

# ICRISAT

## Financial Statements

For the year ended December 31, 2017



INTERNATIONAL CROPS RESEARCH  
INSTITUTE FOR THE SEMI-ARID TROPICS

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# ICRISAT

## Financial Statements

For the year ended December 31, 2017



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## Statement of the Board Chair

A major achievement in 2017 was the development and approval of the Grain Legumes and Dryland Cereals Agri-food Systems CGIAR Research Program that was led successfully by ICRISAT. This new investment in agricultural research for development will increase the productivity, profitability, resilience and marketability of critical and nutritious grain legume (chickpea, cowpea, pigeonpea, groundnut, lentil, soyabean) and cereal (sorghum, pearl millet, finger millet) crops grown within the semi-arid and sub-humid dryland agroecologies of sub-Saharan Africa and South Asia. CRP-GLDC represents an investment of circa US\$ 400 M over five years (2018-2022).

Dryland agroecologies of sub-Saharan Africa and South Asia are where poverty, malnutrition, climate change and soil degradation are among the most acute globally. By 2022-2030, as a consequence of this new research program, 8.9-21.7 million farm households will have adopted improved varieties, helping 4.4-11.8 million people to exit poverty and 12.7-24.8 million people meet daily nutritional requirements, with 50% of beneficiaries being women. Our logic is that improved innovation capacities within agri-food systems of key cereal and legume crops will enable coherent and integrated research and development, production, market and policy reforms that deliver resilience, inclusion, poverty reduction, nutritional security, environmental sustainability and economic growth. First-order research priorities are targeted to 9 crops grown in 13 countries of sub-Saharan Africa (Burkina Faso, Ethiopia, Malawi, Mali, Mozambique, Niger, Nigeria, Sudan, Tanzania, Uganda, Zambia) and South Asia (India, Myanmar). More information can be sourced on CRP-GLDC at <http://glcdc.cgiar.org/>.

ICRISAT research highlights in 2017 include national assessment for release in India of ICRISAT-bred high oleic groundnut lines; leading the decoding and sequencing of the pearl millet genome by a global team of 65 scientists from 30 research institutions; development and testing of a system for Bio-reclamation of Degraded Lands to enhance the conversion of degraded crusted soils in West Africa; and determination of location-specific adaptation measures to mitigate the impacts of climate change in sub-Saharan Africa. A research highlight of great significance is the publication of a world-leading proof of concept biotechnological breakthrough whereby high aflatoxin resistance is successfully incorporated in groundnuts prone to *Aspergillus* infection and subsequent aflatoxin contamination.

In 2017, ICRISAT has enhanced its standing in India as an innovation broker of large scaling out programs supported by Government and Industry (through Corporate Social Responsibility programs, CSR). For example, under the Bhoochetana Mission Program in the Indian State of Karnataka, improved cultivars and crop management practices have increased productivity and resulted in benefits in the order of US\$ 450 M accrued over seven years. Through CSR activities in 2017, more than 25,000 pilot farmers and NGO partners have been trained through formal training programs along with field visits, demonstrations and other capacity building programs.

As Chair of the ICRISAT Governing Board, I am pleased to report that our Total unrestricted net assets at the end of 2017 was US\$ 39.777 M. I have to report the discovery of historical financial irregularities (2005-2014) that were discovered by the ICRISAT Internal Audit Unit during 2017. The matter has been fully and thoroughly investigated and reported to ICRISAT stakeholders. Unfortunately, due to this disclosure, the 2017 audited financial statements carry a qualified opinion from the Independent Auditor. This opinion relates only to historical financial irregularities and does not reflect the current financial viability of ICRISAT.



**Nigel Wells Kerby**

Chair, ICRISAT Governing Board



## Management Representation

This year marks the first-time adoption of International Financial Reporting Standards (IFRS) from erstwhile CGIAR Accounting Policies and Reporting Practices Manual – Financial Guidelines Series No. 2.

The accompanying financial statements of the International Crops Research Institute for the Semi-Arid Tropics (ICRISAT) are prepared in accordance with IFRS. Apart from IFRS, the Financial ERP Sun Systems was up-graded in 2017.

ICRISAT maintains a system of internal control designed to provide reasonable assurance that financial transactions are properly recorded and that the financial statements prepared give a true and fair view of the financial position of the Institute. ICRISAT invests its funds in line with the policy approved by the Governing Board and regularly updates the Governing Board on the implementation of the policy.

In 2017, ICRISAT reported an incident around historical financial irregularities in certain years prior to Dec 2014 concerning ICRISAT's senior management personnel based on an Internal Audit Report. Management has taken stern action against the individual and initiated recovery. This incident has been fully reported to the CGIAR Systems Management Board, CGIAR Systems Council, the ICRISAT Governing Board and the external auditors.

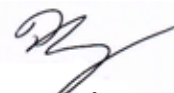
Management has since taken appropriate steps and initiatives to strengthen the internal control framework.

The Governing Board of ICRISAT engaged KPMG to audit the financial statements of ICRISAT and issue reports thereon. Their audit is conducted in accordance with International Standards on Auditing. The auditor's report is attached which is qualified due to the incident reported and disclosed in the notes to the financial statements.

The Governing Board of ICRISAT exercises its responsibility for these financial statements through its Audit and Risk Committee and Finance and Resource Mobilization Committee. The Audit and Risk Committee meets regularly with the internal and external auditors of ICRISAT to review matters relating to financial reporting, internal controls and auditing. The Finance and Resource Mobilization Committee meets regularly with management to discuss annual budgets, financial reports and financial policies.



**Ravi Chandra Kota**  
Acting Director Finance



**Peter S. Carberry**  
Director General (Acting)



## Board Statement on Risk Management

The Governing Board of ICRISAT has the responsibility for ensuring that an appropriate risk management system is in place, which enables management to identify and take steps to mitigate significant risks to the achievement of the Institute's objectives.

Risk management and mitigation is regularly practiced at ICRISAT, which includes implementation of appropriate internal control systems. Such controls by their nature are designed to manage, rather than eliminate risks. ICRISAT also endeavors to manage risk by ensuring that appropriate infrastructure, controls, systems and people are in place throughout the Institute.

ICRISAT has adopted a risk management policy, which has detailed guidelines on managing key risks, which include risks in the areas of research, staff, investments, finances, and infrastructure. The policy includes a framework by which the Institute's management identifies risks, evaluates and prioritizes risks, develops risk mitigation strategies that balance benefits with costs, monitors the implementation of these strategies, takes necessary corrective actions, and reports to the Governing Board.

The Board has reviewed the implementation of the policy and is satisfied that ICRISAT has adopted and implemented a comprehensive risk management system.



**Nigel Wells Kerby**

Chair, ICRISAT Governing Board



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## Independent Auditors' Report

To the Governing Board of  
International Crops Research Institute for the Semi-Arid Tropics

### Qualified Opinion

We have audited the financial statements of International Crops Research Institute for the Semi-Arid Tropics (ICRISAT or the Entity), non-profit organization, which comprise statement of financial position as at December 31, 2017, statement of activities, statement of changes in net assets, statement of cash flows for the year then ended, and notes comprising significant accounting policies and other explanatory information.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of ICRISAT as at December 31, 2017 and the results of its activities, changes in its net assets and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRS) as issued by International Accounting Standards Board.

### Basis for Qualified Opinion

As more fully disclosed in Note 26 to the financial statements, during the year, the Management noted certain irregularities by an employee with overall responsibility for the accounting and finance function of the Institute. These inter-alia included questionable bonus payments to such employee, foreign exchange gains appropriated to the personal ledger of the said employee and utilization of the banking facility of the Institute to receive and pay sums of money that could otherwise have been done through the employee's personal bank account. The aforesaid transactions and matters extended to multiple historical financial years on or prior to December 2014.

The Management, with the help of external subject matter experts carried out detailed investigations including extent of misappropriation, evaluation of non-compliances, if any, with the relevant laws and regulations etc. The following may be noted in this context:

- The Institute has initiated recovery of amount aggregating to US\$ 700,000 from the aforesaid employee. Pending recovery, the Management has not recognized the same as a recoverable in these financial statements and it will be accounted as and when recognition norms are met.



## **International Crops Research Institute for the Semi-Arid Tropics**

### **Independent Auditor's Report (continued)**

- The use of ICRISAT's facilities for personal transactions, (including transactions which were hitherto approved under the then existing delegation of authority matrix of the organization) have now been assessed as inappropriate.
- Incrementally, it was also noted that another employee (who had left the organization in 2015 and who was in a position of seniority and supervisory role in the functioning of the Institute taken as a whole during the financial years related to the occurrence of the aforesaid irregularities), had also utilized the banking facility of the Institute to receive and pay sums of money on personal account. Further, no records were identified regarding disclosure of financial interests, if any, of such ex-employee in entities to which fund transfers could have been made through the bank accounts of the Institute.
- The Management as part of its investigations into the matters could not comprehensively identify the purpose, source of the funds deposited by both the aforesaid employees with the Institute and the eventual purpose for which the transferred funds were used or transferred therefrom.
- The management as part of its investigations could not conduct specific inquiries with the aforesaid ex-employee in connection with the various observations relating to both such ex-employee and the employee who formed part of the finance and accounting function.
- Based on the legal advice received, the management believes that, except for the implications arising from the possible applicability of the Prevention of Money Laundering Act, 2002 ("PMLA"), the irregularities, if any, in the above transactions do not impact the Institute. Based on the legal view obtained by the Institute, applicability of PMLA on ICRISAT consequent to the matters as described above, if any, may be determined by the Courts in India.
- The Governing Board has been appraised by the Management of all investigations carried out and Governing Board has approved a resolution dated 6 August 2018 that investigations into the historical financial irregularities as described above, are complete and there are no pending steps to be taken, except that the Governing Board needs to decide action to be taken, if any, as a consequence of finding regarding the aforesaid ex-employee. Additional matters, if any, that may arise as a result of such action, if any, are currently not determinable and have not been reflected in these financial statements.

In view of the limitations described as above we are unable to comment on the impact of the above, if any, on the financial statements of the Institute



**International Crops Research Institute for the Semi-Arid Tropics**  
Independent Auditor's Report (continued)

We conducted our audit in accordance with the International Standards on Auditing (ISA). Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of financial statements section of our report. We are independent of the ICRISAT in accordance with the International Ethics Standard Boards for Accountants' Code of Ethics for Professional Accountants (IESBA code). We believe that the audit evidence we have obtained is sufficient and appropriate to provide basis for our qualified opinion.

**Responsibility of Management and those charged with governance for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the 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 consolidated financial statements, management is responsible for assessing the Group'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 Group or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the ICRISAT financial reporting process.

**Auditors' Responsibilities for the audit of financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISA will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISA, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



**International Crops Research Institute for the Semi-Arid Tropics**  
Independent Auditor's Report (continued)

- 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 ICRISAT'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 Institute's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Institute to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



**International Crops Research Institute for the Semi-Arid Tropics**  
Independent Auditor's Report (continued)

**Other information included in the ICRISAT's 2017 Annual report**

Management is responsible for the other information. The other information consists of the information including supplementary schedules (Schedules I to V) included in the Annual Report, other than the financial statements and our auditor's 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 audits of the financial statements, our responsibility is to read the other information and, in doing so, consider whether other information is materially inconsistent with the financial statements or our knowledge obtained in the audits 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 the fact. As described in the *Basis for Qualified Opinion* section above, in view of the limitations described therein, we are unable to comment on the impact of the same, if any. Accordingly, we are unable to conclude whether or not the other information is materially misstated with respect to this matter.

A handwritten signature of the KPMG firm, written in dark ink. The letters 'KPMG' are clearly visible, with a stylized, cursive-like flourish at the end.

KPMG  
Place: Mumbai, India  
Date: 7 August 2018

**International Crops Research Institute for the Semi-Arid Tropics**  
**Statement of Financial Position as at December 31, 2017**

(All amounts in thousands of United States Dollars)

	Notes	31-Dec-17	31-Dec-16	1-Jan-16
<b>Assets</b>				
<b>Current</b>				
Cash and cash equivalents	3	22,221	22,882	13,742
Receivables				
-Donors	4	8,611	8,807	5,577
-Employees	5	521	564	532
-CGIAR Centers	6	1,557	1,919	2,143
-Others	7	6,719	4,521	2,480
Inventories	8	610	702	783
Prepaid expenses	9	346	295	277
<b>Total Current Assets</b>		<b>40,585</b>	<b>39,690</b>	<b>25,534</b>
<b>Assets Held for Disposal</b>	10	149	137	135
<b>Non Current</b>				
Property, Plant and Equipment	11	7,418	7,654	8,145
Investments	12	31,812	44,961	42,499
Other Assets	13	3,063	2,747	3,701
<b>Total Non Current Assets</b>		<b>42,293</b>	<b>55,362</b>	<b>54,345</b>
<b>Total Assets</b>		<b>83,027</b>	<b>95,189</b>	<b>80,014</b>
<b>Liabilities and Net Assets</b>				
<b>Current</b>				
Payables				
-Deferred income from Donors	14	23,523	31,629	23,396
-Employees		942	931	825
-CGIAR Centers	15	1,229	1,835	1,102
-Others	16	7,363	8,092	8,344
Accruals & Provision		2,913	2,157	2,538
<b>Total Current Liabilities</b>		<b>35,970</b>	<b>44,644</b>	<b>36,205</b>
<b>Non Current</b>				
Employees Payables / Provisions	17	2,714	3,695	4,643
<b>Total Non Current Liabilities</b>		<b>2,714</b>	<b>3,695</b>	<b>4,643</b>
<b>Total Liabilities</b>		<b>38,684</b>	<b>48,339</b>	<b>40,848</b>
<b>Net Assets</b>				
<b>Unrestricted Net Assets</b>				
-Undesignated	18	18,664	20,385	13,952
-Designated		21,113	21,113	21,113
<b>Total Unrestricted Net Assets</b>		<b>39,777</b>	<b>41,498</b>	<b>35,065</b>
Temporary Net Assets - Other Comprehensive Income		508	1,291	(58)
<b>Restricted Net Assets</b>		<b>4,058</b>	<b>4,061</b>	<b>4,159</b>
<b>Total Net Assets</b>		<b>44,343</b>	<b>46,850</b>	<b>39,166</b>
<b>Total Liabilities and Net Assets</b>		<b>83,027</b>	<b>95,189</b>	<b>80,014</b>

See accompanying notes to the financial statements



**Ravi Chandra Kota**  
Acting Director Finance



**Peter S. Carberry**  
Director General (Acting)

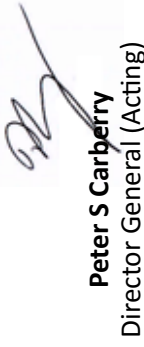


**International Crops Research Institute for the Semi-Arid Tropics**  
**Statement of Activities and Other Comprehensive Income For the Year Ended December 31, 2017**  
(All amounts in thousands of United States Dollars)

	Note	2017						2016					
		Unrestricted			Restricted			Unrestricted			Restricted		
		Portfolio	Non Portfolio	Portfolio	Portfolio	Non Portfolio	Total	Portfolio	Non Portfolio	Total	Portfolio	Non Portfolio	Total
<b>Revenue and Gains</b>													
Grant Revenue													
Window 1 & 2		-	-	4,129	169	169	4,298	-	-	-	14,626	-	14,626
Window 3		-	143	3,045	31,955	32,098	35,143	-	113	113	24,033	-	24,146
Bilateral		-	32	5,025	17,284	17,316	22,341	-	-	-	18,127	4,078	22,205
<b>Total Grant Revenue</b>		-	175	12,199	49,408	49,583	61,782	-	113	113	56,786	4,078	60,977
Other Revenue and Gains	19.a	-	507	-	-	507	507	-	4,577	4,577	-	-	4,577
<b>Total Revenue and Gains</b>		-	682	12,199	49,408	50,090	62,289	-	4,690	4,690	56,786	4,078	65,554
<b>Expenses and Losses</b>													
Research Expenses		-	3,201	8,483	27,248	30,449	38,932	-	-	-	35,757	2,648	38,405
CGIAR Collaboration Expenses		-	-	679	9,304	9,304	9,983	-	-	-	6,297	44	6,341
Non - CGIAR Collaboration Expenses		-	21	1,548	7,848	7,869	9,417	-	-	-	8,314	897	9,211
General and Administration Expenses		-	3,193	1,489	5,008	8,201	9,690	-	(220)	-	6,896	489	7,165
Other Expenses and Losses		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses and Losses</b>		-	6,415	12,199	49,408	55,823	68,022	-	(220)	-	57,264	4,078	61,122
<b>Operating (Deficit)/Surplus</b>		-	(5,733)	-	-	(5,733)	(5,733)	-	4,910	-	(478)	-	4,432
Financial Income	19.b	-	4,012	-	-	4,012	4,012	-	2,214	-	-	-	2,214
Financial Expenses		-	-	-	-	-	-	-	(213)	-	-	-	(213)
<b>Net (Deficit)/Surplus</b>		-	(1,721)	-	-	(1,721)	(1,721)	-	6,911	-	(478)	-	6,433
<b>Other Comprehensive Income</b>													
Items that will not be reclassified subsequently to statement of activity													
Actuarial gain/loss defined benefit plan		-	362	-	-	362	362	-	167	-	-	-	167
Items that will be reclassified subsequently to statement of activity													
MTM gain on bonds		-	(185)	-	-	(185)	(185)	-	1,250	-	-	-	1,250
Amount reclassified to statement of activity on disposal		-	(1,034)	-	-	(1,034)	(1,034)	-	(63)	-	-	-	(63)
Effect of foreign exchange		-	74	-	-	74	74	-	(5)	-	-	-	(5)
<b>Sub total Other Comprehensive Income</b>		-	(783)	-	-	(783)	(783)	-	1,349	-	-	-	1,349
<b>Total Comprehensive (Deficit)/Surplus</b>		-	(2,504)	-	-	(2,504)	(2,504)	-	8,260	-	(478)	-	7,782

See accompanying notes to the financial statements

  
**Ravi Chandra Kota**  
Acting Director Finance

  
**Peter S Carberry**  
Director General (Acting)

(All amounts in thousands of United States Dollars)

*See accompanying notes to the financial statements*

  
**Peter S Carberry**  
Director General (Acting)

**International Crops Research Institute for the Semi-Arid Tropics**  
**Statement of Changes in Net Assets For the Year Ended December 31, 2017**  
(All amounts in thousands of United States Dollars)

	Notes	Unrestricted						Other Comprehensive Income		Restricted	Total
		Undesignated	Designated				Fair value Reserve	Actuarial gain/(loss)			
			Property, plant and Equipment	Capital Fund*	Crisis Management Fund	Total Designated			Total Unrestricted		
<b>Balance as at January 01, 2016</b>	<b>18</b>	<b>13,952</b>	<b>8,145</b>	<b>11,968</b>	<b>1,000</b>	<b>21,113</b>	<b>280</b>	<b>(338)</b>	<b>4,159</b>	<b>39,166</b>	
Operating surplus for the year		6,433	-	-	-	-	-	-	-	6,433	
Actuarial gain on re-measurement of defined benefit plan		-	-	-	-	-	-	167	-	167	
MTM gain on fair valuation of bonds		-	-	-	-	-	1,250	-	-	1,250	
Effects of foreign exchange		-	-	-	-	-	(5)	-	-	(5)	
MTM gain reclassified to Statement of Activity		-	-	-	-	-	(63)	-	-	(63)	
Depreciation for the year		-	(1,096)	1,096	-	-	-	-	-	-	
Additions during the year		-	837	(837)	-	-	-	-	-	-	
Disposals during the year		-	(232)	232	-	-	-	-	-	-	
Gratuity/Pension reversal/(charge)		-	-	-	-	-	-	-	-	-	
Interest on ICRISAT - SFF Endowment, net of expenses		-	-	-	-	-	-	-	(98)	(98)	
<b>Balance as at December 31, 2016</b>		<b>20,385</b>	<b>7,654</b>	<b>12,459</b>	<b>1,000</b>	<b>21,113</b>	<b>1,462</b>	<b>(171)</b>	<b>4,061</b>	<b>46,850</b>	
Operating deficit for the year		(1,721)	-	-	-	-	-	-	-	(1,721)	
Actuarial gain on re-measurement of defined benefit plan		-	-	-	-	-	-	362	-	362	
MTM gain on fair valuation of bonds		-	-	-	-	-	(185)	-	-	(185)	
Effects of foreign exchange		-	-	-	-	-	74	-	-	74	
MTM gain reclassified to Statement of Activity		-	-	-	-	-	(1,034)	-	-	(1,034)	
Depreciation for the year		-	(991)	991	-	-	-	-	-	-	
Additions during the year		-	804	(804)	-	-	-	-	-	-	
Disposals during the year		-	(49)	49	-	-	-	-	-	-	
Gratuity/Pension reversal/(charge)		-	-	-	-	-	-	-	-	-	
Interest on ICRISAT - SFF Endowment, net of expenses		-	-	-	-	-	-	-	(3)	(3)	
<b>Balance as at December 31, 2017</b>		<b>18,664</b>	<b>7,418</b>	<b>12,695</b>	<b>1,000</b>	<b>21,113</b>	<b>317</b>	<b>191</b>	<b>4,058</b>	<b>44,343</b>	

\* Reserve for acquisition of Property, Plant and Equipment  
See accompanying notes to the financial statements

  
**Ravi Chandra Kota**  
Acting Director Finance

  
**Peter S Carberry**  
Director General (Acting)

**International Crops Research Institute for the Semi-Arid Tropics**  
**Statement of Cash Flows for the year ended December 31, 2017**

(All amounts in thousands of United States Dollars)

	<b>2017</b>	<b>2016</b>
Cash Flows from Operating Activities (Deficit)/Surplus for the year	(1,721)	6,433
<b>Adjustments to reconcile changes in net assets to net cash provided by operating activities</b>		
Depreciation	2,420	2,043
Net Exchange Rate Difference	(2,372)	911
Provision for doubtful receivables of donors and others	427	300
Provision for slow moving inventory	3	90
Interest income	(3,616)	(2,214)
Loss on sale of Assets held for disposal	9	6
(Gain) on disposal of property, plant and equipment	(18)	(4,324)
<b>Decrease/(increase) in assets</b>		
Receivables		
Donors	324	(3,375)
Employees	43	(32)
Other CGIAR Centers	362	224
Others	(2,204)	(1,958)
Inventories	89	(9)
Prepaid expenses	(51)	(18)
Other Assets	68	(19)
<b>Increase/(decrease) in liabilities</b>		
Receivables		
Deferred income from Donors	(8,106)	8,233
Employees	(1,165)	(1,009)
Other CGIAR Centers	(606)	733
Others	(729)	(252)
Net restricted assets	(3)	(98)
Accruals and Provisions	756	(381)
<b>Net cash from operating activities</b>	<b>(16,090)</b>	<b>5,284</b>
<b>Cash Flows from Investing Activities</b>		
Purchase of investments	(5,751)	(28,313)
Proceeds from maturity and sale of investments	20,374	26,458
Interest Received	2,992	2,950
Acquisition of property, plant and equipment	(2,232)	(1,781)
Proceeds from disposal of property, plant and equipment and Assets Held for disposal	46	4,543
<b>Net cash from investing activities</b>	<b>15,429</b>	<b>3,857</b>
<b>Cash Flows from financing Activities</b>		
Increase/(decrease) in long term liabilities	-	-
<b>Net cash inflow (outflow) from financing activities</b>	<b>-</b>	<b>-</b>
<b>Net increase / (decrease) in cash and cash equivalents</b>	<b>(661)</b>	<b>9,140</b>
Cash and cash equivalents, beginning of the year	22,882	13,742
Net Exchange rate differences	-	-
<b>Cash and cash equivalents at the end of the period</b>	<b>22,221</b>	<b>22,882</b>

See accompanying notes to the financial statements



**Ravi Chandra Kota**  
Acting Director Finance



**Peter S Carberry**  
Director General (Acting) 13

# **International Crops Research Institute for the Semi-Arid Tropics (ICRISAT)**

## **Notes to the Financial Statements**

### **1. Corporate Information**

#### **(a) General Information and nature of operations**

The International Crops Research Institute for the Semi-Arid Tropics (ICRISAT) or (“the Institute”) is a non-profit, international organization that conducts agricultural research for development in sub-Saharan Africa and Asia with a wide array of partners throughout the world. It was established on 28 March 1972 by virtue of an agreement between the Government of India and CGIAR. ICRISAT helps empower smallholder farmers overcome poverty, hunger and malnutrition, by making agriculture profitable and sustainable. ICRISAT achieves this through scientific advancements and working in partnership.

ICRISAT is headquartered in Patancheru, Telangana, India, with two regional hubs and seven country offices in sub-Saharan Africa.

Owing to its international status and based on the arrangements with the host country governments, ICRISAT operates under a general immunity from local laws, taxes and customs duties and is covered under United Nations (Privileges and Immunities) Act, 1947. Its activities are supported through grants by donor nations, World Bank and foundations.

#### **(b) CGIAR Research Program**

In 2011, the CGIAR Consortium introduced a new program-based approach to fund research activities. Donors to the CGIAR, represented by the Fund Council, approved the creation of 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 who are subcontracted by the Lead Center through a Program Participant Agreement (PPA) or other suitable contracting arrangement.

Fund donors may designate their contribution to one or more of the three funding ‘Windows’. For ‘Window 1’ funds, the Fund Council sets the overall priorities and makes specific decisions such as allocation to CRPs, payment of system costs and any other use required to achieve the CGIAR mission. ‘Window 2’ funds are contributions designated by Fund Donors to one or more CRPs. ‘Window 3’ funds are contributions designated by the Fund donors to individual centers.

#### **(c) Statement of compliance responsibility statement**

The financial statements of the Center have been prepared in accordance with International Financial Reporting Standards (IFRS) as issued by the International Accounting Standards Board (IASB).

For all periods up to and including the year ended 31 December 2016, the Center prepared the financial statements in accordance with CGIAR Accounting Policies and Reporting Practices Manual. Financial Guidelines Series No 2 (FG2) as amended from time to time and approved by the CGIAR System Organization and the System Council as part of the common operational frame work. The financial statements for the year ended 31 December 2017 are the first the Center prepares in accordance with IFRS. Refer to Note 25 for information on the first time IFRS adoption.

The financial statements were authorised for issue in accordance with the resolution of Governing Board on 06th August 2018.

**(d) Financial Period**

The financial statements cover the period from 01 January 2017 to 31 December 2017, with comparative figures from 01 January 2016 to 31 December 2016 and opening balance sheet as at 01 January 2016.

**(e) Basis of preparation of financial statements**

The financial statements have been prepared and presented under the historical cost convention on the accrual basis of accounting except for the following:

- Derivative financial instruments that are measured at fair value.
- Financial instruments that are designated as being at fair value through other comprehensive income upon initial recognition are measured at fair value.
- Available for sale financial assets that are measured at fair value.
- Net employee defined benefit (asset) / liability that is measured based on actuarial valuation.
- The financial statements are presented in thousands of U.S. Dollars (US\$'000) and all values are rounded to the nearest thousand, except when otherwise indicated.

**(f) Functional and presentation currency**

The functional and presentation currency of the Institute is United States Dollar (USD), as statutory contributions and operational expenditure are primarily denominated in, and influenced by, the United States Dollar. The operations of the Institute are not concentrated in one economic environment, but grants are primarily received in United States Dollar, and expenditure is budgeted and managed in United States Dollar.

**(g) Standards and interpretations not yet applied**

At the date of authorisation of these financial statements, the following Standards and relevant Interpretations which have not been applied in these financial statements, were in issue but not yet effective.

Standard	Description	Effective for reporting years starting on
IFRS 9	Financial Instruments	01 January 2018
IFRS 16	Leases	01 January 2019
IFRIC 22	Foreign Currency Transactions and Advance Consideration	01 January 2018

The Institute is yet to assess the impact of above standards on the financial statements. However, the management does not intend to apply any of these pronouncements early.

## **2. Summary of significant accounting policies**

### **(a) Current Vs non-current classification**

ICRISAT presents assets and liabilities in the statement of financial position based on current/non-current classification. An asset is current when it is :

- Expected to be realized or intended to be sold or consumed in normal operating cycle.
- Held primarily for the purpose of trading.
- Expected to be realized within 12 months after the reporting period.

All other assets are classified as non-current.

A liability is classified as current when:

- It is expected to be settled in normal operating cycle.
- It is held primarily for the purpose of trading.
- It is due to be settled within 12 months after the reporting period.

All other liabilities are classified as non-current.

### **(b) Foreign exchange transactions**

Transactions and balances

Foreign currency transactions are recorded at the rates of exchange prevailing on the dates of the transactions. Monetary assets and liabilities at the balance sheet date are translated to the US Dollar at the foreign exchange rate prevailing on that date. Foreign non-monetary assets and liabilities denominated in currencies other than the US Dollar are converted to the US Dollar at exchange rate prevailing on the date of the transaction. The revenues and expenses of two regional hubs and seven country offices in sub-Saharan Africa are translated to US Dollar at rates prevailing on the dates of the transactions and are included in the statement of activities of ICRISAT.

Exchange differences arising on settlement of foreign currency transactions, forward contracts, and translations at the balance sheet date are recognized as expense or income, as the case may be, in the statement of activities for the year.

The Institute uses derivative financial instruments such as forward currency contract to hedge its foreign currency risks. Such derivative financial instruments are initially recognized at fair value on the date on which a derivative contract is entered into and or subsequently re-measured at fair value. Derivatives are carried as financial asset when the fair value is positive, and the financial liability when the fair value is negative. Any gains or losses arising from the changes in the fair value of derivatives are taken directly to statement of activity.

### **(c) Cash and cash equivalent**

Cash and cash equivalents comprises cash on hand, cash at banks, demand deposits with banks, short term highly liquid investments that are readily convertible into known amounts of cash with an original maturity of three months or less and which are subject to an insignificant risk of changes in value.



#### **(d) Revenue recognition**

Restricted grants (Portfolio and Non Portfolio) which may be pledged for more than a year, are recognised as revenue only to the extent, where grant conditions have been met. Revenue includes grants made in the capacity of a Lead Center to other participating CGIAR Centers.

Unrestricted grants are those received from unconditional transfers of cash or assets to the Center. These grants are pledged on an annual basis and are recognised as revenue in the year for which grant is pledged. Grants received in currencies other than USD are recorded at exchange rates in effect at the time of receipt or if outstanding as of 31 December, at the exchange rate in effect at the year-end rate.

Grants in kind are recognised as revenue based on communication from donor, specifying the amount of expenditure towards relevant restricted projects.

Portfolio means CRP approved by The CGIAR and Non-Portfolio represents the programs other than the approved CRP.

Interests, losses and gains relating to financial instruments are reported in the Statement of Activity as expense or revenue. Interest is recorded using the effective rate method which discounts accurately future flows of payments and cash receipts over the expected life of the financial asset, or a shorter duration, as applicable, with respect to the net carrying amount of the financial asset. Dividend on investments is recognised when the right to receive dividend is established.

#### **(e) Property, plant and equipment**

Property, plant and equipment are tangible goods that are held for use related to the main objective of the Institute, including research activities and administrative and technical support activities, and are expected to be used during more than one accounting period.

The in – trust contract signed with the Government of India for the land on which ICRISAT has its headquarters is for a period of 99 years. If the Institute terminates contract, ICRISAT has to return the land with its improvements, buildings and installations, free of any kind of judicial actions or embargoes and without receiving any compensation. This land is not considered as a contribution to property, plant and equipment.

All new facilities provided by the host countries to the Center or built for use of the Center, which will revert to the host country in the event of the Center is asked to cease its operations, are charged off to the Statement of Activity in the year of construction.

Property, plant and equipment are stated at cost, net of accumulated depreciation and/or accumulated impairment losses, if any. The cost includes expenditures that are directly attributable to property, plant and equipment if recognition criteria are met. Likewise, when a major inspection is performed, its costs are recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. Subsequent expenditure is capitalised only when it is probable that the future economic benefits associated with the expenditure will flow to the company. All other repairs and maintenance costs are recognised in statement of activity as incurred.

Gains and losses on disposal of property, plant and equipment are determined as the difference between net sale proceeds and the carrying amount and are presented in the statement of activity.

Depreciation is provided on pro-rata basis on the straight line method over the estimated useful life of the assets. The basis of computing depreciation is the asset acquisition cost, less its estimated salvage value. The depreciation period and the depreciation method are reviewed at least at each year end.

Depreciation begins when the asset is put to use. Depreciation ceases at the earliest of the date when the asset is classified as held for sale, or the date when the asset is derecognized. The depreciation charge for each period is recognised in the Statement of activity. The estimated useful life of assets are as follows:

<b>Asset category</b>	<b>Estimated useful life (Years)</b>
Physical Facilities	60
Laboratory and Scientific equipment	10
Furniture and office equipment	10
Heavy duty equipment	10
Vehicles	4
Computers	3

All individual items costing USD 3,000 and above are capitalized.

Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date are shown as capital advances under other receivables and the cost of property, plant and equipment not ready for their intended use before such date are disclosed under capital work-in-progress.

Impairment of property, plant and equipment are assessed for impairment whenever there is an indication that the asset may be impaired. Impairment on property, plant and equipment is reviewed at least at the end of each reporting period.

The residual values, useful life and methods of depreciation of property, plant and equipment are reviewed at each year end and adjusted prospectively, if appropriate.

#### **(f) Inventories**

Inventories comprise office, laboratory and farm supplies, automobiles and maintenance spares, fuel and lubricants. These are stated at cost, net of allowances for slow moving, obsolete and damaged stocks. Cost is determined using the weighted average method. Cost of inventories comprises all cost of purchase, cost of conversion and other costs incurred in bringing the inventories to their present location and condition.

#### **(g) Financial assets**

##### *1) Initial recognition*

Financial assets within the scope of IAS 39 are classified as:

- Investments
- Loans and receivables

Financial assets are assigned to the different categories on initial recognition, depending on the characteristics of the instrument and its purpose. Financial instruments are recognised initially at fair

value plus, in the case of financial assets not at fair value through profit or loss, directly attributable costs.

The Institutes financial assets include account receivable, other assets, quoted and unquoted investments, forward contracts.

## *2) Subsequent recognition*

The subsequent measurement of financial asset is dependent on their classification and it is as fair value through other comprehensive income (OCI) and financial asset at amortised cost.

### *Investments*

Investments purchased are initially recorded at their acquisition cost (including brokerage and other transaction costs). Investment acquired with an intention of disposing the same within a year of the acquisition date are classified as current investment. Current investment also include fixed deposits with banks that are readily convertible to known amount of cash with original maturities of more than three months but not exceeding one year. Investments acquired with an intention to hold for more than a year from the acquisition date are classified as non-current investment.

ICRISAT's investments are managed in accordance with the Investment Policy approved by the Governing Board. The policy describes, in detail, among others, the investment philosophy, investment objectives, investment principles, benchmark, eligible financial instruments, currency hedges and governance. The policy also provides guidance on managing risks, such as, liquidity, interest rate, credit, inflation and currency. Investments are either classified as financial assets at fair value through other comprehensive income or financial assets at amortised cost.

### *Financial assets at fair value through other comprehensive income:*

Financial assets at fair value through other comprehensive income (OCI) comprises of unit of sovereign bonds, bonds issued by public sector undertakings and other corporates that are designated upon initial recognition at fair value through OCI and are carried in the Statement of financial position at fair value with gains or losses recognised in the OCI. The fair value of the units is fully determined by reference to published price quotations in an active market. Financial assets designated upon initial recognition at fair value through OCI are designated at their initial recognition date and only if the criteria under IAS 39 are satisfied.

Interest income is recognised in the statement of activity using the effective interest rate method. Upon derecognition, the cumulative fair value gain or loss recognised in OCI is recycled from OCI to statement of activity.

### *Financial assets at amortised cost*

Financial assets at amortised cost comprises of investments in fixed deposits, receivable from donors, employees and other receivables and are recognised at fair value. Interest on fixed deposits with banks is credited to statement of activity using the effective interest rate method.

## *3) Derecognition*

A financial asset is derecognised when:

- The right to receive cash flows from the asset have been expired.
- The Institute has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay

to a third party under a 'pass-through' arrangement; and either a) the Center has transferred substantially all the risks and rewards of the asset, or b) the Center has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

## **(h) Financial liabilities**

### *Initial recognition*

Financial liabilities within the scope of IAS 39 are classified as other financial liability at amortised cost

The Institute determines the classification of its financial liabilities at initial recognition. Financial liabilities are recognised initially at fair value.

### *Subsequent recognition*

The subsequent measurement of financial liabilities depends on their classification as follows:

#### *Accounts payables at amortised cost*

After initial recognition, taking into account the payment policy of the Institute, the account payables are measured at cost which does not have significant differences with the fair value.

### *Derecognition*

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires.

When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability, and the difference in the respective carrying amounts is recognised in the Consolidated income statement.

### *Offsetting of financial instruments*

Financial assets and financial liabilities are offset and the net amount reported in the statement of financial position if, and only if, there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, or to realise the assets and settle the liabilities simultaneously.

## **(i) Impairment of financial instruments**

Impairment of financial instruments are recognized when: 1) there is a significant financial difficulty of the issuer, 2) adverse changes in the payment status of the issuer, 3) a default or delinquency in interest or principal payments are contractually 180 days in arrears. Impairment is not recognized when the payment is fully secured.

## **(j) Fair Value Measurement**

The Institute measures financial instruments at each balance sheet date. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based in the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability, or
- In the absence of a principal market, in the most advantageous market for the asset or liability.

The principal or the most advantageous market must be accessible by the Institute. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non- financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Institute uses fair value techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs.

## **(k) Employee benefits**

### **Short term employee benefits**

Employee benefits payable wholly within twelve months of receiving employee services are classified as short-term employee benefits. These benefits include salaries and wages, bonus and ex-gratia. The undiscounted amount of short-term employee benefits to be paid in exchange for employee services is recognised as an expense in the statement of activity as the related service is rendered by employees.

#### *Post-employment benefits*

### **Defined contribution plans**

Eligible employees of the Institute receive benefits from a provident fund, which is a defined contribution plan. Both the employee and the Institute make monthly contributions to the provident fund plan equal to a specified percentage of the covered employee's salary and the employer contribution is charged to statement of activity. The benefits are contributed to an independent trust, which is paid directly to the concerned employee by the fund. The Institute has no further obligation to the plan beyond its monthly contributions for the recognised fund which is administered by an independent trust.

With respect to the benefits for internationally recruited staff, the Institute's obligation is met by the contribution of the agreed amounts to the Association of International Agricultural Research Centres (AIARC), an autonomous body which provides payroll management services to ICRISAT and other CGIAR Centers.

### **Defined benefit plans**

#### *Gratuity*

In accordance with the applicable Indian laws, the Institute provides for gratuity, defined benefit retirement plan ("the Gratuity plan") covering eligible employees. The Gratuity plan provides a lump-sum payment to vested employees at retirement, death, incapacitation or termination of employment, of an amount based on the respective employee's salary and the tenure of employment.

Liabilities with regard to the Gratuity plan are determined by actuarial valuation, performed by an independent actuary, at each reporting date using the projected unit credit method. The Institute fully contributes all ascertained liabilities to the gratuity fund administered and managed by the ICRISAT Gratuity Fund.

The Institute recognises the net obligation of a defined benefit plan in its statement of financial position as an asset or liability, respectively in accordance with IAS 19, Employee benefits. Re-measurements of the net defined benefit liability, which comprise actuarial gains and losses, the return on plan assets (excluding interest) and the effect of the asset ceiling (if any, excluding interest), are recognised immediately in OCI. The Institute determines the net interest expense / (income) on the net defined benefit liability (asset) for the period by applying the discount rate used to measure the defined benefit obligation at the beginning of the annual period to the then-net defined benefit liability (asset), taking into account any changes in the net defined benefit liability / (asset) during the period as a result of contributions and benefit payments. Net interest expense and other expenses related to defined benefit plans are recognised in the statement of activity.

#### *Pension*

The Institute operates a defined benefit final salary pension plan which is closed to new entrants. The pension benefits payable to the employees are based on the employee's service up to 31 December 2004 and last drawn salary at the time of leaving. The employees do not contribute towards this plan and the full cost of providing these benefits are met by the Institute. Net interest expense and other expenses related to defined benefit plans are recognised in the statement of activity.

#### *Insurance for separated IRS*

The Institute operates a scheme wherein selected group of senior employees and their spouse's are covered for hospitalization benefit after the employee has retired from the Institute. The cover is available to the employees until they are alive. The institute has procured a group hospitalization cover from an insurance company for providing these benefits to these beneficiaries. The insurance premium payable in respect of each of the beneficiary covered under this scheme is directly paid by the Institute to the insurer. The insurance cover and premium varies from one beneficiary to another. Net interest expense and other expenses related to defined benefit plans are recognised in the statement of activity.

#### *Relocation*

The Institute's present obligation in respect of relocation expenses computed based on the estimated cost of relocating staff and their families to their base location, as specified in their appointment letter.

#### *Leave encashment*

The employees of the Institute 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 Institute records an obligation for compensated absences in the period in which the employee renders the services that increases this entitlement. The Institute measures the expected cost of compensated absences as the additional amount that the Company expects to pay as a result of the unused entitlement that has accumulated at the end of the reporting period. The Institute recognizes accumulated compensated absences based on actuarial valuation using the projected unit credit method. Non-accumulating compensated absences are recognized in the period in which the absences occur. The Institute recognizes actuarial gains and losses immediately in the statement of activity.

## **(l) Provisions**

Provisions are recognised when the Institute has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the Institute expects some or all of a provision to be reimbursed, for example under an insurance contract, the reimbursement is recognised as a separate asset but only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of activity, net of any reimbursement. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, where appropriate, the risks specific to the liability. Where discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

## **(m) Net assets**

Net assets comprise the residual interest in the Institute's assets after liabilities are deducted. They are classified as either unrestricted or restricted, other comprehensive income, and IFRS transition.

## **(n) Significant accounting judgments, estimates and assumptions**

The preparation of financial statements in conformity with IFRS requires management to make certain critical accounting estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements.

The principal accounting policies adopted by the Institute in the preparation of financial statements are as set out above. The application of a number of these policies required the Institute to use a variety of estimation techniques and apply judgment to best reflect the substance of underlying transactions.

The Institute has determined that a number of its accounting policies can be considered significant, in terms of the management judgment that has been required to determine the various assumptions underpinning their application in the financial statements presented which, under different conditions, could lead to material differences in these statements.

The policies where significant judgments and estimates have been made are as follows:

### *Judgements*

In the process of applying the Institute's accounting policies, management has made the following judgements which have the most significant effect on the amounts recognised in the financial statements:

*Useful life of depreciable assets:* Management reviews the useful lives of depreciable assets at each reporting date, based on the expected utility of the assets to the Group. The carrying amounts are analysed in note e. Actual results, however, may vary due to technical obsolescence.

### *Estimates and assumptions*

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustments to the carrying amounts of assets and liabilities within the next financial year are discussed below. The Institute based its assumptions and estimates on parameters available when the financial statements were prepared.



Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond control of the Institute. Such changes are reflected in the assumptions when they occur.

- *Estimation of fair value of acquired financial assets and financial liabilities:* When the fair value of financial assets and financial liabilities recorded in the balance sheet cannot be derived from active markets, their fair value is determined using valuation techniques including the discounted cash flow model. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgment is required in establishing fair values. The judgments include considerations of inputs such as liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments.
- *Un-collectability of accounts receivables:* Analysis of historical payment patterns, donor concentrations, customer credit-worthiness and current economic trends. If the financial condition of a customer deteriorates, additional allowances may be required.
- *Impairment tests:* The determination of recoverable amounts of the CGUs assessed in the annual impairment test requires the Institute to estimate their fair value net of disposal costs as well as their value-in-use. The assessment of value-in-use requires assumptions to be made with respect to the operating cash flows of the CGUs as well as the discount rates
- *Defined benefits plans (Gratuity and compensated absences):* The cost of defined benefit plans and the present value of the obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions which may differ from actual developments in the future. These include the determination of the discount rate, future salary increases and mortality rates. Due to the complexity of the valuation, the underlying assumptions and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

The parameter most subject to change is the discount rate. In determining the appropriate discount rate, the management considers the interest rates of government bonds in currencies consistent with the currencies of the post-employment benefit obligation.

	<b><u>31-Dec-17</u></b>	<b><u>31-Dec-16</u></b>	<b><u>1-Jan-16</u></b>
<b>3 Cash and cash equivalents</b>			
Cash	23	29	26
Cash equivalents			
- Banks	14,941	16,903	13,716
- Highly Liquid Debt Mutual funds	7,257	5,950	-
	<b><u>22,221</u></b>	<b><u>22,882</u></b>	<b><u>13,742</u></b>

Excess funds not required for operational purposes are invested in accordance with the Board approved Investment policy. In accordance with the policy, investments are made for the purpose of capital preservation at the same time reducing risk exposure and optimizing investment returns where possible and ensuring diversification of the investment portfolio. All debt mutual funds and short term deposits are held with reputable financial institutions.

#### **4 Receivable – Donors**

Unrestricted	118	98	395
CGIAR Research Programs (Windows 1 & 2 with PPA)			
- ICARDA : CRP on Dryland Systems	-	-	354
- IFPRI : CRP on Policies, Institutions and Markets	145	269	494
- CGIAR : CRP on Grain Legumes	-	-	348
- CGIAR : CRP on Dryland Cereals	-	1,470	-
- IWMI : CRP on Water, Land and Ecosystems	418	189	2
- CIAT : CRP on Climate Change, Agriculture and Food Security	175	79	-
- CIAT : CRP on Climate Change, Agriculture and Food Security (RPL-WA)	143	110	24
- CGIAR : CRP for Genebanks	397	-	316
CGIAR Research Programs (Windows 1 & 2 without PPA) and Bilateral projects	<b><u>8,073</u></b>	<b><u>7,578</u></b>	<b><u>4,485</u></b>
	<b><u>9,469</u></b>	<b><u>9,793</u></b>	<b><u>6,418</u></b>
Less: Allowances for doubtful receivables (impairment loss)	(858)	(986)	(841)
	<b><u>8,611</u></b>	<b><u>8,807</u></b>	<b><u>5,577</u></b>

**The movement in allowances for impairment in respect of accounts receivable during the year was as follows:**

Opening balance	986	841	-
Impairment loss recognised	-	708	-
Impairment loss reversed	(128)	(563)	-
Closing balance	<b><u>858</u></b>	<b><u>986</u></b>	<b><u>-</u></b>

#### **5 Receivable – Employees**

Vehicle loans	70	87	81
Housing loans	3	5	6
Others	448	472	445
	<b><u>521</u></b>	<b><u>564</u></b>	<b><u>532</u></b>

	<b><u>31-Dec-17</u></b>	<b><u>31-Dec-16</u></b>	<b><u>1-Jan-16</u></b>
<b>6 Receivable – CGIAR Centers</b>			
Restricted			
- CIAT	694	902	799
- IITA	134	690	1,150
- ICARDA	5	5	68
Others	724	322	126
	<b><u>1,557</u></b>	<b><u>1,919</u></b>	<b><u>2,143</u></b>

<b>7 Receivable – Others</b>			
Collaborators	2,971	1,793	1,452
Vendors	969	1,178	533
Accrued interest	1,063	824	586
Pension and gratuity funds (Note- 23)	<u>2,517</u>	<u>972</u>	<u>-</u>
	7,520	4,767	2,571
Less: Allowances for doubtful advances / impairment loss	<u>(801)</u>	<u>(246)</u>	<u>(91)</u>
	<b><u>6,719</u></b>	<b><u>4,521</u></b>	<b><u>2,480</u></b>

Receivable from vendors include capital advance of US\$ 148 (December 31, 2016 – US\$ 80, January 01, 2016 US\$ 235) for purchase of equipment.

The movement in allowances for impairment in respect of receivable during the year was as follows:

Opening balance	246	91
Impairment loss recognised	801	246
Impairment loss reversed	<u>(246)</u>	<u>(91)</u>
<b>Closing balance</b>	<b><u>801</u></b>	<b><u>246</u></b>

<b>8 Inventories</b>			
Office, laboratory and farm supplies	347	228	199
Automobile and maintenance spares	468	666	693
Fuel and lubricants	90	109	103
Held for disposal	<u>161</u>	<u>152</u>	<u>151</u>
	1,066	1,155	1,146
Less: Allowance for obsolescence	<u>(456)</u>	<u>(453)</u>	<u>(363)</u>
	<b><u>610</u></b>	<b><u>702</u></b>	<b><u>783</u></b>

The movement in allowances for obsolescence in respect of inventories during the year was as follows:

Opening balance	453	363
Impairment loss recognised	3	90
Impairment loss reversed	<u>-</u>	<u>-</u>
<b>Closing balance</b>	<b><u>456</u></b>	<b><u>453</u></b>

	<b><u>31-Dec-17</u></b>	<b><u>31-Dec-16</u></b>	<b><u>1-Jan-16</u></b>
<b>9 Prepaid expenses</b>			
Insurance	187	200	173
Others	159	95	104
	<b><u>346</u></b>	<b><u>295</u></b>	<b><u>277</u></b>
<b>10 Assets Held for Disposal</b>			
Equipment	149	137	135
	<b><u>149</u></b>	<b><u>137</u></b>	<b><u>135</u></b>
<b>11 Property, plant and equipment</b>			
Gross block at cost			
Physical facilities	567	567	819
Equipment	28,261	27,931	27,769
Assets purchased for restricted projects	22,442	21,013	20,066
	<b><u>51,270</u></b>	<b><u>49,511</u></b>	<b><u>48,654</u></b>
Accumulated depreciation			
Physical facilities	(104)	(95)	(190)
Equipment	(21,306)	(20,749)	(20,253)
Assets purchased for restricted projects	(22,442)	(21,013)	(20,066)
	<b><u>(43,852)</u></b>	<b><u>(41,857)</u></b>	<b><u>(40,509)</u></b>
Net book value			
Physical facilities	463	472	629
Equipment	6,955	7,182	7,516
Assets purchased for restricted projects	-	-	-
Total Property, plant and equipment – net	<b><u>7,418</u></b>	<b><u>7,654</u></b>	<b><u>8,145</u></b>

The land used by ICRISAT for its operations in India and in some African locations has been obtained under long-term lease arrangements from the host country governments, together with the buildings and immovable structures thereon. These will return to the respective governments at no value, if ICRISAT ceases operations at these locations. Accordingly, these physical facilities are not capitalized.

Property, plant and equipment includes assets in-transit Nil (December 31, 2016 - US\$ 93, January 01, 2016 US\$ 11) on which no depreciation has been charged.

Assets purchased from restricted projects comprise physical facilities and other assets, ownership of which does not belong to the Institute. As at December 31, 2017, assets purchased from restricted projects were US\$ 22,442 (December 31, 2016 - US\$ 21,013, January 01, 2016 US\$ 20,066) which include Buildings amounting to US\$ 3,006 (December 31, 2016 – US\$ 3,006, January 01, 2016 US\$ 3,006 ). These assets are fully depreciated in the year of purchase and charged directly to the appropriate restricted project.

Also refer accompanying note 24

<b>12 Investments</b>			
Fixed deposits with banks*	17,556	19,856	23,155
Bonds	14,256	25,105	19,344
	<b><u>31,812</u></b>	<b><u>44,961</u></b>	<b><u>42,499</u></b>

\*Includes lien marked deposit of US\$ 178 (2016 - US\$ 156)

	<u>31-Dec-17</u>	<u>31-Dec-16</u>	<u>1-Jan-16</u>
<b>13 Other assets</b>			
Housing loans	5	8	13
Vehicle loans	62	130	153
Deposits	304	301	254
Accrued interest	2,692	2,308	3,281
	<u><b>3,063</b></u>	<u><b>2,747</b></u>	<u><b>3,701</b></u>
<b>14 Deferred income from – Donors</b>			
CGIAR Research Programs			
- CGIAR : CRP on Genebank	-	39	-
- CGIAR : CRP on Dryland Cereals	-	-	642
- IFPRI : CRP on Agriculture for Nutrition and Health	-	-	212
Bilateral projects	23,523	31,590	22,542
	<u><b>23,523</b></u>	<u><b>31,629</b></u>	<u><b>23,396</b></u>
<b>15 Payables – CGIAR Centers</b>			
CGIAR Research Programs			
- CIAT	5	257	150
- ICARDA	-	470	645
- IITA	71	311	21
Others	1,153	797	286
	<u><b>1,229</b></u>	<u><b>1,835</b></u>	<u><b>1,102</b></u>
<b>16 Payables – Others</b>			
Vendors	4,027	4,102	5,003
Collaborators	3,207	3,785	3,026
Miscellaneous	129	205	315
	<u><b>7,363</b></u>	<u><b>8,092</b></u>	<u><b>8,344</b></u>
<b>17 Payables – Employees / Provisions</b>			
Pension	-	-	274
Gratuity	-	-	181
Compensated absences	174	54	516
Relocation	1,990	2,850	2,864
Insurance for separated IRS	308	510	510
Other contributory plans	242	281	298
	<u><b>2,714</b></u>	<u><b>3,695</b></u>	<u><b>4,643</b></u>
<b>18 Net assets</b>			
<b>Net assets - Unrestricted</b>			

Unrestricted net assets represent the Institute's property after payment of liabilities with no restriction on its use by donors. These unrestricted net assets are classified as undesignated and designated.

#### **Undesignated**

Undesignated net assets represent accumulated surplus of revenue over expenses and are used to finance working capital and on-going operational requirements.

**Designated**

Designated net assets represent a) Investment in ICRISAT owned Property, plant and equipment, at net value, b) Reserve for acquisition of Property, Plant and Equipment, and c) Reserve for Crisis Management Fund.

**Restricted**

"Restricted net assets represent:

- a) Contribution from Sehgal Family Foundation towards ICRISAT-SFF Endowment,
- b) ICRISAT's matching contribution to ICRISAT-SFF Endowment,
- c) A fund for Doreen Margaret Mashler Distinguished Scientific Achievement Award, and
- d) Accretion (net of expenses) to these funds."

**Other Comprehensive income**

"Represents the following:

- a) Recognition of actuarial gain / (losses) and return in plan assets excluding interest income corresponding to the defined employee benefit obligation in accordance with IAS 19;
- b) Fair valuation gain of financial asset ( Bonds) recognised at fair valuation through OCI ."

**19 Other revenues and gains****(a) Other income**

Farm Produce	35	6
Scrap and Empties	14	21
Gain on sale of assets	34	4,386
Miscellaneous	424	164
<b>Sub total - Other income</b>	<b>507</b>	<b>4,577</b>

**(b) Financial income and expenses**

Interest income net	3,616	2,214
Exchange losses, net	396	(213)
<b>Sub total - Financial income and expenses</b>	<b>4,012</b>	<b>2,001</b>
<b>Total (a)+(b)</b>	<b>4,519</b>	<b>6,578</b>

## 20 Financial Risk Management

The Centre's activities expose it to a variety of financial risks: market risk (including foreign exchange risk, price risk and interest rate risk), credit risk and liquidity risk. The centre's overall risk management programme focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on its financial performance.

The finance department under policies approved by the Governing Board carries out financial risk management. The Board approved investment and Exchange Risk Management Policy provides written principles for overall risk management, covering areas such as foreign exchange risk, interest rate risk, credit risk and investment risk.

### *Liquidity Risk:*

Liquidity risk is the risk that the Centre may not be able to meet its financial obligations as they fall due. Prudent liquidity risk management includes maintaining sufficient cash balances and the availability of funding from bilateral donors. The primary objective of liquidity management is to provide for sufficient cash and cash equivalents at all times to enable us to meet our payment obligations. The Institute's aim is to have a well-spread maturity schedule and a strong liquidity position so as to meet expected operational expenses, including the servicing of financial obligations. This excludes the potential impact of extreme circumstances that cannot reasonably be predicted.

### *Credit Risk:*

Credit risk is the risk that the counterparty will default on its contractual obligation, resulting in financial loss to the institute. Credit risk arises from financial assets such as cash and cash equivalents and receivables. The Institute monitors its exposure to credit risk on an ongoing basis at various levels and deal with counterparties that have sound financial standing.

The Institute invests its idle funds in banks and financial institutions/instruments that have well established credit rating as recommended by the Board, in accordance with the investment policy. Investment decisions shall always prioritize preservation of capital ahead of optimizing investment returns.

As regards receivables, reviews of aging reports are carried out on periodic basis and provisions for doubtful amounts made for any potentially irrecoverable amounts. There were no significant concentrations of credit risk at the end of the reporting period, as the centre has various donors from various countries hence no concentration risk.

Advances to partner and hosted organizations are subject to the Centre's internal requirements to limit losses arising from funds advanced by the Centre. The Centre does not incur expenditure on restricted donor grants before funding contracts are signed.

### *Market Risk:*

#### *Foreign Exchange Risk:*

The Centre keeps records in US Dollars but receives grants from foreign countries in various currencies. The funds are held in USD, INR, Euro & GBP. This exposes the centre to losses that may arise from fluctuation in the foreign currency exchange rates. The centre operates foreign currencies bank accounts for all receipts and payments in foreign currencies to minimize exposure to exchange risks. The Institute hedges the currency by entering into forward contracts to safeguard the functional currency from the volatility in the market and the same is done in accordance with the Board approved Investment and Exchange Risk Management Policy.

In general, forward exchange contracts entered into have a maturity of less than one year. When necessary, forward exchange contracts are rolled over at maturity based on the exposures.

### *Price Risk:*

The Institute does not hold any financial instruments subject to price risk.

### *Interest rate Risk:*

The Institute does not hold any borrowings from a third party and hence is not subject to interest rate risk. Bond prices are subject to interest rate movements. A rise in interest rate will have a negative impact on the bond price, while a decrease would have a positive impact on the bond price.

### *Working Capital Management:*

An accounting strategy that strives to maintain sufficient and equal levels of working capital, current assets, and current liabilities. This helps the Institute to meet its expense obligations while also maintaining sufficient cash flow and is primarily related to short-term financial decisions.



## 21 Related parties

Name of party	Nature of relationship
ICRISAT - Gratuity Fund	Post Employment benefit plan entities
ICRISAT - Pension Fund	Post Employment benefit plan entities
ICRISAT - Leave Fund	Post Employment benefit plan entities
ICRISAT - Employee Provident Fund	Post Employment benefit plan entities
ICRISAT - RWF Provident Fund Trust	Post Employment benefit plan entities

### Key management personnel

Dr Bergvinson, David Jon	Director General
Dr Carberry, Peter Stanley	Deputy Director General (Research)
Dr Tabo, Ramadjita	Research Program Director - West & Central Africa & Country Representative Mali
Dr Moses Siambi	Research Program Director - East & Southern Africa & Country Representative Kenya
Mr Rajesh Agrawal	Assistant Director General - Finance

### Particulars of related party transactions during the year

Name of the related party	Nature of transaction	31-Dec-17	31-Dec-16
Dr Bergvinson, David Jon	Salary	293	304
Dr Bergvinson, David Jon	Personal Settlement	25	11
	Employment and other benefits	27	39
Dr Carberry, Peter Stanley	Salary	223	221
Dr Carberry, Peter Stanley	Personal Settlement	56	57
	Employment and other benefits	61	49
Dr Tabo, Ramadjita	Salary	264	236
Dr Tabo, Ramadjita	Personal Settlement	38	26
	Employment and other benefits	22	44
Dr Moses Siambi	Salary	268	240
Dr Moses Siambi	Personal Settlement	51	12
	Employment and other benefits	79	78
Mr Rajesh Agrawal	Salary	280	271
Mr Rajesh Agrawal	Personal Settlement	78	60
	Employment and other benefits	67	46
ICRISAT - Gratuity Fund		818	930
ICRISAT - Pension Fund		648	516
ICRISAT - Leave Fund		12	353
ICRISAT - Employee Provident Fund & RWF Provident Fund Trust		898	932

Personal settlement represents settlement made by employees, withdrawal of allowances credited in their personal account.

The Institute has the following amounts receivable/(payable) from / to related parties:

<b>Name of the related party</b>	<b>Classified under</b>	<b>31-Dec-17</b>	<b>31-Dec-16</b>
Dr Bergvinson, David	Travel advance	5	5
Dr Bergvinson, David	Personal advance	(38)	(36)
Dr Carberry, Peter Stanley	Travel advance	3	3
Dr Carberry, Peter Stanley	Personal advance	(26)	(20)
Dr Tabo, Ramadjita	Travel advance	-	-
Dr Tabo, Ramadjita	Personal advance	(23)	(40)
Dr Moses Siambi	Travel advance	48	52
Dr Moses Siambi	Personal advance	13	40
Mr Rajesh Agrawal	Travel advance	-	-
Mr Rajesh Agrawal	Personal advance	(6)	(17)
ICRISAT - Gratuity Fund	Trust	1,605	727
ICRISAT - Pension Fund	Trust	924	260
ICRISAT - Leave Fund	Trust	422	386

The transactions with related parties are made at terms equivalent to those that prevail in arm's length transactions. Outstanding balances at the period end are unsecured.

Remuneration is net of share based payments and accrual towards Gratuity, Relocation and other benefits, which is managed for the Group as a whole. However, the annual accrual of this liability towards key management personnel is not expected to be significant. There are no other long term benefits and termination benefits which are payable to the key management personnel.

## 22 Financial Instruments

The fair values of financial assets and financial liabilities, together with the carrying amounts in the balance sheet are as follows:

	Carrying values			Fair value		
	31-Dec-17	31-Dec-16	1-Jan-16	31-Dec-17	31-Dec-16	1-Jan-16
<b>Financial assets at amortised cost</b>						
<b>Current</b>						
Cash and cash equivalents	22,221	22,882	13,742	22,221	22,882	13,742
Receivables						
Donors	8,611	8,807	5,577	8,611	8,807	5,577
Employees	521	564	532	521	564	532
CG Centers	1,557	1,919	2,143	1,557	1,919	2,143
Others, net	4,202	3,549	2,480	4,202	3,549	2,480
<b>Total Current</b>	<b>37,112</b>	<b>37,721</b>	<b>24,474</b>	<b>37,112</b>	<b>37,721</b>	<b>24,474</b>
<b>Financial assets at amortised cost</b>						
<b>Non-current</b>						
Fixed deposits	17,556	19,856	23,155	17,556	19,856	23,155
Accounts receivables - Employees	67	138	166	67	138	166
Other financial assets	2,996	2,609	3,535	2,996	2,609	3,535
Financial assets at fair value through OCI	-	-	-	-	-	-
Investments in bonds	14,256	25,105	19,344	14,256	25,105	19,344
<b>Total non-current</b>	<b>34,875</b>	<b>47,708</b>	<b>46,200</b>	<b>34,875</b>	<b>47,708</b>	<b>46,200</b>
<b>Total financial assets</b>	<b>71,987</b>	<b>85,429</b>	<b>70,674</b>	<b>71,987</b>	<b>85,429</b>	<b>70,674</b>
<b>Financial liabilities at amortised cost</b>						
<b>Current</b>						
Payable						
Employees	942	931	825	942	931	825
CG Centers	1,229	1,835	1,102	1,229	1,835	1,102
Others, net	7,363	8,092	8,344	7,363	8,092	8,344
<b>Total Current</b>	<b>9,534</b>	<b>10,858</b>	<b>10,271</b>	<b>9,534</b>	<b>10,858</b>	<b>10,271</b>
<b>Total financial liabilities</b>	<b>9,534</b>	<b>10,858</b>	<b>10,271</b>	<b>9,534</b>	<b>10,858</b>	<b>10,271</b>

### Fair value hierarchy

The table below analyses recurring fair value measurements for financial assets and financial liabilities. These fair value measurements are categorised in to different levels in the fair value hierarchy based on the inputs to valuation techniques used. The different levels are defined as follows:

- a) **Level 1:** quoted prices (unadjusted) in active markets for identical assets or liabilities.
- b) **Level 2:** Inputs other than quoted prices that is observable for the asset or liability, either directly or indirectly.
- c) **Level 3:** valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs)

	Level 1	Level 2	level 3	Total	
<b>Financial assets measured at fair value</b>					
<b>As at 31 Dec 2017</b>					
Investment in bonds	14,256	-	-	14,256	
	<b>14,256</b>	-	-	<b>14,256</b>	
<b>As at 31 Dec 2016</b>					
Investment in bonds	25,105	-	-	25,105	
	<b>25,105</b>	-	-	<b>25,105</b>	
<b>As at 01 Jan 2016</b>					
Investment in bonds	19,344	-	-	19,344	
	<b>19,344</b>	-	-	<b>19,344</b>	

The Institute recognises transfers between levels of the fair value hierarchy as at the end of the reporting period during which the transfer has occurred. During the year ended 31 December 2017, 31 December 2016 there were no transfers between Level 1 and Level 2 in fair value measurements.

## 23 Employee benefit liability

### Defined benefit plan

The Institute has the following defined benefit plans.

#### a. Gratuity

The Institute provides for gratuity, a defined benefit retirement plan ('The Gratuity Plan') covering eligible employees. The Gratuity Plan provides for a lump sum payment to vested employees on retirement (subject to completion of five years of continuous employment), death, incapacitation or termination of employment of amounts that are based on salary and tenure of employment. Liabilities with regard to the Gratuity Plan are determined by actuarial valuation on the reporting date.

#### b. Pension

The Institute operates a defined benefit final salary pension plan which is closed to new entrants. The pension benefits payable to the employees are based on the employee's service up to 31 December 2004 and last drawn salary at the time of leaving. The employees do not contribute towards this plan and the full cost of providing these benefits are met by the Institute.

#### c. Insurance for separated IRS

The Institute operates a scheme wherein selected group of senior employees and their spouse's are covered for hospitalization benefit after the employee has retired from the Institute. The cover is available to the employees until they are alive. The company has procured a group hospitalization cover from an insurance company for providing these benefits to these beneficiaries. The insurance premium payable in respect of each of the beneficiary covered under this scheme is directly paid by the Institute to the insurer. The insurance cover and premium varies from one beneficiary to another.

The following table summarises the components of net benefit expense recognised in the statement of activity and the funded status and amounts recognised in the statement of financial position for the plan.

#### Movement in net defined benefit (asset) / liability

The following table shows a reconciliation from the opening balances to the closing balances for net defined benefit liability (asset) and its components.

	Defined benefit obligation			Fair value of plan assets			Net defined benefit liability/(asset)		
	2017								
	Gratuity	Pension	IRS Insurance	Gratuity	Pension	IRS Insurance	Gratuity	Pension	IRS Insurance
Balance at 1 January	5,276	3,175	510	6,003	3,420	-	(727)	(245)	510
Included in statement of activity									
Current service cost	411	-	-	-	-	-	411	-	-
Past service credit	-	-	(202)	-	-	-	-	-	(202)
Interest cost	336	205	-	-	-	-	336	205	-
Interest Income	-	-	-	441	245	-	(441)	(245)	-
Exchange differences	345	203	-	386	220	-	(41)	(17)	-
Sub total (A)	1,092	408	(202)	827	465	-	265	(57)	(202)
Included in other comprehensive income									
Remeasurements loss (gain):									
- Actuarial loss (gain) arising from:									
- demographic assumptions	-	-	-	-	-	-	-	-	-
- financial assumptions	(151)	(13)	-	-	-	-	(151)	(13)	-
- experience adjustment	(154)	(70)	-	-	-	-	(154)	(70)	-

	Defined benefit obligation			Fair value of plan assets			Net defined benefit liability/(asset)		
	2017								
	Gratuity	Pension	IRS Insurance	Gratuity	Pension	IRS Insurance	Gratuity	Pension	IRS Insurance
- Return on plan assets excluding interest income	-	-	-	510	247	-	(510)	(247)	-
Effect of asset ceiling	466	323	-	-	-	-	466	323	-
Effect of movements in exchange rates	3	4	-	9	4	-	(6)	-	-
Sub total (B)	164	244	-	519	251	-	(355)	(7)	-
Other									
Contributions paid by the employer		-	-	775	593	-	(775)	(593)	-
Benefits paid	(775)	(593)	-	(775)	(593)	-	-	-	-
Effect of movements in exchange rates	(13)	(10)	-	-	-	-	(13)	(10)	-
Sub total (C)	(788)	(603)	-	-	-	-	(788)	(603)	-
Balance at 31 December	5,744	3,224	308	7,349	4,136	-	(1,605)	(912)	308
Current	-	-	-	-	-	-	-	-	-
Non - Current	5,744	3,224	308	7,349	4,136	-	(1,605)	(912)	308
Total Liability	5,744	3,224	308	7,349	4,136	-	(1,605)	(912)	308

	Defined benefit obligation			Fair value of plan assets			Net defined benefit liability/(asset)		
	2016								
	Gratuity	Pension	IRS Insurance	Gratuity	Pension	IRS Insurance	Gratuity	Pension	IRS Insurance
Balance at 1 January	5,728	3,431	510	5,547	3,157	-	181	274	510
Included in statement of activity									
Current service cost	352	-	-	-	-	-	352	-	-
Past service credit	-	-	-	-	-	-	-	-	-
Interest cost	394	239	-	-	-	-	394	239	-
Interest Income	-	-	-	440	247	-	(440)	(247)	-
Exchange differences	(157)	(89)	-	145	82	-	(12)	(7)	-
Sub total (A)	589	150	-	295	165	-	294	(15)	-
Included in other comprehensive income									
Remeasurements loss (gain):									
- Actuarial loss (gain) arising from:									
- financial assumptions	306	31	-	-	-	-	306	31	-
- experience adjustment	(480)	69	-	-	-	-	(480)	69	-
- Return on plan assets excluding interest income	-	-	-	166	101	-	(166)	(101)	-

	Defined benefit obligation			Fair value of plan assets			Net defined benefit liability/(asset)		
	2016								
	Gratuity	Pension	IRS Insurance	Gratuity	Pension	IRS Insurance	Gratuity	Pension	IRS Insurance
Adjustment to recognise the effect of asset ceiling	43	134	-	-	-	-	43	134	-
Effect of movements in exchange rates	4	(7)	-	(5)	(3)	-	9	(4)	-
Sub total (B)	(127)	227	-	161	98	-	(288)	129	-
Other									
Contributions paid by the employer	-	-	-	941	647	-	(941)	(647)	-
Benefits paid	(941)	(652)	-	(941)	(647)	-	-	(5)	-
Effect of movements in exchange rates	27	19	-	-	-	-	27	19	-
Sub total (C)	(914)	(633)	-	-	-	-	(914)	(633)	-
Balance at 31 December	5,276	3,175	510	6,003	3,420	-	(727)	(245)	510
Current	-	-	-	-	-	-	-	-	-
Non - Current	5,276	3,175	510	6,003	3,420	-	(727)	(245)	510
Total Liability	5,276	3,175	510	6,003	3,420	-	(727)	(245)	510

### 23 Employee benefit liability (continued)

#### d) Plan Assets

Plan Assets comprise of :

Particulars	2017			
	Quoted Value		Un-quoted Value	
	Gratuity	Pension	Gratuity	Pension
Insurer Managed Funds	7,350	4,145	-	-
Others	-	-	1	-
	<b>7,350</b>	<b>4,145</b>	<b>1</b>	<b>-</b>

Particulars	2016			
	Quoted Value		Un-quoted Value	
	Gratuity	Pension	Gratuity	Pension
Insurer Managed Funds	6,002	3,419	-	-
Others	1	-	-	-
	<b>6,003</b>	<b>3,419</b>	<b>-</b>	<b>-</b>

The plan does not invest in any property occupied by the Institute nor in any financial securities issued by the Institute.

**e) Actuarial assumptions**

The following were the principal actuarial assumptions at the reporting date.

	31-Dec-17	31-Dec-16
<b>Gratuity</b>		
Discount Rate	7.30%	6.85%
Salary Escalation Rate		
NRS-SSB	7.00%	7.00%
Others	15.00%	15.00%
Pension		5.0%
Discount Rate	7.30%	6.85%
Salary Escalation Rate	5.00%	5.00%
<b>Retired IRS Insurance</b>		
Discount Rate	7.30%	-
Medical Inflation Rate	6.00%	-

**Discount Rate:** Based on the prevailing market yields of Indian Government securities as at balance sheet date for the estimated term of the obligations.

**Salary escalation rate:** Rate of increase in salary is expected to be 15% and 5 % respectively for gratuity and Pension. The estimates of future salary increases considered takes into account the inflation, seniority, promotion and other relevant factors .

**Sensitivity Analysis:**

Reasonably possible changes at the reporting date to one of the relevant actuarial assumptions, holding other assumptions constant, would have affected the defined benefit obligation by the amounts shown below:

	31-Dec-17			31-Dec-16		
	Gratuity	Pension	IRS Insurance	Gratuity	Pension	IRS Insurance
<b>Discount Rate</b>						
Increase by 50 basis points	(176)	(16)	(6)	(148)	(15)	-
Decrease by 50 basis points	188	17	(7)	157	16	-
<b>Salary escalation rate</b>						
Increase by 50 basis points	177	-	-	147	-	-
Decrease by 50 basis points	(167)	-	-	(139)	-	-
<b>Medical inflation rate</b>						
Increase by 100 basis points	-	-	13	-	-	-
Decrease by 100 basis points	-	-	(13)	-	-	-
<b>Life expectancy</b>						
Increase by 1 year	-	46	14	-	47	-
Decrease by 1 year	-	(46)	(14)	-	(47)	-

**Defined contribution plan:**

In addition to the above, eligible employees receive benefits from a provident fund, a defined contribution plan. The employee and the employer make monthly contributions each to the plan at a specified percentage of the covered employees' salary to a Provident Fund recognised by the Income Tax Act, 1961. Upon retirement or separation, an employee becomes entitled for a lump sum benefit, which is paid directly to the concerned employee by the fund. The Institute contributed US\$ 466 M to the provident fund during the year ended 31 December 2017 (Previous year: US\$ 449 M)

**Compensated absences:**

The Institute provides for accumulation of compensated absences by certain categories of its employees. These employees can carry forward a portion of the unutilized compensated absences and utilize it in future periods or receive cash in lieu thereof as per company policy. The Group records an obligation for compensated absences in the period in which the employee renders the services that increases this entitlement.

<b>24 Property, plant and equipment</b>									
<b>Category</b>	<b>Gross Block</b>			<b>Accumulated Depreciation</b>			<b>Net Block</b>		
	Balance as at 01.01.2017	During the current year Additions	Balance as at 31.12.2017	Balance as at 01.01.2017	During the current year Additions	Balance as at 31.12.2017	Balance as at 01.01.2017	Balance as at 31.12.2017	
<b>Unrestricted:</b>									
Physical Facilities	567	-	567	(95)	(9)	(104)	472	463	
<b>Sub total</b>	<b>567</b>	<b>-</b>	<b>567</b>	<b>(95)</b>	<b>(9)</b>	<b>(104)</b>	<b>472</b>	<b>463</b>	
<b>Equipment</b>									
Lab and Scientific Equipment	12,154	537	12,550	(8,481)	(362)	(8,716)	3,673	3,834	
Heavy Duty Equipment	3,178	4	3,142	(2,615)	(80)	(2,659)	563	483	
Furniture and Office Equipment	4,625	7	4,584	(3,459)	(161)	(3,578)	1,166	1,006	
Computers	2,100	76	2,144	(1,810)	(34)	(1,815)	290	329	
Vehicles	5,874	180	5,841	(4,384)	(345)	(4,538)	1,490	1,303	
<b>Sub total</b>	<b>27,931</b>	<b>804</b>	<b>28,261</b>	<b>(20,749)</b>	<b>(982)</b>	<b>(21,306)</b>	<b>7,182</b>	<b>6,955</b>	
<b>Total</b>	<b>28,498</b>	<b>804</b>	<b>28,828</b>	<b>(20,844)</b>	<b>(991)</b>	<b>(21,410)</b>	<b>7,654</b>	<b>7,418</b>	
<b>Bilateral:</b>									
Physical Facilities	3,006	-	3,006	(3,006)	-	(3,006)	-	-	
<b>Sub total</b>	<b>3,006</b>	<b>-</b>	<b>3,006</b>	<b>(3,006)</b>	<b>-</b>	<b>(3,006)</b>	<b>-</b>	<b>-</b>	
<b>Equipment</b>									
Lab and Scientific Equipment	6,014	1,075	7,089	(6,014)	(1,075)	(7,089)	-	-	
Heavy Duty Equipment	2,725	-	2,725	(2,725)	-	(2,725)	-	-	
Furniture and Office Equipment	2,502	9	2,511	(2,502)	(9)	(2,511)	-	-	
Computers	2,210	24	2,234	(2,210)	(24)	(2,234)	-	-	
Vehicles	4,556	321	4,877	(4,556)	(321)	(4,877)	-	-	
<b>Sub total</b>	<b>18,007</b>	<b>1,429</b>	<b>19,436</b>	<b>(18,007)</b>	<b>(1,429)</b>	<b>(19,436)</b>	<b>-</b>	<b>-</b>	
<b>Total</b>	<b>21,013</b>	<b>1,429</b>	<b>22,442</b>	<b>(21,013)</b>	<b>(1,429)</b>	<b>(22,442)</b>	<b>-</b>	<b>-</b>	





Category	Gross Block				Accumulated Depreciation			Net Block	
	Balance as at 01.01.2016	During the current year		Balance as at 31.12.2016	Balance as at 01.01.2016	During the current year		Balance as at 01.01.2016	Balance as at 31.12.2016
		Additions	Deletions			Additions	Deletions		
<b>Sub total</b>	<b>3,006</b>	-		<b>3,006</b>	<b>(3,006)</b>	-	-	<b>(3,006)</b>	-
<b>Equipment</b>									
Lab and Scientific Equipment	5,783	231		6,014	(5,783)	(231)	-	(6,014)	-
Heavy Duty Equipment	2,725	-		2,725	(2,725)	-	-	(2,725)	-
Furniture and Office Equipment	2,497	5		2,502	(2,497)	(5)	-	(2,502)	-
Computers	2,079	131		2,210	(2,079)	(131)	-	(2,210)	-
Vehicles	3,976	580		4,556	(3,976)	(580)	-	(4,556)	-
<b>Sub total</b>	<b>17,060</b>	<b>947</b>	-	<b>18,007</b>	<b>(17,060)</b>	<b>(947)</b>	-	<b>(18,007)</b>	-
<b>Total</b>	<b>20,066</b>	<b>947</b>	-	<b>21,013</b>	<b>(20,066)</b>	<b>(947)</b>	-	<b>(21,013)</b>	-
<b>Grand Total</b>									
Physical Facilities	3,825	-	(252)	3,573	(3,196)	(9)	104	(3,101)	472
<b>Sub total</b>	<b>3,825</b>	<b>-</b>	<b>(252)</b>	<b>3,573</b>	<b>(3,196)</b>	<b>(9)</b>	<b>104</b>	<b>(3,101)</b>	<b>472</b>
<b>Equipment</b>									
Lab and Scientific Equipment	17,596	681	(109)	18,168	(14,039)	(554)	98	(14,495)	3,673
Heavy Duty Equipment	5,871	47	(15)	5,903	(5,265)	(87)	12	(5,340)	563
Furniture and Office Equipment	7,179	10	(62)	7,127	(5,842)	(173)	54	(5,961)	1,166
Computers	4,126	245	(61)	4,310	(3,904)	(168)	52	(4,020)	290
Vehicles	10,057	801	(428)	10,430	(8,263)	(1,051)	374	(8,940)	1,490
<b>Sub total</b>	<b>44,829</b>	<b>1,784</b>	<b>(675)</b>	<b>45,938</b>	<b>(37,313)</b>	<b>(2,033)</b>	<b>590</b>	<b>(38,756)</b>	<b>7,182</b>
<b>Total</b>	<b>48,654</b>	<b>1,784</b>	<b>(927)</b>	<b>49,511</b>	<b>(40,509)</b>	<b>(2,043)</b>	<b>695</b>	<b>(41,857)</b>	<b>7,654</b>

## **25 International Financial Reporting Standards (IFRS) first time adoption**

The financial statements of the Institute for the year ended 31 December 2017 have been prepared in accordance with IFRS as issued by International Accounting Standards Board (IASB). For periods up to and including the year ended 31 December 2016, the Institute has prepared its financial statements in accordance with Consultative Group on International Agricultural Research (CGIAR) Accounting Policies and Reporting Practices Manual, Financial Guidelines Series No. 2 (FG2), as amended from time to time that have been approved by the Fund Council as part of the Common operational Framework. For the purpose of transition to IFRS, the Institute has followed the guidance prescribed in IFRS 1- First time adoption of International Financial Reporting Standards, with 01 January 2016 as the transition date and FG2 as the previous GAAP.

The transition to IFRS has resulted in changes in the presentation of the financial statements, disclosures in the notes thereto and accounting policies and principles. The accounting policies set out in Note 1 have been applied in preparing the financial statements for the year ended 31 December 2017 and the comparative information. An explanation of how the transition from previous GAAP to IFRS has affected the Institute's statement of financial position and statement of activity is set out in note 1. Exemptions on first time adoption of IFRS availed in accordance with IFRS 1 have been set out below.

### **A. Exemptions applied**

IFRS 1 allows first-time adopters certain exemptions from the retrospective applications of certain requirements under IFRS . The Institute has applied the following exemptions.

#### **Estimates**

On assessment of the estimates made under the previous GAAP, the Institute has concluded that there is no necessity to revise the estimates under IFRS, as there is no objective evidence that those estimates were in error. However, estimates that were required under IFRS but not required under previous GAAP are made by the institute for the relevant reporting dates reflecting conditions existing as that date.

**International Crops Research Institute for the Semi-Arid Tropics**  
**Notes to the financial statements for the year ended 31 December 2017**

**International Financial Reporting Standards (IFRS) first time adoption**  
**Reconciliation between FG2 and IFRS**

IFRS 1 requires an entity to reconcile net assets, Total comprehensive income and cash flows from prior periods. The following table represent the reconciliation from FG2 to IFRS.

**Reconciliation of net assets as at date of transition (01 January 2016)**

	Note	FG2	Transition effect	IFRS
<b>Current Assets</b>				
Cash and cash equivalent		13,742	-	13,742
Receivables				
Donors		5,577	-	5,577
Employees		532	-	532
CGIAR centers		2,143	-	2,143
Others, net		2,480	-	2,480
Inventories, net		783	-	783
Prepaid		277	-	277
<b>Total Current Assets</b>		<b>25,534</b>	<b>-</b>	<b>25,534</b>
<b>Assets Held for Disposal</b>		<b>135</b>	<b>-</b>	<b>135</b>
<b>Non - Current Assets</b>				
Property, plant and equipment		8,145	-	8,145
Investments		42,499	-	42,499
Other assets		3,701	-	3,701
<b>Total Non - Current Assets</b>		<b>54,345</b>	<b>-</b>	<b>54,345</b>
<b>Total Assets</b>		<b>80,014</b>	<b>-</b>	<b>80,014</b>
<b>Liabilities and Net Assets</b>				
<b>Current Liabilities</b>				
Payable				
-Deferred income from Donors		23,396	-	23,396
-Employees		825	-	825
-CGIAR Centers		1,102	-	1,102
-Others	3	9,368	(1,024)	8,344
Accruals		2,538	-	2,538
<b>Total Current liabilities</b>		<b>37,229</b>	<b>(1,024)</b>	<b>36,205</b>
<b>Non Current Liabilities</b>				
Employee benefit liability	3	6,579	(1,936)	4,643
<b>Total Non - Current Liabilities</b>		<b>6,579</b>	<b>(1,936)</b>	<b>4,643</b>
<b>Total Liabilities</b>		<b>43,808</b>	<b>(2,960)</b>	<b>40,848</b>
<b>Net Assets</b>				
Unrestricted				
- Undesignated	1,2,3	10,934	3,018	13,952
- Designated		21,113	-	21,113
Restricted		4,159	-	4,159
Other comprehensive income	1,2	-	(58)	(58)
<b>Total Net Assets</b>		<b>36,206</b>	<b>2,960</b>	<b>39,166</b>
<b>Total Liabilities and Net Assets</b>		<b>80,014</b>	<b>-</b>	<b>80,014</b>

The FG2 figures have been reclassified to confirm to IFRS presentation requirements for the purpose of this note.

**International Crops Research Institute for the Semi-Arid Tropics**  
**Notes to the financial statements for the year ended 31 December 2017**  
**International Financial Reporting Standards (IFRS) first time adoption**  
**Reconciliation between FG2 and IFRS**

**Reconciliation of net assets as at 31 December 2016**

	Note	FG2	Transition effect	IFRS
Current Assets				
Cash and cash equivalent		22,882	-	22,882
Receivables				
Donors		8,807	-	8,807
Employees		564	-	564
CGIAR centers		1,919	-	1,919
Others, net		4,521	-	4,521
Inventories, net		702	-	702
Prepaid		295	-	295
<b>Total Current Assets</b>		<b>39,690</b>	<b>-</b>	<b>39,690</b>
<b>Assets Held for Disposal</b>		<b>137</b>	<b>-</b>	<b>137</b>
Non - Current Assets				
Property, plant and equipment		7,654	-	7,654
Investments		44,961	-	44,961
Other assets		2,747	-	2,747
<b>Total Non - Current Assets</b>		<b>55,362</b>	<b>-</b>	<b>55,362</b>
<b>Total Assets</b>		<b>95,189</b>	<b>-</b>	<b>95,189</b>
<b>Liabilities and Net Assets</b>				
Current Liabilities				
Payable				
-Deferred income from Donors		31,629	-	31,629
-Employees		931	-	931
-CGIAR Centers		1,835	-	1,835
-Others	3	9,116	(1,024)	8,092
Accruals		2,157	-	2,157
<b>Total Current liabilities</b>		<b>45,668</b>	<b>(1,024)</b>	<b>44,644</b>
<b>Non Current Liabilities</b>				
Employee benefit liability	3	5,631	(1,936)	3,695
<b>Total Non - Current Liabilities</b>		<b>5,631</b>	<b>(1,936)</b>	<b>3,695</b>
<b>Total Liabilities</b>		<b>51,299</b>	<b>(2,960)</b>	<b>48,339</b>
Net Assets				
Unrestricted				
- Undesignated	1,2,3	18,716	1,669	20,385
- Designated		21,113	-	21,113
Restricted		4,061	-	4,061
Other comprehensive income	1,2	-	1,291	1,291
<b>Total Net Assets</b>		<b>43,890</b>	<b>2,960</b>	<b>46,850</b>
<b>Total Liabilities and Net Assets</b>		<b>95,189</b>	<b>-</b>	<b>95,189</b>

The FG2 figures have been reclassified to confirm to IFRS presentation requirements for the purpose of this note.

**International Crops Research Institute for the Semi-Arid Tropics**  
**Notes to the financial statements for the year ended 31 December 2017**

**International Financial Reporting Standards (IFRS) first time adoption**  
**Reconciliation of Total Comprehensive Income for the year ended 31 December 2016**

	Note	FG2	Transition effect	IFRS
<b>Revenue and Gains</b>				
Grant revenue		60,977	-	60,977
Other Revenue and Gains		4,577	-	4,577
<b>Total Revenue and Gains</b>		<b>65,554</b>	<b>-</b>	<b>65,554</b>
<b>Expenses and Losses</b>				
Research expenses		38,405	-	38,405
CGIAR collaborator expenses		6,341	-	6,341
Other collaborator expenses		9,211	-	9,211
General and administrative expenses		7,165	-	7,165
<b>Total Operating Expenditure</b>		<b>61,122</b>	<b>-</b>	<b>61,122</b>
Finance Income	2	3,404	(1,190)	2,214
Finance Cost		(213)	-	(213)
<b>Surplus/(Deficit) for the year</b>		<b>7,623</b>	<b>(1,190)</b>	<b>6,433</b>
Other Comprehensive Income	1	-	1,349	1,349
<b>Total Surplus and other Comprehensive Income</b>		<b>7,623</b>	<b>159</b>	<b>7,782</b>

<b>Reconciliation of Nett Assets:-</b>			
Particulars	Note	"As at January 01, 2016"	"As at December 31, 2016"
Net Asset as per previous GAAP		36,206	43,890
Adjustments:			
Derocognition of certain liabilities and provisions	3	2,960	2,960
<b>Net Assets as per IFRS</b>		<b>39,166</b>	<b>46,850</b>

<b>Reconciliation of comprehensive surplus</b>		
Particulars	Note	"For the year ended December 31, 2016"
Net profit under previous GAAP		7,623
Adjustments:		
MTM gain on bonds derecognised	1	(1,190)
Surplus under IFRS		6,433
Other comprehensive income/(loss) as per IFRS	1,2	1,349
<b>Total comprehensive income as per Ind AS</b>		<b>7,782</b>

## **IFRS transition adjustments**

IFRS first time adoption required adjustments in the Statement of Financial Position as at 1 January 2016 and 31 December 2016 as well as in the Statement of Activity and Other Comprehensive Income as at 31 December 2016. Following are the adjustments made under each of these statements:

### **1. Other Comprehensive income**

Represents the following:

- Actuarial gains or losses arising on Re measurement of defined obligation which are required to be recorded in OCI in accordance with IAS 19, which were earlier recorded in undesignated net assets under FG2 Financial Guidelines.
- MTM gain arising on fair valuation of bonds which are recorded recognised as Fair Value through Other Comprehensive Income (FVTOCI) in accordance with IAS 39 which were erstwhile recorded in Statement of Activity as per FG2 Financial Guidelines.

### **2. Finance Income**

Represents the following :

- MTM gain on fair valuation bonds (FVTOCI financial asset) which needs to be recognised in OCI in accordance with IAS 39, which were erstwhile recorded in statement of activity in accordance with FG2 Financial Guidelines.
- Reclassification of MTM gain of bonds (FVTOCI financial asset) to statement of activity which were disposed of during the year in accordance with IAS 39.

3. On transition to IFRS certain liabilities and provisions which does not meet the recognition criteria under IFRS have been derecognised.

## **26 Irregularities noted during the year**

During the year, the Management noted certain historical financial irregularities by an employee with overall responsibility for accounting and finance function of the Institute. These inter-alia included:

- transactions that appear to be questionable including payments to the said employee towards bonus aggregating to USD 700,000.
- foreign exchange gains aggregating to approximately USD 165,000 appropriated to the personal account of the said employee, ostensibly arising from forward covers taken under the name of the Institute.
- utilization of the banking facility of the Institute to receive and pay sums of money (including cash deposits) that could otherwise have been done through his personal bank account.

The aforesaid transactions and matters extended to multiple historical financial years on or prior to December 2014.

The management, with the help of external subject matter experts carried out detailed investigations including extent of misappropriation, evaluation of non-compliances, if any, with the relevant laws and regulations and the corrective steps that may be considered necessary under the circumstances.

The following matters may be noted in this context:

- The Institute has taken necessary action including termination of employment of the concerned employee and has initiated recovery of the full amount aggregating to USD 700,000 from the aforesaid employee. Pending recovery, the Management has not recognized the same as a recoverable in these financial statements and it will be accounted as and when recognition norms are met. The first installment has been received on due date and recognized in the year 2018.
- The use of ICRISAT facilities for personal transactions, (including transactions which were hitherto approved under the then existing delegation of authority matrix of the organization) are presently assessed as inappropriate. However, based on other information available and investigations carried out, the management believes that there are no material misstatement in its financial statements arising out of such irregularities.
- Incrementally, it was also noted that another employee (who had left the organization in 2015 and who was in a position of seniority and supervisory role in the functioning of the Institute taken as a whole during the financial years related to the occurrence of the aforesaid irregularities), had also utilized the banking facility of the Institute to receive and pay sums of money (including cash deposits) that could otherwise have been done through his personal bank account. Further, no records were identified regarding disclosure of financial interests, if any, of such ex-employee in entities to which fund transfers could have been made through the bank accounts of the Institute.

- The Management as part of its investigations into the matters could not comprehensively identify the purpose, source of the funds deposited by both the aforesaid employees with the Institute and the eventual purpose for which the transferred funds were used or transferred therefrom. However, based on other information available and investigations carried out, the Management believes that there are no material misstatement in its financial statements arising out of such irregularities.
- The Management as part of its investigations could not conduct specific inquiries with the aforesaid ex-employee in connection with various observations relating to both such ex-employee and the employee who formed part of the finance and accounting function.
- The financial systems have been upgraded, internal controls have been enhanced and other corrective measures taken to ensure such actions do not occur in future.
- Based on the legal advice received, the management believes that, except for the implications arising from the possible applicability of the Prevention of Money Laundering Act, 2002 (“PMLA”), the irregularities, if any, in the above transactions do not impact the Institute. Based on the legal view obtained by the Institute, applicability of PMLA on ICRISAT consequent to the matters as described above, if any, may be determined by the Courts in India.
- Based on other information available and investigations carried out, the Management believes that there are no material misstatement in its financial statements arising out of such irregularities.
- The Governing Board has been appraised of all investigations carried out and approved a resolution (6 August 2018) that investigations into the historical financial irregularities as described above, are complete and there are no pending steps to be taken, except that the Governing Board needs to decide action to be taken, if any, as a consequence of findings regarding the aforesaid ex-employee. Additional matters, if any, that may arise as a result of such action, if any, are currently not determinable and have not been reflected in these financial statements.

## **27 Prior year comparatives**

Prior year amounts have been reclassified / regrouped wherever necessary, to conform to current year’s classifications.

## **28 Supplementary information in Appendices**

Appendices contain supplementary information that provide greater level of details, for some items in the Notes to the Financial Statements/Schedules.



## Schedule I

**International Crops Research Institute for the Semi-Arid Tropics**  
**Schedule of Grant Revenues For the Year Ended December 31, 2017**

(All amounts in thousands of United States Dollars)

Donor	Funds Available	Accounts Receivable	Deferred Revenue	Grant 2017	Grant 2016
<b>I. Unrestricted:</b>					
<b>Window 3:</b>					
China	-	118	-	118	98
Thailand	20	-	-	20	10
Turkey	5	-	-	5	5
<b>Sub total</b>	<b>25</b>	<b>118</b>	<b>-</b>	<b>143</b>	<b>113</b>
<b>Bilateral:</b>					
Philippines	32	-	-	32	-
<b>Sub total</b>	<b>32</b>	<b>-</b>	<b>-</b>	<b>32</b>	<b>-</b>
<b>Total Unrestricted</b>	<b>57</b>	<b>118</b>	<b>-</b>	<b>175</b>	<b>113</b>
<b>II. Restricted:</b>					
<b>A. Windows 1 &amp; 2</b>					
<b>A.1. Windows 1 &amp; 2 with PPA - Portfolio</b>					
CGIAR	1,698	397	-	2,095	10,369
International Centre for Tropical Agriculture (CIAT)	1,060	318	-	1,378	1,804
International Centre for Agricultural Research in the Dry Areas (ICARDA)	-	-	-	-	387
International Food Policy Research Institute (IFPRI)	-	145	-	145	690
International Water Management Institute (IWMI)	-	418	-	418	704
<b>Sub total - Window 1 &amp; 2 with PPA - Portfolio (A1)</b>	<b>2,758</b>	<b>1,278</b>	<b>-</b>	<b>4,036</b>	<b>13,954</b>
<b>A.2. Windows 1 &amp; 2 without PPA - Portfolio</b>					
International Centre for Tropical Agriculture (CIAT)	68	25	-	93	-
<b>Sub total - Window 1 &amp; 2 without PPA - Portfolio (A2)</b>	<b>68</b>	<b>25</b>	<b>-</b>	<b>93</b>	<b>-</b>
<b>Sub total - Window 1 &amp; 2 (A.1 + A.2)</b>	<b>2,826</b>	<b>1,303</b>	<b>-</b>	<b>4,129</b>	<b>13,954</b>
<b>A.3. Windows 1 &amp; 2 without PPA - Non-Portfolio</b>					
CGIAR	226	-	107	119	109
International Centre for Maize and Wheat Improvement (CIMMYT)	32	18	-	50	-
International Food Policy Research Institute (IFPRI)/ International Centre for Tropical Agriculture (CIAT)	-	-	-	-	481
<b>Sub total - Windows 1 &amp; 2 without PPA - Non-Portfolio</b>	<b>258</b>	<b>18</b>	<b>107</b>	<b>169</b>	<b>590</b>
<b>Total Windows 1 &amp; 2 (A.1 + A.2 + A.3)</b>	<b>3,084</b>	<b>1,321</b>	<b>107</b>	<b>4,298</b>	<b>14,544</b>
<b>B. Window 3</b>					
<b>B.1. CGIAR Research Programs - Window 3 - Portfolio</b>					
CGIAR	3,639	-	2,082	1,557	623
International Centre for Tropical Agriculture (CIAT)	66	-	-	66	414

Donor	Funds Available	Accounts Receivable	Deferred Revenue	Grant 2017	Grant 2016
International Centre for Maize and Wheat Improvement (CIMMYT)	10	-	-	10	-
International Institute of Tropical Agriculture (IITA)	1,613	18	219	1,412	1,499
<b>Sub total Window 3 - Portfolio (B.1)</b>	<b>5,328</b>	<b>18</b>	<b>2,301</b>	<b>3,045</b>	<b>2,536</b>
<b>B.2. CGIAR Research Programs - Window 3 - Non-Portfolio</b>					
CGIAR	34,626	2,183	8,716	28,093	17,346
Cornell University, USA	564	104	-	668	383
International Centre for Agricultural Research in the Dry Areas (ICARDA)	50	-	48	2	-
International Food Policy Research Institute (IFPRI)/ International Centre for Tropical Agriculture (CIAT)	815	124	9	930	626
International Institute of Tropical Agriculture (IITA)	401	18	67	352	743
International Livestock Research Institute (ILRI)	1,810	116	16	1,910	1,981
<b>SubTotal Window 3 Non - Portfolio (B.2)</b>	<b>38,266</b>	<b>2,545</b>	<b>8,856</b>	<b>31,955</b>	<b>21,079</b>
<b>Total Window 3 (B.1+B.2)</b>	<b>43,594</b>	<b>2,563</b>	<b>11,157</b>	<b>35,000</b>	<b>23,615</b>
<b>C. Bilateral</b>					
<b>C.1. CGIAR Research Programs - Bilateral - Portfolio</b>					
Australian Centre for International Agricultural Research (ACIAR)	96	-	23	73	115
Queensland University of Technology, Australia	12	14	-	26	-
Austrian Development Agency (ADA), Austria	281	-	85	196	162
University Catholique de Louvain - UCL	16	-	2	14	34
Gesellschaft Fur Internationale Zusammenarbeit (GIZ), Germany	999	42	143	898	354
Environment Protection, Training and Research Institute (EPTRI), Government of Telangana, India	53	11	-	64	23
Jindal South West Foundation	977	-	745	232	293
Rural Electrification Corporation Limited (RECL), India	264	167	-	431	494
Food and Agricultural Organization of the United Nations (FAO) Senegal	56	20	-	76	23
Global Crop Diversity Trust (GCDT)	355	407	-	762	-
International Fund for Agricultural Development (IFAD)	64	13	-	77	255
International Centre for Research in Agroforestry (ICRAF)	199	-	62	137	119
University of Twente, Netherlands (Bill and Melinda Gates Foundation funded project)	55	-	-	55	416
University of Wageningen, The Netherlands	36	-	11	25	1
European Union (EU), Niger	1,048	-	253	795	359
Swedish University of Agricultural Sciences , Sweden	30	16	-	46	-
International Relief & Developmen (IRD)-Department for International Development (DFID)	125	-	25	100	68
UKaid, United Kingdom	648	-	-	648	1,375
Michigan State University , USA thru IITA	25	55	-	80	-

Donor	Funds Available	Accounts Receivable	Deferred Revenue	Grant 2017	Grant 2016
START International, Inc.	140	-	36	104	190
World Vision International Zimbabwe	124	62	-	186	150
<b>Sub total Bilateral Portfolio (C.1)</b>	<b>5,603</b>	<b>807</b>	<b>1,385</b>	<b>5,025</b>	<b>4,431</b>
<b>C.2. CGIAR Research Programs - Bilateral: Non Portfolio</b>					
ACIAR, Australia	200	-	42	158	214
Department of Foreign Affairs and Trade-DFAT) thru AECOM Services Private Limited, Australia	-	4	-	4	-
Austrian Development Agency (ADA), Austria	250	-	113	137	256
Bangladesh Rice Research Institute (BRRI), Bangladesh	155	-	56	99	-
SPACEBELL,SA (SPB) Belgium	50	-	43	7	-
University of Saskatchewan, Canada	102	-	39	63	77
Gesellschaft Fur Internationale Zusammenarbeit (GIZ), Germany	238	-	82	156	473
AP State Skill Development Corporation [APSSDC], Government of Andhra Pradesh, India	37	-	31	6	-
Bayer Bioscience Pvt. Ltd.,	37	40	-	77	30
Biotech Consortium India Limited	8	-	2	6	6
Council of Scientific and Industrial Research (CSIR), India	1	5	-	6	5
Department of Agriculture & Cooperation, India	202	25	73	154	1,596
Department of Agriculture, Cooperation & Farmers Welfare, India	139	55	-	194	122
Department of Biotechnology, India	853	15	187	681	502
Department of Science & Technology, India	70	6	10	66	64
Department of Science and Technology (thru Science and Engineering Research Board (SERB), India	253	31	93	191	79
Global Innovation & Technology Alliance, India	-	20	-	20	-
Government of Karnataka, India	2,925	170	918	2,177	1,465
Government of Odisha, India	343	594	152	785	1,046
Indian Council for Agricultural Research (ICAR) thru National Agricultural Science Fund (NASF)	21	5	-	26	10
IKP Knowledge Park, Telangana, India	80	-	45	35	-
Indian Institute of Science	10	-	-	10	9
Indo-US Joint Clean energy Research and Development Center (JCERDC), thru Indian Institute of Chemical Technology (IICT), India	-	50	-	50	67
MARS International India Private Limited	7	-	-	7	32
Ministry of External Affairs, Government of India	93	31	-	124	-
Ministry of Food Processing Industries, Government of India (MoFPI)	-	-	-	-	169
Seed Companies (Appendix 3)	624	116	18	722	612
Tata Education and Development Trust, Mumbai	60	30	-	90	30
Irish Aid, Ireland	2,734	-	1,252	1,482	651
Food and Agricultural Organization of the United Nations (FAO)	249	44	47	246	191

Donor	Funds Available	Accounts Receivable	Deferred Revenue	Grant 2017	Grant 2016
International Fund for Agricultural Development (IFAD)	576	-	199	377	-
Global Crop Diversity Trust (GCDT)	787	-	427	360	426
Earthnote Co. Ltd	18	12	-	30	102
International Centre for Research in Agroforestry (ICRAF)	143	10	-	153	83
EU-Malawi	854	-	425	429	-
OCP Foundation, Morocco	191	-	-	191	149
African Development Bank thru IITA	2,432	-	1,591	841	711
Nigeria	55	-	-	55	56
Norwegian Development Fund (NDF) , Norway	66	-	66	-	-
International Water Management Institute (IWMI)	57	-	13	44	-
National Institute of Agricultural Science of the Rural Development Administration(NAS, RDA), the Republic of Korea	50	-	34	16	-
SARI, Tanzania	48	-	-	48	14
Adam Smith International	105	-	23	82	91
Oxford Policy Management	21	-	-	21	-
Rothamsted Research Ltd., UK	18	-	-	18	35
Scottish Charitable Incorporated Organisation (SCIO), formerly Kirkhouse Trust, UK	50	-	-	50	43
Catholic Relief Services (CRS) - Malawi	269	102	-	371	323
Donald Danforth Plant Science Center	272	-	35	237	24
International Food Policy Research Institute (IFPRI)	15	-	-	15	55
Kansas State University	54	-	4	50	85
Marker-Assisted Recurrent Selection (MARS), USA	957	-	658	299	210
McKnight Foundation	1,072	-	370	702	627
North Carolina University (NCSU), USA	4	-	-	4	128
SFF/ICRISAT Endowment	83	-	-	83	104
SM Sehgal Foundation	15	-	-	15	37
The Regents of the University of California	254	-	10	244	113
The University of Georgia Research Foundation Inc.	291	146	-	437	448
University of California, USA	-	-	-	-	223
University of Georgia, USA	-	3	-	3	11
United States of America (USA)	141	-	134	7	74
CARE International, Zimbabwe	364	248	-	612	89
Practical Action, Zimbabwe	-	60	-	60	-
Welthungerhilfe, Zimbabwe	116	122	-	238	219
Zimbabwe Agricultural Development Trust (ZADT), Zimbabwe	13	16	-	29	-
<b>Bilateral - Others :</b>					
PEAT, GmbH, Germany	47	5	-	52	3
Asian Paints Limited	320	162	47	435	256
Biotechnology Industry Research Assistance Council (BIRAC), India	492	-	470	22	-

Donor	Funds Available	Accounts Receivable	Deferred Revenue	Grant 2017	Grant 2016
Central India Initiative (CInI), India	66	-	15	51	28
Department of Agricultural Marketing and Agribusiness, Government of Tamil Nadu	104	35	-	139	-
Department of Biotechnology, India	161	-	69	92	157
Department of Health and Family Welfare, Government of Telangana	329	-	123	206	1
Department of Science and Technology	22	-	6	16	-
Food and Agricultural Organization of the United Nations (FAO), India	9	-	-	9	4
Government of Andhra Pradesh, India	207	706	-	913	911
Government of Karnataka, India	1,752	-	1,752	-	286
Government of Odisha	178	142	-	320	151
Himmothan Society, India	45	-	2	43	66
Integrated Tribal Development Agency (ITDA ), Government of Telangana	69	-	-	69	49
Jindal South West Foundation	251	-	70	181	207
Mahindra & Mahindra Ltd	-	-	-	-	-
Ministry of Earth Sciences, Government of India	30	-	6	24	-
Ministry of Micro, Small & Medium Enterprises (MSME), India	9	14	-	23	26
National Bank for Agriculture and Rural Development (NABARD), India	23	8	-	31	73
National Agricultural Innovation Fund (NAIF)	54	-	14	40	18
Navajbai Tata Trust, India	1	46	-	47	50
North East Initiative Development Agency, India	49	-	19	30	45
Power Grid Corporation of India Limited	854	-	413	441	703
SAB Miller India	70	-	-	70	125
Science & Engineering Research Board, DST, Government of India	24	-	8	16	5
Tata Education and Development Trust, Mumbai	101	-	18	83	2
TRICOR, Government of Telangana	157	-	132	25	-
Rabobank Bank Foundation Employees Fund, The Netherlands	10	-	4	6	1
<b>Sub total Bilateral Non-Portfolio (C.2)</b>	<b>24,566</b>	<b>3,078</b>	<b>10,360</b>	<b>17,284</b>	<b>15,353</b>
<b>Total Bilateral (C.1 + C.2)</b>	<b>30,169</b>	<b>3,885</b>	<b>11,745</b>	<b>22,309</b>	<b>19,784</b>
D.Prior years Receivables / Deferred Revenue of Closed Projects	-	1,582	514	-	-
<b>Grand Total ( A+B+C+D)</b>	<b>76,847</b>	<b>9,351</b>	<b>23,523</b>	<b>61,607</b>	<b>57,943</b>
<b>Grand Total (I+II)</b>	<b>76,904</b>	<b>9,469</b>	<b>23,523</b>	<b>61,782</b>	<b>58,056</b>

## Schedule II

### International Crops Research Institute for the Semi-Arid Tropics Restricted Grant Revenues For the Year Ended December 31, 2017

(All amounts in thousands of United States Dollars)

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2016	Expenditure 2017	Total
<b>A. Windows 1 &amp; 2</b>							
<b>A.1. Windows 1 &amp; 2 with PPA - Portfolio</b>							
CGIAR	- CRP for Genebanks (GCDT thru Bioversity)	1-Jan-2017	31-Dec-2017	16,100	13,230	2,095	15,325
CIAT	- CRP on Climate Change, Agriculture and Food Security	1-Jan-2017	31-Dec-2017	651	-	635	635
CIAT	- West Africa Regional Program Leader of the CGIAR Program on Climate Change, Agriculture and Food Security (CCAFS)	1-Jan-2017	31-Dec-2017	796	-	743	743
CIAT SubTotal				1,447	-	1,378	1,378
IFPRI	- CRP Policies, Institutions and Markets	1-Jan-2017	31-Dec-2017	145	-	145	145
IWMI	- CRP on Water, Land and Ecosystems	1-Jan-2017	31-Dec-2017	418	-	418	418
SubTotal - Window 1 & 2 with PPA - Portfolio (A.1)				18,110	13,230	4,036	17,266
<b>A.2. Windows 1 &amp; 2 without PPA - Portfolio</b>							
CIAT	- Implementing the CGIAR Platform: Big Data in Agriculture - Modules 2017	1-Jan-2017	31-Dec-2017	135	-	93	93
SubTotal - Window 1 & 2 (A.1 + A.2)				18,245	13,230	4,129	17,359
<b>A.3. Windows 1 &amp; 2 without PPA - Non-Portfolio</b>							
CGIAR Consortium	- Gender Postdoctoral Fellowship - Dryland Cereals	23-Mar-2015	31-Mar-2018	167	51	24	75
CGIAR Consortium	- Gender Postdoctoral Fellowship - Grain Legumes	23-Mar-2015	31-Mar-2018	167	58	95	153
CGIAR SubTotal				334	109	119	228
CIAT	- Development of System Modelling Platform to Guide Agro-ecosystem Specific Interventions to Enhance Post-rainy Sorghum Production in India	1-Jan-2018	31-Dec-2020	24	-	-	-
CIMMYT	- The Leadership of Module IV-Phenotyping Tools and Services	1-Mar-2017	30-Nov-2017	50	-	50	50
SubTotal - Windows 1 & 2 without PPA - Non-Portfolio				408	109	169	278
<b>Total Windows 1 &amp; 2</b>				<b>18,653</b>	<b>13,339</b>	<b>4,298</b>	<b>17,637</b>

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2016	Expenditure 2017	Total
<b>B. Window 3 -</b>							
<b>B.1. CGIAR Research Programs - Window 3 - Portfolio</b>							
CGIAR	- Disseminating Learning Agenda on Resilient Smart Technologies to Improve the Adaptive Capacity of Smallholder Farmers in the Mopti Region Mali (USAID -thru World Bank)	11-Apr-2014	31-Mar-2017	3,225	2,527	698	3,225
CGIAR	- Climate Information Services for Increased Resilience and Productivity in Senegal (CINSERE - Senegal) (USAID)	1-Oct-2016	30-Sep-2018	3,058	26	859	885
CGIAR SubTotal				6,283	2,553	1,557	4,110
CIAT	- Climate Information Services for Increased Resilience and Productivity in Senegal (CINSERE - Senegal) (USAID)	20-Apr-2016	30-Sep-2017	480	414	66	480
CIMMYT	- Conservation Agriculture in Africa Evidence from Mozambique and Zambia	1-May-2016	31-May-2017	10	-	10	10
IITA	- Sustainable Intensification of Key Farming Systems in the Sudano-Sahelian Zone of West Africa -(USAID)	1-Jan-2012	31-Mar-2018	4,532	3,539	820	4,359
IITA	- Intensification of Maize-Legume based Systems in the Semi-Arid Areas of Tanzania (Kongwa and Kiteto Districts) to Increase Farm Productivity and Improve Farming Natural Resource Base - ( USAID)	1-Jan-2013	30-Sep-2018	2,920	2,079	592	2,671
IITA SubTotal				7,452	5,618	1,412	7,030
<b>SubTotal Window 3 - Portfolio (B.1)</b>				<b>14,225</b>	<b>8,585</b>	<b>3,045</b>	<b>11,630</b>
<b>B.2. CGIAR Research Programs - Window 3 - Non-Portfolio</b>							
CGIAR	- Tropical Legumes III - Improving Livelihoods for Smallholder Farmers: Enhanced Grain Legume Productivity and Production in sub-Saharan Africa and South Asia (Bill & Melinda Gates Foundation (BMGF), USA)	23-Apr-2015	30-Apr-2019	25,026	8,142	7,745	15,887

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2016	Expenditure 2017	Total
CGIAR	- Harnessing Opportunities for Productivity Enhancement (HOPE) of Sorghum and Millets in sub-Saharan Africa Phase 2 (Bill & Melinda Gates Foundation (BMGF), USA)	12-Nov-2015	31-Dec-2020	15,000	1,584	2,841	4,425
CGIAR	- Shared Industrial-scale Low-density SNP Genotyping for CGIAR and Partner Breeding Programs Serving SSA and SA (Bill & Melinda Gates Foundation (BMGF), USA)	12-Nov-2015	31-Dec-2019	3,998	691	1,300	1,991
CGIAR	- Establishment of CAAS-ICRISAT-ICARDA Joint Centre of Excellence for Dry Land Agriculture (China)	1-Jan-2007	31-Dec-2017	230	76	8	84
CGIAR	- Training Programs for Chinese Young Scientists (China)	1-Jan-2011	31-Dec-2017	130	75	32	107
CGIAR	- Supporting Collaborative Projects in China (China)	1-Jan-2011	31-Dec-2017	321	244	30	274
CGIAR	- Implementing the Activities under the Strategy and Results Framework (SRF) (India)	1-Apr-2012	31-Mar-2018	4,080	2,843	1,237	4,080
CGIAR	- US - CGIAR Linkage Program (USAID) - CRP - Grain Legumes	1-Oct-2012	31-Dec-2017	480	380	69	449
CGIAR	- US - CGIAR Linkage Program (USAID) - CRP - Dryland Cereals	1-Oct-2012	30-Jun-2017	440	427	9	436
CGIAR	- Farmer Managed Seed Enterprises in Mali (USAID)	1-May-2013	31-Mar-2017	2,000	1,902	98	2,000
CGIAR	- PPP in Large-scale Diffusion of Technologies for Sorghum and Millet Systems in Mali (ARDT-SMS) (USAID - thru World Bank)	1-May-2015	30-Apr-2018	150	40	-	40
CGIAR	- Large-scale Diffusion of Technologies for Sorghum and Millet Systems in Mali (ARDT-SMS) (USAID - thru World Bank)	11-Apr-2014	10-Apr-2019	18,125	7,592	3,523	11,115
CGIAR	- Reseeding Malawi's Smallholder Agriculture (USAID)	1-Dec-2014	30-Sep-2018	12,712	2,737	7,544	10,281
CGIAR	- Scaling up Groundnut Technology Diffusion (USAID)	1-Nov-2014	31-Oct-2018	6815	4,109	2,116	6,225



Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2016	Expenditure 2017	Total
CGIAR	- Genetic Improvement in Groundnut, Chickpea and Pigeonpea (USAID)	1-Jan-2015	31-Dec-2017	3350	3,350	-	3,350
CGIAR	- Genetic Improvement in Groundnut, Chickpea and Pigeonpea (Australia)	1-Jan-2017	31-Dec-2017	704	-	704	704
CGIAR	- Development of Commercially Sustainable Sorghum for Multiple Uses (SMU) Value Chains in Kenya and Tanzania - EU / IFAD	15-Dec-2016	30-Sep-2017	840	-	535	535
CGIAR	- Enhancing Productivity of Groundnut and Pigeonpea Cropping Systems in Eastern Africa - EU / IFAD	15-Dec-2016	30-Sep-2017	418	-	242	242
CGIAR	- Support to Participate Legume Researchers from Developing Countries and Wider Dissemination of Pigeonpea Genome Projects in Inter Drought Conference, 21-26 Feb 2017 (USAID)	24-Aug-2016	26-Feb-2017	77	17	60	77
CGIAR SubTotal				94,896	34,209	28,093	62,302
Cornell University, USA	- Delivering High-Density Genomics Breeder's Tools (Bill & Melinda Gates Foundation (BMGF), USA)	21-Nov-2014	30-Oct-2019	2,899	467	668	1,135
ICARDA	- Sudan Initiative: Increased Effectiveness of Agro-Pastoral Management , and Sustainable Intensification of Wheat-Legume Systems	1-Mar-2017	28-Feb-2018	75	-	2	2
IFPRI	- Genetically Enhanced Pearl Millet with High Grain Iron Density for Improved Human Nutrition in India - HarvestPlus Phase II	1-Jan-2017	31-Dec-2017	493	-	402	402
IFPRI/CIAT	- Partnership-based Genetic Enhancement of Pearl Millet for High Grain Iron Density and Improved Human Nutrition in India - HarvestPlus Phase II	1-Jan-2009	31-Dec-2017	1,581	1,387	131	1,518
IFPRI/CIAT	- Identification of Micronutrients - Dense-Sorghums for Better Health in India - HarvestPlus Phase II	1-Jan-2010	31-Dec-2017	1,110	1,000	110	1,110

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2016	Expenditure 2017	Total
IFPRI/CIAT	- Identification of Micronutrients - Dense-Sorghums for Better Health in Western and Central Africa (WCA) - HarvestPlus Phase II	1-Jan-2016	31-Dec-2017	220	71	122	193
IFPRI/CIAT	- Genetically Enhanced Pearl Millet with High Grain Iron Density for Improved Human Nutrition in West and Central Africa	1-Dec-2014	31-Dec-2017	679	458	165	623
IFPRI SubTotal				4,083	2,916	930	3,846
IITA	- Transforming Key Production Systems: Maize Mixed East and Southern Africa - for the Sub-project - Africa Rising Going to Scale in the Eastern Province of Zambia - Theme 1 (Improving Legume Seed Delivery Systems) (USAID)	1-Nov-2015	31-Jul-2018	233	87	59	146
IITA	- Feed the Future Mozambique Improve Seeds for Better Agriculture (SEMEAR) (USAID)	1-Nov-2015	30-Sep-2018	1,157	714	293	1,007
IITA SubTotal				1,390	801	352	1,153
ILRI	- Integrated Crop Livestock Production for Improved Food Security and Livelihoods in Rural Zimbabwe (ACIAR, Australia)	1-Jul-2012	30-May-2017	776	704	72	776
ILRI	- Feed the Future - Accelerated Value Chains Development Program (FtF AVCD) {USAID}	1-Oct-2015	30-Sep-2018	4,826	1,875	1,742	3,617
ILRI	- Scaling Niche-Specific Input Delivery Systems in the Ethiopian Highlands (Niches)	1-Apr-2017	31-Mar-2018	128	-	96	96
ILRI SubTotal				5,730	2,579	1,910	4,489
<b>SubTotal Window 3 Non - Portfolio (B.2)</b>				<b>109,073</b>	<b>40,972</b>	<b>31,955</b>	<b>72,927</b>
<b>Total Window 3 (B.1+B.2)</b>				<b>123,298</b>	<b>49,557</b>	<b>35,000</b>	<b>84,557</b>
<b>C. Bilateral</b>							
<b>C.1. CGIAR Research Programs - Bilateral - Portfolio</b>							
ACIAR, Australia	- Increasing Irrigation Water Productivity in Mozambique, Tanzania and Zimbabwe	15-Jun-2013	14-Jun-2017	615	581	34	615
ACIAR, Australia	- Transforming Smallholder Irrigation into Profitable and Self -Sustaining Systems in southern Africa	1-Aug-2017	15-Jun-2021	527	-	39	39
ACIAR SubTotal				1,142	581	73	654

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2016	Expenditure 2017	Total
Queensland University of Technology, Australia	- Managing Organic Amendments to Reduce Greenhouse GAS Emission and Supplement Fertilizer Nitrogen Inputs in Tropical Indian and Sri Lankan Agricultural Soils	1-Jul-2016	30-Jun-2018	47	-	26	26
Austrian Development Agency (ADA), Austria	- Nudging Sustainability Transitions Using Innovation Platforms and Market-Oriented Development in Mozambique	1-Jul-2015	30-Jun-2018	572	261	196	457
University Catholique de Louvain - UCL	- Sentinel to Agriculture (SEN2 - AGRI)	1-Apr-2016	30-Sep-2018	56	34	14	48
GIZ, Germany	- Genetic Resources Collections of ICRISAT - Green Genebank - Installation of Solar Panels Energy Efficient Solar Grid to Provide Continuous Power for ICRISAT Genebank Facility Including Offices	1-Jan-2017	31-Dec-2017	405	-	405	405
GIZ, Germany	- A) Soil protection and rehabilitation for food security B) Soil conservation and Rehabilitation of Degraded Land for Food Security in India	1-Aug-2016	31-Dec-2017	210	100	110	210
GIZ, Germany	- Soil Protection and Rehabilitation for Food Security	1-Nov-2015	31-Mar-2018	549	226	245	471
GIZ, Germany	- Soil Protection and Rehabilitation for Food Security in Ethiopia.	15-Oct-2016	31-Dec-2017	147	28	112	140
GIZ, Germany	- SDR-ASRP Soil Protection and Rehabilitation for Food Security	20-Nov-2017	30-Nov-2018	239	-	26	26
GIZ, Germany SubTotal				1,550	354	898	1,252
Environment Protection, Training and Research Institute (EPTRI), Government of Telangana, India	- Resilient Agricultural Households through Adaptation to Climate Change in Mahabubnagar District, Telangana	1-Apr-2016	31-Mar-2020	153	23	64	87
Jindal South West Foundation	- Improving Rural Livelihoods in Benchmark thru Integrated Watershed Management in Selected Villages of Bellary District in Karnataka, India	1-Apr-2013	31-Mar-2018	1,759	783	232	1,015

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2016	Expenditure 2017	Total
Rural Electrification Corporation Limited (RECL), India	- Farmer-centric Integrated Watershed Management for Improving Rural Livelihoods	29-May-2014	28-May-2019	3,472	804	431	1,235
FAO-Senegal	- Support transition towards climate-smart agriculture food systems-GCP/RAF/496/NOR	1-Jul-2016	30-Apr-2018	99	23	76	99
Global Crop Diversity Trust (GCDT)	- Genebank - Long Term Grant	1-Jan-2017	31-Dec-2017	986	-	762	762
IFAD	- Sustainable Management of Crop-based Production Systems for Raising Agricultural Productivity in Rainfed Asia	7-May-2012	31-Mar-2017	1,500	1,405	77	1,482
ICRAF	- Restoration of degraded lands for Food Security and Poverty reduction in East Africa and the Sahel- Taking Successes in Land Restoration to Scale under the Putting Research in to Use for Nutrition, Sustainable Agriculture and Resilience (PRUNSAR) - (EU - IFAD)	24-May-2016	30-Sep-2019	852	119	137	256
University of Twente, Netherlands (Bill and Melinda Gates Foundation funded project)	- Spurring a Transformation for Agriculture through Remote Sensing (STARS) -- Imagery for Smallholders: Activating Business Entry points and Leveraging Agriculture (ISABELA)	26-May-2014	31-Jul-2017	1,665	1,610	55	1,665
University of Wageningen, The Netherlands	- Pathways to Agroecological Intensification of Crop-Livestock Farming Systems of Southern Mali - II (McKnight Foundation)	1-Oct-2016	30-Sep-2019	74	1	25	26
EU-Niger	- Enhancing Resilience to Climate Change through the Dissemination of Integrated Management Technologies Water-Soil-Agro-Forestry-Pastoral - PARK/Yana-yi	10-May-2016	4-May-2019	1,700	359	795	1,154
Swedish University of Agricultural Sciences , Sweden	- The dynamics of urban sprawl: Land-use changes, food supply and sustainable agricultural production systems in the arid and semi-arid zones	1-Jan-2017	31-Dec-2020	233	-	46	46

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2016	Expenditure 2017	Total
IRD-DFID	- Building Resilience and Adaptation to Climate Extremes and Disasters Programme	16-Nov-2015	28-Feb-2018	201	68	100	168
UKaid, United Kingdom	- Agricultural Model Inter comparison and Improvement Project. The Future of Food and Farming in South and sub-Saharan Africa (AgMIP)	1-Oct-2014	31-Mar-2017	3,123	2,227	648	2,875
Michigan State University , USA thru IITA	- Transforming Key Productions Systems: Maize Mixed East and Southern Africa: Agroecological intensification in Malawi through action research with smallholder farmers	2-Jul-2016	31-Dec-2017	80	-	80	80
START International, Inc.	- Adaptation at Scale in Semi-Arid Regions	1-Apr-2014	31-Dec-2018	620	299	104	403
World Vision International Zimbabwe	- Collaboration on Activities under "ENSURE" Program - Sponsored by USAID	1-Jul-2014	14-Jun-2018	397	258	61	319
World Vision International Zimbabwe	- Ensuring, Nutrition Transforming and Empowering Rural Farmers and Promoting Resilience in Zimbabwe (ENTERPRISE)	1-Dec-2014	31-Mar-2018	374	182	125	307
World Vision International Zimbabwe SubTotal				771	440	186	626
<b>SubTotal Bilateral Portfolio (C.1)</b>				<b>20,655</b>	<b>9,391</b>	<b>5,025</b>	<b>14,416</b>
<b>C.2. CGIAR Research Programs - Bilateral : Non Portfolio</b>							
ACIAR, Australia	- Improving Post-rainy Sorghum Varieties to Meet the Growing Grain and Fodder Demand in India - Phase 2	1-Aug-2013	31-Jul-2018	480	401	55	456
ACIAR, Australia	- Increasing Productivity of Legume-Based Farming Systems in the Central Dry Zone of Myanmar Project	1-Jul-2013	30-Jun-2018	395	223	103	326
ACIAR, Australia SubTotal				875	624	158	782
Department of Foreign Affairs and Trade (DFAT) thru AECOM Services Private Limited, Australia	- Initial support to LAUNCH Food Innovators - Smart Foods Myanmar and Tanzania	6-Dec-2017	31-Oct-2018	156	-	4	4

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2016	Expenditure 2017	Total
Austrian Development Agency (ADA), Austria	- Food Legumes for Enhanced Food and Nutritional Security, Systems Productivity and Profitability of Smallholder Farmers in Ethiopia and Uganda	1-Jul-2015	30-Jun-2018	572	292	137	429
Bangladesh Rice Research Institute (BRRI), Bangladesh	- To Facilitate Procurement Deployment and Training on Various Automation Data Collection Solutions for BRRI - (Bill & Melinda Gates Foundation funded)	15-Jun-2017	14-May-2018	155	-	99	99
SPACEBELL,SA (SPB) Belgium	- Nurturing Africa's Digital Revolution for Agriculture (NADIRA) - EU-Belgium	1-Nov-2017	30-Apr-2020	254	-	7	7
University of Saskatchewan, Canada	- Scaling-up Pulse Innovations for Nutrition Security in Southern Ethiopia (IDRC, Canada)	18-Mar-2015	18-Mar-2018	231	121	63	184
GlZ, Germany	- "Bringing the Benefits of Heterosis to Smallholder Sorghum and Pearl Millet Farmers in West Africa: Establishing a Solid Foundation for Hybrid Development"	1-Apr-2014	31-Mar-2018	1,417	1,167	156	1,323
AP State Skill Development Corporation [APSSDC], Government of Andhra Pradesh, India	- Strengthen and Implement Capacity Development Strategy and Action Plan for Identified Farmers of Ananthapuram District, Field Staff, Grass Root Personnel and Personnel from Agriculture Department of AP	1-Mar-2017	31-Dec-2017	81	-	6	6
Bayer BioScience Pvt. Ltd.,	- Marker-Assisted Recurrent Selection (MARS) Directed Foliar Blast Resistance Transfer in an Elite Pearl Millet Pollen Parent	1-Jun-2014	31-Dec-2017	156	79	77	156
Biotech Consortium India Limited	- Fellowship Grant for Ms. Lingampali Shiva Bhargavi - DBT-JRF	15-Sep-2015	31-Mar-2018	16	8	6	14
Council of Scientific and Industrial Research (CSIR), India	- Identification of Genes in QTL-hotspot Region for Drought Tolerance in Chickpea (Cicer arietinum L)	3-May-2016	2-May-2018	12	5	6	11

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2016	Expenditure 2017	Total
Department of Agriculture & Cooperation, (NFSM-Cell) India - Thru SKRAU	- Pearl Millet Hybrids for Increasing the Productivity of Western Rajasthan	1-Apr-2016	31-Mar-2017	108	67	24	91
Department of Agriculture & Cooperation, India	- Developing Chickpea Cultivars Suited to Mechanical Harvesting and Tolerant to Herbicides	1-Sep-2013	30-Jun-2017	1,231	1,067	8	1,075
Department of Agriculture & Cooperation, India	- Addressing Phytophthora Blight Disease: an Emerging Threat to Pigeonpea Expansion and Production	1-Apr-2013	31-Mar-2018	610	411	105	516
Department of Agriculture & Cooperation, India	- Utilizing Chickpea Genome Sequence for Crop Improvement	19-Aug-2014	18-Aug-2017	2,019	1,878	17	1,895
Department of Agriculture & Cooperation, India Sub total				3,968	3,423	154	3,577
Department of Agriculture, Cooperation & Farmers Welfare, India	- Scaling-up and Popularization of high yielding Pigeonpea Hybrids for Enhancing Productivity of Small & Marginal Farmers of Maharashtra, Karnataka and Odisha States of India	1-Apr-2016	31-Mar-2017	118	62	56	118
Department of Agriculture, Cooperation & Farmers Welfare, India	- Fast-Tracking Release of HighOil and Oleic Groundnut Varieties and Promoting their Adoption by Farmers for Enhanced Production and Quality of Groundnut Oil- (Phase-II)	1-Apr-2016	31-Mar-2017	95	60	35	95
Department of Agriculture, Cooperation & Farmers Welfare, India	- Commercialization of High Oleic and High Oil Groundnut Varieties Meets Demand from Food Industry and Export Market to Enhance Profitability of Groundnut Cultivation in India.	1-Apr-2017	31-Mar-2018	64	-	49	49
Department of Agriculture, Cooperation & Farmers Welfare, India	- Delivering More Produce and Income to Farmers through Enhancing Genetic Gains for Chickpea and Pigeonpea" Funded under NFSM-reg.	2-Jun-2017	31-May-2020	1,388	-	54	54
Department of Agriculture, Cooperation & Farmers Welfare, India SubTotal				1,665	122	194	316

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2016	Expenditure 2017	Total
Department of Biotechnology, India	- Integrating Bio-treated Wastewater with Enhanced Water Use Efficiency to Support the Green Economy in EU and India (Water4Crops)	5-Nov-2012	4-Nov-2017	1,902	1,398	331	1,729
Department of Biotechnology, India	- Fellowship for Mr. Y.Shashidhar under DBT-JRF Programme in Biotechnology and Applied Biology.	24-Sep-2013	31-Mar-2018	29	16	8	24
Department of Biotechnology, India	- Biofortification of Long Chain Polyunsaturated Fatty Acids in Peanut by Metabolic Engineering of Fatty Acid Biosynthetic Pathway	21-Nov-2014	20-Nov-2017	77	42	32	74
Department of Biotechnology, India	- Biofertilization and Bioirrigation for Sustainable Mixed Cropping of Pigeonpea and Finger Millet (BIOFI) under Indo-Swiss Collaboration in Biotechnology	21-Oct-2014	20-Oct-2017	66	45	21	66
Department of Biotechnology, India	- Commercialization of Sweet Sorghum as a Complimentary Feedstock for Ethanol Production in the sugar mills of Maharashtra, Tamil Nadu and Gujarat	31-Mar-2015	30-Mar-2018	122	66	47	113
Department of Biotechnology, India	- Cambridge-India Network for Translational Research in Nitrogen	9-Jun-2016	8-Jun-2019	501	70	141	211
Department of Biotechnology, India	- Improving Chickpea Adaptation to Environmental Challenges in Australia and India	6-Jan-2017	5-Jan-2020	273	-	61	61
Department of Biotechnology, India	- Discovery of missing components of gene regulatory network underlying C4 pathway/ anatomy for translational research - Ramalingaswami Re-Entry Fellowship 2015-16 - Dr Vivek Thakur	5-Jan-2017	4-Jan-2022	136	-	28	28
Department of Biotechnology, India	- Genome-wide Epigenetic Profiling of Pigeonpea Parental Lines and thereof Derived Hybrids for Understanding Molecular Basis of Heterosis	8-Aug-2017	7-Aug-2020	63	-	12	12
Department of Biotechnology, India SubTotal				3,169	1,637	681	2,318



Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2016	Expenditure 2017	Total
Department of Science & Technology, India	- Innovation in Science Pursuit for Inspired Research (INSPIRE) - Faculty Award for Dr. Palakolanu Sudhakar Reddy	3-Sep-2012	2-Sep-2017	138	121	17	138
Department of Science & Technology, India	- Innovation in Science Pursuit for Inspired Research (INSPIRE) - Faculty Award for Dr. Santisree Parankusam	5-Dec-2012	4-Dec-2017	140	108	24	132
Department of Science & Technology, India	- Understanding the Drought Tolerance Mechanism in Chickpea using Epigenetics (INSPIRE) - Faculty Award for Dr. Manish Roorkiwal	30-Apr-2015	29-Apr-2020	57	14	11	25
Department of Science and Technology, India	- Unraveling the Effect of Elevated Carbon-dioxide Mediated Abiotic Stress in Chickpea Transcriptome (WOS A Project)	18-Apr-2016	17-Apr-2019	49	8	14	22
Department of Science & Technology, India SubTotal				384	251	66	317
Department of Science and Technology (thru Science and Engineering Research Board (SERB), India	- Tracking Breeding - Induced Genomic Genome changes in pigeonpea (Cajanus Cajan (L) Millsp.)	15-May-2014	14-May-2017	27	11	16	27
Department of Science and Technology (thru Science and Engineering Research Board (SERB), India	- Assessment of Actinomycetes as Tripartite Agent: Biocontrol of Botrytis Grey Mold, Host-Plant Resistance Enhancer and Growth Promoter on Chickpea (Cicer Arietinum L.)	8-Oct-2014	7-Oct-2017	44	34	9	43
Department of Science and Technology (thru Science and Engineering Research Board (SERB), India	- Identification and Evaluation of Helicoverpa Armigera (Hubner) Induced Plant Volatiles in Cultigen and Wild Relatives of Pigeonpea for Increasing the Effectiveness of the Parasitoid Campoletis Chlorideae for Pest Management	27-Nov-2015	26-Nov-2018	42	16	4	20
Department of Science and Technology (thru Science and Engineering Research Board (SERB), India	- Addressing the Collar Rot Disease (Sclerotium rolfsii Sacc), an Emerging Threat to Chickpea	11-Jan-2016	31-Oct-2019	56	16	22	38

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2016	Expenditure 2017	Total
Department of Science and Technology (thru Science and Engineering Research Board (SERB), India	- Understanding the effect of Soil Moisture on Chickpea -Selerotium Rolsii Interaction at Molecular Level	25-May-2016	31-May-2017	29	8	5	13
Department of Science and Technology (thru Science and Engineering Research Board (SERB), India	- An Insight of Actinobacteria and Nodulating Rhizobium Possessing 1-Aminocyclopropane-1-Carboxylate (ACC) Deaminase on Salinity Tolerance of Chickpea	1-Apr-2016	31-Mar-2018	29	10	15	25
Department of Science and Technology (thru Science and Engineering Research Board (SERB), India	- Synthesis of Botrytis Gray Mold (BGM) Resistant Genepool following Introgression of Wild Cicer Species with Cultivated Chickpea	26-Sep-2016	25-Aug-2019	87	-	36	36
Department of Science and Technology (thru Science and Engineering Research Board (SERB), India	- Enhancing the rate of Participating to Improve Drought Tolerance in Pigeonpea - An Integrated Physiological and Molecular Approach - Fellowship Grant for Dr R Puroshothaman	1-Aug-2016	31-Jul-2018	29	6	6	12
Department of Science and Technology (thru Science and Engineering Research Board (SERB), India	- Identification of Important shoot architecture traits and associated genomic regions and genes under normal and water stress condition in chickpea ( <i>Cicer arietinum</i> L.) - Fellowship grant - Dr R Pushpavalli	7-Jul-2016	6-Jul-2018	29	7	-	7
Department of Science and Technology (thru Science and Engineering Research Board (SERB), India	- Identification of Candidate Genes and Development of Markers for Molecular Breeding of Early Flowering in Chickpea ( <i>Cicer arietinum</i> L.)	6-Feb-2017	5-Feb-2020	54	-	10	10
Department of Science and Technology (thru Science and Engineering Research Board (SERB), India	- Genome Wide Association Studies for Nutritional Traits in Chickpea Using the 'Reference Set' (Dr Sarita Kumari Pandey)	1-May-2017	30-Apr-2019	30	-	8	8

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2016	Expenditure 2017	Total
Department of Science and Technology (thru Science and Engineering Research Board (SERB), India	- Genetic Characterization of Shoot fly Resistant and Drought Tolerant Traits, and Their Expression Profiling to Identify Putative Candidate Genes on Sorghum Chromosome SBI-10 Long arm	15-Apr-2017	14-Apr-2019	30	-	8	8
Department of Science and Technology (thru Science and Engineering Research Board (SERB), India	- Improving Sepection Efficiency for Drought Adaptation in Pearl Millet (Pennisetum glaucum (L) R.Br.) by Tracking Plant Canopy Traits Using Leasyscan	3-Apr-2017	2-Apr-2019	30	-	12	12
Department of Science and Technology (thru Science and Engineering Research Board (SERB), India	- National Post-Doctoral Fellowship to Dr Rakesh Kumar - A Functional Genomics Approach to Decipher Strategic Modification and Regulatory Mechanisms Involved in Drought Stress Avoidance in Groundnut	3-Apr-2017	31-Mar-2019	30	-	9	9
Department of Science and Technology (thru Science and Engineering Research Board (SERB), India	- Identification and Functional Validation of Genes Governing Sterility and Restoration in Pigeonpea (INSPIRE Fellowship to Ms Joorie Bhattacharya)	9-Jun-2017	8-Jun-2018	6	-	3	3
Department of Science and Technology (thru Science and Engineering Research Board (SERB), India	- Genetic Dissection and Identification of Quantitative Trait Loci for Heat Tolerance in Groundnut (Arachis hypogaea L.,) - INSPIRE Fellowship to Mr Sunil Shiawaji Gangurde	9-Jun-2017	8-Jun-2018	6	-	2	2
Department of Science and Technology (thru Science and Engineering Research Board (SERB), India	- Characterisation of Stress Responsive NAC Genes from Wild Chickpea - National Post-Doctoral Fellowship - Dr Sadhana Singh	24-May-2017	23-May-2019	22	-	4	4
Department of Science and Technology (thru Science and Engineering Research Board (SERB), India	- Identification and Characterization of Candidate Genes Associated with Nitrogen Use Efficiency (NUE) in Sorghum (Sorghum bicolor (L.) Moench). Fellowship Grant for Dr Bollam Srikanth.	27-Jun-2017	26-Jun-2019	30	-	6	6

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2016	Expenditure 2017	Total
Department of Science and Technology (thru Science and Engineering Research Board (SERB), India	- Genetic Basis of Plant Architecture with Erect Leaf Angle towards Increasing Sorghum's radiation use Efficiency and Enhancing Yield with Increasing Planting Density, Using Leasy Scan-3D Imaging in Sorghum. Post-Doctoral Fellowship to Mrs Aparna Kakkera	16-Jun-2017	15-Jun-2019	30	-	6	6
Department of Science and Technology (thru Science and Engineering Research Board (SERB), India	- Dissecting Geno-Physiological Basis of Nitrogen Deficiency Tolerance under Aerobic Condition in Rice". Fellowship for Vishnu Vardhini	2-May-2017	1-May-2019	30	-	10	10
Department of Science and Technology (thru Science and Engineering Research Board (SERB), India SubTotal				670	108	191	299
Global Innovation & Technology Alliance, India	- Development of Pearl Millet Hybrid Seeds and Novel Food Products: An Affordable Resource in the Prevention of Type 2 Diabetes	1-Mar-2017	28-Feb-2019	78	-	20	20
Government of Karnataka, India	- Improving Rural Livelihoods through Innovative Scaling-up of Science-led Participatory Research for Development in Karnataka, India	6-Jun-2012	31-Dec-2017	4,581	3,336	1,245	4,581
Government of Karnataka, India	- Strengthening Bhoochetana a Sustainable Agriculture Mission for Improved Livelihoods in Karnataka - Bhoochetana Phase II.	1-Jun-2013	31-May-2018	3,404	2,016	385	2,401
Government of Karnataka, India	- Genomics-assisted Breeding for High Yielding and Climate Resilient Pigeonpea Varieties/Hybrids and Promotion of Best Suitable Cultivars for Food and Nutritional Security in Karnataka State in India	27-Jul-2015	26-Jul-2018	155	86	43	129
Government of Karnataka, India	- Development of Climate Resilient Chickpea Varieties Using Genomics Assisted Breeding Approaches and Promotion of Best Suitable Cultivars for Food and Nutritional Security in Karnataka	1-Jan-2016	31-Dec-2018	237	71	67	138

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2016	Expenditure 2017	Total
Government of Karnataka, India	- Harnessing the Power of Genetics and Genomics for Enhancing Rabi Sorghum Productivity in Karnataka State	1-Jan-2016	31-Dec-2018	263	59	65	124
Government of Karnataka, India	- Improving Popular Groundnut Varieties for Foliar Disease Resistance and High Oblate Trait using Genomics-Assisted Breeding Approach and Multi-location Testing of MABC Lines for Varietal Release in Karnataka	1-Jan-2016	31-Dec-2018	292	96	54	150
Government of Karnataka, India	- Conducting Research on Genomics-assisted Breeding for High Yielding and Climate Resilient Finger Millet (Ragi) Varieties/Hybrids and Promotion of Best Suitable Cultivars for Food and Nutritional Security in Karnataka State of India	1-Apr-2016	31-Mar-2019	1,506	-	318	318
Government of Karnataka, India SubTotal				10,438	5,664	2,177	7,841
Government of Odisha, India	- Promotion of Improved Chickpea Varieties in Rice - based Cropping Systems of Smallholder Farmers in Odisha	1-Oct-2014	30-Sep-2018	1,212	792	313	1,105
Government of Odisha, India	- Introduction and Expansion of Improved Pigeon pea (Azhar) Production Technology in Rained Upland Ecosystems of Odisha	1-Apr-2015	31-Mar-2019	1,213	603	376	979
Government of Odisha, India	- Scaling-up of Improved Groundnut Varieties thru Established Seed System in Various Cropping Systems of Smallholder Farmers in Odisha	1-Apr-2015	31-Mar-2019	1,193	444	96	540
Government of Odisha, India	- Increasing Agricultural Productivity through System Intensification and Science-led Interventions in Rice Fallows of Odisha, India	1-Nov-2016	31-Mar-2018	146	-	-	-
Government of Odisha, India SubTotal				3,764	1,839	785	2,624
ICAR thru NASF	- Expression of Resistance to Diapausing and Nondiapausing Spotted Stem Borer, Chilo Partellus in Sorghum and Maize: Implications for Crop Improvement and IPM	1-May-2016	30-Apr-2019	82	10	26	36

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2016	Expenditure 2017	Total
ICRISAT	- Support for Genebank Research Activities Including Germplasm Evaluation	1-Jan-2007	31-Dec-2017	726	639	-	639
IKP Knowledge Park, Telangana, India	- Promoting Peanut based Food supplements through partnerships to Treat Malnutrition in Bangladesh (USAID)	1-May-2017	30-Apr-2019	187	-	35	35
Indian Institute of Science	- Genome Wide Analysis of High Temperature Responsive minas and their Target Regulation in Tolerant and Sensitive Cultivars of Chickpea (Cicero arietinum L.) Fellowship grant for Dr. B.Sailaja Prasad	1-Jan-2016	31-Dec-2017	19	9	10	19
Indo-US Joint Clean energy Research and Development Center (JCERDC), thru IICT, India	- US-India Consortium for Development of Sustainable Advanced Lignocellulose Biofuel Systems (SALBS)	1-Nov-2012	31-Jan-2018	440	377	50	427
MARS International India Private Limited	- Fast-Tracking Release of High Oleic Peanut Varieties in India	1-May-2016	30-Apr-2017	39	32	7	39
Ministry of External Affairs, Government of India	- Training on Technology and Business Opportunities in Food Processing for SMEs" by ICRISAT	1-Apr-2017	31-Mar-2018	124	-	124	124
Ministry of Food Processing Industries, Government of India (MoFPI)	- Selection of Implementing Agency (IA) for Setting up 5 (Five) Numbers of Food Testing Laboratories (FTLs) in Africa under IAFS-II.	26-Nov-2012	25-Nov-2017	749	548	-	548
Ministry of Food Processing Industries, Government of India (MoFPI)	- Selection of Implementing Agency (IA) for Setting up of 5 (Five) Numbers of Food Processing Business Incubation Centers (FPBICs) in Africa under IAFS-II.	26-Nov-2012	25-Nov-2017	374	156	-	156
Ministry of Food Processing Industries, Government of India (MoFPI) SubTotal				1,123	704	-	704
Seed Companies (Appendix 3)	- Diversification of Sorghum Hybrid Parents for Increased Stable Production	1-Jan-2009	31-Dec-2018	1,007	863	144	1,007
Seed Companies (Appendix 3)	- Diversification of Pearl Millet Hybrid Parents for Increased Stable Production	1-Jan-2009	31-Dec-2018	2,927	2,412	515	2,927

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2016	Expenditure 2017	Total
Seed Companies (Appendix 3)	- Diversification of Pigeonpea Hybrid Parents for Increased Stable Production	1-Jan-2009	31-Dec-2018	687	628	54	682
Seed Companies (Appendix 3)	- Groundnut and Chickpea Varietal Development Research Consortium	1-Jan-2009	31-Dec-2017	54	32	9	41
Seed Companies SubTotal (Appendix 3)				4,675	3,935	722	4,657
Society for Elimination of Rural Poverty, Department of Rural Development, Government of Andhra Pradesh, India	- Empowerment of FPO Members for Productivity Enhancement through Capacity Building and Digital Tools	1-Sep-2017	31-Aug-2019	426	-	-	-
Tata Education and Development Trust, Mumbai	- Scientific Trials Contributing to Chickpea Improvement in the Rabi Season of 2016	1-Oct-2016	30-Sep-2017	120	30	90	120
Irish Aid, Ireland	- Malawi Seed Industry Development Project - Phase II	1-Apr-2016	31-Mar-2021	10,215	651	1,482	2,133
FAO, Ghana	- Adoption of Efficient and Climate-smart Agriculture Practices in African Small Island Developing States	1-Oct-2017	30-Oct-2018	98	-	2	2
FAO, Italy	- Crop and Natural Resources Inventory in India: Scoping Study in Andhra Pradesh, Odisha and Karnataka States combining geo-located surveys, GIS, and remote sensing	15-Jan-2017	31-Oct-2017	70	-	70	70
FAO, Italy	- Enhancing the adoption of improved Pigeonpea varieties in Eastern and Central Provinces of Zambia: Increasing resilience, nutrition and livelihoods	20-Dec-2017	31-Dec-2018	65	-	-	-
FAO, Nigeria	- Accelerating Agriculture Development: A Partnership Approach to Cereal-Legume Systems Improvement in Yobe State of Nigeria	3-Aug-2017	31-Mar-2018	96	-	42	42
FAO, Zimbabwe	- Improving Groundnut Seed Production System to Improve Livelihood and Nutrition Outcomes of Smallholder Farmers in Zimbabwe	10-Oct-2016	31-May-2017	173	101	72	173

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2016	Expenditure 2017	Total
Food and Agriculture Organization of the United Nations (FAO)	- Documenting Adoption of Natural Resource Management (NRM) Practices: Evidence on Microdosing and Conservation Agriculture in Zimbabwe and Niger	1-Jul-2016	30-Jun-2017	150	90	60	150
FAO SubTotal				652	191	246	437
IFAD	- Strengthening Sorghum and Millet Value Chains for Food, Nutritional and Income Security in Arid and Semi-arid Lands of Kenya and United Republic of Tanzania (SOMNI)	1-Sep-2016	31-Oct-2020	1,500	-	377	377
The Global Crop Diversity Trust (GCDT)	- Identification of Superior Alleles and Lines from Wild Cajanus Species for Pigeonpea (Cajanus cajan) Improvement	1-Jul-2015	30-Jun-2018	451	223	146	369
The Global Crop Diversity Trust (GCDT)	- Synthesis of New Abiotic and Biotic Stress Tolerant Gene Pool through Introgression of Alleles from Wild Species into Pearl Millet Cultivars	1-Sep-2015	31-Dec-2018	400	102	116	218
The Global Crop Diversity Trust (GCDT)	- Improving Finger Millet Productivity through Exploitation of Wild Germplasm (Eleusine spp.)	1-Oct-2015	30-Sep-2018	431	146	98	244
The Global Crop Diversity Trust (GCDT)	- Providing for the Long-Term Funding of Ex Situ Collections of Germplasm Held by ICRISAT	1-Jan-2007	31-Dec-2017	2,904	2,556	-	2,556
The Global Crop Diversity Trust (GCDT)	- RegenIntro: Introduction of Accessions from the Regeneration Initiative into the International Collections held by ICRISAT	29-Oct-2013	31-Dec-2017	157	101	-	101
GCDT SubTotal				4,343	3,128	360	3,488
Earthnote Co. Ltd	- Establishment of Commercially Valuable Sorghum Lines with Drought Tolerance and Photoperiod Insensitivity	1-Jul-2015	31-Dec-2017	250	151	30	181
ICRAF	- Restoration of Degraded Lands for Food Security and Poverty Reduction in East Africa and the Sahel: Taking Successes in Land Restoration to Scale (IFAD)	1-Apr-2015	31-Jan-2018	301	148	153	301



Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2016	Expenditure 2017	Total
EU-Malawi	- Improved Livelihoods through Sustainable Intensification and Diversification of Market Oriented Crop-livestock Systems in Southern Malawi	23-Feb-2017	22-Aug-2020	3,249	-	429	429
OCP Foundation, Morocco	- Collaborate to Increase and Enhance Chickpea and Pigeonpea Production Technologies in the Farmers' Fields of the Districts of Andhra Pradesh and Karnataka under India Food Legumes Initiative	1-Apr-2013	31-Mar-2017	900	709	191	900
EU-Niger	- Appui au Ministère de l'Environnement et du Développement Durable dans le cadre de la mise en œuvre du PARC-DAD Support to the Ministry of Environment and Sustainable Development in the implementation of PARC-DAD	22-Nov-2017	31-Mar-2020	1,671	-	-	-
African Development Bank thru IITA	- Nigeria Agricultural Transformation Agenda Support Program - Phase 1 (ATASP-1)- Sorghum	1-Mar-2015	28-Feb-2019	5,000	887	841	1,728
Nigeria	- Research Based Support and Facilitation for Boosting Sorghum Production, Commercialization and Utilization in Nigeria	4-Oct-2013	31-Dec-2017	459	371	55	426
IWMI	- Pyawt Ywar Pump Irrigation Project	6-Dec-2016	31-Mar-2019	114	-	44	44
National Institute of Agricultural Science of the Rural Development Administration (NAS, RDA), the Republic of Korea	- Exchange of Genetic Resources and Experts between the ICRISAT and National Institute of Agricultural Science of RDA	1-Jan-2017	31-Dec-2019	150	-	16	16
SARI, Tanzania	- Improving Soil Fertility, Productivity and Livelihoods of Smallholder Farmers in Tanzania through Intensification and Diversification of Pigeonpea Cropping Systems - (Alliance for a Green Revolution in Africa - AGRA)	1-Jan-2010	31-Dec-2017	184	136	48	184

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2016	Expenditure 2017	Total
Adam Smith International	- CSAP - The Climate Smart Agricultural Programme - Assessing the Contributions of Conservation Agriculture to Building Resilience to Drought	16-May-2016	31-Mar-2018	196	91	82	173
Oxford Policy Management	- A1152 Sustainable Agricultural Research and Learning in Africa Programme (SAIRLA)	16-Sep-2016	28-Feb-2017	18	-	18	18
Oxford Policy Management	- A1152 Sustainable Agricultural Research and Learning in Africa Programme (SAIRLA)	28-Sep-2017	30-Oct-2018	9	-	3	3
Oxford Policy Management SubTotal				27	-	21	21
Rothamsted Research Ltd., UK	- Smart Cereals for Management of Stem-borer Pests in Staple Cereals in Africa	1-Sep-2012	28-Feb-2017	430	412	18	430
Scottish Charitable Incorporated Organisation (SCIO), formerly Kirkhouse Trust, UK	- Benchmarking of Traits Controlling the Plant Water Budget in Orphan Legumes	27-Oct-2014	31-Dec-2017	125	75	50	125
The University Court of the University of Edinburgh, Scotland	- Improving Root System Architecture for Enhanced Drought Tolerance and Nutrient Use Efficiency in Semi-Arid Agriculture of Chickpea	3-Nov-2017	31-Oct-2019	56	-	-	-
University of Cambridge, UK	- A1152 Sustainable Agricultural Research and Learning in Africa Programme (SAIRLA)	1-Oct-2017	31-Dec-2021	850	-	-	-
Catholic Relief Services (CRS)	- To Implement the Program that Aims to Reduce Food Insecurity and Malnutrition Among Vulnerable Rural Population in Niger	27-Jul-2012	31-Dec-2017	1,094	829	251	1,080
Catholic Relief Services (CRS) - Malawi	- Aflatoxin Control in Farmers Fields, Post Harvest Handling and off Farm Value Chains (USAID)	1-Jan-2016	30-Sep-2019	181	54	35	89
Catholic Relief Services (CRS) - Malawi	- Evaluating the Prevalence of Aflatoxin Contamination in the Soils of the Target Districts in Malawi (USAID)	1-Jan-2016	31-Dec-2017	100	13	85	98
Catholic Relief Services (CRS) - Malawi SubTotal				1,375	896	371	1,267

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2016	Expenditure 2017	Total
Donald Danforth Plant Science Center	- Sorghum Genomics Toolbox: TERRA Partnership - (Bill & Melinda Gates Foundation)	16-Sep-2016	30-Sep-2019	949	24	237	261
IFPRI	- Assessment of Plausible Futures of Dryland Agriculture in Semi-Arid Tropics and Alternative Technologies / Management Systems and Interventions (Activity # 22) and Development and Enhancement of Methods and Tools for Better Targeting, Impact Assessment and Priority Setting for ICRISAT Mandate Crops (Activity # 23)	14-Oct-2014	31-Mar-2017	160	145	15	160
Kansas State University	- Biological Control of the Millet Stem Borer and the Millet Head Miner in Niger and Senegal	1-Apr-2014	22-Jul-2018	312	206	50	256
MARS, USA	- Improving Widely Grown Groundnut Cultivars by Introgressing Genes for Resistance to Foliar Fungal Diseases (LLS and rust) and High Oil Quality (O/L ratio)	21-Jul-2013	31-Dec-2019	1,000	480	115	595
MARS, USA	- Identification of Markers and Genomic Regions Associated with Aflatoxin Resistance in Peanut	1-Oct-2016	31-Dec-2019	750	63	184	247
MARS, USA SubTotal				1,750	543	299	842
McKnight Foundation	- Seeds to Reach Farmers in Specific Target Area: Supporting Farmer Organizations to Disseminate More Seed in their Local Target Areas, and Studying Why What Works for Whom	1-Jun-2014	31-May-2018	740	386	251	637
McKnight Foundation	- Dual - Purpose Sorghum and Cowpeas: Opening the Window for Crop-Livestock Intensification by Combining Grain and Improved Crop Residues	1-Jun-2014	31-May-2018	80	45	29	74
McKnight Foundation	- Sustainable Large-Scale Biological Control of the Millet Head Worm in the Sahel	1-Sep-2014	30-Aug-2018	158	76	53	129

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2016	Expenditure 2017	Total
McKnight Foundation	- New Varieties and Management Systems to Improve Productivity, Food Security and Safety and Market Competitiveness	1-Sep-2014	30-Aug-2018	762	425	154	579
McKnight Foundation	- Niger Seed Systems Project for Pearl Millet and Legumes	1-Dec-2014	30-Nov-2018	432	181	120	301
McKnight Foundation	- Enhancing Productivity and Competitiveness of Groundnut-based Cropping Systems in Malawi by Developing and Deploying Labor Saving and Drudgery Reducing Technologies in the Groundnut Value Chain	1-Jun-2015	31-Mar-2018	300	178	95	273
McKnight Foundation SubTotal				2,472	1,291	702	1,993
North Carolina University (NCU), USA	- Aflatoxin Management Interventions, Education and Analysis at Various Steps within the Peanut Value Chain in Malawi, Mozambique and Zambia	1-Jul-2014	15-Aug-2017	210	206	4	210
SFF/ICRISAT Endowment	- a) Research in Sustainable Management of Natural Resources in Agon & Ghagas Villages in Gurgaon District of Haryana and b) Research on Downy Mildew Resistance in Pearl Millet, and Shoot Fly and Grain Mold Resistance in Sorghum at Patancheru Location of ICRISAT	1-Jan-2007	31-Dec-2019	1,173	901	83	984
SM Sehgal Foundation	- Identification of Heterotic Pools Amongst Diverse African and Asian Pearl Millet Populations Using Molecular Markers: An Attempt towards Higher Yielding Hybrids for the Future	1-Sep-2015	31-Aug-2017	60	45	15	60
The Regents of the University of California	- Global Hunger and Food Security Research Strategy : Climate Resilience, Nutrition, and Policy - Feed the Future Innovation Lab for Climate Resilient Chickpea	1-Jan-2015	31-Dec-2018	728	251	244	495
The University of Georgia Research Foundation Inc.	- Global Hunger and Food Security Research Strategy: Climate Resilience, Nutrition and Policy-Feed the Future Innovation Lab for Climate Resilient Sorghum	26-Aug-2013	25-Aug-2018	1,786	720	261	981

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2016	Expenditure 2017	Total
The University of Georgia Research Foundation Inc.	- Translational Genomics to Reduce Pre-harvest Aflatoxin Contamination of Peanut	1-Nov-2013	30-Jul-2017	327	197	130	327
The University of Georgia Research Foundation Inc.	- An Integrated Global Breeding and Genomics Approach to Intensifying Peanut Production and Quality	26-Nov-2013	30-Sep-2017	306	260	46	306
The University of Georgia Research Foundation Inc. SubTotal				2,419	1,177	437	1,614
University of California, USA	- Development of Abiotic Stress Tolerant Millet for Africa and South Asia	1-Nov-2012	28-Feb-2017	719	805	-	805
University of Georgia, USA	- BREAD - ABRDC - Development of Essential Genetic and Genomic Resources for Finger Millet	1-Jul-2016	30-Jun-2019	89	11	3	14
USA	- Support to Collaboration with U.S. Universities	1-Jan-1997	31-Dec-2017	2,397	2,257	7	2,264
CARE International, Zimbabwe	- Enhancing Community Resilience and Sustainability (ECRAS) - UNDP funded	1-Jul-2016	30-Jul-2019	809	89	556	645
CARE International, Zimbabwe	- Enhancing Community Resilience and Inclusive Market Systems in Zvishavane and Mberengwa Districts of Zimbabwe (ECRIMS) - UNDP funded	9-Oct-2017	8-Oct-2020	575	-	56	56
CARE International, Zimbabwe SubTotal				1,384	89	612	701
Practical Action, Zimbabwe	- Improving Groundnut Seed Production Systems to Improve Livelihood and Nutrition Outcomes of Smallholder Farmers in Makoni District.	9-Nov-2017	31-Mar-2018	90	-	60	60
Welthungerhilfe, Zimbabwe	- Extension for Rural Agriculture Project (EXTRA) (Livelihoods and Food security Programme (LFSP) Project in 3 District in Midlands Provinces of Zimbabwe namely Shurugwi, Gokwe and South and Kweke Rural.	1-Dec-2014	31-Jul-2017	704	406	238	644
Zimbabwe Agricultural Development Trust (ZADT), Zimbabwe	- Contract to Design the 2017 to 2019 Longitudinal Impact Tracking Sentinel Study and to Carry Out the 2017 Round of the Study	18-Oct-2017	7-Dec-2017	45	-	29	29

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2016	Expenditure 2017	Total
<b>Bilateral - Others:</b>							
PEAT, GmbH, Germany	- Promoting and using the Mobile App of PEAT in ICRISAT's GreenPhablet	24-Nov-2016	30-Nov-2018	117	3	52	55
Asian Paints Limited	- Improved Livelihoods through Integrated Water Resources Management in Community Watershed in Medak	1-Sep-2014	31-Aug-2019	779	358	178	536
Asian Paints Limited	- Improving Agricultural Productivity and Rural Livelihoods of Benchmark Location through Integrated Watershed Management in Western Maharashtra, India	1-Mar-2016	28-Feb-2021	788	87	257	344
Asian Paints Limited SubTotal				1,567	445	435	880
Biotechnology Industry Research Assistance Council (BIRAC), India	- Establishment of a Bio-Incubator at ICRISAT	25-Sep-2017	24-Sep-2020	687	-	22	22
Central India Initiative (CINI), India	- Improved Livelihoods through Crop Diversification into Vegetables in Jharkhand and Odisha under the Central India Initiatives - AVRDC project	1-May-2016	31-Mar-2019	233	28	51	79
Department of Agricultural Marketing and Agribusiness, Government of Tamil Nadu	- Study for Developing Decision support System and Market Linkages for Enhanced Value Creation of Fruits and Vegetables in Tamilnadu	1-May-2017	31-Oct-2017	139	-	139	139
Department of Biotechnology, India	- Marker Assisted Introgression of Different Traits to Develop New Generation Rice Varieties	1-Jul-2013	30-Jun-2018	539	327	55	382
Department of Biotechnology, India	- Development of High Yielding Water and Labor Saving Rice Varieties for dry Direct Seeded Aerobic Conditions Utilizing Recent Discoveries on Traits QTLs, genes and Genomic Technologies	24-Nov-2015	23-Nov-2020	301	77	37	114
Department of Biotechnology, India SubTotal				840	404	92	496

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2016	Expenditure 2017	Total
Department of Health and Family Welfare, Government of Telangana	- Improving Dietary Diversity through Introduction of Nutri-food Basket in Tribal Households of Adilabad, Mancherla, KomaramBheem-Asifabad Districts of Telangana - Transitioning Tribal Households from Nutrient Deficient Diets to Diverse Nutritional Foods.	30-Mar-2017	31-Mar-2018	329	-	207	207
Department of Science and Technology	- Nutritional and Nutraceutical Properties of Cereal and Legume-based Traditional Foods from India and South Africa and their Role in Addressing Malnutrition, Hidden Hunger and Chronic Non-communicable Diseases	28-Feb-2017	27-Feb-2020	65	-	16	16
FAO, India	- Developing Sustainable Livelihood and Local Economic Development Strategy for the Overall Project GEF 6 Green Agriculture in General and for all the Five Project Areas	21-Sep-2016	31-Aug-2017	13	4	9	13
Government of Andhra Pradesh, India	- Providing Technical Assistance to Government of Andhra Pradesh for Primary Sector Mission	17-Jan-2015	16-Jan-2020	8,815	1,543	731	2,274
Government of Andhra Pradesh, India	- Providing Technical Assistance to Government of Andhra Pradesh for Baseline Survey in Rayalaseema Zone under Rythu Kosam Project	1-Mar-2016	31-Dec-2017	31	4	27	31
Government of Andhra Pradesh, India	- Stratified Soil Sampling Analysis for Assessing Soil Nutrient Status and Developing Soil-test Based Nutrient Recommendations for Horticultural Crops in Andhra Pradesh	1-Apr-2016	31-Mar-2018	175	4	155	159
Government of Andhra Pradesh, India SubTotal				9,021	1,551	913	2,464
Government of Karnataka, India	- Providing Technical Assistance I Capacity Building, Exposure Visits, Productivity Enhancement and Establishment of Digital Library, Deployment of Decision Support Systems, Land Resource Portal and Disaster Recovery Centre on KWDP-II (Sujala-III Project (World Bank)	9-Oct-2014	8-Oct-2018	893	468	-	468

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2016	Expenditure 2017	Total
Government of Karnataka, India	- Scaling up of Bhoosamrudhi Programme in Additional Four New Districts (Bhoosamrudhi Phase 2)	1-Apr-2015	31-Mar-2019	3,675	-	-	-
Government of Karnataka, India SubTotal				4,568	468	-	468
Government of Odisha, India	- Improve Mungbean and Urdbean Productivity in Odisha State - AVRDC	1-Dec-2015	31-Mar-2018	372	110	192	302
Government of Odisha, India	- Onion Value Chain Improvements in Odisha	1-May-2016	30-Apr-2018	392	41	128	169
Government of Odisha, India SubTotal				764	151	320	471
Himmothan Society, India	- Enhancing Sustainable Livelihoods of Marginal Communities through Targeted Livestock Research under Central Himalayan Livestock Initiative (CHLI)	1-Apr-2015	31-Mar-2018	207	117	43	160
Integrated Tribal Development Agency (ITDA ), Government of Telangana	- Sustainable Agricultural Development through Value Addition and Linking Tribal Farmers to Markets in Adilabad District of Telangana - Transitioning Tribal Farmers from Traditional to Modern Agriculture	1-May-2016	30-Apr-2017	118	49	69	118
Jindal South West Foundation	- Improving Climate Resilience of Tribal Farmers in Thane District, Maharashtra thru Integrated Water Shed Management	1-Jan-2015	31-Mar-2020	1,481	344	181	525
Mahindra & Mahindra Ltd	- Improving Livelihoods and Agricultural Productivity through Integrated Watershed Management in Sangareddy district, Telangana	1-Apr-2017	31-Mar-2018	40	-	-	-
Ministry of Earth Sciences, Government of India	- Upscaling Catchment Processes for Sustainable Water Management in Peninsular India	28-Dec-2016	31-Mar-2019	67	-	24	24
Ministry of Micro, Small & Medium Enterprises (MSME) , India	- Establishing Intellectual Property Facilitation Centre(IPFC) for MSMEs by ICRISAT	1-Aug-2015	31-Jul-2020	112	42	23	65
NABARD, India	- Formation and Nurturing of 6 Farmer Producer Organisations(FPOs) in Tamilnadu, India	16-May-2015	15-May-2018	84	38	17	55



Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2016	Expenditure 2017	Total
NABARD, India	- Promotion of Farmer Producer Organizations (FPOs) in Andhra Pradesh, India	6-Jul-2015	5-Jul-2018	70	13	1	14
NABARD, India	- Promotion of Farmer Producer Organizations (FPOs) in Telangana, India	6-Jul-2015	5-Jul-2018	70	18	2	20
NABARD, India	- Resource Support Agency for Promotion of FPOs in Telangana State, India	6-Jul-2015	31-Dec-2017	42	26	11	37
NABARD, India SubTotal				266	95	31	126
National Agricultural Innovation Fund (NAIF)	- Establishment of Agri-Business Incubation (ABI) Centers under XII Plan Scheme for National Agriculture Innovation Fund (NAIF)	1-Jan-2016	31-Mar-2018	169	18	40	58
Navajbai Tata Trust, India	- Tata-ILRI Partnership Project on Enhancing Sustainable Livelihoods of Marginal Communities through Targeted Livestock Research	1-Apr-2015	31-Dec-2018	168	85	47	132
North East Initiative Development Agency, India	- Enhancing Sustainable Livelihoods of Marginal Communities through Targeted Livestock Research	1-Apr-2015	31-Mar-2018	239	113	30	143
Power Grid Corporation of India Limited	- Improving Rural Livelihoods through Farmer-Centric Integrated Watershed Management in Karnataka	1-Mar-2014	28-Feb-2019	1,396	613	145	758
Power Grid Corporation of India Limited	- Improving Rural Livelihoods through Farmer-Centric Integrated Watershed Management in Andhra Pradesh	1-Mar-2014	28-Feb-2019	1,396	585	296	881
Power Grid Corporation of India Limited SubTotal				2,792	1,198	441	1,639
SAB Miller India	- Ensuring Ground Water Sustainability through Integrated Watershed Management Interventions in Selected Ten Villages of Medak District in Telangana	1-May-2015	30-Apr-2017	260	190	70	260
SAB Miller India	- SAB Miller and ICRISAT Initiate	1-Oct-2017	31-Dec-2017	50	-	-	-
SAB Miller India SubTotal				310	190	70	260

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2016	Expenditure 2017	Total
Science & Engineering Research Board, DST, Government of India	- QTL Mapping and Development of DNA markers for Functional Stay Green Trait in Rice (Oryza Sativa) - Fellowship for Dr Uma Maheshwar Singh	25-Jul-2016	24-Jul-2018	29	5	16	21
Tata Education and Development Trust, Mumbai	- Promotion of Vegetable Cultivation along with Wadi for Nutritional Security and Income Enhancement among the Tribal Families of Langigarh block of Kalahandi District	1-Jun-2016	31-May-2021	703	2	83	85
TRICOR, Government of Telangana	- Exposure Visits cum Technical Tours for Tribal Farmers of Telangana	27-Oct-2017	26-Oct-2018	398	-	25	25
Rabobank Bank Foundation Employees Fund, The Netherlands	- Development of Training Manual and Communication Material for Training of Board of Directors (BoD) Members of Farmer Producers Organisations (FPOs) and also their Training	10-Nov-2016	30-Sep-2017	19	1	6	7
<b>SubTotal Bilateral Non-Portfolio (C.2)</b>				<b>109,191</b>	<b>42,593</b>	<b>17,284</b>	<b>59,877</b>
<b>Total Bilateral (C.1 + C.2)</b>				<b>129,846</b>	<b>51,984</b>	<b>22,309</b>	<b>74,293</b>
<b>Grand Total (A+B+C)</b>				<b>271,797</b>	<b>114,880</b>	<b>61,607</b>	<b>176,487</b>

**International Crops Research Institute for the Semi-Arid Tropics**  
**CGIAR Research Program - Expenditure Report for the year ended December 31, 2017**  
 (All amounts in thousands of United States Dollars)

Natural Classification	CGIAR Research Program							
	Windows 1 & 2 with PPA/PIA	Windows 1 & 2 without PPA/PIA	Total Windows 1 & 2	Window 3	Bilateral	Total Window 3 & Bilateral	Center funds	Total
<b>CRP # 23 - Policies, Institutions and Markets</b>								
Personnel Costs	117	-	117	-	25	25	-	142
CGIAR Collaboration Costs	-	-	-	-	-	-	-	-
Other Collaboration Costs	-	-	-	-	-	-	-	-
Supplies and Services	4	-	4	6	13	19	-	23
Operational Travel	5	-	5	2	2	4	-	9
Depreciation	-	-	-	-	-	-	-	-
Cost Sharing Percentage	-	-	-	-	-	-	-	-
<b>Sub total of Direct Costs</b>	<b>126</b>	<b>-</b>	<b>126</b>	<b>8</b>	<b>40</b>	<b>48</b>	<b>-</b>	<b>174</b>
Indirect Costs	19	-	19	1	5	6	-	25
<b>Total Costs</b>	<b>145</b>	<b>-</b>	<b>145</b>	<b>9</b>	<b>45</b>	<b>54</b>	<b>-</b>	<b>199</b>

Natural Classification	CGIAR Research Program							
	Windows 1 & 2 with PPA/PIA	Windows 1 & 2 without PPA/PIA	Total Windows 1 & 2	Window 3	Bilateral	Total Window 3 & Bilateral	Center funds	Total
<b>CRP # 24 - Water, Land and Ecosystems</b>								
Personnel Costs	325	-	325	198	546	744	-	1,069
CGIAR Collaboration Costs	-	-	-	121	-	121	-	121
Other Collaboration Costs	-	-	-	174	368	542	-	542
Supplies and Services	30	-	30	192	377	569	-	599
Operational Travel	8	-	8	28	88	116	-	124
Depreciation	-	-	-	-	8	8	-	8
Cost Sharing Percentage	-	-	-	-	16	16	-	16
<b>Sub total of Direct Costs</b>	<b>363</b>	<b>-</b>	<b>363</b>	<b>713</b>	<b>1,403</b>	<b>2,116</b>	<b>-</b>	<b>2,479</b>
Indirect Costs	55	-	55	107	184	291	-	346
<b>Total Costs</b>	<b>418</b>	<b>-</b>	<b>418</b>	<b>820</b>	<b>1,587</b>	<b>2,407</b>	<b>-</b>	<b>2,825</b>

Natural Classification	CGIAR Research Program							
	Windows 1 & 2 with PPA/PIA	Windows 1 & 2 without PPA/PIA	Total Windows 1 & 2	Window 3	Bilateral	Total Window 3 & Bilateral	Center funds	Total
<b>CRP # 22 - Climate Change, Agriculture and food security</b>								
Personnel Costs	394	20	414	429	530	959	-	1,373
CGIAR Collaboration Costs	-	-	-	525	33	558	-	558
Other Collaboration Costs	65	-	65	549	243	792	-	857
Supplies and Services	56	17	73	190	959	1,149	-	1,222
Operational Travel	37	44	81	127	259	386	-	467
Depreciation	-	-	-	58	7	65	-	65
Cost Sharing Percentage	-	-	-	34	7	41	-	41
<b>Sub total of Direct Costs</b>	<b>552</b>	<b>81</b>	<b>633</b>	<b>1,912</b>	<b>2,038</b>	<b>3,950</b>	<b>-</b>	<b>4,583</b>
Indirect Costs	83	12	95	304	188	492	-	587
<b>Total Costs</b>	<b>635</b>	<b>93</b>	<b>728</b>	<b>2,216</b>	<b>2,226</b>	<b>4,442</b>	<b>-</b>	<b>5,170</b>

Natural Classification	CGIAR Research Program							
	Windows 1 & 2 with PPA/PIA	Windows 1 & 2 without PPA/PIA	Total Windows 1 & 2	Window 3	Bilateral	Total Window 3 & Bilateral	Center funds	Total
<b>CRP # 22 - Climate Change, Agriculture and food security - RPL WA</b>								
Personnel Costs	363	-	363	-	-	-	-	363
CGIAR Collaboration Costs	-	-	-	-	-	-	-	-
Other Collaboration Costs	149	-	149	-	-	-	-	149
Supplies and Services	81	-	81	-	-	-	-	81
Operational Travel	37	-	37	-	-	-	-	37
Depreciation	-	-	-	-	-	-	-	-
Cost Sharing Percentage	-	-	-	-	-	-	-	-
<b>Sub total of Direct Costs</b>	<b>630</b>	<b>-</b>	<b>630</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>630</b>
Indirect Costs	113	-	113	-	-	-	-	113
<b>Total Costs</b>	<b>743</b>	<b>-</b>	<b>743</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>743</b>

Natural Classification	CGIAR Research Program							
	Windows 1 & 2 with PPA/PIA	Windows 1 & 2 without PPA/PIA	Total Windows 1 & 2	Window 3	Bilateral	Total Window 3 & Bilateral	Center funds	Total
<b>PTF # 33 - Genebank</b>								
Personnel Costs	585	-	585	-	218	218	-	803
CGIAR Collaboration Costs	-	-	-	-	-	-	-	-
Other Collaboration Costs	-	-	-	-	-	-	-	-
Supplies and Services	1,151	-	1,151	-	461	461	-	1,612
Operational Travel	76	-	76	-	-	-	-	76
Depreciation	16	-	16	-	329	329	-	345
Cost Sharing Percentage	-	-	-	-	8	8	-	8
<b>Sub total of Direct Costs</b>	<b>1,828</b>	<b>-</b>	<b>1,828</b>	<b>-</b>	<b>1,016</b>	<b>1,016</b>	<b>-</b>	<b>2,844</b>
Indirect Costs	267	-	267	-	151	151	-	418
<b>Total Costs</b>	<b>2,095</b>	<b>-</b>	<b>2,095</b>	<b>-</b>	<b>1,167</b>	<b>1,167</b>	<b>-</b>	<b>3,262</b>

Natural Classification	CGIAR Research Program							
	Windows 1 & 2 with PPA/PIA	Windows 1 & 2 without PPA/PIA	Total Windows 1 & 2	Window 3	Bilateral	Total Window 3 & Bilateral	Center funds	Total
<b>CRP - Total</b>								
Personnel Costs	1,784	20	1,804	627	1,319	1,946	-	3,750
CGIAR Collaboration Costs	-	-	-	646	33	679	-	679
Other Collaboration Costs	214	-	214	723	611	1,334	-	1,548
Supplies and Services	1,322	17	1,339	388	1,810	2,198	-	3,537
Operational Travel	163	44	207	157	349	506	-	713
Depreciation	16	-	16	58	344	402	-	418
Cost Sharing Percentage	-	-	-	34	31	65	-	65
<b>Sub total of Direct Costs</b>	<b>3,499</b>	<b>81</b>	<b>3,580</b>	<b>2,633</b>	<b>4,497</b>	<b>7,130</b>	<b>-</b>	<b>10,710</b>
Indirect Costs	537	12	549	412	528	940	-	1,489
<b>Total Costs</b>	<b>4,036</b>	<b>93</b>	<b>4,129</b>	<b>3,045</b>	<b>5,025</b>	<b>8,070</b>	<b>-</b>	<b>12,199</b>

**International Crops Research Institute for the Semi-Arid Tropics**  
**CGIAR Research Program - Funding Report for the year ended December 31, 2017**

(All amounts in thousands of United States Dollars)

Description	Windows 1 & 2 with PPA/PIA	Windows 1 & 2 without PPA/PIA	Windows 1 & 2 Total
<b>CRP - Dryland Systems</b>			
Opening Balance	-	3	3
Add: Cash Receipts from Lead Center	-	-	-
Less: Disbursements	-	3	3
<b>Closing Balance</b>	-	-	-

Description	Windows 1 & 2 with PPA/PIA	Windows 1 & 2 without PPA/PIA	Windows 1 & 2 Total
<b>CRP - Policies, Institutions and Markets</b>			
Opening Balance	(269)	(20)	(289)
Add: Cash Receipts from Lead Center	269	20	289
Less: Disbursements	145	-	145
<b>Closing Balance</b>	<b>(145)</b>	-	<b>(145)</b>

Description	Windows 1 & 2 with PPA/PIA	Windows 1 & 2 without PPA/PIA	Windows 1 & 2 Total
<b>CRP - Grain Legumes (Lead Center)</b>			
Opening Balance	-	(4)	(4)
Add: Cash Receipts from Lead Center	-	4	4
Less: Disbursements	-	-	-
<b>Closing Balance</b>	-	-	-

Description	Windows 1 & 2 with PPA/PIA	Windows 1 & 2 without PPA/PIA	Windows 1 & 2 Total
<b>CRP - Dryland Cereals (Lead Center)</b>			
Opening Balance	(1,470)	(8)	(1,478)
Add: Cash Receipts from Lead Center	1,470	8	1,478
Less: Disbursements	-	-	-
<b>Closing Balance</b>	-	-	-

Description	Windows 1 & 2 with PPA/PIA	Windows 1 & 2 without PPA/PIA	Windows 1 & 2 Total
<b>CRP - Agriculture for Nutrition &amp; Health</b>			
Opening Balance	-	(177)	(177)
Add: Cash Receipts from Lead Center	-	177	177
Less: Disbursements	-	-	-
<b>Closing Balance</b>	-	-	-

Description	Windows 1 & 2 with PPA/PIA	Windows 1 & 2 without PPA/PIA	Windows 1 & 2 Total
<b>CRP - Water, Land and Ecosystems</b>			
Opening Balance	(189)	7	(182)
Add: Cash Receipts from Lead Center	189	-	189
Less: Disbursements	418	-	418
<b>Closing Balance</b>	<b>(418)</b>	<b>7</b>	<b>(411)</b>

Description	Windows 1 & 2 with PPA/PIA	Windows 1 & 2 without PPA/PIA	Windows 1 & 2 Total
<b>CRP - Climate Change, Agriculture and Food Security</b>			
Opening Balance	(79)	-	(79)
Add: Cash Receipts from Lead Center	539	-	539
Less: Disbursements	635	-	635
<b>Closing Balance</b>	<b>(175)</b>	<b>-</b>	<b>(175)</b>

Description	Windows 1 & 2 with PPA/PIA	Windows 1 & 2 without PPA/PIA	Windows 1 & 2 Total
<b>CRP - Climate Change, Agriculture and Food Security (RPL WA)</b>			
Opening Balance	(110)	-	(110)
Add: Cash Receipts from Lead Center	710	-	710
Less: Disbursements	743	-	743
<b>Closing Balance</b>	<b>(143)</b>	<b>-</b>	<b>(143)</b>

Description	Windows 1 & 2 with PPA/PIA	Windows 1 & 2 without PPA/PIA	Windows 1 & 2 Total
<b>CRP - Genebank</b>			
Opening Balance	39	-	39
Add: Cash Receipts from Lead Center	1,659	-	1,659
Less: Disbursements	2,095	-	2,095
<b>Closing Balance</b>	<b>(397)</b>	<b>-</b>	<b>(397)</b>

Description	Windows 1 & 2 with PPA/PIA	Windows 1 & 2 without PPA/PIA	Windows 1 & 2 Total
<b>CRPs - Total</b>			
Opening Balance	(2,078)	(199)	(2,277)
Add: Cash Receipts from Lead Center	4,836	209	5,045
Less: Disbursements	4,036	3	4,039
<b>Closing Balance</b>	<b>(1,278)</b>	<b>7</b>	<b>(1,271)</b>

**International Crops Research Institute for the Semi-Arid Tropics**  
**CRP Windows 1 and 2 Funding Report : Lead Center**  
**CRPs on Grain Legumes and Dryland Cereals for the year ended December 31, 2017**  
 (All amounts in thousands of United States Dollars)

Description		Total
<b>CRP - Grain Legumes :</b>		
Opening Balance held by Lead Center	-	511
Cash Receipts from Consortium	-	-
<b>Disbursements :</b>		
CIAT	(215)	-
IITA	(291)	-
Total Disbursements	-	(506)
<b>Closing Balance held by Lead Center</b>		<b>5</b>

Description		Total
<b>CRP - Dryland Cereals:</b>		
Opening Balance held by Lead Center	-	(998)
Cash Receipts from Consortium	-	1,470
<b>Disbursements :</b>		
ICARDA	(469)	-
Total Disbursements	-	(469)
<b>Closing Balance held by Lead Center</b>	-	<b>3</b>

**International Crops Research Institute for the Semi-Arid Tropics**  
**Property, Plant and Equipment For the Year Ended December 31, 2017**

(All amounts in thousands of United States Dollars)

	Unrestricted (Center Assets)			Restricted (Project Assets)			Grand Total	2016 Total
	Physical Facilities	Equipment	Total	Physical Facilities	Equipment	Total		
<b><u>I. COST</u></b>								
Balance: Beginning of the year	567	27,931	28,498	3,006	18,007	21,013	49,511	48,654
Current Period								
Additions - Unrestricted	-	804	804	-	-	-	804	837
Additions - Bilateral	-	-	-	-	1,429	1,429	1,429	947
Disposals (includes held for disposal)	-	(474)	(474)	-	-	-	(474)	(927)
<b>Balance: End of the year</b>	<b>567</b>	<b>28,261</b>	<b>28,828</b>	<b>3,006</b>	<b>19,436</b>	<b>22,442</b>	<b>51,270</b>	<b>49,511</b>
<b><u>II. ACCUMULATED DEPRECIATION</u></b>								
Balance: Beginning of the year	(95)	(20,749)	(20,844)	(3,006)	(18,007)	(21,013)	(41,857)	(40,509)
Current Period								
Additions - Unrestricted	(9)	(982)	(991)	-	-	-	(991)	(1,096)
Additions - Bilateral	-	-	-	-	(1,429)	(1,429)	(1,429)	(947)
Disposals (includes held for disposal)	-	425	425	-	-	-	425	695
<b>Balance: End of the year</b>	<b>(104)</b>	<b>(21,306)</b>	<b>(21,410)</b>	<b>(3,006)</b>	<b>(19,436)</b>	<b>(22,442)</b>	<b>(43,852)</b>	<b>(41,857)</b>
<b><u>III. NET BOOK VALUE</u></b>	<b>463</b>	<b>6,955</b>	<b>7,418</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,418</b>	<b>7,654</b>

See accompanying Appendix 4



**International Crops Research Institute for the Semi-Arid Tropics**  
**Calculation of Indirect Cost Rate For the Year Ended December 31, 2017**

(All amounts in thousands of United States Dollars)

Particulars	2017	2016
General & Administration Expenses	7,719	7,165
Research Expenses + (Non-CGIAR Collaboration costs)	45,127	47,616
<b>Indirect Cost Rate</b>	<b>17.0%</b>	<b>15.0%</b>
Details	2017	2016
Research Expenses as per SOA	61,607	61,342
Less : CG Center Expenses	9,983	6,341
Less : Indirect cost recovery	6,497	7,385
	<b>45,127</b>	<b>47,616</b>
Details	2017	2016
Institutional Cost	9,690	7,165
Less : Special Adjustments Viz., One time cost Building Repairs and others	1,971	-
<b>Net Expenditure (Institutional Costs (incl services))</b>	<b>7,719</b>	<b>7,165</b>

## International Crops Research Institute for the Semi-Arid Tropics

### Abbreviations

The following abbreviations have been used in the preceding schedules;

ACIAR	- Australian Centre for International Agricultural Research
ADA	- Austrian Development Agency
AgMIP	- Agricultural Modeling Intercomparison and Improvement Project
AGRA	- Alliance for a Green Revolution in Africa
AIICs	- Agribusiness Incubators
AIMS	- Agricultural Input Markets Strengthening
AKF	- Aga Khan Foundation
AKI	- Agricultural Knowledge Initiative
ANGRAU	- Acharya NG Ranga Agricultural University
APSSDC	- Andhra Pradesh State Skill Development Corporation
ARDT-SMS	- Africa RISING Diffusion of Technologies for Sorghum and Millet Systems
ATASP	- Agricultural Transformation Agenda Support Program
AusAID	- Australian Agency for International Development
AVCD	- Accelerated Value Chains Development
AVRDC	- World Vegetable Center
BBSRC	- Biotechnology and Biological Sciences Research Council
BIOFI	- Biofertilisation and Bioirrigation for sustainable mixed cropping of Pigeonpea and Finger Millet
BIRAC	- Biotechnology Industry Research Assistance Council
BMZ	- Bundesministerium für Wirtschaftliche Zusammenarbeit und Entwicklung
BNI	- Biological Nitrification Inhibition
BoDs	- Board of Directors
BPD	- Business Planning and Development
BRACED	- Building Resilience and Adaptation to Climate Extremes and Disasters
BREAD	- Basic Research to Enable Agricultural Development
BRRI	- Bangladesh Rice Research Institute
CAAS	- Chinese Academy of Agricultural Sciences
CAP	- Community Action Programme
CBO	- Community Based Organization
CCA	- Climate Change Adaptation
CCAFS	- Climate Change, Agriculture and Food Security
CFU	- Consortium Facilitation Unit
CIAT	- Centro Internacional de Agricultura Tropical
CIMMYT	- Centro Internacional de Mejoramiento de Maiz y Trigo
CInI	- Central India Initiative
CINSERE	- Climate Information Services for Increased Resilience and Productivity
CIRAD	- Centre de Cooperation Internationale en Recherche Agronomique pour le Developpement
CoE	- Center of Excellence
COMESA	- Common Market for Eastern and Southern Africa

CORAF	- Conseil Ouest et Centre Africain pour la Recherche et le Developpement Agricoles
CP	- Challenge Program
CRIDA	- Central Research Institute for Dryland Agriculture
CRP	- CGIAR Research Program
CRS	- Catholic Relief Services
CSAP	- Climate Smart Agricultural Programme
CSP	- Community Seed Production
DA	- Department of Agriculture
DBT	- Department of Biotechnology
DFAT	- Department of Foreign Affairs and Trade
DfID	- Department for International Development
DNA	- Deoxyribonucleic acid
DST	- Department of Science and Technology
EAC	- East African Community
ECRAS	- Enhancing Community Resilience and Sustainability
ECRP	- Enhancing Community Resilience Programme
ENSURE	- Enhancing Nutrition, Stepping Up Resilience and Enterprise
ESA	- Eastern and Southern Africa
ESA	- European Space Agency
EU	- European Union
EXTRA	- Extension for Rural Agriculture
FAO	- Food and Agricultural Organization of the United Nations
FARA	- Forum for Agricultural Research in Africa
FORMAS	- Swedish Research Council for Environment, Agricultural Sciences and Spatial Planning
FPARP	- Farmers Participatory Action Research Programme
FPBICs	- Food Processing Business Incubation Centers
FPOs	- Farmer Producer Organisations
FtF	- Feed the Future
FTLs	- Food Testing Laboratories
GCDT	- Global Crop Diversity Trust
GEF	- Global Environment Facility
GITA	- Global Innovation & Technology Alliance
GIZ	- Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH
GWAS	- Genome-wide Association Study
HOPE	- Harnessing Opportunities for Productivity Enhancement
IA	- Implementing Agency
IABF	- Indo-Australian Biotechnology Fund
IAFS	- India-Africa Forum Summit
IBBA-CNR	- Institute of Agricultural Biology and Biotechnology, National Research Council
IBP	- Integrated Breeding Program
ICAR	- Indian Council of Agricultural Research
ICARDA	- International Center for Agricultural Research in the Dry Areas
ICBA	- International Center for Biosaline Agriculture
ICPT	- Improved Chickpea Production Technologies
ICRAF	- International Centre for Research in Agroforestry
ICRISAT	- International Crops Research Institute for the Semi-Arid Tropics

ICT	- Information and Communication Technology
IDRC	- International Development Research Centre
IER	- Institute d'Economie Rurale
IFAD	- International Fund for Agricultural Development
IFPRI	- International Food Policy Research Institute
IGSTC	- Indo-German Science & Technology Center
IICT	- Indian Institute of Chemical Technology
IISc	- Indian Institute of Science
IITA	- International Institute of Tropical Agriculture
ILRI	- International Livestock Research Institute
INSPIRE	- Innovation in Science Pursuit for Inspired Research
IPPT	- Improved Pigeonpea Production Technology
IRD	- International Relief & Development
ISABELA	- Imagery for Smallholders: Activating Business Entry points and Leveraging Agriculture
ITDA	- Integrated Tribal Development Agency
IWDP	- Integrated Watershed Development Programme
IWMI	- International Water Management Institute
JCERDC	- Joint Clean Energy Research and Development Center
JIRCAS	- Japan International Research Center for Agricultural Sciences
JRF	- Junior Research Fellow
KWDP-II	- Karnataka Watershed Development Project II
LoA	- Letter of Agreement
LFSP	- Livelihoods and Food Security Programme
MABC	- Marker-assisted backcrossing
MAFF	- Ministry of Agriculture, Forestry and Fisheries
MAGIC	- Multi-parent advanced generation inter-cross
MARS	- Marker-Assisted Recurrent Selection
MoFPI	- Ministry of Food Processing Industries
MSME	- Micro, Small and Medium Enterprises
MSSRF	- MSSRF MS Swaminathan Research Foundation
NABARD	- National Bank for Agriculture and Rural Development
NAIF	- National Agriculture Innovation Fund
NARS	- National Agricultural Research Systems
NCSU	- North Carolina State University
NFBSFARA	- National Funds for Basic Strategic and Frontier Application Research in Agriculture
NFSM	- National Food Security Mission
NGO	- Non-Governmental Organization
NICRA	- National Initiative on Climate Resilient Agriculture
NRM	- Natural Resource Management
O/L Ratio	- Oleic to Linoleic (Acid Ratio)
OCPF	- Office Chérifien des Phosphates Foundation
OFID	- The OPEC Fund for International Development
OPEC	- Organisation of Petroleum Exporting Countries
PEAT	- Progressive Environmental & Agricultural Technologies
PMIL	- Peanut and Mycotoxin Innovation Lab
PMU	- Program Management Unit

PPA	- Program Participant Agreement
PRUNSAR	- Putting Research in to Use for Nutrition, Sustainable Agriculture and Resilience
PTTC	- Platform for Translational Research on Transgenic Crops
QTL	- Quantitative Trait Locus
R&D	- Research and Development
RECL	- Rural Electrification Corporation Ltd
RGR	- Reviving Green Revolution
RISING	- Research in Sustainable Intensification for the Next Generation
RKVY	- Rashtriya Krishi Vikas Yojana
RNA	- Ribonucleic acid
RRFL	- Rainfed Rice Fallow Land
SA	- South Asia
SADC	- Southern African Development Community
SALBS	- Sustainable Advanced Lignocellulosic Biofuel Systems
SARI	- Savana Agricultural Research Institute
SARI	- Selian Agricultural Research Institute
SAT	- Semi-Arid Tropics
SEMEAR	- Improved Seeds for Better Agriculture
SERB	- Science and Engineering Research Board
SERP	- Society for Elimination of Rural Poverty
SFF	- Sehgal Family Foundation
SKRAU	- Swami Keshwanand Rajasthan Agricultural University
SLU	- Swedish University of Agricultural Sciences
SMU	- Sorghum for Multiple Uses
SNP	- Single Nucleotide Polymorphisms
SOMNI	- Sorghum and Millet Value Chains for Food, Nutritional and Income Security
SRF	- Strategy and Results Framework
SSA	- sub-Saharan Africa
STARS	- Spurring a Transformation for Agriculture through Remote Sensing
START	- SysTem for Analysis, Research and Training
SUCs	- State Universities and Colleges
TEDT	- Tata Education and Development Trust
TL III	- Tropical Legumes III
UK	- United Kingdom
UNEP	- United Nations Environment Programme
US	- United States
USA	- United States of America
USAID	- United States Agency for International Development
USDA	- United States Department of Agriculture
UTAS	- University of Tasmania
WAAPP	- West Africa Agricultural Productivity Programme
WCA	- West and Central Africa
WECARD	- West and Central Africa Council for Agricultural Research and Development
WLE	- Water, Land and Ecosystems
WVIZ	- World Vision International Zimbabwe

**International Crops Research Institute for the Semi-Arid Tropics**  
**Schedule of Accounts Receivable - Donors For the Year Ended December 31, 2017**

(All amounts in thousands of United States Dollars)

Donor	2017	2016
<b>Windows 1 &amp; 2 with out PPA:</b>		
CGIAR	-	12
IFPRI : CRP on Agriculture for Nutrition and Health	-	177
IFPRI : CRP on Policies, Institutions and Markets	-	20
CIMMYT	18	-
CIAT	24	-
<b>Bilateral and Window 3:</b>		
Australia	19	48
Belgium	-	15
Care Inc	36	36
Catholic Relief Services (CRS)	101	-
CGIAR	2,183	2,303
CIAT : CRP on West Africa Regional Program Leader (CCAFS)	-	387
CORAF	6	6
FAO	64	101
Global Crop Diversity Trust (GCDT)	407	27
Germany	47	3
Ghana	206	206
IER	12	-
IFAD	13	-
ICARDA	-	100
ICRAF	10	25
ILRI	116	457
IFPRI	-	36
IFPRI-CIAT	188	112
IITA	36	359
India	3,321	2,108
Italy	-	11
Mali	-	12
Netherlands	-	10
Nigeria	108	108
NRTT	46	36
Philippines	-	14
Private Seed Companies	117	-
Sweden	16	-
United Kingdom	-	31
USA	471	585
Zimbabwe	508	233
<b>Total Accounts Receivable - Donors</b>	<b>8,073</b>	<b>7,578</b>

**International Crops Research Institute for the Semi-Arid Tropics**  
**Schedule of Funds Received in Advance - Donors For the Year Ended December 31, 2017**

(All amounts in thousands of United States Dollars)

Donor	2017	2016
<b>Windows 1 &amp; 2 with out PPA:</b>		
CGIAR	107	3
IWMI : CRP on Water, Land and Ecosystems	-	7
<b>Bilateral and Window 3:</b>		
Austria	198	232
Australia	66	54
Bangladesh	56	-
Belgium	45	-
Canada	40	24
Catholic Relief Services (CRS)	-	46
CGIAR	10,798	23,663
CIAT	3	63
European Union	706	327
FAO	55	46
Germany	231	334
Ghana	13	13
Global Crop Diversity Trust (GCDDT)	428	405
ICARDA	54	6
IFAD	199	64
IFPRI	9	-
India	5,533	3,110
Iran	13	13
Ireland	1,252	499
IITA	2,117	444
ILRI	26	9
IWMI	21	-
Italy	4	4
Kenya	2	2
Korea	34	-
McKnight Foundation	369	571
Morocco	-	191
Niamey	5	5
Nigeria	-	55
Netherlands	15	47
Norway	66	-
Plan International, Malawi	8	8
Private Seed Companies	19	-
Tanzania	-	8
UK	45	687
USA	891	579
World Agro Forestry	62	58
World Bank	10	10
Zimbabwe	23	3
<b>Total Restricted - Bilateral Donors</b>	<b>23,523</b>	<b>31,590</b>

**International Crops Research Institute for the Semi-Arid Tropics**  
**Grant Revenues - Seed Companies for the year ended December 31, 2017**

(All amounts in thousands of United States Dollars)

<b>Project/Company</b>	<b>2017</b>
<b>A. Diversification of Sorghum Hybrid Parents for Increased Stable Production:</b>	
Funds available as at December 31, 2016	19
Add: Contributions during the year	
Advanta India Limited	15
Bioseed Research India	8
Earthnote Co. Limited	19
Gemini Seeds Private Limited	8
Hytech Seed India Private Limited	15
MISR Hytech Seed Int. S.A.E	20
UPL Agro SA de CV	12
<b>Total funds</b>	<b>116</b>
Less: Expenditure during the year	(144)
<b>Balance receivable as at December 31, 2017</b>	<b>(28)</b>
<b>B. Diversification of Pearl Millet Hybrid Parents for Increased Stable Production:</b>	
Funds receivable as at December 31, 2016	(17)
Add: Contributions during the year	
Adriana Seed Company	71
Advanta India Limited	16
Avani Seeds Limited	8
Ajeet Seeds Limited	16
Bayer BioScience Private Limited	16
Bisco BioSciences Private Limited	16
Bioseed Research India	16
Ganga Kaveri Seeds Private Limited	16
Green Vision Agritech	8
Hytech Seed India Private Limited	16
Hi-Yield Agri Genetics Private Limited	16
J K Agri Genetics Limited	16
Kaveri Seed Company Private Limited	15
Metahelix Life Sciences Private Limited	15
Mangalam Seeds	15
Nath Biogenes (I) Limited	30
Nu Genes Private Limited	15
Nuziveedu Seeds Limited	15
Nandi Seeds Private Limited	15
Pioneer Hi-Bred Private Limited	15
Rasi Seeds (P) Limited	15
Siri Seeds India Limited	8



<b>Project/Company</b>	<b>2017</b>
Shakti Vardhak Hybrid Seeds Private Limited	8
Sungro Seeds Private Limited	15
Super Seeds (P) Limited	15
Others	17
<b>Total funds</b>	<b>427</b>
Less: Expenditure during the year	(515)
<b>Balance receivable as at December 31, 2017</b>	<b>(88)</b>
<b>C. Diversification of Pigeonpea Hybrid Parents for Increased Stable Production:</b>	
Funds available as at December 31, 2016	5
Add: Contributions during the year	
Adriana Agricola Limited	19
Basant Agro Tech (I) Limited	7
DCM Shriram Consolidated Limited	14
Harit Kranti Seeds Company	7
Hytech Seed India Private Limited	7
<b>Total funds</b>	<b>59</b>
Less: Expenditure during the year	(54)
<b>Balance available as at December 31, 2017</b>	<b>5</b>
<b>D. Groundnut and Chickpea Varietal Development Research Consortium:</b>	
Funds available as at December 31, 2016	4
Add: Contributions during the year	
Daftari Agro Biotech Private Limited	18
<b>Total funds</b>	<b>22</b>
Less: Expenditure during the year	(9)
<b>Balance available as at December 31, 2017</b>	<b>13</b>

**International Crops Research Institute for the Semi-Arid Tropics**  
**Region Wise Expenditure 2017**

(All amounts in thousands of United States Dollars)

Category	Expenditure	Expenditure by Geographical Regions					
		sub-Saharan Africa	Europe	Latin America	Asia	CWANA	Total
Total Expenditure (Gross)	74,519	46,864	-	-	27,655	-	74,519
Less : CGIAR Collaboration	(9,983)	(9,386)	-	-	(597)	-	(9,983)
<b>Total Expenditure</b>	<b>64,536</b>	<b>37,478</b>	<b>-</b>	<b>-</b>	<b>27,058</b>	<b>-</b>	<b>64,536</b>

Category	Expenditure	Benefits by Geographical Regions					
		sub-Saharan Africa	Europe	Latin America	Asia	CWANA	Total
Total Expenditure (Gross)	74,519	46,864	-	-	27,655	-	74,519
Less : CGIAR Collaboration	(9,983)	(9,386)	-	-	(597)	-	(9,983)
<b>Total Expenditure</b>	<b>64,536</b>	<b>37,478</b>	<b>-</b>	<b>-</b>	<b>27,058</b>	<b>-</b>	<b>64,536</b>

**International Crops Research Institute for the Semi-Arid Tropics  
Center Staff Details 2017**

<b>Category</b>	<b>Male</b>	<b>Female</b>	<b>Total</b>
Internationally recruited staff	68	11	79
Nationally recruited staff	799	210	1009
<b>Total Staff</b>	<b>867</b>	<b>221</b>	<b>1088</b>



ICRISAT is a member of the  
CGIAR System Organization

## We believe all **people** have a **right** to **nutritious food** and a **better livelihood**.

ICRISAT works in agricultural research for development across the drylands of Africa and Asia, making farming profitable for smallholder farmers while reducing malnutrition and environmental degradation.

We work across the entire value chain from developing new varieties to agribusiness and linking farmers to markets.

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ICRISAT appreciates the support of CGIAR investors to help overcome poverty, malnutrition and environmental degradation in the harshest dryland regions of the world. See <http://www.icrisat.org/icrisat-donors.htm> for full list of donors.



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23-2017