CGIAR System by hosting at its Rabat premises the 16th ISPC meeting in September 2017 and the General Assembly of Centers in January. Other events have taken place at ICARDA premises as staff continues to work closely with other Centers through CRPs and other means to achieve the common CGIAR strategic-level outcomes.

Program Highlights

The 2017 Program of Work yielded important results. Select highlights include the discovery of a novel gene related to fecundity in Tunisian sheep. Thirty-six high yielding varieties of spring bread wheat, durum wheat, winter wheat, barley, faba bean, chickpea and lentil were released with traits resistant to rusts, drought, cold and lodging. This work has been instrumental in Uzbekistan to reduce the incidence of early infection of wheat stripe rust. Work on ultra-low energy irrigation lead to approximately 50% saving in pumping energy, running exclusively on small solar powered pumps. ICARDA's capacity development activities benefitted 691 trainees. ICARDA identified heat tolerant durum wheat varieties which could produce 600K tons of additional food in the Senegal River basin potentially benefitting over 2 million farmers. Collaborative work with INRA Morocco screened 320 accessions of cactus for resistance to cochineal and identified 8 resistant ecotypes now under multiplication.

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The regeneration of the first withdrawal shipment from Svalbard was completed. 95% of the 38,073 accessions were successfully regenerated and 26,600 accessions re-deposited at the Svalbard Seed Vault. Other highlights include the distribution of over 1.5 tons of seed for the 2017-18 planting season enabling evaluative research in 29 countries and 81 programs. Over the 2017 period, 774 publications and datasets were produced.

Financial Highlights

2017 was a year of transition into the new Strategy. The policy process and human resources investments referred to above are expected to generate major cost savings and increase the quality of operational support. ICARDA's operating deficit in 2017 was US$368K. The higher overall deficit of US$ 819 K is largely on account of the increased spending on investments in strategic redeployment of staff from Jordan and Lebanon to Egypt and Morocco, as well as a one time exceptional provision. While the 2017 deficit reversed the positive trend of 2016 (a small surplus of US$53K), ICARDA is confident that it may return to a positive outcome in 2018.

Total 2017 operating revenues were US$ 35.5M (2016-US$ 41.0M) and operating expenditures totaled US$ 36.3M (2016-US$40.2M). Net Assets (or Reserves) decreased to US$ 7.8M (2016-US$ 8.6M) due to the deficit incurred. Long-term stability and short-term liquidity ratios remained at 64 days, which is the same as in 2016, and an improvement on 2015. Average daily operating expenses in 2017 were US$ 95K (2016-US$ 99K). Although ICARDA's financial position remains under strain, the prospects for stronger financial performance in 2018 are encouraging. The Board and Management remain committed to sustaining on-going efforts to move the Center to greater financial stability.

Appreciation

On behalf of the Board of Trustees, I thank our 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. 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

M. Thalwitz

Margret Thalwitz
Chair, ICARDA Board of Trustees
04 May 2018

Board Statement on Risk Management and Internal Control

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 endeavours 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 April 2018, 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.
- Loss of reputation for scientific excellence.
- The CGIAR portfolio of CRPs does not fully align with ICARDA's mandate and mission.
- Difficulty or inability to attract sufficient funds to deliver our strategy.
- Difficulty or 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.
- Liquidity problems due to the need to pre-finance CPRs and other restricted projects.
- Sanctions-related issues inhibit the day-to-day operations and delivery of programs in certain ICARDA locations.
- Reputational risk due to an alleged case of fraud.

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 indicators across a broad range of key performance areas, external reviews.

The design and effectiveness of the risk management system and the internal controls are subject to coordination and review 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. The Board of Trustees is committed to a strong control environment based on integrity, transparency, fairness, ethical values and open communication.

M. Thalwitz

Margret Thalwitz
ICARDA Board Chair

Rabat, Morocco
04 May 2018

ICARDA
Science for resilient livelihoods in dry areas

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, 2017 and 2016, 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. 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.

Aly Abousabaa
Director General
04 May 2018

Erwin Lopez
Director of Finance
04 May 2018

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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, 2017, 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, 2017, 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 2017 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.

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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.

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- 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.

04 May 2018
Colombo

International Center for Agricultural Research in the Dry Areas

Statement of Financial Position
Years ended 31 December 2017 and 2016

(in U.S. Dollars Thousands)

	Notes	31 December 2017	31 December 2016
ASSETS			
Current Assets			
Cash and cash equivalents	3	7,106	7,707
Accounts Receivables:			
• *Donors (net of allowance of $101 in 2017 and $268 in 2016)*	4	13,478	15,037
• *Employees (net of allowance of $55 in 2017)*	5	141	273
• *CGIAR Centers*	6	-	32
• *Others*	7	2,200	2,453
Funds in Trust	8	564	829
Advances and prepayments	9	155	310
Inventories	10	-	19
Total current assets		**23,644**	**26,660**
Non-current Assets			
Property and equipment, net	11	1,739	2,231
Total non-current assets		**1,739**	**2,231**
TOTAL ASSETS		**25,383**	**28,891**
LIABILITIES			
Current liabilities			
Account payables:			
• *Donors*	12	8,800	10,147
• *Employees*	13	1,241	1,783
• *CGIAR Centers*	14	-	275
• *Accruals*	15	494	333
• *Others*	16	2,575	3,935
Provisions	17	2,060	2,150
Funds in Trust	18	2,448	1,684
Total current liabilities		**17,618**	**20,307**
TOTAL LIABILITIES		**17,618**	**20,307**
NET ASSETS			
Unrestricted Net assets:			
Undesignated		2,054	2,873
Designated		5,711	5,711
TOTAL NET ASSETS		**7,765**	**8,584**
TOTAL LIABILITIES AND NET ASSETS		**25,383**	**28,891**

International Center for Agricultural Research in the Dry Areas

Statement of Activities and Other Comprehensive Income
Years ended 31 December 2017 and 2016
(In U.S. Dollars Thousands)

		2017							2016						
		Unrestricted		Restricted		Total			Unrestricted		Restricted		Total		
	Notes	Portfolio	Non-Portfolio	Portfolio	Non-Portfolio	Portfolio	Non-Portfolio	Grand Total	Portfolio	Non-Portfolio	Portfolio	Non-Portfolio	Portfolio	Non-Portfolio	Grand Total
Revenue															
Grant Revenue															
Window 1 & 2	App 1	-	-	5,749	-	5,749	-	5,749	-	-	10,598	-	10,598	-	10,598
Window 3	App 1	-	98	4,400	3,661	4,400	3,759	8,159	-	303	6,062	1,870	6,062	2,173	8,235
Bilateral	App 1	-	302	12,306	8,709	12,306	9,011	21,317	-	268	11,778	9,270	11,778	9,538	21,316
Total Grant Revenue		-	400	22,455	12,370	22,455	12,770	35,225	-	571	28,438	11,140	28,438	11,711	40,149
Other Revenue and Gains	19	-	525	-	-	-	525	525	-	1,211	-	-	-	1,211	1,211
Total Revenue		-	925	22,455	12,370	22,455	13,295	35,750	-	1,782	28,438	11,140	28,438	12,922	41,360
Expenses and Losses															
Research Expenses		-	155	17,162	8,414	17,162	8,569	25,731	-	-	21,338	9,381	21,338	9,381	30,719
CGIAR Collaborator Expenses		-	-	156	-	156	-	156	-	-	938	-	938	-	938
Non CGIAR Collaborator Expenses		-	13	2,862	2,865	2,862	2,878	5,740	-	57	3,782	719	3,782	776	4,558
General and Administration Expenses		-	1,309	2,275	1,091	2,275	2,400	4,675	-	1,326	2,380	1,040	2,380	2,366	4,746
Other Expenses and Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses and Losses		-	1,477	22,455	12,370	22,455	13,847	36,302	-	1,383	28,438	11,140	28,438	12,523	40,961
Operating Surplus/Deficit		-	(552)	-	-	-	(552)	(552)	-	399	-	-	-	399	399
Gain/ (Loss) on sale of asset(s)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
(Restructuring/Other costs)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance Income		-	6	-	-	-	6	6	-	8	-	-	-	8	8
(Finance Expenses)		-	(273)	-	-	-	(273)	(273)	-	(354)	-	-	-	(354)	(354)
SURPLUS/(DEFICIT) FOR THE YEAR		-	(819)	-	-	-	(819)	(819)	-	53	-	-	-	53	53
OTHER COMPREHENSIVE INCOME															
Unrealized gain/loss-Hedging activities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Actuarial gain/loss-Defined benefit plan		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-total Other Comprehensive Income		-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMPREHENSIVE SURPLUS/DEFICIT FOR THE YEAR		-	(819)	-	-	-	(819)	(819)	-	53	-	-	-	53	53

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International Center for Agricultural Research in the Dry Areas

Expenses by Natural Classification
Years ended 31 December 2017 and 2016
(In U.S. Dollars Thousands)

	2017						
	Unrestricted		Restricted		Total		
	Portfolio	Non-Portfolio	Portfolio	Non-Portfolio	Portfolio	Non-Portfolio	Grand Total
	US$'000	US$'000	US$'000	US$'000	US$'000	US$'000	US$'000
Expenses and Losses							
Personnel costs	-	2,164	6,970	2,903	6,970	5,067	12,037
CGIAR Collaborator Expenses	-	-	156	-	156	-	156
Non CGIAR Collaborator Expenses	-	13	2,629	3,103	2,629	3,116	5,745
Supplies and services	-	1,713	8,582	4,269	8,582	5,982	14,564
Travel	-	350	972	440	972	790	1,762
Depreciation/Amortization	-	578	812	359	812	937	1,749
Cost sharing percentage	-	25	164	100	164	125	289
Total direct costs	-	4,843	20,285	11,174	20,285	16,017	36,302
Indirect cost recovery	-	(3,366)	2,170	1,196	2,170	(2,170)	-
Total-all costs	-	1,477	22,455	12,370	22,455	13,847	36,302

	2016						
	Unrestricted		Restricted		Total		
	Portfolio	Non-Portfolio	Portfolio	Non-Portfolio	Portfolio	Non-Portfolio	Grand Total
	US$'000	US$'000	US$'000	US$'000	US$'000	US$'000	US$'000
Expenses and Losses							
Personnel costs	-	1,934	7,626	2,587	7,626	4,521	12,147
CGIAR Collaborator Expenses	-	-	938	-	938	-	938
Non CGIAR Collaborator Expenses	-	57	3,782	719	3,782	776	4,558
Supplies and services	-	1,718	10,020	5,648	10,020	7,366	17,386
Travel	-	369	1,300	272	1,300	641	1,941
Depreciation/Amortization	-	642	2,233	768	2,233	1,410	3,643
Cost sharing percentage	-	83	159	106	159	189	348
Total direct costs	-	4,803	26,058	10,100	26,058	14,903	40,961
Indirect cost recovery	-	(3,420)	2,380	1,040	2,380	(2,380)	-
Total-all costs	-	1,383	28,438	11,140	28,438	12,523	40,961

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International Center for Agricultural Research in the Dry Areas

Statement of Changes in Net Assets
Years ended 31 December 2017 and 2016
(In U.S. Dollars Thousands)

		UNRESTRICTED						
			Designated					
	Notes	Undesignated	Property and Equipment	Reserve for Replacement of Property and Equipment	Other Designated	Sub-total Designated	RESTRICTED	TOTAL
Balance at 1 January 2016		**2,820**	**2,733**	**2,978**	-	**5,711**	-	**8,531**
Depreciation for the year	11		(642)	642	-	-	-	-
Additions during the year	11	-	81	(81)	-	-	-	-
Disposals during the year		-	-	-	-	-	-	-
Recovery of Assets in Aleppo		-	62	(62)	-	-	-	-
Adjustment of Cost of Assets		-	(3)	3	-	-	-	-
Surplus (Deficit) for the year		53	-	-	-	-	-	53
Other Comprehensive Income		-	-	-	-	-	-	-
Balance at 31 December 2016		**2,873**	**2,231**	**3,480**	-	**5,711**	-	**8,584**
Depreciation for the year	11	-	(578)	578	-	-	-	-
Additions during the year	11	-	86	(86)	-	-	-	-
Disposals during the year		-	(201)	201	-	-	-	-
Recovery of Assets during the year			201	(201)	-	-	-	-
Surplus (Deficit) for the year		(819)	-	-	-	-	-	(819)
Other Comprehensive Income		-	-	-	-	-	-	-
Balance at 31 December 2017		**2,054**	**1,739**	**3,972**	-	**5,711**	-	**7,765**

International Center for Agricultural Research in the Dry Areas

Statement of Cash Flow
Years ended 31 December 2017 and 2016
(In U.S. Dollars Thousands)

	Notes	2017	2016
Cash flows from operating activities			
Surplus/(Shortfall) for the year		(819)	53
Adjustments to reconcile changes in net assets to net cash provided by operating activities:			
Depreciation - unrestricted	11	578	642
Recovery of Assets in Aleppo		(2)	(62)
Asset disposal		2	
Interest income		(6)	(8)
Unrealized foreign exchange loss/(gain)		273	354
Decrease/(increase) in assets			
Accounts receivable			
Donors		1,559	3,224
Other CGIAR Centers		32	143
Employees		132	542
Others		253	1,503
Funds in Trust		265	243
Inventories		19	-
Prepaid Expenses		155	932
Increase/(decrease) in liabilities			
Accounts payable			
Donors		(1,347)	(1,298)
Other CGIAR Centers		(275)	(293)
Employees		(542)	(2,700)
Accruals		161	(603)
Others		(1,360)	(985)
Funds in Trust		764	(118)
Provisions		(90)	(780)
Net cash from operating activities		(248)	789
Cash flows from investing activities			
Additions to property and equipment-unrestricted	11	(86)	(81)
Disposal of Asset		-	3
Decrease/(Increase) in short-term investments		-	1,918
Interest received		6	8
Net cash used in investing activities		(80)	1,848
Net effect of foreign exchange		(273)	(354)
Net increase/(decrease) in cash and cash equivalents		(601)	2,283
Cash and cash equivalents at 1 January	3	7,707	5,424
Cash and cash equivalents at 31 December	3	7,106	7,707

ERNST & YOUNG Chartered Accountants COLOMBO

Note 1 – General Information

(a) Background and Strategy

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 October 2017, the Board approved the Center's new Strategic Plan 2017-2026. According to that plan, the Center's mission is to enhance food, water, and nutritional security and environmental health in the face of global challenges, including climate change.

(b) CGIAR Research Programs

In 2011, the CGIAR introduced a new programmatic-based approach to doing agricultural research through CGIAR Research Programs (CRPs). Each CRP is led by a designated CGIAR Center (Lead Center), which is responsible, through a Program Implementation Agreement (PIA), for overseeing the implementation of the CRP by program partners. Partners include other CGIAR Centers and institutions that are subcontracted by the Lead Center through a Program Participant Agreement (PPA) or other form of contracting agreements. The first-phase of these CRPs ended in 2016.

In 2017, the new phase of CRPs commenced. Out of the 11 CRPs under the new phase, ICARDA is a participant in five CRPs (1- Livestock; 2 – Wheat; 3 - Climate Change for Agriculture and Food Security; 4- Policies, Institutions and Markets; and 5 – Water, Land and Ecosystems. Three research platforms were also opened and ICARDA is a participant in two (1 – Big Data; and 2 – Genebank). ICARDA is not leading any CRP.

(c) Staffing

The Center employed 82 internationally recruited staff and 199 nationally recruited staff as at 31 December 2017 (2016 - 91 internationally recruited staff and 204 support staff).

The accompanying financial statements and supplementary schedules of the Center were approved and authorized for issue by the Board of Trustees on 04 May 2018.

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 CGIAR and the 2016 Advisory Note issued by the CGIAR System Management Office.

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.

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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 CGIAR 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.

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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 Software	5 - 10
Motor Vehicle	5 - 10
Leasehold Improvements	5 - 10

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 represents amounts due to donors, employees and others for support, services and materials received prior to year end, but not paid 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 Funds in Trust

Funds in trust consist of funds entrusted to the Center by another entity under certain contractual terms and conditions agreed upon by both parties.

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2.2.12 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.

2.2.13 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.

2.2.14 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 (2017 – 100%; 2016 – 100%).

2.2.15 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 System Management Office.

2.2.16 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:

	2017	2016
Cash on hand and in bank	6,775	7,382
Cash equivalents	331	325
	7,106	7,707

Note 4 - Accounts Receivable - Donors

Accounts receivable - donors at 31 December consist of:

	2017	2016
Unrestricted (Appendix 1)	98	320
Restricted (Appendix 1)	13,481	14,985
	13,579	15,305
Less: Allowance for Bad Debts	(101)	(268)
	13,478	15,037

The movements in allowance for bad debts during the year:

	2017	2016
Balance as at 01 January	(268)	(230)
Provision	(101)	(268)
Write-off	268	230
	(101)	(268)

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Note 5 - Accounts Receivable - Employees

Accounts receivable - employees at 31 December consist of:

	2017	2016
Personal Account	196	273
	196	273
Less: Allowance for Bad Debts	(55)	-
	141	273

Note 6 - Accounts Receivable - Other CGIAR Centers

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

	2017	2016
Bioversity	-	15
IWMI	-	15
ICRISAT	-	2
	-	32

Note 7 - Accounts Receivable - Others

Other receivables at 31 December consist of:

	2017	2016
AIARC	86	923
System Management Office	718	264
Advances to Collaborators	983	931
Insurance	58	-
Others	355	335
	2,200	2,453

Note 8 – Accounts Receivable Funds in Trust

Funds in trust at 31 December consist of:

	2017	2016
Funds in Trust	564	829
	564	829

Note 9 - Advances and Prepayments

Advances and prepayments at 31 December consist of:

	2017	2016
Advances to suppliers	155	310
Balance as at 31 December	155	310

Note 10 - Inventories

Inventories at 31 December consist of:

	2017	2016
At cost		
General Supplies	-	248
Fuel, oil and lubricants	-	24
Spare parts	-	285
	-	557
Less: Allowance for Obsolescence	-	(538)
	-	19

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

	2017	2016
Balance as at 01 January	(538)	(538)
Write-off during the year	538	-
Balance as at 31 December	-	(538)

Note 11 - Property and Equipment

Details of property and equipment at 31 December 2017:

	Unrestricted	Restricted	Total
Cost			
Balance, 01 Jan	14,619	25,361	39.980
Additions	86	1,171	1,257
Adjustments	(201)	(4,075)	(4,276)
Balance, 31 Dec	14,504	22,457	36,961
Accumulated depreciation			
Balance, 01 Jan	12,388	25,361	37,749
Charges	578	1,171	1,749
Adjustments	(201)	(4,075)	(4,276)
Balance, 31 Dec	12,765	22,457	35,222
Net book value	1,739	-	1,739

Details of property and equipment at 31 December 2016:

	Unrestricted	Restricted	Total
Cost			
Balance, 01 Jan	14,541	22,549	37,090
Additions	81	3,001	3,082
Adjustments	(3)	(189)	(192)
Balance, 31 Dec	14,619	25,361	39,980
Accumulated depreciation			
Balance, 01 Jan	11,808	22,549	34,357
Charges	642	3,001	3,643
Adjustments	(62)	(189)	(251)
Balance, 31 Dec	12,388	25,361	37,749
Net book value	2,231	-	2,231

Note 12 - Accounts Payable - Donors

Accounts payable - donors at 31 December consist of:

	2017	2016
Restricted (Appendix 1)	8,800	10,147
	8,800	10,147

Note 13 - Accounts Payable - Employees

Accounts payable - employees at 31 December consist of:

	2017	2016
Personal account	692	1,155
Vacation	549	628
Balance as at 31 December	1,241	1,783

Note 14 - Accounts Payable – Other CGIAR Centers

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

	2017	2016
CIAT	-	140
ICRAF	-	135
	-	275

Note 15 - Accruals

Accruals and provisions at 31 December consist of:

	2017	2016
Accrued expenses	494	333
Balance as at 31 December	494	333

Note 16 - Accounts Payable - Others

Other payables at 31 December consist of:

	2017	2016
Suppliers	1,637	2,265
System Management Office	321	250
Others	427	942
Collaborators	190	478
	2,575	3,935

Note 17 - Provisions

(a) Staff Provisions

Provisions at 31 December consist of:

	2017	2016
Current portion of employee accrued benefits (Note 2.2.14, 17)	1,704	2,064
Taxes payable - employees	137	86
	1,841	2,150

Accrued benefits staff at 31 December consist of:

	2017	2016
End of service indemnity	632	736
Repatriation provision	360	396
Savings scheme (Note 3)	712	932
	1,704	2,064

	2017	2016
Current portion of employee accrued benefits (Note 2.2.14, 17)	(1,704)	(2,064)
Non-current portion	-	-

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

	2017	2016
Provision as at 01 January	2,064	2,730
Net Provision/(Utilization) for the year	(360)	(666)
Balance as at 31 December	1,704	2,064

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.

(b) Other Provisions

Provisions at 31 December consist of:

	2017	2016
Review of Administrative and Operational activities in outreach offices	219	-
Balance as at 31 December	219	-

Note 18 - Accounts Payable - Funds in Trust

Funds in trust at 31 December consist of:

	2017	2016
Funds in Trust	2,448	1,684
	2,448	1,684

Note 19 - Other Revenue and Gains

Other revenue and gains during the year consists of:

	2017	2016
Write-back of provisions and other unclaimed balances	384	1,066
Farm and livestock produce	5	4
Service and hosting fees	136	141
	525	1,211

Note 20 - 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 2017 and 2016 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 21 - CSP Calculation

Total 2016 CSP paid	250
CSP in 2016 Audited Financials	(348)
2015 CSP booked in 2016	(98)

Total CSP in 2017 Audited Financials	289
2017 CSP Collection per CSP report	(309)
2017 CSP charged to Project - Operational expenses	(20)

Note 22- Other Commitments

At 31 December 2017, the Center's commitments are: US$ 40 (2016 - US$0) for purchases of capital and operating items relating to unrestricted projects

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.

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International Center for Agricultural Research in the Dry Areas

Schedule of Grants Revenue
Years ended 31 December 2017 and 2016
(In U.S. Dollars Thousands)

	Funds Received	Receivables from donors	Deferred revenue	Grants revenue 2017	Grants revenue 2016
A. Unrestricted					
W3 - Unrestricted					
China	69	98	-	98	69
Iran	251	-	-	-	136
Abu Dhabi	-	-	-	-	98
Subtotal Window 3 - Unrestricted	320	98	-	98	303
Bilateral- Unrestricted					
Syria	302	-	-	302	268
Subtotal Bilateral - Unrestricted	302	-	-	302	268
Total-Unrestricted	622	98	-	400	571
B. Restricted					
Windows 1 & 2					
CGIAR Fund	-	-	-	-	2,795
International Center for Tropical Agriculture (CIAT)	52	42	-	87	28
International Maize and Wheat Improvement Center (CIMMYT)	2,403	1,852	-	2,358	2,546
Global Crop Diversity Trust (GCDT)	1,434	478	-	1,912	2,578
International Crop Research Institute for Semi-Arid Tropics (ICRISAT)	701	-	-	-	1,178
International Food Policy Research Institute (IFPRI)	247	270	-	270	297
International Livestock Research Institute (ILRI)	1,352	328	-	1,034	650
International Water Management Institute (IWMI)	253	6	-	88	526
Subtotal-Windows 1 & 2	**6,442**	**2,976**	-	**5,749**	**10,598**
Window 3					
Abu Dhabi Food Control Authority (ADFCA)	-	-	-	153	333
Australian Centre for International Agricultural Research (ACIAR)	336	60	(310)	1,581	1,420
Austria	217	-	(113)	187	211
Bill and Melinda Gates Foundation		-	(537)	614	214
China	89	-	(68)	116	118
European Commission	1,900	-	-	-	-
India	981	-	(637)	636	719
International Fund for Agricultural Development (IFAD)	951	1,014	(728)	1,508	1,144
Iran	422	-	(120)	118	112
Morocco	70	-	(47)	183	52
Eurasian Center for Food Security at Moscow State University (ECFS)	-	-	-	-	1,175
Sudan	531	-	(255)	474	537
Turkey	216	-	(224)	212	166
United States Agency for International Development (USAID)	2,124	-	(1,299)	2,279	1,731
Subtotal-Window 3	**7,837**	**1,074**	**(4,338)**	**8,061**	**7,932**

	Funds Received	Receivables from donors	Deferred revenue	Grants revenue 2017	Grants revenue 2016
Bilateral					
Afghanistan Ministry of Agriculture, Irrigation, and Livestock (MAIL)	1,386	522	-	1,245	1,334
Arab Fund for Economic and Social Development (AFESD)	6,326	4,153	(16)	5,331	5,400
Asian Development Bank (ADB)	-	-	-	-	-
Caritas Switzerland	112	-	(3)	101	8
CEVA Sante Animale S.A.	4	-	(2)	3	-
Charles Sturt University	58	-	(2)	57	-
Commonwealth Scientific and Industrial Research Organization (CSIRO)	60	-	-	92	70
CGIAR	72	-	-	72	35
Cooperative for Assistance and Relief Everywhere, Inc. (CARE)	46	87	-	87	46
Cornell University	264	127	-	236	162
Curtin University of Technology (Curtin)	-	-	(2)	1	4
Department of Primary Industries NSW (DPI)	-	153	-	140	166
Egypt - Agricultural Research Center	500	-	(375)	144	136
Embresa Brasileira de Pesquisa Agropecuária (EMBRAPA)	222	-	(171)	51	5
European Commission	804	1,023	(779)	1,086	943
Food and Agriculture Organization (FAO)	292	47	(168)	373	537
Germany	1,647	218	(661)	1,586	1,535
Global Crop Diversity Trust (GCDT)	553	669	(54)	1,526	576
Grains Development and Research Center (GRDC)	628	-	(148)	472	543
Gulf Cooperation Council (GCC)	500	263	-	1,215	575
HarvestPlus	126	91	-	181	208
Impulsora Agricola, S.A. de C.V. (IASA)	-	57	-	-	149
India	711	44	(951)	508	317
International Center For Biosaline Agriculture (ICBA)	25	4	-	(24)	123
International Fund for Agricultural Development (IFAD)	25	-	-	25	-
Iran	73	566	-	1,029	142
Japan	192	228	-	374	508
King Abdullah University of Science and Technology	-	-	(1)	13	-
Kuwait Fund for Arab Economic Development (Kuwait Fund)	1,190	-	(57)	638	513
Libya - Agricultural Research Center	-	-	(61)	339	800
Massachusetts Institute of Technology	152	29	-	181	-
Michigan State University	-	10	-	10	-
OCP Foundation	403	-	(390)	277	581
Sudan	-	-	-	-	27
Swedish University of Agricultural Sciences	61	2	-	65	26
The OPEC Fund for International Development	-	-	-	197	78
United States Department of Agriculture (USDA)	2,593	166	(564)	1,632	1,479
University of Sasketchawan	3	11	(10)	67	37

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	Funds Received	Receivables from donors	Deferred revenue	Grants revenue 2017	Grants revenue 2016
Other CGIAR Centers - Bilateral			-	-	-
International Center for Tropical Agriculture (CIAT)	-	51	-	51	-
International Crop Research Institute for Semi-Arid Tropics (ICRISAT)	267	58	-	283	147
International Food Policy Research Institute (IFPRI)	85	-	-	39	21
International Institute of Tropical Agriculture (IITA)	346	699	-	942	3,437
International Livestock Research Institute (ILRI)	362	42	-	129	336
International Maize and Wheat Improvement Center (CIMMYT)	13	-	(47)	34	4
World Agroforestry Centre (ICRAF)	87	111	-	207	40
Subtotal-Bilateral	**20,188**	**9,431**	**(4,462)**	**21,015**	**21,048**
Total-Restricted	**34,467**	**13,481**	**(8,800)**	**34,825**	**39,578**
Grand Total	**35,089**	**13,579**	**(8,800)**	**35,225**	**40,149**

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International Center for Agricultural Research in the Dry Areas

Schedule of Grants Pledges and Expenses
Years ended 31 December 2017 and 2016
(In U.S. Dollars Thousands)

Donor and Program/ Project	Start Date	End Date	CRP/ Non-CRP	Total Grant Pledge US$'000	Expenditure prior years US$'000	Expenditure Current year US$'000	Total Expenditure US$'000
Windows 1 & 2							
CIAT-International Center for Tropical Agriculture							
CRP 22 CCAFS	1-Jan-17	31-Dec-22	CRP22 CCAFS	60	-	57	57
PTF32 BIG DATA	1-Jan-17	31-Dec-22	PTF32 BIG DATA	130	-	30	30
Subtotal - CIAT				190	-	87	87
CIMMYT-International Maize and Wheat Improvement Centerc							
CRP 17 WHEAT	1-Jan-17	31-Dec-22	CRP17 WHEAT	17,812	-	2,358	2,358
Subtotal - CIMMYT				17,812	-	2,358	2,358
GCDT-Global Crop Diversity Trust							
PTF 33 GENEBANK	1-Jan-17	31-Dec-22	PTF33 GENEBANK	1,912	-	1,912	1,912
Subtotal - GCDT				1,912	-	1,912	1,912
IFPRI-International Food Policy Research Institute							
CRP 23 PIM	1-Jan-17	31-Dec-22	CRP23 PIM	270	-	270	270
Subtotal - IFPRI				270	-	270	270
ILRI-International Livestock Research Institute							
CRP 13 LIVESTOCK	1-Jan-17	31-Dec-22	CRP13 LIVESTOCK	15,715	-	1,034	1,034
Subtotal - ILRI				15,715	-	1,034	1,034
IWMI-International Water Management Institute							
CRP 24 WLE	1-Jan-17	31-Dec-22	CRP24 WLE	95	-	88	88
Subtotal - IWMI				95	-	88	88
Total - Window 1 & 2				35,994	-	5,749	5,749
Window 3							
ADFCA-Abu Dhabi Food Control Authority							
Enhancing Date Palm Integrated Pest Management and Agricultural Extension and Technology Transfer Systems in Abu Dhabi	1-Jan-15	30-Apr-17	CRP22 CCAFS	784	631	153	784
Subtotal - ADFCA				784	631	153	784
ACIAR-Australian Centre for International Agricultural Research							
Forage Options for Smallholder Livestock in Water–scarce Environments of Afghanistan	1-Jan-14	31-Dec-17	CRP13 LIVESTOCK/ NON-PORTFOLIO	2,773	1,866	647	2,513
Forage Options for Livestock Afghanistan	1-Jan-14	31-Dec-17	NON-PORTFOLIO	114	12	94	106
Integrated Catchment Management and Capacity Building for Improving Livelihoods in Afghanistan	1-Jul-12	31-Dec-17	CRP24 WLE	4,490	3,055	840	3,895
Subtotal - ACIAR				7,377	4,933	1,581	6,514
ADA-Austrian Development Agency							
Designing Effective Extension Service Delivery Systems for Enhancing Wider Adoption of Agricultural Technologies	1-Jul-16	30-Jun-19	CRP17 WHEAT	596	62	187	249
Subtotal - ADA				596	62	187	249
BMGF-Bill & Melinda Gates Foundation							
Gates Foundation Support for Enhancement of Food Security in the Arab Region, Phase II	18-Nov-15	31-Oct-18	CRP17 WHEAT	1,368	216	614	830
Subtotal - BMGF				1,368	216	614	830

Donor and Program/ Project	Start Date	End Date	CRP/ Non-CRP	Total Grant Pledge	Expenditure prior years	Expenditure Current year	Total Expenditure
China							
Establishment of the CAAS-ICRISAT-ICARDA Joint Center of Excellence for Dryland Agriculture (CEDA)	1-Jul-08	31-Dec-17	NON-PORTFOLIO	175	116	3	119
ICARDA-CAAS Faba Bean improvement for China	1-Jul-08	31-Dec-17	NON-PORTFOLIO	24	24	-	24
Integrated Crop-Livestock Production Systems	1-Jul-08	31-Dec-17	NON-PORTFOLIO	96	76	20	96
Crop Productivity Enhancement in Dry Areas	1-Jan-17	31-Dec-17	NON-PORTFOLIO	39	-	39	39
Supplemental Irrigation Activity	1-Jul-08	31-Dec-17	NON-PORTFOLIO	160	136	24	160
Integrated Crop and Water Management in Dry Areas	1-Jan-17	31-Dec-17	NON-PORTFOLIO	39	-	30	30
Subtotal - China				533	352	116	468
India							
Multi-site Agricultural Trial Database for Climate Change Analysis	1-Jan-10	17-Aug-18	CRP22 CCAFS	240	182	20	202
Improving Small Ruminants' Productivity and Integrating Crop-livestock System and Rangeland Management.	1-Jan-10	17-Aug-18	CRP13 LIVESTOCK	390	361	14	375
Quantification of Rice Fallows for Agricultural Intensification and Diversification in India	18-Apr-07	31-Dec-17	NON-PORTFOLIO	110	82	28	110
Breeding for Resistance to Abiotic Stresses in Pulses	18-Apr-07	31-Dec-17	NON-PORTFOLIO	1,995	1,980	15	1,995
Barley Improvement for High Yielding Quality Malt, Food and Feed for Various Agro-ecologies	1-Jan-07	31-Dec-17	NON-PORTFOLIO	360	278	81	359
Lentil Improvement	1-Jan-07	31-Dec-17	CRP17 WHEAT	768	667	96	763
India Offices – South Asia & China Regional Program (SACRP) & Food Legume Research Platform (FLRP)	1-Apr-17	31-Mar-22	NON-PORTFOLIO	280	-	207	207
Capacity Development of Young Researchers and Visits of Policy Makers to Various International Events for Cross Learning	1-Apr-17	31-Mar-22	NON-PORTFOLIO	40	-	16	16
Project 1: Identification and Deployment of Climate-smart Traits in Indian Pulse Improvement Pprograms to Enhance Production and Improving Livelihoods and Nutritional Security	1-Apr-17	31-Mar-22	CRP17 WHEAT	170	-	1	1
Project 2: Development and Deployment of Climate-resilient Germplasm of Barley and Wheat for Wide Adaptation Under Climate Change Scenario	1-Apr-17	31-Mar-22	NON-PORTFOLIO	130	-	39	39
Project 3: Sub project 1: Mapping and Quantification of Rice-fallows for Agricultural Intensification and Crop Diversification in India	1-Apr-17	31-Mar-22	NON-PORTFOLIO	40	-	31	31
Project 3: Sub project 2: Promoting Cactus (Opuntia Ficus-indica) as Drought Resilient Feed Resource Under Different Agro-ecological Production Systems Across India	1-Apr-17	31-Mar-22	NON-PORTFOLIO	60	-	2	2
Project 4: Sub project 1: Enhancing Resource Use Efficiency and Farmers Income through Conservation Agri. Tech. in Pulses and Project 4: Sub Project 2: Sustainable Adaptive Management of Water Resources-Madhya Pradesh, and Sub project 3: Improving Crop	1-Apr-17	31-Mar-22	CRP22 CCAFS	130	-	42	42
Project 3: Sub project 3: Pulses Technology Evaluations, Targeting and Policy Development and Evaluations for Enhanced Impact on Rural Livelihood and Nutritional in India	1-Apr-17	31-Mar-22	NON-PORTFOLIO	50	-	44	44
Subtotal - India				4,763	3,550	636	4,186
IFAD-International Fund for Agricultural Development							
Improving Food Security and Sustainable Natural Resources Management through Enhancing Integrated Agricultural Production Systems in the Arabian Peninsula	19-Feb-15	18-Feb-19	CRP22 CCAFS	1,500	499	526	1,025
Improving the Performance of Pro-Poor Value Chains of Sheep and Goats for Enhanced Livelihoods, Food and Nutrition Security in Ethiopia	13-Apr-15	12-Apr-18	CRP13 LIVESTOCK	1,176	514	411	925
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-May-16	22-May-20	NON-PORTFOLIO	2,450	84	571	655
Subtotal - IFAD				5,126	1,097	1,508	2,605
Iran							
Iran ICARDA Collaboration	1-Jan-01	31-Dec-17	NON-PORTFOLIO	1,304	1,066	118	1,184
Subtotal - Iran				1,304	1,066	118	1,184
Morocco							
India-Morocco Food Legumes Initiative	22-May-13	31-Dec-19	NON-PORTFOLIO	500	373	96	469
Plant Genetic Resources Conservation and Utilization	20-Oct-04	31-Dec-20	NON-PORTFOLIO	412	260	43	303
Integrated Natural Resources Management in Rainfed Agricultural Systems in Morocco	20-Oct-04	31-Dec-20	NON-PORTFOLIO	354	308	44	352
Subtotal - Morocco				1,266	941	183	1,124

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Donor and Program/ Project	Start Date	End Date	CRP/ Non-CRP	Total Grant Pledge	Expenditure prior years	Expenditure Current year	Total Expenditure
Sudan							
ARC Sudan - ICARDA Collaborative Program	22-Jul-15	31-Dec-19	NON-PORTFOLIO	134	98	12	110
Integrated Crop-rangeland-livestock Management to Improve System's Productivity and to Build Resilience of agro-pastoral systems in semi-arid North Kordofan-Sudan	22-Jul-15	31-Dec-19	NON-PORTFOLIO	479	221	183	404
Watershed Management	22-Jul-15	31-Dec-19	NON-PORTFOLIO	152	36	98	134
Wheat Based Irrigatiom Systems-ARC Sudan	22-Jul-15	31-Dec-19	CRP17 WHEAT	552	234	181	415
Subtotal - Sudan				1,317	589	474	1,063
Turkey							
International Staff Training	1-Jan-05	31-Dec-17	CRP17 WHEAT	366	268	23	291
Turkish Staff Training Domestic and International	1-Jan-05	31-Dec-17	CRP17 WHEAT	904	751	69	820
International Winter Wheat Improvement Program	1-Jan-05	31-Dec-17	CRP17 WHEAT	1,290	1,104	120	1,224
Subtotal - Turkey				2,560	2,123	212	2,335
USAID-United States Agency for International Development							
Water and Livelihoods Initiative (WLI) Regional Implementation Funds	1-Oct-09	31-Mar-18	CRP24 WLE	4,836	4,201	485	4,686
Malt Barley and Faba Bean Ethiopia (USAID)	1-Oct-14	31-Mar-18	NON-PORTFOLIO	2,940	1,351	941	2,292
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	1-Oct-14	31-Dec-17	NON-PORTFOLIO	1,225	523	561	1,084
USAID Cool Season Legumes	1-Oct-15	30-Sep-17	CRP17 WHEAT	588	296	292	588
Subtotal - USAID				9,589	6,371	2,279	8,650
Total - Window 3				36,583	21,931	8,061	29,992
Bilateral							
MAIL - Afghanistan Ministry of Agriculture, Irrigation and Livestock							
Community Livestock and Agriculture Project (CLAP)	9-Feb-14	8-Feb-20	NON-PORTFOLIO	6,825	2,963	1,245	4,208
Subtotal - MAIL				6,825	2,963	1,245	4,208
AFESD-Arab Fund for Economic and Social Development							
Fellowships and Scholarships to Arab Countries – 2016/2017 Selection year	1-Jan-15	31-Dec-19	CRP17 WHEAT	953	552	383	935
Improving Food Security and Sustainable Natural Resources Management through Enhancing Integrated Agricultural Production Systems in the Arabian Peninsula (Fourth Phase)-APRP Natural Resource Management - Adaptive Research Activities	1-Jan-14	31-Dec-17	CRP22 CCAFS	1,958	1,724	173	1,897
CDU Training	1-Jan-17	31-Dec-17	CRP17 WHEAT/ NON-PORTFOLIO	657	-	657	657
AFESD Food Security Phase II	1-Oct-14	31-Jan-18	CRP17 WHEAT	1,986	1,047	730	1,777
Morocco - Sustainability and Operations of the Regional Research Centers in Arab Countries	1-Jan-16	31-Dec-17	CRP17 WHEAT	539	187	352	539
Morocco - Sustainability and Operations of the Regional Research Centers in Arab Countries	1-Jan-16	31-Dec-17	NON-PORTFOLIO	1,540	836	704	1,540
Morocco - Sustainability and Operations of the Regional Research Centers in Arab Countries	1-Jan-16	31-Dec-17	CRP22 CCAFS	228	100	128	228
Egypt - Sustainability and Operations of the Regional Research Centers in Arab Countries Grant	1-Jan-16	31-Dec-17	CRP17 WHEAT	108	31	77	108
Egypt - Sustainability and Operations of the Regional Research Centers in Arab Countries Grant	1-Jan-16	31-Dec-17	NON-PORTFOLIO	1,025	289	725	1,014
Sudan - Sustainability and Operations of the Regional Research Centers in Arab Countries Grant	1-Jan-16	31-Dec-17	CRP17 WHEAT	129	21	107	128
Sudan - Sustainability and Operations of the Regional Research Centers in Arab Countries Grant	1-Jan-16	31-Dec-17	NON-PORTFOLIO	237	29	208	237
Jordan - Sustainability and Operations of the Regional Research Centers in Arab Countries	1-Jan-16	31-Dec-17	CRP13 LIVESTOCK	317	170	147	317
Jordan - Sustainability and Operations of the Regional Research Centers in Arab Countries	1-Jan-16	31-Dec-17	CRP13 LIVESTOCK/ NON-PORTFOLIO	234	83	151	234
Lebanon - Sustainability and Operations of the Regional Research Centers in Arab Countries	1-Jan-16	31-Dec-17	CRP17 WHEAT	193	124	69	193
Lebanon - Sustainability and Operations of the Regional Research Centers in Arab Countries	1-Jan-16	31-Dec-17	NON-PORTFOLIO	282	121	161	282

Donor and Program/ Project	Start Date	End Date	CRP/ Non-CRP	Total Grant Pledge	Expenditure prior years	Expenditure Current year	Total Expenditure
Lebanon - Sustainability and Operations of the Regional Research Centers in Arab Countries	1-Jan-16	31-Dec-17	NON-PORTFOLIO	527	392	135	527
Project Coordination	1-Jan-16	31-Dec-17	NON-PORTFOLIO	406	65	341	406
Project Coordination	1-Jan-16	31-Dec-17	CRP22 CCAFS	83	-	83	83
Subtotal - AFESD				11,402	5,771	5,331	11,102
Caritas Switzerland							
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-Nov-16	31-Dec-17	NON-PORTFOLIO	117	8	101	109
Subtotal - Caritas				117	8	101	109
CEVA Sante Animale S.A.							
Capacity Development of Field Veterinarians in the Field of Small Ruminants' Reproduction and Artificial Insemination	1-May-17	31-Dec-17	NON-PORTFOLIO	8	-	3	3
Subtotal - CEVA				8	-	3	3
CSU - Charles Sturt University							
Improving Groundwater Management to Enhance Agriculture and Farming Livelihoods in Pakistan	1-Oct-16	30-Sep-20	NON-PORTFOLIO	168	-	57	57
Subtotal - CSU				168	-	57	57
CSIRO-Commonwealth Scientific and Industrial Research Organisation							
Field Trials Wheat Yellow and Stem Rust Ethiopia (CSIRO)	17-Nov-14	31-Dec-17	CRP17 WHEAT	230	127	92	219
Subtotal - CSIRO				230	127	92	219
CGIAR Fund							
200042 - Adoption of Improved Lentil Varieties in Bangladesh: Comparison between Expert Estimates, Nationally Representative Farm Household Survey and DNA Fingerprinting	12-Jul-15	31-Mar-17	NON-PORTFOLIO	135	63	72	135
Subtotal - CGIAR				135	63	72	135
CARE-Cooperative for Assistance and Relief Everywhere, Inc.							
Souquna - Our Market	1-May-16	31-Dec-17	CRP23 PIM	240	46	87	133
Subtotal - CARE				240	46	87	133
Cornell University							
Delivering Genetic Gain in Wheat (DGGW)	1-Jun-16	31-Dec-17	CRP17 WHEAT	396	154	236	390
Subtotal - Cornell University				396	154	236	390
Curtin University of Technology							
Managing On-farm Biosecurity Risk through Pre-emptive Breeding: the Case of Rust in Field Pea and Lentil	13-May-14	30-Jun-18	NON-PORTFOLIO	50	30	1	31
Subtotal - Curtin University				50	30	1	31
Department of Primary Industries, State of New South Wales							
Managing On-farm Biosecurity Risk in Wheat through Pre-emptive Breeding	20-Mar-14	31-May-18	CRP17 WHEAT	446	300	68	368
New Tools and Germplasm for Australian Pulse and Oil Seeds Breeding Programs to Respond to Changing Virus Threats	1-Jul-14	30-Jun-20	NON-PORTFOLIO	329	62	72	134
Subtotal - DPI				775	362	140	502
Egypt - Agricultural Research Center							
Genetic Biodiversity of Indigenous Small Ruminants Genetic Resources Tolerant to Abiotic Stress in Hot and Dry Areas	1-Sep-07	31-Dec-17	CRP13 LIVESTOCK/ NON-PORTFOLIO	517	438	32	470
Heat Tolerance in Bread Wheat for Southern Egypt for Adaptation to Climate Change	1-Sep-07	31-Dec-17	CRP17 WHEAT	323	282	28	310
Collaborative Program's External Review	1-Sep-07	31-Dec-17	CRP17 WHEAT	101	28	3	31
Integrated Management of Orobanche and Foliar Diseases of Faba Bean in North Egypt	1-Sep-07	31-Dec-17	NON-PORTFOLIO	199	158	28	186
Optimizing On-farm Water and Land Productivity in Irrigated Agriculture in Egypt	1-Sep-07	31-Dec-17	CRP24 WLE	689	629	53	682
Subtotal - Egypt				1,829	1,535	144	1,679

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Donor and Program/ Project	Start Date	End Date	CRP/ Non-CRP	Total Grant Pledge	Expenditure prior years	Expenditure Current year	Total Expenditure
EMBRAPA-Empresa Brasileira de Pesquisa Agropecuaria							
Outscaling of Community-based Breeding Programs: Attractive and Innovative Approach to Improving the Lives of Smallholders in Low Input Systems	31-Mar-17	30-Mar-20	CRP13 LIVESTOCK	543	-	51	51
Subtotal - EMBRAPA				543	-	51	51
EC-European Commission							
Global Earth Observation for Integrated Water Resource Assessment (eartH2Observe)	1-Jan-14	31-Dec-17	CRP24 WLE	205	159	40	199
Strengthening Seed Certification System Through Public-Private-Producers Partnership in Afghanistan	6-Apr-15	5-Apr-18	CRP23 PIM	3,485	1,354	1,039	2,393
Designing InnoVative Plant Teams for Ecosystem Resilience and Agricultural Sustainability — DIVERSIFY	1-Apr-17	31-Mar-21	NON-PORTFOLIO	133	-	7	7
Subtotal - EC				3,823	1,513	1,086	2,599
FAO-Food and Agriculture Organization							
Small-scale Greywater System for Irrigation	22-Mar-15	30-Nov-17	CRP24 WLE	51	48	3	51
Deficit Supplemental Irrigation	22-Mar-15	30-Nov-17	CRP24 WLE	171	141	30	171
Towards Larger Adoption of Sustainable and Profitable Conservation Agriculture in NENA region	22-Mar-15	30-Nov-17	CRP24 WLE	106	90	16	106
Gender, Socioeconomics, and Impact Assessment of Water Saving Technological	22-Mar-15	30-Nov-17	CRP24 WLE	121	112	9	121
Knowledge Product on Gender-equitable Decent Work and Women's Empowerment in the Rural Economy (North Africa context)	15-Nov-15	30-Apr-17	CRP23 PIM	73	45	28	73
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	1-Sep-16	31-Aug-19	CRP17 WHEAT	497	20	125	145
An Integrated Approach to Identify and Characterize Climate Resilient Wheat for the West Asia and North Africa Region	21-Jun-16	20-Jun-19	CRP17 WHEAT	387	14	142	156
Support to the Integrated Pest Management Program for the Cactus Cochineal 'Dactylopius opuntiae'	11-Oct-17	28-Feb-18	NON-PORTFOLIO	50	-	14	14
Sustainable Silvopastoral Restoration to Promote Ecosystem Service in Tunisia	21-Nov-17	31-Mar-19	CRP13 LIVESTOCK	110	-	6	6
Subtotal - FAO				1,566	470	373	843
Germany							
Conservation of Pollinator Diversity for Enhanced Climate Change Resilience - IKI	1-Jun-17	31-May-22	CRP22 CCAFS	7,854	-	144	144
Field Testing of an Innovative Solar Powered Milk Cooling Solution for the Higher Efficiency of the Dairy Subsector in Tunisia	1-Jul-15	31-Dec-17	CRP13 LIVESTOCK	554	331	204	535
Provision of Proven Feed Resource Technologies to Improve the Red Meat Value Chain in Tunisia	1-Dec-15	31-Oct-17	CRP13 LIVESTOCK	659	362	296	658
Sustainable intensification of Faba bean production in Morocco byIintroduction of Farming with Alternative Pollinators (FAF)	1-Jul-16	31-Jan-18	CRP22 CCAFS	240	15	183	198
Mind the Gap: Improving Dissemination Strategies to Increase Technology Adoption by Smallholders	1-Apr-16	31-Mar-19	CRP13 LIVESTOCK	1,432	186	297	483
Impact Evaluation of SLM Options to Achieve Land Degradation Neutrality	1-Aug-16	30-Nov-17	CRP24 WLE	215	-	196	196
Partnerships for Improving Pastoral Policies (PIPP)	1-Jan-17	31-Dec-18	CRP13 LIVESTOCK	119	-	17	17
2017 Attributed Funding - Plant Genetic Resources Collections	1-Jan-17	31-Mar-18	NON-PORTFOLIO	312	-	249	249
Subtotal - Germany				11,385	894	1,586	2,480
GCDT-Global Crop Diversity Trust							
Providing Long-term Funding for Ex-situ Collections of Germplasm Held by ICARDA: 2008	1-Jan-08	31-Dec-17	PTF33 GENEBANK	3,340	2,344	995	3,339
RegenIntro: Introduction of Accessions from the Regeneration Initiative into the International Collections held by ICARDA	4-Dec-13	31-Dec-17	PTF33 GENEBANK	115	83	16	99
Providing Long-term Funding for Ex-situ Collections - 2012/2013 Carry Over Funds for Use in 2015/2016 - GCDT	15-Apr-15	31-Dec-17	PTF33 GENEBANK	269	120	149	269
Trait Discovery and Deployment through Mainstreaming the Wild Gene Pool in Barley and Grass Pea Breeding Programs to Adapt to Climate Change	1-Jan-16	31-Dec-18	PTF33 GENEBANK	787	46	316	362

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Multiplication of Crop Wild Relatives (CWR)	1-Nov-17	30-Sep-20	PTF33 GENEBANK	249	-	50	50
Subtotal - GCDT				4,760	2,593	1,526	4,119
GRDC-Grains Research and Development Corporation							
Application of Focused Identification of Germplasm Strategy (FIGS) in Australian Environment	1-Jan-14	31-Dec-18	CRP17 WHEAT	662	583	48	631
Improving Heat Tolerance of Wheat	1-Jan-14	31-Dec-18	CRP17 WHEAT	714	407	126	533
Mining the ICARDA Barley Germplasm Collection for Biotic and Abiotic Priority Traits	1-Jan-14	31-Dec-18	NON-PORTFOLIO	534	257	92	349
Pre-emptive Chickpea Pre-breeding for Biotic Stresses and Germplasm Enhancement for Abiotic Stresses	1-Jan-14	31-Dec-18	NON-PORTFOLIO	789	464	93	557
Focused Improvement of ICARDA/Australian Durum Germplasm for Abiotic Tolerance	1-Jan-14	31-Dec-18	CRP17 WHEAT	595	344	113	457
Subtotal - GRDC				3,294	2,055	472	2,527
GCC-Gulf Cooperation Council							
Date Palm Project	1-Jan-04	31-Dec-18	NON-PORTFOLIO	8,000	6,048	1,215	7,263
Subtotal - GCC				8,000	6,048	1,215	7,263
India							
Pre-breeding and Genetic Enhancement in Breaking Yield Barriers in Kabuli Chickpea and Lentil through DAC-ICARDA-ICAR Collaboration	25-Aug-10	31-Jul-17	NON-PORTFOLIO	1,058	626	81	707
Variety, Technology and Seed System Development for Pulses in Odisha - Odisha Pulse Mission	23-Jul-16	22-Jul-19	NON-PORTFOLIO	1,129	158	427	585
Subtotal - India				2,187	784	508	1,292
ICBA-International Center For Biosaline Agriculture							
Supporting coordination and cooperation in water management in the Euphrates and Tigris region, Implementation Phase	1-Oct-14	31-Aug-18	CRP24 WLE	278	289	(24)	265
Subtotal - ICBA				278	289	(24)	265
IFAD-International Fund for Agricultural Development							
Detailed Design Mission of the Harmonized Actions for Livestock Enhancement Production (HALEP) in Lebanon	19-Jan-17	15-Mar-17	NON-PORTFOLIO	25	-	25	25
Subtotal - IFAD				25	-	25	25
Iran							
Updated Collaboration Agreement for Strengthening Agricultural Research	1-Jan-07	31-Dec-17	NON-PORTFOLIO	900	685	197	882
Increasing the Productivity of Cereal-based Systems to Enhance Food Security in Iran-Expenses inside Iran	3-Sep-16	2-Sep-21	CRP17 WHEAT	10,486	-	832	832
Subtotal - Iran				11,386	685	1,029	1,714
JICA-Japan International Cooperation Agency							
Agriculture and Water Management Training Iraq (JICA)	14-Sep-14	30-Jun-17	CRP24 WLE	521	476	45	521
Capacity Development for Agriculture for Afghanistan and Regional Countries	29-Oct-15	31-Mar-18	NON-PORTFOLIO	488	289	199	488
Capacity Development for Agriculture and Water Management for Iraq and Regional Countries (Japan FY 2017, 2018, 2019)	1-Apr-17	31-Mar-20	CRP24 WLE	636	-	130	130
Subtotal - JICA				1,645	765	374	1,139
KAUST - King Abdullah University of Science and Technology							
Genetics of Heat Tolerance in Barley	1-Oct-15	30-Sep-17	NON-PORTFOLIO	14	-	13	13
Subtotal - KAUST				14	-	13	13
KFAED - Kuwait Fund for Arab Economic Development							
Enhancement of Food Security in the Arab Region, Phase II	1-Oct-14	31-Jan-18	CRP17 WHEAT	1,986	1,067	638	1,705
Subtotal - KFAED				1,986	1,067	638	1,705
Libya-Agricultural Research Center							
Libya Collaborative Program (Training)	24-Oct-12	31-Dec-18	NON-PORTFOLIO	8,237	7,597	339	7,936
Subtotal - Libya				8,237	7,597	339	7,936

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Donor and Program/ Project	Start Date	End Date	CRP/ Non-CRP	Total Grant Pledge	Expenditure prior years	Expenditure Current year	Total Expenditure
MIT-Massachusetts Institute of Technology							
Ultra-Low Energy Drip Irrigation for MENA Countries	20-Sep-16	19-Sep-19	CRP22 CCAFS	500	-	181	181
Subtotal - MIT				500	-	181	181
MSU-Michigan State University							
GRAIN Research Wheat Variety Trials on Wheat Fertilizer	4-Dec-17	31-Aug-18	NON-PORTFOLIO	190	-	10	10
Subtotal - MSU				190	-	10	10
OCP Foundation							
Increasing Food Legumes Production by Small Farmers to Strengthen Food and Nutrition Security through Adoption of Improved Technologies and Governance within South-south Cooperation	8-Feb-13	31-Dec-17	NON-PORTFOLIO	991	850	141	991
India-Morocco Food Legumes Initiative	22-May-13	31-Dec-18	NON-PORTFOLIO	2,116	1,383	136	1,519
Subtotal - OCP				3,107	2,233	277	2,510
OFID-The OPEC Fund for International Development							
Support for Enhancement of Food Security in the Arab Region, Phase II	1-Oct-16	30-Sep-18	CRP17 WHEAT	500	3	197	200
Subtotal - OFID				500	3	197	200
SLU-Swedish University of Agricultural Sciences							
Durum Wheat Breeding in the Senegal River Basin	1-Jan-14	31-Dec-17	CRP17 WHEAT	293	215	65	280
Subtotal - SLU				293	215	65	280
USDA-United States Department of Agriculture							
Second Agreement for Improving Resistance to Cotton Leaf Curl Virus (CLCUV) and Supporting Cotton Best Management Practices for Small Farmers	14-Sep-12	30-Jun-17	NON-PORTFOLIO	713	236	477	713
Watershed Restoration in Badia Areas of Jordan; Technology Packages for Controlling and Monitoring Gully Erosion	31-Aug-15	31-Dec-17	CRP24 WLE	180	50	126	176
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-Mar-16	30-Mar-18	CRP24 WLE	1,219	121	646	767
Dissemination, Diffusion, and Adoption of the Best Soil Fertility and Soil Health Management Practices and Technologies for the Farmers of Pakistan (Phase 2)	1-Mar-17	31-May-18	NON-PORTFOLIO	750	-	383	383
Subtotal - USDA				2,862	407	1,632	2,039
US - University of Saskatchewan							
Application of Genomics to Innovation in the Lentil Economy (AGILE) - India and Bangladesh Component	1-Oct-15	30-Sep-19	NON-PORTFOLIO	147	37	40	77
Application of Genomics to Innovation in the Lentil Economy (AGILE) - Morocco Component	1-Oct-15	30-Sep-19	NON-PORTFOLIO	74	-	27	27
Subtotal - US				221	37	67	104
Other CGIAR Centers							
ICRISAT-International Crops Research Institute for the Semi-Arid Tropics							
Improving Rural Livelihoods through Innovative Scaling-up of Science-led Participatory Research for Development in Karnataka	1-Apr-13	31-Mar-17	NON-PORTFOLIO	148	101	47	148
Chickpea Genome Sequence India	19-Aug-14	18-Aug-17	NON-PORTFOLIO	175	96	78	174
Novel Genes Discovery of Heat Tolerance in Faba Bean Using GWAS	1-Jun-15	31-Aug-17	NON-PORTFOLIO	25	8	17	25
Sustaining Modern Crop Improvement Programs for Priority Semi-arid Grain Legume and Dryland Cereal Crops - GLDC	1-Jan-17	31-Dec-17	NON-PORTFOLIO	141	-	141	141
Subtotal - ICRISAT				489	205	283	488
IFPRI-International Food Policy Research Institute							
Strategic Foresight of Promising ICARDA's Agricultural Technologies and Management Systems	20-Sep-15	30-Apr-17	CRP23 PIM	110	71	39	110
Subtotal - IFPRI				110	71	39	110

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Donor and Program/ Project	Start Date	End Date	CRP/ Non-CRP	Total Grant Pledge	Expenditure prior years	Expenditure Current year	Total Expenditure
IITA-International Institute of Tropical Agriculture							
Support to Agricultural Research for Development of Strategic Crops in Africa (SARD-SC)	27-May-12	30-Nov-17	CRP17 WHEAT	14,591	13,649	942	14,591
Subtotal - IITA				14,591	13,649	942	14,591
ILRI-International Livestock Research Institute							
Pakistan Agricultural Innovation Program (AIP Pakistan – Development of Small Ruminant Value Chains and Feed Resources)	8-Mar-13	28-Feb-17	CRP13 LIVESTOCK	634	595	38	633
Research in Sustainable Intensification for the Next Generation	1-Apr-17	31-Mar-18	CRP17 WHEAT	122	-	91	91
Subtotal - ILRI				756	595	129	724
CIAT-International Center for Tropical Agriculture							
Development of Lentil Cultivar with High Concentration of Iron and Zinc	1-Jan-14	31-Dec-17	CRP21 ANH	902	721	181	902
Gap Funding for Forage Selection and Breeding Activities	1-Jan-17	31-Dec-17	CRP13 LIVESTOCK	51	-	51	51
Subtotal -CIAT				953	721	232	953
CIMMYT-International Maize and Wheat Improvement Center							
Creation and Dissemination of an International Database to Promote the Use of Wheat Genetic Resources	1-May-16	1-May-19	CRP17 WHEAT	129	4	34	38
Subtotal - CIMMYT				129	4	34	38
ICRAF-World Agroforestry Centre							
Restoration of Degraded Lands for Food Security and Poverty Reduction in East Africa and the Sahel-Taking Successes in Land Restoration	1-Apr-15	31-Jan-18	CRP12 FTA	179	52	111	163
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-May-16	30-Sep-19	CRP12 FTA	427	-	96	96
Subtotal - ICRAF				606	52	207	259
Total - Bilateral				106,611	54,011	21,015	75,026
Grand Total				179,188	75,942	34,825	110,767

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International Center for Agricultural Research in the Dry Areas

Property and Equipment
Years ended 31 December 2017 and 2016
(In U.S. Dollars Thousands)

	UNRESTRICTED (Center Assets)					RESTRICTED (Project Assets)					
	Physical facilities	Infrastructure & leasehold	Furnishing & equipment	Provision for Assets in Syria	Total	Physical facilities	Infrastructure & leasehold	Furnishing & equipment	Provision for Assets in Syria	Total	Grand Total
Year ended 31 December 2017											
Cost											
At start of the year	938	815	12,866	-	14,619	-	3,147	22,214	-	25,361	**39,980**
Additions	-	-	86	-	86	-	123	1,048	-	1,171	**1,257**
Disposals	-	-	(201)	-	(201)	-	-	(4,075)	-	(4,075)	**(4,276)**
At end of year	938	815	12,751	-	14,504	-	3,270	19,187	-	22,457	**36,961**
Accumulated Depreciation											
At start of the year	378	243	9,637	2,130	12,388	-	3,147	22,214	-	25,361	**37,749**
Charge for the year	32	25	521	-	578	-	123	1,048	-	1,171	**1,749**
Disposals	-	-	(199)	(2)	(201)	-	-	(4,075)	-	(4,075)	**(4,276)**
At end of year	410	268	9,959	2,128	12,765	-	3,270	19,187	-	22,457	**35,222**
Net book value at end of year	528	547	2,792	(2,128)	1,739	-	-	-	-	-	1,739
Year ended 31 December 2016											
Cost											
At start of the year	863	815	12,863	-	14,541	-	2,202	20,347	-	22,549	**37,090**
Additions	75	-	6	-	81	-	945	2,056	-	3,001	**3,082**
Disposals	-	-	(3)	-	(3)	-	-	(189)	-	(189)	**(192)**
At end of year	938	815	12,866	-	14,619	-	3,147	22,214	-	25,361	**39,980**
Accumulated Depreciation											
At start of the year	345	220	9,052	2,191	11,808	-	2,202	20,347	-	22,549	**34,357**
Charge for the year	33	23	586	-	642	-	945	2,056	-	3,001	**3,643**
Disposals	-	-	(1)	(61)	(62)	-	-	(189)	-	(189)	**(251)**
At end of year	378	243	9,637	2,130	12,388	-	3,147	22,214	-	25,361	**37,749**
Net book value at end of year	560	572	3,229	(2,130)	2,231	-	-	-	-	-	2,231

Chartered Accountants
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International Center for Agricultural Research in the Dry Areas

Indirect Cost Rate Computation
31 December 2017
(In U.S. Dollars Thousands)

	2017 US$'000	2016 US$'000
General and Administration Expenses	4,675	4,746
Research Expenses+Non-CGIAR Collaboration costs	31,471	35,277
Indirect Cost Rate	**14.85%**	**13.45%**

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CRP12 FTA - Expenditure Report

Year ended 31 December 2017

(In U.S. Dollars Thousands)

Expenses by Natural Classification	Phase 1 Windows 1 & 2	Phase 2 Windows 1 & 2	Phase 2 Window 3	Phase 2 Bilateral	Phase 2 Center Funds	Phase 2 Total
Personnel Costs	-	-	-	93	-	93
CGIAR Collaboration Costs	-	-	-	-	-	-
Other Collaboration Costs	-	-	-	-	-	-
Supplies and Services	-	-	-	86	-	86
Operational Travel	-	-	-	12	-	12
Depreciation/Amortization	-	-	-	-	-	-
Cost Sharing Percentage	-	-	-	-	-	-
Total Direct Costs	-	-	-	**191**	-	**191**
Indirect Costs	-	-	-	16	-	16
Grand Total - All Costs	-	-	-	**207**	-	**207**

CRP12 FTA - Funding Report

Year ended 31 December 2017

(In U.S. Dollars Thousands)

Description	Phase 1 Windows 1 & 2	Phase 2 Windows 1 & 2
Opening Balance	-	-
Add: Cash Receipts from Lead Center	-	-
Less: Disbursements	-	-
Closing Balance	-	-

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CRP13 Livestock - Expenditure Report
Year ended 31 December 2017
(In U.S. Dollars Thousands)

Expenses by Natural Classification	Phase 1 Windows 1 & 2	Phase 2 Windows 1 & 2	Phase 2 Window 3	Phase 2 Bilateral	Phase 2 Center Funds	Phase 2 Total
Personnel Costs	-	478	144	393	-	1,015
CGIAR Collaboration Costs	-	-	156	-	-	156
Other Collaboration Costs	-	24	191	149	-	364
Supplies and Services	-	320	164	449	-	933
Operational Travel	-	75	35	53	-	163
Depreciation/Amortization	-	10	-	4	-	14
Cost Sharing Percentage	-	-	-	18	-	18
Total Direct Costs	-	**907**	**690**	**1,066**	-	**2,663**
Indirect Costs	-	127	61	120	-	308
Grand Total - All Costs	-	**1,034**	**751**	**1,186**	-	**2,971**

CRP13 Livestock - Funding Report
Year ended 31 December 2017
(In U.S. Dollars Thousands)

Description	Phase 1 Windows 1 & 2	Phase 2 Windows 1 & 2
Opening Balance	(645)	-
Add: Cash Receipts from Lead Center	645	706
Less: Disbursements	-	(1,034)
Closing Balance	-	**(328)**

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CRP17 Wheat - Expenditure Report

Year ended 31 December 2017

(In U.S. Dollars Thousands)

Expenses by Natural Classification	Phase 1 Windows 1 & 2	Phase 2 Windows 1 & 2	Phase 2 Window 3	Phase 2 Bilateral	Phase 2 Center Funds	Phase 2 Total
Personnel Costs	-	1,120	369	1,594	-	3,083
CGIAR Collaboration Costs	-	-	-	-	-	-
Other Collaboration Costs	-	5	419	738	-	1,162
Supplies and Services	-	811	490	2,430	-	3,731
Operational Travel	-	111	92	312	-	515
Depreciation/Amortization	-	22	40	174	-	236
Cost Sharing Percentage	-	-	-	82	-	82
Total Direct Costs	**-**	**2,069**	**1,410**	**5,330**	**-**	**8,809**
Indirect Costs	-	289	174	519	-	982
Grand Total - All Costs	**-**	**2,358**	**1,584**	**5,849**	**-**	**9,791**

CRP17 Wheat - Funding Report

Year ended 31 December 2017

(In U.S. Dollars Thousands)

Description	Phase 1 Windows 1 & 2	Phase 2 Windows 1 & 2
Opening Balance	(1,896)	-
Add: Cash Receipts from Lead Center	1,896	506
Less: Disbursements	-	(2,358)
Closing Balance	**-**	**(1,852)**

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CRP21 ANH - Expenditure Report

Year ended 31 December 2017

(In U.S. Dollars Thousands)

	Phase 1	Phase 2				
Expenses by Natural Classification	**Windows 1 & 2**	**Windows 1 & 2**	**Window 3**	**Bilateral**	**Center Funds**	**Total**
Personnel Costs	-	-	-	57	-	57
CGIAR Collaboration Costs	-	-	-	-	-	-
Other Collaboration Costs	-	-	-	40	-	40
Supplies and Services	-	-	-	56	-	56
Operational Travel	-	-	-	6	-	6
Depreciation/Amortization	-	-	-	-	-	-
Cost Sharing Percentage	-	-	-	-	-	-
Total Direct Costs	**-**	**-**	**-**	**159**	**-**	**159**
Indirect Costs	-	-	-	22	-	22
Grand Total - All Costs	**-**	**-**	**-**	**181**	**-**	**181**

CRP21 ANH - Funding Report

Year ended 31 December 2017

(In U.S. Dollars Thousands)

	Phase 1	Phase 2
Description	**Windows 1 & 2**	**Windows 1 & 2**
Opening Balance	-	-
Add: Cash Receipts from Lead Center	-	-
Less: Disbursements	-	-
Closing Balance	**-**	**-**

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CRP22 CCAFS - Expenditure Report

Year ended 31 December 2017
(In U.S. Dollars Thousands)

	Phase 1	Phase 2				
Expenses by Natural Classification	**Windows 1 & 2**	**Windows 1 & 2**	**Window 3**	**Bilateral**	**Center Funds**	**Total**
Personnel Costs	-	28	235	403	-	666
CGIAR Collaboration Costs	-	-	-	-	-	-
Other Collaboration Costs	-	-	144	101	-	245
Supplies and Services	-	12	264	183	-	459
Operational Travel	-	10	12	27	-	49
Depreciation/Amortization	-	-	-	65	-	65
Cost Sharing Percentage	-	-	-	13	-	13
Total Direct Costs	**-**	**50**	**655**	**792**	**-**	**1,497**
Indirect Costs	-	7	86	100	-	193
Grand Total - All Costs	**-**	**57**	**741**	**892**	**-**	**1,690**

CRP22 CCAFS - Funding Report

Year ended 31 December 2017
(In U.S. Dollars Thousands)

	Phase 1	Phase 2
Description	**Windows 1 & 2**	**Windows 1 & 2**
Opening Balance	(7)	-
Add: Cash Receipts from Lead Center	7	45
Less: Disbursements	-	(57)
Closing Balance	**-**	**(12)**

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CRP23 PIM - Expenditure Report

Year ended 31 December 2017

(In U.S. Dollars Thousands)

	Phase 1	Phase 2				
Expenses by Natural Classification	**Windows 1 & 2**	**Windows 1 & 2**	**Window 3**	**Bilateral**	**Center Funds**	**Total**
Personnel Costs	-	142	-	175	-	317
CGIAR Collaboration Costs	-	-	-	-	-	-
Other Collaboration Costs	-	10	-	207	-	217
Supplies and Services	-	74	-	714	-	788
Operational Travel	-	11	-	30	-	41
Depreciation/Amortization	-	-	-	-	-	-
Cost Sharing Percentage	-	-	-	20	-	20
Total Direct Costs	-	**237**	-	**1,146**	-	**1,383**
Indirect Costs	-	33	-	48	-	81
Grand Total - All Costs	-	**270**	-	**1,194**	-	**1,464**

CRP23 PIM - Funding Report

Year ended 31 December 2017

(In U.S. Dollars Thousands)

	Phase 1	Phase 2
Description	**Windows 1 & 2**	**Windows 1 & 2**
Opening Balance	(248)	-
Add: Cash Receipts from Lead Center	248	-
Less: Disbursements	-	(270)
Closing Balance	-	**(270)**

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CRP24 WLE - Expenditure Report

Year ended 31 December 2017

(In U.S. Dollars Thousands)

	Phase 1	Phase 2				
Expenses by Natural Classification	**Windows 1 & 2**	**Windows 1 & 2**	**Window 3**	**Bilateral**	**Center Funds**	**Total**
Personnel Costs	-	43	274	300	-	617
CGIAR Collaboration Costs	-	-	-	-	-	-
Other Collaboration Costs	-	14	200	370	-	584
Supplies and Services	-	20	605	430	-	1,055
Operational Travel	-	-	36	35	-	71
Depreciation/Amortization	-	-	28	-	-	28
Cost Sharing Percentage	-	-	-	24	-	24
Total Direct Costs	-	77	1,143	1,159	-	2,379
Indirect Costs	-	11	181	112	-	304
Grand Total - All Costs	-	88	1,324	1,271	-	2,683

CRP24 WLE - Funding Report

Year ended 31 December 2017

(In U.S. Dollars Thousands)

	Phase 1	Phase 2
Description	**Windows 1 & 2**	**Windows 1 & 2**
Opening Balance	(172)	-
Add: Cash Receipts from Lead Center	172	82
Less: Disbursements	-	(88)
Closing Balance	-	(6)

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PTF32 BIGDATA - Expenditure Report

Year ended 31 December 2017

(In U.S. Dollars Thousands)

	Phase 1	Phase 2				
Expenses by Natural Classification	**Windows 1 & 2**	**Windows 1 & 2**	**Window 3**	**Bilateral**	**Center Funds**	**Total**
Personnel Costs	-	8	-	-	-	8
CGIAR Collaboration Costs	-	-	-	-	-	-
Other Collaboration Costs	-	-	-	-	-	-
Supplies and Services	-	17	-	-	-	17
Operational Travel	-	1	-	-	-	1
Depreciation/Amortization	-	-	-	-	-	-
Cost Sharing Percentage	-	-	-	-	-	-
Total Direct Costs	-	**26**	-	-	-	**26**
Indirect Costs	-	4	-	-	-	4
Grand Total - All Costs	-	**30**	-	-	-	**30**

PTF32 BIGDATA - Funding Report

Year ended 31 December 2017

(In U.S. Dollars Thousands)

	Phase 1	Phase 2
Description	**Windows 1 & 2**	**Windows 1 & 2**
Opening Balance	-	-
Add: Cash Receipts from Lead Center	-	-
Less: Disbursements	-	(30)
Closing Balance	-	**(30)**

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PTF33 GENEBANK- Expenditure Report

Year ended 31 December 2017
(In U.S. Dollars Thousands)

	Phase 1	Phase 2				
Expenses by Natural Classification	**Windows 1 & 2**	**Windows 1 & 2**	**Window 3**	**Bilateral**	**Center Funds**	**Total**
Personnel Costs	-	475	-	639	-	1,114
CGIAR Collaboration Costs	-	-	-	-	-	-
Other Collaboration Costs	-	-	-	17	-	17
Supplies and Services	-	819	-	638	-	1,457
Operational Travel	-	59	-	55	-	114
Depreciation/Amortization	-	344	-	125	-	469
Cost Sharing Percentage	-	-	-	7	-	7
Total Direct Costs	**-**	**1,697**	**-**	**1,481**	**-**	**3,178**
Indirect Costs	-	215	-	45	-	260
Grand Total - All Costs	**-**	**1,912**	**-**	**1,526**	**-**	**3,438**

PTF33 GENEBANK - Funding Report

Year ended 31 December 2017
(In U.S. Dollars Thousands)

	Phase 1	Phase 2
Description	**Windows 1 & 2**	**Windows 1 & 2**
Opening Balance	-	-
Add: Cash Receipts from Lead Center	-	1,434
Less: Disbursements	-	(1,912)
Closing Balance	**-**	**(478)**

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Total CRP/PTF - Expenditure Report

Year ended 31 December 2017

(In U.S. Dollars Thousands)

	Phase 1	Phase 2				
Expenses by Natural Classification	**Windows 1 & 2**	**Windows 1 & 2**	**Window 3**	**Bilateral**	**Center Funds**	**Total**
Personnel Costs	-	2,294	1,022	3,654	-	6,970
CGIAR Collaboration Costs	-	-	156	-	-	156
Other Collaboration Costs	-	53	954	1,622	-	2,629
Supplies and Services	-	2,073	1,523	4,986	-	8,582
Operational Travel	-	267	175	530	-	972
Depreciation/Amortization	-	376	68	368	-	812
Cost Sharing Percentage	-	-	-	164	-	164
Total Direct Costs	**-**	**5,063**	**3,898**	**11,324**	**-**	**20,285**
Indirect Costs	-	686	502	982	-	2,170
Grand Total - All Costs	**-**	**5,749**	**4,400**	**12,306**	**-**	**22,455**

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Non-Portfolio - Expenditure Report

Year ended 31 December 2017

(In U.S. Dollars Thousands)

	Phase 1	Phase 2				
Expenses by Natural Classification	**Windows 1 & 2**	**Windows 1 & 2**	**Window 3**	**Bilateral**	**Center Funds**	**Total**
Personnel Costs	-	-	616	2,287	2,164	5,067
CGIAR Collaboration Costs	-	-	-	-	-	-
Other Collaboration Costs	-	-	1,531	1,572	13	3,116
Supplies and Services	-	-	982	3,287	1,713	5,982
Operational Travel	-	-	181	259	350	790
Depreciation/Amortization	-	-	-	359	578	937
Cost Sharing Percentage	-	-	(3)	103	25	125
Total Direct Costs	-	-	**3,307**	**7,867**	**4,843**	**16,017**
Indirect Costs	-	-	354	842	(3,366)	(2,170)
Grand Total - All Costs	-	-	**3,661**	**8,709**	**1,477**	**13,847**

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Total ICARDA -CRP/Platform and Non-Portfolio - Expenditure Report

Year ended 31 December 2017

(In U.S. Dollars Thousands)

	Phase 1	Phase 2				
Expenses by Natural Classification	**Windows 1 & 2**	**Windows 1 & 2**	**Window 3**	**Bilateral**	**Center Funds**	**Total**
Personnel Costs	-	2,294	1,638	5,941	2,164	12,037
CGIAR Collaboration Costs	-	-	156	-	-	156
Other Collaboration Costs	-	53	2,485	3,194	13	5,745
Supplies and Services	-	2,073	2,505	8,273	1,713	14,564
Operational Travel	-	267	356	789	350	1,762
Depreciation/Amortization	-	376	68	727	578	1,749
Cost Sharing Percentage	-	-	(3)	267	25	289
Total Direct Costs	-	**5,063**	**7,205**	**19,191**	**4,843**	**36,302**
Indirect Costs	-	686	856	1,824	(3,366)	-
Grand Total - All Costs	-	**5,749**	**8,061**	**21,015**	**1,477**	**36,302**

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International Center for Agricultural Research in the Dry Areas

Schedule of Fund in Trust
Year ended 31 December 2017
(U.S. Dollars Thousands)
Fund in Trust

A. Fund in Trust - Receivable

Funds in Trust - Total

Balance, 01 January	706
2017 Receipts	(754)
2017 Disbursements	612
Balance, 31 December	564

Funds in Trust - Details

FT1002 - Project Facilitation Unit (PFU) Tashkent

Balance, 01 January	351
Receipts	(89)
Disbursements	-
Balance, 31 December	262

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

Balance, 01 January	43
Receipts	(33)
Disbursements	11
Balance, 31 December	21

FT1010 - Bioversity Tushkent (PFU)

Balance, 01 January	32
Receipts	(286)
Disbursements	336
Balance, 31 December	82

FT1013 - International Potato Center - CIP (PFU)

Balance, 01 January	107
Receipts	(101)
Disbursements	6
Balance, 31 December	12

FT1014 - International Water Management Institute - IWMI

Balance, 01 January	121
Receipts	(223)
Disbursements	109
Balance, 31 December	7

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

Balance, 01 January	22
Receipts	(22)
Disbursements	11
Balance, 31 December	11

FT3012 - Position of CIRAD Researcher with ICARDA

Balance, 01 January	30
Receipts	-
Disbursements	(15)
Balance, 31 December	15

FT3032 - ICARDA Project Facilitation Unit (PFU)

Balance, 01 January	-
Receipts	-
Disbursements	154
Balance, 31 December	154

B. Fund In Trust - Payable

Funds in Trust - Total

Balance, 01 January	(1,670)
Receipts	(1,676)
Disbursements	898
Balance, 31 December	(2,448)

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

Balance, 01 January	13
Receipts	(9)
Disbursements	(6)
Balance, 31 December	(2)

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

Balance, 01 January	(29)
Receipts	-
Disbursements	-
Balance, 31 December	(29)

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FT1005 - The Association of Agricultural Research Institution in the Near East and North Africa - AARINENA

Balance, 01 January	(165)
Receipts	(154)
Disbursements	114
Balance, 31 December	(205)

FT1008 - Morocco

Balance, 01 January	(1,251)
Receipts	(980)
Disbursements	293
Balance, 31 December	(1,938)

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

Balance, 01 January	(45)
Receipts	(272)
Disbursements	296
Balance, 31 December	(21)

FT1016 - International Center for Biosaline Agriculture - ICBA

Balance, 01 January	(26)
Receipts	(252)
Disbursements	162
Balance, 31 December	(116)

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

Balance, 01 January	(65)
Receipts	(2)
Disbursements	35
Balance, 31 December	(32)

FT3013 - Australia-Pakistan Agricultural Sector Linkages Program - ASLP / HORT

Balance, 01 January	(102)
Receipts	6
Disbursements	-
Balance, 31 December	(96)

FT3035 - U.S. MENA Joint Research Competition Status Notification

Balance, 01 January	-
Receipts	(13)
Disbursements	4
Balance, 31 December	(9)

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ICARDA

Science for resilient livelihoods in dry areas