



International Center for Agricultural Research in The Dry Areas

Financial Statements

As at and for the years ended 31 December 2020 and 2019

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2020 Institutional Highlights	3
Board Statement on Risk Management and Internal Control	5
Management Statement of Responsibilities for Financial Reporting	6
Independent Auditor's Report	7
Statement of Financial Position	10
Statement of Activities and Other Comprehensive Income	11
Expenses by Natural Classification	12
Statement of Changes in Net Assets	13
Statement of Cash Flows	14
Notes to Financial Statements	15
Appendix 1- Schedule of Grant Revenue	36
Appendix 2- Schedule of Restricted Grant Pledges and Expenses	39
Appendix 3- Schedule of Property and Equipment	49
Appendix 4- Indirect Cost Rate Computation	50
Appendix 5 - Schedule of CRP Expenditures and Funding Report as Participating Center	51
CRP13 Livestock - Expenditure and Funding Report	51
CRP17 Wheat - Expenditure and Funding Report	52
CRP18 GLDC - Expenditure and Funding Report	53
CRP22 CCAFS - Expenditure and Funding Report	54
CRP23 PIM - Expenditure and Funding Report	55
CRP24 WLE - Expenditure and Funding Report	56
PTF32 BIGDATA - Expenditure and Funding Report	57
PTF33 GENE BANK - Expenditure and Funding Report	58
PTF34 GENDER - Expenditure and Funding Report	59
Appendix 6 - Schedule of Non-Portfolio Expenditure Report	61
Appendix 7 - Schedule of Total ICARDA Expenditure Report	62
Appendix 8- Schedule of Funds In Trust	63



2020 Institutional Highlights

Statement by the Chair of the Board of Trustees of ICARDA

ICARDA Board of Trustees is responsible for overseeing the Center's governance and for ensuring it achieves its mission and objectives in a financially sustainable manner. In 2020, despite challenges due to the Covid-19 pandemic and uncertainties of transition to One CGIAR, ICARDA continued to deliver innovation and capacity development for a sustainable transition of agri-food systems across the non-tropical drylands. Proactive and cautious management, combined with a strong commitment from staff and the continuous support of ICARDA's partners, particularly NARS and donors, have made this possible.

One CGIAR Transition

In 2020, the move to [One CGIAR](#) gathered real momentum. With an ambitious aim to further integrate CGIAR's assets, partnerships and operations to deliver greater impact, One CGIAR will ensure that ICARDA can fully and effectively respond to new and emerging global challenges in the drylands of Africa and Asia.

As part of this transformation, in January, a [Transition Consultation Forum](#) was formed to allow for multi-stakeholder input and advice on the transition, along with thematic Transition Advisory Groups and a Transition Program Management Unit. Also, in 2020, welcome steps toward unified governance under One CGIAR were made. The [System Board](#) was reconstituted in September, at which time the three members of the [Executive Management Team](#) ('EMT') began their tenure. The EMT will further steer the transition to One CGIAR, under the oversight of the System Board. In October, all System Board members became *ex officio* members of ICARDA's Board of Trustees.

A major milestone in 2020 was the development and approval by the System Council in December of the new [CGIAR 2030 Research and Innovation Strategy](#) and the CGIAR Performance and Results Management Framework, which constitute a bold and relevant framework for research and results with the potential for transformative change.

Highlights

Research and Innovation: Key elements of the DryArc Initiative were reflected in the One CGIAR Research and Innovation Strategy, to support strong partnerships and contributing to knowledge sharing and systemic transformation of dryland agri-food systems, including with NARS, the private sector, and development agencies. A portfolio of 21 ready-to-scale innovations for the drylands, produced by ICARDA over the last two decades, were described and published in international standards and made available for One CGIAR Initiatives. ICARDA led the stakeholder consultation of the MENA Grand Challenge of the Two Degree Initiative, in collaboration with IWMI, IFPRI and WorldFish, building on our strong relationships with FAO and NARS in the region and supporting the inclusion of CWANA in the One CGIAR Research Portfolio. The Modernization of Breeding strategy was implemented with new facilities in the ICARDA Research Platform in Morocco, in close collaboration with CIMMYT (for wheat) and ICRISAT (for Kabuli chickpea) and under the CGIAR's Excellence in Breeding Platform and Crops to End Hunger Initiative. NARS were involved in the process (especially in Morocco, Lebanon, Egypt, Ethiopia, India, and Sudan) with the support of the Arab Fund for Economic and Social Development (AFESD). A nucleus group has also been established at the Agricultural Genetic Engineering Research Institute in Cairo, Egypt working on genome editing and has joined the Community of Practice on genome editing within the CGIAR.

Advancing Gender Equity: The results of a survey carried out with 100 female and 100 male dryland farmers in rural Egypt and Tunisia suggested that building women's resilience to the impact of Covid-19 and beyond, through better



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, 2020 and 2019, 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

Brigitte Laude
Director of Corporate Services

10 May 2021

Independent Auditor’s Report

To the Board of Trustees of
International Center for Agricultural Research in the Dry Areas (DRAFT)

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 2020, 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 materials respects, the financial position of the Center as at 31 December 2020, 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 *Auditor’s 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’ International Code of Ethics for Professional Accountants (including International Independence Standards)(IESBA Code)* together with the ethical requirements that are relevant to our audit of the financial statements in Lebanon and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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 Board Statement on Risk Assessment and Internal Control, the information included in the Management Statement of Responsibilities for Financial Reporting 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 Auditor's Report

To the Board of Trustees of
International Center for Agricultural Research in the Dry Areas (continued) (DRAFT)

Responsibilities of Management and Those Charged with Governance of 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.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 'Reasonable assurance' is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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 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 judgement 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.
- 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, then we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Center to cease to continue as a going concern.

Independent Auditor's Report

To the Board of Trustees of
International Center for Agricultural Research in the Dry Areas (continued) (DRAFT)

Auditor's Responsibilities for the Audit of the Financial Statements (continued)

- 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 of the Center.

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.

[DATE]

Beirut, Lebanon

International Center for Agricultural Research in The Dry Areas

Statement of Financial Position

As at 31 December 2020 and 2019

In U.S. Dollars Thousands

	Notes	31 December 2020	31 December 2019
ASSETS			
Current Assets			
Cash and cash equivalents	3	15,822	8,466
Accounts Receivable			
<i>Donors</i>	4	5,185	8,913
<i>Employees</i>	5	134	131
<i>Others, net</i>	6	1,185	2,833
Funds in Trust	7	-	268
Advances and prepayments	8	650	243
Total current assets		22,976	20,854
Non-current assets			
Property and equipment	9	1,509	1,366
Intangible assets	10	52	263
Right-of-use Assets	11	216	289
Total non-current assets		1,777	1,918
TOTAL ASSETS		24,753	22,772
LIABILITIES			
Current liabilities			
Accounts payables			
<i>Deferred income from donors</i>	12	6,919	4,925
<i>Employees</i>	13	1,271	765
<i>Accruals</i>	14	1,451	1,269
<i>Others</i>	15	2,102	2,004
Lease Liabilities	16	147	160
Provisions	17	1,180	1,329
Funds in Trust	18	3,400	3,514
Total current liabilities		16,470	13,966
Non- Current liabilities			
Lease Liabilities	16	71	115
Provisions	17	2,588	2,992
Total non-current liabilities		2,659	3,107
TOTAL LIABILITIES		19,129	17,073
NET ASSETS			
Unrestricted Net assets			
<i>Undesignated</i>	20	746	781
<i>Designated Special Funds</i>	20	3,267	3,000
<i>Designated Property and Equipment</i>	20	1,524	1,742
<i>IFRS Adoption</i>	20	87	176
TOTAL NET ASSETS		5,624	5,699
TOTAL LIABILITIES AND NET ASSETS		24,753	22,772

Notes 1 to 25 form part of these financial statements

International Center for Agricultural Research in The Dry Areas

Statement of Activities and Other Comprehensive Income

For the years ended 31 December

In U.S. Dollars Thousands

	Notes	2020						2019							
		Unrestricted		Restricted		Total		Un-restricted		Restricted		Total			
		Portfolio	Non-Portfolio	Portfolio	Non-Portfolio	Portfolio	Non-Portfolio	Portfolio	Non-Portfolio	Portfolio	Non-Portfolio	Portfolio	Non-Portfolio		
Revenue															
Grant Revenue															
Window 1 & 2	App 1	-	-	6,437	-	6,437	-	-	7,344	-	7,344	-	7,344		
Window 3	App 1	-	-	2,534	173	2,534	173	2,707	2,820	439	2,820	489	3,309		
Bilateral	App 1	-	-	10,710	4,939	10,710	4,939	15,649	-	12,574	4,567	12,574	4,567		
Total Grant Revenue		-	-	19,681	5,112	19,681	5,112	24,793	-	22,738	5,006	22,738	5,056	27,794	
Other Revenue and Gains	Note 19	-	783	-	-	-	783	783	-	408	-	-	408		
Total Revenue		-	783	19,681	5,112	19,681	5,895	25,576	-	458	22,738	5,006	22,738	5,464	28,202
Expenses and Losses															
Research Expenses		-	14	14,009	3,782	14,009	3,796	17,805	-	583	16,908	3,728	16,908	4,311	21,219
CGIAR Collaboration Costs		-	27	221	3	221	30	251	-	14	342	-	342	14	356
Other Collaboration Costs		-	-	3,121	679	3,121	679	3,800	-	-	2,835	810	2,835	810	3,645
General and Administration Expenses		-	48	2,330	648	2,330	696	3,026	-	825	2,653	468	2,653	1,293	3,946
Other Expenses and Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses and Losses		-	89	19,681	5,112	19,681	5,201	24,882	-	1,422	22,738	5,006	22,738	6,428	29,166
Operating Surplus/Deficit		-	694	-	-	-	694	694	-	(964)	-	-	-	(964)	(964)
Non Operating															
Provision - Doubtful Donor Receivable		-	(61)	-	-	-	(61)	(61)	-	(130)	-	-	-	(130)	(130)
Write-back of Donor Receivable Provision		-	-	-	-	-	-	-	-	263	-	-	-	263	263
Project Facilitation Unit Provision		-	(268)	-	-	-	(268)	(268)	-	-	-	-	-	-	-
IFRS Transition Adjustments		-	(89)	-	-	-	(89)	(89)	-	(371)	-	-	-	(371)	(371)
Provision - Bank Asset Impairment		-	-	-	-	-	-	-	-	(3)	-	-	-	(3)	(3)
Reversal of Provision - Contingent Legal Claim		-	-	-	-	-	-	-	-	95	-	-	-	95	95
Gain/ (Loss) on sale of asset(s)		-	14	-	-	-	14	14	-	(9)	-	-	-	(9)	(9)
Interest Expense of Right-of-Use Assets		-	(12)	-	-	-	(12)	(12)	-	(20)	-	-	-	(20)	(20)
Finance Income		-	5	-	-	-	5	5	-	76	-	-	-	76	76
(Finance Expenses)		-	(358)	-	-	-	(358)	(358)	-	(5)	-	-	-	(5)	(5)
Total Non Operating		-	(769)	-	-	-	(769)	(769)	-	(104)	-	-	-	(104)	(104)
SURPLUS/(DEFICIT) FOR THE YEAR		-	(75)	-	-	-	(75)	(75)	-	(1,068)	-	-	-	(1,068)	(1,068)
OTHER COMPREHENSIVE INCOME															
Unrealized gain/loss-Hedging activities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Actuarial gain/loss-Defined benefit plan		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-total Other Comprehensive Income		-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMPREHENSIVE SURPLUS/DEFICIT FOR THE YEAR		-	(75)	-	-	-	(75)	(75)	-	(1,068)	-	-	-	(1,068)	(1,068)

Notes 1 to 25 form part of these financial statements

International Center for Agricultural Research in The Dry Areas

Expenses by Natural Classification

For the years ended 31 December

In U.S. Dollars Thousands

Expenses and Losses	2020						Grand Total
	Unrestricted		Restricted		Total		
	Portfolio	Non-Portfolio	Portfolio	Non-Portfolio	Portfolio	Non-Portfolio	
Personnel Costs (Note 21)	-	2,534	6,844	2,034	6,844	4,568	11,412
CGIAR Collaboration Costs	-	27	221	3	221	30	251
Non CGIAR Collaboration Costs	-	-	3,121	679	3,121	679	3,800
Supplies and Services	-	21	6,408	1,565	6,408	1,586	7,994
Travel	-	26	295	76	295	102	397
Depreciation/Amortization	-	458	204	21	204	479	683
Cost Sharing Percentage	-	1	258	86	258	87	345
Total Direct Costs	-	3,067	17,351	4,464	17,351	7,531	24,882
Indirect Costs	-	(2,978)	2,330	648	2,330	(2,330)	-
Total - All Costs	-	89	19,681	5,112	19,681	5,201	24,882

	2019						Grand Total
	Unrestricted		Restricted		Total		
	Portfolio	Non-Portfolio	Portfolio	Non-Portfolio	Portfolio	Non-Portfolio	
	-	3,204	7,022	1,332	7,022	4,536	11,558
	-	14	342	-	342	14	356
	-	-	2,835	810	2,835	810	3,645
	-	526	8,084	2,069	8,084	2,595	10,679
	-	184	996	221	996	405	1,401
	-	615	534	25	534	640	1,174
	-	1	272	80	272	81	353
	-	4,544	20,085	4,537	20,085	9,081	29,166
	-	(3,122)	2,653	469	2,653	(2,653)	-
	-	1,422	22,738	5,006	22,738	6,428	29,166

Notes 1 to 25 form part of these financial statements

International Center for Agricultural Research in The Dry Areas

Statement of Changes in Net Assets

Years ended 31 December 2020 and 2019

In U.S. Dollars Thousands

	Undesignated General	Designated (Note 20)					IFRS Impact	TOTAL
		Special fund-general	Special fund-staff contributions	Property and Equipment	Reserve for Replacement of Property and Equipment	Sub-total Designated Property and Equipment		
Adjusted Balance at 1 January 2019	497	-		1,644	4,067	5,711	559	6,767
Deficit for the year	(697)	-	-		-	-	(371)	(1,068)
Reclassification of net assets	981	3,000	-	98	(4,067)	(3,969)	(12)	-
Balance at 31 December 2019	781	3,000	-	1,742	-	1,742	176	5,699
Deficit for the year	14	-	-	-	-	-	(89)	(75)
Reclassification of net assets	(49)	-	267	(268)	50	(218)	-	-
Balance at 31 December 2020	746	3,000	267	1,474	50	1,524	87	5,624

Note 20

Note 20

Notes 1 to 25 form part of these financial statements

International Center for Agricultural Research in The Dry Areas

Statement of Cash Flows

Years ended 31 December 2020 and 2019

In U.S. Dollars Thousands

	2020	2019
Cash flows from operating activities		
Deficit for the year	(75)	(1,068)
Adjustments to reconcile changes in net assets to net cash provided by operating activities (used in) operating activities		
Depreciation	402	1,048
Right of use - Lease asset	159	166
Amortization	211	331
Asset disposal	(388)	(2,477)
Finance lease interest	12	20
Interest income	(5)	(22)
Unrealized foreign exchange Loss (Gain)	358	(54)
(Increase)/Decrease in assets		
Accounts receivable		
<i>Donors</i>	3,728	(1,985)
<i>Employees</i>	(3)	9
<i>Fund In Trust</i>	268	234
<i>Others, net</i>	1,648	(1,426)
Advances and prepayments	(407)	(95)
Increase/(decrease) in liabilities		
Accounts payable		
<i>Deferred income from donors</i>	1,994	352
<i>Employees</i>	506	3
<i>Accruals</i>	182	247
<i>Others</i>	98	(269)
<i>Lease liabilities</i>	(143)	(162)
Fund In Trust	(114)	209
Staff provisions	(553)	979
Net cash inflow/ (outflow) from operating activities	7,878	(3,960)
Cash flows from investing activities		
Additions to property and equipment	(545)	(740)
Acquisition of intangible assets	-	(77)
Disposal of Assets	388	2,489
Finance lease interest	(12)	(20)
Interest received	5	22
Net cash (outflow)/inflow from investing activities	(164)	1,674
Net effect of foreign exchange	(358)	54
Net increase/ (decrease) in cash and cash equivalents	7,356	(2,232)
Cash and cash equivalents at 1 January	8,466	10,698
Cash and cash equivalents at 31 December	15,822	8,466

Notes 1 to 25 form part of these financial statements

International Center for Agricultural Research in The Dry Areas

Notes to Financial Statements

Years ended 31 December 2020 and 2019

In U.S. Dollars Thousands

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 2020 Program of Work and Budget and the 2021 Program of Work and Budget approved in November 2020 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. 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.

In September 2020, the ICARDA Board formally joined the One CGIAR. ICARDA strongly supports the evolution of the One CGIAR. The Director General, research leaders and other staff have contributed to the maximum extent in the development of the new research agenda, the design of the structure of the One CGIAR and the planning of the transition. The System Council endorsed the new One CGIAR Research and Innovation Strategy in November 2020 and the One CGIAR operational structure in March 2021.

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 three (1 – Big Data; 2 – Genebank and 3- Gender). ICARDA does not lead a CRP.

The CRPs will end at the end of 2021. The One CGIAR will launch a new series of global research programs in 2021 and 2022.

1.3 Staffing

The Center employed 58 internationally recruited staff and 152 nationally recruited staff as at 31 December 2020 (2019 – 70 internationally recruited staff and 188 nationally recruited staff) in 13 countries. Women represent 32% of staff in 2020 (31% in 2019).

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 even though the 2020 deficit has been modest, thanks to prioritization of its research activities and rationalization of costs, improved cost recovery, targeted grants for select underfunded activities, and voluntary staff contributions.

ICARDA has a committed grant portfolio that goes until 2024. As of April 2021, USD 16m is available to spend from 2022 onward from current bilateral grants. A number of resource mobilization initiatives are underway. The grant proposal pipeline is USD 80 million strong. ICARDA is trusted by the governments and partners it works with, as shown in Note 25 which details the in-kind support received from governments. The reorganization of research delivery formally effective on January 1, 2021 is making the organization stronger, and therefore more attractive to donors and partners. ICARDA Board members, management and research leaders are actively involved in the activities linked to the formation of the "One CGIAR" which is co-led by funders of the CGIAR and the CGIAR centers. ICARDA is on track to become the Hub in CWANA for the One CGIAR anchoring the organization strongly in the new system.

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

A number of amendments to existing IFRS standards are effective from January 1, 2020. These changes do not however have any material effect on the financial statements of ICARDA. They include amendments to References to Conceptual Framework in IFRS Standards, definition of a Business (Amendments to IFRS 3), definition of Material (Amendments to IAS 1 and IAS 8), Interest Rate Benchmark Reform (Amendments to IFRS 9, IAS 39 and IFRS 7) and Extension of the Temporary Exemption from Applying IFRS 9 (Amendments to IFRS 4).

The details of the changes in accounting policies are disclosed in section 2.3.

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.

(a) 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.

(b) Employees

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

(c) Other CGIAR Centers

This includes advances made to other CGIAR Centers.

(d) 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.

Asset	Expected useful life (in years)
Building	20
Plant and Equipment	10
Computers and Software	5 - 10
Motor Vehicle	5 - 10
Leasehold Improvements	5 - 10

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

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.

(a) 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.

(b) Employees

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

(c) Others

These include all other liabilities the center has incurred and has been billed for, which remain unpaid as at the 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

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.

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 25 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:

(a) 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.

(b) 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

(a) 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.

(b) 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.

(c) 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.

(d) 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:

- significant financial difficulty of the borrower or issuer;
- a breach of contract such as a default;
- the restructuring of a loan or advance by the Center on terms that the Center would not consider otherwise;
- it is probable that the borrower will enter bankruptcy or other financial reorganization;
- 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. Large local currency balances held in India and Syria 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 2020, cash balances held in bank accounts in Lebanon represent less than 0.35% of the overall total cash balance.

<i>In U.S. Dollars Thousands</i>	31-Dec-20	31-Dec-19
Cash on hand and in bank	15,944	8,450
Cash equivalents	-	138
	15,944	8,588
Less: Allowance for asset impairment	(122)	(122)
	15,822	8,466

The Center's exposure to credit and currency risks related to cash and cash equivalents and allowance for asset impairment are disclosed in Note 24.

Note 4 - Accounts Receivable - Donors

<i>In U.S. Dollars Thousands</i>	31-Dec-20	31-Dec-19
W1 & W2 (Including CRP)	65	1,486
Unrestricted W3	-	50
Restricted W3	110	374
Restricted Bilateral	5,075	7,706
	5,250	9,616
Less: Allowance for Bad Debts	(65)	(703)
	5,185	8,913

The Center's exposure to credit and currency risks related to receivables and allowance for bad debts are disclosed in Note 24.

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

<i>In U.S. Dollars Thousands</i>	31-Dec-20	31-Dec-19
Balance at beginning of period	(703)	(1,063)
Provision	(61)	-
Write-off / Write-back	699	360
	(65)	(703)

Note 5 - Accounts Receivable - Employees

<i>In U.S. Dollars Thousands</i>	31-Dec-20	31-Dec-19
Personal Account	153	150
	153	150
Less: Allowance for Bad Debts	(19)	(19)
	134	131

The Center's exposure to credit and currency risks related to receivables and allowance for bad debts are disclosed in Note 24.

Note 6 - Accounts Receivable – Others, net

<i>In U.S. Dollars Thousands</i>	31-Dec-20	31-Dec-19
AIARC	246	1,895
Advances to Collaborators	752	743
Others	187	195
	1,185	2,833

The Center's exposure to credit and currency risks related to receivables and allowance for bad debts are disclosed in Note 24.

Note 7 – Accounts Receivable Funds in Trust

<i>In U.S. Dollars Thousands</i>	31-Dec-20	31-Dec-19
Funds in Trust	398	398
	398	398
Less: Allowance for Bad Debts	(398)	(130)
	-	268

The Center's exposure to credit and currency risks related to receivables and allowance for bad debts are disclosed in Note 24.

Note 8 - Advances and Prepayments

<i>In U.S. Dollars Thousands</i>	31-Dec-20	31-Dec-19
Advances to suppliers	650	243
	650	243

Note 9 - Property and Equipment

Details of property and equipment at 31 December 2020:

<i>In U.S. Dollars Thousands</i>	Unrestricted	Restricted	Total
Cost			
Balance, 01 Jan	12,875	21,005	33,880
Additions	13	532	545
Adjustments	(4)	(384)	(388)
Balance, 31 Dec	12,884	21,153	34,037
Accumulated depreciation			
Balance, 01 Jan	12,301	20,213	32,514
Charges	88	225	313
IFRS Depreciation changes	-	89	89
Adjustments	(4)	(384)	(388)
Balance, 31 Dec	12,385	20,143	32,528
Net book value	499	1,010	1,509

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 Adoption Depreciation Adjustment	-	371	371
Adjustments	(47)	(2,430)	(2,477)
Balance, 31 Dec	12,301	20,213	32,514
Net book value	574	792	1,366

Note 10 - Intangible Assets

<i>In U.S. Dollars Thousands</i>	31-Dec-20	31-Dec-19
Cost		
Balance at beginning of period	1,655	1,578
Additions	-	77
Balance at end of period	1,655	1,655
Accumulated amortization		
Balance at beginning of period	1,392	1,061
Charges	211	331
Balance at end of period	1,603	1,392
Net book value	52	263

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-20	31-Dec-19
Cost		
Balance at beginning of period	455	455
Additions	86	-
Balance at end of period	541	455
Accumulated amortization		
Balance at beginning of period	166	-
Charges	159	166
Balance at end of period	325	166
Net book value	216	289

Note 12 - Deferred Income from Donors

<i>In U.S. Dollars Thousands</i>	31-Dec-20	31-Dec-19
W1 & W2 (Including CRP)	1,996	314
Restricted W3	1,487	1,033
Restricted Bilateral	3,436	3,578
	6,919	4,925

Note 13 - Accounts Payable – Employees

<i>In U.S. Dollars Thousands</i>	31-Dec-20	31-Dec-19
Personal accounts	786	765
Performance awards and adjustments	485	-
	1,271	765

Note 14 - Accruals

<i>In U.S. Dollars Thousands</i>	31-Dec-20	31-Dec-19
Accrued expenses	1,451	1,269
	1,451	1,269

Note 15 - Accounts Payable – Others

<i>In U.S. Dollars Thousands</i>	31-Dec-20	31-Dec-19
Suppliers	932	1,340
System Management Office	310	329
Collaborators	101	89
Others	759	246
	2,102	2,004

Note 16 – Lease Liabilities- Current and Non-Current

Lease Liabilities refer to right-of-use assets.

<i>In U.S. Dollars Thousands</i>	31-Dec-20	31-Dec-19
Balance at beginning of period	275	437
Addition during the period	86	-
Lease payments	(155)	(182)
Finance charges	12	20
Balance at end of period	218	275

Lease liabilities consist of:

<i>In U.S. Dollars Thousands</i>	31-Dec-20	31-Dec-19
Current lease liabilities	147	160
Non Current lease liabilities	71	115
Net book value	218	275

Note 17 – Provisions- Current and Non-Current

<i>In U.S. Dollars Thousands</i>	31-Dec-20	31-Dec-19
Staff Provisions (a)	3,685	4,238
Operational expenses provision (b)	83	83
	3,768	4,321

(a) Staff Provisions

Provisions consist of:

<i>In U.S. Dollars Thousands</i>	31-Dec-20	31-Dec-19
Staff-related provisions (merit 2020, inflation...)	871	808
Taxes payable - employees	226	438
Non-Current portion of employee accrued benefits	2,588	2,992
	3,685	4,238

Non-current accrued benefits staff consist of:

<i>In U.S. Dollars Thousands</i>	31-Dec-20	31-Dec-19
Vacation	404	660
End of service indemnity	813	895
Repatriation provision	395	423
Pension scheme	976	1,014
	2,588	2,992

(b) Operational expenses provision

<i>In U.S. Dollars Thousands</i>	31-Dec-20	31-Dec-19
Country Office provision	79	79
Legal cases	4	4
	83	83

Note 18 - Accounts Payable - Funds in Trust

<i>In U.S. Dollars Thousands</i>	31-Dec-20	31-Dec-19
Funds in Trust	3,400	3,514
	3,400	3,514

Additional information on Funds-In-Trust is provided in Appendix 8.

Note 19 - Other Revenue and Gains

<i>In U.S. Dollars Thousands</i>	31-Dec-20	31-Dec-19
Write-back of provisions and other unclaimed balances	-	71
Farm and livestock produce	40	45
Service and hosting fees	222	292
Other income	254	-
Staff salary contributions	267	-
	783	408

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.

The Board has decided that, from 31 December 2019, designated funds consist of:

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

On 10 May 2021, the Board has further accepted the designation of another special fund funded from the voluntary contributions made by ICARDA staff in 2020 at the beginning of the COVID crisis in order to support the viability of the Center and in particular to preserve staff capacity.

The change in the overall value of the net assets corresponds to the year result. The fund balances are adjusted at the end of each year for the following purposes:

- adjusting the value of the fund designated for investment in property and equipment to the carrying value of fixed assets at the end of the year supplemented by any potential new investment from unrestricted funds,
- reflecting the year-end actual balance at year end of the IFRS Adoption Reserve,
- showing the special designated funds separately, and
- allocating the remaining balance to the undesignated general fund balance.

Note 21 - Employee benefits expense

<i>In U.S. Dollars Thousands</i>	31-Dec-20	31-Dec-19
Salaries and wages	8,621	7,889
Retirement benefits costs	968	1,063
Other personnel costs	1,823	2,606
	11,412	11,558

Note 22- Management compensation

<i>In U.S. Dollars Thousands</i>	31-Dec-20	31-Dec-19
Salaries and benefits	782	986
Honorarium	12	36
	794	1,022

Note 23 – Contingent Liabilities

There are no contingent liabilities at the balance sheet date.

Note 24 – Financial Instruments

24.1 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.

(a) Credit Risk

Credit risk is 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>	2020	2019
Cash in bank, net of provision	15,717	8,391
Accounts receivable	6,504	11,877
Funds in Trust	-	268
Total	22,221	20,536

Allowances for impairment

Movements of the allowance for impairment for cash and cash equivalents and doubtful accounts during the year:

	2020	2019
<i>in U.S. Dollars Thousands</i>		
Balance at beginning of period	(122)	(119)
Impairment losses on cash and cash equivalents	-	(3)
Balance at end of period	(122)	(122)
Balance at beginning of period	(703)	(1,063)
Impairment losses on accounts receivable	(60)	-
Impaired accounts receivable written-off	699	360
Balance at end of period	(64)	(703)

(b) Liquidity risk

Liquidity risk is 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:

i. Liquidity risk year 2020

	Carrying amount	Contractual cash flows	1 year or less	More than 1 year
<i>in U.S. Dollars Thousands</i>				
Accounts payables (Notes: 13,14 and 15)	4,824	(4,824)	(4,824)	-
Funds in trust (liability) (Note:18)	3,400	(3,400)	(3,400)	-
Lease Liability (Note: 16)	218	(218)	(147)	(71)
Total	8,442	(8,442)	(8,371)	(71)

ii. 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 (Notes: 13,14 and 15)	4,038	(4,038)	(4,038)	-
Funds in trust (liability) (Note:18)	3,514	(3,514)	(3,514)	-
Lease Liability (Note: 16)	275	(275)	(160)	(115)
Total	7,827	(7,827)	(7,712)	(115)

(c) Market risk

Market risk is 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. As most transactions are denominated in US Dollars, the exposure to currency risk is minimal.

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 risk year 2020

		31 December 2020						
		USD	EGP	INR	LBP	MAD	Other currencies	Total
<i>in U.S. Dollars Thousands</i>								
Current Assets								
Cash and cash equivalents	3	9,990	90	1,859	17	200	3,666	15,822
Accounts Receivables:								
• Donors	4	5,185						5,185
• Employees	5	97	4	1	2	9	21	134
• Others, net	6	727	39	307	-	40	72	1,185
Funds in Trust	7	-						-
Advances and prepayments	8	93	-	-	-	385	172	650
Current liabilities								
Account payables:								
• Deferred income from donors	12	(6,919)						(6,919)
• Employees	13	(1,029)	(25)	-	(79)	(23)	(115)	(1,271)
• Accruals	14	(1,451)						(1,451)
• Others	15	(770)	(25)	(475)	(6)	(634)	(192)	(2,102)
Lease Liabilities	16	(147)						(147)
Provisions	17	(955)	(23)	-	(7)	(177)	(18)	(1,180)
Funds in Trust	18	(3,400)						(3,400)
Net statement of financial position exposure		1,421	60	1,692	(73)	(200)	3,606	6,506

Currency 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:								
• Donors	4	8,913	-	-	-	-	-	8,913
• Employees	5	83	18	-	6	5	19	131
• Others, net	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:								
• Deferred income from donors	12	(4,925)	-	-	-	-	-	(4,925)
• Employees	13	(574)	(48)	(2)	(27)	(44)	(70)	(765)
• Accruals	14	(1,269)	-	-	-	-	-	(1,269)
• Others	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

Sensitivity analysis

The following significant exchange rates applied during the year:

	Average rate	
	2020	2019
EGP	0.063	0.060
INR	0.014	0.014
LBP	0.001	0.001
MAD	0.110	0.107

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)	
	2020	2019
EGP	(6)	(1)
INR	(169)	(164)
LBP	7	6
MAD	20	114
Others	(361)	(236)

Interest rate risk

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

24.2 Fair values

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

Note 25 – Government Grants

Several governments have generously given ICARDA the use of facilities for many years. The only change in 2020 is that the Jordan Office has now moved to the facilities provided by National Center for Agricultural Research and Extension (NCARE). 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.

Country	Facility	Host Organization	Agreement with Host Organization	Effective date of agreement	End date
Egypt	Biotechnology Laboratory and greenhouses	Agricultural Research Corporation (ARC)	AGERI-ICARDA agreement giving access to ICARDA and responsibility to fund operational costs	Jan-14	None

Country	Facility	Host Organization	Agreement with Host Organization	Effective date of agreement	End date
India	Amlaha Research Platform	Indian Council of Agricultural Research (ICAR)	ICAR-ICARDA agreement on ICARDA establishing a research platform in Amlaha with satellite hubs in West Bengal and Rajasthan. ICAR to provide 71h in Amlaha, 15-20 in WB and 30 in Rajasthan. ICARDA allowed to upgrade or create new infrastructure. ICARDA to provide costs for renovation, furniture and operational expenses. Costs paid by ICARDA to be jointly agreed.	Sep-17	None
India	Delhi Office	Indian Council of Agricultural Research (ICAR)	General statement of intent in 1986 agreement between ICAR and ICARDA. Supplemental agreement on Office space.	10-Sep-07	30 years and extendable
Jordan	Amman Office	National Center for Agricultural Research and Extension (NCARE)	Possibility described in Host Country Agreement of October 27,1977. Letter from NARC offering current space on June 11, 2020. ICARDA confirmed occupying the space since August 22, 2020 and specified all administrative and financial arrangements in a letter signed December 19, 2020.	11-Jun-20	None specified
Jordan	Mushaqar station	National Center for Agricultural Research and Extension (NCARE)	NCARE-ICARDA agreement on ICARDA establishing experimental research trials. NCARE to provide 40ha of land, office and laboratory space. Right of ICARDA to access 4 other stations. ICARDA to fund direct costs and funds to renovate the buildings at Mshaqar, drill a well, hangars.	Sep-13	None
Lebanon	Terbol Research Platform and access to Kfardan Station	Lebanese Agricultural Research Institute (LARI)	Supplementary agreement between LARI and ICARDA	10-Oct-14	9-Oct-24
Morocco	Rabat Office	National Institute for Agriculture Research (INRA)	Possibility described in MoU signed between INRA and ICARDA in October 2012. Specifics on the office in Rabat-Guich in agreement with Ministry of Agriculture and Marine Fishery signed 25 April 2014.	25-Apr-14	May not be terminated for 10 years. Land and infrastructure to revert to Morocco on termination.
Morocco	Biotechnology Rabat	National Institute for Agriculture Research (INRA)	Agreement specifies the establishment of an INRA/ICARDA Biotechnology associated lab (BAL). ICARDA to provide chemicals and supplies.	20-Mar-19	20-Mar-22

Country	Facility	Host Organization	Agreement with Host Organization	Effective date of agreement	End date
Morocco	Morocco research platform	National Institute for Agriculture Research (INRA)	Agreement between INRA and ICARDA establishing the ICARDA Morocco Research Platform. 100 ha to be provided at Merchouch together with office space and space to build two hangars (at ICARDA's cost). Access to 5 other stations. Office and laboratory space in Rabat-Guich in an independent building and space for green houses.	25-Nov-13	None
Oman	Muscat Office	Ministry of Agriculture and Fisheries	No written agreement		
Pakistan	Islamabad Office	Pakistan Agricultural Research Council (PARC)	Possibility described in MoU signed between PARC and ICARDA in 1989. Possibility confirmed in agreement with Ministry of Food, Agriculture and Livestock signed in 2004.	8-Nov-04	3 years and then 3-year extensions
Sudan	Khartoum Office	Agricultural Research Corporation (ARC)	Possibility described in MoU signed between Government of Sudan and ICARDA in 1978	21-Oct-78	3 years and then 3-year automatic extensions
Syria	Syria research platform- Tel Hadya and Breda	Syrian Government	Allocated by the Syrian government since 1977 with a minimal annual fee	1977	None
Tunisia	Tunis Office	National Institute for Agriculture Research of Tunisia (INRAT)	Possibility described in MoU signed between Government of Tunisia and ICARDA in 1980. Specific agreement on facilities to be signed in April 2021.	11-Mar-80	Automatic 3-year extensions
Turkey	Ankara Office	Ministry of Agriculture, Forestry and Rural Affairs	Possibility described in MoU signed between Ministry of Agriculture, Forestry and Rural Affairs and ICARDA in 1980 and again in 2011.	25-Mar-11	Not specified
Turkey	Rust Center	Ministry of Agriculture, Forestry and Rural Affairs	Agreement with General Directorate of Agricultural Research and Policies. The GD provides office space, laboratories, equipment and growth rooms, staff.	18-Jul-17	None
UAE	Dubai Office	Ministry of Agriculture and Fisheries	No written agreement		

International Center for Agricultural Research in The Dry Areas

Appendix 1- Schedule of Grant Revenue

For the years ended 31 December

In U.S. Dollars Thousands

	Funds available US\$'000	Receivables from donors US\$'000	Deferred revenue US\$'000	Grants revenue US\$'000	
				2020	2019
A. Unrestricted					
W3 - Unrestricted					
China	-	-	-	-	50
Subtotal Window 3 - Unrestricted	-	-	-	-	50
Total-Unrestricted	-	-	-	-	50

B. Restricted					
Windows 1 & 2					
CIAT-International Center for Tropical Agriculture	56	3	-	59	110
CIMMYT-International Maize and Wheat Improvement Centerc	2,889	-	(357)	2,532	2,789
GCDT-Global Crop Diversity Trust	1,092	-	(601)	491	1,123
ICRISAT-International Crops Research Institute for the Semi-Arid Tropics	839	-	-	839	713
IFPRI-International Food Policy Research Institute	361	-	(107)	254	238
ILRI-International Livestock Research Institute	3,046	-	(869)	2,177	2,293
IWMI-International Water Management Institute	23	62	-	85	78
Subtotal-Windows 1 & 2	8,306	65	(1,934)	6,437	7,344
Window 3					
ADA-Austrian Development Agency	-	-	-	-	135
China - Ministry of Agriculture and Rural Affairs	382	-	(238)	144	169
IFAD-International Fund for Agricultural Development	1,529	110	(340)	1,299	1,516
India-ICAR-Indian Council of Agricultural Research	1,288	-	(526)	762	1,030
Iran-AREEO-Agricultural Research Education and Extension Organization	7	-	(7)	-	-
Morocco-INRA-Institut National de la Recherche Agronomique/National Institute for Agronomic Research	609	-	(291)	318	124
Sudan-Ministry of Agriculture and Forestry	22	-	(19)	3	93
Turkey-GDAR-General Directorate of Agricultural Research and Policy	247	-	(66)	181	192
Subtotal-Window 3	4,084	110	(1,487)	2,707	3,259

International Center for Agricultural Research in The Dry Areas

Appendix 1- Schedule of Grant Revenue (continued)

For the years ended 31 December

In U.S. Dollars Thousands

	Funds available US\$'000	Receivables from donors US\$'000	Deferred revenue US\$'000	Grants revenue US\$'000	
				2020	2019
Bilateral					
AFESD-Arab Fund for Economic and Social Development	4,228	704	(491)	4,441	3,113
Afghanistan-Ministry of Agriculture, Irrigation, and Livestock (MAIL)	149	510	-	659	830
Australia-Department of Primary Industries, State of New South Wales	42	-	(7)	35	60
Australia-GRDC-Grains Research and Development Corporation	(15)	31	-	16	301
Brazil-EMBRAPA-Empresa Brasileira de Pesquisa Agropecuaria	2	-	(1)	1	28
CARE-Cooperative for Assistance and Relief Everywhere, Inc.	(2)	2	-	-	11
CAREC-Regional Environmental Center for Central Asia	291	89	-	380	227
Caritas Jordan	(1)	1	-	-	32
Caritas Switzerland	(1)	5	-	4	15
Caussade Semences Group	-	6	-	6	7
CEVA SANTE ANIMALE S.A.	8	-	-	8	10
CGIAR Trust Fund	-	8	-	8	-
Charles Sturt University	27	-	(1)	26	50
Cornell University	3	-	(4)	(1)	170
EC-European Commission	786	240	(511)	515	1,048
Egypt-Agricultural Research Center	577	-	(324)	253	177
Ethiopia-MOA-Ministry of Agriculture	80	22	-	102	37
FAO-Food and Agriculture Organization	262	272	(92)	442	858
GCC-Gulf Cooperation Council	114	316	-	430	129
GCDT-Global Crop Diversity Trust	2,160	649	(425)	2,384	2,116
Germany-BMU-/Federal Ministry for the Environment, Nature Conservation and Nuclear Safety	613	177	-	790	828
Germany-GIZ-Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH	(7)	438	(67)	364	822
ICBA-International Center For Biosaline Agriculture	(1)	1	-	-	-
IFAD-International Fund for Agricultural Development	3	5	-	8	-
IHE Delft Institute for Water Education	11	7	-	18	20
ILO-International Labour Organization	-	-	-	-	236
India - Government of West Bengal	7	-	(7)	-	125
India-State Government of Madhya Pradesh	(48)	-	-	(48)	301
India-State Government of Maharashtra	188	15	-	203	19
India-State Government of Odisha-Directorate of Agriculture and Food Production	1,917	-	(517)	1,400	1,534

International Center for Agricultural Research in The Dry Areas

Appendix 1- Schedule of Grant Revenue (continued)

For the years ended 31 December

In U.S. Dollars Thousands

	Funds available US\$'000	Receivables from donors US\$'000	Deferred revenue US\$'000	Grants revenue US\$'000	
				2020	2019
Bilateral (cont.)					
Japan-JICA-Japan International Cooperation Agency	1	-	(1)	-	-
John Innes Centre	(2)	49	-	47	44
Kuwait Fund for Arab Economic Development	480	-	(227)	253	320
Libya-Agricultural Research Center	25	-	(25)	-	-
MIT-Massachusetts Institute of Technology	67	1	-	68	170
Nigeria-Federal Ministry of Agriculture and Rural Development	(76)	76	-	-	113
OCP Foundation	220	96	(56)	260	131
OFID-OPEC Fund for International Development	257	-	(129)	128	136
PRIMA Foundation	185	-	(131)	54	-
Société des Boissons du Maroc	(1)	58	-	57	64
SLU-Swedish University of Agricultural Sciences	59	53	-	112	134
Syria Arab Republic-Ministry of Agriculture	616	-	(201)	415	385
UNDP-United Nations Development Programme	124	-	(92)	32	287
UNEP-United Nations Environmental Programme	(26)	58	-	32	55
University of Saskatchewan, Canada	(1)	1	-	-	28
University of Western Australia	96	-	(12)	84	38
USDA-United States Department of Agriculture	189	199	-	388	582
World Bank	151	-	-	151	84
Other CGIAR Centers - Bilateral					
Bioversity International	8	3	-	11	-
CIAT-International Center for Tropical Agriculture	-	41	-	41	-
CIMMYT-International Maize and Wheat Improvement Center	199	-	(134)	65	25
ICRAF-World Agroforestry Centre	(45)	112	-	67	128
ICRISAT-International Crops Research Institute for the Semi-Arid Tropics	(50)	50	-	-	-
IFPRI-International Food Policy Research Institute	(55)	56	(1)	-	314
IITA-International Institute of Tropical Agriculture	258	530	(42)	746	804
ILRI-International Livestock Research Institute	(27)	109	-	82	162
IWMI-International Water Management Institute	27	85	-	112	33
Subtotal-Bilateral	14,072	5,075	(3,498)	15,649	17,141
Total-Restricted	26,462	5,250	(6,919)	24,793	27,744
Grand Total	26,462	5,250	(6,919)	24,793	27,794

International Center for Agricultural Research in The Dry Areas

Appendix 2- Schedule of Restricted Grant Pledges and Expenses

For the year ended 31 December 2020

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	230	177	48	225	-
PTF32 BIG DATA	1-Jan-17	31-Dec-21	PTF32 BIG DATA	267	256	11	267	-
Subtotal - CIAT				497	433	59	492	-
CIMMYT-International Maize and Wheat Improvement Center								
CRP 17 WHEAT	1-Jan-17	31-Dec-21	CRP17 WHEAT	10,957	7,915	2,532	10,447	45
Subtotal - CIMMYT				10,957	7,915	2,532	10,447	45
GCDT-Global Crop Diversity Trust								
PTF 33 GENE BANK	1-Jan-17	31-Dec-21	PTF33 GENE BANK	6,543	4,795	491	5,286	309
Subtotal - GCDT				6,543	4,795	491	5,286	309
ICRISAT-International Crops Research Institute for the Semi-Arid Tropics								
CRP 18 GLDC	1-Jan-17	31-Dec-21	CRP18 GLDC	2,337	1,427	839	2,266	10
Subtotal - ICRISAT				2,337	1,427	839	2,266	10
IFPRI-International Food Policy Research Institute								
CRP 23 PIM	1-Jan-17	31-Dec-21	CRP23 PIM	1,105	727	254	981	-
Subtotal - IFPRI				1,105	727	254	981	-
ILRI-International Livestock Research Institute								
CRP 13 Livestock	1-Jan-17	31-Dec-21	CRP13 LIVESTOCK	7,838	4,968	2,077	7,045	7
PTF 34 Gender	1-Jan-20	31-Dec-20	PTF 34 GENDER	100	-	100	100	-
Subtotal - ILRI				7,938	4,968	2,177	7,145	7
IWMI-International Water Management Institute								
CRP 24 WLE	1-Jan-17	31-Dec-21	CRP24 WLE	329	244	85	329	-
Subtotal - IWMI				329	244	85	329	-
Total - Window 1 & 2				29,706	20,510	6,437	26,947	371
Window 3								
China - Ministry of Agriculture and Rural Affairs								
Establishment of the CAAS-ICRISAT-ICARDA Joint Center of Excellence for Dryland Agriculture (CEDA)	1-Jul-08	31-Dec-21	NON-PORTFOLIO	175	120	6	126	-
Integrated Crop and Water Management in Dry Areas	1-Jan-17	31-Dec-20	NON-PORTFOLIO	169	154	15	169	-
Integrated Crop-Livestock Production Systems	1-Jan-20	31-Dec-20	CRP13 LIVESTOCK	30	-	21	21	-
Integrated Crop and Water Management in Dry Areas	1-Jan-20	31-Dec-20	NON-PORTFOLIO	77	-	58	58	-
Integrated Crop Barley	1-Jan-20	31-Dec-20	CRP13 LIVESTOCK	22	-	22	22	-
Integrated Crop Faba bean	1-Jan-20	31-Dec-20	NON-PORTFOLIO	22	-	21	21	-
Subtotal - China				495	274	144	418	-

International Center for Agricultural Research in The Dry Areas

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

For the year ended 31 December 2020

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
IFAD-International Fund for Agricultural Development								
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-Dec-20	CRP18 GLDC	2,500	1,932	538	2,470	(11)
Integrated Crop-Livestock under Conservation Agriculture Phase II	13-Apr-18	30-Jun-22	CRP17 WHEAT	2,500	705	515	1,220	20
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	1,800	358	246	604	-
Subtotal - IFAD				6,800	2,995	1,299	4,294	9

India-ICAR-Indian Council of Agricultural Research								
India Offices – South Asia & China Regional Program (SACRP) & Food Legume Research Platform (FLRP)	1-Apr-17	31-Mar-22	CRP18 GLDC	1,214	907	307	1,214	-
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	176	115	61	176	-
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	374	272	102	374	-
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	333	271	62	333	-
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	114	-	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	143	45	188	-
Project 4: Sub project 1: Enhancing Resource Use Efficiency and Farmers Income through Conservation Agri. Tech. in Pulses and Project 4: Sub Project 2: Sustainable Adaptive Management of Water Resources-Madhya Pradesh, and Sub project 3: Improving Crop	1-Apr-17	31-Mar-22	CRP22 CCAFS	377	262	88	350	(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	64	16	80	-
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	54	33	18	51	3
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	-
India ICAR - MAS in Wheat	1-Apr-20	31-Mar-22	NON-PORTFOLIO	30	-	6	6	-
India ICAR - Diversification of Germplasm and Genetic Enhancement of Barley	1-Apr-20	31-Mar-22	CRP13 LIVESTOCK	30	-	11	11	-
India ICAR - Durum Wheat - deployment of high yield, stress tolerant	1-Apr-20	31-Mar-22	CRP17 WHEAT	11	-	1	1	-
Sub project 2: Promoting Cactus (Opuntia ficus-indica) as Drought Resilient Feed Resource Under Different Agro-ecological Production Systems Across India	1-Apr-20	31-Mar-22	CRP13 LIVESTOCK	58	-	9	9	-
Sub project 3: Pulses Technology Evaluations, Targeting and Policy Development and Evaluations for Enhanced Impact on Rural Livelihood and Nutritional in India	1-Apr-20	31-Mar-22	CRP18 GLDC	27	-	1	1	-
Project 4: Climate Resilient and Cost-effective Technologies for Rainfed Regions for Improved Livelihoods	1-Apr-20	31-Mar-22	CRP22 CCAFS	100	-	28	28	-
India Offices – South Asia & China Regional Program (SACRP) & Food Legume Research Platform (AMRP) 2020-21	1-Apr-20	31-Mar-22	CRP18 GLDC	110	-	1	1	-
Project 1: Identification and Deployment of Climate-smart Traits in Indian Pulse Improvement Programs to Enhance Production and Improving Livelihoods and Nutritional Security 2020-21	1-Apr-20	31-Mar-22	CRP18 GLDC	35	-	6	6	-
Subtotal - India				3,351	2,201	762	2,963	(2)

International Center for Agricultural Research in The Dry Areas

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

For the year ended 31 December 2020

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
Morocco-INRA-National Institute for Agronomical Research								
Plant Genetic Resources Conservation and Utilization	20-Oct-04	31-Dec-20	NON-PORTFOLIO	412	352	29	381	-
Integrate Management of the Cactus Cochineal in Morocco	1-Jan-18	31-Dec-20	NON-PORTFOLIO	125	67	37	104	-
India-Morocco Food Legumes Initiative – Morocco Component INRA Contribution	22-May-13	31-Dec-19	CRP18 GLDC	615	512	-	512	-
Morocco-CGIAR Grant Program IV, Component 2: Enhancing Genetic Gains of Cereals and Legumes to Adapt Climate Variability and User Requirements	1-Jan-20	31-Dec-24	CRP17 WHEAT	200	-	117	117	-
INRA-ICARDA MCGP Phase IV- Component 2- Unlocking the Yield Gap of Wheat-based Cropping Systems in Different Rainfed Agro-ecological Zones of Morocco	1-Jan-20	31-Dec-24	CRP17 WHEAT	236	-	135	135	-
Subtotal - Morocco-INRA				1,588	931	318	997	-
Sudan-Ministry of Agriculture and Forestry								
Wheat Based Irrigated Systems-ARC Sudan	22-Jul-15	31-Dec-20	CRP17 WHEAT	552	546	3	549	-
Subtotal - Sudan-MAF				552	546	3	549	-
Turkey-GDAR-General Directorate of Agricultural Research and Policy								
Turkish Staff Training Domestic and International	1-Jan-05	31-Dec-21	CRP17 WHEAT	1,025	965	32	997	-
Winter Wheat Breeding-Turkey	1-Jan-20	31-Mar-21	CRP17 WHEAT	140	-	117	117	-
Training-Turkish	1-Jan-20	31-Mar-21	CRP17 WHEAT	50	-	25	25	-
Training-International	1-Jan-20	31-Mar-21	CRP17 WHEAT	25	-	7	7	-
Subtotal - Turkey				1,240	965	181	1,146	-
Total - Window 3				14,026	7,912	2,707	10,366	7
Bilateral								
AFESD-Arab Fund for Economic and Social Development								
Fellowships and Scholarships to Arab Countries – 2016/2017 Selection year	28-Feb-12	31-Dec-20	CRP17 WHEAT	1,615	1,303	224	1,527	-
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	1,924	611	269	880	-
Food Security project in Araba countries - Phase III	20-Sep-18	31-Dec-22	CRP17 WHEAT	1,974	570	442	1,012	-
Technical Assistance to ICARDA Training Activities In The Arab Countries	1-Jan-19	31-Dec-20	CRP17 WHEAT	1,036	673	352	1,025	-
Strengthening Innovation and Technology Adoption towards Sustainable Agricultural Productivity in Arab Countries - Morocco	1-Jan-19	30-Jun-21	NON-PORTFOLIO	862	362	314	676	-
Strengthening Innovation and Technology Adoption towards Sustainable Agricultural Productivity in Arab Countries - Egypt	1-Jan-19	30-Jun-21	CRP17 WHEAT	537	222	248	470	-
Strengthening Innovation and Technology Adoption towards Sustainable Agricultural Productivity in Arab Countries - Sudan	1-Jan-19	30-Jun-21	CRP18 GLDC	537	213	261	474	-
Strengthening Innovation and Technology Adoption towards Sustainable Agricultural Productivity in Arab Countries - Lebanon	1-Jan-19	30-Jun-21	NON-PORTFOLIO	537	185	251	436	-
Strengthening Innovation and Technology Adoption towards Sustainable Agricultural Productivity in Arab Countries – Jordan	1-Jan-19	30-Jun-21	CRP13 LIVESTOCK	676	194	260	454	-
Strengthening Innovation and Technology Adoption towards Sustainable Agricultural Productivity in Arab Countries – DryArc	1-Jan-19	30-Jun-21	NON-PORTFOLIO	100	29	32	61	-
Strengthening Innovation and Technology Adoption towards Sustainable Agricultural Productivity in Arab Countries - Morocco - INRA	1-Jan-19	30-Jun-21	NON-PORTFOLIO	110	-	105	105	-
Modernization of Crop Breeding Programs in Arab Countries	1-Jan-20	31-Dec-21	CRP17 WHEAT	3,269	-	1,002	1,002	8
Grant in Support of ICARDA Capacity Building Activities	1-Jan-20	31-Dec-21	NON-PORTFOLIO	1,637	-	681	681	-
Subtotal - AFESD				14,814	4,362	4,441	8,803	8

International Center for Agricultural Research in The Dry Areas

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

For the year ended 31 December 2020

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
Afghanistan-Ministry of Agriculture, Irrigation, and Livestock (MAIL)								
Community Livestock and Agriculture Project (CLAP)	9-Feb-14	31-Dec-22	CRP18 GLDC	7,315	5,788	593	6,381	-
Supplement Research Activities Under Component 2.3 of Community Livestock and Agriculture Project	1-Oct-19	31-Jul-20	CRP18 GLDC	100	35	66	101	-
Subtotal - Afghanistan-MAIL				7,415	5,823	659	6,482	-
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	258	35	293	(6)
Subtotal - Australia-DPI				329	258	35	293	(6)
Australia-GRDC-Grains Research and Development Corporation								
Pre-emptive Chickpea Pre-breeding for Biotic Stresses and Germplasm Enhancement for Abiotic Stresses	1-Jan-14	30-Jun-20	CRP18 GLDC	896	892	4	896	-
Towards Effective Genetic and Sustainable Management of Ascochyta Blight or Chickpea: Program 2	1-Jul-20	30-Jun-24	CRP18 GLDC	1,149	-	12	12	-
Subtotal - Australia-GRDC				2,045	892	16	908	-
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	220	1	221	(1)
Subtotal - Brazil-EMBRAPA				543	220	1	221	(1)
CAREC-Regional Environmental Center for Central Asia								
Development of a Central Asia Regional Climate Information Platform	1-Apr-19	31-Mar-21	NON-PORTFOLIO	799	227	380	607	-
Subtotal - CAREC				799	227	380	607	-
Caritas - Switzerland								
Watershed Health Analysis and Skills Enhancement of National Staff in Tajikistan	1-Aug-19	15-Feb-20	NON-PORTFOLIO	22	15	4	19	-
Subtotal - Caritas Switzerland				22	15	4	19	-
Caussade Semences Group								
CCG Genetic Material Research and Collaboration	13-Jun-19	12-Jun-24	CRP18 GLDC	39	7	6	13	-
Subtotal - CSG				39	7	6	13	-
CEVA Sante Animale S.A.								
Capacity Development of Field Veterinarians and Collaboration in the Field of Small Ruminants' Reproduction and Artificial Insemination	1-Apr-19	31-Mar-20	CRP13 LIVESTOCK	18	10	8	18	-
Subtotal - CEVA				18	10	8	18	-
CGIAR Trust Fund								
MEL Quality Assurance Processor (M-QAP)	30-Apr-20	30-Jun-20	NON-PORTFOLIO	8	-	8	8	-
Subtotal - CGIAR				8	-	8	8	-

International Center for Agricultural Research in The Dry Areas

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

For the year ended 31 December 2020

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
Charles Sturt University								
Improving Groundwater Management to Enhance Agriculture and Farming Livelihoods in Pakistan	1-Oct-16	30-Sep-20	NON-PORTFOLIO	168	127	26	153	-
Subtotal - CSU				168	127	26	153	-
Cornell University								
Delivering Genetic Gain in Wheat (DGGW)	1-Jun-16	28-Feb-20	CRP17 WHEAT	712	687	(1)	686	-
Subtotal - Cornell University				712	687	(1)	686	-
EC-European Commission								
Designing Innovative Plant Teams for Ecosystem Resilience and Agricultural Sustainability — DIVERSIFY	1-Apr-17	31-Mar-21	NON-PORTFOLIO	133	83	18	101	-
Enhancing Water Productivity by Improving On-Farm Irrigation Management in Minya and Fayoum, Egypt	27-Nov-17	31-Jul-20	CRP24 WLE	1,402	1,014	321	1,335	(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-21	NON-PORTFOLIO	350	104	47	151	-
Next Generation Variety Testing for Improved Cropping on European Farmland (InnoVar)	1-Oct-19	31-Mar-24	CRP17 WHEAT	604	4	97	101	-
AGENT - H2020 - Exploiting Genetic and Phenotypic Information	1-May-20	30-Apr-25	CRP17 WHEAT	629	-	17	17	-
Intelligent Collections of Food Legumes Genetic Resources for European Agrofood Systems - INCREASE	1-May-20	30-Apr-25	CRP18 GLDC	302	-	15	15	-
Subtotal - EC				3,420	1,205	515	1,720	(30)
Egypt - Agricultural Research Center								
Heat Tolerance in Bread Wheat for Southern Egypt for Adaptation to Climate Change	1-Sep-07	31-Dec-21	CRP17 WHEAT	479	417	14	431	-
Optimizing On-farm Water and Land Productivity in Irrigated Agriculture in Egypt	1-Sep-07	31-Dec-21	NON-PORTFOLIO	749	712	26	738	-
2019-2020 Season Barley Component	1-Jan-20	31-Dec-21	CRP13 LIVESTOCK	128	-	60	60	-
2019-2020 Season Faba Bean Component	1-Jan-20	31-Dec-21	NON-PORTFOLIO	95	-	63	63	-
2019-2020 Season - Wheat Component	1-Jan-20	31-Dec-21	CRP17 WHEAT	43	-	35	35	-
2019-2020 Season - Coordination Component	1-Jan-20	31-Dec-21	CRP17 WHEAT	89	-	15	15	-
2019-2020 Season - Seed System Component	1-Jan-20	31-Dec-21	CRP17 WHEAT	94	-	36	36	-
2019-2020 Season -Water Component	1-Jan-20	31-Dec-21	NON-PORTFOLIO	24	-	4	4	-
Subtotal - Egypt-ARC				1,701	1,129	253	1,382	-
Ethiopia-MOA-Ministry of Agriculture								
Upscaling of Small Ruminant Community-Based Breeding Program in Ethiopia	8-Jul-18	30-Jun-22	CRP13 LIVESTOCK	556	37	102	139	-
Subtotal - Ethiopia MOA				556	37	102	139	-

International Center for Agricultural Research in The Dry Areas

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

For the year ended 31 December 2020

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
FAO-Food and Agriculture Organization								
Establishing and Operating a Regional Network for Field Measurement of Actual Crop Water Consumption (Evapotranspiration)	23-Dec-18	30-Nov-21	CRP24 WLE	717	127	191	318	-
Exemplary Valuation of Natural Resource Assets and Ecosystem Services Including Development of Promotional Materials	10-Apr-19	30-Sep-20	NON-PORTFOLIO	51	37	14	51	-
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	86	100	-
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	130	133	-
Study on Wheat Landscapes and Salinity Assessment in Uzbekistan for the Formulation of the Project Document on FAO-GEF "Food System, Land Use and Restoration Impact Program in Uzbekistan" (FOLUR)	15-Sep-20	30-Apr-21	NON-PORTFOLIO	31	-	6	6	-
Strengthening National Capacities and Regional Integration for Efficient Conservation of Plant Genetic Resources in a Post-conflict Region	19-Nov-20	18-Nov-24	CRP17 WHEAT	435	-	15	15	-
Subtotal - FAO				1,533	181	442	623	-
GCC-Gulf Cooperation Council								
Development of Sustainable Systems for Date Palm in the Countries of the GCC	1-May-18	31-Dec-22	NON-PORTFOLIO	2,607	774	430	1,204	-
Subtotal - GCC				2,607	774	430	1,204	-
GCDT-Global Crop Diversity Trust								
Providing Long-term Funding for Ex-situ Collections of Germplasm Held by ICARDA: 2008	1-Jan-08	31-Dec-20	PTF33 GENE BANK	7,409	5,831	1,520	7,351	-
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-20	NON-PORTFOLIO	787	694	66	760	-
Multiplication of Crop Wild Relatives (CWR)	1-Nov-17	31-Dec-20	CRP17 WHEAT	249	116	74	190	(24)
DIIVA-PR:Dissemination of Interspecific ICARDA Varieties and Elites through Participatory Research	30-Jun-18	31-Dec-20	CRP17 WHEAT/ CRP18 GLDC/CRP13 LIVESTOCK	1,010	464	408	872	-
Safeguarding Crop Diversity for Food Security: the Grasspea Component	1-Aug-19	31-Jul-22	CRP13 LIVESTOCK	620	6	100	106	-
RegenIntro: Introduction of Accessions from the Regeneration Initiative into the International Collections held by ICARDA	4-Dec-13	31-Dec-20	CRP17 WHEAT	115	98	14	112	-
Optimization, Additional Regeneration and Seed Quality Management	1-Jan-20	31-Dec-20	PTF33 GENE BANK	586	-	202	202	3
Subtotal - GCDT				10,776	7,209	2,384	9,593	(21)
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/ NON-PORTFOLIO	7,372	1,646	790	2,436	(6)
Subtotal - Germany BMU				7,372	1,646	790	2,436	(6)

International Center for Agricultural Research in The Dry Areas

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

For the year ended 31 December 2020

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
Germany-Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH								
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	116	34	150	-
ICT2Scale – Access to E-Learning and Cell Phone-based Services to Strengthen Extension Services for Smallholder Farmers in Tunisia	10-Apr-19	30-Sep-21	CRP13 LIVESTOCK	112	35	28	63	-
Innovative Agriculture for Small-Holder Resilience	1-Jan-20	31-Dec-22	CRP17 WHEAT	1,337	-	302	302	-
Subtotal - Germany GIZ				1,611	151	364	515	-
IFAD-International Fund for Agricultural Development								
Supervision Mission: Reviewing the Progress of the ILDP Program in Syria	2-Nov-20	15-Nov-20	NON-PORTFOLIO	10	-	8	8	-
Subtotal - IFAD				10	-	8	8	-
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	30-Jun-21	NON-PORTFOLIO	112	20	18	38	-
Subtotal - IHE Delft				112	20	18	38	-
India-State Government of Madhya Pradesh								
Bridging Yield Gaps in Lentil Through Technological Intervention and Capacity Development for Enhanced Production	1-Oct-17	31-Mar-20	CRP18 GLDC	836	513	(48)	465	(3)
Subtotal - India Madhya Pradesh				836	513	(48)	465	(3)
India-State Government of Maharashtra								
Maharashtra Introduction Pulses in Rice Fallows India	28-Aug-19	31-Mar-21	CRP18 GLDC	827	19	203	222	-
Subtotal - India Maharashtra				827	19	203	222	-
India-State Government of Odisha-Directorate of Agriculture and Food Production								
Spinless Cactus in Hilly/degraded Lands and Grasspea in Tribal Areas of Odisha	16-Aug-18	31-Jul-21	CRP13 LIVESTOCK	1,760	826	457	1,283	-
Variety, Technology and Seed System Development for Pulses in Odisha - Odisha Pulse Mission	16-Aug-18	31-Jul-21	CRP18 GLDC	2,438	946	943	1,889	-
Subtotal - India Odisha				4,198	1,772	1,400	3,172	-
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	47	91	-
Subtotal - JIC				270	44	47	91	-
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	NON-PORTFOLIO	2,000	320	253	573	-
Subtotal - KFAED				2,000	320	253	573	-

International Center for Agricultural Research in The Dry Areas

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

For the year ended 31 December 2020

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
MIT-Massachusetts Institute of Technology								
Ultra-Low Energy Drip Irrigation for MENA Countries	20-Sep-16	19-Sep-21	CRP22 CCAFS	634	498	68	566	(12)
Subtotal - MIT				634	498	68	566	(12)
OCP Foundation								
OCPF-ICARDA Bangladesh Project	1-Jul-18	30-Jun-21	NON-PORTFOLIO	885	131	260	391	-
Subtotal - OCP				885	131	260	391	-
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	1-Oct-18	31-Jan-21	CRP18 GLDC	200	137	13	150	-
Support for Enhancement of Food Security in Arab Countries, Phase III	1-Oct-19	30-Sep-22	CRP17 WHEAT	500	7	115	122	-
Subtotal - OFID				700	144	128	272	-
PRIMA Foundation								
Camelina: A Cash Cover Crop Enhancing Water and Soil Conservation in Mediterranean Dry-farming Systems (4CE-MED)	1-May-20	31-Oct-23	NON-PORTFOLIO	233	-	54	54	-
Subtotal - PRIMA				233	-	54	54	-
SBM-Société des Boissons du Maroc								
Testing Varieties of Barley Morocco - LEA RUA Agreement	1-Jan-19	31-Dec-20	NON-PORTFOLIO	122	64	57	121	-
Subtotal - SBM				122	64	57	121	-
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	193	112	305	-
Subtotal - SLU				359	193	112	305	-
Syria Arab Republic-Ministry of Agriculture								
Joint Syria/ICARDA collaborative program	1-Jan-19	31-Dec-20	NON-PORTFOLIO	500	385	115	500	-
Syrian 2020 Contribution for Joint Syria/ICARDA Collaborative Program	1-Jan-20	31-Dec-21	NON-PORTFOLIO	500	-	300	300	-
Subtotal - Syria				1,000	385	415	800	-
UNDP-United Nations Development Programme								
Support Sustainable Livelihoods through Development of a New Business Model for Conservation Agriculture	15-Nov-19	31-Aug-20	CRP17 WHEAT	150	5	32	37	-
Subtotal - UNDP				150	5	32	37	-
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-Jul-21	CRP22 CCAFS	117	55	32	87	-
Subtotal - UNEP				117	55	32	87	-

International Center for Agricultural Research in The Dry Areas

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

For the year ended 31 December 2020

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 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	240	38	84	122	-
Subtotal - UWA				240	38	84	122	-
USDA-United States Department of Agriculture								
Building the Capacity of ASPs	6-Aug-18	30-Apr-21	NON-PORTFOLIO	855	488	226	714	-
Mitigating the Effects of Cotton Leaf Curl Virus (CLCuV) and Supporting Cotton Best Management Practices for Small Farmers Fourth Agreement	1-Mar-19	30-Apr-21	NON-PORTFOLIO	395	182	112	294	-
Watershed Restoration in Badia Areas of Jordan	18-Sep-19	30-Dec-24	NON-PORTFOLIO	121	37	41	78	-
African Goat Improvement Network: Upscaling of Community-Based Breeding Program in Konso District, Ethiopia	1-Mar-20	30-Jun-21	CRP13 LIVESTOCK	167	-	9	9	-
Subtotal - USDA				1,538	707	388	1,086	-
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	151	235	-
Subtotal - World Bank				235	84	151	235	-
Other CGIAR Centers								
Bioversity International								
Data Collection on the Historical Dissemination of Early-maturing Lentil Varieties in Bangladesh and India	15-Apr-20	30-Nov-21	CRP18 GLDC	17	-	11	11	-
Subtotal - Bioversity				17	-	11	11	-
CIAT-International Center for Tropical Agriculture								
Climate Smart Agriculture Action Plan for Jordan	15-Mar-20	31-Oct-20	NON-PORTFOLIO	41	-	41	41	-
Subtotal - CIAT				41	-	41	41	-
CIMMYT-International Maize and Wheat Improvement Center								
Accelerating Genetic Gains for Maize and Wheat for Improved Livelihoods(AGG) - Disease Identification	31-Jul-20	30-Apr-23	CRP17 WHEAT	301	-	11	11	-
ZAR3i (My wheat)	16-Oct-19	17-Apr-22	CRP17 WHEAT	132	-	54	54	-
Subtotal - CIMMYT				433	-	65	65	-
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 (PRUNSAR)	24-May-16	31-Mar-20	NON-PORTFOLIO	406	337	67	404	-
Subtotal - ICRAF				406	337	67	404	-

International Center for Agricultural Research in The Dry Areas

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

For the year ended 31 December 2020

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
IITA-International Institute of Tropical Agriculture								
Technologies for African Agriculture Transformation TAAT- Phase I	19-Feb-18	30-Nov-21	CRP17 WHEAT	2,167	1,299	705	2,004	-
CGIAR Excellence in Agronomy 2030 - Incubation Phase	1-Aug-20	30-Jun-22	NON-PORTFOLIO	246	-	23	23	-
Extension for Seed Health Laboratory for Increased Seed Health Indexing throughout in ICARDA - Growth Chamber	15-Oct-20	31-Dec-20	CRP17 WHEAT	18	-	18	18	-
Subtotal - IITA				2,431	1,299	746	2,045	-
ILRI-International Livestock Research Institute								
Research in Sustainable Intensification for the Next Generation - ILRI	1-Apr-17	30-Jun-21	CRP17 WHEAT	490	299	82	381	-
Subtotal - ILRI				490	299	82	381	-
IWMI-International Water Management Institute								
Wastewater Reuse in the MENA Region: Addressing the Challenges	24-Jan-19	31-Jul-21	NON-PORTFOLIO	300	33	112	145	-
Subtotal - IWMI				300	33	112	145	-
Total - Bilateral				75,072	31,920	15,649	47,560	(71)
Grand Total				118,804	60,341	24,793	84,873	307

Appendix 3- Schedule of Property and Equipment

For the years ended 31 December 2020 and 2019

In U.S. Dollars Thousands

	UNRESTRICTED (Center Assets)					RESTRICTED (Project Assets)						Grand Total
	Physical facilities	Infrastructure & leasehold improvements	Furnishings & equipment	Provision Aleppo	Total	Physical facilities	Infrastructure & leasehold improvements	Furnishings & equipment	Work In Progress	Provision Aleppo	Total	
Year ended 31 December 2020												
Cost												
At start of the year	938	815	11,122	-	12,875	-	3,509	17,032	464	-	21,005	33,880
Additions	-	-	13	-	13	-	53	153	326	-	532	545
Disposals	-	-	(4)	-	(4)	-	(4)	(380)	-	-	(384)	(388)
At end of year	938	815	11,131	-	12,884	-	3,558	16,805	790	-	21,153	34,037
Accumulated Depreciation												
At start of the year	474	300	9,399	2,128	12,301	-	3,487	16,726	-	-	20,213	32,514
Charge for the year	34	-	54	-	88	-	61	164	-	-	225	313
IFRS Depreciation changes	-	-	-	-	-	-	-	89	-	-	89	89
Disposals	-	-	(4)	-	(4)	-	(4)	(380)	-	-	(384)	(388)
At end of year	508	300	9,449	2,128	12,385	-	3,544	16,599	-	-	20,143	32,528
Net book value at end of year	430	515	1,682	(2,128)	499	-	14	206	790	-	1,010	1,509
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	-	-	-	-	-	-	51	269	420	-	740	740
Disposals	-	-	(47)	-	(47)	-	(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

International Center for Agricultural Research in the Dry Areas

Appendix 4- Indirect Cost Rate Computation

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

	2020	2019
General and Administration Expenses	3,026	3,946
Research Expenses+Non-CGIAR Collaboration costs	21,605	24,864
Indirect Cost Rate	14.01%	15.87%

International Center for Agricultural Research in the Dry Areas

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 2020

In U.S. Dollars Thousands

Expenses by Natural Classification	Windows 1 & 2	Window 3	Bilateral	Center Funds	Total
Personnel Costs	811	62	304	-	1,177
CGIAR Collaboration Costs	-	-	-	-	-
Non CGIAR Collaboration Costs	162	27	355	-	544
Supplies and Services	778	54	284	-	1,116
Travel	40	5	21	-	66
Depreciation/Amortization	1	-	1	-	2
Cost Sharing Percentage	-	-	22	-	22
Total Direct Costs	1,792	148	987	-	2,927
Indirect Costs	285	24	134	-	443
Total Costs	2,077	172	1,121	-	3,370
Deferred Depreciation	7	-	(1)	-	6
Grand Total - All Costs	2,084	172	1,120	-	3,376

CRP13 Livestock - Funding Report

For the period/ year ended 31 December

In U.S. Dollars Thousands

Description	Phase 2
	Windows 1 & 2
Opening Balance	(843)
Add: Cash Receipts from Lead Center	3,713
Less: Disbursements	(2,084)
Closing Balance	786

International Center for Agricultural Research in the Dry Areas

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

CRP17 Wheat - Expenditure and Funding Report

CRP17 Wheat - Expenditure Report

For the year ended 31 December 2020

In U.S. Dollars Thousands

Expenses by Natural Classification	Windows 1 & 2	Window 3	Bilateral	Center Funds	Total
Personnel Costs	1,143	152	1,483	-	2,778
CGIAR Collaboration Costs	-	221	-	-	221
Non CGIAR Collaboration Costs	27	304	972	-	1,303
Supplies and Services	938	167	1,296	-	2,401
Travel	21	16	54	-	91
Depreciation/Amortization	51	4	41	-	96
Cost Sharing Percentage	-	22	83	-	105
Total Direct Costs	2,180	886	3,929	-	6,995
Indirect Costs	352	83	480	-	915
Total Costs	2,532	969	4,409	-	7,910
Deferred Depreciation	45	23	(15)	-	53
Grand Total - All Costs	2,577	992	4,394	-	7,963

CRP17 Wheat - Funding Report

For the period/ year ended 31 December

In U.S. Dollars Thousands

Description	Phase 2
	Windows 1 & 2
Opening Balance	(492)
Add: Cash Receipts from Lead Center	3,432
Less: Disbursements	(2,577)
Closing Balance	363

International Center for Agricultural Research in the Dry Areas

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

CRP18 GLDC - Expenditure and Funding Report

CRP18 GLDC - Expenditure Report

For the year ended 31 December 2020

In U.S. Dollars Thousands

Expenses by Natural Classification	Windows 1 & 2	Window 3	Bilateral	Center Funds	Total
Personnel Costs	288	312	707	-	1,307
CGIAR Collaboration Costs	-	-	-	-	-
Non CGIAR Collaboration Costs	18	340	692	-	1,050
Supplies and Services	408	408	538	-	1,354
Travel	9	33	13	-	55
Depreciation/Amortization	-	11	9	-	20
Cost Sharing Percentage	-	32	43	-	75
Total Direct Costs	723	1,136	2,002	-	3,861
Indirect Costs	116	141	204	-	461
Total Costs	839	1,277	2,206	-	4,322
Deferred Depreciation	10	(11)	(9)	-	(10)
Grand Total - All Costs	849	1,266	2,197	-	4,312

CRP18 GLDC - Funding Report

For the period/ year ended 31 December

In U.S. Dollars Thousands

Description	Phase 2
	Windows 1 & 2
Opening Balance	(110)
Add: Cash Receipts from Lead Center	950
Less: Disbursements	(849)
Closing Balance	(9)

International Center for Agricultural Research in the Dry Areas

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

CRP22 CCAFS - Expenditure and Funding Report

CRP22 CCAFS - Expenditure Report

For the year ended 31 December 2020

In U.S. Dollars Thousands

Expenses by Natural Classification	Windows 1 & 2	Window 3	Bilateral	Center Funds	Total
Personnel Costs	27	42	337	-	406
CGIAR Collaboration Costs	-	-	-	-	-
Non CGIAR Collaboration Costs	-	31	40	-	71
Supplies and Services	14	19	194	-	227
Travel	-	2	48	-	50
Depreciation/Amortization	-	5	18	-	23
Cost Sharing Percentage	-	-	14	-	14
Total Direct Costs	41	99	651	-	791
Indirect Costs	7	16	86	-	109
Total Costs	48	115	737	-	900
Deferred Depreciation	-	(5)	(18)	-	(23)
Grand Total - All Costs	48	110	719	-	877

CRP22 CCAFS - Funding Report

For the period/ year ended 31 December

In U.S. Dollars Thousands

Description	Phase 2
	Windows 1 & 2
Opening Balance	(6)
Add: Cash Receipts from Lead Center	51
Less: Disbursements	(48)
Closing Balance	(3)

International Center for Agricultural Research in the Dry Areas

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

CRP23 PIM - Expenditure and Funding Report

CRP23 PIM - Expenditure Report

For the year ended 31 December 2020

In U.S. Dollars Thousands

Expenses by Natural Classification	Windows 1 & 2	Window 3	Bilateral	Center Funds	Total
Personnel Costs	127	-	-	-	127
CGIAR Collaboration Costs	-	-	-	-	-
Non CGIAR Collaboration Costs	7	-	-	-	7
Supplies and Services	80	-	-	-	80
Travel	5	-	-	-	5
Depreciation/Amortization	-	-	-	-	-
Cost Sharing Percentage	-	-	-	-	-
Total Direct Costs	219	-	-	-	219
Indirect Costs	35	-	-	-	35
Total Costs	254	-	-	-	254
Deferred Depreciation	-	-	-	-	-
Grand Total - All Costs	254	-	-	-	254

CRP23 PIM - Funding Report

For the period/ year ended 31 December

In U.S. Dollars Thousands

Description	Phase 2
	Windows 1 & 2
Opening Balance	(43)
Add: Cash Receipts from Lead Center	404
Less: Disbursements	(254)
Closing Balance	107

International Center for Agricultural Research in the Dry Areas

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

CRP24 WLE - Expenditure and Funding Report

CRP24 WLE - Expenditure Report

For the year ended 31 December 2020

In U.S. Dollars Thousands

Expenses by Natural Classification	Windows 1 & 2	Window 3	Bilateral	Center Funds	Total
Personnel Costs	45	-	85	-	130
CGIAR Collaboration Costs	-	-	-	-	-
Non CGIAR Collaboration Costs	-	-	146	-	146
Supplies and Services	27	-	210	-	237
Travel	1	-	4	-	5
Depreciation/Amortization	-	-	30	-	30
Cost Sharing Percentage	-	-	11	-	11
Total Direct Costs	73	-	486	-	559
Indirect Costs	12	-	26	-	38
Total Costs	85	-	512	-	597
Deferred Depreciation	-	-	(30)	-	(30)
Grand Total - All Costs	85	-	482	-	567

CRP24 WLE - Funding Report

For the period/ year ended 31 December

In U.S. Dollars Thousands

Description	Phase 2
	Windows 1 & 2
Opening Balance	(8)
Add: Cash Receipts from Lead Center	31
Less: Disbursements	(85)
Closing Balance	(62)

International Center for Agricultural Research in the Dry Areas

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

PTF32 BIGDATA - Expenditure and Funding Report

PTF32 BIGDATA - Expenditure Report

For the year ended 31 December 2020

In U.S. Dollars Thousands

Expenses by Natural Classification	Windows 1 & 2	Window 3	Bilateral	Center Funds	Total
Personnel Costs	-	-	-	-	-
CGIAR Collaboration Costs	-	-	-	-	-
Non CGIAR Collaboration Costs	-	-	-	-	-
Supplies and Services	4	-	-	-	4
Travel	1	-	-	-	1
Depreciation/Amortization	5	-	-	-	5
Cost Sharing Percentage	-	-	-	-	-
Total Direct Costs	10	-	-	-	10
Indirect Costs	1	-	-	-	1
Total Costs	11	-	-	-	11
Deferred Depreciation	-	-	-	-	-
Grand Total - All Costs	11	-	-	-	11

PTF32 BIGDATA - Funding Report

For the period/ year ended 31 December

In U.S. Dollars Thousands

Description	Phase 2
	Windows 1 & 2
Opening Balance	(15)
Add: Cash Receipts from Lead Center	26
Less: Disbursements	(11)
Closing Balance	-

International Center for Agricultural Research in the Dry Areas

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

PTF33 GENE BANK - Expenditure and Funding Report

PTF33 GENE BANK - Expenditure Report

For the year ended 31 December 2020

In U.S. Dollars Thousands

Expenses by Natural Classification	Windows 1 & 2	Window 3	Bilateral	Center Funds	Total
Personnel Costs	78	-	799	-	877
CGIAR Collaboration Costs	-	-	-	-	-
Non CGIAR Collaboration Costs	-	-	-	-	-
Supplies and Services	127	-	818	-	945
Travel	11	-	9	-	20
Depreciation/Amortization	25	-	1	-	26
Cost Sharing Percentage	30	-	-	-	30
Total Direct Costs	271	-	1,627	-	1,898
Indirect Costs	220	-	95	-	315
Total Costs	491	-	1,722	-	2,213
Deferred Depreciation	309	-	3	-	312
Grand Total - All Costs	800	-	1,725	-	2,525

PTF33 GENE BANK - Funding Report

For the period/ year ended 31 December

In U.S. Dollars Thousands

Description	Phase 2
	Windows 1 & 2
Opening Balance	(97)
Add: Cash Receipts from Lead Center	777
Less: Disbursements	(800)
Closing Balance	(120)

International Center for Agricultural Research in the Dry Areas

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

PTF34 GENDER - Expenditure and Funding Report

PTF 34- GENDER - Expenditure Report

For the year ended 31 December 2020

In U.S. Dollars Thousands

Expenses by Natural Classification	Windows 1 & 2	Window 3	Bilateral	Center Funds	Total
Personnel Costs	42	-	-	-	42
CGIAR Collaboration Costs	-	-	-	-	-
Non CGIAR Collaboration Costs	-	-	-	-	-
Supplies and Services	43	-	-	-	43
Travel	-	-	-	-	-
Depreciation/Amortization	-	-	-	-	-
Cost Sharing Percentage	-	-	-	-	-
Total Direct Costs	85	-	-	-	85
Indirect Costs	15	-	-	-	15
Total Costs	100	-	-	-	100
Deferred Depreciation	-	-	-	-	-
Grand Total - All Costs	100	-	-	-	100

PTF34 GENDER Funding Report

For the period/ year ended 31 December

In U.S. Dollars Thousands

Description	Phase 2
	Windows 1 & 2
Opening Balance	-
Add: Cash Receipts from Lead Center	100
Less: Disbursements	(100)
Closing Balance	-

International Center for Agricultural Research in the Dry Areas

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

Total CRP/PTF - Expenditure Report

For the year ended 31 December 2020

In U.S. Dollars Thousands

Expenses by Natural Classification	Windows 1 & 2	Window 3	Bilateral	Center Funds	Total
Personnel Costs	2,561	568	3,715	-	6,844
CGIAR Collaboration Costs	-	221	-	-	221
Non CGIAR Collaboration Costs	214	702	2,205	-	3,121
Supplies and Services	2,420	648	3,340	-	6,408
Travel	88	57	150	-	295
Depreciation/Amortization	82	20	102	-	204
Cost Sharing Percentage	30	54	174	-	258
Total Direct Costs	5,395	2,270	9,686	-	17,351
Indirect Costs	1,042	264	1,024	-	2,330
Total Costs	6,437	2,534	10,710	-	19,681
Deferred Depreciation	371	7	(71)	-	307
Grand Total - All Costs	6,808	2,541	10,639	-	19,988

International Center for Agricultural Research in the Dry Areas

Appendix 6 - Schedule of Non-Portfolio Expenditure Report

Non-Portfolio - Expenditure Report

For the year ended 31 December 2020

In U.S. Dollars Thousands

Expenses by Natural Classification	Windows 1 & 2	Window 3	Bilateral	Center Funds	Total
Personnel Costs	-	48	1,986	2,534	4,568
CGIAR Collaboration Costs	-	-	3	27	30
Non CGIAR Collaboration Costs	-	73	606	-	679
Supplies and Services	-	25	1,540	21	1,586
Travel	-	2	74	26	102
Depreciation/Amortization	-	-	21	458	479
Cost Sharing Percentage	-	3	83	1	87
Total Direct Costs	-	151	4,313	3,067	7,531
Indirect Costs	-	22	626	(2,978)	(2,330)
Total Costs	-	173	4,939	89	5,201
Deferred Depreciation	-	-	-	-	-
Grand Total - All Costs	-	173	4,939	89	5,201

International Center for Agricultural Research in the Dry Areas

Appendix 7 - Schedule of Total ICARDA Expenditure Report

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

For the year ended 31 December 2020

In U.S. Dollars Thousands

Expenses by Natural Classification	Windows 1 & 2	Window 3	Bilateral	Center Funds	Total
Personnel Costs	2,561	616	5,701	2,534	11,412
CGIAR Collaboration Costs	-	221	3	27	251
Non CGIAR Collaboration Costs	214	775	2,811	-	3,800
Supplies and Services	2,420	673	4,880	21	7,994
Travel	88	59	224	26	397
Depreciation/Amortization	82	20	123	458	683
Cost Sharing Percentage	30	57	257	1	345
Total Direct Costs	5,395	2,421	13,999	3,067	24,882
Indirect Costs	1,042	286	1,650	(2,978)	-
Total Costs	6,437	2,707	15,649	89	24,882
Deferred Depreciation	371	7	(71)	-	307
Grand Total - All Costs	6,808	2,714	15,578	89	25,189

International Center for Agricultural Research in the Dry Areas

Appendix 8- Schedule of Funds In Trust

For the year ended 31 December 2020

In U.S. Dollars Thousands

A. Funds in Trust – Receivable:

Funds in Trust - Total

Balance, 01 January	398
Receipts	-
Disbursements	-
Provision	(398)
Balance, 31 December	0

Funds In Trust - Details

FT1002 - Project Facilitation unit PFU Tashkent

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

FT1013 - International Potato Center -CIP (PFU)

Balance: January 1	12
Receipts	-
Disbursements	-
Provision	(12)
Balance, December 31	0

FT3032 TASHKENT - 200233- FIT - ICARDA Project

Facilitation Unit (PFU) – ICARDA

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

International Center for Agricultural Research in the Dry Areas

Appendix 8- Schedule of Funds in Trust (continued)

For the year ended 31 December 2020

In U.S. Dollars Thousands

B. Funds in Trust – Payable:

Funds in Trust - Total

Balance: January 1	(3,514)
Receipts	(720)
Disbursements	834
Balance, December 31	(3,400)

Funds In Trust - Details

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

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

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

Balance: January 1	(174)
Receipts	(71)
Disbursements	46
Balance, December 31	(199)

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

Balance: January 1	(6)
Receipts	(9)
Disbursements	6
Balance, December 31	(9)

International Center for Agricultural Research in the Dry Areas

Appendix 8- Schedule of Funds in Trust (continued)

For the year ended 31 December 2020

In U.S. Dollars Thousands

FT1008 - Morocco

Balance: January 1	(3,051)
Receipts	(490)
Disbursements	437
Balance, December 31	(3,104)

FT1010 - Bioersivity Tashkent (PFU)

Balance: January 1	(104)
Receipts	(150)
Disbursements	247
Balance, December 31	(7)

FT1014 -International Water Management Institute - IWMI

Balance: January 1	(34)
Receipts	
Disbursements	32
Balance, December 31	(2)

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

Balance: January 1	(55)
Receipts	-
Disbursements	5
Balance, December 31	(50)