



Financial Statements

As at and for the years ended
31 December 2021 and 2020

About ICARDA

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

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CGIAR

A CGIAR Research Center

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2021 institutional highlights: Statement by the Chair of the Board of Trustees of ICARDA

The ICARDA Board of Trustees oversees the Center's governance, ensuring it achieves its mission and objectives in a financially sustainable manner through proactive and pragmatic management, and strong commitment from staff. In 2021, even during the COVID-19 pandemic and One CGIAR uncertainties, ICARDA delivered innovation and capacity development for sustainable agri-food systems across the region, as well as strengthen its standing and relationships in the Central and West Asia and North Africa (CWANA) region, particularly with National Agricultural Research Systems (NARS) and donors, not least through inclusive consultation and partnerships.

One CGIAR transition

ICARDA's innovations featured in the [CGIAR@50](#) campaign showcase CGIAR's achievements of the last 50 years. The CGIAR System Board recommended and published the 2022-2024 Investment Prospectus, approved by the CGIAR System Council in June 2021, outlining a portfolio of 33 new CGIAR Initiatives that will deliver the CGIAR 2030 Research and Innovation Strategy of which ICARDA leads two and is strongly involved in a further 15.

In December 2021, the CGIAR System Council approved the first 19 CGIAR Initiatives to launch from January 2022 as well as the Portfolio and Designated Financing Plan ("FINPLAN") that sets out a three-year outlook financing plan to deliver the strategy between 2022 and 2024, and is an essential component of the first integrated CGIAR budget. The remaining Initiatives were approved in Q1 2022.

The System Council also endorsed a new operational structure encompassing research delivery and impact, global engagement and innovation, and institutional strategy and systems. Managerial appointments were made, including that of Mr. Aly Abousabaa, to CGIAR Regional Director of CWANA (while also remaining as ICARDA DG), while other ICARDA Research and Operations Units played a strong role in support and development of the future One CGIAR framework.

Implementing ICARDA's Strategic Plan 2017-2026

As well as working closely with other Center's science teams to develop the new CGIAR Portfolio of Initiatives, ICARDA continues to strengthen its science delivery across its diverse Research Teams. Working alongside and in consultation with donors and partners across the region, as well as the various CGIAR platforms, 2021 saw a range of technologies and approaches released, as well as key research carried out, to fulfill key areas of the strategic plan.

The new genebank in Rabat, along with speed-breeding technology (under CGIAR's Excellence in Breeding Platform) the consolidation of the International Nurseries, and the work on various projects, saw more new varieties or genetic resources researched, developed or released faster, along with better water and land management to reduce land degradation and improve yields across the region.

More ICARDA Innovations were selected by quality global compendiums such as the World Overview of Conservation Approaches and Technologies (WOCAT), and partners such as the World Bank and the Food and Agriculture Organization of the United Nations (FAO) gave ICARDA ever-greater responsibility on flagship projects such as Morocco's exciting new 1M Hectares Conservation Agriculture objective, and the FAO evo-transpiration project across seven countries.

ICARDA teams further developed CWANA community breeding programs for small ruminants and research including in pest resistance, and worked alongside academic institutions to incorporate ICARDA's research and learning into regional university curriculums.

Alongside all the new technologies and approaches, our research teams continued to uncover clear evidence on the impact of ICARDA's work, such as that of new crop varieties for farmers, gender equality in food systems, and the benefit to farmers who invest in our new approaches.

Throughout our work, ICARDA continued to find ways to improve gender access to food systems enterprise, inputs and opportunities, and this has been achieved through technology for small farmers, improved rural services, and important gender research that uncovered evidence on the position, challenges, and opportunities of women in regional food systems.

As always, ICARDA makes sure that capacity building plays an important part in all our work by ensuring access to an increased number of online, blended and in person trainings and webinars, along with an improved toolkit of training materials. Farmers involved in all our projects also receive components integrated into our technology packages (such as inputs, training, technology and support) to ensure our approaches are tailored to the local challenges and needs.

ICARDA's strengthened relationships and presence with in-country partners

The commitment, support, and contribution of assets made by in-country partners is a cornerstone of ICARDA's work. The continued donation of in-country offices and labs, as well research stations and fields (especially in Morocco, Lebanon and India), are acknowledged as key components of our joint work. A new genebank and speed breeding facilities were added in Rabat, and the international nursery facilities were consolidated in Terbol. Important and productive consultations on One CGIAR were carried out with regional country partners led by CGIAR CWANA Regional Director Aly Abousabaa and facilitated by ICARDA, while partner outreach was stepped up concerning important 2021/22 ICARDA/CGIAR projects and regional initiatives. Further, there was increased coordination and presence in events and conferences such as COP26, the Arab Water Forum, Cairo Water Week, MENA Climate Week and more.

ICARDA integration within One CGIAR

Reprioritization and streamlining of ICARDA's research and logistical teams and work allowed its scientists to actively participate in high-level Initiative Development Teams and Advisory Groups that developed the One CGIAR research portfolio and future One CGIAR Framework. ICARDA participated in the development of 17 initiatives, and engagement, including corporate services, resource mobilization and communications – significant in helping to ensure ICARDA and CGIAR efforts are aligned and ICARDA maintains a place and visibility in the transformation.

Financial highlights

ICARDA's financial situation improved in 2021, and is on a growth trajectory for 2022 and beyond. The 2021 total revenue of US\$28.3 million exceeded the Board-approved budget by 20%, driven by increases in Window 1 revenue from CRPs (CGIAR pooled funds). With additional revenue and closer monitoring, Management preserved unrestricted income and reported a surplus of US\$0.4 million in 2021, to increase ICARDA's reserves from 72 to 86 days (CGIAR recommends a minimum of 75 days). The Current Ratio reported in 2021 is 1.51 and Cash Ratio 0.74.

The commitment and resilience of ICARDA staff in the face of new challenges in the face of COVID-19, institutional transformation and uncertainty should be noted. While the One CGIAR transition has not always been clear, the

staff's ability to approach new changes with an openness is well-recognized and helps ICARDA feel assured in its delivery of science.

Acknowledgement should also be made to all of ICARDA's funders who have remained consistent in their support both through 2020 and beyond throughout the One CGIAR transition. Their openness to discussion and consistent support is very much appreciated.



Dr. Michel Afram
Chair, ICARDA Board of Trustees

14 June 2022

Board statement on risk management and internal control

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

The Board adopted a formal risk management policy which serves as a framework for risk management activities carried out by the Center. Also, a CGIAR-wide common Audit, Finance and Risk Committee was established in 2021, offering the first opportunity for a holistic view of CGIAR's assurance environment and ensuring a collective view of risks and opportunities across the CGIAR.

The Board has received assurance from ICARDA Management that the Center's risk management and internal control systems are operating adequately and effectively in all material aspects. The Board is committed to ICARDA having a robust control environment.

In 2021 ICARDA continued to take actions to strengthen risk management capabilities while transitioning towards One CGIAR by actively monitoring transition risks and performing at least semi-annual Center-wide risk assessments.

Based on the last risk assessment exercise carried out in November 2021, the following are the Center's most critical risks.

Risk	Cause	Mitigation
One CGIAR transition	There is a risk to ICARDA operations, i.e. structures, policies, procedures, staff, controls, systems, and stakeholders. This risk may occur due to gaps, delays or inadequate implementation of the One CGIAR transition. The potential impact of this risk is to ICARDAs ability to operate, maintain staff, manage stakeholders and relationships (e.g. host country and donors), implement research etc.	ICARDA is in a strong position in the One CGIAR transition, with its Director-General appointed as Regional Director for the CWANA Region and other members of the Senior Management Team actively involved in the One CGIAR transition process. Management is closely monitoring these risks to ensure corrective actions are implemented as needed during the transition.
Funding	There is a risk to Bilateral, and Windows 1 and 3 funding. This risk may occur for various reasons, including poor compliance with contracts, competition, and changing priorities of donors and/or CGIAR. The impact of this risk may include the pause or lowering of funding and impact on the ability of ICARDA to cover its cost base.	While CGIAR-pooled funds allocated to ICARDA have increased in 2022, the Organization actively sources bilateral funds and manages overall costs. Further, the funding outlook for the bilateral grant pipeline is solid.
People and talent	There is a risk to people and talent. This may occur due to inadequate succession plans of an ageing workforce and due to contract renewals uncertainty due to funding risks. The impact of this risk would be on resourcing, critical expertise and continued operations.	Contract renewal uncertainty due to funding risks is addressed with monthly meetings of the Contract Renewal Committee and continuous budget reviews to identify funding risks.

Risk	Cause	Mitigation
Disruption	There is a risk from significant global events such as the conflict in Ukraine and the potential for escalation and sanctions in regions where ICARDA operates. The potential impact of this risk is on inflation (e.g. increase in the cost of fertilizer), supply shortages (e.g. lack of fertilizer), the reprioritization of donors of funds for humanitarian reasons and adverse effect of sanctions on operations. Within ICARDA, this risk may impact staff health and safety, presence in offices, research stations, supply chains, costs, and donor funding.	Management holds monthly country-specific meetings focused on security and has processes to rapidly respond to natural, political, social, and other disruptions in locations where ICARDA operates.

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

The design and effectiveness of the risk management system are reviewed by the Center's Internal Audit Unit, which independently reports on the results of its audits to the Board through its Audit, Finance and Risk Committee.

The Board is of the view that the risk management and internal controls in place at ICARDA safeguard the interests of the Center.



Michel Afram
ICARDA Board Chair

14 June 2022

Management statement of responsibilities for financial reporting

The accompanying financial statements of ICARDA for the years ended December 31, 2021 and 2020, 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 issued in 2017.


ICARDA maintains a system of internal controls 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; while simultaneously providing a reliable basis for financial statements and management reports.

The Board of Trustees exercises its responsibility for these financial statements through AFRC. The AFRC 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



Luis Felipe Mendes
Director of Finance

14 June 2022



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Independent Auditor's Report

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

Opinion

We have audited the financial statements of International Center for Agricultural Research in the Dry Areas (the "Center" or "ICARDA"), which comprise the statement of financial position as at 31 December 2021, 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 2021, 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)

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)

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.

14 June 2022

Beirut, Lebanon

Statement of financial position

As of 31 December 2021 and 2020

In US\$ (thousands)

	Notes	31 December 2021	31 December 2020
ASSETS			
Current Assets			
Cash and cash equivalents	3	11,734	15,822
Accounts receivable			
<i>Donors</i>	4	9,072	5,185
<i>Employees</i>	5	46	134
<i>Others, net</i>	6	1,306	1,185
Advances and prepayments	8	382	650
Total current assets		22,540	22,976
Non-current assets			
Property and equipment	9	946	1,509
Intangible assets	10	37	52
Right-of-use assets	11	108	216
Total non-current assets		1,091	1,777
TOTAL ASSETS		23,631	24,753



Luis Felipe Mendes
Director of Finance

Statement of financial position (cont.)

As of 31 December 2021 and 2020

In US\$ (thousands)

LIABILITIES				
Current liabilities				
Accounts payables				
<i>Deferred income from donors</i>	12	5,716		6,919
<i>Employees</i>	13	718		1,271
<i>Accruals</i>	14	1,379		1,451
<i>Others</i>	15	1,981		2,102
Lease Liabilities	16	51		147
Provisions	17	1,070		1,180
Funds in Trust	18	3,823		3,400
Total current liabilities		14,738		16,470
Non-current liabilities				
Lease liabilities	16	23		71
Provisions	17	2,811		2,588
Total non-current liabilities		2,834		2,659
TOTAL LIABILITIES		17,572		19,129
NET ASSETS				
Unrestricted net assets				
<i>Undesignated</i>	20	1,867		746
<i>Designated special funds</i>	20	3,267		3,267
<i>Designated property and equipment</i>	20	916		1,524
<i>IFRS adoption</i>	20	9		87
TOTAL NET ASSETS		6,059		5,624
TOTAL LIABILITIES AND NET ASSETS		23,631		24,753

Notes 1 to 25 form part of these financial statements



Luis Felipe Mendes
Director of Finance

14 June 2022

Statement of activities and other comprehensive income

For the years ended 31 December 2021 and 2020

In US\$ (thousands)

		2021						
		Unrestricted		Restricted		Total		Grand total
		Portfolio	Non-Portfolio	Portfolio	Non-Portfolio	Portfolio	Non-Portfolio	
Revenue	Notes							
Grant revenue								
Window 1 & 2	App 4	-	-	11,697	118	11,697	118	11,815
Window 3	App 4	-	-	2,412	215	2,412	215	2,627
Bilateral	App 4	-	-	7,545	4,863	7,545	4,863	12,408
Total grant revenue		-	-	21,654	5,196	21,654	5,196	26,850
Other revenue and gains	Note 19	-	1,403	-	-	-	1,403	1,403
Total revenue		-	1,403	21,654	5,196	21,654	6,599	28,253
Expenses and losses								
Research expenses		-	(89)	16,229	3,514	16,229	3,425	19,654
CGIAR collaboration costs		-	-	182	-	182	-	182
Other collaboration costs		-	-	2,652	1,062	2,652	1,062	3,714
General and administration expenses		-	123	2,591	620	2,591	743	3,334
Other expenses and losses		-	-	-	-	-	-	-
Total expenses and losses		-	34	21,654	5,196	21,654	5,230	26,884
Operating Surplus								
		-	1,369	-	-	-	1,369	1,369
Non-operating								
Provision - Doubtful donor receivable		-	(357)	-	-	-	(357)	(357)
Provision - Doubtful cash and cash equivalent		-	(78)	-	-	-	(78)	(78)
Project facilitation unit provision		-	-	-	-	-	-	-
IFRS transition adjustments		-	(78)	-	-	-	(78)	(78)
Gain/(Loss) on sale of asset(s)		-	3	-	-	-	3	3
Interest expense of right-of-use assets		-	(5)	-	-	-	(5)	(5)
Finance income		-	3	-	-	-	3	3
Finance expenses		-	(422)	-	-	-	(422)	(422)
SURPLUS/(DEFICIT) FOR THE YEAR								
		-	435	-	-	-	435	435
TOTAL COMPREHENSIVE SURPLUS/DEFICIT FOR THE YEAR								
		-	435	-	-	-	435	435

Statement of activities and other comprehensive income (cont.)

For the years ended 31 December 2021 and 2020

In US\$ (thousands)

	Notes	2020						Grand total
		Unrestricted		Restricted		Total		
		Portfolio	Non-Portfolio	Portfolio	Non-Portfolio	Portfolio	Non-Portfolio	
Revenue								
Grant revenue		-	-	6,437	-	6,437	-	6,437
Window 1 & 2	App 4	-	-	2,534	173	2,534	173	2,707
Window 3	App 4	-	-	10,710	4,939	10,710	4,939	15,649
Bilateral	App 4	-	-	-	-	-	-	-
Total grant revenue		-	-	19,681	5,112	19,681	5,112	24,793
Other revenue and gains	Note 19	-	783	-	-	-	783	783
Total revenue		-	783	19,681	5,112	19,681	5,895	25,576
Expenses and losses								
Research expenses		-	14	14,009	3,782	14,009	3,796	17,805
CGIAR collaboration costs		-	27	221	3	221	30	251
Other collaboration costs		-	-	3,121	679	3,121	679	3,800
General and administration expenses		-	48	2,330	648	2,330	696	3,026
Other expenses and losses		-	-	-	-	-	-	-
Total expenses and losses		-	89	19,681	5,112	19,681	5,201	24,882
Operating Surplus		-	694	-	-	-	694	694
Non-operating								
Provision - Doubtful donor receivable		-	(61)	-	-	-	(61)	(61)
Provision - Doubtful cash and cash equivalent		-	-	-	-	-	-	-
Project facilitation unit provision		-	(268)	-	-	-	(268)	(268)
IFRS transition adjustments		-	(89)	-	-	-	(89)	(89)
Gain/(Loss) on sale of asset(s)		-	14	-	-	-	14	14
Interest expense of right-of-use assets		-	(12)	-	-	-	(12)	(12)
Finance income		-	5	-	-	-	5	5
Finance expenses		-	(358)	-	-	-	(358)	(358)
SURPLUS/(DEFICIT) FOR THE YEAR		-	(75)	-	-	-	(75)	(75)
TOTAL COMPREHENSIVE SURPLUS/DEFICIT FOR THE YEAR		-	(75)	-	-	-	(75)	(75)

Notes 1 to 25 form part of these financial statements

Expenses by natural classification

For the years ended 31 December 2021 and 2020

In US\$ (thousands)

	2021						Grand total
	Unrestricted		Restricted		Total		
	Portfolio	Non-Portfolio	Portfolio	Non-Portfolio	Portfolio	Non-Portfolio	
Expenses and losses							
Personnel costs	-	2,428	6,782	1,690	6,782	4,118	10,900
CGIAR collaboration costs	-	-	182	-	182	-	182
Non-CGIAR collaboration costs	-	-	2,652	1,062	2,652	1,062	3,714
Supplies and services	-	449	7,234	1,579	7,234	2,028	9,262
Travel	-	30	429	70	429	100	529
Depreciation/amortization	-	337	1,629	99	1,629	436	2,065
Cost sharing percentage	-	-	146	86	146	86	232
Total direct costs	-	3,244	19,054	4,586	19,054	7,830	26,884
Indirect costs	-	(3,210)	2,600	610	2,600	(2,600)	-
Total - All costs	-	34	21,654	5,196	21,654	5,230	26,884

	2020						Grand total
	Unrestricted		Restricted		Total		
	Portfolio	Non-Portfolio	Portfolio	Non-Portfolio	Portfolio	Non-Portfolio	
Expenses and losses							
Personnel costs	-	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

Notes 1 to 25 form part of these financial statements

Statement of changes in net assets

Years ended 31 December 2021 and 2020

In US\$ (thousands)

	Undesignated - General	Designated (Note 20)						TOTAL
		Special fund - General	Special fund - Staff contributions	Property and equipment	Reserve for replacement of property and equipment	Sub-total designated property and equipment	IFRS impact	
Adjusted balance at 1 January 2020	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
Surplus for the year	513	-	-	-	-	-	(78)	435
Reclassification replacement of net asset	608	-	-	(608)	-	(608)	-	-
Balance at 31 December 2021	1,867	3,000	267	866	50	916	9	6,059

Notes 1 to 25 form part of these financial statements

Statement of cash flows

Years ended 31 December 2021 and 2020

In US\$ (thousands)

	2021	2020
Cash flows from operating activities		
Surplus for the year	435	(75)
Adjustments to reconcile changes in net assets to net cash provided by operating activities		
Depreciation	1,867	402
Right of use - Lease asset	184	159
Amortization	15	211
Asset disposal	(434)	(388)
Finance lease interest	5	12
Interest income	(3)	(5)
Unrealized foreign exchange loss	422	358
<i>Decrease/(increase) in assets</i>		
Accounts receivable		
Donors	(3,887)	3,728
Employees	88	(3)
Fund in Trust	-	268
Others, net	(121)	1,648
Advances and prepayments	268	(407)
<i>(Decrease)/Increase in liabilities</i>		
Accounts payable		
Deferred income from donors	(1,203)	1,994
Employees	(553)	506
Accruals	(72)	182
Others	(121)	98
Lease liabilities	(144)	(143)
Fund in Trust	423	(114)
Staff provisions	113	(553)
Net cash (outflow)/inflow from operating activities	(2,718)	7,878

Statement of cash flows (cont.)

Years ended 31 December 2021 and 2020 (cont.)

In US\$ (thousands)

	2021	2020
Cash flows from investing activities		
Additions to property and equipment	(1,381)	(545)
Acquisition of intangible assets	-	-
Disposal of assets	435	388
Finance lease interest	(5)	(12)
Interest received	3	5
Net cash outflow from investing activities	(948)	(164)
Net effect of foreign exchange	(422)	(358)
Net (decrease)/increase in cash and cash equivalents	(4,088)	7,356
Cash and cash equivalents at 1 January	15,822	8,466
Cash and cash equivalents at 31 December	11,734	15,822

Notes 1 to 25 form part of these financial statements

Notes to financial statements

Years ended 31 December 2021 and 2020

In US\$ (thousands)

Note 1 – General Information

1.1 Background and strategy

ICARDA (or the Center) is an autonomous, not-for-profit international organization, governed by a Board of Trustees. It was established by the International Bank for Reconstruction and Development (IBRD), International Development Research Centre (IDRC), FAO, and United Nations Development Programme (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 independent Centers that make up the CGIAR (formerly Consultative Group for International Agricultural Research). As the world's largest global agricultural innovation network, CGIAR is a global partnership for a food secure future, dedicated to reducing poverty, enhancing food and nutrition security, and improving natural resources. 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 this 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, as approved by the Board yearly. The 2021 Program of Work and Budget and the 2022 Program of Work and Budget (the latter being approved in November 2021) 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 National Agricultural Research Systems (NARS) partners – in light of the evolving research for development landscape. ICARDA's focus continued to move towards the integration and scaling of systemic solutions and increased capacity development, to support the modernization and optimization of its breeding practices, and to increase focus on agronomy and advisory services. Particularly since the end of 2018, ICARDA has been reviewing its current expansive footprint and has taken a range of actions to address the root causes of the financial deficit.

1.2 One CGIAR

In February 2021, the CGIAR System Council approved the One CGIAR operational structure, encompassing research delivery and impact, global engagement and innovation, and institutional strategy and systems. Managerial appointments for the functioning of this operational structure were made, with Global, Regional, and Science Group Directors appointed throughout the year. ICARDA's Director General was appointed Regional Director for the Central and West Asia and North Africa (CWANA) Region.

1.3 CGIAR research programs

In 2011, CGIAR introduced a new programmatic-based approach for conducting 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 CRPs ended in 2021 opening space to a new CGIAR Research Portfolio.

CGIAR's portfolio was set out in the System Board-recommended 2022-2024 Investment Prospectus, which was approved by the System Council in June 2021. The prospectus outlines 33 new Initiatives that will deliver the CGIAR 2030 Research and Innovation Strategy. These Initiatives are a set of promising areas of investment that are aligned with CGIAR's Action Areas – systems transformation, resilient agrifood systems, and genetic innovation – which are set to address important nutrition, health, equality, climate, and environmental challenges.

In December 2021, the System Council approved the first group of 19 CGIAR Initiatives to launch from January 2022 and the CGIAR Financing Plan (FINPLAN). FINPLAN sets out a three-year outlook financing plan to deliver the strategy from 2022 to 2024, and is an essential component of the first integrated CGIAR budget.

1.4 Staffing

As of 31 December 2021, the Center employed 57 internationally-recruited staff and 152 nationally-recruited staff (2020 – 58 internationally-recruited staff and 152 nationally-recruited staff) in 13 countries. Women represent 34 percent of staff in 2021 (32 percent in 2020).

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

2.1 Basis of preparation

The principal accounting policies that were applied in the preparation of these financial statements are set out below. These have been applied consistently, to all 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 May 2022.



2.1.2. Going concern assessment

ICARDA's financial situation considerably improved in 2021, and the Center is on a growth trajectory for 2022 and beyond.

The total revenue of US\$28.3 million in 2021 exceeded the Board-approved budget by 20 percent, and was driven by the increase in Window 1 revenue from CRPs. With additional revenue, full cost recovery, and tight controls, ICARDA reported a surplus of US\$0.4 million in 2021. This surplus will increase ICARDA's reserves from 72 to 86 days, beyond the CGIAR recommended minimum of 75 days.

ICARDA remains in a strong position in the One CGIAR transition, with its Director General appointed Regional Director for the Central and West Asia and North Africa (CWANA) Region and other staff members actively involved in the One CGIAR Transition process.

ICARDA's active involvement in the One CGIAR transition, along with its strong research strategy, resulted in the increased allocation of pooled funds to the Center in 2022. The bilateral grants portfolio is in a strong position, with active and projected grants representing 50 percent of ICARDA's budget. The long-term grants pipeline is also solid, with nearly 100 proposals submitted to funders as of February 2022.

Given these favorable conditions, Management confirms that ICARDA will be able to operate as a going concern in 2022 – thanks to the commitment and resourcefulness of its staff and the support of its donors, host governments, and partners. In particular, ICARDA has the capacity to continue raising a sufficient level of bilateral funding and increase its participation in the One CGIAR pooled funds portfolio to support its strategic and operational goals.

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 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\$ which is the Center's functional currency. All financial information presented in US\$ 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 1 January 2021. 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).

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 which are 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” 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 which 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 the Center's actions.

Grants in kind are recorded at the fair value of the assets or services received, while cash grants are recorded at the US\$ 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.

On the face of the statements of activities, the Center presents an analysis of expenses – and does so by using a classification which is based on the function and expenses derived by natural classification.

Research expenses are those incurred for 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 net expenses incurred for 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 in 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 to maturity date that they present insignificant risk of changes in value.

2.3.4 Accounts receivable

Accounts receivable are claims held against others for future receipt of money, goods, or services, and are carried at gross amount less an allowance for any uncollectible amounts.

Allowance for doubtful accounts is provided in an amount equal to the total receivables shown or reasonably estimated to be doubtful of collection. The amount of the allowance is based on past experience and on a continuous review of receivable aging reports and other relevant factors. When an accounts receivable is deemed doubtful of collection,

the Center provides an allowance for doubtful debt during the year in which it is deemed doubtful. Any receivable or a portion thereof adjudged to be uncollectible is written off. The write-off is done after all efforts to collect have been exhausted.

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

2.3.5 Property and equipment

Property and equipment are stated at cost less depreciation. Expenditures on items with a minimum cost of US\$3,000 or equivalent, and with an estimated economic life greater than one year, are capitalized.

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

Depreciation of assets owned by the Center is computed using the straight-line method over the estimated useful life of the related asset.

Asset	Expected useful life (in years)
Building	25
Plant and equipment	10
Computers and software	5-10
Motor vehicle	5-10
Leasehold improvements	5-10

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

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 the assets' 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 that 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 the assets' useful life or the duration of the grant.

2.3.7 Accounts payable

Account payable represents amounts due to donors, employees, and others for support, services, and materials received prior to year-end, but not paid for as at the date of Statement of Financial Position.

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

2.3.8 Other accounts payable and accruals

Other accounts payable and accruals represent obligations of the Center arising from past events, the settlement of which is expected to result in an outflow from the Center of resources embodying economic benefits.

A liability is classified as a current liability when it is (a) expected to be settled within the normal course of the Center's operating cycle; or (b) due to be settled within 12 months of the balance date. All other liabilities are classified as non-current.

2.3.9 Provisions

Provisions are recognized when the Center has: (a) a present legal or constructive obligation as a result of past events; (b) it is probable that an outflow of resources will be required to settle the obligation; and (c) a reliable estimate of the amount can be made of the amount of obligation. Provisions are measured at the present value of Management's best estimate of the expenditure required to settle the obligation at each balance sheet date.

When there are a number of similar obligations, the likelihood that an outflow will be required in the settlement is determined by considering the class of obligations taken as a whole. A provision is recognized even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

2.3.10 Funds in Trust

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

2.3.11 Leases

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. It also includes 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 remeasuring 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, then at 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 US\$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\$ for reporting purposes at standard bookkeeping rates, which approximate the exchange rates prevailing at the dates of the transactions. At each balance sheet date, foreign currency monetary items are reported at closing rates; non-monetary items denominated in foreign currency which are carried at historical cost are reported at historical rates, and those that are carried at fair values are reported at rates on valuation date.

2.3.14 Employee benefits

Post-employment benefits:

■ Defined contribution plans

Eligible employees of the Center receive benefits from a provident fund, which is a defined contribution plan. Both the employee and the Center make monthly contributions to the provident fund equal to a specified percentage of the covered employee's salary. 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 employee concerned by AIARC. The Center has no further obligation to the plan beyond its monthly contributions to the fund managed by AIARC; obligations for contributions to defined contribution plans are expensed as the related services are provided. Prepaid contributions are recognized as an asset to the extent that a cash refund or a reduction in future payments is available.

■ Defined benefit plans

Repatriation

The Center's present obligation, in respect of relocation expenses, is 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 CGIAR's Cost Principles and Indirect Cost Guidelines issued in April 2019. ICARDA, as per other CGIAR Centers, uses full cost accounting, and costs are classified as direct or indirect. Indirect costs are general management and administrative expenses that support the entire operations of a Center, are shared across the project portfolio, and cannot be directly allocated to an individual project in an economically feasible manner. These costs are usually recovered by charging a fixed percentage on direct project expenses. This "indirect cost rate" is a fair and convenient way to indicate in a consistent and equitable manner what proportion of indirect costs each project or research activity should bear.

Recovery of indirect costs is determined by provisions set out in donor agreements. Any difference between indirect costs, as per full cost accounting and indirect cost recovery, is funded by unrestricted resources.

2.3.16 Net assets

Net assets consist of undesignated and designated net assets.

- Undesignated net assets pertain to the accumulated balance of the surplus/shortfall from unrestricted activities net of amount transferred to designated net assets.
- Designated net assets pertain to funds specifically designated by the Board of Trustees for a specific purpose.

2.3.17 Financial instruments

■ Recognition and initial measurement

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

■ Derecognition

Financial assets

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

Financial liabilities

The Center derecognizes a financial liability when its contractual obligations are discharged or cancelled, or expire. The Center also derecognizes a financial liability when its terms are modified and the cash flows of the modified liability are substantially different; in which case a new financial liability based on the modified terms is recognized at fair value.

On derecognition of a financial liability, the difference between the carrying amount extinguished and the consideration paid (including any non-cash assets transferred or liabilities assumed) is recognized in profit or loss.

■ Offsetting

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



■ Impairment

Financial instruments and contract assets

The Center recognizes loss allowances for estimated credit losses (ECLs) on financial assets measured at amortized cost.

The Center measures loss allowances for its accounts receivable, cash at banks, and funds in trust, at an amount equal to 12-month ECL – as the Center considers these to have low credit risk and their credit risk has not increased significantly since initial recognition.

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

The Center assumes that the credit risk on a financial asset has increased significantly if it is more than 30 days past due. The Center considers a financial asset to be in default when:

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

Twelve-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;
- 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, though 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;
- 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 optimize the level of cash available to meet short-term operational needs and preserve the Center's reserves. Management is continuously improving cash management practices aiming to concentrate cash and investments in well-rated financial institutions.

The bank balance available at the time that 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.

In US\$ (thousands)	31-Dec-21	31-Dec-20
Cash on hand and in bank	11,935	15,944
Cash equivalents	-	-
	11,935	15,944
Less: Allowance for asset impairment	(201)	(122)
	11,734	15,822

* ICARDA did not invest any funds in 2021.

FINANCIAL STATEMENTS AS OF 31 DECEMBER 2021 AND 2020

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.

The movements in allowance for asset impairment during the year are:

In US\$ (thousands)	31-Dec-21	31-Dec-20
Balance at beginning of period	(122)	(122)
Provision	(79)	
	(201)	(122)

Note 4 - Accounts receivable – donors

In US\$ (thousands)	31-Dec-21	31-Dec-20
W1 & W2 (including CRP)	2,803	65
Restricted W3	607	110
Restricted bilateral	6,079	5,075
	9,489	5,250
Less: Allowance for bad debts	(417)	(65)
	9,072	5,185

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

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

In US\$ (thousands)	31-Dec-21	31-Dec-20
Balance at beginning of period	(65)	(703)
Provision	(357)	(61)
Write-off/Write-back	5	699
	(417)	(65)

Note 5 - Accounts receivable – employees

In US\$ (thousands)	31-Dec-21	31-Dec-20
Personal account	46	153
	46	153
Less: Allowance for bad debts	-	(19)
	46	134

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

In US\$ (thousands)	31-Dec-21	31-Dec-20
AIARC	224	246
Advances to collaborators	549	752
Others	533	187
	1,306	1,185

Note 7 - Accounts receivable – Funds in Trust

Note 8 - Advances and prepayments

<i>In US\$ (thousands)</i>	31-Dec-21	31-Dec-20
Funds in Trust	-	398
	-	398
Less: Allowance for bad debts	-	(398)
	-	-

Note 9 - Property and equipment

<i>In US\$ (thousands)</i>	31-Dec-21	31-Dec-20
Advances to suppliers	382	650
	382	650

Details of property and equipment at 31 December 2021:

<i>In US\$ (thousands)</i>	Unrestricted	Restricted	Total
Cost			
Balance, 01 Jan	12,884	21,153	34,037
Additions	7	1,298	1,305
Adjustments	(214)	(221)	(435)
Balance, 31 Dec	12,677	22,230	34,907
Accumulated depreciation			
Balance, 01 Jan	12,385	20,143	32,528
Charges	66	1,723	1,789
IFRS depreciation changes	-	78	78
Adjustments	(213)	(221)	(434)
Balance, 31 Dec	12,238	21,723	33,961
Net book value	439	507	946

Details of property and equipment at 31 December 2020:

<i>In US\$ (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 adoption depreciation adjustment	-	89	89
Adjustments	(4)	(384)	(388)
Balance, 31 Dec	12,385	20,143	32,528
Net book value	499	1,010	1,509

Note 10 - Intangible assets

<i>In US\$ (thousands)</i>	31-Dec-21	31-Dec-20
Cost		
Balance at beginning of period	1,655	1,655
Additions	-	-
Balance at end of period	1,655	1,655
Accumulated amortization		
Balance at beginning of period	1,603	1,392
Charges	15	211
Balance at end of period	1,618	1,603
Net book value	37	52

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 US\$ (thousands)</i>	31-Dec-21	31-Dec-20
Cost		
Balance at beginning of period	541	455
Additions/Adjustment	76	86
Balance at end of period	617	541
Accumulated amortization		
Balance at beginning of period	325	166
Charges	184	159
Balance at end of period	509	325
Net book value	108	216

Note 12 - Deferred income from donors

<i>In US\$ (thousands)</i>	31-Dec-21	31-Dec-20
W1 & W2 (including CRP)	160	1,996
Restricted W3	809	1,487
Restricted bilateral	4,747	3,436
	5,716	6,919

Note 13 - Accounts payable - employees

<i>In US\$ (thousands)</i>	31-Dec-21	31-Dec-20
Personal accounts	718	786
Performance awards and adjustments	-	485
	718	1,271

Note 14 - Accruals

In US\$ (thousands)	31-Dec-21	31-Dec-20
Accrued expenses	1,379	1,451
	1,379	1,451

Note 15 - Accounts payable – others

In US\$ (thousands)	31-Dec-21	31-Dec-20
Suppliers	1,119	932
System management office	311	310
Collaborators	163	101
Others	388	759
	1,981	2,102

Note 16 - Lease liabilities – current and non-current

Lease liabilities refer to right-of-use assets.

In US\$ (thousands)	31-Dec-21	31-Dec-20
Balance at beginning of period	218	275
Addition/Adjustment	16	86
Lease payments	(165)	(155)
Finance charges	5	12
Balance at end of period	74	218

Lease liabilities consist of:

In US\$ (thousands)	31-Dec-21	31-Dec-20
Current lease liabilities	51	147
Non-current lease liabilities	23	71
Net book value	74	218

Note 17 - Provisions – current and non-current

In US\$ (thousands)	31-Dec-21	31-Dec-20
Staff provisions (a)	3,752	3,685
Operational expenses provision (b)	129	83
	3,881	3,768

(a) Staff provisions

Provisions consist of:

In US\$ (thousands)	31-Dec-21	31-Dec-20
Staff-related provisions (merit, inflation...)	748	871
Taxes payable - Employees	193	226
Non-current portion of employee accrued benefits	2,811	2,588
	3,752	3,685

Non-current accrued benefits staff consist of:

In US\$ (thousands)	31-Dec-21	31-Dec-20
Vacation	498	404
End of service indemnity	832	813
Repatriation provision	358	395
Pension scheme	1,123	976
	2,811	2,588

(b) Operational expenses provision

In US\$ (thousands)	31-Dec-21	31-Dec-20
Country Office provision	125	79
Legal cases	4	4
	129	83

Note 18 - Accounts payable – Funds in Trust

In US\$ (thousands)	31-Dec-21	31-Dec-20
Funds in Trust	3,823	3,400
	3,823	3,400

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

Note 19 - Other revenue and gains

In US\$ (thousands)	31-Dec-21	31-Dec-20
Write-back of provisions and other unclaimed balances	594	-
Farm and livestock produce	183	40
Service and hosting fees	461	222
Other income	165	254
Staff salary contributions	-	267
	1,403	783

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:

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

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;
- Allocating the remaining balance to the undesignated general fund balance.

Note 21 - Employee benefits expenses

In US\$ (thousands)	31-Dec-21	31-Dec-20
Salaries and wages	8,263	8,621
Retirement benefits costs	864	968
Other personnel costs	1,773	1,823
	10,900	11,412

Note 22 - Management compensation

In US\$ (thousands)	31-Dec-21	31-Dec-20
Salaries and benefits	1,229	782
Honorarium	18	12
	1,247	794

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;
- 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.

Provisioning policy

At each reporting date, the Center assesses whether the financial assets carried at amortized cost are credit impaired. The center reviews the recoverable amount of each trade debt on an individual basis at the end of the reporting period to ensure that adequate loss allowance is made for irrecoverable amounts. Further, an impairment analysis is also performed at each reporting date based on the facts and circumstances existing on that date to identify expected losses and credit risk.

Risk management framework

The Center's Board of Trustees has overall responsibility for the establishment and oversight of the Center's risk management framework. Management has established the risk management committee, which is responsible for developing and monitoring the Center's risk management policies. The committee reports regularly to AFRC on its

activities. The Center's risk management policies are established to identify and analyze the risks faced by the Center, to set appropriate risk limits and controls, and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Center's activities. The Center, through its training and management standards and procedures, aims to maintain a disciplined and constructive control environment in which all employees understand their roles and obligations.

- **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 US\$ (thousands)</i>	2021	2020
Cash and cash equivalents	11,859	15,839
Accounts receivable	10,424	6,504
Total	22,283	22,343

Allowances for impairment

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

<i>In US\$ (thousands)</i>	2021	2020
Balance at beginning of period	(122)	(122)
Impairment losses on cash and cash equivalents	(79)	-
Balance at end of period	(201)	(122)
Balance at beginning of period	(64)	(703)
Impairment losses on accounts receivable	(357)	(60)
Impaired accounts receivable written-off	4	699
Balance at end of period	(417)	(64)

- **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, 2021

	Carrying amount	Contractual cash flows	1 year or less	More than 1 year
<i>In US\$ (thousands)</i>				
Accounts payables (Notes: 13, 14 and 15)	4,078	(4,078)	(4,038)	-
Funds in Trust (liability) (Note: 18)	3,823	(3,823)	(3,514)	-
Lease liability (Note: 16)	74	(74)		(23)
Total	7,975	(7,975)	(7,952)	(23)

(ii) Liquidity risk, 2020

	Carrying amount	Contractual cash flows	1 year or less	More than 1 year
<i>In US\$ (thousands)</i>				
Accounts payables (Notes: 13, 14 and 15)	4,824	(4,824)	(4,824)	-
Lease Liability (Note: 16)	3,400	(3,400)	(3,400)	-
Funds in Trust (liability)	218	(218)	(147)	(71)
Total	8,442	(8,442)	(8,371)	(71)

- 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\$, 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:

FINANCIAL STATEMENTS AS OF 31 DECEMBER 2021 AND 2020

(i) Currency risk, 2021

		31 December 2021						Total
		USD	EGP	INR	LBP	MAD	Other currencies	
<i>In US\$ (thousands)</i>								
Current assets								
Cash and cash equivalents	3	6,650	120	1,848	45	242	2,829	11,734
Accounts receivables:								
<i>Donors</i>	4	9,072						9,072
<i>Employees</i>	5	33	7		2	3	1	46
<i>Others, net</i>	6	935	2	170	-	1	198	1,306
Advances and prepayments	8	267	2	1	-	15	97	382
Current liabilities								
Account payables:								
<i>Deferred income from donors</i>	12	(5,716)						(5,716)
<i>Employees</i>	13	(619)	(13)	-	(20)	(57)	(9)	(718)
<i>Accruals</i>	14	(1,379)						(1,379)
<i>Others</i>	15	(936)	(50)	(86)		(601)	(308)	(1,981)
Lease liabilities	16	(51)						(51)
Provisions	17	(947)	(13)	-	(6)	(82)	(22)	(1,070)
Funds in Trust	18	(3,823)						(3,823)
Non-current liabilities								
Lease liabilities		(23)	-	-	-	-	-	(23)
Provisions		(1,549)	(309)	(4)	(223)	(275)	(451)	(2,811)
Net statement of financial position exposure		1,914	(254)	1,929	(202)	(754)	2,335	4,968

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(ii) Currency risk, 2020

		31 December 2020						Total	
		USD	EGP	INR	LBP	MAD	Other currencies		
In US\$ (thousands)									
Current assets									
	Cash and cash equivalents	3	9,990	90	1,859	17	200	3,666	15,822
	Accounts receivables:								
	<i>Donors</i>	4	5,185						5,185
	<i>Employees</i>	5	97	4	1	2	9	21	134
	<i>Others, net</i>	6	727	39	307	-	40	72	1,185
	Advances and prepayments	8	93	-	-	-	385	172	650
Current liabilities									
	Account payables:								
	<i>Deferred income from donors</i>	12	(6,919)						(6,919)
	<i>Employees</i>	13	(1,029)	(25)	-	(79)	(23)	(115)	(1,271)
	<i>Accruals</i>	14	(1,451)						(1,451)
	<i>Others</i>	15	(770)	(25)	(475)	(6)	(634)	(192)	(2,102)
	Lease liabilities	17	(147)						(147)
	Provisions		(955)	(23)	-	(7)	(177)	(18)	(1,180)
	Funds in Trust	18	(3,400)						(3,400)
Non-current liabilities									
	Lease liabilities		(71)	-	-	-	-	-	(71)
	Provisions		(1,439)	(247)	(16)	(201)	(307)	(378)	(2,588)
Net statement of financial position exposure			(89)	(187)	1,676	(274)	(507)	3,228	3,847

■ Sensitivity analysis

The following significant exchange rates applied during the year and the spot rate applied on 31 Dec 2021:

	Average rate		Spot rate	
	2021	2020	2021	2020
EGP	0.064	0.063	0.064	0.064
INR	0.014	0.014	0.013	0.014
LBP	0.001	0.001	0.001	0.001
MAD	0.167	0.110	0.109	0.114

A 10 percent strengthening (weakening) of the US\$ against the above currencies on 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/loss	
	2021	2020
EGP	25	19
INR	(193)	(168)
LBP	20	27
MAD	75	51
Others	(234)	(323)

■ 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 was in 2020, when the Jordan Office 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
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

Country	Facility	Host organization	Agreement with host organization	Effective date of agreement	End date
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 27 October 1977. Letter from NARC offering current space on 11 June 2020. ICARDA confirmed occupying the space since 22 August 2020 and specified all administrative and financial arrangements in a letter signed 19 December 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.	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
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

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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.		
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		

Appendix 1 - Schedule of property and equipment

For the years ended 31 December 2021 and 2020
In US\$ (thousands)

	UNRESTRICTED (Center Assets)				RESTRICTED (Project Assets)				Total	Grand total
	Physical facilities	Infrastructure & leasehold improvements	Furnishings & equipment	Provision Aleppo	Physical facilities	Infrastructure & leasehold improvements	Furnishings & equipment	Work in progress		
Year ended 31 December 2021										
Cost										
At start of the year	938	815	11,131	-	12,884	-	16,805	-	790	21,153
Additions	7	-	(214)	-	7	-	651	-	(384)	1,298
Disposals	-	-	-	-	(214)	-	(221)	-	-	(435)
At end of year	945	815	10,917	-	12,677	-	17,235	-	406	22,230
Accumulated depreciation										
At start of the year	508	300	9,449	2,128	12,385	-	16,599	-	-	20,143
Charge for the year	34	-	32	-	66	-	725	-	-	1,723
IFRS depreciation changes	-	-	(201)	(12)	(213)	-	78	-	-	78
Disposals	-	-	-	-	-	-	(221)	-	-	(221)
At end of year	542	300	9,280	2,116	12,238	-	17,181	-	-	21,723
Net book value at end of year	403	515	1,637	(2,116)	439	-	54	-	406	507
Year ended 31 December 2020										
Cost										
At start of the year	938	815	11,122	-	12,875	-	17,032	464	-	21,005
Additions	-	-	13	-	13	-	153	326	-	532
Disposals	-	-	(4)	-	(4)	-	(380)	-	-	(384)
At end of year	938	815	11,131	-	12,884	-	16,805	790	-	21,153
Accumulated depreciation										
At start of the year	474	300	9,399	2,128	12,301	-	16,726	-	-	20,213
Charge for the year	34	-	54	-	88	-	164	-	-	225
IFRS depreciation changes	-	-	-	-	-	-	89	-	-	89
Disposals	-	-	(4)	-	(4)	-	(380)	-	-	(384)
At end of year	508	300	9,449	2,128	12,385	-	16,599	-	-	20,143
Net book value at end of year	430	515	1,682	(2,128)	499	-	206	790	-	1,010

Appendix 2 - Schedule of total ICARDA expenditure report

Total ICARDA - CRP/PTF and non-portfolio - expenditure report

For the year ended 31 December 2021

In US\$ (thousands)

Expenses by natural classification	Windows 1 & 2	Window 3	Bilateral	Center Funds	Total
Personnel costs	3,741	528	4,203	2,428	10,900
CGIAR collaboration costs	-	172	10	-	182
Non-CGIAR collaboration costs	476	811	2,427	-	3,714
Supplies and services	4,244	709	3,860	449	9,262
Travel	194	81	224	30	529
Depreciation/Amortization	1,529	34	165	337	2,065
Cost sharing percentage	11	8	213	-	232
Total direct costs	10,195	2,343	11,102	3,244	26,884
Indirect costs	1,620	284	1,306	(3,210)	-
Total costs	11,815	2,627	12,408	34	26,884
Deferred depreciation	(782)	(24)	62	-	(744)
Grand total - All costs	11,033	2,603	12,470	34	26,140

Appendix 3 - Indirect cost rate computation

For the years ended 31 December 2021 and 2020

In US\$ (thousands)

	2021	2020
General and administration expenses	3,334	3,026
Research expenses and non-CGIAR collaboration costs	23,368	21,605
Revenue	14.27%	14.01%

Appendix 4 - Schedule of grant revenue

For the years ended 31 December 2021 and 2020

In US\$ (thousands)

	Funds available US\$000	Receivables from donors US\$000	Deferred revenue US\$000	Grants revenue US\$000	
				2021	2020
Restricted					
Windows 1 & 2					
CIAT - International Center for Tropical Agriculture	27	179	-	205	58
CIMMYT - International Maize and Wheat Improvement Center	2,847	964	(119)	3,692	2,532
GCDT - Global Crop Diversity Trust	2,544	523	-	3,067	491
ICRISAT - International Crops Research Institute for the Semi-Arid Tropics	716	274	-	989	840
IFPRI - International Food Policy Research Institute	220	31	-	251	254
ILRI - International Livestock Research Institute	2,590	806	-	3,396	2,177
IWMI - International Water Management Institute	99	26	-	125	85
CGIAR Trust Fund	129	-	(41)	90	-
Subtotal - Windows 1 & 2	9,172	2,803	(160)	11,815	6,437
Window 3					
China - CAAS-Chinese Academy of Agricultural Sciences	338	-	(174)	164	144
IFAD - International Fund for Agricultural Development	630	307	-	937	1,299
India - ICAR-Indian Council of Agricultural Research	1,328	-	(569)	759	762
Iran	7	-	(7)	-	-
Morocco - INRA-Institut National de la Recherche Agronomique/ National Institute for Agronomic Research	291	300	-	591	318
Sudan-Ministry of Agriculture and Forestry	19	-	(1)	17	3
Turkey - GDAR - General Directorate of Agricultural Research and Policy	217	-	(58)	159	181
Subtotal - Window 3	2,830	607	(809)	2,627	2,707

Appendix 4 - Schedule of grant revenue (cont.)

For the years ended 31 December 2021 and 2020

In US\$ (thousands)

	Funds available US\$000	Receivables from donors US\$000	Deferred revenue US\$000	Grants revenue US\$000	
				2021	2020
Bilateral					
AFESD - Arab Fund for Economic and Social Development	1,504	1,827	(768)	2,563	4,441
Afghanistan - Ministry of Agriculture, Irrigation, and Livestock (MAIL)	(362)	794	-	432	659
Australia - Department of Primary Industries, State of New South Wales	38	-	-	38	35
Australia - GRDC - Grains Research and Development Corporation	439	-	(217)	222	16
Booz Allen Hamilton	34	-	(9)	24	-
Brazil-EMBRAPA - Empresa Brasileira de Pesquisa Agropecuaria	-	-	-	-	1
CAREC - Regional Environmental Center for Central Asia	191	-	(75)	116	380
Caritas Jordan	(5)	5	-	-	-
Caritas Switzerland	32	19	-	51	4
Caussade Semences Group	(6)	13	-	7	6
Centre de Cooperation Internationale en Recherche Agronomique pour le Developpment (Agricultural Research for Development)	21	8	-	29	-
CEVA SANTE ANIMALE S.A.	-	-	-	-	8
CGIAR System Organization	75	1	(2)	74	8
Charles Sturt University	-	-	-	-	26
Cornell University	-	-	-	-	(1)
EC - European Commission	661	41	(351)	350	515
Egypt - Agricultural Research Center	1,074	-	(796)	278	253
Ethiopia - MOA - Ministry of Agriculture	198	-	(126)	72	102
FAO - Food and Agriculture Organization	675	377	(220)	832	442
GCC - Gulf Cooperation Council	684	-	(267)	417	430
GCDT - Global Crop Diversity Trust	1,042	273	(314)	1,001	2,384

Appendix 4 - Schedule of grant revenue (cont.)

For the years ended 31 December 2021 and 2020

In US\$ (thousands)

	Funds available US\$000	Receivables from donors US\$000	Deferred revenue US\$000	Grants revenue US\$000	
				2021	2020
German Ministry of Foreign Affairs	220	-	(3)	217	-
Germany - BMU - Federal Ministry for the Environment, Nature Conservation, and Nuclear Safety	220	316	-	536	790
Germany - GIZ-Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH	(152)	932	(31)	749	364
IFAD - International Fund for Agricultural Development	-	-	-	-	8
IHE Delft Institute for Water Education	80	-	-	80	18
India-State Government of Madhya Pradesh	462	-	(462)	-	(48)
India - State Government of Maharashtra	(15)	-	-	(15)	203
India - State Government of Odisha-Directorate of Agriculture and Food Production	1,331	-	(73)	1,257	1,400
John Innes Centre	56	35	-	92	47
Kuwait Fund for Arab Economic Development	227	70	-	297	253
MIT - Massachusetts Institute of Technology	34	7	-	41	68
Nigeria - Federal Ministry of Agriculture and Rural Development	(76)	76	-	-	-
OCP Foundation	108	272	(57)	324	260
OFID - OPEC Fund for International Development	279	-	(112)	167	128
PRIMA Foundation	433	-	(376)	57	54
Société des Boissons du Maroc	(58)	58	-	-	57
SLU - Swedish University of Agricultural Sciences	67	-	(6)	61	112
Syria	701	-	(181)	520	415
UNDP - United Nations Development Programme	72	-	(72)	-	32
UNEP - United Nations Environmental Programme	31	-	-	31	32

Appendix 4 - Schedule of grant revenue (cont.)

For the years ended 31 December 2021 and 2020

In US\$ (thousands)

	Funds available US\$000	Receivables from donors US\$000	Deferred revenue US\$000	Grants revenue US\$000	
				2021	2020
United Nations Economic and Social Commission for Western Asia - ESCWA	40	-	-	40	-
University of Saskatchewan, Canada	(1)	1	-	-	-
University of Sydney	-	46	-	46	-
University of Western Australia	50	-	(37)	13	84
USDA - United States Department of Agriculture	230	236	-	466	388
World Bank	101	-	(11)	90	151
Other CGIAR Centers - Bilateral					
Bioversity	(3)	3	-	-	11
CIAT - International Center for Tropical Agriculture	8	88	-	95	41
CIMMYT - International Maize and Wheat Improvement Center	233	7	(137)	103	65
ICRAF - World Agroforestry Centre	(49)	212	-	163	67
ICRISAT - International Crops Research Institute for the Semi-Arid Tropics	(50)	50	-	-	-
IFPRI - International Food Policy Research Institute	(55)	56	(1)	-	-
IITA - International Institute of Tropical Agriculture	207	20	(43)	184	746
ILRI - International Livestock Research Institute	9	124	-	133	82
IWMI - International Water Man- agement Institute	42	112	-	155	112
Subtotal: Bilateral	11,077	6,079	(4,747)	12,408	15,649
Total: Restricted	23,079	9,489	(5,716)	26,850	24,793

Appendix 5 - Schedule of restricted grant pledges and expenses

For the year ended 31 December 2021

In US\$ (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	401	225	176	401	-
Improvements of Quality Assessment Platform and CLARISA Tool	1-Jan-21	31-Aug-21	NON- PORTFOLIO	29	-	29	29	-
Subtotal - CIAT				430	225	205	430	-
CIMMYT - International Maize and Wheat Improvement Center								
CRP 17 WHEAT	1-Jan-17	31-Dec-21	CRP17 WHEAT	14,332	10,447	3,692	14,139	(45)
Subtotal - CIMMYT				14,332	10,447	3,692	14,139	(45)
GCDT - Global Crop Diversity Trust								
PTF 33 GENE BANK	1-Jan-17	31-Dec-21	PTF33 GENE BANK	8,497	5,286	3,067	8,353	(720)
Subtotal - GCDT				8,497	5,286	3,067	8,353	(720)
ICRISAT - International Crops Research Institute for the Semi-Arid Tropics								
CRP 18 GLDC	1-Jan-17	31-Dec-21	CRP18 GLDC	3,255	2,266	989	3,255	(10)
Subtotal - ICRISAT				3,255	2,266	989	3,255	(10)
IFPRI - International Food Policy Research Institute								
CRP 23 PIM	1-Jan-17	31-Dec-21	CRP23 PIM	1,265	981	251	1,232	-
Subtotal - IFPRI				1,265	981	251	1,232	-
ILRI - International Livestock Research Institute								
CRP 13 Livestock	1-Jan-17	31-Dec-21	CRP13 LIVESTOCK	10,548	7,045	3,336	10,381	(7)
PTF 34 Gender	1-Jan-20	31-Dec-21	PTF 34 GENDER	160	100	60	160	-
Subtotal - ILRI				10,708	7,145	3,396	10,541	(7)
IWMI - International Water Management Institute								
CRP 24 WLE	1-Jan-17	31-Dec-21	CRP24 WLE	454	329	125	454	-
Subtotal - IWMI				454	329	125	454	-

Appendix 5 - Schedule of restricted grant pledges and expenses (cont.)

For the year ended 31 December 2021

In US\$ (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
CGIAR Trust Fund								
IA reporting tool in MEL	8-Dec-20	30-Apr-21	NON-PORTFOLIO	26	-	26	26	-
Institutional support for transition to One CGIAR - Initiative Design Teams (IDT)	1-Apr-21	30-Jun-21	NON-PORTFOLIO	68	-	49	49	-
Advisory services on Theory of Change (TOC) tool	1-Apr-21	28-Feb-22	NON-PORTFOLIO	70	-	15	15	-
Subtotal - CGIAR				164	-	90	90	-
Total - Window 1 & 2				39,105	26,679	11,815	38,494	(782)
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	127	27	154	-
Integrated crop-livestock production systems	1-Jan-20	31-Dec-21	CRP13 LIVESTOCK	90	21	9	30	-
Integrated crop-livestock production systems	1-Jan-21	31-Dec-21	NON-PORTFOLIO	60	-	30	30	-
Integrated crop and water management in dry areas	1-Jan-21	31-Dec-21	NON-PORTFOLIO	124	-	67	67	-
Integrated crop barley	1-Jan-21	31-Dec-21	CRP13 LIVESTOCK	44	-	20	20	-
Integrated crop faba bean	1-Jan-21	31-Dec-21	NON-PORTFOLIO	44	-	11	11	-
Subtotal - China				537	148	164	312	-
IFAD - International Fund for Agricultural Development								
Integrated crop-livestock under Conservation Agriculture Phase II	13-Apr-18	30-Jun-22	CRP17 WHEAT	2,500	1,220	375	1,595	(16)
Strengthening knowledge management for greater development effectiveness in the Near East, North Africa, Central Asia, and Europe	8-Jun-18	31-Mar-23	CRP18 GLDC	1,800	604	562	1,166	-
Subtotal - IFAD				4,300	1,824	937	2,761	(16)

Appendix 5 - Schedule of restricted grant pledges and expenses (cont.)

For the year ended 31 December 2021

In US\$ (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
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	1,585	1,214	64	1,278	-
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	126	114	12	126	-
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	471	350	33	383	(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	101	80	5	85	-
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	72	51	3	54	(3)
India ICAR - MAS in wheat	1-Apr-20	31-Mar-22	NON-PORTFOLIO	36	6	23	29	-
India ICAR - Diversification of germplasm and genetic enhancement of barley	1-Apr-20	31-Mar-22	CRP13 LIVESTOCK	50	11	28	39	-
India ICAR - Durum wheat - Deployment of high yield, stress tolerant	1-Apr-20	31-Mar-22	CRP17 WHEAT	20	1	17	18	-

Appendix 5 - Schedule of restricted grant pledges and expenses (cont.)

For the year ended 31 December 2021

In US\$ (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
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	69	9	43	52	-
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	23	24	-
Project 4: Climate Resilient and Cost- effective Technologies for Rainfed Regions for Improved Livelihoods	1-Apr-20	31-Mar-22	CRP22 CCAFS	119	28	47	75	-
India Offices - South Asia & China Regional Program (SACRP) & Food Legume Research Platform (AMRP) 2020-21	1-Apr-20	31-Mar-22	CRP18 GLDC	118	1	116	117	-
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	41	6	29	35	-
Capacity development of young researchers and visits of policy makers to various international events for cross learning 2020-21	1-Apr-20	31-Mar-22	CRP18 GLDC	44	-	21	21	-
Project 3: Sub Project 1: Mapping and quantification of rice- fallows for agricultural intensification and crop diversification in India	1-Apr-20	31-Mar-22	CRP18 GLDC	40	-	9	9	-

Appendix 5 - Schedule of restricted grant pledges and expenses (cont.)

For the year ended 31 December 2021

In US\$ (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
Sub project 3: Pulses Technology Evaluations, Targeting and Policy Development and Evaluations for Enhanced Impact on Rural Livelihood and Nutritional in India (Contribution 2021/2022)	1-Apr-21	31-Mar-22	CRP18 GLDC	17	-	1	1	-
Sub Project 2: Promoting cactus (Opuntia Ficus-indica) as drought-resilient feed resource under different agro- ecological production systems across India (Contribution 2021/2022)	1-Apr-21	31-Mar-22	CRP13 LIVESTOCK	40	-	16	16	-
Project 4: Climate Resilient and cost- effective technologies for rain-fed regions for improved livelihoods	1-Apr-21	31-Mar-22	CRP22 CCAFS	63	-	3	3	-
India operations (SACRP/FLRP) 2021/22	1-Apr-21	31-Mar-22	CRP18 GLDC	473	-	249	249	-
Capacity building 2021/22	1-Apr-21	31-Mar-22	CRP18 GLDC	54	-	5	5	-
Identification and deployment of climate- smart traits in Indian pulse improvement programs to enhance production and improving livelihoods and nutritional security	1-Apr-21	31-Mar-22	CRP18 GLDC	65	-	12	12	-
Subtotal - India				3,631	1,872	759	2,631	(8)
Morocco - INRA-National Institute for Agronomical Research								
India-Morocco Food Legumes Initiative - Morocco component INRA contribution	22-May-13	31-Dec-21	CRP18 GLDC	615	512	44	556	-
Enhancing genetic gains of cereals and legumes to adapt climate variability and user requirements	1-Jan-20	31-Dec-24	CRP17 WHEAT	1,000	117	248	365	-

Appendix 5 - Schedule of restricted grant pledges and expenses (cont.)

For the year ended 31 December 2021

In US\$ (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
Unlocking the yield gap of wheat-based cropping systems in different rain-fed agro-ecological zones of Morocco	1-Jan-20	31-Dec-24	CRP17 WHEAT	1,500	135	258	393	-
Integrated management of the cactus cochineal in Morocco	1-Jan-20	31-Dec-24	NON- PORTFOLIO	40	-	14	14	-
Plant genetic resources conservation and utilization (2021-2023)	1-Jan-20	31-Dec-24	NON- PORTFOLIO	105	-	27	27	-
Subtotal - Morocco - INRA				3,260	764	591	1,355	-
India-Morocco Food Legumes Initiative - Morocco Component INRA Contribution	22-May-13	31-Dec-19	CRP18 GLDC	615	470	42	512	-
Subtotal - Morocco-INRA				1,152	807	124	931	-
Sudan - Ministry of Agriculture and Forestry								
Wheat-based irrigated systems	22-Jul-15	31-Dec-21	NON- PORTFOLIO	567	549	17	566	-
Subtotal - Sudan - MAF				567	549	17	566	-
Turkey - GDAR-General Directorate of Agricultural Research and Policy								
Winter wheat breeding	1-Jan-20	31-Mar-21	CRP17 WHEAT	269	117	34	151	-
Training -Turkish	1-Jan-20	31-Mar-21	CRP17 WHEAT	50	25	-	25	-
Turkey Bilateral Program 2021	1-Jan-21	31-Dec-22	CRP17 WHEAT	151	-	125	125	-
Subtotal - Turkey				470	142	159	301	-
Total - Window 3				12,766	5,299	2,627	7,926	(24)

Appendix 5 - Schedule of restricted grant pledges and expenses (cont.)

For the year ended 31 December 2021

In US\$ (thousands)

Donor and Program/ Project	Start Date	End Date	CRP/ Non- Portfolio	Total Grant Pledge	Expenditure prior years	Expenditure Current year	Total Expenditure	Deferred Depreciation
Bilateral								
AFESD - Arab Fund for Economic and Social Development								
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	1,970	880	231	1,111	-
Food security project in Araba countries - Phase III	20-Sep-18	31-Dec-22	CRP17 WHEAT	1,972	1,012	340	1,352	-
Technical assistance to ICARDA training activities in the Arab countries	1-Jan-19	31-Dec-21	CRP17 WHEAT	1,063	1,025	38	1,063	-
Strengthening innovation and technology adoption towards sustainable agricultural productivity in Arab countries - Morocco	1-Jan-19	30-Jun-21	NON-PORTFOLIO	723	676	47	723	-
Strengthening innovation and technology adoption towards sustainable agricultural productivity in Arab countries - Egypt	1-Jan-19	30-Jun-21	CRP17 WHEAT	537	470	67	537	-
Strengthening innovation and technology adoption towards sustainable agricultural productivity in Arab countries - Sudan	1-Jan-19	30-Jun-21	CRP18 GLDC	537	474	63	537	-
Strengthening innovation and technology adoption towards sustainable agricultural productivity in Arab countries - Lebanon	1-Jan-19	30-Jun-21	NON-PORTFOLIO	557	436	121	557	-
Strengthening innovation and technology adoption towards sustainable agricultural productivity in Arab countries - Jordan	1-Jan-19	30-Jun-21	CRP13 LIVESTOCK	677	454	223	677	-

Appendix 5 - Schedule of restricted grant pledges and expenses (cont.)

For the year ended 31 December 2021

In US\$ (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
Strengthening innovation and technology adoption towards sustainable agricultural productivity in Arab countries - DryArc	1-Jan-19	30-Jun-21	NON-PORTFOLIO	100	61	39	100	-
Strengthening innovation and technology adoption towards sustainable agricultural productivity in Arab countries - Morocco - INRA	1-Jan-19	31-Dec-21	NON-PORTFOLIO	140	105	35	140	-
Modernization of crop breeding programs in Arab countries	1-Jan-20	31-Dec-23	CRP18 GLDC	3,269	1,002	574	1,576	64
Grant in support of ICARDA capacity building activities	1-Jan-20	31-Dec-22	NON-PORTFOLIO	1,637	681	785	1,466	-
Subtotal - AFESD				13,182	7,276	2,563	9,839	64
Afghanistan - Ministry of Agriculture, Irrigation, and Livestock (MAIL)								
Community Livestock and Agriculture Project (CLAP)	9-Feb-14	31-Dec-22	CRP18 GLDC	7,315	6,381	432	6,813	-
Subtotal - Afghanistan-MAIL				7,315	6,381	432	6,813	-
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-21	CRP18 GLDC	331	293	38	331	-
Subtotal - Australia - DPI				331	293	38	331	-
Australia - GRDC - Grains Research and Development Corporation								
Towards effective genetic and sustainable management of ascochyta blight or chickpea: Program 2	1-Jul-20	30-Jun-24	CRP18 GLDC	1,149	12	222	234	-
Subtotal - Australia - GRDC				1,149	12	222	234	-

Appendix 5 - Schedule of restricted grant pledges and expenses (cont.)

For the year ended 31 December 2021

In US\$ (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
Booz Allen Hamilton								
Advisory services towards designing a Center of Excellence in irrigation of desert farming	28-Jan-21	4-Mar-21	NON-PORTFOLIO	41	-	24	24	-
Subtotal - BAH				41	-	24	24	-
CAREC - Regional Environmental Center for Central Asia								
Development of a Central Asia regional climate information platform	1-Apr-19	31-Dec-21	NON-PORTFOLIO	799	607	116	723	-
Subtotal - CAREC				799	607	116	723	-
Caritas - Switzerland								
Scientific backstopping related to the Weather, Water and Climate Services (WWCS) initiative for increasing resilience and well-being of rural communities in Tajikistan	1-Jan-21	31-Mar-21	NON-PORTFOLIO	33	-	33	33	-
Services related to: From reactive response to informed management - Leveraging Weather, Water and Climate Services for sustainable rural livelihoods and well-being in Tajikistan	1-Aug-21	31-May-25	NON-PORTFOLIO	350	-	18	18	-
Subtotal - Caritas Switzerland				383	-	51	51	-
Caussade Semences Group								
CCG genetic material research and collaboration	13-Jun-19	12-Jun-24	CRP18 GLDC	39	13	7	20	-
Subtotal - CSG				39	13	7	20	-

Appendix 5 - Schedule of restricted grant pledges and expenses (cont.)

For the year ended 31 December 2021

In US\$ (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
CGIAR System Organization								
Advisory services on performance results management framework	1-Mar-21	31-Dec-21	NON-PORTFOLIO	33	-	33	33	-
Institutional support for transition to one CGIAR - Investment Advisory Group (IAG) for resilient agrifood systems - Technical lead	1-Feb-21	30-Jun-21	NON-PORTFOLIO	43	-	41	41	-
Subtotal - CGIAR				76	-	74	74	-
EC - European Commission								
Designing Innovative Plant Teams for Ecosystem Resilience and Agricultural Sustainability - DIVERSIFY	1-Apr-17	31-Mar-21	NON-PORTFOLIO	133	101	23	124	-
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	151	112	263	-
Next generation variety testing for improved cropping on European farmland (InnoVar)	1-Oct-19	31-Mar-24	CRP17 WHEAT	604	101	84	185	-
AGENT - H2020 - Exploiting genetic and phenotypic information	1-May-20	30-Apr-25	CRP17 WHEAT	629	17	70	87	-
Intelligent collections of food legumes genetic resources for European agrifood systems - INCREASE	1-May-20	30-Apr-25	CRP18 GLDC	302	15	61	76	-
Subtotal - EC				2,018	385	350	735	-

Appendix 5 - Schedule of restricted grant pledges and expenses (cont.)

For the year ended 31 December 2021

In US\$ (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
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	431	14	446	-
Optimizing on-farm water and land productivity in irrigated agriculture in Egypt	1-Sep-07	31-Dec-21	NON- PORTFOLIO	749	738	4	742	-
2019-2020 season - Barley component	1-Jan-20	31-Dec-21	CRP13 LIVESTOCK	128	60	58	118	-
2019-2020 season - Faba bean component	1-Jan-20	31-Dec-21	NON- PORTFOLIO	125	63	62	125	-
2019-2020 season - Wheat component	1-Jan-20	31-Dec-21	CRP17 WHEAT	70	35	35	70	-
2019-2020 season - Coordination component	1-Jan-20	31-Dec-21	CRP17 WHEAT	89	15	38	53	-
2019-2020 season - Seed system component	1-Jan-20	31-Dec-21	CRP17 WHEAT	94	36	28	64	-
2019-2020 season - Water component	1-Jan-20	31-Dec-21	NON- PORTFOLIO	24	4	5	9	-
ARC - Egypt during (2021-2022) season - Wheat	1-Sep-21	31-Aug-23	CRP17 WHEAT	40	-	12	12	-
2020-2021 and 2021-2022 seasons - Legume	1-Sep-21	31-Aug-23	NON- PORTFOLIO	55	-	15	15	-
2020-2021 and 2021-2022 seasons - Water component	1-Sep-21	31-Aug-23	NON- PORTFOLIO	30	-	4	4	-
2020-2021 and 2021-2022 seasons - Coordination component	1-Sep-21	31-Aug-23	CRP17 WHEAT	30	-	3	3	-
Subtotal - Egypt - ARC				1,913	1,382	278	1,660	-
Ethiopia - MOA - Ministry of Agriculture								
Upscaling of small ruminant community-based breeding program in Ethiopia	8-Jul-18	28-Feb-24	CRP13 LIVESTOCK	556	139	72	211	-
Subtotal - Ethiopia MOA				556	139	72	211	-

Appendix 5 - Schedule of restricted grant pledges and expenses (cont.)

For the year ended 31 December 2021

In US\$ (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	318	386	704	-
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	23	29	-
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	32	47	-
Research activities related to the implementation of the FAO inter-regional Services to support the seed multiplication sector in Syria of the "FAO Syria Smallholder Support Programme (SSP)" for agriculture transformation	8-Oct-20	28-Feb-22	NON-PORTFOLIO	44	-	20	20	-
Assessment of water-harvesting scaling-up potential for the NENA region	9-Dec-20	31-Dec-21	CRP17 WHEAT	301	-	301	301	-
Testing and out-scaling in-situ water harvesting approaches in Palestine	2-Jun-21	30-May-22	CRP22 CCAFS	250	-	18	18	-
Planning and piloting watershed rehabilitation for improved water productivity with water-harvesting in Jordan	9-Sep-21	30-Jun-22	NON-PORTFOLIO	99	-	24	24	7
	7-Oct-21	31-May-22	NON-PORTFOLIO	206	-	28	28	-
Subtotal - FAO				2,083	339	832	1,171	7

Appendix 5 - Schedule of restricted grant pledges and expenses (cont.)

For the year ended 31 December 2021

In US\$ (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
France - CIRAD Centre de Cooperation Internationale en Recherche Agronomique pour le Development (Agricultural Research for Development)								
CDCMCT - Mapping dairy value chain in Egypt	20-Apr-21	31-Jan-22	NON- PORTFOLIO	14	-	6	6	-
Understanding economic, social, and gender-equity implications of agro-ecological practices in agropastoral systems of arid and semi-arid Maghreb	15-Jun-21	31-Dec-21	CRP23 PIM	37	-	23	23	-
Subtotal - CIRAD				51	-	29	29	-
GCC - Gulf Cooperation Council								
Development of sustainable systems for date palm in the countries of the GCC	1-May-18	31-Dec-22	CRP24 WLE	2,607	1,204	417	1,621	-
Subtotal - GCC				2,607	1,204	417	1,621	-
GCDT - Global Crop Diversity Trust								
Providing long-term funding for ex-situ collections of exemplars held by ICARDA: 2008	1-Jan-08	31-Dec-21	PTF33 GENEBANK	7,872	7,351	457	7,808	-
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	30-Jun-21	NON- PORTFOLIO	787	760	28	788	-
Multiplication of Crop Wild Relatives (CWR)	1-Nov-17	31-Jul-21	CRP17 WHEAT	249	190	58	248	-
DIIVA-PR:Dissemination of Interspecific ICARDA Varieties and Elites through Participatory Research	30-Jun-18	15-Aug-21	CRP17 WHEAT/ CRP13 LIVESTOCK	1,060	872	183	1,055	-
Safeguarding crop diversity for food security: The grass pea component	1-Aug-19	31-Jul-22	CRP13 LIVESTOCK	620	106	177	283	-
Optimization, additional regeneration, and seed quality management	1-Jan-20	31-Dec-21	PTF33 GENEBANK	586	202	98	300	(3)
Subtotal - GCDT				11,174	9,481	1,001	10,482	(3)
German Ministry of Foreign Affairs								
AI-driven Smart Beekeeping for Women (AID-CSB)	1-Mar-21	15-Dec-21	NON- PORTFOLIO	220	-	217	217	-
Subtotal - German MFA				220	-	217	217	-
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"	7,516	2,436	536	2,972	(6)
Subtotal - Germany BMU				7,516	2,436	536	2,972	(6)

Appendix 5 - Schedule of restricted grant pledges and expenses (cont.)

For the year ended 31 December 2021

In US\$ (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								
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	113	63	50	113	-
Innovative agriculture for smallholder resilience	1-Jan-20	31-Dec-22	CRP17 WHEAT	1,337	302	329	631	-
2018 attributed funding - Plant genetic resources collection	1-Jan-18	30-Jun-19	NON-PORTFOLIO	373	282	91	373	-
Soil protection and rehabilitation of degraded soil for food security	10-Dec-20	31-Mar-23	NON-PORTFOLIO	431	-	100	100	-
Green innovation Centres in the agriculture and food Sector: Scaling ICT 4 Smart Irrigation scheduling and water use efficiency (ICT4irrigation)	1-Dec-20	30-Nov-22	CRP17 WHEAT	259	-	88	88	-
Promoting climate-resilient legume value chain systems in Amhara and Oromia Regional States in Ethiopia	1-Dec-20	30-Nov-23	CRP18 GLDC	345	-	65	65	-
Ecologically-oriented regional development of the Aral Sea region	20-Jul-21	19-Jul-23	NON-PORTFOLIO	301	-	26	26	-
Subtotal - Germany GIZ				3,159	647	749	1,396	-
IHE Delft Institute for Water Education								
Tracing soil amendment impacts of processed waste water sludge on the rehabilitation of Jordan's agro-pastoral areas	26-Mar-19	30-Jun-21	NON-PORTFOLIO	119	38	80	118	-
Subtotal - IHE Delft				119	38	80	118	-
India - State Government of Maharashtra								
Maharashtra introduction pulses in rice fallows - India	28-Aug-19	31-Aug-21	CRP18 GLDC	207	222	(15)	207	-
Subtotal - India Maharashtra				207	222	(15)	207	-
India - State Government of Odisha - Directorate of Agriculture and Food Production								
Spinless cactus in hilly/ degraded lands and grass pea in tribal areas of Odisha	16-Aug-18	31-Dec-21	CRP13 LIVESTOCK	1,705	1,283	421	1,704	-
Variety, technology, and seed system development for pulses in Odisha - Odisha Pulse Mission	16-Aug-18	31-Dec-21	CRP18 GLDC	2,496	1,889	607	2,496	-
System intensification with Kharif pulses through improved production, aggregation, value addition, and marketing of Arhar & Quality Seed Minikit outreach to farmers	1-Apr-21	31-Mar-22	NON-PORTFOLIO	617	-	229	229	-
Subtotal - India Odisha				4,818	3,172	1,257	4,429	-

Appendix 5 - Schedule of restricted grant pledges and expenses (cont.)

For the year ended 31 December 2021

In US\$ (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
John Innes Centre								
Unlocking the potential of grass pea for resilient agriculture in drought-prone environments (UPGRADE) - GCRF	1-Jul-18	30-Jun-22	CRP13 LIVESTOCK	276	91	92	183	-
Subtotal - JIC				276	91	92	183	-
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	573	297	870	-
Subtotal - KFAED				2,000	573	297	870	-
MIT - Massachusetts Institute of Technology								
Ultra-low energy drip irrigation for MENA countries	20-Sep-16	31-Dec-22	CRP22 CCAFS	797	566	41	607	-
Subtotal - MIT				797	566	41	607	-
OCP Foundation								
OCPF - ICARDA Bangladesh project	1-Jul-18	30-Jun-22	NON- PORTFOLIO	885	391	324	715	-
Subtotal - OCP				885	391	324	715	-
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	150	4	154	-
Support for enhancement of food security in Arab Countries, Phase III	1-Oct-19	30-Sep-22	CRP17 WHEAT	500	122	163	285	-
Subtotal - OFID				700	272	167	439	-
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	48	102	-
Monitoring and evaluation Tool	3-Dec-19	30-Jun-22	NON- PORTFOLIO	78	-	9	9	-
Subtotal - PRIMA				311	54	57	111	-

Appendix 5 - Schedule of restricted grant pledges and expenses (cont.)

For the year ended 31 December 2021

In US\$ (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
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	305	49	354	-
Durum wheat genetic resources can help mitigate negative impact of climate change in Ethiopia, and beyond, through developing its climate-resilient cultivars	1-Jan-21	31-Dec-23	CRP17 WHEAT	46	-	12	12	-
Subtotal - SLU				405	305	61	366	-
Syria Arab Republic - Ministry of Agriculture								
Syrian 2020 contribution for joint Syria/ICARDA collaborative program	1-Jan-20	31-Dec-21	NON- PORTFOLIO	500	300	132	432	-
Syrian 2021 contribution for joint Syria/ICARDA collaborative program	1-Jan-21	31-May-22	NON- PORTFOLIO	500	-	388	388	-
Subtotal - Syria				1,000	300	520	820	-
UNEP - United Nations Environment Programme								
Support to the implementation of Second National Communication (SNC) and first Biennial Update Report (BUR) for Iraq	28-Dec-18	31-Dec-21	CRP22 CCAFS	118	87	31	118	-
Subtotal - UNEP				118	87	31	118	-
UN ESCWA United Nations Economic and Social Commission for Western Asia								
Support to the implementation of Second National Communication (SNC) and first Biennial Update Report (BUR) for Iraq	22-Sep-21	31-Dec-21	CRP22 CCAFS	40	-	40	40	-
Subtotal - UN ESCWA				40	-	40	40	-
University of Sydney								
Capturing global diversity and international genetic gains of wheat and barley - CAIGE Program	22-Sep-21	31-Dec-22	CRP17 WHEAT	120	-	46	46	-
Subtotal - US				120	-	46	46	-
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	122	13	135	-
Protecting Ethiopian lentil crops	1-Jul-21	30-Jun-26	NON- PORTFOLIO	263	-	0	0	-
Subtotal - UWA				503	122	13	135	-

Appendix 5 - Schedule of restricted grant pledges and expenses (cont.)

For the year ended 31 December 2021

In US\$ (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
USDA - United States Department of Agriculture								
Building the capacity of ASPs	6-Aug-18	31-Jul-21	NON- PORTFOLIO	855	714	141	855	-
Mitigating the effects of Cotton Leaf Curl Virus (CLCuV) and supporting cotton best management practices for small farmers fourth agreement	1-Mar-19	31-Jul-21	NON- PORTFOLIO	395	294	101	395	-
Watershed restoration in Badia areas of Jordan	18-Sep-19	30-Dec-24	NON- PORTFOLIO	229	78	55	133	-
African Goat Improvement Network: Upscaling of community-based breeding program in Konso District, Ethiopia	1-Mar-20	30-Jun-22	CRP13 LIVESTOCK	167	9	146	155	-
Cotton loss and reduction in Pakistan	1-Sep-21	30-Nov-22	NON- PORTFOLIO	225	-	23	23	-
Subtotal - USDA				1,871	1,095	466	1,561	-
World Bank								
Scaling up conservation tillage in Morocco	4-Jun-21	31-Dec-21	CRP17 WHEAT	101	-	90	90	-
Subtotal - World Bank				101	-	90	90	-
Other - CGIAR Centers								
CIAT - International Center for Tropical Agriculture								
The ClimaCell Locust Project	1-Jan-21	31-Dec-21	NON- PORTFOLIO	15	-	15	15	-
Accelerating impacts of CGIAR climate research for Africa	1-Jan-21	31-Dec-21	NON- PORTFOLIO	335	-	80	80	-
Subtotal - CIAT				350	-	95	95	-
CIMMYT - International Maize and Wheat Improvement Center								
Accelerating Genetic Gains (AGG) for maize and wheat for improved livelihoods - Disease identification	31-Jul-20	30-Apr-23	CRP17 WHEAT	301	11	67	78	-
ZAR3i (My wheat)	16-Oct-19	17-Apr-22	CRP17 WHEAT	132	54	36	90	-
Subtotal - CIMMYT				433	65	103	168	-
ICRAF - World Agroforestry Centre								
Inter- and intra-household impact of food legume production on technical efficiency, income, and agroecological transformation in Ethiopia	1-Dec-20	31-Dec-21	CRP18 GLDC/ CRP23 PIM	225	-	163	163	-
Subtotal - ICRAF				225	-	163	163	-

Appendix 5 - Schedule of restricted grant pledges and expenses (cont.)

For the year ended 31 December 2021

In US\$ (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	2,033	2,004	29	2,033	-
CGIAR Excellence in Agronomy 2030 - Incubation Phase	1-Aug-20	30-Jun-22	NON- PORTFOLIO	246	23	130	153	-
Extension for seed health laboratory for increased seed health indexing throughout in ICARDA - Growth Chamber	15-Oct-20	31-Dec-21	PTF33 GENEBANK	43	18	25	43	-
Subtotal - IITA				2,322	2,045	184	2,229	-
ILRI - International Livestock Research Institute								
Research in sustainable intensification for the next generation - ILRI	1-Apr-17	30-Apr-22	CRP17 WHEAT	590	381	133	514	-
Subtotal - ILRI				590	381	133	514	-
IWMI - International Water Management Institute								
Wastewater reuse in the MENA Region: Addressing the challenges	24-Jan-19	31-Mar-22	NON- PORTFOLIO	300	145	155	300	-
Subtotal - IWMI				300	145	155	300	-
Total - Bilateral				73,101	40,519	12,408	52,927	62
Grand Total				124,972	72,497	26,850	99,347	(744)

Appendix 6 - 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 2021
In US\$ (thousands)

Expenses by natural classification	Windows 1 & 2	Window 3	Bilateral	Center Funds	Total
Personnel costs	1,046	27	282	-	1,355
CGIAR collaboration costs	-	-	-	-	-
Non-CGIAR collaboration costs	279	32	223	-	534
Supplies and services	1,388	41	576	-	2,005
Travel	132	-	42	-	174
Depreciation/Amortization	7	-	-	-	7
Cost sharing percentage	-	-	25	-	25
Total direct costs	2,852	100	1,148	-	4,100
Indirect costs	484	16	146	-	646
Total costs	3,336	116	1,294	-	4,746
Deferred depreciation	(7)	-	-	-	(7)
Grand total - All costs	3,329	116	1,294	-	4,739

CRP13 Livestock - Funding report
For the year ended 31 December 2021
In US\$ (thousands)

Description	Phase 2
	Windows 1 & 2
Opening balance	785
Add: Cash receipts from Lead Center	1,653
Less: Disbursements	(3,329)
Closing balance	(891)

Appendix 6 - Schedule of CRP expenditures and funding report as participating Center (cont.)

CRP17 Wheat - Expenditure and funding report

CRP17 Wheat - Expenditure report
 For the year ended 31 December 2021
 In US\$ (thousands)

Expenses by natural classification	Windows 1 & 2	Window 3	Bilateral	Center Funds	Total
Personnel costs	1,318	113	759	-	2,190
CGIAR collaboration costs	-	172	-	-	172
Non-CGIAR collaboration costs	108	452	575	-	1,135
Supplies and services	1,224	168	662	-	2,054
Travel	13	16	26	-	55
Depreciation/Amortization	511	29	22	-	562
Cost sharing percentage	-	-	40	-	40
Total direct costs	3,174	950	2,084	-	6,208
Indirect costs	518	110	209	-	837
Total costs	3,692	1,060	2,293	-	7,045
Deferred depreciation	(45)	(19)	(8)	-	(72)
Grand total - All costs	3,647	1,041	2,285	-	6,973

CRP17 Wheat - Funding report

For the year ended 31 December 2021
 In US\$ (thousands)

Description	Phase 2
	Windows 1 & 2
Opening balance	363
Add: Cash receipts from Lead Center	2,489
Less: Disbursements	(3,647)
Closing balance	(795)

Appendix 6 - Schedule of CRP expenditures and funding report as participating Center (cont.)

CRP18 GLDC - Expenditure and funding report

CRP18 GLDC - Expenditure report
For the year ended 31 December 2021
In US\$ (thousands)

Expenses by natural classification	Windows 1 & 2	Window 3	Bilateral	Center Funds	Total
Personnel costs	362	297	882	-	1,541
CGIAR collaboration costs	-	-	-	-	-
Non-CGIAR collaboration costs	29	211	408	-	648
Supplies and services	432	463	555	-	1,450
Travel	13	55	40	-	108
Depreciation/Amortization	11	-	14	-	25
Cost sharing percentage	-	8	41	-	49
Total direct costs	847	1,034	1,940	-	3,821
Indirect costs	142	118	225	-	485
Total costs	989	1,152	2,165	-	4,306
Deferred depreciation	(10)	-	73	-	63
Grand total - All costs	979	1,152	2,238	-	4,369

CRP18 GLDC - Funding report
For the year ended 31 December 2021
In US\$ (thousands)

Description	Phase 2
	Windows 1 & 2
Opening balance	(10)
Add: Cash receipts from Lead Center	716
Less: Disbursements	(979)
Closing balance	(273)

Appendix 6 - Schedule of CRP expenditures and funding report as participating Center (cont.)

CRP22 CCAFS - Expenditure and funding report

CRP22 CCAFS - Expenditure report
For the year ended 31 December 2021
In US\$ (thousands)

Expenses by natural classification	Windows 1 & 2	Window 3	Bilateral	Center Funds	Total
Personnel costs	48	25	202	-	275
CGIAR collaboration costs	-	-	-	-	-
Non-CGIAR collaboration costs	40	30	23	-	93
Supplies and services	59	9	48	-	116
Travel	3	4	13	-	20
Depreciation/Amortization	-	5	6	-	11
Cost sharing percentage	-	-	5	-	5
Total direct costs	150	73	297	-	520
Indirect costs	26	11	35	-	72
Total costs	176	84	332	-	592
Deferred depreciation	-	(5)	(6)	-	(11)
Grand total - All costs	176	79	326	-	581

CRP22 CCAFS - Funding report
For the year ended 31 December 2021
In US\$ (thousands)

Description	Phase 2
	Windows 1 & 2
Opening balance	(3)
Add: Cash receipts from Lead Center	-
Less: Disbursements	(176)
Closing balance	(179)

Appendix 6 - Schedule of CRP expenditures and funding report as participating Center (cont.)

CRP23 PIM - Expenditure and funding report

CRP23 PIM - Expenditure report

For the year ended 31 December 2021

In US\$ (thousands)

Expenses by natural classification	Windows 1 & 2	Window 3	Bilateral	Center Funds	Total
Personnel costs	94	-	25	-	119
CGIAR collaboration costs	-	-	-	-	-
Non-CGIAR collaboration costs	2	-	-	-	2
Supplies and services	115	-	34	-	149
Travel	3	-	7	-	10
Depreciation/Amortization	-	-	-	-	-
Cost sharing percentage	-	-	-	-	-
Total direct costs	214	-	66	-	280
Indirect costs	37	-	11	-	48
Total costs	251	-	77	-	328
Deferred depreciation	-	-	-	-	-
Grand total - All costs	251	-	77	-	328

CRP23 PIM - Funding Report

For the year ended 31 December 2021

In US\$ (thousands)

Description	Phase 2
	Windows 1 & 2
Opening balance	107
Add: Cash receipts from Lead Center	113
Less: Disbursements	(251)
Closing balance	(31)

Appendix 6 - Schedule of CRP expenditures and funding report as participating Center (cont.)

CRP24 WLE - Expenditure and funding report

CRP24 WLE - Expenditure report

For the year ended 31 December 2021

In US\$ (thousands)

Expenses by natural classification	Windows 1 & 2	Window 3	Bilateral	Center Funds	Total
Personnel costs	55	-	280	-	335
CGIAR collaboration costs	-	-	10	-	10
Non-CGIAR collaboration costs	6	-	153	-	159
Supplies and services	46	-	233	-	279
Travel	-	-	30	-	30
Depreciation/Amortization	-	-	-	-	-
Cost sharing percentage	-	-	16	-	16
Total direct costs	107	-	722	-	829
Indirect costs	18	-	81	-	99
Total costs	125	-	803	-	928
Deferred depreciation	-	-	-	-	-
Grand total - All costs	125	-	803	-	928

CRP24 WLE - Funding report

For the year ended 31 December 2021

In US\$ (thousands)

Description	Phase 2
	Windows 1 & 2
Opening balance	(62)
Add: Cash receipts from Lead Center	161
Less: Disbursements	(125)
Closing balance	(26)

Appendix 6 - Schedule of CRP expenditures and funding report as participating Center (cont.)

PTF33 GENE BANK - Expenditure and funding report

PTF33 GENE BANK - Expenditure report

For the year ended 31 December 2021

In US\$ (thousands)

Expenses by natural classification	Windows 1 & 2	Window 3	Bilateral	Center Funds	Total
Personnel costs	743	-	194	-	937
CGIAR collaboration costs	-	-	-	-	-
Non-CGIAR collaboration costs	-	-	81	-	81
Supplies and services	907	-	252	-	1,159
Travel	30	-	2	-	32
Depreciation/Amortization	1,000	-	24	-	1,024
Cost sharing percentage	11	-	-	-	11
Total direct costs	2,691	-	553	-	3,244
Indirect costs	376	-	27	-	403
Total costs	3,067	-	580	-	3,647
Deferred depreciation	(720)	-	(3)	-	(723)
Grand total - All costs	2,347	-	577	-	2,924

PTF33 GENE BANK - Funding report

For the year ended 31 December 2021

In US\$ (thousands)

Description	Phase 2
	Windows 1 & 2
Opening balance	(120)
Add: Cash receipts from Lead Center	2,024
Less: Disbursements	(2,347)
Closing balance	(443)

Appendix 6 - Schedule of CRP expenditures and funding report as participating Center (cont.)

PTF34 GENDER - Expenditure and funding report

PTF34 GENDER - Expenditure report
 For the year ended 31 December 2021
 In US\$ (thousands)

Expenses by natural classification	Windows 1 & 2	Window 3	Bilateral	Center Funds	Total
Personnel costs	29	-	-	-	29
CGIAR collaboration costs	-	-	-	-	-
Non-CGIAR collaboration costs	-	-	-	-	-
Supplies and services	22	-	-	-	22
Travel	-	-	-	-	-
Depreciation/Amortization	-	-	-	-	-
Cost sharing percentage	-	-	-	-	-
Total direct costs	51	-	-	-	51
Indirect costs	9	-	-	-	9
Total costs	60	-	-	-	60
Deferred depreciation	-	-	-	-	-
Grand total - All costs	60	-	-	-	60

PTF34 GENDER - Funding report
 For the year ended 31 December 2021
 In US\$ (thousands)

Description	Phase 2
	Windows 1 & 2
Opening balance	-
Add: Cash receipts from Lead Center	60
Less: Disbursements	(60)
Closing balance	-

Appendix 6 - Schedule of CRP expenditures and funding report as participating Center (cont.)

Total CRP/PTF - Expenditure report
For the year ended 31 December 2021
In US\$ (thousands)

Expenses by natural classification	Windows 1 & 2	Window 3	Bilateral	Center Funds	Total
Personnel costs	3,696	462	2,624	-	6,782
CGIAR collaboration costs	-	172	10	-	182
Non-CGIAR collaboration costs	464	725	1,463	-	2,652
Supplies and services	4,193	681	2,360	-	7,234
Travel	194	75	160	-	429
Depreciation/Amortization	1,529	34	66	-	1,629
Cost sharing percentage	11	8	127	-	146
Total direct costs	10,087	2,157	6,810	-	19,054
Indirect costs	1,610	255	735	-	2,600
Total costs	11,697	2,412	7,545	-	21,654
Deferred depreciation	(782)	(24)	55	-	(751)
Grand total - All costs	10,915	2,388	7,600	-	20,903

Appendix 7 - Schedule of non-portfolio expenditure report

Non-Portfolio - Expenditure report

For the year ended 31 December 2021

In US\$ (thousands)

Expenses by natural classification	Windows 1 & 2	Window 3	Bilateral	Center Funds	Total
Personnel costs	45	66	1,579	2,428	4,118
CGIAR collaboration costs	-	-	-	-	-
Non-CGIAR collaboration costs	12	86	964	-	1,062
Supplies and services	51	28	1,500	449	2,028
Travel	-	6	64	30	100
Depreciation/Amortization	-	-	99	337	436
Cost sharing percentage	-	-	86	-	86
Total direct costs	108	186	4,292	3,244	7,830
Indirect costs	10	29	571	-	610
Indirect costs recovery	-	-	-	(3,210)	(3,210)
Total costs	118	215	4,863	34	5,230
Deferred depreciation	-	-	7	-	7
Grand total - All costs	118	215	4,870	34	5,237

Appendix 8 - Schedule of Funds In Trust

For the year ended 31 December 2021

In US\$ (thousands)

A. Fund In Trust - Receivable	
Funds in Trust - Total	
Balance: 01 January	-
Receipts	-
Disbursements	-
Provision	-
Balance: 31 December	-
B. Fund In Trust - Payable	
Funds in Trust - Total	
Balance: January 1	-3,400
Receipts	-811
Disbursements	388
Balance: 31 December	-3,823
Funds In Trust - Details	
FT1003 - The International Maize and Wheat Improvement Center - CIMMYT - Pakistan	
Balance: January 1	-29
Receipts	0
Disbursements	0
Balance: 31 December	-29
FT1005 - The Association of Agricultural Research institution in the Near East and North Africa (AARINENA)	
Balance: January 1	-199
Receipts	-68
Disbursements	54
Balance: 31 December	-213

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

For the year ended 31 December 2021

In US\$ (thousands)

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

Balance: January 1	(9)
Receipts	(3)
Disbursements	8
Balance: 31 December	(4)

FT1008 - Morocco

Balance: January 1	-3,104
Receipts	-490
Disbursements	
Balance: 31 December	-3,594

FT1010 - Bioversity Tashkent (PFU)

Balance: January 1	-7
Receipts	-250
Disbursements	280
Balance: 31 December	23

FT1014 - International Water Management Institute - IWMI

Balance: January 1	-2
Receipts	
Disbursements	2
Balance: 31 December	0

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



Balance: January 1	(50)
Receipts	-
Disbursements	44
Balance: 31 December	(6)

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