



Financial Statements

As at and for the years ended
31 December 2019 and 2018

About ICARDA

Established in 1977, the International Center for Agricultural Research in the Dry Areas (ICARDA) is a non-profit international organization undertaking people-centered research-for-development to provide innovative, science-based solutions to improve the livelihoods of communities across the non-tropical dry areas. In partnership with research institutions, governments, NGOs and the private sector, our work advances scientific knowledge, shapes practices, and informs policy.

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CGIAR

A CGIAR Research Center

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Statement by the Chair of the Board of Trustees of ICARDA

The ICARDA Board of Trustees is responsible for overseeing ICARDA's governance and ensuring its mission and objectives are achieved sustainably and within set financial limits. In 2019, ICARDA continued to deliver groundbreaking innovation and sustainable capacity development for agri-food systems across the non-tropical drylands. Proactive and pragmatic management, combined with committed staff, partners, (particularly National Agriculture Research Systems (NARS)) and donors, have made this possible.

Progress with the ICARDA Strategic Plan 2017-2026

Research: In 2019, ICARDA significantly advanced the implementation of its 2017-2026 Strategic Plan, supported by key partners and donors, including in the countries where we work.

ICARDA's participation with these stakeholders, as well as with CGIAR Research Programs, other institutes and Big Data has created strong bonds and integration with scientific communities covering a wide diversity of disciplines in ICARDA's research programs.

- With the support of the Excellence in Breeding Platform and after an independent review of ICARDA's breeding programs, ICARDA is fully engaged in their upgrading.
- In collaboration with other CGIAR Centers, ICARDA made vital contributions to the development of the Two Degree Initiative in which ICARDA leads the MENA Grand Challenge, the Livestock Initiative, the CGIAR GENDER Platform, and the Excellence in Agronomy Initiative.
- ICARDA continues to lead development of the DryArc Initiative, in collaboration with seven other CGIAR Centers. The DryArc, with its systemic approach of innovation in dryland agri-food systems under water scarcity and climate change will make significant contribution to SDGs 2 (Zero Hunger), 6 (Clean water and sanitation), 8 (Decent work and economic growth) and 17 (Partnerships for the goals) at the core, with additional contribution to SDGs 1 (No poverty), 12 (Responsible consumption and production), 13 (Climate action) and 15 (Life on land). It is being used as a framework to restructure ICARDA research programs into more strategic research teams.

Country and Regional Offices: The twelve ICARDA Country, Regional and Project Offices were restructured in 2019 under the leadership of the DDG-R to create greater efficiency in program delivery and fundraising.

- Outreach and research activities are now integrated into one strategy under one leadership.
- Collaboration with research teams is strengthened.
- Scaling up improved technologies and systemic innovation in partnership with countries is improved.
- Improved services and efficiency, and the ability to better support research delivery, has been achieved through enhanced integration of corporate services across the organization.

Capacity Development: During 2019, the Capacity Development Unit continued its expansion under full funding by projects, and with special support by AFESD for the training of Master and PhD students from Arab countries.

- More than 1,250 trainees (42% women) from national programs were supported at 60 special courses.
- ICARDA's partnership with CIHEAM was further developed with four international courses on Food Loss and Waste, Livestock and Climate Change, Big Data in Agri-Food Systems, and Farming Systems Design.
- ICARDA's online training platform and the ICARDA alumni group were expanded.

ONE CGIAR: ICARDA Board members and Management are actively engaged in the reform process designed to create a more unified and integrated CGIAR, known as "One CGIAR". The Director General was appointed as the DG Co-Convener to the CGIAR General Assembly and was actively involved in coordinating all 13 Centers'/Alliances' engagement in the future One CGIAR system and research programs. ICARDA Board and Management continue to

engage in the One CGIAR process at different levels, through the System Management Board, Transitional Consultation Forum, Transition Advisory Groups, CGIAR Communities of Practice, and working groups. Through these regular meetings of various groups, constructive feedback is provided by ICARDA on a continuous basis.

Program Highlights

ICARDA strengthened its role as a global leader and collaborator in dryland science through its research partnerships, open-access data, and proven successes:

- More than 7000 germplasm accessions and elite germplasm of its mandate crops were shared in 46 countries to support adaptation to climate change and sustainable intensification.
- Experiments and modelling proved that Conservation Agriculture is a viable option in North Africa to adapt rainfed cereal-livestock farming systems to climate change.
- Due to the success of the Farming with Alternative Pollinators (FAP) approach, Morocco was the first Arab country to join the Coalition of The Willing on Pollinators and began development of a cross-sector pollinator-protection strategy.
- Genome-wide scans in Ethiopia identified known and novel regions associated with prolificacy and reproduction traits in Bonga sheep, that can increase livestock numbers and income for farmers.
- In MENA, integrated management systems with rainwater harvesting, biodiversity restoration and livestock grazing management have been developed to improve socio-ecological resilience in low rainfall rangeland areas.
- In collaboration with FAO, NARS partners and the University of Cordoba, ICARDA established an international network to improve water management and increase productivity of a wide range of crops in farmers' fields across the MENA region.
- In India, ICARDA developed innovative tools based on remote sensing and artificial intelligence to support scaling of improved technologies (cactus and lentil varieties) with ex ante assessment and suitability mapping (assessing regions and methods for suitability of said technologies)

Financial Highlights

ICARDA's income in 2019 was USD 28.202m. Income levels from the CRPs and bilateral projects were maintained in 2019. The USD 4m drop in income from 2018 is owed to the decrease of Window 3 funding from three key donors following the completion of the projects. In spite of efforts to mobilize new resources and contain costs, an operating loss of USD 0.964m was incurred in 2019. A further loss of USD 0.114m was incurred on non-operating items, resulting in an overall deficit of USD 1.068m. This brings down the level of net assets to USD 5.699m, noting that USD 1.918m of this amount is dedicated to funding property and equipment. The level of reserves is equivalent to 47 days of operations and the liquidity ratio is 87 days. The rate of collection of donor receivables improved during the year.

The Board and Management took additional steps to improve ICARDA's financial health in 2019. They are determined to address the root causes of the deficit in a sustainable manner, notably through the plan for reprioritization of research delivery approved by the Board in April 2020 and the continuous implementation of the financial management improvement plan.

Partnerships, Resource Mobilization and Grant Management

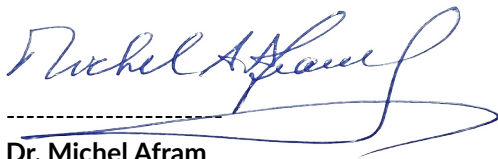
The processes and tools put in place in 2019 for projects development, partnership and fundraising are actively integrating research teams and country offices, under the DDG-R's leadership, to support ICARDA's Strategic Plan. A total of 53 contracts with 34 donors were signed totaling USD 22.586m and covering activities in 39 countries. Focused engagement by ICARDA (across research and corporate functions) with the CGIAR has taken place to ensure ICARDA's inclusion in new One CGIAR portfolio in terms of science as well as funding opportunities. Additionally, new modalities of partnership have been developed, including closer engagement with in-country Ministries and private companies and streamlining ICARDA's work in service delivery. Engagement of ICARDA as a lead-partner in a Regional Event (FAO Innovation Forum – cancelled due to COVID-19) is indicative of the recognized contribution of the organization.

Staff

I thank all ICARDA staff, consultants, students and interns for their hard work and dedication to ICARDA's mandate and the people we impact. The delivery of ICARDA R4D strategy and collaboration with NARS partners is progressing well. Gender diversity, equity and inclusion activities, training on unconscious bias, awareness briefing on harassment and discrimination, are continuing to improve recruitment processes to attract more women across all positions.

Appreciation

I deeply thank ICARDA's donors, partners in the NARS, other research partners and the CGIAR System Organization for their continued support without which our work to support communities across global drylands would not be possible.



Dr. Michel Afram
Chair, ICARDA Board of Trustees

30 April 2020

Board Statement on Risk Management and Internal Control

The Board is responsible for ensuring that an appropriate risk management system is in place to identify, assess, manage and monitor significant risks faced by the Center in achieving its mandate. These include operational, financial, legal and reputational risks that are inherent in the Center's activities and locations.

The Board has adopted a formal risk management policy which serves as a framework for risk management activities carried out by the Center. 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 Board of Trustees is committed to ICARDA having a strong control environment.

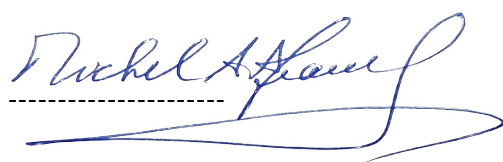
The Center performs at least semi-annual Center-wide risk assessments. The Center endeavors to manage these risks by ensuring that appropriate infrastructure, controls, systems and people are in place throughout the organization. Based on the last risk assessment exercise carried out in April 2020, the following are the Center's most critical risks:

- Uncertainty on the short-term and long-term effects of the COVID-19 pandemic on ICARDA's staff, partners, hosting countries, donors and other stakeholders,
- Staff caught up in civil disorder in conflict regions where ICARDA operates leading to illness, injury, even loss of life,
- Inadequate income to deliver strategy and maintain a sound infrastructure, a strong internal control environment and a sufficient level of financial reserves, and
- ICARDA has been undergoing major changes over an extended period of time which, combined with persistent resource constraints and the implications of COVID-19 on the way ICARDA works, may result in staff burn-out.

Risk mitigation strategies include the implementation of systems of internal controls which, by their nature, are designed to manage rather than eliminate risks. Key practices employed in managing risks and opportunities include carrying out environmental scans, ensuring that policies and accountabilities are clear, using transaction approval frameworks, reviewing financial and management reports, implementing sound human resource management practices and monitoring of results across a broad range of key performance areas as well as external reviews.

The design and effectiveness of the risk management system is reviewed by the Center's Internal Audit Unit. The Internal Audit Unit is independent of the Center's 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 at ICARDA (i) since the Board's last Statement of Risk Management and Internal Control of 29 May 2019, and (ii) up to and including the date of issuance of both this annual Board Statement and ICARDA's 2019 financial statements, safeguard the interests of the Center.



Michel Afram
ICARDA Board Chair

30 April 2020

Management Statement of Responsibilities 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, 2019 and 2018, 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 International Financial Reporting Standards (IFRS) with guidance provided by the CGIAR IFRS Compliant Reporting Guidelines (2017).

ICARDA maintains a system of internal control designed to provide reasonable assurance that assets are safeguarded, and transactions are properly executed and recorded in accordance with Board approved policies including the Delegation of Authority. 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 Finance and Audit Committee (FAC). The FAC 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

30 April 2020



Brigitte Laude
Director of Corporate Services



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Independent Auditors' 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" or "ICARDA"), which comprise the statement of financial position as at 31 December 2019, the statements of activities and other comprehensive income, changes in net assets and cash flows for the year then ended, and notes, comprising significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Center as at 31 December 2019, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRS).

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 *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Center in accordance with *International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants (IESBA Code)* and we have fulfilled our ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to Note 24 to the financial statements. The coronavirus outbreak subsequent to the financial year ended 31 December 2019 has caused new contract signature delays, and it will significantly impact the operation of the Center. As the situation is fast evolving, the effect of the outbreak is subject to significant levels of uncertainty, with the full range of possible effects unknown. Our opinion is not modified in respect of this matter.

Other Information

Management is responsible for the other information. The other information comprises the information included in the Statement by the Chair of the Board of Trustees of ICARDA, the information included in the Statement on Risk Assessment and Internal Control, the information included in the Report of Management and the supplementary information included in Appendix 1 to 8, but does not include the financial statements and our auditors' report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



Independent Auditors' report (continued)

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

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

Auditors' 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 auditors' 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 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 the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Center's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



Independent Auditors' report (continued)

Auditors' Responsibilities for the Audit of the Financial Statements (continued)

- 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 auditors' 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 auditors' 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.


14 May 2020

Beirut, Lebanon

Statement of Financial Position

As of 31 December 2019, and 2018

In U.S. Dollars Thousands

	Notes	31 December 2019	31 December 2018
ASSETS			
Current Assets			
Cash and cash equivalents	3	8,466	10,698
Accounts Receivable			
<i>Donors</i>	4	8,913	6,928
<i>Employees</i>	5	131	140
<i>Others, net</i>	6	2,833	1,407
Funds in Trust	7	268	502
Advances and prepayments	8	243	166
Total current assets		20,854	19,841
Non-current assets			
Property and equipment	9	1,366	1,686
Intangible assets	10	263	517
Right-of-use Assets	11	289	-
Total non-current assets		1,918	2,203
TOTAL ASSETS		22,772	22,044

Statement of Financial Position (cont.)

As of 31 December 2019, and 2018 (cont.)

In U.S. Dollars Thousands

	Notes	31 December 2019	31 December 2018
LIABILITIES			
Current liabilities			
Accounts payables			
<i>Deferred income from donors</i>	12	4,925	4,573
<i>Employees</i>	13	765	762
<i>Accruals</i>	14	1,269	1,022
<i>Others</i>	15	2,004	2,273
Lease Liabilities	16	160	-
Provisions	17	1,329	478
Funds in Trust	18	3,514	3,305
Total current liabilities		13,966	12,413
Non- Current liabilities			
Lease Liabilities	16	115	-
Provisions	17	2,992	2,864
Total non-current liabilities		3,107	2,864
TOTAL LIABILITIES		17,073	15,277
NET ASSETS			
Unrestricted Net assets			
<i>Undesignated</i>	20	781	497
<i>Designated Special fund</i>	20	3,000	-
<i>Designated Property and Equipment</i>	20	1,742	5,711
<i>IFRS Adoption</i>	20	176	559
TOTAL NET ASSETS		5,699	6,767
TOTAL LIABILITIES AND NET ASSETS		22,772	22,044

Expenses by Natural Classification

For the years ended 31 December

In U.S. Dollars Thousands

Expenses and Losses	2019				2018				Grand Total		
	Unrestricted		Restricted		Unrestricted		Restricted				
	Portfolio	Non-Portfolio	Portfolio	Non-Portfolio	Portfolio	Non-Portfolio	Portfolio	Non-Portfolio			
Personnel costs	-	3,204	7,022	1,332	-	3,039	7,417	1,861	7,417	4,900	12,317
CGIAR Collaborator Expenses	-	14	342	-	-	-	125	-	125	-	125
Non CGIAR Collaborator Expenses	-	-	2,835	810	-	-	1,956	2,361	1,956	2,361	4,317
Supplies and services	-	526	8,084	2,069	-	688	8,831	3,661	8,831	4,349	13,180
Travel	-	184	996	221	-	275	983	422	983	697	1,680
Depreciation/Amortization	-	615	534	25	-	532	60	9	60	541	601
Cost sharing percentage	-	1	272	80	-	42	197	134	197	176	373
Total direct costs	-	4,544	20,085	4,537	-	4,576	19,569	8,448	19,569	13,024	32,593
Indirect cost recovery	-	(3,122)	2,653	469	-	(3,279)	2,363	916	2,363	(2,363)	-
Total-all costs	-	1,422	22,738	5,006	-	1,297	21,932	9,364	21,932	10,661	32,593

Statement of Changes in Net Assets

Years ended 31 December 2019 and 2018

In U.S. Dollars Thousands

	Undesignated General	Designated (Note 20)				IFRS Impact	TOTAL
		Special fund	Property and Equipment	Reserve for Replacement of Property and Equipment	Sub-total Designated Property and Equipment		
Adjusted Balance at 1 January 2018	2,054	-	1,739	3,972	5,711	1,616	9,381
Depreciation for the year	-	-	(603)	603	-	(1,057)	(1,057)
Appropriation from Undesignated to designated	-	-	-	-	-	-	-
Additions during the year	-	-	507	(507)	-	-	-
Disposals during the year	-	-	6	(6)	-	-	-
Recovery of Assets during the year	-	-	(5)	5	-	-	-
Adjustment of Cost of Assets	-	-	-	-	-	-	-
Deficit for the year	(1,557)	-	-	-	-	-	(1,557)
Balance at 31 December 2018	497	-	1,644	4,067	5,711	559	6,767
IFRS Depreciation changes	-	-	-	-	-	(371)	(371)
Depreciation for the year	-	-	(1,174)	-	(1,174)	-	(1,174)
Additions during the year	-	-	1,272	-	1,272	-	1,272
Disposals during the year	-	-	2,464	-	2,464	13	2,477
Recovery of Assets during the year	-	-	(2,464)	-	(2,464)	(25)	(2,489)
Deficit for the year	(685)	-	-	-	-	-	(685)
Reclassification of net asset	969	3,000	-	(4,067)	(4,067)	-	(98)
Balance at 31 December 2019	781	3,000	1,742	-	1,742	176	5,699

Statement of Cash Flows

Years ended 31 December 2019 and 2018

In U.S. Dollars Thousands

	2019	2018
Cash flows from operating activities		
Deficit for the year	(1,068)	(2,614)
Adjustments to reconcile changes in net assets to net cash provided by operating activities		
Depreciation	1,048	1,338
Right of use - Lease asset	166	-
Amortization	331	321
Asset disposal	(2,477)	(261)
Finance lease interest	20	-
Interest income	(22)	(21)
Unrealized foreign exchange (Gain) Loss	(54)	155
<i>Decrease/(increase) in assets</i>		
Accounts receivable		
Donors	(1,985)	6,550
Employees	9	1
Fund In Trust	234	62
Others, net	(1,426)	793
Advances and prepayments	(95)	(11)
<i>Increase/(decrease) in liabilities</i>		
Accounts payable		
Deferred income from donors	352	(4,227)
Employees	3	70
Accruals	247	528
Others	(269)	(302)
Lease liabilities	(162)	-
Fund In Trust	209	857
Staff provisions	979	733
Net cash (outflow)/inflow from operating activities	(3,960)	3,972

Statement of Cash Flows (cont.)

Years ended 31 December 2019 and 2018 (cont.)

In U.S. Dollars Thousands

	2019	2018
Cash flows from investing activities		
Additions to property and equipment	(740)	(507)
Acquisition of intangible assets	(77)	-
Disposal of Assets	2,489	261
Finance lease interest	(20)	-
Interest received	22	21
Net cash inflow/(outflow) from investing activities	1,674	(225)
Net effect of foreign exchange	54	(155)
Net (decrease)/increase in cash and cash equivalents	(2,232)	3,592
Cash and cash equivalents at 1 January	10,698	7,106
Cash and cash equivalents at 31 December	8,466	10,698

Notes to Financial Statements

Note 1 – General Information

1.1 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. It was established by IBRD, IDRC, FAO and UNDP. The Center's charter was executed in November 1975 and amended in June 1976, May 1990, June 1998 and September 2015.

ICARDA is one of the fifteen independent Centers that make up the CGIAR (formerly Consultative Group for International Agricultural Research). The CGIAR is a global partnership for a food secure future dedicated to reducing poverty, enhancing food and nutrition security, and improving natural resources. The CGIAR is the world's largest global agricultural innovation network. It provides evidence to policy makers, innovation to partners, and new tools to harness the economic, environmental and nutritional power of agriculture.

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.

ICARDA's operations are conducted in accordance with the annual Program of Work and Budget approved by the Board yearly. The 2019 Program of Work and Budget and the 2020 Program of Work and Budget approved in November 2019 reflect the prioritization of certain research delivery mechanisms to align ICARDA's research even more closely to the needs of its in-country stakeholders and NARS partners in view of the evolving research for development landscape. ICARDA's focus continued to move towards the integration and scaling of systemic solutions, increased capacity development, to support the modernization and optimization of its breeding practices, and to increase focus on agronomy and advisory services. ICARDA has continued to promote the Dry Arc Initiative in conjunction with seven other CGIAR Centers and other partners in 2019 and has been involved in other initiatives of One CGIAR (Two Degree, Excellence in Breeding, Excellence in Agronomy). Since the end of 2018 especially, ICARDA has been reviewing its current expansive footprint and has taken a range of actions to address the root causes of the financial deficit.

1.2 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 six CRPs (1- Livestock; 2 – Wheat; 3- Grain Legumes and Dryland Cereals,, 4 - Climate Change for Agriculture and Food Security; 5- Policies, Institutions and Markets; and 6 – Water, Land and Ecosystems). Three research platforms were also opened and ICARDA is a participant in two (1 – Big Data; and 2 – Genebank). ICARDA does not lead a CRP.

1.3 Staffing

The Center employed 70 internationally recruited staff and 188 nationally recruited staff as at 31 December 2019 (2018 - 77 internationally recruited staff and 174 nationally recruited staff) in 13 countries. Women represent 31% of staff in 2019 (27% in 2018).

Note 2 - Basis of preparation and summary of significant accounting policies

2.1 Basis of preparation

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.

2.1.1. Statement of compliance

The financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS). The accompanying financial statements and supplementary schedules of the Center were approved and authorized for issue by the Board of Trustees on 30 April 2020.

2.1.2. Going concern assessment

ICARDA's financial situation has deteriorated in recent years. It has incurred operating losses yearly since 2014 except for 2017 that add up to USD 6.6m, including the 2019 deficit. The evolution of its revenue parallels the trend of the overall funding to the CGIAR with a spike in 2013-14 and a decrease since then. ICARDA has also been faced with unique challenges and disruptions, including the move of its headquarters and main research station and the redeployment of staff to multiple locations following the events in Syria in 2012. Reserves were depleted by a USD 6.632m extraordinary expense in 2012 as a result.



Resource mobilization and cost cutting efforts have been continuous since then. ICARDA has taken stronger action to remedy some of the chronic causes of the deficit since the end of 2018. An example is the reduction of services that ICARDA has continued to provide to its partners in accordance with its mandate even though their costs have been insufficiently covered by grant funding.

ICARDA has a committed grant portfolio that goes until 2024. USD 21m is available to spend from 2021 onward from current bilateral grants. A number of resource mobilization initiatives are underway. The proposal pipeline is strong. ICARDA is trusted by the governments and partners it works with, as shown in Note 26 which details the in-kind support received from governments. The ongoing reprioritization of research delivery is expected to make the organization more fit for purpose, and therefore more attractive to donors and partners. ICARDA Board members, management and research leaders are actively involved in the activities linked to the extensive and fast-paced reform of the CGIAR (The "One CGIAR" initiative) which is co-led by funders of the CGIAR and the CGIAR centers. ICARDA has not experienced any unusual difficulty in collecting receivables or meeting its short-term or long-term liabilities. Consequently, Management is confident that the Center will have sufficient funds to continue to meet its liabilities as they fall due for at least 12 months from the date of the approval of the financial statements and have prepared the financial statements on a going concern basis.

2.1.3. Basis of measurement

The financial statements have been prepared on a historical cost basis except for the following: Defined benefit - Actuarially valued and obligation recognized at fair value of plan assets less the present value of the defined benefit obligation.

2.1.4. Use of estimates and judgements

The preparation of the financial statements in conformity with IFRSs requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected.

Information about critical judgements in applying accounting policies that have the most significant effect on the amounts recognized in the financial statements is included in the notes on Accounting for non-monetary government grants, measurement of employee obligations, provisions and contingencies.

2.1.5. Functional and presentation currency

These financial statements are presented in US Dollar (USD), which is the Center's functional currency. All financial information presented in USD has been rounded to the nearest thousand.

2.1.6. Rounding

Differences between amounts presented in the financial statements and corresponding amounts in the notes result from rounding.

2.2 Changes in significant accounting policies

The Center initially applied IFRS 16 Leases from 1 January 2019. Other new standards are also effective from 1 January 2019 but do not have any bearing on the Center's financial statements. The Center applied IFRS 16 using the modified retrospective approach where right of use is equal to the lease liability as at the adoption date. Therefore, there is no cumulative effect of adopting IFRS 16 as an adjustment to the opening balance of net assets at 1 January 2019. Accordingly, the comparative information presented for 2018 is not restated - i.e. it is presented, as previously reported, under IAS 17 and related interpretations. The details of the changes in accounting policies are disclosed in section 2.3. Additionally, the disclosure requirements in IFRS 16 have not generally been applied to comparative information.

2.2.1. Definition of a lease

Previously, the Center determined at contract inception whether an arrangement was or contained a lease under IFRIC 4-Determining Whether an Arrangement contains a Lease. The Center now assesses whether a contract is or contains a lease based on the new definition of a lease as per IFRS 16 : A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

On transition to IFRS 16, the Center elected to apply the practical expedient to grandfather the assessment of which transactions are leases. The Center applied IFRS 16 only to contracts that were previously identified as leases. Contracts that were not identified as leases under IAS 17 and IFRIC 4 were not reassessed. Therefore, the definition of a lease under IFRS 16 has been applied only to contracts entered into or changed on or after 1 January 2019.

2.2.2. As a lessee

As a lessee, the Center leases offices and a guesthouse. The Center previously classified leases as operating or finance leases based on its assessment of whether the lease transferred significantly all of the risks and rewards incidental to ownership of the underlying asset to the Center. Under IFRS 16, the Center recognizes right-of-use assets and lease liabilities for leases.

At commencement or on modification of a contract that contains a lease component, the Center allocates the consideration in the contract to each lease component on the basis of its relative stand-alone price. However, for leases of property the Center has elected not to separate non-lease components and account for the lease and associated non-lease components as a single lease component.

Previously, the Center classified property leases as operating leases under IAS 17. On transition, for these leases, lease liabilities were measured at the present value of the remaining lease payments, discounted at the Center's incremental borrowing rate as at 1 January 2019 as indicated in Note 2.2 (c). Right-of-use assets may be measured in two ways. The Center has chosen to value them by using an amount equal to the lease liability, adjusted by the amount of any period



or accrued lease payment. The Center has tested its right-of-use assets for impairment on the date of transition and has concluded that there is no indication that the right-of-use assets are impaired.

The Center used a number of practical expedients when applying IFRS 16 to leases previously classified as operating leases under IAS 17. In particular, the Center:

- did not recognize right-of-use assets and liabilities for leases for which the lease term ends within 12 months of the date of initial application;
- did not recognize right-of-use assets and liabilities for leases of low value assets;
- excluded initial direct costs from the measurement of the right-of-use asset at the date of initial application; and
- used hindsight when determining the lease term.

2.2.3. Impact on financial statements

On transition to IFRS 16, the Center recognized additional right-of-use assets and additional lease liabilities. When measuring lease liabilities for leases that were classified as operating leases, the Center discounted lease payments using a rate of 5.50%. The difference between the right-of-use assets and lease liabilities balances is accounted for as a profit or loss at that time.

<i>In USD</i>	1 January 2019
Right-of-use assets	455,123
Lease liabilities	(437,239)

2.3 Summary of significant accounting policies

2.3.1 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 between the Center and donors. Revenue is recognized to the extent of expenses actually incurred. The excess of grants received over expenses, representing grants available to future periods, are shown as "Deferred income from donors" account in the statements of financial position. Project expenses incurred but not yet paid for by donors are shown as "Accounts receivable - donors" in the statement of financial position. Restricted grants include both permanent and temporary restrictions.

Permanent restriction

This refers to donor-imposed restrictions that stipulate that assets (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 refers to donor-imposed restrictions that permit the Center to expend the grants as specified and are 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.

Interest income

Interest income is recognized as earned. A proportionate share in interest income attributable to employee savings scheme funds are credited to individual employee's accounts as appropriate.

Finance income

Finance income consists of interest income and net gains on exchange rate differences.

Other income

Other income is recognized when earned.

2.3.2 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. In the case of restricted grants, this implies that expenses are recognized when the underlying delivery agreed with a donor is completed. 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.

- Research expenses are expenses incurred for the activities that result in goods and services being distributed to beneficiaries, project partners, and other stakeholders that fulfill the purpose of mission for which the Center exists.
- General and Administration expenses are all net expenses incurred for the activities of the Center other than Research expenses.
- Collaborators/Partnership costs arise from the collaborative research undertaken by the Center and payments for direct research inputs made to collaborators and partners.

Finance expense

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

2.3.3 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.

2.3.4 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 provided in an amount equal to the total receivables shown or reasonably estimated to be doubtful of collection. The amount of the allowance 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.

- Donors: Accounts receivable from donors consist of grants which are due and receivable by a Center. It also pertains to claims from donors for grant expenses paid by the center in excess of cash received.
- Employees: Accounts receivable from employees consist of advances made to officers and employees for travel, benefits, salary, loans, etc.
- Other CGIAR Centers: This includes advances made to other CGIAR Centers.
- Others: Accounts receivable from others consist of advance payments to suppliers, consultants and other third parties.

2.3.5 Property and equipment

Property and equipment are stated at cost less depreciation. Expenditures on items with a minimum cost of US\$3,000 or 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 costs 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 life of the related asset. 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.

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

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

Property, plant and equipment acquired through the use of grants restricted for a certain project are recorded as assets. Such assets are depreciated over the shorter of asset’s useful life or the duration of the grant.

2.3.6 Intangible assets

An intangible asset is an identifiable non-monetary asset without physical substance. Intangible assets are recognized if, and only if it is probable that the expected future economic benefits that are attributable to the asset will flow to the Center and the cost of the asset can be measured reliably. An intangible asset is measured initially at cost. The cost of an intangible asset comprises its purchase price and any directly attributable cost of preparing the asset for its intended use. Amortization is calculated to write off the cost of intangible assets less their estimated residual values using the straight-line method over their estimated useful life of the related asset.

Intangible asset	Expected useful life (in years)
Software	5

The carrying amount is the amount at which an asset is recognized in the statement of Financial Position after deducting any accumulated amortization and accumulated impairment losses thereon. Intangible assets acquired through the use of grants restricted for a certain project are recorded as assets. Such assets are amortized over the shorter of asset’s useful life or the duration of the grant.

2.3.7 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.

- Deferred income from donors: This consists of grants received from donors for which conditions are not yet met and amounts payable to donors in respect to any unexpended funds received in advance for restricted grants.
- Employees: This includes unpaid salaries and bonuses, leave credits and pension entitlements.
- Others: These include all other liabilities the center has incurred and has been billed for, which remain unpaid as at the date of the Statement of Financial Position.

2.3.8 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. 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.



2.3.9 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.

2.3.10 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.

2.3.11 Leases

The Center has applied IFRS 16 using the modified retrospective approach and therefore the comparative information and not been restated and continues to be reported under IAS 17 and IFRIC 4. The details of accounting policies under IAS 17 and IFRIC 4 are disclosed separately.

Policy applicable from 1 January 2019

At inception of a contract, the Center assesses whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Center uses the definition of a lease in IFRS 16. This policy is applied to contracts entered into, on or after 1 January 2019.

The Center recognizes a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and

remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received.

The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the end of the lease term, unless the lease transfers ownership of the underlying asset to the Center by the end of the lease term or the cost of the right-of-use asset reflects that the Center will exercise a purchase option. In that case the right-of-use asset will be depreciated over the useful life of the underlying asset, which is determined on the same basis as those of property or equipment. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain remeasurements of the lease liability.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the Center's incremental borrowing rate. Generally, the Center uses its incremental borrowing rate as the discount rate.

The Center determines its incremental borrowing rate by obtaining interest rates from various external financing sources and makes certain adjustments to reflect the terms of the lease and type of the asset leased.

The lease liability is measured at amortized cost using the effective interest method. It is remeasured when there is a change in future lease payments arising from a change in an index or rate, if there is a change in the Center's estimate of the amount expected to be payable under a residual value guarantee, if the Center changes its assessment of whether it will exercise a purchase, extension or termination option or if there is a revised in-substance fixed lease payment.

When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

The Center has elected not to recognize right-of-use assets and lease liabilities for leases of low-value assets (less than USD 5,000) and short-term leases. The Center recognizes the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

Policy applicable before 1 January 2019

For contracts entered into before 1 January 2019, the Center determined whether the arrangement was or contained a lease based on the assessment of whether:

- fulfilment of the arrangement was dependent on the use of a specific asset or assets; and
- the arrangement had conveyed a right to use the asset.

In the comparative period, as a lessee the Center classified leases that transferred substantially all of the risks and rewards of ownership as finance leases. Assets held under other leases were classified as operating leases and were not recognised in the Center's statement of financial position.

2.3.12 Government grants

Non-monetary grants, such as lands, research stations and offices are usually accounted for at fair value, although recording both the asset and the grant at a nominal amount is also permitted. The Center opted to account for these non-monetary grants at nominal amount. Note 26 provides the details of those contributions from governments that are essential to ICARDA's ability to conduct research.

2.3.13 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.

2.3.14 Employee benefits

Post-employment benefits:

■ Defined contribution plans

Eligible employees of the Center receive benefits from a provident fund, which is a defined contribution plan. Both the employee and the Center make monthly contributions to the provident fund equal to a specified percentage of the covered employee's salary and the employer contribution is charged to statement of activity.

With respect to the benefits for internationally recruited staff, the Center's obligation is met by the contribution of the agreed amounts to the Association of International Agricultural Research Centers (AIARC), an autonomous body which provides payroll management services and pension fund management to ICARDA and other CGIAR Centers. Benefits are paid directly to the concerned employee by AIARC. The Center has no further obligation to the plan beyond its monthly contributions to the fund managed by AIARC. Obligations for contributions to defined contribution plans are expensed as the related services are provided. Prepaid contributions are recognized as an asset to the extent that a cash refund or a reduction in future payments is available.

■ Defined benefit plans

Repatriation

The Center's present obligation in respect of relocation expenses computed based on the estimated cost of relocating internationally recruited staff and their families to their base location, as specified in their appointment letter. This is made up of travel costs and a fixed lump sum for shipping personal effects.

Leave encashment

The employees of the Center are entitled to leave encashment. The employees can carry forward a portion of the unutilized accumulating compensated absences and utilize it in future periods or receive cash at retirement or termination of employment. The Center records an obligation for compensated absences in the period in which the employee renders the services that increases this entitlement. The Center measures the expected cost of compensated absences as the additional amount that the Center expects to pay as a result of the unused entitlement that has accumulated at the end of the reporting period.

2.3.15 Recovery of indirect costs

The definition of Indirect Costs at ICARDA follows the CGIAR Cost Principles and Indirect Cost Guidelines issued in April 2019. ICARDA, as other CGIAR Centers, uses full cost accounting. Costs are classified as direct or indirect. Indirect costs are general management and administrative expenses that support the entire operations of a Center, are shared across the project portfolio and cannot be directly allocated to an individual project in an economically feasible manner. These costs are usually recovered by charging a fixed percentage on direct project expenses. This "indirect cost rate" is a fair and convenient way to indicate in a consistent and equitable manner what proportion of indirect costs each project or research activity should bear. Recovery of indirect costs is determined by provisions set out in donor agreements. Any difference between indirect costs as per full cost accounting and indirect cost recovery is funded by unrestricted resources.

2.3.16 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 funds specifically designated by the Board of Trustees for a specific purpose.



2.3.17 Financial instruments

■ Recognition and initial measurement

Accounts receivables are initially recognized when they are originated. All other financial assets and financial liabilities are initially recognized when the Center becomes a party to the contractual provisions of the instrument. An account receivable without a significant financing component is initially measured at the transaction price.

■ Derecognition

Financial assets

The Center derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all the risks and rewards of ownership of the financial asset are transferred or in which the Center neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control over the financial asset.

Financial liabilities

The Center derecognizes a financial liability when its contractual obligations are discharged or cancelled, or expire. The Center also derecognizes a financial liability when its terms are modified and the cash flows of the modified liability are substantially different, in which case a new financial liability based on the modified terms is recognized at fair value. On derecognition of a financial liability, the difference between the carrying amount extinguished and the consideration paid (including any non-cash assets transferred or liabilities assumed) is recognized in profit or loss.

■ Offsetting

Financial assets and financial liabilities are offset, and the net amount presented in the statement of financial position when, and only when, the Center currently has a legally enforceable right to set off the amounts and it intends either to settle them on a net basis or to realize the asset and settle the liability simultaneously.

■ Impairment

Financial instruments and contract assets

The Center recognizes loss allowances for estimated credit losses (ECLs) on financial assets measured at amortized cost. The Center measures loss allowances for its accounts receivable, cash at banks and funds in trust at an amount equal to 12-month ECL as the Center considers these to have low credit risk and their credit risk has not increased significantly since initial recognition.

When determining whether the credit risk of a financial asset has increased significantly since initial recognition and when estimating ECLs, the Center considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis, based on the Center's historical experience and informed credit assessment and including forward-looking information. The Center assumes that the credit risk on a financial asset has increased significantly if it is more than 30 days past due.

The Center considers a financial asset to be in default when:

- the borrower is unlikely to pay its credit obligations to the Center in full, without recourse by the Center to actions such as realizing security (if any is held); or
- the financial asset is more than 90 days past due.

12-month ECLs are the portion of ECLs that result from default events that are possible within the 12 months after the reporting date (or a shorter period if the expected life of the instrument is less than 12 months). The maximum



period considered when estimating ECLs is the maximum contractual period over which the Center is exposed to credit risk.

Measurement of ECLs

ECLs are probability-weighted estimate of credit losses. Credit losses are measured as the present value of all cash shortfalls (i.e. the difference between the cash flows due to the entity in accordance with the contract and the cash flows that the Center expects to receive). ECLs are discounted at the effective interest rate of the financial asset.

Credit-impaired financial assets

At each reporting date, the Center assesses whether the financial asset carried at amortized cost is credit impaired. A financial asset is “credit-impaired” when one or more events that have a detrimental impact on the estimated future cash flows of the financial asset have occurred. Evidence that a financial asset is credit-impaired includes the following observable data:

- 2.3. significant financial difficulty of the borrower or issuer;
- 2.4. a breach of contract such as a default;
- 2.5. the restructuring of a loan or advance by the Center on terms that the Center would not consider otherwise;
- 2.6. it is probable that the borrower will enter bankruptcy or other financial reorganization;
- 2.7. or, the disappearance of an active market for a security because of financial difficulties;

Presentation of allowance for ECL in the statement of financial position

Loss allowances for financial assets measured at amortized cost are deducted from the gross carrying amount of the assets.

Write-off

The gross carrying amount of a financial asset is written off when the Center has no reasonable expectations of recovering a financial asset in its entirety or a portion thereof.

Financial assets not classified at fair value through profit or loss are assessed at each reporting date to determine whether there is objective evidence of impairment.

Objective evidence that financial assets are impaired includes:

- default or delinquency by a debtor;
- restructuring of an amount due to the Center on terms that the Center would not consider otherwise;
- indications that a debtor or issuer will enter bankruptcy;
- adverse changes in the payment status of borrowers or issuers;
- the disappearance of an active market for a security because of financial difficulties; or
- observable data indicating that there is measurable decrease in expected cash flows from a group of financial assets.

Note 3 - Cash and Cash Equivalents

ICARDA's cash management practices aim to minimize banking and foreign exchange risk and to optimize the level of cash available at headquarters level, ensuring that country offices have sufficient cash balances to cater to short term operational needs. The bank balance available at the time ICARDA ended its operations in Iran in 2018 is fully provisioned. Local currency balances held in India and Syria (USD 1.5m and USD 0.660m respectively) correspond to available balances on local currency grants. A total ban on transfers to or from Syria has been in effect since 2012. At the end of 2019, cash balances held in bank accounts in Lebanon represent less than 3% of the overall total cash balance.

<i>In U.S. Dollars Thousands</i>	31-Dec-19	31-Dec-18
Cash on hand and in bank	8,450	10,181
Cash equivalents	138	636
	8,588	10,817
Less: Allowance for asset impairment	(122)	(119)
	8,466	10,698

Note 4 - Accounts Receivable - Donors

<i>In U.S. Dollars Thousands</i>	31-Dec-19	31-Dec-18
Unrestricted W3	50	39
Restricted W3	374	147
Restricted Bilateral	7,706	5,838
W1 & W2 (Including CRP)	1,486	1,967
	9,616	7,991
Less: Allowance for Bad Debts	(703)	(1,063)
	8,913	6,928

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

<i>In U.S. Dollars Thousands</i>	31-Dec-19	31-Dec-18
Balance at beginning of period	(1,063)	(101)
Provision	-	(962)
Write-off / Write-back	360	-
	(703)	(1,063)

Note 5 - Accounts Receivable - Employees

<i>In U.S. Dollars Thousands</i>	31-Dec-19	31-Dec-18
Personal Account	150	195
	150	195
Less: Allowance for Bad Debts	(19)	(55)
	131	140

Note 6 - Accounts Receivable - Others, net

<i>In U.S. Dollars Thousands</i>	31-Dec-19	31-Dec-18
AIARC	1,895	9
System Management Office	-	294
Advances to Collaborators	743	662
Insurance	-	-
Others	195	442
	2,833	1,407

Note 7 – Accounts Receivable Funds in Trust

<i>In U.S. Dollars Thousands</i>	31-Dec-19	31-Dec-18
Funds in Trust	398	502
	398	502
Less: Allowance for Bad Debts	(130)	-
	268	502

Note 8 - Advances and Prepayments

<i>In U.S. Dollars Thousands</i>	31-Dec-19	31-Dec-18
Advances to suppliers	243	166
	243	166

Note 9 - Property and Equipment

Details of property and equipment at 31 December 2019:

<i>In U.S. Dollars Thousands</i>	Unrestricted	Restricted	Total
Cost			
Balance, 01 Jan	12,922	22,707	35,629
Additions	-	740	740
Adjustments	(47)	(2,442)	(2,489)
Balance, 31 Dec	12,875	21,005	33,880
Accumulated depreciation			
Balance, 01 Jan	12,231	21,712	33,943
Charges	117	560	677
IFRS Depreciation changes	-	371	371
Adjustments	(47)	(2,430)	(2,477)
Balance, 31 Dec	12,301	20,213	32,514
Net book value	574	792	1,366

Details of property and equipment at 31 December 2018:

<i>In U.S. Dollars Thousands</i>	Unrestricted	Restricted	Total
Cost			
Balance, 01 Jan	12,926	22,457	35,383
Additions	2	505	507
Adjustments	(6)	(255)	(261)
Balance, 31 Dec	12,922	22,707	35,629
Accumulated depreciation			
Balance, 01 Jan	12,025	20,840	32,865
Charges	211	70	281
IFRS Adoption Depreciation Adjustment	-	1,057	1,057
Adjustments	(5)	(255)	(260)
Balance, 31 Dec	12,231	21,712	33,943
Net book value	691	995	1,686

Note 10 - Intangible Assets

<i>In U.S. Dollars Thousands</i>	31-Dec-19	31-Dec-18
Cost		
Balance at beginning of period	1,578	1,578
Additions	77	-
Balance at end of period	1,655	1,578
Accumulated amortization		
Balance at beginning of period	1,061	740
Charges	331	321
Balance at end of period	1,392	1,061
Net book value	263	517

Note 11 - Right-of-use assets

Right-of-use assets refer to offices in Afghanistan, Egypt, India, Syria and Uzbekistan and a guest house in Afghanistan.

<i>In U.S. Dollars Thousands</i>	31-Dec-19	31-Dec-18
Cost		
Balance at beginning of period	455	-
Additions	-	-
Balance at end of period	455	-
Accumulated amortization		
Balance at beginning of period	-	-
Charges	166	-
Balance at end of period	166	-
Net book value	289	-

Note 12 - Deferred Income from Donors

<i>In U.S. Dollars Thousands</i>	31-Dec-19	31-Dec-18
Unrestricted W3		
Restricted W3	1,033	1,668
Restricted Bilateral	3,578	2,905
W1 & W2 (Including CRP)	314	-
	4,925	4,573

Note 13 - Accounts Payable - Employees

<i>In U.S. Dollars Thousands</i>	31-Dec-19	31-Dec-18
Personal account	765	762
	765	762

Note 14 - Accruals

<i>In U.S. Dollars Thousands</i>	31-Dec-19	31-Dec-18
Accrued expenses	1,269	1,022
	1,269	1,022

Note 15 - Accounts Payable – Others

<i>In U.S. Dollars Thousands</i>	31-Dec-19	31-Dec-18
Suppliers	1,340	1,448
System Management Office	329	269
Others	246	378
Collaborators	89	178
	2,004	2,273

Note 16 – Lease Liabilities

Lease Liabilities refer to right-of-use assets.

<i>In U.S. Dollars Thousands</i>	31-Dec-19	31-Dec-18
Balance at beginning of period	437	-
Lease payments	(182)	-
Finance charges	20	-
Balance at end of period	275	-

Lease liabilities consist of:

<i>In U.S. Dollars Thousands</i>	31-Dec-19	31-Dec-18
Current lease liabilities	160	-
Non Current lease liabilities	115	-
Net book value	275	-

Note 17 – Provisions

<i>In U.S. Dollars Thousands</i>	31-Dec-19	31-Dec-18
Staff Provisions (a)	4,238	3,113
Operational expenses provision (b)	83	229
	4,321	3,342

(a) Staff Provisions

Provisions consist of:

<i>In U.S. Dollars Thousands</i>	31-Dec-19	31-Dec-18
Non-Current portion of employee accrued benefits	2,992	2,864
Merit, Inflation and staff development	808	-
Taxes payable - employees	438	249
	4,238	3,113

Accrued staff benefits consist of:

<i>In U.S. Dollars Thousands</i>	31-Dec-19	31-Dec-18
Vacation	660	737
End of service indemnity	895	792
Repatriation provision	423	506
Pension scheme	1,014	829
	2,992	2,864

(b) Operational expenses provision

<i>In U.S. Dollars Thousands</i>	31-Dec-19	31-Dec-18
Review of Administrative and Operational activities in outreach offices	79	79
Legal cases	4	150
	83	229

Note 18 - Accounts Payable - Funds in Trust

<i>In U.S. Dollars Thousands</i>	31-Dec-19	31-Dec-18
Funds in Trust	3,514	3,305
	3,514	3,305

Note 19 - Other Revenue and Gains

<i>In U.S. Dollars Thousands</i>	31-Dec-19	31-Dec-18
Write-back of provisions and other unclaimed balances	71	188
Farm and livestock produce	45	3
Service and hosting fees	292	269
	408	460

Note 20 - Designated Funds; Designations and Releases

The Board of Trustees designates net assets from time to time for specific purposes. These designations are maintained until the intended project/activity for which the designation was made are completed or the Board considers it no longer necessary, at which time the designations are released.

Designated funds at 31 December 2018 consist of:

- 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;
- 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.

The Board has decided to modify the designation of net assets and designated funds at 31 December 2019 consist of:

- Reserve - investment in property and equipment;
- IFRS Adoption Reserve - net remaining balance on the impact on net assets of the transition to IFRS;
- Special reserve- amount set aside by the Board to make strategic investments and/or mitigate certain types of risks.

Note 21 - Employee benefits expense

<i>In U.S. Dollars Thousands</i>	31-Dec-19	31-Dec-18
Salaries and wages	7,889	8,434
Retirement benefits costs	1,063	1,149
Other personnel costs	2,606	2,734
	11,558	12,317

Note 22- Key management computation

<i>In U.S. Dollars Thousands</i>	31-Dec-19	31-Dec-18
Salaries and other short-term employment benefits	986	1,167
Post-employment benefits	-	-
Honorarium	36	35
	1,022	1,202

Note 23 – Contingent Liabilities

There are no contingent liabilities at the balance sheet date.

Note 24 - Subsequent Events

Following the onset of the Coronavirus on 11 March 2020, COVID-19 has been declared a pandemic by the World Health Organization, and most governments of the countries where ICARDA works have taken restrictive measures to contain its further spread affecting free movement of people and goods.

The coronavirus outbreak has brought about substantial uncertainties in the Center's funding and operating environment since early 2020 and more particularly since it was declared a pandemic by the World Health Organization on March 11, 2020. The Center is in dialogue with Donors. It has been closely monitoring the impact of the developments on its operations and has put in place contingency measures. These contingency measures include minimizing commitments, reducing costs whenever possible, accelerating the collection of receivables and minimizing foreign exchange risks and banking risks. As the situation is fast evolving, the effect of the outbreak is subject to significant levels of uncertainty, with the full range of possible effects unknown.

At the date of approval of these financial statements, ICARDA has been able to continue delivering against its commitments to donors, with the exception of training activities which have been postponed until the end of 2020. International travel has been stopped altogether. Procurement has slowed down. These events, which occurred subsequent to the balance sheet date, together are material without requiring any adjustments in these financial statements. While no material effects on the Center's financial position, results of operations and cash flows have yet been identified at the date of these financial statements, management will continue monitoring and evaluating them during the 2020 financial year.

Note 25 – Financial Instruments

25.1 Financial risk Management

Overview

The Center has exposure to the following risks arising from financial instruments:

- Credit risk
- Liquidity risk, and
- Market risk, including currency risk.

This note presents information about the Center’s exposure to each of the above risks, the Center’s objectives, policies and processes for measuring and managing risk, and the Center’s management of funds.

Risk management framework

The Center’s Board of Trustees has overall responsibility for the establishment and oversight of the Center’s risk management framework.

- Credit Risk - the risk of financial loss to the Center if a party to a financial instrument fails to meet its contractual obligations and arises principally from the Center’s donor receivables.

Exposure to credit risk

The maximum exposure to credit risk at the end of the reporting period was as follows:

<i>in U.S. Dollars Thousands</i>	2019	2018
Cash and cash equivalents	8,391	10,587
Accounts receivable	11,877	8,475
Funds in Trust	268	502
Total	20,536	19,564

The movement in the allowance for impairment in respect of cash and cash equivalents and doubtful accounts receivable during the year was as follows:

<i>in U.S. Dollars Thousands</i>	2019	2018
Balance at beginning of period	(119)	-
Impairment losses on cash and cash equivalents	(3)	(119)
Balance at end of period	(122)	(119)
Balance at beginning of period	(1,063)	(101)
Impairment losses on accounts receivable		(962)
Impaired accounts receivable written-off	360	
Balance at end of period	(703)	(1,063)

- Liquidity risk - the risk that the Center will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Center's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Center's reputation. The Center aims to limit its liquidity risk with respect to debtors by monitoring outstanding receivables.

The following are the remaining contractual maturities at the end of the reporting period of financial liabilities:

(a) Liquidity risk year 2019

	Carrying amount	Contractual cash flows	1 year or less	More than 1 year
<i>in U.S. Dollars Thousands</i>				
Accounts payables	4,038	(4,038)	(4,038)	-
Funds in trust (liability)	3,514	(3,514)	(3,514)	-
Total	7,552	(7,552)	(7,552)	-

(b) Liquidity risk year 2018

	Carrying amount	Contractual cash flows	1 year or less	More than 1 year
<i>in U.S. Dollars Thousands</i>				
Accounts payables	4,057	(4,057)	(4,057)	-
Funds in trust (liability)	3,305	(3,305)	(3,305)	-
Total	7,362	(7,362)	(7,362)	-

- Market risk - the risk that changes in market prices, such as foreign exchange rates and interest rates will affect the Center's income or the value of the holdings of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimizing the return.

Currency risk

The Center is exposed to currency risks on grants and contracts for purchases of goods or services that are denominated in a currency other than the Center's functional currency. The currency in which those transactions are primarily denominated in US Dollars. No hedging is in place at the date of the financial statements to mitigate foreign exchange risk resulting from other currencies.

Exposure to currency risk

The summary quantitative data about the Center's exposure to currency risk is as follows:

Currency and Interest rate risk year 2019

		31 December 2019							
		USD	EGP	INR	LBP	MAD	Other currencies	Total	
<i>in U.S. Dollars Thousands</i>									
Current Assets									
	Cash and cash equivalents	3	4,225	53	1,577	13	90	2,508	8,466
	Accounts Receivables:								
	<i>Donors</i>	4	8,913	-	-	-	-	-	8,913
	<i>Employees</i>	5	83	18	-	6	5	19	131
	<i>Others, net</i>	6	2,521	63	173	6	32	38	2,833
	Funds in Trust	7	268	-	-	-	-	-	268
	Advances and prepayments	8	237	3	-	-	1	2	243
Current liabilities									
	Account payables:								
	<i>Deferred income from donors</i>	12	(4,925)	-	-	-	-	-	(4,925)
	<i>Employees</i>	13	(574)	(48)	(2)	(27)	(44)	(70)	(765)
	<i>Accruals</i>	14	(1,269)	-	-	-	-	-	(1,269)
	<i>Others</i>	15	(828)	(57)	(112)	(52)	(841)	(114)	(2,004)
	Lease Liabilities	16	(160)	-	-	-	-	-	(160)
	Provisions	17	(891)	(24)	-	(8)	(380)	(26)	(1,329)
	Funds in Trust	18	(3,514)	-	-	-	-	-	(3,514)
Net statement of financial position exposure			4,086	8	1,636	(62)	(1,137)	2,357	6,888

Currency and Interest rate risk year 2018

		31 December 2019						
		USD	EGP	INR	LBP	MAD	Other currencies	Total
<i>in U.S. Dollars Thousands</i>								
Current Assets								
Cash and cash equivalents	3	4,634	275	817	133	109	4,730	10,698
Accounts Receivables:								
<i>Donors</i>	4	6,928	-	-	-	-	-	6,928
<i>Employees</i>	5	21	10		2	2	105	140
<i>Others, net</i>	6	920	38	369	-	-	80	1,407
Funds in Trust	7	502	-	-	-	-	-	502
Advances and prepayments	8	105	33	-	-	28	-	166
Current liabilities								
Account payables:								
<i>Deferred income from donors</i>	12	(4,573)	-	-	-	-	-	(4,573)
<i>Employees</i>	13	(650)	(5)		(4)	(34)	(69)	(762)
<i>Accruals</i>	14	(1,022)	-	-	-	-	-	(1,022)
<i>Others</i>	15	(1,221)	(59)	(9)	(75)	(785)	(124)	(2,273)
Provisions	17	(229)	(12)	(21)	(8)	(189)	(19)	(478)
Funds in Trust	18	(3,305)	-	-	-	-	-	(3,305)

Sensitivity analysis

The following significant exchange rates applied during the year:

	Average rate		Spot rate	
	2019	2018	2019	2018
EGP	0.060	0.056	0.063	0.056
INR	0.014	0.015	0.014	0.014
LBP	0.001	0.001	0.001	0.001
MAD	0.107	0.110	0.108	0.110

A 10 percent strengthening (weakening) of the US Dollar against the above currencies at 31 December would have the measurement of financial instruments denominated in a foreign currency and increased (decreased) the statement of activities and other comprehensive income by the amount shown below. This analysis assumes that all other variables, in particular interest rates, remain constant. The analysis is performed on the same basis for the previous year, although the reasonable possible foreign exchange rate variances were different.

	Profit or (loss)	
	2019	2018
EGP	(1)	(28)
INR	(164)	(116)
LBP	6	(5)
MAD	114	87
Others	(236)	(470)

Interest rate risk

The Center is not subject to significant interest rate risk. Prevailing market interest rates are applied on all relevant bank accounts.

25.2 Fair values

As at period end, the fair value of the Center's financial assets and liabilities approximate their carrying account.

Note 26 - Government Grants

Several governments have generously given ICARDA the use of facilities for many years. No change has occurred in 2019. Those facilities are listed as non-monetary assets and detailed in the table below. ICARDA has chosen to record those assets and the associated donation at a negligible nominal value.

Reference	Country	Region	Station Name
a	Pakistan	Islamabad	PARC, Islamabad
b	UAE	Dubai	ICARDA - APRP
c	Turkey	Ankara	Head Office
d	Lebanon	Terbol	Terbol Station
e	Oman	Oman	Oman Office
f	India	Amlaha	Food Legume Research Platform (FLRP), Amlaha
g	India	Newdelhi	ICARDA Office - India
h	Morocco	Rabat	Rabat Office
i	Morocco	Marshoush	Marshoush station
j	Syria	Aleppo	Tel Hadya farm
k	Syria	Aleppo	Breda
l	Sudan	Khartoum	Khartoum
m	Sudan	Khartoum	Gezira Farm and El-Rahad Research Station

- The Ministry of National Food Security and Research at the Government of Pakistan has granted ICARDA facilities to execute research and scientific activities. The agreement was signed on the 8th of November 2004 and is valid for a renewable period of 3 years.
- The Government of Dubai has granted ICARDA facilities including offices, laboratories and land for collaborative research activities. The agreement was signed on the 22nd of February 2003. The term was not specified in the agreement.
- The Turkish Government has granted ICARDA facilities including offices, laboratories and land for collaborative research activities. The agreement was signed on the 25th of March 2011. The term was not specified in the agreement.

- d. The Lebanese Agricultural Research Institute (LARI) has granted ICARDA Terbol and Kfardan stations for collaborative research activities. The agreement was signed on the 10th of October 2014 for a renewable period of 10 years.
- e. The Ministry of Climate Change and Environment of Oman has granted ICARDA office space to conduct its research activities. There is no signed agreement.
- f. The Government of India has granted ICARDA an agricultural farm and land to conduct its research activities. The agreement was signed on the 9th of June 2014 for a period of 30 years.
- g. The Government of India has granted ICARDA an office to conduct its research activities. The agreement was signed on the 10th of September 2007 for a period of 30 years.
- h. The Ministry of Agriculture and Marine Fishery representing the Kingdom of Morocco through INRA has granted ICARDA facilities including offices, laboratories and land for collaborative research activities.
- i. The agreement was signed on the 25th of April 2014 for a renewable period of 10 years.
- j. The Government of Syria has granted ICARDA an office, laboratory, stores, and Experimental fields at Tel Hadya farm for 99 years, starting 1977.
- k. The Government of Syria has granted ICARDA an Experimental field at Breda station for 99 years, starting 2006.
- l. The Government of Sudan has granted ICARDA an office to conduct its research activities. The agreement was signed on the 19th of April 2005. The term was not specified in the agreement.
- m. The Sudan Agriculture Research Corporation (ARC) representing the Ministry of Agriculture and Irrigation has granted ICARDA agricultural land for research activities. The term of the agreement covers a six-year period from 2014-2015 to 2019-2020.

Appendix 1 - Schedule of Grant Revenue

For the year ended 31 December 2019

In U.S. Dollars Thousands

	Funds available US\$'000	Receivables from donors US\$'000	Deferred revenue US\$'000	Grants revenue US\$'000	
				2019	2018
A. Unrestricted					
W3 - Unrestricted					
China	-	50	-	50	39
Subtotal Window 3 - Unrestricted	-	50	-	50	39
Bilateral- Unrestricted					
Syria	-	-	-	-	345
Subtotal Bilateral - Unrestricted	-	-	-	-	345
Total-Unrestricted	-	50	-	50	384
B. Restricted					
Windows 1 & 2					
CIAT-International Center for Tropical Agriculture	89	21	-	110	236
CIMMYT-International Maize and Wheat Improvement Centerc	2,328	461	-	2,789	2,768
GCDT-Global Crop Diversity Trust	1,437	-	(314)	1,123	1,760
ICRISAT-International Crops Research Institute for the Semi-Arid Tropics	603	110	-	713	714
IFPRI-International Food Policy Research Institute	195	43	-	238	219
ILRI-International Livestock Research Institute	1,450	843	-	2,293	1,642
IWMI-International Water Management Institute	70	8	-	78	78
Subtotal-Windows 1 & 2	6,172	1,486	(314)	7,344	7,417

Appendix 1 - Schedule of Grant Revenue (cont.)

For the year ended 31 December 2019 (cont.)

In U.S. Dollars Thousands

	Funds available US\$'000	Receivables from donors US\$'000	Deferred revenue US\$'000	Grants revenue US\$'000	
				2019	2018
Window 3					
ADA-Austrian Development Agency	135	-	-	135	187
Australia-ACIAR-Australian Centre for International Agricultural Research	-	-	-	-	818
BMGF-Bill & Melinda Gates Foundation	-	-	-	-	538
China	254	-	(85)	169	71
IFAD-International Fund for Agricultural Development	1,141	374	-	1,516	1,670
India	1,529	-	(500)	1,030	809
Iran	7	-	(7)	-	741
Morocco-INRA-Institut National de la Recherche Agronomique/ National Institute for Agronomic Research	298	-	(172)	124	34
Sudan-Ministry of Agriculture and Forestry	114	-	(21)	93	141
Turkey	440	-	(248)	192	220
USAID-United States Agency for International Development	-	-	-	-	1,299
Subtotal-Window 3	3,918	374	(1,033)	3,259	6,528

Appendix 1 - Schedule of Grant Revenue (cont.)

For the year ended 31 December 2019 (cont.)

In U.S. Dollars Thousands

	Funds available US\$'000	Receivables from donors US\$'000	Deferred revenue US\$'000	Grants revenue US\$'000	
				2019	2018
Bilateral					
AfDB-African Development Bank	(252)	1,036	-	784	515
AFESD-Arab Fund for Economic and Social Development	3,361	651	(899)	3,113	5,059
Afghanistan-Ministry of Agriculture, Irrigation, and Livestock (MAIL)	514	316	-	830	785
Australia	264	97	-	361	756
Brazil-EMBRAPA-Empresa Brasileira de Pesquisa Agropecuaria	30	-	(2)	28	141
CARE-Cooperative for Assistance and Relief Everywhere, Inc.	(58)	69	-	11	32
CAREC-Regional Environmental Center for Central Asia	-	227	-	227	-
Caritas Jordan	31	1	-	32	-
Caritas Switzerland	14	2	-	15	-
Caussade Semences Group	-	7	-	7	-
CEVA SANTE ANIMALE S.A.	-	10	-	10	21
Charles Sturt University	41	9	-	50	20
Cornell University	100	70	-	170	127
Durham University (UK)	-	-	-	-	31
EC-European Commission	1,401	240	(593)	1,048	1,006
Egypt-Agricultural Research Center	505	-	(328)	177	125
Ethiopia Federal Ministry of Agriculture	-	37	-	37	-
FAO-Food and Agriculture Organization	740	269	(151)	858	355
GCC-Gulf Cooperation Council	(341)	470	-	129	495
GCDT-Global Crop Diversity Trust	865	1,605	(354)	2,116	1,243
GCF-Green Climate Fund	-	-	-	-	28
Germany	208	1,449	(7)	1,650	1,466
ICBA-International Center For Biosaline Agriculture	(14)	14	-	-	10
IHE Delft Institute for Water Education	-	20	-	20	-
ILO-International Labour Organization	108	128	-	236	153
India	2,651	48	(720)	1,979	1,327

Appendix 1 - Schedule of Grant Revenue (cont.)

For the year ended 31 December 2019 (cont.)

In U.S. Dollars Thousands

	Funds available US\$'000	Receivables from donors US\$'000	Deferred revenue US\$'000	Grants revenue US\$'000	
				2019	2018
Iran-AREEO-Agricultural Research Education and Extension Organization	-	-	-	-	171
Japan	(25)	25	-	-	50
John Innes Centre	-	44	-	44	-
King Abdullah University of Science and Technology	-	-	-	-	15
Kuwait Fund for Arab Economic Development	400	-	(80)	320	243
Libya-Agricultural Research Center	25	-	(25)	-	36
MIT-Massachusetts Institute of Technology	172	-	(2)	170	147
MSU-Michigan State University	-	-	-	-	137
Nigeria-Federal Ministry of Agriculture and Rural Development	(43)	156	-	113	162
OCP Foundation	204	-	(73)	131	191
OFID-OPEC Fund for International Development	92	44	-	136	308
PRIMA Foundation	16	-	(16)	-	-
Société des Boissons du Maroc	-	64	-	64	-
SLU-Swedish University of Agricultural Sciences	108	26	-	134	59
Syria	500	-	(115)	385	-
UNDP-United Nations Development Programme	301	5	(19)	287	199
UNEP-United Nations Environmental Programme	-	54	-	55	-
University of Saskatchewan, Canada	27	1	-	28	93
University of Western Australia	94	-	(56)	38	-
USDA-United States Department of Agriculture	585	57	(60)	582	941
World Bank	24	60	-	84	45
World Food Programme	-	-	-	-	150

Appendix 1 - Schedule of Grant Revenue (cont.)

For the year ended 31 December 2019 (cont.)

In U.S. Dollars Thousands

	Funds available US\$'000	Receivables from donors US\$'000	Deferred revenue US\$'000	Grants revenue US\$'000	
				2019	2018
Other CGIAR Centers - Bilateral					
CIMMYT-International Maize and Wheat Improvement Center	76	-	(51)	25	40
ICRAF-World Agroforestry Centre	20	108	-	128	129
ICRISAT-International Crops Research Institute for the Semi-Arid Tropics	(50)	50	-	-	21
IFPRI-International Food Policy Research Institute	193	121	-	314	353
IITA-International Institute of Tropical Agriculture	-	20	-	20	-
ILRI-International Livestock Research Institute	66	96	-	162	166
IWMI-International Water Management Institute	60	-	(27)	33	-
Subtotal-Bilateral	13,013	7,706	(3,578)	17,141	17,351
Total-Restricted	23,103	9,566	(4,925)	27,744	31,296
Grand Total	23,103	9,616	(4,925)	27,794	31,680

Appendix 2 - Schedule of Restricted Grant Pledges and Expenses

For the years ended 31 December 2019 and 2018
In U.S. Dollars Thousands

Donor and Program/ Project	Start Date	End Date	CRP/ Non-Portfolio	Total Grant Pledge	Expenditure prior years	Expenditure Current year	Total Expenditure	Deferred Depreciation
Windows 1 & 2								
CIAT-International Center for Tropical Agriculture								
CRP 22 CCAFS	1-Jan-17	31-Dec-21	CRP22 CCAFS	177	117	60	177	-
PTF32 BIG DATA	1-Jan-17	31-Dec-21	PTF32 BIG DATA	267	206	50	256	-
Subtotal - CIAT				444	323	110	433	-
CIMMYT-International Maize and Wheat Improvement Centers								
CRP 17 WHEAT	1-Jan-17	31-Dec-21	CRP17 WHEAT	7,886	5,126	2,789	7,915	(131)
Subtotal - CIMMYT				7,886	5,126	2,789	7,915	(131)
GCDT-Global Crop Diversity Trust								
PTF 33 GENE BANK	1-Jan-17	31-Dec-21	PTF33 GENE BANK	5,656	3,672	1,123	4,795	331
Subtotal - GCDT				5,656	3,672	1,123	4,795	331
ICRISAT-International Crops Research Institute for the Semi-Arid Tropics								
CRP 18 GLDC	1-Jan-17	31-Dec-21	CRP18 GLDC	1,455	714	713	1,427	-
Subtotal - ICRISAT				1,455	714	713	1,427	-
IFPRI-International Food Policy Research Institute								
CRP 23 PIM	1-Jan-17	31-Dec-21	CRP23 PIM	745	489	238	727	-
Subtotal - IFPRI				745	489	238	727	-
ILRI-International Livestock Research Institute								
CRP 13 Livestock	1-Jan-17	31-Dec-21	CRP13 LIVESTOCK	5,262	2,675	2,293	4,968	(10)
Subtotal - ILRI				5,262	2,675	2,293	4,968	(10)
IWMI-International Water Management Institute								
CRP 24 WLE	1-Jan-17	31-Dec-21	CRP24 WLE	244	166	78	244	-
Subtotal - IWMI				244	166	78	244	-
Total - Window 1 & 2				21,692	13,166	7,344	20,510	190
Window 3								
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	571	436	135	571	-
Subtotal - ADA				571	436	135	571	-

Appendix 2 - Schedule of Restricted Grant Pledges and Expenses (cont.)

For the years ended 31 December 2019 and 2018 (cont.)
In U.S. Dollars Thousands

Donor and Program/Project	Start Date	End Date	CRP/ Non-Portfolio	Total Grant Pledge	Expenditure prior years	Expenditure Current year	Total Expenditure	Deferred Depreciation
China								
Establishment of the CAAS-ICRISAT-ICARDA Joint Center of Excellence for Dryland Agriculture (CEDA)	1-Jul-08	31-Dec-19	NON-PORTFOLIO	175	120	-	120	-
Integrated Crop-Livestock Production Systems	1-Jul-08	31-Dec-19	NON-PORTFOLIO	125	101	24	125	-
Crop Productivity Enhancement in Dry Areas	1-Jan-17	31-Dec-19	NON-PORTFOLIO	105	74	29	103	-
Integrated Crop and Water Management in Dry Areas	1-Jan-17	31-Dec-19	NON-PORTFOLIO	169	60	94	154	-
Crop Productivity Enhancement in Dry Areas - Faba component	1-Jul-08	31-Dec-19	NON-PORTFOLIO	23	-	22	22	-
Subtotal - China				597	355	169	524	-
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	31-Mar-19	NON-PORTFOLIO	1,500	1,271	220	1,491	-
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	31-Aug-20	CRP18 GLDC	2,450	1,415	517	1,932	(28)
Integrated Crop-Livestock under Conservation Agriculture Phase II	13-Apr-18	30-Jun-22	CRP17 WHEAT	2,920	219	486	705	-
Strengthening Knowledge Management for Greater Development Effectiveness in the Near East, North Africa, Central Asia and Europe	8-Jun-18	30-Jun-22	CRP18 GLDC	1,500	65	293	358	-
Subtotal - IFAD				8,370	2,970	1,516	4,486	(28)
India								
India Offices - South Asia & China Regional Program (SACRP) & Food Legume Research Platform (FLRP)	1-Apr-17	31-Mar-22	CRP18 GLDC	1,026	561	346	907	-
Capacity Development of Young Researchers and Visits of Policy Makers to Various International Events for Cross Learning	1-Apr-17	31-Mar-22	CRP18 GLDC	161	56	59	115	-
Project 1: Identification and Deployment of Climate-smart Traits in Indian Pulse Improvement Programs to Enhance Production and Improving Livelihoods and Nutritional Security	1-Apr-17	31-Mar-22	CRP18 GLDC	300	125	147	272	-
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	CRP13 LIVESTOCK	323	131	140	271	-
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	CRP18 GLDC	121	62	52	114	-
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	CRP13 LIVESTOCK	191	65	78	143	-

Appendix 2 - Schedule of Restricted Grant Pledges and Expenses (cont.)

For the years ended 31 December 2019 and 2018 (cont.)
In U.S. Dollars Thousands

Donor and Program/Project	Start Date	End Date	CRP/ Non-Portfolio	Total Grant Pledge	Expenditure prior years	Expenditure Current year	Total Expenditure	Deferred Depreciation
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 CCASF	377	124	138	262	(5)
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	CRP18 GLDC	85	47	17	64	-
Project 2: Development and Deployment of Climate-resilient Germplasm of Durum Wheat for Wide Adaptation Under Climate Change Scenario	1-Apr-17	31-Mar-22	CRP17 WHEAT	35	-	33	33	-
Project 2: Development and Deployment of Climate-resilient Germplasm of Bread Wheat for Wide Adaptation Under Climate Change Scenario	1-Apr-17	31-Mar-22	CRP17 WHEAT	25	-	20	20	-
Subtotal - India				2,644	1,171	1,030	2,201	(5)
Morocco-INRA-National Institute for Agronomical Research								
Plant Genetic Resources Conservation and Utilization	20-Oct-04	31-Dec-20	CRP17 WHEAT	412	320	32	352	-
Integrate Management of The Cactus Cochineal in Morocco	1-Jan-18	31-Dec-20	NON-PORTFOLIO	125	17	50	67	-
India-Morocco Food Legumes Initiative - Morocco Component INRA Contribution	22-May-13	31-Dec-19	CRP18 GLDC	615	470	42	512	-
Subtotal - Morocco-INRA				1,152	807	124	931	-
Sudan-Ministry of Agriculture and Forestry								
Integrated Crop-rangeland-livestock Management to Improve Systems' Productivity and to Build Resilience of Agro-pastoral Systems in Semi-arid North Kordofan-Sudan	22-Jul-15	31-Dec-19	CRP13 LIVESTOCK	479	420	50	470	-
Watershed Management	22-Jul-15	31-Dec-19	CRP18 GLDC	152	137	13	150	-
Wheat Based Irrigated Systems-ARC Sudan	22-Jul-15	31-Dec-19	CRP17 WHEAT	552	516	30	546	-
Subtotal - Sudan-MAF				1,183	1,073	93	1,166	-
Turkey								
International Staff Training	1-Jan-05	31-Dec-19	CRP17 WHEAT	366	312	22	334	-
Turkish Staff Training Domestic and International	1-Jan-05	31-Dec-19	CRP17 WHEAT	1,025	902	63	965	-
International Winter Wheat Improvement Program	1-Jan-05	31-Dec-19	CRP17 WHEAT	1,552	1,341	107	1,448	-
Subtotal - Turkey				2,943	2,555	192	2,747	-
Total - Window 3				17,460	9,367	3,259	12,626	(33)

Appendix 2 - Schedule of Restricted Grant Pledges and Expenses (cont.)

For the years ended 31 December 2019 and 2018 (cont.)
In U.S. Dollars Thousands

Donor and Program/Project	Start Date	End Date	CRP/ Non-Portfolio	Total Grant Pledge	Expenditure prior years	Expenditure Current year	Total Expenditure	Deferred Depreciation
Bilateral								
AfDB-African Development Bank								
Technologies for African Agriculture Transformation TAAT- Phase I	19-Feb-18	30-Nov-21	CRP17 WHEAT	1,571	515	784	1,299	-
Subtotal - AfDB				1,571	515	784	1,299	-
AFESD-Arab Fund for Economic and Social Development								
Fellowships and Scholarships to Arab Countries - 2016/2017 Selection Year	28-Feb-12	31-Dec-19	CRP17 WHEAT	1,303	1,300	3	1,303	-
CDU Training	1-Jan-17	31-Dec-19	CRP17 WHEAT	2,037	1,647	293	1,940	-
Morocco - Sustainability and Operations of the Regional Research Centers in Arab Countries	1-Jan-16	31-Dec-19	CRP17 WHEAT	1,046	789	64	853	(64)
Egypt - Sustainability and Operations of the Regional Research Centers in Arab Countries Grant	1-Jan-16	31-Dec-19	NON-PORTFOLIO	633	589	44	633	-
Enhancing Agricultural Production Systems and Conserving Natural Resources in the Countries of the Arabian Peninsula (Fifth Phase)	1-Jul-18	30-Jun-23	NON-PORTFOLIO	1,974	256	355	611	-
Food Security project in Araba countries - Phase III	20-Sep-18	31-Dec-22	CRP17 WHEAT	1,974	94	476	570	-
Technical Assistance to ICARDA Training Activities In The Arab Countries	1-Jan-19	31-Dec-20	CRP17 WHEAT	986	-	673	673	-
Strengthening Innovation and Technology Adoption towards Sustainable Agricultural Productivity in Arab Countries - Morocco	1-Jan-19	31-Dec-20	CRP17 WHEAT	862	-	362	362	-
Strengthening Innovation and Technology Adoption towards Sustainable Agricultural Productivity in Arab Countries - Egypt	1-Jan-19	31-Dec-20	CRP17 WHEAT	537	-	222	222	-
Strengthening Innovation and Technology Adoption towards Sustainable Agricultural Productivity in Arab Countries - Sudan	1-Jan-19	31-Dec-20	CRP18 GLDC	537	-	213	213	-
Strengthening Innovation and Technology Adoption towards Sustainable Agricultural Productivity in Arab Countries - Lebanon	1-Jan-19	31-Dec-20	NON-PORTFOLIO	537	-	185	185	-
Strengthening Innovation and Technology Adoption towards Sustainable Agricultural Productivity in Arab Countries - Jordan	1-Jan-19	31-Dec-20	CRP13 LIVESTOCK	676	-	194	194	-
Strengthening Innovation and Technology Adoption towards Sustainable Agricultural Productivity in Arab Countries - DryArc	1-Jan-19	31-Dec-20	NON-PORTFOLIO	100	-	29	29	-
Subtotal - AFESD				13,202	4,675	3,113	7,788	(64)
Afghanistan-Ministry of Agriculture, Irrigation, and Livestock (MAIL)								
Community Livestock and Agriculture Project (CLAP)	9-Feb-14	31-Dec-22	NON-PORTFOLIO	7,315	4,993	795	5,788	-
Supplement Research Activities Under Component 2.3 of Community Livestock and Agriculture Project	1-Oct-19	31-Mar-20	NON-PORTFOLIO	100	-	35	35	-
Subtotal - Afghanistan-MAIL				7,415	4,993	830	5,823	-

Appendix 2 - Schedule of Restricted Grant Pledges and Expenses (cont.)

For the years ended 31 December 2019 and 2018 (cont.)
In U.S. Dollars Thousands

Donor and Program/Project	Start Date	End Date	CRP/ Non-Portfolio	Total Grant Pledge	Expenditure prior years	Expenditure Current year	Total Expenditure	Deferred Depreciation
Australia - Department of Primary Industries, State of New South Wales								
New Tools and Germplasm for Australian Pulse and Oil Seeds Breeding Programs to Respond to Changing Virus Threats	1-Jul-14	30-Jun-20	CRP18 GLDC	329	197	61	258	(5)
Subtotal - Australia-DPI				329	197	61	258	(5)
Australia-GRDC-Grains Research and Development Corporation								
Application of Focused Identification of Germplasm Strategy (FIGS) in Australian Environment	1-Jan-14	30-Jun-19	CRP17 WHEAT	776	703	73	776	-
Improving Heat Tolerance of Wheat	1-Jan-14	31-Mar-19	CRP17 WHEAT	714	662	19	681	-
Pre-emptive Chickpea Pre-breeding for Biotic Stresses and Germplasm Enhancement for Abiotic Stresses	1-Jan-14	31-Dec-19	CRP18 GLDC	892	712	180	892	-
Focused Improvement of ICARDA/Australian Durum Germplasm for Abiotic Tolerance	1-Jan-14	30-Oct-19	CRP17 WHEAT	595	567	28	595	-
Subtotal - Australia-GRDC				2,977	2,644	300	2,944	-
Brazil-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	192	28	220	(5)
Subtotal - Brazil-EMBRAPA				543	192	28	220	(5)
CARE-Cooperative for Assistance and Relief Everywhere, Inc.								
Souquna - Our Market	1-May-16	28-Feb-19	NON-PORTFOLIO	247	165	11	176	-
Subtotal - CARE				247	165	11	176	-
CARE-Regional Environmental Center for Central Asia								
Development of a Central Asia Regional Climate Information Platform	1-Apr-19	31-Mar-20	NON-PORTFOLIO	799	-	227	227	-
Subtotal - CAREC				799	-	227	227	-
Caritas - Jordan								
Dairy Processing Training for Vulnerable Refugee and Host-community Women in Irbid, Jordan	25-Feb-19	31-Jul-19	NON-PORTFOLIO	32	-	32	32	-
Subtotal - Caritas Jordan				32	-	32	32	-
Caritas - Switzerland								
Watershed Health Analysis and Skills Enhancement of National Staff in Tajikistan	1-Aug-19	15-Feb-20	NON-PORTFOLIO	22	-	15	15	-
Subtotal - Caritas Switzerland				22	-	15	15	-

Appendix 2 - Schedule of Restricted Grant Pledges and Expenses (cont.)

For the years ended 31 December 2019 and 2018 (cont.)
In U.S. Dollars Thousands

Donor and Program/Project	Start Date	End Date	CRP/ Non-Portfolio	Total Grant Pledge	Expenditure prior years	Expenditure Current year	Total Expenditure	Deferred Depreciation
Causade Semences Group								
CCG Genetic Material Research and Collaboration	13-Jun-19	12-Jun-24	CRP18 GLDC	39	-	7	7	-
Subtotal - CSG				39	-	7	7	-
CEVA Sante Animale S.A.								
Capacity Development of Field Veterinarians in the Field of Small Ruminants' Reproduction and Artificial Insemination	1-Jan-18	7-Feb-19	NON-PORTFOLIO	15	14	-	14	-
Capacity Development of Field Veterinarians and Collaboration in the Field of Small Ruminants' Reproduction and Artificial Insemination	1-Apr-19	31-Dec-19	CRP13 LIVESTOCK	18	-	10	10	-
Subtotal - CEVA				33	14	10	24	-
Charles Sturt University								
Improving Groundwater Management to Enhance Agriculture and Farming Livelihoods in Pakistan	1-Oct-16	30-Sep-20	NON-PORTFOLIO	168	77	50	127	-
Subtotal - CSU				168	77	50	127	-
Cornell University								
Delivering Genetic Gain in Wheat (DGGW)	1-Jun-16	28-Feb-20	CRP17 WHEAT	712	517	170	687	-
Subtotal - Cornell University				712	517	170	687	-
EC-European Commission								
Strengthening Seed Certification System Through Public-Private-Producers Partnership in Afghanistan	6-Apr-15	5-Apr-19	CRP23 PIM	3,360	2,937	312	3,249	-
Designing Innovative plant teams for Ecosystem Resilience and agricultural Sustainability – DIVERSIFY	1-Apr-17	31-Mar-21	CRP17 WHEAT	133	49	34	83	-
Enhancing Water Productivity by Improving On-Farm Irrigation Management in Miya and Fayoum, Egypt	27-Nov-17	30-Apr-20	CRP24 WLE	1,402	409	605	1,014	30
Development of Integrated Web-Based Land Decision Support System Aiming Towards the Implementation of Policies for Agriculture and Environment LANDSUPPORT	1-May-18	31-Oct-22	NON-PORTFOLIO	350	11	93	104	-
Next Generation Variety Testing for Improved Cropping on European Farmland (InnoVar)	1-Oct-19	31-Mar-24	NON-PORTFOLIO	604	-	4	4	-
Subtotal - EC				5,849	3,405	1,048	4,453	30
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-19	CRP13 LIVESTOCK	587	515	72	587	-
Heat Tolerance in Bread Wheat for Southern Egypt for Adaptation to Climate Change	1-Sep-07	31-Dec-19	CRP17 WHEAT	479	371	46	417	-

Appendix 2 - Schedule of Restricted Grant Pledges and Expenses (cont.)

For the years ended 31 December 2019 and 2018 (cont.)
In U.S. Dollars Thousands

Donor and Program/Project	Start Date	End Date	CRP/ Non-Portfolio	Total Grant Pledge	Expenditure prior years	Expenditure Current year	Total Expenditure	Deferred Depreciation
Integrated Management of Orobanchae and Foliar Diseases of Faba Bean in North Egypt	1-Sep-07	31-Dec-19	CRP17 WHEAT	265	219	46	265	-
Optimizing On-farm Water and Land Productivity in Irrigated Agriculture in Egypt	1-Sep-07	31-Dec-19	NON-PORTFOLIO	749	699	13	712	-
Subtotal - Egypt-ARC				2,080	1,804	177	1,981	-
Ethiopia Federal Ministry of Agriculture								
Upscaling of Small Ruminant Community-Based Breeding Program in Ethiopia	8-Jul-18	30-Jun-22	CRP13 LIVESTOCK	556	-	37	37	-
Subtotal - Ethiopia FMA				556	-	37	37	-
FAO-Food and Agriculture Organization								
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	30-Nov-19	CRP17 WHEAT	497	269	227	496	(7)
An Integrated Approach to Identify and Characterize Climate Resilient Wheat for the West Asia and North Africa Region	21-Jun-16	20-Dec-19	CRP17 WHEAT	387	241	146	387	-
Sustainable Silvopastoral Restoration to Promote Ecosystem Service in Tunisia	21-Nov-17	31-Mar-19	CRP13 LIVESTOCK	110	60	50	110	-
Basic Seed Multiplication	13-Dec-18	31-Jul-19	CRP17 WHEAT	99	-	83	83	-
Establishing and Operating a Regional Network for Field Measurement of Actual Crop Water Consumption (Evapotranspiration)	23-Dec-18	30-Nov-20	NON-PORTFOLIO	679	-	127	127	-
Exemplary valuation of natural resource assets and ecosystem services including development of promotional materials	10-Apr-19	31-Dec-19	NON-PORTFOLIO	51	-	37	37	-
Capacity Building on Crop Management Skills and Seed Production	19-May-19	31-Jul-19	CRP17 WHEAT	100	-	80	80	-
Establishing Best-practices and Approaches for Climate-adapted and Biodiversity-friendly Integrated Natural Resource Management (INRM) Farmer Field Schools (FFS) in Cold Winter Deserts CWD	24-Sep-19	23-Jul-20	NON-PORTFOLIO	100	-	14	14	-
Training Course and Field Visit on Efficient Irrigation Techniques and Rainwater Harvesting	25-Aug-19	30-Nov-19	CRP17 WHEAT	94	-	91	91	-
Services to Support the Seed Multiplication Sector in Syria of the "FAO Syria Smallholder Support Programme (SSP)" for Agriculture Transformation	9-Dec-19	30-Aug-20	CRP17 WHEAT	199	-	3	3	-
Subtotal - FAO				2,315	569	858	1,427	(7)

Appendix 2 - Schedule of Restricted Grant Pledges and Expenses (cont.)

For the years ended 31 December 2019 and 2018 (cont.)
In U.S. Dollars Thousands

Donor and Program/Project	Start Date	End Date	CRP/ Non-Portfolio	Total Grant Pledge	Expenditure prior years	Expenditure Current year	Total Expenditure	Deferred Depreciation
GCC-Gulf Cooperation Council								
Date Palm Project	1-Jan-04	31-Dec-19	NON-PORTFOLIO	7,500	7,758	(258)	7,500	-
Development of Sustainable Systems for Date Palm in the Countries of the GCC	1-May-18	31-Dec-19	NON-PORTFOLIO	500	-	387	387	-
Subtotal - GCC				8,000	7,758	129	7,887	-
GCDT-Global Crop Diversity Trust								
Providing Long-term Funding for Ex-situ Collections of Germplasm Held by ICARDA, 2008	1-Jan-08	31-Dec-19	PTF33 GENE BANK	5,831	4,252	1,579	5,831	-
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-19	NON-PORTFOLIO	787	579	115	694	-
Multiplication of Crop Wild Relatives (CWR)	1-Nov-17	30-Sep-20	PTF33 GENE BANK	249	83	33	116	(3)
DIIVA-PR:Dissemination of Interspecific ICARDA Varieties and Elites through Participatory Research	30-Jun-18	31-Oct-20	CRP17 WHEAT/ CRP18 GLDC/CRP13 LIVESTOCK	1,010	81	383	464	-
Safeguarding Crop Diversity for Food Security: the Grasspea Component	1-Aug-19	31-Jul-22	NON-PORTFOLIO	620	-	6	6	-
Subtotal - GCDT				8,497	4,995	2,116	7,111	(3)
Germany-BMU Bundesministerium für Umwelt, Naturschutz, Bau und Reaktorsicherheit								
Conservation of Pollinator Diversity for Enhanced Climate Change Resilience - IKI	1-Jun-17	31-May-22	CRP22 CCAFS	7,372	784	862	1,646	(6)
Subtotal - Germany BMU				7,372	784	862	1,646	(6)
Germany-Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH								
Mind the Gap: Improving Dissemination Strategies to Increase Technology Adoption by Smallholders	1-Apr-16	31-Dec-19	CRP13 LIVESTOCK	1,432	909	413	1,322	-
Reversing Land Degradation in Africa through Scaling-up EverGreen Agriculture - Component 1 Economics of Land Degradation - EGA/ELD	1-Jan-18	31-Mar-20	NON-PORTFOLIO	162	58	58	116	-
2018 Attributed Funding - Plant Genetic Resources Collection ICT2scale - Access to E-Learning and Cell Phone-based Services to Strengthen Extension Services for Smallholder Farmers in Tunisia	1-Jan-18 10-Apr-19	30-Jun-19 31-Mar-21	NON-PORTFOLIO CRP13 LIVESTOCK	373 112	- -	282 35	282 35	- -
Subtotal - Germany GIZ				2,079	967	788	1,755	-
IHE Delft Institute for Water Education								
Tracing Soil Amendment Impacts of Processed Wastewater Sludge on the Rehabilitation of Jordan's Agro-pastoral Areas	26-Mar-19	31-Dec-20	NON-PORTFOLIO	112	-	20	20	-
Subtotal - IHE Delft				112	-	20	20	-

Appendix 2 - Schedule of Restricted Grant Pledges and Expenses (cont.)

For the years ended 31 December 2019 and 2018 (cont.)
In U.S. Dollars Thousands

Donor and Program/Project	Start Date	End Date	CRP/ Non-Portfolio	Total Grant Pledge	Expenditure prior years	Expenditure Current year	Total Expenditure	Deferred Depreciation
ILO-International Labour Organization								
Advanced Enhancement of Cotton Based Systems Productivity and Human Capacity in Afghanistan	29-May-18	31-Jan-19	NON-PORTFOLIO	221	153	53	206	-
Enhancement of Cotton Based Systems Productivity and Human Capacity in Afghanistan - Phase II	1-May-19	30-Nov-19	NON-PORTFOLIO	184	-	183	183	-
Subtotal - ILO				405	153	236	389	-
India								
Variety, Technology and Seed System Development for Pulses in Odisha - Odisha Pulse Mission	23-Jul-16	31-Jul-21	CRP18 GLDC/ NON-PORTFOLIO	3,279	1,244	763	2,007	-
Enhancing Pulses Production for Food and Nutritional Security, Improved Livelihoods, and Sustainable Agriculture in West Bengal	1-Oct-17	31-Dec-19	CRP18 GLDC	2,757	401	125	526	-
Bridging Yield Gaps in Lentil Through Technological Intervention and Capacity Development for Enhanced Production	1-Oct-17	31-Mar-20	CRP18 GLDC	836	212	301	513	3
Spinless Cactus in Hilly/degraded Lands and Grasspea in Tribal Areas of Odisha	16-Aug-18	31-Jul-21	CRP13 LIVESTOCK	1,760	55	771	826	-
Maharashtra Introduction Pulses in Rice Fallows India	28-Aug-19	31-Mar-21	CRP18 GLDC	827	-	19	19	-
Subtotal - India				9,459	1,912	1,979	3,891	3
John Innes Centre								
Unlocking the Potential of Grasspea for Resilient Agriculture in Drought-prone Environments (UPGRADE) - GCRF	1-Jul-18	30-Jun-21	CRP13 LIVESTOCK	270	-	44	44	-
Subtotal - JIC				270	-	44	44	-
Kuwait Fund for Arab Economic Development								
Enhancing Food Security and Sustainable Management of Natural Resources through Fostering Integrated Agricultural Production Systems in the Arabian Peninsula (2018 - 2022)	1-Jan-19	31-Dec-22	CRP22 CCAFS	2,000	-	320	320	-
Subtotal - KFAED				2,000	-	320	320	-
MIT-Massachusetts Institute of Technology								
Ultra-Low Energy Drip Irrigation for MENA Countries	20-Sep-16	19-Sep-20	CRP22 CCAFS	534	328	170	498	12
Subtotal - MIT				534	328	170	498	12
Nigeria-Federal Ministry of Agriculture and Rural Development								
Sustainable Land Management in CASP Areas of Savannah Belt in Northern Nigeria	1-Feb-18	31-Jul-19	NON-PORTFOLIO	275	162	113	275	-
Subtotal - Nigeria FMARD				275	162	113	275	-

Appendix 2 - Schedule of Restricted Grant Pledges and Expenses (cont.)

For the years ended 31 December 2019 and 2018 (cont.)
In U.S. Dollars Thousands

Donor and Program/Project	Start Date	End Date	CRP/ Non-Portfolio	Total Grant Pledge	Expenditure prior years	Expenditure Current year	Total Expenditure	Deferred Depreciation
OCP Foundation								
OCPF-ICARDA Bangladesh Project	1-Jul-18	30-Jun-21	NON-PORTFOLIO	885	-	131	131	-
Subtotal - OCP				885	-	131	131	-
OFID-OPEC Fund for International Development								
Mainstreaming Energy- and Labor-saving Traits in Food Legumes for Efficient and Nutritious Agri-food Systems in South Asia Support for Enhancement of Food Security in Arab Countries, Phase III	1-Oct-18 1-Oct-19	31-Jul-20 30-Sep-22	CRP18 GLDC CRP17 WHEAT	200 500	8	129 7	137 7	- -
Subtotal - OFID				700	8	136	144	-
SBM-Société des Boissons du Maroc								
Testing Varieties of Barley Morocco - LEA RUA Agreement	1-Jan-19	31-Dec-19	NON-PORTFOLIO	85	-	64	64	-
Subtotal - SBM				85	-	64	64	-
SLU-Swedish University of Agricultural Sciences								
Genomic Prediction to Deliver Heat Tolerant Wheat to the Senegal River Basin (Phase II)	1-Jan-18	31-Dec-21	CRP17 WHEAT	359	59	134	193	-
Subtotal - SLU				359	59	134	193	-
Syria								
Joint Syria/ICARDA collaborative program	1-Jan-19	31-Dec-20	NON-PORTFOLIO	500	-	385	385	-
Subtotal - Syria				500	-	385	385	-
UNDP-United Nations Development Programme								
Social Stabilization through Comprehensive Agricultural Support for Refugee Host Communities in Lebanon	1-Mar-18	30-Jun-19	NON-PORTFOLIO	363	101	262	363	-
Capacity Development on Sustainable and Climate Smart Agriculture	1-Jun-18	31-Jan-19	NON-PORTFOLIO	140	98	20	118	-
Support Sustainable Livelihoods through Development of a New Business Model for Conservation Agriculture	15-Nov-19	15-Apr-20	NON-PORTFOLIO	150	-	5	5	-
Subtotal - UNDP				653	199	287	486	-
UNEP-United Nations Environment Programme								
Support to the Implementation of Second National Communication (SNC) and First Biennial Update Report (BUR) for Iraq	28-Dec-18	31-Dec-20	CRP22 CCAFS	96	-	55	55	-
Subtotal - UNEP				96	-	55	55	-

Appendix 2 - Schedule of Restricted Grant Pledges and Expenses (cont.)

For the years ended 31 December 2019 and 2018 (cont.)
In U.S. Dollars Thousands

Donor and Program/Project	Start Date	End Date	CRP/ Non-Portfolio	Total Grant Pledge	Expenditure prior years	Expenditure Current year	Total Expenditure	Deferred Depreciation
University of Saskatchewan, Canada								
Application of Genomics to Innovation in the Lentil Economy (AGILE) (India and Bangladesh Component)	1-Oct-15	30-Sep-19	CRP18 GLDC	147	130	17	147	-
Application of Genomics to Innovation in the Lentil Economy (AGILE) - Morocco Component	1-Oct-15	30-Sep-19	CRP18 GLDC	77	67	11	78	-
Subtotal - US				224	197	28	225	-
University of Western Australia								
Services related to ACIAR project "Faba Bean in Ethiopia - Mitigating Disease Constraints to Improve Productivity and Sustainability"	1-Dec-18	30-Jun-23	NON-PORTFOLIO	163	-	38	38	-
Subtotal - UWA				163	-	38	38	-
USDA-United States Department of Agriculture								
Building the Capacity of ASPs	6-Aug-18	30-Jun-20	CRP24 WLE	600	125	363	488	-
Mitigating the Effects of Cotton Leaf Curl Virus (CLCuV) and Supporting Cotton Best Management Practices for Small Farmers Fourth Agreement	1-Mar-19	31-Aug-20	NON-PORTFOLIO	242	-	182	182	-
Watershed Restoration in Badia Areas of Jordan	18-Sep-19	31-Aug-20	NON-PORTFOLIO	75	-	37	37	-
Subtotal - USDA				917	125	582	707	-
World Bank								
Report on the Costs of Environmental Degradation in Tajikistan Mountains and Valuation of Soil Retention Ecosystems Services in Aral Sea Bed in Uzbekistan	22-Jul-19	15-Dec-20	NON-PORTFOLIO	235	-	84	84	-
Subtotal - World Bank				235	-	84	84	-
Other CGIAR Centers								
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	76	25	101	-
Subtotal - CIMMYT				129	76	25	101	-
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 to Scale under the Putting Research into Use for Nutrition, Sustainable Agriculture and Resilience (PRUNARSAR)	24-May-16	31-Mar-20	NON-PORTFOLIO	406	209	128	337	-
Subtotal - ICRAF				406	209	128	337	-

Appendix 2 - Schedule of Restricted Grant Pledges and Expenses (cont.)

For the years ended 31 December 2019 and 2018 (cont.)
In U.S. Dollars Thousands

Donor and Program/Project	Start Date	End Date	CRP/ Non-Portfolio	Total Grant Pledge	Expenditure prior years	Expenditure Current year	Total Expenditure	Deferred Depreciation
IFPRI-International Food Policy Research Institute								
Collaborative Research Project on Sustainable Soil Management to Enhance Agricultural Productivity in Central Asia	1-Jan-18	31-Dec-19	NON-PORTFOLIO	486	223	263	486	-
Development of Lentil Cultivar with High Concentration of Iron and Zinc	1-Jan-19	31-Dec-19	CRP18 GLDC	52	-	51	51	-
Subtotal - IFPRI				538	223	314	537	-
IITA-International Institute of Tropical Agriculture								
Extension for Seed Health Laboratory for Increased Seed Health Indexing	1-Oct-18	30-Apr-19	CRP17 WHEAT	20	-	20	20	-
Subtotal - IITA				20	-	20	20	-
ILRI-International Livestock Research Institute								
Research in Sustainable Intensification for the Next Generation - ILRI	1-Apr-17	30-Apr-20	CRP18 GLDC	390	163	136	299	-
TAAT - Scaling up Improved Sheep Fattening Practices and Technologies in Ethiopia	1-Aug-18	31-Jan-19	CRP13 LIVESTOCK	120	94	26	120	-
Subtotal - ILRI				510	257	162	419	-
IWMI-International Water Management Institute								
Wastewater Reuse in the MENA Region: Addressing the Challenges	24-Jan-19	31-Jul-21	NON-PORTFOLIO	300	-	33	33	-
Subtotal - IWMI				300	-	33	33	-
Total - Bilateral				84,612	38,180	17,141	55,321	(45)
Grand Total				123,764	60,712	27,744	88,456	112

Appendix 3 - Schedule of Property and Equipment

For the years ended 31 December 2019 and 2018
In U.S. Dollars Thousands

	UNRESTRICTED (Center Assets)				RESTRICTED (Project Assets)				Grand Total			
	Physical facilities	Infrastructure & leasehold	Furnishing & equipment	Provision Aleppo	Total	Physical facilities	Infrastructure & leasehold	Furnishing & equipment		WIP Asset	Provision Aleppo	Total
Year ended 31 December 2019												
Cost												
At start of the year	938	815	11,169	-	12,922	-	3,464	19,199	44	-	22,707	35,629
Additions	-	-	(47)	-	(47)	-	51	269	420	-	740	740
Disposals	-	-	-	-	-	-	(6)	(2,436)	-	-	(2,442)	(2,489)
At end of year	938	815	11,122	-	12,875	-	3,509	17,032	464	-	21,005	33,880
Accumulated Depreciation												
At start of the year	442	287	9,374	2,128	12,231	-	3,250	18,462	-	-	21,712	33,943
Charge for the year	32	13	72	-	117	-	233	327	-	-	560	677
IFRS Depreciation changes	-	-	-	-	-	-	10	361	-	-	371	371
Disposals	-	-	(47)	-	(47)	-	(6)	(2,424)	-	-	(2,430)	(2,477)
At end of year	474	300	9,399	2,128	12,301	-	3,487	16,726	-	-	20,213	32,514
Net book value at end of year	464	515	1,723	(2,128)	574	-	22	306	464	-	792	1,366
Year ended 31 December 2018												
Cost												
At start of the year	938	815	11,173	-	12,926	-	3,270	19,187	-	-	22,457	35,383
Additions	-	-	2	-	2	-	194	267	44	-	505	507
Disposals	-	-	(6)	-	(6)	-	-	(255)	-	-	(255)	(261)
At end of year	938	815	11,169	-	12,922	-	3,464	19,199	44	-	22,707	35,629
Accumulated Depreciation												
At start of the year	410	268	9,219	2,128	12,025	-	3,026	17,814	-	-	20,840	32,865
Charge for the year	32	19	160	-	211	-	-	70	-	-	70	281
IFRS Depreciation changes	-	-	-	-	-	-	224	833	-	-	1,057	1,057
Disposals	-	-	(5)	-	(5)	-	-	(255)	-	-	(255)	(260)
At end of year	442	287	9,374	2,128	12,231	-	3,250	18,462	-	-	21,712	33,943
Net book value at end of year	496	528	1,795	(2,128)	691	-	214	737	44	-	995	1,686

Appendix 4 - Indirect Cost Rate Computation

For the year ended 31 December 2019

In U.S. Dollars Thousands

	2019	2018
General and Administration Expenses	3,946	4,406
Research Expenses+Non-CGIAR Collaboration costs	24,864	28,062
Indirect Cost Rate	15.87%	15.70%

Appendix 5 - Schedule of CRP Expenditures and Funding Report as Participating Center

CRP13 Livestock - Expenditure and Funding Report

CRP13 Livestock - Expenditure Report

For the year ended 31 December 2019

In U.S. Dollars Thousands

Expenses by Natural Classification	Windows 1 & 2	Window 3	Bilateral	Center Funds	Total
Personnel Costs	953	51	248	-	1,252
CGIAR Collaboration Costs	-	50	-	-	50
Other Collaboration Costs	151	47	615	-	813
Supplies and Services	720	77	590	-	1,387
Operational Travel	129	14	77	-	220
Depreciation/Amortization	30	-	5	-	35
Cost Sharing Percentage	-	-	34	-	34
Total Direct Costs	1,983	239	1,569	-	3,791
Indirect Costs	310	30	184	-	524
Total Costs	2,293	269	1,753	-	4,315
Deferred Depreciation	(10)	-	(5)	-	(15)
Grand Total - All Costs	2,283	269	1,748	-	4,300

CRP13 Livestock - Funding Report

For the year ended 31 December 2019

In U.S. Dollars Thousands

Description	Windows 1 & 2
Opening Balance	(1,001)
Add: Cash Receipts from Lead Center	2,441
Less: Disbursements	(2,283)
Closing Balance	(843)

Appendix 5 - Schedule of CRP Expenditures and Funding Report as Participating Center (cont.)

CRP17 Wheat - Expenditure and Funding Report

CRP17 Wheat - Expenditure Report

For the year ended 31 December 2019

In U.S. Dollars Thousands

Expenses by Natural Classification	Windows 1 & 2	Window 3	Bilateral	Center Funds	Total
Personnel Costs	1,280	175	1,356	-	2,811
CGIAR Collaboration Costs	-	245	-	-	245
Other Collaboration Costs	21	147	605	-	773
Supplies and Services	918	220	1,437	-	2,575
Operational Travel	48	75	199	-	322
Depreciation/Amortization	161	-	155	-	316
Cost Sharing Percentage	-	-	83	-	83
Total Direct Costs	2,428	862	3,835	-	7,125
Indirect Costs	361	65	526	-	952
Total Costs	2,789	927	4,361	-	8,077
Deferred Depreciation	(131)	-	(58)	-	(189)
Grand Total - All Costs	2,658	927	4,303	-	7,888

CRP17 Wheat - Funding Report

For the year ended 31 December 2019

In U.S. Dollars Thousands

Description	Windows 1 & 2
Opening Balance	(401)
Add: Cash Receipts from Lead Center	2,566
Less: Disbursements	(2,657)
Closing Balance	(492)

Appendix 5 - Schedule of CRP Expenditures and Funding Report as Participating Center (cont.)

CRP18 GLDC - Expenditure and Funding Report

CRP18 GLDC - Expenditure Report

For the year ended 31 December 2019

In U.S. Dollars Thousands

Expenses by Natural Classification	Windows 1 & 2	Window 3	Bilateral	Center Funds	Total
Personnel Costs	291	333	482	-	1,106
CGIAR Collaboration Costs	35	12	-	-	47
Other Collaboration Costs	23	271	544	-	838
Supplies and Services	221	560	724	-	1,505
Operational Travel	46	91	95	-	232
Depreciation/Amortization	-	28	26	-	54
Cost Sharing Percentage	-	32	38	-	70
Total Direct Costs	616	1,327	1,909	-	3,852
Indirect Costs	97	157	253	-	507
Total Costs	713	1,484	2,162	-	4,359
Deferred Depreciation	-	(28)	(2)	-	(30)
Grand Total - All Costs	713	1,456	2,160	-	4,329

CRP18 GLDC - Funding Report

For the year ended 31 December 2019

In U.S. Dollars Thousands

Description	Windows 1 & 2
Opening Balance	(381)
Add: Cash Receipts from Lead Center	983
Less: Disbursements	(713)
Closing Balance	(111)

Appendix 5 - Schedule of CRP Expenditures and Funding Report as Participating Center (cont.)

CRP22 CCAFS - Expenditure and Funding Report

CRP22 CCAFS - Expenditure Report

For the year ended 31 December 2019

In U.S. Dollars Thousands

Expenses by Natural Classification	Windows 1 & 2	Window 3	Bilateral	Center Funds	Total
Personnel Costs	34	47	413	-	494
CGIAR Collaboration Costs	-	-	-	-	-
Other Collaboration Costs	-	41	39	-	80
Supplies and Services	15	22	688	-	725
Operational Travel	3	6	61	-	70
Depreciation/Amortization	-	5	25	-	30
Cost Sharing Percentage	-	-	28	-	28
Total Direct Costs	52	121	1,254	-	1,427
Indirect Costs	8	18	152	-	178
Total Costs	60	139	1,406	-	1,605
Deferred Depreciation	-	(5)	6	-	1
Grand Total - All Costs	60	134	1,412	-	1,606

CRP22 CCAFS - Funding Report

For the year ended 31 December 2019

In U.S. Dollars Thousands

Description	Windows 1 & 2
Opening Balance	(24)
Add: Cash Receipts from Lead Center	78
Less: Disbursements	(60)
Closing Balance	(6)

Appendix 5 - Schedule of CRP Expenditures and Funding Report as Participating Center (cont.)

CRP23 PIM - Expenditure and Funding Report

CRP23 PIM - Expenditure Report

For the year ended 31 December 2019

In U.S. Dollars Thousands

Expenses by Natural Classification	Windows 1 & 2	Window 3	Bilateral	Center Funds	Total
Personnel Costs	100	-	106	-	206
CGIAR Collaboration Costs	-	-	-	-	-
Other Collaboration Costs	-	-	3	-	3
Supplies and Services	90	-	177	-	267
Operational Travel	16	-	5	-	21
Depreciation/Amortization	-	-	-	-	-
Cost Sharing Percentage	-	-	6	-	6
Total Direct Costs	206	-	297	-	503
Indirect Costs	32	-	15	-	47
Total Costs	238	-	312	-	550
Deferred Depreciation	-	-	-	-	-
Grand Total - All Costs	238	-	312	-	550

CRP23 PIM - Funding Report

For the year ended 31 December 2019

In U.S. Dollars Thousands

Description	Windows 1 & 2
Opening Balance	(134)
Add: Cash Receipts from Lead Center	329
Less: Disbursements	(238)
Closing Balance	(43)

Appendix 5 - Schedule of CRP Expenditures and Funding Report as Participating Center (cont.)

CRP24 WLE - Expenditure and Funding Report

CRP24 WLE - Expenditure Report

For the year ended 31 December 2019

In U.S. Dollars Thousands

Expenses by Natural Classification	Windows 1 & 2	Window 3	Bilateral	Center Funds	Total
Personnel Costs	31	-	191	-	222
CGIAR Collaboration Costs	-	-	-	-	-
Other Collaboration Costs	5	-	320	-	325
Supplies and Services	29	-	346	-	375
Operational Travel	3	-	29	-	32
Depreciation/Amortization	-	-	8	-	8
Cost Sharing Percentage	-	-	19	-	19
Total Direct Costs	68	-	913	-	981
Indirect Costs	10	-	55	-	65
Total Costs	78	-	968	-	1,046
Deferred Depreciation	-	-	30	-	30
Grand Total - All Costs	78	-	998	-	1,076

CRP24 WLE - Funding Report

For the year ended 31 December 2019

In U.S. Dollars Thousands

Description	Windows 1 & 2
Opening Balance	(8)
Add: Cash Receipts from Lead Center	78
Less: Disbursements	(78)
Closing Balance	(8)

Appendix 5 - Schedule of CRP Expenditures and Funding Report as Participating Center (cont.)

PTF32 BIGDATA - Expenditure and Funding Report

PTF32 BIGDATA - Expenditure Report

For the year ended 31 December 2019

In U.S. Dollars Thousands

Expenses by Natural Classification	Windows 1 & 2	Window 3	Bilateral	Center Funds	Total
Personnel Costs	28	-	-	-	28
CGIAR Collaboration Costs	-	-	-	-	-
Other Collaboration Costs	-	-	-	-	-
Supplies and Services	15	-	-	-	15
Operational Travel	-	-	-	-	-
Depreciation/Amortization	-	-	-	-	-
Cost Sharing Percentage	-	-	-	-	-
Total Direct Costs	43	-	-	-	43
Indirect Costs	7	-	-	-	7
Total Costs	50	-	-	-	50
Deferred Depreciation	-	-	-	-	-
Grand Total - All Costs	50	-	-	-	50

PTF32 BIGDATA - Funding Report

For the year ended 31 December 2019

In U.S. Dollars Thousands

Description	Windows 1 & 2
Opening Balance	(9)
Add: Cash Receipts from Lead Center	44
Less: Disbursements	(50)
Closing Balance	(15)

Appendix 5 - Schedule of CRP Expenditures and Funding Report as Participating Center (cont.)

PTF33 GENE BANK - Expenditure and Funding Report

PTF33 GENE BANK - Expenditure Report

For the year ended 31 December 2019

In U.S. Dollars Thousands

Expenses by Natural Classification	Windows 1 & 2	Window 3	Bilateral	Center Funds	Total
Personnel Costs	99	-	804	-	903
CGIAR Collaboration Costs	-	-	-	-	-
Other Collaboration Costs	2	-	-	-	2
Supplies and Services	528	-	704	-	1,232
Operational Travel	87	-	13	-	100
Depreciation/Amortization	75	-	17	-	92
Cost Sharing Percentage	31	-	1	-	32
Total Direct Costs	822	-	1,539	-	2,361
Indirect Costs	301	-	74	-	375
Total Costs	1,123	-	1,613	-	2,736
Deferred Depreciation	331	-	(15)	-	316
Grand Total - All Costs	1,454	-	1,598	-	3,052

PTF33 GENE BANK - Funding Report

For the year ended 31 December 2019

In U.S. Dollars Thousands

Description	Windows 1 & 2
Opening Balance	(260)
Add: Cash Receipts from Lead Center	1,616
Less: Disbursements	(1,454)
Closing Balance	(98)

Appendix 5 - Schedule of CRP Expenditures and Funding Report as Participating Center (cont.)

Total CRP/PTF - Expenditure Report
For the year ended 31 December 2019
In U.S. Dollars Thousands

Expenses by Natural Classification	Windows 1 & 2	Window 3	Bilateral	Center Funds	Total
Personnel Costs	2,815	606	3,601	-	7,022
CGIAR Collaboration Costs	35	307	-	-	342
Other Collaboration Costs	202	507	2,126	-	2,835
Supplies and Services	2,538	879	4,667	-	8,084
Operational Travel	331	186	479	-	996
Depreciation/Amortization	266	33	235	-	534
Cost Sharing Percentage	31	32	209	-	272
Total Direct Costs	6,218	2,550	11,317	-	20,085
Indirect Costs	1,126	270	1,257	-	2,653
Total Costs	7,344	2,820	12,574	-	22,738
Deferred Depreciation	190	(33)	(45)	-	112
Grand Total - All Costs	7,534	2,787	12,529	-	22,850

Appendix 6 - Schedule of Non-Portfolio Expenditure Report

Non-Portfolio - Expenditure Report

For the year ended 31 December 2019

In U.S. Dollars Thousands

Expenses by Natural Classification	Windows 1 & 2	Window 3	Bilateral	Center Funds	Total
Personnel Costs	-	56	1,276	3,204	4,536
CGIAR Collaboration Costs	-	-	-	14	14
Other Collaboration Costs	-	218	592	-	810
Supplies and Services	-	126	1,993	476	2,595
Operational Travel	-	33	188	184	405
Depreciation/Amortization	-	-	25	615	640
Cost Sharing Percentage	-	2	78	1	81
Total Direct Costs	-	435	4,152	4,494	9,081
Indirect Costs	-	54	415	(3,122)	(2,653)
Total Costs	-	489	4,567	1,372	6,428
Deferred Depreciation	-	-	-	-	-
Grand Total - All Costs	-	489	4,567	1,372	6,428

Appendix 7 - Schedule of Total ICARDA Expenditure Report

Total ICARDA – CRP/PTF and Non-Portfolio - Expenditure Report

For the year ended 31 December 2019

In U.S. Dollars Thousands

Expenses by Natural Classification	Windows 1 & 2	Window 3	Bilateral	Center Funds	Total
Personnel Costs	2,815	662	4,877	3,204	11,558
CGIAR Collaboration Costs	35	307	-	14	356
Other Collaboration Costs	202	725	2,718	-	3,645
Supplies and Services	2,538	1,005	6,660	476	10,679
Operational Travel	331	219	667	184	1,401
Depreciation/Amortization	266	33	260	615	1,174
Cost Sharing Percentage	31	34	287	1	353
Total Direct Costs	6,218	2,985	15,469	4,494	29,166
Indirect Costs	1,126	324	1,672	(3,122)	-
Total Costs	7,344	3,309	17,141	1,372	29,166
Deferred Depreciation	190	(33)	(45)	-	112
Grand Total - All Costs	7,534	3,276	17,096	1,372	29,278

Appendix 8 - Schedule of Funds In Trust

Year ended 31 December 2019

In U.S. Dollars Thousands

A. Fund In Trust - Receivable

Funds in Trust - Total

Balance, 01 January	428
Receipts	(30)
Disbursements	0
Provision	(130)
Balance, 31 December	268

Funds In Trust - Details

FT1002 - Project Facilitation unit PFU Tashkent

Balance: January 1	262
Receipts	0
Disbursements	0
Provision	(130)
Balance, December 31	132

FT1013 - International Potato Center -CIP (PFU)

Balance: January 1	11
Receipts	0
Disbursements	0
Balance, December 31	11

FT3032 TASHKENT - 200233- FIT - ICARDA Project Facilitation Unit (PFU) - ICARDA

Balance: January 1	154
Receipts	(30)
Disbursements	-
Balance, December 31	124

Appendix 8 - Schedule of Funds In Trust (cont.)

Year ended 31 December 2019 (cont.)

In U.S. Dollars Thousands

B. Fund In Trust - Payable

Funds in Trust - Total

Balance: January 1	(3,245)
Receipts	(1,266)
Disbursements	997
Balance, December 31	(3,514)

Funds In Trust - Details

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

Balance: January 1	(29)
Receipts	0
Disbursements	0
Balance, December 31	(29)

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

Balance: January 1	(123)
Receipts	(102)
Disbursements	51
Balance, December 31	(174)

FT1006 - Central Asia and the Caucasus Association of Agricultural research institutions CACAARI (PFU)

Balance: January 1	(4)
Receipts	(2)
Disbursements	-
Balance, December 31	(6)

FT1008 - Morocco

Balance: January 1	(2,898)
Receipts	(490)
Disbursements	337
Balance, December 31	(3,051)

Appendix 8 - Schedule of Funds In Trust (cont.)

Year ended 31 December 2019 (cont.)

In U.S. Dollars Thousands

FT1010 - Bioversity Tushkent (PFU)

Balance: January 1	(36)
Receipts	(402)
Disbursements	334
Balance, December 31	(104)

FT1014 - International Water Management Institute - IWMI

Balance: January 1	49
Receipts	(270)
Disbursements	187
Balance, December 31	(34)

FT1016 - International center for Bio saline Agriculture ICBA

Balance: January 1	(140)
Receipts	-
Disbursements	79
Balance, December 31	(61)

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

Balance: January 1	(64)
Receipts	-
Disbursements	9
Balance, December 31	(55)



Established in 1977, the International Center for Agricultural Research in the Dry Areas (ICARDA) is a non-profit, CGIAR Research Center that focusses on delivering innovative solutions for sustainable agricultural development in the non-tropical dry areas of the developing world. We provide innovative, science-based solutions to improve the livelihoods and resilience of resource-poor smallholder farmers. We do this through strategic partnerships, linking research to development, and capacity development, and by taking into account gender equality and the role of youth in transforming the non-tropical dry areas.
www.icarda.org



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