ICRISAT
Financial Statements

for the year ended
December 31, 2018

ICRISAT
INTERNATIONAL CROPS RESEARCH
INSTITUTE FOR THE SEMI-ARID TROPICS

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ICRISAT

Financial Statements

For the year ended December 31, 2018

INTERNATIONAL CROPS RESEARCH
INSTITUTE FOR THE SEMI-ARID TROPICS

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Statement of the Board Chair

Significant new initiatives of 2018 were approvals of major projects such as (i) Technologies for African Agricultural Transformation (TAAT) funded by the African Development Bank, (ii) Accelerated Varietal Improvement and Seed Systems for Africa (AVISA) project funded by the Bill & Melinda Gates Foundation, (iii) Accelerating value chain benefits towards improving farmers' livelihood funded by Walmart Foundation and (iv) DST-ICRISAT Center of Excellence on Climate Change Research for Plant Protection (CoE-CCRPP), Pest and disease management for climate change adaptation. The top eight projects cumulatively represent an investment of USD 41.8 million over the next three to five years in the semi-arid dryland agroecologies of Sub-Saharan Africa and South Asia.

The relevance and impact of ICRISAT research was demonstrated through a third-party evaluation of the on-farm impact of pearl millet hybrids in India. These hybrids were developed by member partners under the ICRISAT-led Pearl Millet Hybrid Parents Research Consortium (PMHPRC) during 2000-2010 (directly or indirectly based on ICRISAT breeding lines). The study, covering 563 pearl millet growers, revealed that PMHPRC hybrids covered about 60% of the pearl millet hybrid area in India during 2013-14. These hybrids provided at least 20% higher grain and fodder yield than the replaced varieties/hybrids. The total benefits in the three States added up to USD 133.7 million per year. The overall benefits at the country-level could surpass USD 150 million per year, if contributions of PMHPRC hybrids India-wide are accounted. Considering the average landholding of less than 2 ha per farm family, the number of households planting improved hybrids is 1.5 million farm families.

Our work on Healthy Food Systems encompasses soils, water, crop nutrition, value chains, production, consumption and human health. Globally, several million hectares of land are going out of cultivation each year while shrinking water resources for agriculture, changes in rainfall patterns, and fragmented small and marginal farms pose formidable challenges for effective water management. To create healthier value chains, which are also profitable for farmers, enhanced nutrition traits in crops alone are not enough. Market traits and profitability are equally important. To achieve these, we are constantly innovating new ways to engage with communities and other stakeholders in the value chain and overcome existing norms in food practices. This involves public-private partnerships, from the field to the policy level, engaging women and youth in value chains and leadership, and motivating communities from within and engaging influencers to push for a positive change.

Driving the demand for healthier foods through greater momentum for healthier crops and dietary diversity is key to a healthier food system. As part of this process, a consumer buzz is being created around the nutrition and ecological aspects of crops in the semi-arid tropics. To encourage communities to make healthier consumption choices, ICRISAT is creating awareness around concerns such as aflatoxin for ensuring healthier consumption, working with influencers and policy makers to create greater momentum for millets, sorghum and legumes and promoting consumption of value-added products with improved health benefits.

Nevertheless, it should be emphasized that the historical financial irregularities that occurred from 2004 to 2014 and revealed in 2018 resulted in several challenges for the Centre during the year. Hence, ICRISAT has developed a management action plan implemented to strengthen its governance and the efficiency of its operations.

As Chair of the ICRISAT Governing Board, I am pleased to report that despite the challenges faced by the Institute this year our total unrestricted net assets at the end of 2018 was USD 33.5 million, and that we were in compliance with the CGIAR recommended financial performance indicators.

Dr Paco Sereme
Chair, ICRISAT Governing Board

Management Representation

Management Statement of Responsibility for Financial Reporting for the year ended December 31, 2018.

ICRISAT management is required to prepare annual financial statements and is responsible for the accuracy and reliability of the financial information.

The accompanying annual financial statements of ICRISAT, for the year ended December 31, 2018 have been prepared in accordance and fully compliant with International Financial Reporting Standards (IFRS).

ICRISAT maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded and that ICRISAT's financial transactions are properly recorded in line with Management's delegated authority.

ICRISAT's financial reporting system provides Management with regular, timely and accurate views of its operations and enables Management to identify and discern risks while at the same time providing a reliable basis for the annual financial statements and management reports.

ICRISAT relies on the Internal Audit Unit to provide regular and ongoing internal audits and recommendations regarding the adequacy and effectiveness of the Center's policies and procedures.

The Governing Board exercises its responsibility for these annual financial statements through its Audit and Risk Committee. This Committee meets regularly with Management and representatives of external and internal auditors to review matters relating to financial reporting, risk management, internal control, and auditing.

Management is of the opinion that the annual financial statements, as presented in this document, give a true and fair view of ICRISAT's financial affairs and results for the year ended December 31, 2018.

Peter S Carberry
Director General

David Johnson
Director Corporate Services

Board Statement on Risk Management

The Governing Board of ICRISAT has responsibility for ensuring that management has in place appropriate risk management and internal control systems and practices. The Board's responsibility includes the determination of the nature and extent of the key risks that the Board is willing to take to achieve the strategic objectives of the organization, and being satisfied that management has understood the risks, in implementing (the first line of defence) and monitoring (the second line of defence) appropriate policies, and in providing the Board with timely information so that the Board may discharge its responsibilities.

In 2018, ICRISAT's risk management practices continued maturing towards integrating a risk based approach into strategic decision making as well as in its operations. ICRISAT aims to make this a routine part of internal control and good corporate governance practice, 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. The CGIAR System Council approved a risk management framework for the System outlining roles and responsibilities for Center Boards and Centers and ICRISAT is progressing in aligning the Institute's Risk Management Policy and guidelines with the CGIAR System Risk Management framework.

ICRISAT's management identifies, evaluates and prioritizes risks and opportunities across the organization; develops risk mitigation strategies that balance benefits with costs; monitors the implementation of these strategies; and reports, in conjunction with finance & administration staff and internal audit, semi-annually to the Audit & Risk Committee of the Board, on results. With this information, the Audit & Risk Committee satisfies itself that the attention paid by management to ICRISAT's own activities are satisfactory.

With regard to ICRISAT's 2018 Annual Financial Statements and the effectiveness of internal control over financial reporting, the Governing Board reviewed management's assertions in its 2018 Management Letter of Representation (included as part of the Annual Financial Statements) that internal control over financial reporting is adequate. Taken together, the Governing Board concluded that ICRISAT's system of risk management and the risk management framework and policy is effective

Dr Paco Sereme
Chair, ICRISAT Governing Board

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INDEPENDENT AUDITOR'S REPORT

To the Governing Board of

International Crops Research Institute for the Semi-Arid Tropics

Opinion

We have audited the financial statements of International Crops Research Institute for the Semi-Arid Tropics (the Institute), which comprise the statement of financial position as at December 31, 2018, and the statement of activities and comprehensive income, statement of changes in net assets and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Institute as at December 31, 2018, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Institute in accordance with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information Other than the Financial Statements and Auditor's Report Thereon

Management is responsible for the other information. The other information comprises the information including Statement of Board Chair, Management representation, Board Statement of risk management, schedules and appendices included in the Annual Report, but does not include 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 audit or otherwise appears to be materially misstated. If, based on the work we have performed on the other information that we obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Institute'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 Institute or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Institute's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Institute'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 auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the 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.

DELOITTE HASKINS & SELLS LLP

Place: Hyderabad
Date: July 30, 2019

International Crops Research Institute for the Semi-Arid Tropics
Statement of Financial Position as at December 31, 2018

(All amounts in thousands of United States Dollars)

	Notes	31-Dec-18	31-Dec-17
Assets			
Current Assets			
Cash and cash equivalents	3	19,828	22,221
Investments	4A	23,976	-
Receivables			
-Donors	5	4,807	8,611
-Employees	6	221	521
-CGIAR Centers	7	1,965	1,557
-Others	8	8,763	6,719
Prepaid expenses	9	304	346
Inventories	10	915	610
Total Current Assets		**60,779**	**40,585**
Other Assets Held for Disposal	11	178	149
Non Current Assets			
Property, plant and equipment	12	7,280	7,418
Investments	4B	9,845	31,812
Other Non-current assets	13	3,648	3,063
Total Non Current Assets		**20,773**	**42,293**
Total Assets		**81,730**	**83,027**
Liabilities			
Current Liabilities			
Payables			
-Deferred income from Donors	14	28,916	23,523
-Employees		762	942
-CGIAR Centers	15	1,785	1,229
-Others	16	7,303	7,363
Accruals & Provision	17	1,531	2,913
Total Current Liabilities		**40,297**	**35,970**
Non Current Liabilities			
Employee Provisions	18	546	2,714
Total Non Current Liabilities		**546**	**2,714**
Total Liabilities		**40,843**	**38,684**
Net Assets			
Unrestricted Net Assets			
-Undesignated	19	12,426	18,664
-Designated		21,113	21,113
Total Unrestricted Net Assets		**33,539**	**39,777**
Temporary Net Assets - Other Comprehensive Income		1,220	508
Restricted Net Assets		6,128	4,058
Total Net Assets		**40,887**	**44,343**
Total Liabilities and Net Assets		**81,730**	**83,027**

See accompanying notes to the financial statements

David Johnson
Director Corporate Services

Peter S Carberry
Director General

International Crops Research Institute for the Semi-Arid Tropics
Statement of Activity and Other Comprehensive Income For the Year Ended December 31, 2018

(All amounts in thousands of United States Dollars)

	Notes	2018							2017						
		Unrestricted		Restricted		Total		Grand Total	Unrestricted		Restricted		Total		Grand Total
		Portfolio	Non Portfolio	Portfolio	Non Portfolio	Portfolio	Non Portfolio		Portfolio	Non Portfolio	Portfolio	Non Portfolio	Portfolio	Non Portfolio	
Revenue and Gains															
Grant Revenue															
Window 1 & 2		-	-	11,124	-	11,124	-	11,124	-	-	4,129	169	4,129	169	4,298
Window 3		-	64	22,763	988	22,763	1,052	23,815	-	143	3,045	31,955	3,045	32,098	35,143
Bilateral		-	31	17,568	5,707	17,568	5,738	23,306	-	32	5,025	17,284	5,025	17,316	22,341
Total Grant Revenue		**-**	**95**	**51,455**	**6,695**	**51,455**	**6,790**	**58,245**	**-**	**175**	**12,199**	**49,408**	**12,199**	**49,583**	**61,782**
Other Revenue and Gains	20.a	-	6,683	-	-	-	6,683	6,683	-	507	-	-	-	507	507
Total Revenue and Gains		-	6,778	51,455	6,695	51,455	13,473	64,928	-	682	12,199	49,408	12,199	50,090	62,289
Expenses and Losses		-													
		-													
		-													
Research Expenses		2,832	-	31,731	4,542	34,563	4,542	39,106	-	3,201	8,483	27,248	8,483	30,449	38,932
CGIAR Collaborator Expenses		-	-	6,646	478	6,646	478	7,124	-	-	679	9,304	679	9,304	9,983
Non - CGIAR Collaborator Expenses		-	-	7,789	889	7,789	889	8,678	-	21	1,548	7,848	1,548	7,869	9,417
General and Administration Expenses		-	8,593	5,289	786	5,289	9,378	14,667	-	3,193	1,489	5,008	1,489	8,201	9,690
Other Expenses and Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses and Losses		**2,832**	**8,593**	**51,455**	**6,695**	**54,287**	**15,288**	**69,575**	**-**	**6,415**	**12,199**	**49,408**	**12,199**	**55,823**	**68,022**
Operating Surplus / (Deficit)		**(2,832)**	**(1,815)**	**-**	**-**	**(2,832)**	**(1,815)**	**(4,647)**	**-**	**(5,733)**	**-**	**-**	**-**	**(5,733)**	**(5,733)**
Finance Income	20.b	-	2,368	-	-	-	2,368	2,368	-	4,012	-	-	-	4,012	4,012
Finance Expenses	20.c	-	(1,959)	-	-	-	(1,959)	(1,959)	-	-	-	-	-	-	-
Surplus / (Deficit) for the year		**(2,832)**	**(1,406)**	**-**	**-**	**(2,832)**	**(1,406)**	**(4,238)**	**-**	**(1,721)**	**-**	**-**	**-**	**(1,721)**	**(1,721)**
Other Comprehensive Income															
Items that will not be reclassified subsequently to Statement of Activity															
Actuarial gain/loss defined benefit plan		-	583	-	-	-	583	583	-	362	-	-	-	362	362
Items that will be reclassified subsequently to Statement of Activity															
MTM gain on bonds		-	175	-	-	-	175	175	-	(185)	-	-	-	(185)	(185)
Amount reclassified to statement of activity on disposal		-	(20)	-	-	-	(20)	(20)	-	(1,034)	-	-	-	(1,034)	(1,034)
Effect of foreign exchange		-	(26)	-	-	-	(26)	(26)	-	74	-	-	-	74	74
Sub total Other Comprehensive Income		**-**	**712**	**-**	**-**	**-**	**712**	**712**	**-**	**(783)**	**-**	**-**	**-**	**(783)**	**(783)**
Total Comprehensive Surplus / (Deficit) for the year		**(2,832)**	**(694)**	**-**	**-**	**(2,832)**	**(694)**	**(3,526)**	**-**	**(2,504)**	**-**	**-**	**-**	**(2,504)**	**(2,504)**

See accompanying notes to the financial statements

David Johnson
Director Corporate Services

Peter S Carberry
Director General

International Crops Research Institute for the Semi-Arid Tropics
Statement of Expenditure by Natural Classification For the Year Ended December 31, 2018

(All amounts in thousands of United States Dollars)

	2018							2017						
	Unrestricted		Restricted		Total		Grand Total	Unrestricted		Restricted		Total		Grand Total
	Portfolio	Non Portfolio	Portfolio	Non Portfolio	Portfolio	Non Portfolio		Portfolio	Non Portfolio	Portfolio	Non Portfolio	Portfolio	Non Portfolio	
Expenses and Losses														
Personnel Costs	1,616	9,017	13,620	1,670	15,236	10,687	25,923	-	7,781	4,528	12,390	4,528	20,171	24,699
CGIAR Collaboration Costs	-	-	6,646	478	6,646	478	7,124	-	-	679	9,304	679	9,304	9,983
Other Collaboration Costs	-	-	7,789	889	7,789	889	8,678	-	21	1,548	7,848	1,548	7,869	9,417
Supplies and Services	1,216	4,753	14,626	2,138	15,842	6,891	22,733	-	3,390	2,759	10,960	2,759	14,350	17,109
Travel	-	810	3,020	312	3,020	1,122	4,142	-	729	713	2,446	713	3,175	3,888
Depreciation	-	88	465	422	465	510	975	-	991	418	1,011	418	2,002	2,420
Cost Sharing Percentage	-	-	-	-	-	-	-	-	-	65	441	65	441	506
Total Direct Cost	**2,832**	**14,668**	**46,166**	**5,909**	**48,998**	**20,577**	**69,575**	**-**	**12,912**	**10,710**	**44,400**	**10,710**	**57,312**	**68,022**
Indirect Cost Recovery	-	(6,075)	5,289	786	5,289	(5,289)	-	-	(6,497)	1,489	5,008	1,489	(1,489)	-
Total all costs	**2,832**	**8,593**	**51,455**	**6,695**	**54,287**	**15,288**	**69,575**	**-**	**6,415**	**12,199**	**49,408**	**12,199**	**55,823**	**68,022**

See accompanying notes to the financial statements

David Johnson
Director Corporate Services

Peter S Carberry
Director General

International Crops Research Institute for the Semi-Arid Tropics
Statement of Changes in Net Assets For the Year Ended December 31, 2018

(All amounts in thousands of United States Dollars)

	Notes	Unrestricted						Other Comprehensive Income		Restricted	Total
			Designated								
		Undesignated	Property, plant and Equipment	Capital Fund*	Crisis Management Fund	Total Designated	Total Unrestricted	Fair value Reserve	Actuarial gain/ (loss)		
Balance as at January 1, 2017	**19**	**20,385**	**7,654**	**12,459**	**1,000**	**21,113**	**41,498**	**1,462**	**(171)**	**4,061**	**46,850**
Operating deficit for the year		(1,721)	-	-	-	-	(1,721)	-	-	-	(1,721)
Remeasurement gains/(losses) on defined benefit plans		-	-	-	-	-	-	-	362	-	362
MTM gain on bonds		-	-	-	-	-	-	(185)	-	-	(185)
Effect of foreign exchange		-	-	-	-	-	-	74	-	-	74
Amount reclassified to statement of activity on disposal		-	-	-	-	-	-	(1,034)	-	-	(1,034)
Depreciation for the year		-	(991)	991	-	-	-	-	-	-	-
Additions during the year		-	804	(804)	-	-	-	-	-	-	-
Disposals during the year		-	(49)	49	-	-	-	-	-	-	-
Interest on Restricted reserves, net of expenses		-	-	-	-	-	-	-	-	(3)	(3)
Balance as at December 31, 2017		**18,664**	**7,418**	**12,695**	**1,000**	**21,113**	**39,777**	**317**	**191**	**4,058**	**44,343**
Balance as at January 1, 2018		18,664	7,418	12,695	1,000	21,113	39,777	317	191	4,058	44,343
Increase in Undesignated funds in current year		-					-			-	-
Operating deficit for the year		(4,238)	-	-	-	-	(4,238)	-	-	-	(4,238)
Remeasurement gains/(losses) on defined benefit plans		-	-	-	-	-	-	-	583	-	583
MTM gain on bonds		-	-	-	-	-	-	175	-	-	175
Effect of foreign exchange		-	-	-	-	-	-	(26)	-	-	(26)
Amount reclassified to statement of activity on disposal		-	-	-	-	-	-	(20)	-	-	(20)
Depreciation for the year		-	(862)	862	-	-	-	-	-	-	-
Additions during the year		-	723	(723)	-	-	-	-	-	-	-
Transfer from Unrestricted to Restricted		(2,000)	-	-	-	-	(2,000)	-	-	2,000	-
Interest on Restricted reserves, net of expenses		-	-	-	-	-	-	-	-	70	70
Balance as at December 31, 2018		**12,426**	**7,279**	**12,834**	**1,000**	**21,113**	**33,539**	**446**	**774**	**6,128**	**40,887**

See accompanying notes to the financial statements

David Johnson
Director Corporate Services

Peter S Carberry
Director General

International Crops Research Institute for the Semi-Arid Tropics
Statement of Cash Flows For the Year Ended December 31, 2018

(All amounts in thousands of United States Dollars)

	2018	2017
Cash Flows from Operating Activities		
(Deficit)/Surplus for the year	(4,238)	(1,721)
Adjustments to reconcile changes in net assets to net cash provided by operating activities		
Depreciation	2,101	2,420
Net Exchange Rate Difference	2,048	(2,372)
Provision for doubtful receivables of donors and others	622	427
Provision for slow moving inventory	(383)	3
Interest income	(2,123)	(3,616)
Loss on sale of Assets held for disposal	(20)	9
(Gain) on disposal of property, plant and equipment	-	(18)
Decrease/(increase) in assets		
Receivables		
Donors	3,485	324
Employees	300	43
Other CGIAR Centers	(408)	362
Others	(2,723)	(2,204)
Inventories	78	89
Prepaid expenses	42	(51)
Other Assets	(585)	68
Increase/(decrease) in liabilities		
Deferred income from Donors		
Employees	5,393	(8,106)
Other CGIAR Centers	(2,347)	(1,165)
Others	556	(606)
Net restricted assets	(60)	(729)
Accruals and Provisions	-	(3)
Net cash from / (used in) operating activities	(2,382)	756
Net cash from operating activities	**(644)**	**(16,090)**
Cash Flows from Investing Activities		
Purchase of investment	(30,869)	(5,751)
Proceeds from maturity and sale of Investments	28,860	20,374
Interest Received	2,368	2,992
Acquisition of property, plant and equipment	(1,992)	(2,232)
Proceeds from disposal of property, plant and equipment and Assets Held for disposal	-	46
Net cash from / (used) in investing activities	**(1,633)**	**15,429**
Net increase / (decrease) in cash and cash equivalents	(2,277)	(661)
Cash and cash equivalents, beginning of year	22,221	22,882
Net Exchange rate differences	(116)	-
Cash and cash equivalents the end of the period	**19,828**	**22,221**

See accompanying notes to the financial statements

David Johnson
Director Corporate Services

Peter S Carberry
Director General

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.

ICRISAT is the Lead Center for the CRPs on Grain Legumes and Dryland Cereals (Phase II), effective 1 January 2018 till 31 December 2022.

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 Institute have been prepared in accordance with International Financial Reporting Standards (IFRS) as issued by the International Accounting Standards Board (IASB).

The financial statements were authorised for issue in accordance with the resolution of Governing Board on July 30, 2019.

(d) Basis of preparation of financial statements

The financial statements of the Institute have been prepared in accordance with International Financial Reporting Standards (IFRS).

The financial statements have been prepared and presented under the historical cost except for certain financial instruments that are measured at fair values at the end of each reporting period, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

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, regardless of whether that price is directly observable or estimated using another valuation technique.

(e) 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.

(f) Standards and interpretations not yet applied

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

Standard	Description	Effective for reporting years starting on
IFRS 9	*Prepayment Features with Negative Compensation*	January 1, 2019
IFRS 16	Leases	January 1, 2019
IFRIC 23	Uncertainty over Income tax treatments	January 1, 2019
Amendments to IAS 28	Long term interests in associates and joint ventures	January 1, 2019
IFRS 17	Insurance Contracts	January 1, 2019
Annual Improvements to IFRS standards 2015-17 cycle	*Amendments to* IFRS 3 *Business Combinations,* IFRS 11 *Joint Arrangements,* IAS 12 *Income Taxes and* IAS 23 *Borrowing Costs*	January 1, 2019
Amendments to IAS 19 *Employee* Benefits	*Plan Amendment, Curtailment or Settlement*	January 1, 2019

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 twelve months after the reporting period or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non-current.

A liability is 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 twelve months after the reporting period or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

All other liabilities are classified as non-current.

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Institute has identified twelve months as its operating cycle.

(b) Foreign exchange transactions

Transactions and balances

The Foregin Currency Transactions are recorded in the intitute books at a rate prevailing on the transaction date. The monetary assets and liabilities are revalued at a rate prevailing on the last date of the period. The non-Monetary items are reflected in the financial at the same rate , they are initially reconised. 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 Activity of the Institute.

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 Activity for the year.

(c) Fair value measurement:

The Institute measures financial instruments, such as, derivatives at fair value at each reporting 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 on 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 valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1: Quoted (unadjusted) market prices in active markets for identical assets or liabilities
- Level 2: Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
- Level 3: Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

For assets and liabilities that are recognised in the financial statements on a recurring basis, the Institute determines whether transfers have occurred between levels in the hierarchy by re-assessing categorization (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

In estimating the fair value of an asset or a liability, the Institute uses market-observable data to the extent it is available. Any change in the fair value of each asset and liability is also compared with relevant external sources to determine whether the change is reasonable.

For the purpose of fair value disclosures, the Institute has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

(d) Cash and cash equivalent

Cash and cash equivalents comprises cash on hand, cash at banks and 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.

(e) Revenue recognition

Restricted grants are recognised when the conditions attached to the grant are fulfilled and/or as per the terms of the underlying contract / agreement satisfying a performance obligation by transferring

a promised good or service. Restricted grant contract terms can be based on a reimbursements method (the Institute is paid after the expenses are incurred and other conditions met) or the advanced method (donors pay a lump sum amount at the beginning of the project implementation). Cash received in advance in the context of the grant is recorded as a liability (deferred income from donors) until criteria for revenue recognition are met. When expenditure is incurred, grant revenue is recognized to the extent that there is reasonable assurance that a donor will reimburse the Institute for the expenditure incurred. The resulting receivable is classified as “Receivables from donors”.

IFRS 15 “Revenue from Contracts with Customers” offers additional clarification in the systematic basis of measurement of revenue over the periods in which there is partial fulfilment of the obligation or condition attached to the grant/contract using output method and input method. The Institute uses input method to recognize its restricted grant revenue.

Restricted grants (Portfolio and Non Portfolio) which may be pledged for more than a year, are recognised as revenue only to the extent, 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 Institute. 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’s approved by The CGIAR and Non-Portfolio represents the programs other than the approved CRP.

IFRS 15 establishes a single comprehensive model for entities to use in accounting for revenue. IFRS 15 has superseded the current revenue recognition guidance in IAS 18 Revenue and related Interpretations.

Under IFRS 15, the Institute recognizes revenue when contractual performance obligations are satisfied e.g. restricted grant revenues are recognized only to the extent of expenses incurred for the grant.

When applying IFRS 15, the Institute recognized revenue by applying the prescribed steps:

Step 1: Identify the contract with a customer

Step 2: Identify the performance obligations in the contract

Step 3: Determine the transaction price

Step 4: Allocate the transaction price to the performance obligations in the contract

Step 5: Recognize revenue when the entity satisfies a performance obligation

The Institute has adopted IFRS 15 effective from January 1, 2018 and the management is of the opinion that the application of IFRS 15 did not have any material impact on the amounts reported for the Institute.

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.

(f) 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 recognized at a nominal value and considered as a contribution to property, plant and equipment.

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 related to an item of property, plant and equipment is added to its book value only if it increases the future benefits from the existing asset beyond its previously assessed standard of performance or extends its estimated useful life. All other repairs and maintenance costs are recognised in Statement of Activity as incurred.

An item of property, plant and equipment and any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the Statement of Activity when the asset is derecognised.

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:

Asset category	Estimated useful life (Years)
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.

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 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.

(g) Non-current assets held for sale

Non-current assets (and disposal groups) classified as held for sale are measured at the lower of carrying amount and fair value less costs to sell.

(h) Inventories

Inventories are valued at the lower of cost and net realisable value. 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 weighted average basis. 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.

Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale.

(i) Financial Instruments :

Applicable prior to January 1, 2018
Financial assets and financial liabilities are recognized in the Statement of financial position when, and only when, the Institute becomes a party to the contractual provisions of the instruments.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of the financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit and loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs that are directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit and loss are recognized immediately in Statement of Activities.

Financial assets

Financial assets of the Institute consist of ‘Cash and cash equivalents’ and ‘Accounts receivable’. Accounts receivable are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are measured at amortized cost using the effective interest method, less any impairment.

Impairment and derecognition

Financial assets are assessed for indicators of impairment at the end of each reporting period. Financial assets are considered to be impaired when there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows of the financial assets have been affected.

Accounts receivable are carried at anticipated realizable value. An allowance is made for doubtful receivables based on a review of all outstanding amounts. Subsequent recoveries of amounts previously written off are credited against the allowance account. Bad debts are written off when they are identified as irrecoverable. The write off of receivables is carried out only after all efforts to collect have been exhausted.

The Institute derecognizes a financial asset only when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity.

On derecognition of a financial asset in its entirety, the difference between the asset's carrying amount and the sum of the consideration received and receivable and the cumulative gain or loss that had been recognized in Other Comprehensive Income and accumulated in equity is recognized in the Statement of Activity.

(j) Financial liabilities

Financial liabilities, are initially measured at fair value, net of transaction costs. Financial liabilities are subsequently measured at amortized cost using the effective interest method, with interest expense recognized on an effective yield basis.

The effective interest method is a method of calculating the amortized cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments through the expected life of the financial liability, or (where appropriate) a shorter period, to the net carrying amount on initial recognition.

The Institute derecognizes financial liabilities when, and only when, the Institute's obligations are discharged, cancelled or they expire. The difference between the carrying amount of the financial liability derecognized and the consideration paid or payable is recognized in the Statement of Activity.

Applicable with effect from January 1, 2018

Recognition of Financial Instruments:
Financial assets and financial liabilities are recognised when the Institute becomes a party to the contractual provisions of the financial instruments.

Loans & advances and all other regular way purchases or sales of financial assets are recognised and derecognised on the trade date. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the marketplace.

(k) Initial Measurement of Financial Instruments:

Financial assets and financial liabilities are initially measured at fair value.

Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at FVTPL) are added

to or deducted from their respective fair value on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at FVTPL are recognised immediately in Statement of Activity.

All recognised financial assets are measured subsequently in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Subsequent measurement:

(I) Financial Assets:

(i) Financial Assets carried at Amortised cost:

A financial asset is measured at amortised cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

(ii) Financial Assets at Fair Value through Other Comprehensive Income (FVTOCI):

A financial asset is measured at FVTOCI if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

(iii) Financial Assets at Fair Value through Profit or Loss (FVTPL):

A financial asset which is not classified in any of the above categories are measured at FVTPL.

A financial asset that meets the amortised cost criteria or debt instruments that meet the FVTOCI criteria may be designated as at FVTPL upon initial recognition if such designation eliminates or significantly reduces a measurement or recognition inconsistency that would arise from measuring assets or liabilities or recognising the gains and losses on them on different bases.

The Institute has not designated any debt instrument as at FVTPL.

Financial assets at FVTPL are measured at fair value at the end of each reporting period, with any gains or losses arising on remeasurement recognised in Statement of Activity. The net gain or loss recognised in Statement of Activity incorporates any dividend or interest earned on the financial asset and is included in the 'Other Revenue and gains' line item.

(iv) Effective Interest Method:

The effective interest method is a method of calculating the amortized cost of a debt instrument and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts (including all fees that form an integral part of the effective interest rate, transaction costs and premiums or discounts) through the expected life of the instrument, or, where appropriate, a shorter period, to the net carrying amount on initial recognition.

(v) Impairment of Financial Assets:

Financial assets, other than those at FVTPL, are assessed for indicators of impairment at the end of each reporting period. Prior to January 1, 2018, financial assets are considered to be impaired when

there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows of the financial assets have been affected.

For all other financial assets, objective evidence of impairment could include:

- Significant financial difficulty of the issuer or counterparty; or
- Breach of contract, such as a default or delinquency in interest or principal payments; or
- It becoming probable that the borrower will enter bankruptcy or financial re-organization; or
- The disappearance of an active market for that financial asset because of financial difficulties.

After January 1, 2018, impairment of financial assets is based on IFRS 9 expected credit loss (ECL) model as opposed to an incurred loss model under IAS 39. The ECL model requires the Institute to account for expected credit losses and changes in those expected credit losses at each reporting date to reflect changes in credit risk since initial recognition of the financial assets.

For financial assets carried at amortized cost, the amount of the impairment loss recognized is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the financial asset's original effective interest rate.

The carrying amount of the financial asset is reduced by the impairment loss directly for all financial assets with the exception of accounts receivables, where the carrying amount is reduced through the use of an allowance account. When an accounts receivable is considered uncollectible, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are debited against the allowance account. Changes in the carrying amount of the allowance account are recognized in the Statement of Activity. Lifetime ECL represents the ECL that will result from all possible default events over the expected life of a financial asset. In contrast, 12-month ECL represents the portion of lifetime ECL that is expected to result from default events on a financial asset that are possible within 12 months after the end of the reporting period.

Write-off policy

The Institute writes off a financial asset when there is information indicating that the donors is in severe financial difficulty and there is no realistic prospect of recovery. Any recoveries made are recognized in the Statement of Activity.

Measurement and recognition of ECL

The measurement of ECL is a function of the probability of default, loss given default (i.e. the magnitude of the loss if there is a default) and the exposure at default. The assessment of the probability of default and loss given default is based on historical data adjusted by forward-looking information as described above. As for the exposure at default, for financial assets, this is represented by the assets' gross carrying amount at the end of the reporting period. For financial assets, the expected credit loss is estimated as the difference between all contractual cash flows that are due to the Institute in accordance with the contract and all the cash flows that the Institute expects to receive, discounted at the original effective interest rate. The Institute recognizes an impairment gain or loss in the Statement of Activity for all financial assets with a corresponding adjustment to their carrying amount through a loss allowance account.

(vi) Derecognition of Financial Assets:

The Institute derecognizes a financial asset when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another party.

On derecognition of a financial asset accounted under IFRS 9 in its entirety, the difference between the asset's carrying amount and the sum of consideration received and receivable is recognized in the Statement of Activity.

If the transferred asset is part of a larger financial asset and the part transferred qualifies for derecognition in its entirety, the previous carrying amount of the larger financial asset shall be allocated between the part that continues to be recognised and the part that is derecognised, on the basis of the relative fair values of those parts on the date of the transfer

(m) Financial liabilities:

Subsequent Measurement:
All financial liabilities are subsequently measured at amortised cost using the effective interest method or at FVTPL.

Derecognition of Financial Liabilities:

The Institute derecognises financial liabilities when, and only when, the its obligations are discharged, cancelled or have expired. An exchange between with a lender of debt instruments with substantially different terms is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. Similarly, a substantial modification of the terms of an existing financial liability (whether or not attributable to the financial difficulty of the debtor) is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in the Statement of Activity.

Derivative financial instruments

The Institute uses derivative financial instruments such as forward currency contract to hedge its foreign currency risks.

Derivatives are recognised initially at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in the Statement of Activity immediately.

Derivatives are carried as financial asset when the fair value is positive, and as 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 the Statement of Activity.

Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is 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.

(n) Retirement and other 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 Centers (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 December 31, 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 is 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 Institute 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.

(o) 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.

(p) 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 and Other Comprehensive Income.

(q) Critical accounting judgements and key sources of estimation uncertainty

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:

Critical judgements in applying the Institute's accounting policies

The following are the critical judgements, apart from those involving estimations (which are presented separately below), that the Institute has made in the process of applying accounting policies and that have the most significant effect on the amounts recognised in financial statements.

Business model assessment

Classification and measurement of financial assets depends on the results of the SPPI (Solely for the purpose of Principal and Interest) and the business model test. The Institute determines the business model at a level that reflects how groups of financial assets are managed together to achieve a particular business objective. This assessment includes judgement reflecting all relevant evidence including how the performance of the assets is evaluated and their performance measured, the risks that affect the performance of the assets and how these are managed and how the managers of the assets are compensated. The Institute monitors financial assets measured at amortised cost or fair value through other comprehensive income that are derecognised prior to their maturity to understand the reason for their disposal and whether the reasons are consistent with the objective of the business for which the asset was held. Monitoring is part of the Institute's continuous assessment of whether the business model for which the remaining financial assets are held continues to be appropriate and if it is not appropriate whether there has been a change in business model and so a prospective change to the classification of those assets. No such changes were required during the periods presented.

Useful live of depreciable assets:

Management reviews the useful lives of depreciable assets at each reporting date, based on the expected utility of the assets. The useful life is disclosed 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, credit-worthiness and current economic trends. If the financial condition of a donor deteriorates, additional allowances may be required.

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.

		31-Dec-18	31-Dec-17
3	**Cash and cash equivalents**		
	Cash	47	23
	Cash equivalents		
	- Banks	11,812	14,941
	- Highly Liquid Debt Mutual funds	7,969	7,257
		19,828	**22,221**

Idle 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 are held with reputable financial institutions.

4 Investments

A Current Investments

Bonds	1,279	-
	1,279	-
Financial assets measured at amortised cost		
Fixed deposits with banks	22,697	-
	22,697	-
Total Current investments	**23,976**	-

B Non Current Investments

Bonds	8,788	14,256
	8,788	14,256
Financial assets measured at amortised cost		
Fixed deposits with banks *	1,057	17,556
	1,057	17,556
Total Non-Current investments	**9,845**	**31,812**

* Includes lien marked deposit of US$ 170 (2017-US$ 178)

Impairment of financial assets

For the purposes of impairment assessment, the Government bonds and corporate bonds and debentures are considered to have low credit risk as the counterparties to these investments have a minimum BBB- credit rating, except for one investment made in non-convertible debentures of Infrastructure Leasing & Financial Services Limited (IL&FS). The credit rating of such debentures is downgraded to “D” during the year. The fair value of such debentures is assessed as Nil at the year end. The loss in fair value of such debentures is USD 1,003. The change in fair value of the financial asset measured at FVTOCI due to credit impairment has been charged to the Statement of Activity during the year.

		31-Dec-18	31-Dec-17
5	**Receivable – Donors**		
	Unrestricted	59	118
	CGIAR Research Programs (Windows 1 & 2 with PPA)		
	- IFPRI :CRP on Policies, Institutions and Markets	8	145
	- IWMI :CRP on Water, Land and Ecosystems	41	418
	- CIAT :CRP on Climate Change, Agriculture and Food Security	28	175
	- CIAT :CRP on Climate Change, Agriculture and Food Security (RPL-WA)	-	143
	- CGIAR :CRP for Gene banks	554	397
	CGIAR Research Programs (Windows 1 & 2 without PPA) and Bilateral projects	5,294	8,073
		5,984	**9,469**
	Less: Loss allowances for doubtful receivables	(1,177)	(858)
		4,807	**8,611**

a) The Center measures the loss allowances for accounts receivables from donors at an amount equal to lifetime ECL using a simplified approach. The expected credit losses on accounts receivable from donors are estimated based on past default experience and an analysis of the donors' current financial position.

b) Of the donor receivables balance, USD 1,166 in aggregate (as at December 31, 2017 USD 4,201) is due from the donors individually representing more than 5% of the donor receivables balance.

The movement in loss allowance for doubtful receivable during the year was as follows:

Opening balance	858	986
Loss allowance recognised	2,186	-
Amounts written off	(1,867)	(128)
Closing balance	**1,177**	**858**

6	**Receivable – Employees**		
	Vehicle loans	60	70
	Housing loans	-	3
	Others	161	448
		221	**521**

7	**Receivable – CGIAR Centres**		
	Restricted		
	- CIAT	449	694
	- IITA	461	134
	- ICARDA	-	5
	Others	1,055	724
		1,965	**1,557**

8	**Receivable – Others**		
	Collaborators	879	2,971
	Vendors	1,178	969
	Others	3,417	1,063
	Pension and gratuity funds (Note- 24)	3,393	2,517
		8,867	**7,520**
	Less: Allowances for doubtful advances / impairment loss	(104)	(801)
		8,763	**6,719**

		31-Dec-18	31-Dec-17
	The movement in allowances for impairment in respect of receivable during the year was as follows:		
	Opening balance	801	246
	Impairment loss recognised	115	801
	Impairment loss reversed	(812)	(246)
	Closing balance	**104**	**801**
9	**Prepaid expenses**		
	Insurance	158	187
	Others	146	159
		304	**346**
10	**Inventories**		
	Office, laboratory and farm supplies	247	347
	Automobile and maintenance spares	608	468
	Fuel and lubricants	103	90
	Held for disposal	30	161
		988	**1,066**
	Less: Allowance for obsolescence	(73)	(456)
		915	**610**
	The movement in allowances for obsolescence in respect of inventories during the year was as follows:		
	Opening balance	456	453
	Impairment loss recognised	-	3
	Impairment loss reversed	383	-
	Closing balance	**73**	**456**
11	**Other Assets Held for disposal**		
	Equipment	178	149
		178	**149**
12	**Property, plant and equipment**		
	Gross block at cost		
	Physical facilities	567	567
	Equipment	28,712	28,261
	Assets purchased for restricted projects	23,711	22,442
		52,990	**51,270**
	Accumulated depreciation		
	Physical facilities	(113)	(104)
	Equipment	(21,886)	(21,306)
	Assets purchased for restricted projects	(23,711)	(22,442)
		(45,710)	**(43,852)**
	Net book value		
	Physical facilities	454	463
	Equipment	6,826	6,955
	Assets purchased for restricted projects	-	-
	Total Property, plant and equipment – net	**7,280**	**7,418**

		31-Dec-18	31-Dec-17

Assets purchased from restricted projects comprise physical facilities and other assets, ownership of which does not belong to the Institute. As at December 31, 2018, assets purchased from restricted projects were US$ 23,711 (December 31, 2017 - US$ 22,442) which include Buildings amounting to US$ 3,006 (December 31, 2017 – US$ 3,006). These assets are fully depreciated in the year of purchase and charged directly to the appropriate restricted project.

Refer Note 26 for detailed breakup.

13	**Other Non current assets**		
	Housing loans	-	5
	Vehicle loans	52	62
	Deposits	305	304
	Accrued interest	3,291	2,692
		3,648	**3,063**
14	**Deferred income from – Donors**		
	Bilateral projects	28,916	23,523
		28,916	**23,523**
15	**Payables – CGIAR Centres**		
	CGIAR Research Programs		
	- CIAT	96	5
	- ICARDA	340	-
	- IITA	490	71
	Others	859	1,153
		1,785	**1,229**
16	**Payables – Others**		
	Vendors	3,274	4,027
	Collaborators	2,441	3,207
	Miscellaneous	296	129
	Others	1,292	-
		7,303	**7,363**
17	**Accruals & Provision**		
	Provision for losses in PF Trust	1,000	-
	Other accruals	531	2,913
		1,531	**2,913**
	The movement in provision for losses in PF Trust is as follows:		
	Opening balance	-	-
	Additional provision in the year	1,000	-
	Utilisation of provision	-	-
	Closing balance	**1,000**	**-**

Based on facts, observations and unique legal status as a privileged diplomatic organization, ICRISAT has no statutory obligation or liability towards PF trusts established by ICRISAT for the loss of value in investments made in IL&FS. All the investments in IL&FS were made in compliance with applicable regulations for independent PF Trusts and the loss occurred is due to an unfortunate market event.

		31-Dec-18	31-Dec-17
18	**Employees Provisions**		
	Compensated absences	192	174
	Relocation	92	1,990
	Insurance for separated IRS	262	308
	Other contributory plans	-	242
		546	**2,714**

19 Net assets

Net assets - unrestricted

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. e) Smart food endowment fund"

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 ."

20	**Other revenues and gains**		
	(a) Other income		
	Farm Produce	44	35
	Scrap Sale	-	14
	Gain on sale of assets	-	34
	Provision no longer required written back	5,770	-
	Recoveries (Refer Note 27)	531	-
	Miscellaneous income	338	424
	Sub total - Other income	**6,683**	**507**
	(b) Financial income		
	Interest income	2,368	3,616
	Exchange losses, net	-	396
	Sub total - Financial income	**2,368**	**4,012**
	(c) Financial expenses		
	Exchange losses, net	(1,959)	-
	Sub total - Financial expenses	**(1,959)**	**-**
	Total (a)+(b)+ (c)	**7,092**	**4,519**

21 Contingent liabilities

Particulars	As at 31-Dec-2018	As at 31-Dec-2017
Bank guarantee for loans taken by employees	170	178

22 Financial Instruments

(a) Classes and categories of financial instruments and their fair values

December 31, 2018

Particulars	Financial Assets			Financial Liabilities		Level		
	FVTPL	FTVOCI	Amortised Cost	FVTPL	Amortised Cost	1	2	3
Cash and Cash equivalents	7,969	-	11,859	-	-	7,969	-	-
Current Investments	-	-	-	-	-	-	-	-
-Bonds	-	1,279	-	-	-	-	1,279	-
-Fixed deposits with banks	-	-	22,697	-	-	-	-	-
Account Receivables	-	-	6,993	-	-	-	-	-
Other non-current assets	-	-	3,648	-	-	-	-	-
Non- Current Investments	-	-	-	-	-	-	-	-
-Bonds	-	8,788	-	-	-	-	8,788	-
-Fixed deposits with banks	-	-	1,057	-	-	-	-	-
Accounts Payables	-	-	-	-	9,850	-	-	-

December 31, 2017

Particulars	Financial Assets			Financial Liabilities		Level		
	FVTPL	FTVOCI	Amortised Cost	FVTPL	Amortised Cost	1	2	3
Cash and Cash equivalents	7,257	-	14,964	-	-	7,257	-	-
Account Receivables	-	-	10,689	-	-	-	-	-
Other non-current assets	-	-	3,063	-	-	-	-	-
Non- Current Investments	-	-	-	-	-	-	-	-
- Bonds	-	14,256	-	-	-	-	14,256	-
- Fixed deposits with banks	-	-	17,556	-	-	-	-	-
Accounts Payables	-	-	-	-	9,534	-	-	-

(b) 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.

The table below summarises the maturity profile of the Institute's financial liabilities based on contractual undiscounted payments:

Particulars	Up to 1 year	1 to 3 years	3 to 5 years	> 5 years	Total
As at December 31, 2018					
Payables - CGIAR Centers	1,785	-	-	-	1,785
Payables - Employees	762	-	-	-	762
Payables - Others	7,303	-	-	-	7,303
	9,850	-	-	-	**9,850**
As at December 31, 2017					
Payables - CGIAR Centers	1,229	-	-	-	1,229
Payables - Employees	942	-	-	-	942
Payables - Others	7,363	-	-	-	7,363
	9,534	-	-	-	**9,534**

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 monitor's 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.

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.

a) Foreign currency forward contracts outstanding as at the Balance Sheet date:

	As at December 31, 2018		As at December 31, 2017	
Forward contracts	**Buy**	**Sell**	**Buy**	**Sell**
USD (in thousands)	-	21,344	-	39,929
INR (Rs. In thousands)	-	1,482,728	-	2,552,523

b) Foreign currency sensitivity

The following table demonstrates the sensitivity to a reasonably possible change in INR and EURO exchange rates, with all other variables held constant. The impact on the Institute's surplus / deficit is due to changes in the fair value of monetary assets and liabilities including foreign currency derivatives. The Institute's exposure to foreign currency changes for all other currencies is not material.

Particulars	**Change in Rates**		**Effect on Result**	
	Increase	**Decrease**	**Increase/(Decrease)**	
December 31, 2018				
INR	1%	1%	(319)	319
EURO	1%	1%	(243)	243
December 31, 2017				
INR	1%	1%	(358)	358
EURO	1%	1%	(250)	250

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. All the investments are in fixed rate bonds and hence there is no impact of interest rate movements.

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.

(c) Financial instruments not measured at fair value

Financial instruments not measured at fair value include fixed deposits with banks, accounts receivables and accounts payables.

Due to their short-term nature, the carrying value of accounts receivable, fixed deposits with banks and accounts payables approximates their fair value

23. Segment Reporting

The Institute conducts agricultural research for development in sub-Saharan Africa and Asia and the same constitutes a single reportable business segment as per IFRS 8.

24. 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.

The plans mentioned above typically expose the Institute to actuarial risks such as: investment risk, interest rate risk, longevity risk and salary risk.

Type of Risk	Description
Investment Risk	"The present value of the defined benefit plan liability is calculated using a discount rate which is determined by reference to market yields at the end of the reporting period on government bonds. For other defined benefit plans, the discount rate is determined by reference to market yields at the end of the reporting period on high quality corporate bonds when there is a deep market for such bonds; if the return on plan asset is below this rate, it will create a plan deficit. Currently, the plan has a relatively balanced mix of investments in government securities, and other debt instruments."
Interest Risk	A decrease in the bond interest rate will increase the plan liability, however, this will be partially offset by an increase in the return on the plan's debt investments.
Longevity Risk	The present value of the defined benefit plan liability is calculated by reference to the best estimate of the mortality of plan participants both during and after their employment. An increase in the life expectancy of the plan participants will increase the plan's liability.
Salary Risk	The present value of the defined benefit plan liability is calculated by reference to the future salaries of plan participants. As such, an increase in the salary of the plan participants will increase the plan's liability.

c. 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)		
					2018				
	Gratuity	Pension	IRS Insurance	Gratuity	Pension	IRS Insurance	Gratuity	Pension	IRS Insurance
Balance at 1 January	**5,744**	**3,224**	**308**	**7,349**	**4,136**	**-**	**(1,605)**	**(912)**	**308**
							-	-	-
Included in statement of activity							**-**	**-**	**-**
Current service cost	325	-	-	-	-	-	325	-	-
Past service credit	-	-	-	-	-	-	-	-	-
Interest cost / (Income)	294	171	-	(458)	(267)	-	752	438	-
Exchange differences	(755)	(548)	-	(626)	(353)		(129)	(195)	-
Sub-total (A)	**(136)**	**(377)**	**-**	**(1,084)**	**(620)**	**-**	**948**	**243**	**-**
Included in other comprehensive income									
Remeasurements during the year due to:									
- demographic assumptions	-	(60)	-	-	-	-	-	(60)	-
- financial assumptions	65	4	-	-	-	-	65	4	-
- experience adjustment	(402)	(28)	-	-	-	-	(402)	(28)	-
Actuarial return on plan assets less interest income	-	-	-	(167)	(87)	-	167	87	-
Effect of asset celling	(592)	192	-	-	-		(592)	192	-
Effect of movements in exchange rates	(7)	(4)	-	3	2	-	(10)	(6)	-
Sub-total (B)	**(936)**	**104**	**-**	**(164)**	**(85)**	**-**	**(772)**	**189**	**-**
Other									
Contributions paid by the employer	-	-	-	872	641	-	(872)	(641)	-
Benefits paid	(872)	(641)	(46)	(872)	(641)	-	0	-	(46)
Effect of movements in exchange rates	17	12	-	-	-		17	12	-
Sub-total (C)	**(855)**	**(629)**	**(46)**	**-**	**-**	**-**	**(855)**	**(629)**	**(46)**
Balance at 31 December	**3,817**	**2,322**	**262**	**6,101**	**3,431**	**-**	**(2,284)**	**(1,109)**	**262**
Current	3,817	2,322	262	6,101	3,431	-	(2,284)	(1,109)	262
Non - Current	-	-	-	-	-		-	-	-
Total Liability / (Asset)	**3,817**	**2,322**	**262**	**6,101**	**3,431**	**-**	**(2,284)**	**(1,109)**	**262**

	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 / (Income)	336	205	-	441	245	-	(105)	(40)	-
Exchange differences	345	203		386	220		(41)	(17)	-
Sub-total (A)	**1,092**	**408**	**(202)**	**827**	**465**	**-**	**265**	**(57)**	**(202)**

c. Movement in net defined benefit (asset) / liability

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)	-
Return on plan assets excluding interest income	-	-	-	510	247	-	(510)	(247)	-
Adjustment to recognise the 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

d. Plan Assets

Plan Assets comprise of:

Particulars	**2018**			
	Quoted Value		**Unquoted Value**	
	Gratuity	**Pension**	**Gratuity**	**Pension**
Property	-	-	-	-
Government Debt Instruments	-	-	-	-
Other Debt Instruments	-	-	-	-
Entity's Own Equity Instruments	-	-	-	-
Insurer Managed Funds	7,018	3,973	-	-
Others	-	-	-	-
	7,018	**3,973**	**-**	**-**

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

Particulars	**2017**			
	Quoted Value		**Unquoted Value**	
	Gratuity	**Pension**	**Gratuity**	**Pension**
Property	-	-	-	-
Government Debt Instruments	-	-	-	-
Other Debt Instruments	-	-	-	-
Entity's Own Equity Instruments	-	-	-	-
Insurer Managed Funds	7,350	4,145	-	-
Others	-	-	-	-
	7,350	4,145	-	-

The Institute expects to contribute USD Nil to the gratuity fund and USD Nil to Pension fund in the next year (Previous year USD Nil for gratuity and pension) against the short term liability as per the actuarial valuation.

e. Actuarial assumptions

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

	31-Dec-18	31-Dec-17
Gratuity		
Discount Rate	7.50%	7.30%
Salary Escalation Rate	"NRS - SSB: 7% Others: 15%"	"NRS - SSB: 7% Others: 15%"
Pension		
Discount Rate	7.50%	7.30%
Salary Escalation Rate	5.00%	5.00%
IRS Insurance		
Discount Rate	NA	7.30%
Salary Escalation Rate	NA	6.00%

Discount Rate: Based on the prevailing market yields of Indian Government securities as 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 .

f. Disclosure related to indication of effect of the defined benefit plan on the Institute's future cash flows:

Expected benefit payments for the year ending:

Year ending	December 31, 2018			December 31, 2017		
	Gratuity	Pension	Total	Gratuity	Pension	Total
Year 1	1,210	401	**1,611**	1,311	463	**1,774**
Year 2	563	336	**899**	762	397	**1,159**
Year 3	589	235	**824**	518	312	**830**
Year 4	510	185	**695**	530	210	**740**
Year 5	306	131	**437**	492	155	**647**
Beyond 5 years	6,082	2,099	**8,181**	6,080	2,944	**9,024**
Weighted average duration of payment of these cash flows as at year end (in years)	6.48	0.99		6.34	1.05	

g. 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-18			31-Dec-17		
	Gratuity	**Pension**	**IRS Insurance**	**Gratuity**	**Pension**	**IRS Insurance**
Discount Rate						
Increase by 50 basis points	(4,700)	(15)	-	(176)	(16)	(6)
Decrease by 50 basis points	5,014	16	-	188	17	(7)
Salary escalation rate						
Increase by 50 basis points	5,004	-	-	177	-	-
Decrease by 50 basis points	(4,707)	-	-	(167)	-	-
Medical Inflation rate						
Increase by 100 basis points	-	-	-	-	-	13
Decrease by 100 basis points	-	-	-	-	-	(13)
Life expectancy						
Increase by 1 year	-	(43)	-	-	46	14
Decrease by 1 year	-	89	-	-	(46)	(14)

h. 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 USD 374 to the provident fund during the year ended December 31, 2018 (Previous year: USD 466)

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 the Institute policy. The Institute records an obligation for compensated absences in the period in which the employee renders the services that increases this entitlement. The Institute paid USD 104 as benefits to the employees during the year ended December 31, 2018 (Previous year: USD 169)

25 Related parties

Name of party	Nature of relationship
Key management personnel	
Dr Bergvinson David Jon	Director General (Upto 24th October 2018)
Mr Rajesh Agrawal	Assistant Director General (Upto 30th April 2018)
Dr Peter Stanley Carberry	Director General (With effect from 24th October 2018)
Dr Kiran K Sharma	Deputy Director General (Research)
Dr Tabo Ramadjita	Research Program Director - West & Central Africa
Dr Moses Siambi	Research Program Director - East & Southern Africa
Mr David K S Johnson	Director - Corporate Services (With effect from 1st Aug 2018)
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

Particulars of related party transactions during the year

Name of the related party	Nature of transaction	31-Dec-18	31-Dec-17
Dr Bergvinson David Jon	Salary	407	293
Dr Bergvinson David Jon	Personal Settlement	52	25
	Employment and other benefits	14	27
Dr Peter Stanley Carberry	Salary	279	223
Dr Peter Stanley Carberry	Personal Settlement	56	56
	Employment and other benefits	36	61
Dr Kiran K Sharma	Salary	200	-
Dr Kiran K Sharma	Personal Settlement	35	-
	Employment and other benefits	22	-
Dr Tabo Ramadjita	Salary	267	264
Dr Tabo Ramadjita	Personal Settlement	43	38
	Employment and other benefits	19	22
Dr Moses Siambi	Salary	239	268
Dr Moses Siambi	Personal Settlement	56	51
	Employment and other benefits	70	79
Mr David K S Johnson	Salary	107	-
Mr David K S Johnson	Personal Settlement	33	-
	Employment and other benefits	33	-
Mr Rajesh Agrawal	Salary	-	280
Mr Rajesh Agrawal	Personal Settlement	-	78
	Employment and other benefits	-	67
ICRISAT - Gratuity Fund		883	818
ICRISAT - Pension Fund		1,310	648
ICRISAT - Leave Fund		35	12
ICRISAT - Employee Provident Fund		1,440	898

Personal advances represents allowances credited to the account in accordance with the terms of employment
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:

Name of the related party	Classified under	31-Dec-18	31-Dec-17
Dr Bergvinson David	Travel advance	-	5
Dr Bergvinson David	Personal advance	-	(38)
Dr Peter Stanley Carberry	Travel advance	-	3
Dr Peter Stanley Carberry	Personal advance	(5)	(26)
Dr Kiran K Sharma	Travel advance	(1)	-
Dr Kiran K Sharma	Personal advance	(45)	-
Dr Tabo, Ramadjita	Travel advance		-
Dr Tabo Ramadjita	Personal advance	-	(23)
Dr Moses Siambi	Travel advance	41	48
Dr Moses Siambi	Personal advance	-	13
Mr David K S Johnson	Travel advance	-	-
Mr David K S Johnson	Personal advance	-	-
Mr Rajesh Agrawal	Travel advance	-	-
Mr Rajesh Agrawal	Personal advance	-	(6)
ICRISAT - Gratuity Fund		2,284	1,605
ICRISAT - Pension Fund		1,109	924
ICRISAT - Leave Fund		386	422

26. Property, plant and equipment

Category	Gross Block				Accumulated Depreciation				Net Block	
	Balance As at January 1, 2018	During the current year		Balance As at December 31, 2018	Balance As at January 1, 2018	During the current year		Balance As at December 31, 2018	Balance As at January 1, 2018	Balance As at December 31, 2018
		Additions	Deletions			Additions	Deletions			
UNRESTRICTED:										
Physical Facilities	567	-	-	567	(104)	(9)	-	(113)	463	454
	-	-	-	-	-	-	-	-	-	-
Sub Total	**567**	**-**	**-**	**567**	**(104)**	**(9)**	**-**	**(113)**	**463**	**454**
Equipment										
Lab and Scientific Equipment	12,550	540	(182)	12,908	(8,716)	(399)	164	(8,951)	3,834	3,957
Heavy Duty Equipment	3,142	-	-	3,142	(2,659)	(61)	-	(2,720)	483	422
Furniture and Office Equipment	4,584	35	(69)	4,550	(3,578)	(151)	90	(3,639)	1,006	911
Computers	2,144	59	(21)	2,182	(1,815)	(54)	19	(1,850)	329	332
Vehicles	5,841	89	-	5,930	(4,538)	(188)	-	(4,726)	1,303	1,204
Sub Total	**28,261**	**723**	**(272)**	**28,712**	**(21,306)**	**(853)**	**273**	**(21,886)**	**6,955**	**6,826**
Total	**28,828**	**723**	**(272)**	**29,279**	**(21,410)**	**(862)**	**273**	**(21,999)**	**7,418**	**7,280**
RESTRICTED:										
Physical Facilities	3,006	-	-	3,006	(3,006)	-	-	(3,006)	-	-
Sub Total	**3,006**	**-**	**-**	**3,006**	**(3,006)**	**-**	**-**	**(3,006)**	**-**	**-**
Equipment										
Lab and Scientific Equipment	7,089	984	-	8,073	(7,089)	(984)	-	(8,073)	-	-
Heavy Duty Equipment	2,725	-	-	2,725	(2,725)	-	-	(2,725)	-	-
Furniture and Office Equipment	2,511	57	-	2,568	(2,511)	(57)	-	(2,568)	-	-
Computers	2,234	56	-	2,290	(2,234)	(56)	-	(2,290)	-	-
Vehicles	4,877	172	-	5,049	(4,877)	(172)	-	(5,049)	-	-
								-		
Sub Total	**19,436**	**1,269**	**-**	**20,705**	**(19,436)**	**(1,269)**	**-**	**(20,705)**	**-**	**-**
TOTAL	**22,442**	**1,269**	**-**	**23,711**	**(22,442)**	**(1,269)**	**-**	**(23,711)**	**-**	**-**
Physical Facilities	3,573	-	-	3,573	(3,110)	(9)	-	(3,119)	463	454
Sub Total	**3,573**	**-**	**-**	**3,573**	**(3,110)**	**(9)**	**-**	**(3,119)**	**463**	**454**
Equipment										
Lab and Scientific Equipment	19,639	1,524	(182)	20,981	(15,805)	(1,383)	164	(17,024)	3,834	3,957
Heavy Duty Equipment	5,867	-	-	5,867	(5,384)	(61)	-	(5,445)	483	422
Furniture and Office Equipment	7,095	92	(69)	7,118	(6,089)	(208)	90	(6,207)	1,006	911
Computers	4,378	115	(21)	4,472	(4,049)	(110)	19	(4,140)	329	332
Vehicles	10,718	261	-	10,979	(9,415)	(360)	-	(9,775)	1,303	1,204
Sub Total	**47,697**	**1,992**	**(272)**	**49,417**	**(40,742)**	**(2,122)**	**273**	**(42,591)**	**6,955**	**6,826**
TOTAL	**51,270**	**1,992**	**(272)**	**52,990**	**(43,852)**	**(2,131)**	**273**	**(45,710)**	**7,418**	**7,280**

Category	Gross Block				Accumulated Depreciation				Net Block	
	Balance as at January 1, 2017	During the current year		Balance as at December 31, 2017	Balance as at January 1, 2017	During the current year		Balance as at December 31, 2017	Balance as at January 1, 2017	Balance as at December 31, 2017
		Additions	Deletions			Additions	Deletions			
UNRESTRICTED:										
Physical Facilities	567	-	-	567	(95)	(9)	-	(104)	472	463
Sub Total	**567**	**-**	**-**	**567**	**(95)**	**(9)**	**-**	**(104)**	**472**	**463**
Equipment										
Lab and Scientific Equipment	12,154	537	(141)	12,550	(8,481)	(362)	127	(8,716)	3,673	3,834
Heavy Duty Equipment	3,178	4	(40)	3,142	(2,615)	(80)	36	(2,659)	563	483
Furniture and Office Equipment	4,625	7	(48)	4,584	(3,459)	(161)	42	(3,578)	1,166	1,006
Computers	2,100	76	(32)	2,144	(1,810)	(34)	29	(1,815)	290	329
Vehicles	5,874	180	(213)	5,841	(4,384)	(345)	191	(4,538)	1,490	1,303
Sub Total	**27,931**	**804**	**(474)**	**28,261**	**(20,749)**	**(982)**	**425**	**(21,306)**	**7,182**	**6,955**
Total	**28,498**	**804**	**(474)**	**28,828**	**(20,844)**	**(991)**	**425**	**(21,410)**	**7,654**	**7,418**
Bilateral:										
Physical Facilities	3,006	-	-	3,006	(3,006)	-	-	(3,006)	-	-
Sub Total	**3,006**	**-**	**-**	**3,006**	**(3,006)**	**-**	**-**	**(3,006)**	**-**	**-**
Equipment										
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)	-	-
Sub Total	**18,007**	**1,429**	**-**	**19,436**	**(18,007)**	**(1,429)**	**-**	**(19,436)**	**-**	**-**
Total	**21,013**	**1,429**	**-**	**22,442**	**(21,013)**	**(1,429)**	**-**	**(22,442)**	**-**	**-**
Grand Total										
Physical Facilities	3,573	-	-	3,573	(3,101)	(9)	-	(3,110)	472	463
Sub Total	**3,573**	**-**	**-**	**3,573**	**(3,101)**	**(9)**	**-**	**(3,110)**	**472**	**463**
Equipment										
Lab and Scientific Equipment	18,168	1,612	(141)	19,639	(14,495)	(1,437)	127	(15,805)	3,673	3,834
Heavy Duty Equipment	5,903	4	(40)	5,867	(5,340)	(80)	36	(5,384)	563	483
Furniture and Office Equipment	7,127	16	(48)	7,095	(5,961)	(170)	42	(6,089)	1,166	1,006
Computers	4,310	100	(32)	4,378	(4,020)	(58)	29	(4,049)	290	329
Vehicles	10,430	501	(213)	10,718	(8,940)	(666)	191	(9,415)	1,490	1,303
Sub Total	**45,938**	**2,233**	**(474)**	**47,697**	**(38,756)**	**(2,411)**	**425**	**(40,742)**	**7,182**	**6,955**
Total	**49,511**	**2,233**	**(474)**	**51,270**	**(41,857)**	**(2,420)**	**425**	**(43,852)**	**7,654**	**7,418**

27 Financial irregularities noted in the previous year ended December 31, 2017

During the previous year ended December 31, 2017, management noted certain historical financial irregularities pertaining to financial years on or prior to December 2014 by an employee with overall responsibility for accounting and finance function. These included:

(a) Payments to the said employee towards bonus aggregating USD 700,000;

(b) certain foreign exchange forward contracts transacted into by the said employee in the name of the Institute

(c) utilization of the banking facility of the Institute to receive and pay monies including cash deposits which could otherwise have been done through his personal bank account.

Management terminated the employment of the aforesaid employee in April, 2018. A detailed investigation was carried out into the matter in the previous year. Management initiated recovery in full of USD 700,000 from the aforesaid employee towards the bonus. As per the negotiated terms, the Institute recovered USD 531,000 during the current year from the aforesaid employee. The balance amount of USD 169,000 was recovered by May, 2019.

The foreign exchange forward contracts entered into during the current year were for bona fide purposes of the Institute and were not entered for the personal benefit of any employee. In respect of contracts entered into in the earlier years by the ex-employee, management had obtained a legal opinion on the matter and as per the opinion, there is no violation by Institute of any local regulations.

Based on legal opinion obtained by the management from an external independent attorney in the current year, Management believes that the Institute will not be held liable for the offence of ‘Money Laundering’ under the provisions of 'Prevention of Money Laundering Act, 2002 ('PMLA') as there is no evidence indicating the occurrence of a ‘scheduled offence’.

Schedule I

International Crops Research Institute for the Semi-Arid Tropics
Schedule of Grant Revenues For the Year Ended December 31, 2018

(All amounts in thousands of United States Dollars)

Donor	Funds Available	Receivables from Donors	Deferred Revenue	Grant Revenue	
				2018	2017
I. Unrestricted					
China	-	39		39	118
Thailand	-	20	-	20	20
Turkey	5	-	-	5	5
Sub total	**5**	**59**	**-**	**64**	**143**
Bilateral					
Philippines	31	-	-	31	32
Sub total	**31**	**-**	**-**	**31**	**32**
Total Unrestricted	**36**	**59**	**-**	**95**	**175**
II.Restricted					
A. Windows 1 & 2					
A.1. Windows 1 & 2 with PPA - Portfolio					
CGIAR	8,764	554	194	9,124	2,095
International Cnetre for Tropical Agriculture (CIAT)	1,431	28	41	1,418	1,471
International Food Policy Research Institute (IFPRI)	83	8	-	91	145
International Water Management Institute (IWMI)	375	41	-	416	418
Subtotal - Window 1 & 2 with PPA	**10,653**	**631**	**235**	**11,049**	**4,129**
A.2. Windows 1 & 2 without PPA					
CGIAR Consortium	106	-	31	75	119
Subtotal - Window 1 & 2 without PPA	**106**	**-**	**31**	**75**	**119**
Total Window 1 & 2	**10,759**	**631**	**266**	**11,124**	**4,248**
B. CGIAR Research Programs - Window 3 - Portfolio					
CGIAR	36,339	62	16,663	19,738	27,305
International Institute of Tropical Agriculture (IITA)	928	37	217	748	1,764
International Fund For Agricultural Development (IFAD)	371	106	-	477	377
Austrian Development Agency (ADA), Austria	143	-	2	141	137
Austrian Development Agency (ADA), Austria	112	-	-	112	196
Cornell University, USA	517	95	-	612	668
International Center for Agricultural Research in the Dry Areas (ICARDA)	48	25	-	73	2
International Livestock Research Institute (ILRI)	800	62	-	862	1,742
Subtotal Window 3 Portfolio	**39,258**	**387**	**16,882**	**22,763**	**32,191**
C. CGIAR Research Programs - Window 3 Non-Portfolio					
International Food Policy Research Institute (IFPRI)	451	-	29	422	402
International Food Policy Research Institute (IFPRI) / International Center for Tropical Agriculture (CIAT)	358	162	-	520	528
CGIAR	166	-	152	14	8
International Livestock Research Institute (ILRI)	32	-	-	32	96
Subtotal Window 3 Non - Portfolio	**1,007**	**162**	**181**	**988**	**1,034**

Donor	Funds Available	Receivables from Donors	Deferred Revenue	Grant Revenue	
				2018	2017
D. CGIAR Research Programs - Bilateral: Portfolio					
Australian Centre for International Agricultural Research (ACIAR)	228	34	-	262	197
Commonwealth Scientific and Industrial Research Organisation (CSIRO)	17	-	16	1	-
Department of Foreign Affairs and Trade-DFAT) thru AECOM Services Private Limited, Australia	35	106	-	141	4
Bangladesh Rice Research Institute (BRRI), Bangladesh	72	-	-	72	99
Queensland University of Technology, Australia	9	12	-	21	26
University Catholique de Louvain - UCL	7	8	-	15	14
Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ), Germany	400	369	83	686	427
Environment Protection, Training and Research Institute (EPTRI), Govt. of Telangana, India	20	3	-	23	64
Jindal South West Foundation	745	-	408	337	232
Rural Electrification Corporation Limited (RECL), India	-	124	-	124	431
Biotech Consortium India Limited	4	-	-	4	6
Council of Scientific and Industrial Research (CSIR), India	3	1	-	4	6
Department of Agriculture & Cooperation, India	73	-	18	55	113
Department of Agriculture, Cooperation & Farmers Welfare, India	1,091	-	481	610	103
Department of Biotechnology, India	372	48	152	268	297
Department of Science & Technology, India	524	9	248	285	41
Department of Science and Technology (thru Science and Engineering Research Board (SERB), India	367	13	125	255	145
Department of Rural Development, District Rural Development Agency (DRDA), Government of Telangana	40	7	-	47	-
TRICOR, Government of Telangana	132	30	-	162	25
Department of Tribal Welfare, Govt. of Telangana	-	-	-	-	-
Global Innovation & Technology Alliance, India	-	43	-	43	20
Government of Karnataka, India	1,958	146	900	1,204	932
Government of Odisha, India	490	59	-	549	785
ICAR thru NASF	86	24	42	68	26
ICRAF	142	119	-	261	137
ICRISAT	98	-	-	98	-
IKP Knowledge Park, Telangana, India	111	-	58	53	35
Indo-US Joint Clean energy Research and Development Center (JCERDC), thru IICT, India	-	2	-	2	50
Ministry of External Affairs, Government of India	75	21	-	96	124
Ministry of Earth Sciences (MoES), Government of India thu Indian Institute of Tropical Meteorology (IITM), Pune, India	193	-	184	9	-
Ministry of Tribal Affairs, Govt. of India	17	-	2	15	-
National Agricultural Innovation Fund (NAIF)	34	4	-	38	40
The OPEC Fund for International Development (OFID)	300	55	-	355	-
Seed Companies (Appendix 3)	459	354	14	799	722

Donor	Funds Available	Receivables from Donors	Deferred Revenue	Grant Revenue	
				2018	2017
Society for Elimination of Rural Poverty, Department of Rural Development, Govt. of Andhra Pradesh, India	108	-	2	106	-
Irish Aid, Ireland	2,960	-	1,438	1,522	1,482
FAO, Italy	65	-	-	65	-
FAO, Nigeria	65	-	-	65	42
Food and Agriculture Organization of the United Nations (FAO)	22	10	-	32	-
FAO, Nigeria	48	29	24	53	-
FAO, Ghana	76	-	30	46	2
The Global Crop Diversity Trust (GCDT)	1,583	92	55	1,620	1,122
Earthnote Co. Ltd	-	46	-	46	30
EU-Malawi	425	119	-	544	429
African Development Bank thru IITA	1,900	100	802	1,198	841
BMZ-GIZ thru CIP	169	-	149	20	
Oxford Policy Management	11	-	3	8	3
The University Court of the University of Edinburgh, Schotland	27	7	-	34	-
University of Cambridge, UK	209	-	84	125	-
DFID thru Blumont International	162	-	15	147	-
Catholic Relief Services (CRS)	50	-	-	50	251
Donald Danforth Plant Science Center	378	-	65	313	237
Kansas State University, USA	71	-	10	61	50
MARS, USA	908	-	587	321	299
McKnight Foundation	642	-	34	608	702
McKnight Foundation thru Compatible Technology International (CTI), USA	37	-	12	25	-
SPACEBELL,SA (SPB) Belgium	93	-	21	72	7
SFF/ICRISAT Endowment	131	-	-	131	83
The Regents of the University of California	153	-	27	126	244
The Regents of the University of California, Davis	17	9	-	26	-
The University of Georgia Research Foundation Inc.	-	135	-	135	261
University of California, USA	-	-	-	-	-
University of Georgia, USA	-	16	-	16	3
University of Florida, USA	74	199	-	273	-
Walmart Foundation, USA	1,971	-	1,644	327	-
University of Wageningen, The Netherlands	33	-	8	25	25
EU-Niger	1,137	-	363	774	795
Agriculture Sensble aux risques Climatiquies (PASEC), Niger	137	-	16	121	-
"Conseil Ouest et Centre African pour la Recherche et le Development Agricoles/ West and Central African Council for Agricultural Research and Development (CORAF/WECARD)"	61	-	36	25	-
CARE International, Zimbabwe	347	358	-	705	612
CARE International, Mali	80	-	76	4	-

Donor	Funds Available	Receivables from Donors	Deferred Revenue	Grant Revenue	
				2018	2017
Swedish University of Agricultural Sciences , Sweden	56	19	-	75	46
IWMI	73	-	25	48	44
IRD-DFID	24	-	-	24	100
Michigan State University , USA thru IITA	-	23	-	23	80
National Institute of Agricultural Science of the Rural Development Administration(NAS, RDA), the Republic of Korea	84	-	69	15	16
Norwegian Development Fund (NDF) , Norway	119	-	45	74	-
START International, Inc.	119	25	-	144	104
Practical Action, Zimbabwe	27	-	-	27	60
Tata-Cornell Institute of Agricultural and Nutrition, Cornell University, USA	77	-	5	72	-
University of Saskatchewan, Canada	39	8	-	47	63
UNIVERSITAT POMPEU FABRA, Spain	13	-	13	-	
Federal Department of Foreign Affairs (FDFA), Swiss Agency for Development and Cooperation (SDC)	396	-	358	38	-
Welthungerhilfe, Zimbabwe	102	7	-	109	238
Deutsche Welthungerhilfe, Zimbabwe	-	32	-	32	
World Vision International Zimbabwe	66	43	-	109	186
Subtotal Bilateral Portfolio	**23,447**	**2,868**	**8,747**	**17,568**	**13,558**
E. CGIAR Research Programs - Bilateral: Non-Portfolio					
AP State Skill Development Corporation [APSSDC], Govt. of Andhra Pradesh, India	31	14	-	45	6
Department of Biotechnology, India	11	-	11	-	331
Department of Science and Technology (thru Science and Engineering Research Board (SERB), India	33	-	7	26	10
Government of Odisha, India	386	-	31	355	-
Food and Agriculture Organisation of the United Nations	8	2	-	10	-
FAO, Nigeria	35	-	7	28	-
Adam Smith International	23	-	23	-	82
GIZ, Germany	141	-	73	68	-
Bill & Melinda Gates Foundation thru The University of Nottingham	50	15	-	65	-
Catholic Relief Services (CRS) - Malawi	-	-	-	-	35
IFPRI	-	-	-	-	15
USA	134	-	103	31	7
Coordinamento delle Organization per il Servizio Volontario (COSV)	-	3	-	3	
Practical Action, Zimbabwe	56	-	14	42	
Zimbabwe Agricultural Development Trust (ZADT), Zimbabwe	42	18	-	60	29
Subtotal Bilateral Non Portfolio	**950**	**52**	**269**	**733**	**515**
Total Bilateral	**24,397**	**2,920**	**9,016**	**18,301**	**14,073**

Donor	Funds Available	Receivables from Donors	Deferred Revenue	Grant Revenue	
				2018	2017
F. Bilateral - Others :					
PEAT, GmbH, Germany	64	8	-	72	52
Asian Paints Limited	313	-	76	237	435
Biotechnology Industry Research Assistance Council (BIRAC), India	475	11	-	486	22
Central India Initiative (CInI), India	45	2	-	47	51
Department of Biotechnology, India	128	51	1	178	92
Department of Health and Family Welfare, Government of Telangana	123	-	-	123	206
Government of Andhra Pradesh, India	249	-	99	150	886
Government of Karnataka, India	3,020	-	1,079	1,941	-
Government of Odisha, India	178	72	3	247	320
Himmotthan Society, India	31	10	-	41	43
Jindal South West Foundation	815	-	547	268	181
Mahindra & Mahindra Ltd	40	-	-	40	-
Ministry of Earth Sciences, Government of India	7	8	-	15	24
Ministry of Micro, Small & Medium Enterprises (MSME) , India	6	19	-	25	23
NABARD, India	-	8	-	8	20
Navajbai Tata Trust, India	34	-	2	32	47
North East Initiative Development Agency, India	20	21	-	41	30
Power Grid Corporation of India Limited	833	-	230	603	441
SAB Miller India	49	-	20	29	
Science & Engineering Research Board, DST, Govt. of India	22	1	3	20	16
Tata Education and Development Trust, Mumbai	20	66	-	85	83
Ministry of Irrigation, Govt. of Telangana	-	-	-	-	-
Govt. of Uttar Pradesh, India	447	-	156	286	-
Rabobank Bank Foundation Employees Fund, The Netherlands	4	-	4	-	6
Sub total Bilateral Others	**6,923**	**277**	**2,220**	**4,974**	**2,978**
Total Bilateral	**31,320**	**3,197**	**11,236**	**23,275**	**17,051**
Grand total	**82,344**	**4,377**	**28,565**	**58,150**	**54,524**
D. Prior year receviables/Deferred Revenue of Closed Projects	**351**	**1,548**	**351**	**-**	**7,083**
Grand total (A+B+C+D)	**82,695**	**5,925**	**28,916**	**58,150**	**61,607**
Grand total (I+II)	**82,731**	**5,984**	**28,916**	**58,245**	**61,782**

Schedule II

International Crops Research Institute for the Semi-Arid Tropics
Restricted Grant Revenues For the Year Ended December 31, 2018

(All amounts in thousands of United States Dollars)

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2017	Expenditure 2018	Total
A. Windows 1 & 2							
A.1. Windows 1 & 2 with PPA - Portfolio							
CGIAR	- CRP on Grain Legumes and Dryland Cereals	1-Jan-2018	31-Dec-2018	7,930	-	6,927	6,927
CGIAR	- CRP for Genebanks (GCDT thru Bioversity)	1-Jan-2011	31-Dec-2018	18,297	15,325	2,197	17,522
CGIAR Subtotal				**26,227**	**15,325**	**9,124**	**24,449**
CIAT	- CRP on Climate Change, Agriculture and Food Security	1-Jan-2011	31-Dec-2018	10,928	10,489	439	10,928
CIAT	- West Africa Regional Program Leader of the CGIAR Program on Climate Change, Agriculture and Food Security (CCAFS)	1-Jan-2011	31-Dec-2018	10,206	9,218	868	10,086
CIAT	- Implementing the CGIAR Platform: Big Data in Agriculture - Modules 2017 and 2018	1-Jan-2017	31-Dec-2018	214	93	87	180
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	-	24	24
CIAT Subtotal				**21,372**	**19,800**	**1,418**	**21,218**
ICARDA	- CRP on Dryland Systems	1-Jan-2012	31-Dec-2016	11,336	11,336	-	11,336
IFPRI	- CRP Policies, Institutions and Markets	1-Jan-2012	31-Dec-2018	6,000	5,909	91	6,000
IFPRI	- CRP on Agriculture for Nutrition and Health	1-Jan-2012	31-Dec-2016	3,569	3,569	-	3,569
IFPRI Subtotal				**9,569**	**9,478**	**91**	**9,569**
IWMI	- CRP on Water, Land and Ecosystems	1-Jan-2012	31-Dec-2018	4,882	4,466	416	4,882
Subtotal - Window 1 & 2 with PPA				**73,386**	**60,405**	**11,049**	**71,454**

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2017	Expenditure 2018	Total
A.2. Windows 1 & 2 without PPA							
Sub-Contracts:							
					-	-	-
CGIAR Consortium	- Gender Postdoctoral Fellowship - Dryland Cereals	23-Mar-2015	28-Feb-2019	167	75	61	136
CGIAR Consortium	- Gender Postdoctoral Fellowship - Grain Legumes	23-Mar-2015	31-Mar-2018	167	153	14	167
CGIAR Subtotal				**334**	**228**	**75**	**303**
Subtotal - Window 1 & 2 without PPA				**334**	**228**	**75**	**303**
Total Window 1 & 2				**73,720**	**60,633**	**11,124**	**71,757**
B. CGIAR Research Programs - Window 3 - Portfolio							
CGIAR	- Climate Information Services for Increased Resilience and Productivity in Senegal (CINSERE - Senegal) (USAID)	20-Apr-2016	31-Dec-2019	3,538	1,365	737	2,102
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	31-Jul-2019	25,026	15,887	6,289	22,176
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	4,425	3,329	7,754
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	1,991	798	2,789

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2017	Expenditure 2018	Total
CGIAR	- Accelerated varietal improvement and seed delivery of legumes and cereals in Africa (AVISA) - (Bill & Melinda Gates Foundation)	16-Oct-2018	31-Oct-2022	29,934		-	-
CGIAR	- Training Programs for Chinese Young Scientists (China)	1-Jan-2011	31-Dec-2019	170	107	23	130
CGIAR	- Supporting Collaborative Projects in China (China)	1-Jan-2011	31-Dec-2019	351	274	30	304
CGIAR	- Supporting the Groundnut Bacterial Wilt working Group (China)	1-Jan-2018	31-Dec-2019	60	-	-	-
CGIAR	- Implementing the Activities under the Strategy and Results Framework (SRF) (India)	1-Apr-2012	31-Dec-2018	5,205	4,080	1,125	5,205
CGIAR	- US - CGIAR Linkage Program (USAID) - CRP - Grain Legumes	1-Oct-2012	31-Dec-2017	480	449	-	449
CGIAR	- US - CGIAR Linkage Program (USAID) - CRP -Dryland Cereals	1-Oct-2012	30-Jun-2017	440	436	-	436
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-2019	250	40	85	125
CGIAR	- Large-scale Diffusion of Technologies for Sorghum and Millet Systems in Mali (ARDT-SMS) (USAID - thru World Bank)	11-Apr-2014	10-Apr-2020	18,125	11,115	3,572	14,687
CGIAR	- Reseeding Malawi's Smallholder Agriculture (USAID)	1-Dec-2014	30-Sep-2018	15,953	10,281	2,144	12,425
CGIAR	- Scaling up Groundnut Technology Diffusion (USAID)	1-Nov-2014	30-Jun-2019	7,815	6,225	1,073	7,298
CGIAR	- Genetic Improvement in Groundnut, Chickpea and Pigeonpea (USAID)	1-Jan-2015	31-Dec-2018	3,850	3,350	500	3,850

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2017	Expenditure 2018	Total
CGIAR	- Crops to End Hunder Initiative (USAID)	1-Jan-2018	31-Dec-2018	1,657	-	33	33
CGIAR Subtotal				**131,852**	**60,025**	**19,738**	**79,763**
IITA	- Sustainable Intensification of Key Farming Systems in the Sudano-Sahelian Zone of West Africa -(USAID)	1-Jan-2012	30-Jun-2019	5,024	4,359	396	4,755
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	2,671	77	2,748
IITA Subtotal				**7,944**	**7,030**	**473**	**7,503**
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-Aug-2020	1,500	377	477	854
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-Sep-2018	572	429	141	570
Austrian Development Agency (ADA), Austria	- Nudging Sustainability Transitions Using Innovation Platforms and Market-Oriented Development in Mozambique	1-Jul-2015	30-Sep-2018	569	457	112	569
Sub-Contracts:							
Cornell University, USA	- Delivering High-Density Genomics Breeder's Tools (Bill & Melinda Gates Foundation (BMGF), USA)	21-Nov-2014	30-Oct-2020	2,530	1,135	612	1,747

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2017	Expenditure 2018	Total
ICARDA	- Sudan Initiative: Increased Effectiveness of Agro-Pastoral Management , and Sustainable Intensifiction of Wheat-Legume Systems	1-Mar-2017	31-May-2018	75	2	73	75
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	146	87	233
IITA	- Feed the Future Mozambique Improve Seeds for Better Agriculture (SEMEAR) (USAID)	1-Nov-2015	30-Sep-2019	1,377	1,007	188	1,195
IITA Subtotal				**1,610**	**1,153**	**275**	**1,428**
ILRI	- Feed the Future-Accelerated Value Chains Development Program (FtF AVCD) {USAID}	1-Oct-2015	30-Sep-2018	4,678	3,617	839	4,456
ILRI	- Mobile and web-based platform to record, manage and track	16-Apr-2018	15-Oct-2018	23		23	23
ILRI Subtotal				**4,701**	**3,617**	**862**	**4,479**
Subtotal Window 3 Portfolio				**151,353**	**74,225**	**22,763**	**96,988**
C. CGIAR Research Programs - Window 3 Non-Portfolio							
Sub-Contracts:							
IFPRI	- Genetically Enhanced Pearl Millet with High Grain Iron Density for Improved Human Nutrition in India-HarvestPlus Phase II	1-Jan-2017	31-Dec-2018	943	402	422	824
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-2018	1,681	1,518	131	1,649

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2017	Expenditure 2018	Total
IFPRI/CIAT	- Identification of Micronutrients - Dense-Sorghums for Better Health in India - HarvestPlus Phase II	1-Jan-2010	31-Dec-2018	805	705	100	805
IFPRI/CIAT	- Identification of Micronutrients- Dense-Sorghums for Better Health in Western and Central Africa (WCA) - HarvestPlus Phase II	1-Jan-2016	31-May-2019	320	193	80	273
IFPRI/CIAT	- Genetically Enhanced Pearl Millet with High Grain Iron Density for Improved Human Nutrition in West and Central Africa	1-Dec-2014	31-Mar-2019	869	623	209	832
IFPRI Subtotal				**4,618**	**3,441**	**942**	**4,383**
CGIAR	- Establishment of CAAS-ICRISAT-ICARDA Joint Centre of Excellence for Dry Land Agriculture (China)	1-Jan-2007	31-Dec-2019	250	84	14	98
CGIAR Subtotal				**250**	**84**	**14**	**98**
ILRI	- Scaling Niche-Specific Input Delivery Systems in the Ethiopian Hihglands (Niches)	1-Apr-2017	31-Mar-2018	128	96	32	128
ILRI Subtotal				**128**	**96**	**32**	**128**
Subtotal Window 3 Non-Portfolio				**4,996**	**3,621**	**988**	**4,609**
D. CGIAR Research Programs - Bilateral: Portfolio							
ACIAR, Australia	- Trasnforming Smallholder Irrigation into Profitable and Self -Sustaining Systems in southern Africa	1-Aug-2017	15-Jun-2021	486	39	161	200
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	481	456	25	481

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2017	Expenditure 2018	Total
ACIAR, Australia	- Increasing Productivity of Legume-Based Farming Systems in the Central Dry Zone of Myanmar Project	1-Jul-2013	30-Jun-2018	402	326	76	402
ACIAR, Australia				**1,369**	**821**	**262**	**1,083**
Commonwealth Scientific and Industrial Research Organisation (CSIRO)	- Directed search for broad spectrum disease resistance alleles in cereals (Bill & Melinda Gates Foundation)	15-Jan-2018	30-Oct-2019	21	-	1	1
Department of Foreign Affairs and Trde-DFAT) thru AECOM Services Private Limited, Australia	- Initial support to LAUNCH Food Innovators - Smart Foods Myanmar and Tanzania	6-Dec-2017	31-Dec-2018	145	4	141	145
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	31-Aug-2018	171	99	72	171
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	21	47
University Catholique de Louvain - UCL	- Sentinel to Agriculture (SEN2 - AGRI)	1-Apr-2016	30-Sep-2018	63	48	15	63
GIZ, Germany	- Genebank Activities for 2018	1-Jan-2018	28-Feb-2019	401		246	246
GIZ, Germany	- Soil Protection and Rehabilitation for Food Security	1-Nov-2015	31-Mar-2018	543	471	36	507
GIZ, Germany	- SDR-ASRP Soil Protection and Rehabilitation for Food Security	20-Nov-2017	30-Jun-2019	233	26	150	176

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2017	Expenditure 2018	Total
GIZ, Germany	- Global programme soil protection – contribution to Pro Soil MOOC	1-Jan-2018	30-Nov-2018	18	-	17	17
GIZ, Germany	- Facilitating change in soil fertility management	1-Mar-2018	28-Feb-2021	352	-	140	140
GIZ, Germany	- Farming System-specific Biofortification for Increased Yield and Improved Human Nutrition in the Ethiopian Highlands	1-Jul-2018	30-Jun-2020	286	-	4	4
GIZ, 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	1,323	93	1,416
GIZ, Germany				**3,250**	**1,820**	**686**	**2,506**
Environment Protection, Training and Research Institute (EPTRI), Govt. of Telangana, India	- Resilient Agricultural Households through Adaptation to Climate Change in Mahabubnagar District, Telangana	1-Apr-2016	31-Mar-2020	149	87	23	110
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	30-Sep-2018	1,759	1,015	337	1,352
Rural Electrification Corporation Limited (RECL), India	- Farmer-centric Integrated Watershed Management for Improving Rural Livelihoods	29-May-2014	28-May-2019	3,270	1,235	124	1,359
Biotech Consortium India Limited	- Fellowship Grant for Ms. Lingampali Shiva Bhargavi - DBT-JRF	15-Sep-2015	30-Sep-2018	19	14	4	18
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	11	1	12

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2017	Expenditure 2018	Total
Council of Scientific and Industrial Research (CSIR), India	- Junior Research Fellowship to Mr Rutwik Ketan Barmukh	1-Jan-2018	31-Dec-2019	5		3	3
Council of Scientific and Industrial Research (CSIR), India				**17**	**11**	**4**	**15**
Department of Agriculture & Cooperation, India	- Developing Chickpea Cultivars Suited to Mechanical Harvesting and Tolerant to Herbicides	1-Sep-2013	31-Mar-2019	1,231	1,075	-	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	516	55	571
Department of Agriculture & Cooperation, India				**1,841**	**1,591**	**55**	**1,646**
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 Cultivtion in India.	1-Apr-2017	31-Mar-2018	64	49	15	64
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	1,287	54	283	337
Department of Agriculture Cooperation & Farmers Welfare, Govt. of India	- Scaling-up and Popularization of High Yielding Pigeonpea Hybrids for Enhancing Productivity of Small & Marginal Farmers of Maharashtra, Karnataka, Telangana, Andhra Pradesh and Odisha States of India	1-Apr-2018	31-Mar-2019	946	-	312	312
Department of Agriculture Cooperation & Farmers Welfare, Govt. of India				**2,297**	**103**	**610**	**713**

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2017	Expenditure 2018	Total
Department of Biotechnology, India	- Fellowship for Mr Y Shashidhar under DBT-JRF Programme in Biotechnology and Applied Biology.	24-Sep-2013	30-Jun-2018	27	24	3	27
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	113	113	-	113
Department of Biotechnology, India	- Cambridge-India Network for Translational Research in Nitrogen	9-Jun-2016	31-Dec-2019	485	211	149	360
Department of Biotechnology, India	- Improving Chickpea Adaptation to Environmental Challenges in Australia and India	6-Jan-2017	5-Jan-2020	258	61	70	131
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	125	28	19	47
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	61	12	21	33
Department of Biotechnology, India	- DBT-JRF Fellowship Grant for Ms. Kaniganti Sirisha	11-Sep-2017	31-Mar-2019	9	-	6	6
Newton Bbabha Fund-BBSRC thru University of Edinburgh/ DBT, India	- A strategy to exploit genomic selection for achieving higher genetic gains in groundnut	5-Oct-2018	4-Oct-2021	214	-	-	-
Department of Biotechnology, India				**1,292**	**449**	**268**	**717**

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2017	Expenditure 2018	Total
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	55	25	10	35
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	47	22	17	39
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	60	16	18	34
Department of Science and Technology, India	- DST-ICRISAT Center of Excellence on Climate Change Research for Plant Protection (CoE-CCRPP): Pest and disease management for climate change adaptation	1-Apr-2018	31-Mar-2023	1,045	-	235	235
Department of Science and Technology, India	- Root hydraulics: Towards answering the recent global question on root functionality and possible use in crop improvement programs - German Academic Exchange Service (DAAD)	26-Jun-2018	25-Jun-2020	14	-	5	5
Department of Science and Technology, India	- Dr Alice Kujur - INSPIRE Faculty Fellowship - Genome-wide dissection of vital metabolic-quantitative trait loci for developing nutrient-rich cultivars of chickpea	1-Aug-2018	31-Jul-2019	135	-	-	-

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2017	Expenditure 2018	Total
Department of Science and Technology, India	- Mapping of IPRs and its management in academic/research institutions: A study on agricultural research sector in India	23-Aug-2018	22-Aug-2021	33	-	-	-
Department of Science and Technology, India	- Integrated 'Omics' approach for combating Fusarium wilt and sterility mosaic disease, two most dreaded diseases of pigeonpea (*Cajanus cajan*)	29-Aug-2018	28-Aug-2021	45	-	-	-
Department of Science and Technology, India				**1,434**	**63**	**285**	**348**
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	41	20	9	29
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	6-Jan-2019	52	38	14	52
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	25	4	29
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	84	36	24	60

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2017	Expenditure 2018	Total
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 (*Cicer arietinum* L.)	6-Feb-2017	5-Feb-2020	50	10	13	23
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	16	24
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	47	8	16	24
Department of Science and Technology (thru Science and Engineering Research Board (SERB), India	- Improving Sepection Efficiency for Drought Adaptation in Pearl Millet (*Pennisethum glaucum* (L) R Br) by Tracking Plant Canopy Traints Using Leasyscan	3-Apr-2017	2-Apr-2019	29	12	14	26
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	15	24
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-2019	12	3	5	8

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2017	Expenditure 2018	Total
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 I.,) - INSPIRE Fellowship to Mr Sunil Shiwaji Gangurde	9-Jun-2017	8-Jun-2019	12	2	7	9
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	26	4	15	19
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	29	6	16	22
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	29	6	18	24
Department of Science and Technology (thru Science and Engineering Research Board (SERB), India	- Validation of SNPs for Foliar Fungal Disease Resistance and High Oleic Trait for Selection Decisions in Groundnut Breeding - Gattu Swathi	3-Apr-2018	2-Apr-2020	28	-	11	11
Department of Science and Technology (thru Science and Engineering Research Board (SERB), India	- Isolation and characterization of antifungal protease inhibitors for biotic stress breeding in nutri-dense Pearl Millet: Fellowship to Dr M Swathi	3-Apr-2018	2-Apr-2020	29	-	9	9

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2017	Expenditure 2018	Total
Department of Science and Technology (thru Science and Engineering Research Board (SERB), India	- National Post-Doctoral Fellowship to Dr V Sujay	2-Apr-2018	1-Apr-2020	28	-	9	9
Department of Science and Technology (thru Science and Engineering Research Board (SERB), India	- National Post-Doctoral Fellowship to Mr Madhu Pusuluri - Identification of novel genes/genomic regions for nitrogen use efficiency (NUE) in pearl millet	18-Apr-2018	17-Apr-2020	28	-	8	8
Department of Science and Technology (thru Science and Engineering Research Board (SERB), India	- National Post-Doctoral Fellowship - Ram Baran Singh - Development of Genome-wide SNP Array for Accelerating Genetic Studies and Molecular Breeding in Pearl Millet (*Pennisetum glaucum* (L.)	2018	2020	29	-	7	7
Department of Science and Technology (thru Science and Engineering Research Board (SERB), India	- National Post-Doctoral Fellowship to Dr Krithika Anbazhagan - Determining adaptability of mungbean (Vigna radiata (L.) R. Wilczek) varieties for drought environments using traits associated with …… architecture, water uptake, phenology and yield	2-Apr-2018	1-Apr-2020	28	-	9	9
Department of Science and Technology (thru Science and Engineering Research Board (SERB), India	- National Post-Doctoral Fellowship - Dr Sailaja Bhogireddy - Dynamics of Heat Induced DNA Methylation and Methylated Associated Genes in Chickpea Flower using Epigetic Approach	2-Apr-2018	1-Apr-2020	29	-	8	8

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2017	Expenditure 2018	Total
Department of Science and Technology (thru Science and Engineering Research Board (SERB), India	- Dr Hima Bindu Kudapa - RNA-seq based transcriptome profiling for identification and validation of heat stress responsive genes in chickpea (*Cicer arietinum* L.)	23-Jul-2018	17-Apr-2021	26	-	4	4
Department of Science and Technology (thru Science and Engineering Research Board (SERB), India	- An integrated framework for exploring the water saving mechanism in pearl millet [*Pennisetum glaucum* (L.) R Br.]: An important cereal crop of semi-arid tropics	23-Aug-2018	22-Aug-2021	46	-	4	4
Department of Science and Technology (thru Science and Engineering Research Board (SERB), India	- JC Bose Fellowship to Dr Rajeev Kumar Varshney	25-Oct-2018	24-Oct-2023	132	-	-	-
Department of Science and Technology (thru Science and Engineering Research Board (SERB), India				**903**	**187**	**255**	**442**
Department of Rural Development, District Rural Development Agency (DRDA), Government of Telangana	- Sustainable agricultural development through holistic value chain interventions and linking of groundnut farmers to markets in Wanaparthy District of Telangana - Establishment of Processing units to facilitate value addition opportunities for the farmers & SHGs	1-Apr-2018	31-Mar-2019	61	-	47	47
TRICOR, Government of Teleangana	- Exposure Visits cum Technical Tours for Tribal Farmers of Teleangana	27-Oct-2017	26-Oct-2018	375	25	162	187
Department of Tribal Welfare, Govt. of Telangana	- Nutritional interventions to improve dietary diversity in the tribal households of Telangana	1-Sep-2018	31-Aug-2019	978	-	-	-

Donor		Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2017	Expenditure 2018	Total
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	165	20	43	63
Government of Karnataka, India	-	Strengthening Bhoochetana a Sustainable Agriculture Mission for Improved Livelihoods in Karnataka - Bhoochetana Phase II.	1-Jun-2013	31-May-2018	3,383	2,401	749	3,150
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	147	129	-	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	224	138	59	197
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	249	124	48	172
Government of Karnataka, India	-	Improving Popular Groundnut Varieties for Foliar Disease Resistance and High Oleate Trait using Genomics-Assisted Breeding Approach and Multi-location Testing of MABC Lines for Varietal Release in Karnataka	1-Jan-2016	31-Dec-2018	276	150	39	189

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2017	Expenditure 2018	Total
Government of Karnataka, India	- Conducting Research on Genomics-assisted Breeding for High Yielding and Climate Resilinet Finger Millet (Ragi) Varieties/Hybrids and Promotion of Best Suitable Cultivars for Food and Nutritional Security in Karnataka State of India	1-Apr-2016	30-Jun-2020	1,414	318	309	627
Advanced Centre for Integrated Water Resources Management (ACIWRM), Karnataka	- Tungabhadra Left Bank canal (TLBC) Irrigation modernization: Preparation of detailed command area mapping using Remote sensing	15-Nov-2018	15-Mar-2019	57	-	-	-
Government of Karnataka, India				**5,750**	**3,260**	**1,204**	**4,464**
Government of Odisha, India	- Promotion of Improved Chickpea Varieties in Rice - based Cropping Systems of Smallholder Farmers in Odisha	1-Oct-2014	30-Jun-2018	1,199	1,105	76	1,181
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-2020	1,159	979	248	1,227
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-2021	1,132	540	59	599
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	166	-	166	166

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2017	Expenditure 2018	Total
Government of Odisha, India				**3,656**	**2,624**	**549**	**3,173**
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	80	36	24	60
ICAR thru NASF	- Identifying the genomic regions and genes for drought and heat tolerance in groundnut	1-Aug-2018	31-Jul-2020	99	-	44	44
ICAR thru NASF	- Genomics strategies for improvement of yield and seed composition traits under drought stress conditions in Soybean	1-Dec-2018	30-Nov-2021	136	-	-	-
ICAR thru NASF				**315**	**36**	**68**	**104**
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	833	256	261	517
ICRISAT	- Smart Food Endowment Fund	1-Jan-2018	31-Dec-2018	160	-	98	98
ICRISAT	- Support for Genebank Research Activities Including Germplasm Evaluation	1-Jan-2007	31-Dec-2017	731	639	-	639
ICRISAT				**891**	**639**	**98**	**737**
IKP Knowledge Park, Telangana, India	- Promoting Peanut based Food supplements through partnerships to Treat Malnutrition in Bangladesh (USAID)	1-May-2017	30-Jun-2019	175	35	53	88

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2017	Expenditure 2018	Total
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	451	427	2	429
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	374	124	96	220
Ministry of Earth Sciences (MoES), Government of India thu Indian Institute of Tropical Meteorology (IITM), Pune, India	- Enhancing Groundnut Productivity in Andhra Pradesh and Karnataka through Farmer Acceptable Climate Smart Strategies and Weather Based Crop Management Advisories	1-Aug-2018	31-Jul-2021	163	-	9	9
Ministry of Earth Sciences (MoES), Government of India thu Indian Institute of Tropical Meteorology (IITM), Pune, India	- Innovative and Contextual Advisory services for Climate Smart Agriculture	29-Nov-2018	28-Nov-2021	185	-	-	-
Ministry of Earth Sciences (MoES), Government of India thu Indian Institute of Tropical Meteorology (IITM), Pune, India	- Cliamte Services for Better Rist Management and Build Resilience of Smallholder Farmers in the Highly Vulnerable Rainfed Areas of India	29-Nov-2018	28-Nov-2021	143	-	-	-
Ministry of Earth Sciences (MoES), Government of India thu Indian Institute of Tropical Meteorology (IITM), Pune, India				**491**	**-**	**9**	**9**
Ministry of Tribal Affairs, Govt. of India	- A study on the nutritional status of school children of EMRS through a baseline survey in Odisha	1-Jun-2018	31-Mar-2019	34	-	15	15
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-2019	215	58	38	96

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2017	Expenditure 2018	Total
The OPEC Fund for International Development (OFID)	- Enhancing Groundnut Productivity and Profitability for Smallholder Farmers in Asia through Varietal Technologies	1-Jan-2018	31-Dec-2019	600	-	355	355
Seed Companies (Appendix 3)	- Diversification of Sorghum Hybrid Parents for Increased Stable Production	1-Jan-2009	31-Dec-2018	1,229	1,007	222	1,229
Seed Companies (Appendix 3)	- Diversification of Pearl Millet Hybrid Parents for Increased Stable Production	1-Jan-2009	31-Dec-2018	3,439	2,926	512	3,438
Seed Companies (Appendix 3)	- Diversification of Pigeonpea Hybrid Parents for Increased Stable Production	1-Jan-2009	31-Dec-2018	747	682	65	747
Seed Companies (Appendix 3)	- Groundnut and Chickpea Varietal Development Research Consortium	1-Jan-2009	31-Dec-2017	55	42	-	42
Seed Companies (Appendix 3)				**5,470**	**4,657**	**799**	**5,456**
Society for Elimination of Rrural Poverty, Department of Rural Development, Govt. of Andhra Pradesh, India	- Selection of an Agency for Capacity Building and Market Linkages for Empowerment of Farmer Producer Organizations in Andhra Pradesh thru Digital Networks	9-Feb-2018	8-Feb-2020	245	-	106	106
Irish Aid, Ireland	- Malawi Seed Industry Development Project - Phase II	1-Apr-2016	31-Mar-2021	9,642	2,133	1,522	3,655
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	-	65	65

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2017	Expenditure 2018	Total
FAO, Nigeria	- Accelerating Agriculture Development: A Partnership Approach to Cereal-Legume Systems Improvement in Yobe State of Nigeria	3-Aug-2017	31-Mar-2018	107	42	65	107
Food and Agriculture Organization of the United Nations (FAO)	- Seed Needs Assessment in Adamawa, Borno and Yoube States of Nigeria	26-Feb-2018	30-Mar-2018	32	-	32	32
FAO, Nigeria	- Seeds Fair Commodities Vouchers Payment in the State of Yobe North East Nigeria	2-Jun-2018	20-Jun-2018	15	-	15	15
FAO, Nigeria	- Increased access to seeds of improved varieties and Climate Smart Agricultural Technologies for improved Rural Livelihoods and Food Security in Adamawa and Yobe State Nigeria	13-Jul-2018	31-May-2019	68	-	38	38
FAO, Nigeria	- Harnessing dryland legume and cereals genetic resource for food and nutrition security and resilient farming systems in Malawi and Zambia	20-Dec-2018	19-Mar-2019	30	-	-	-
FAO, Ghana	- Adoption of Efficient and Climate-smart Agriculture Practices in African Small Island Developing States	1-Oct-2017	31-Dec-2018	98	2	46	48
FAO				**415**	**44**	**261**	**305**
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-2018	157	101	56	157

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2017	Expenditure 2018	Total
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-2019	451	369	77	446
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	218	155	373
The Global Crop Diversity Trust (GCDT)	- Improving Finger Millet Productivity through Exploitation of Wild Germplasm (Eleusine spp.)	1-Oct-2015	30-Sep-2020	813	244	199	443
Global Crop Diversity Trust (GCDT)	- Genebank - Long Term Grant	1-Jan-2017	31-Dec-2022	2,029	762	1,044	1,806
The Global Crop Diversity Trust (GCDT)	- Utilization of introgression lines derived from wild Cajanus species for pigeonpea (Cajanus cajan) improvement	1-Jul-2018	30-Sep-2020	436	-	89	89
The Global Crop Diversity Trust (GCDT)				**7,190**	**4,250**	**1,620**	**5,870**
Earthnote Co. Ltd	- Establishment of Commercially Valuable Sorghum Lines with Drought Tolerance and Photoperiod Insensitivity	1-Jul-2015	31-Dec-2017	250	181	46	227
EU-Malawi	- Improved Livelihoods through Sustainable Intensification and Diversification of Market Oriented Crop-livestock Systems in Southern Malawi	23-Feb-2017	22-Aug-2020	3,139	429	544	973
African Development Bank thru IITA	- Nigeria Agricultural Transformation Agenda Support Program - Phase 1 (ATASP-1)- Sorghum	1-Mar-2015	28-Feb-2019	5,000	1,728	789	2,517
African Development Bank (AFDB), Thru IITA	- Technologies for African Agricultural Transformation (TAAT) African Development Bank (AFDB)	1-Jul-2018	30-Nov-2021	2,130	-	409	409

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2017	Expenditure 2018	Total
African Development Bank (AFDB), Thru IITA				**7,130**	**1,728**	**1,198**	**2,926**
BMZ-GIZ thru CIP	- KULIMA Promoting Farming in Malawi: Improving the access to and use of agriculture research innovations by Malawian farmer	15-May-2018	31-Jul-2019	310	-	20	20
Oxford Policy Management	- A1152 Sustainable Agricultural Research and Learning in Africa Programme (SAIRLA)	28-Sep-2017	30-Oct-2018	15	3	8	11
The University Court of the University of Edinburgh, Schotland	- Improving Root System Achiticture for Enhanced Drought Toelrance and Nutrient Use Efficiency in Semi-Arid Agriculture of Chickpea	3-Nov-2017	31-Oct-2019	55	-	34	34
University of Cambridge, UK	- Transforming India's Green Revolution by Research and Empowerment for Sustainable food Supplies - (TIGR2ESS)	1-Oct-2017	31-Dec-2021	825	-	125	125
DFID thru Blumont International	- Building Resiliency and Adaptation to Climate Extreme and Disasters-X (BRACED-X)	1-Feb-2018	30-Apr-2019	208	-	147	147
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-2018	1,130	1,080	50	1,130
Donald Danforth Plant Science Center	- Sorghum Genomics Toolbox: TERRA Partnership - (Bill & Melinda Gates Foundation)	16-Sep-2016	30-Sep-2019	949	261	313	574
Kansas State University, USA	- Biological Control of the Millet Stem Borer and the Millet Head Miner in Niger and Senegal	1-Apr-2014	22-Jul-2019	312	256	46	302

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2017	Expenditure 2018	Total
Kansas State University, USA	- Feed the Future: Innovation Lab for Collaborative Research on sorghum and Millet - Improving Sorghum adaptation in West Africa with genomics enabled breeding	23-Jul-2018	30-Sep-2018	15	-	15	15
Kansas State University, USA				**327**	**256**	**61**	**317**
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	595	119	714
MARS, USA	Identification of Markers and Genomic Regions Associated with Aflotoxin Resistance in Peanut	1-Oct-2016	31-Dec-2019	750	247	202	449
MARS, USA				**1,750**	**842**	**321**	**1,163**
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	637	103	740
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	74	6	80
McKnight Foundation	- Sustainable Large-Scale Biological Control of the Millet Head Worm in the Sahel	1-Sep-2014	30-Aug-2018	158	129	29	158

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2017	Expenditure 2018	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	579	183	762
McKnight Foundation	- Niger Seed Systems Project for Pearl Millet and Legumes	1-Dec-2014	30-Nov-2018	432	301	131	432
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	274	26	300
McKnight Foundation	- Networking4Seed: Growing Sustainable Seed Sysytems by Learning from Experiences Across Mali, Burkinafaso, and Niger	1-Jun-2018	31-May-2022	660	-	130	130
McKnight Foundation				**3,132**	**1,994**	**608**	**2,602**
McKnight Foundation thru Compatible Technology International (CTI), USA	- Advancing the Development and Adoption of Post-Harvest Grain Legume Technologies by Smallholder Farmers in Malawi and Tanzania	1-May-2018	31-Dec-2020	42	-	25	25
SPACEBELL,SA (SPB) Belgium	- Nurturing Africa's Digital Revolution for Agriculture (NADiRA) - EU-Belgium	1-Nov-2017	30-Apr-2020	246	7	72	79
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	984	131	1,115

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2017	Expenditure 2018	Total
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-2019	728	495	126	621
The Regents of the University of California, Davis	- Genetic Biofortification of Corotenoid of Grain Legumes for Novel Market	1-Feb-2018	31-Jan-2021	94	-	26	26
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	23-Aug-2019	1,786	981	135	1,116
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	54	14	16	30
University of Florida, USA	- "Feed the Future Innovation Lab for Livestock Systems Enabling Value Chains to Create Sustainable Income for Vulnerable People in Crop-Livestock Systems of Burkina Faso and Niger"	26-Jan-2018	30-Sep-2020	1,250	-	273	273
Walmart Foundation, USA	- Accelerating value chain benefits for improved income for farmers and nutrition for consumers	1-Jul-2018	30-Jun-2020	1,970	-	327	327
USA				**6,601**	**2,295**	**903**	**3,198**

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2017	Expenditure 2018	Total
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	26	25	51
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	1,687	1,154	321	1,475
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	1,643	-	453	453
EU-Niger				**3,330**	**1,154**	**774**	**1,928**
Agriculture Sensble aux risques Climatiquies (PASEC), Niger	- The Development and Dissemination of CSA Technologies and Other Innovtions to Address Changing Climate Issue and other Agricultural Constraints. (Wordl Bank)	15-Jan-2018	14-Jan-2022	1,990	-	121	121
"Conseil Ouest et Centre Africain pour la Recherche et le Développement Agricoles/ West and Central African Council for Agricultural Research and Development (CORAF/ WECARD)"	- Capacitating Stakeholders in Using Climate Information for Enhanced Resilience in the Agricultural Sector in West Africa (CaSCIERA-WA) under West Africa Agricultural Productivity Program (WAAPP)	1-Feb-2018	30-Sep-2019	98	-	25	25

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2017	Expenditure 2018	Total
CARE International, Zimbabwe	- Enhancing Community Resilience and Sustainability (ECRAS) - UNDP funded	1-Jul-2016	30-Jul-2019	997	645	210	855
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	881	56	495	551
CARE International, Mali	- Enhancing resource use efficiency through integrated land and water management practices in the watershed villages of Badiangara and Douentza, Mopti region	1-Nov-2018	31-Oct-2019	250	-	4	4
CARE International				**2,128**	**701**	**709**	**1,410**
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	290	46	75	121
IWMI	- Pyawt Ywar Pump Irrigation Project	6-Dec-2016	30-Apr-2019	118	44	48	92
IRD-DFID	- Building Resilience and Adaptation to Climate Extremes and Disasters Programme	16-Nov-2015	28-Feb-2018	192	168	24	192
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-2018	110	80	23	103
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	15	31

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2017	Expenditure 2018	Total
Norwegian Development Fund (NDF) , Norway	- Joint Norwegian Consortium Resilience Building Program in Ethiopia	1-Dec-2017	31-Dec-2018	119	-	74	74
START International, Inc.	- Adaptation at Scale in Semi-Arid Regions	1-Apr-2014	9-Nov-2018	547	403	144	547
Practical Action, Zimbabwe	- Improving Groundnut Seed Production Systems to Improve Livelihood and Nutrition Outcomes of Smallholder Farmers in Makoni District.	9-Nov-2017	31-Jul-2018	90	60	27	87
Tata-Cornell Insitute of Agricultural and Nutrition, Cornell University, USA	- Updating the Meso-Level Database for India and Developing an Interactive Tool for Public Access and Use	1-May-2018	31-May-2019	153	-	72	72
University of Saskatchewan, Canada	- Scaling-up Pulse Innovations for Nutrition Security in Southern Ethiopia (IDRC, Canada)	18-Mar-2015	18-Mar-2018	231	184	47	231
UNIVERSITAT POMPEU FABRA, Spain	- Raindrops	4-Sep-2018	31-May-2023	25		-	-
Federal Department of Foreign Affairs (FDFA), Swiss Agency for Development and Cooperation (SDC)	- Agriculture Resilience: Linking Insurance and Technology with Climate Adapted Farming Systems (RIICE III India Chapter)	10-Oct-2018	30-Jun-2021	1,469	-	38	38
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	30-Sep-2020	917	644	109	753
Deutsche Welthungerhilfe, Zimbabwe	- Zimbabwe Agricultural Growth Programme: Agricultural Knowledge and Innovation Systems (ZAGP-ZAKIS)	1-Aug-2018	31-Jul-2020	604	-	32	32

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2017	Expenditure 2018	Total
Welthungerhilfe				**1,521**	**644**	**141**	**785**
World Vision International Zimbabwe	- Collaboration on Activities under "ENSURE" Program - Sponsored by USAID	1-Jul-2014	31-Oct-2018	366	319	47	366
World Vision International Zimbabwe	- Ensuring, Nutrition Transforming and Empowering Rural Farmers and Promoting Resilience in Zimbabwe (ENTERPRISE)	1-Dec-2014	31-Jul-2020	574	307	62	369
World Vision International Zimbabwe				**940**	**626**	**109**	**735**
Subtotal Bilateral Portifolio				**97,230**	**40,373**	**17,568**	**57,941**
E. CGIAR Research Programs - Bilateral: Non-Portfolio							
AP State Skill Development Corporation [APSSDC], Govt. 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	77	6	45	51
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	1,729	-	1,729
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	29	10	15	25
Department of Science and Technology (thru Science and Engineering Research Board (SERB), India	- National Post-Doctoral Fellowship - Abhilash Kumar - Genomic dissection of yield contributing traits in rice through genome-wide association mapping using 3K panel	5-Apr-2018	4-Apr-2020	28	-	11	11

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2017	Expenditure 2018	Total
Department of Science and Technology (thru Science and Engineering Research Board (SERB), India				**57**	**10**	**26**	**36**
Government of Odisha, India	- Enhancing Agricultural Productivity and Rural Livelihoods through Scaling-up of Science-led Development in Odisha - Bhoochetana	8-Apr-2018	7-Apr-2021	1,917	-	355	355
Food and Agriculture Organisation of the United Nations	- Community based fodder management options and innovative methods to control stray cattle and wild animals' in targeted rice fallow areas (TRFAs) in Odisha and Chattisgarh	16-Mar-2018	15-Dec-2018	10	-	10	10
FAO, Nigeria	- Enhanced awareness and knowledge of approaches to Climate Smart Agriculture (CSA) technologies and practices in Borno, Adamawa and Yobe State, Nigeria	5-Sep-2018	30-Nov-2018	115	-	28	28
FAO, Nigeria				**125**	**-**	**38**	**38**
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	173	-	173
GIZ, Germany	- Quest for Resilience of (Agro)pastoral Com-munities in the AFAR through Water Spread-ing Weir-based Farming and Land use	1-Jul-2018	31-Dec-2020	571	-	68	68
Bill & Melinda Gates Foundation thru The University of Nottingham	- GeoNutrition	1-Jan-2018	31-Jul-2021	382	-	65	65
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	159	89	-	89

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2017	Expenditure 2018	Total
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	160	-	160
USA	- Support to Collaboration with U.S. Universities	1-Jan-1997	31-Dec-2018	2,397	2,264	31	2,295
Coordinamento delle Organizzazioni per il Servizio Volontario (COSV)	- Strengthening Resilience of Rural Communities Affected by El Niño Induced Drought in the Districts of Lupane and Makoni of Zimbabwe	2-Jul-2018	6-Jul-2018	6	-	3	3
Practical Action, Zimbabwe	- IMPLEMENTATION OF THE PROJECT LIVELIHOODS AND FOOD SECURITY PROGRAMME (LFSP) AGRICULTURAL PRODUCTIVITY NUTRITION (APN) - Phase 2 of the LFSP INSPIRE project - addl. Funding	28-Feb-2017	30-Sep-2020	206		42	42
Zimbabwe Agricultural Developament 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	31-Mar-2018	44	29	15	44
Zimbabwe Agricultural Developament Trust (ZADT), Zimbabwe	- Contract to design the 2017 to 2019 - and to carry out the 2018 Longitudinal Impact Tracking Sentinel Study	11-Oct-2018	10-Oct-2020	45		45	45

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2017	Expenditure 2018	Total
Zimbabwe Agricultural Developament Trust (ZADT), Zimbabwe				**89**	**29**	**60**	**89**
Subtotal Bilateral Non Portifolio				**8,244**	**4,460**	**733**	**5,193**
Total Bilateral				**105,474**	**44,833**	**18,301**	**63,134**
F. Bilateral - Others :							
PEAT, GmbH, Germany	- Improvement Planix-App-Agricultural Support of Farmers in Telangana and Andhra Pradesh	24-Nov-2016	30-Nov-2019	184	55	72	127
Asian Paints Limited	- Improved Livelihoods through Integrated Water Resources Management in Community Watershed in Medak	1-Sep-2014	31-Aug-2019	772	536	92	628
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	753	344	145	489
Asian Paints Limited Subtotal				**1,525**	**880**	**237**	**1,117**
Biotechnology Industry Research Assistance Council (BIRAC), India	- Establishment of a Bio-Incubator at ICRISAT	25-Sep-2017	24-Sep-2020	671	22	486	508
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-2020	223	79	47	126
Department of Biotechnology, India	- Marker Assisted Introgression of Different Traits to Develop New Generation Rice Varieties	1-Jul-2013	31-Dec-2019	569	382	98	480

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2017	Expenditure 2018	Total
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	295	114	80	194
Department of Biotechnology, India	- Genetic Enhancement of Minor Pulses: Characterization, Evaluation, Genetic Enhancement and Generation of Genomic Resources for Accelerated Utilization and Improvement of Minor Pulses	1-Nov-2018	31-Oct-2021	119	-	-	-
Department of Biotechnology, India Subtotal				**983**	**496**	**178**	**674**
Department of Health and Family Welfare, Government of Telangana	- Improving Dietary Diversity through Introduction of Nutri-food Basket in Tribal House3holds of Adilabad, Mancherial, KomaramBheem-Asifabad Districts of Telangana - Transitioning Tribal Households from Nutrient Deficient Diets to Diverse Nutritional Foods.	30-Mar-2017	30-Sep-2018	330	207	123	330
Government of Andhra Pradesh, India	- Providing Technical Assistance to Government of Andhra Pradesh for Primary Sector Mission	17-Jan-2015	16-Jan-2020	8,273	2,274	119	2,393
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	171	159	11	170

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2017	Expenditure 2018	Total
Government of Andhra Pradesh, India	- Doubling Farmer Incomes through Grafted Vegetable Seedlings	1-Feb-2018	31-Mar-2019	119	-	20	20
Government of Andhra Pradesh, India				**8,563**	**2,433**	**150**	**2,583**
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
Government of Karnatkana, India	- Scaling up of Bhoosamrudhi Programme in Additional Four New Districts (Bhoosamrudhi Phase 2)	1-Apr-2015	31-Mar-2020	3,543	-	1,919	1,919
Government of Karnatkana, India	- Improve Mungbean (Green Gram) and Vegetable Cowpea Productivity in Karnataka State	29/11/2018	28-Nov-2020	85	-	22	22
Government of Karnatkana, India Subtotal				**4,521**	**468**	**1,941**	**2,409**
Government of Odisha, India	- Improve Mungbean and Urdbean Productivity in Odisha State - AVRDC	1-Dec-2015	31-Mar-2018	370	302	52	354
Govt. of Odisha	- Onion Value Chain Improvements in Odisha	1-May-2016	30-Nov-2018	376	169	195	364
Govt. of Odisha				**746**	**471**	**247**	**718**
Himmotthan Society, India	- Enhancing Sustainable Livelihoods of Marginal Communities through Targeted Livestock Research under Central Himalayan Livestock Initiative (CHLI)	1-Apr-2015	31-Dec-2018	205	160	41	201

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2017	Expenditure 2018	Total
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	1,491	525	256	781
Jindal South West Foundation	- Doubling farmers' income through Integrated Watershed Management in Bellary district in Karnataka, India (Phase 2)	1-Jun-2018	31-May-2023	1,112	-	12	12
Jindal South West Foundation				**2,603**	**525**	**268**	**793**
Mahindra & Mahindra Ltd	- Improving Livelihoods and Agricultural Productivity through Integrated Watershed Management in Sangareddy district, Telangana	1-Apr-2017	30-Sep-2018	40	-	40	40
Ministry of Earth Sciences, Government of India	- Upscaling Catchment Processes for Sustainable Water Management in Peninsular India	28-Dec-2016	31-Dec-2019	64	24	15	39
Ministry of Micro, Small & Medium Enterprises (MSME) , India	- Establishing Intellectual Property Facilitation Centre(IPFC) for MSMEs by ICRISAT	1-Aug-2015	31-Jul-2020	108	65	25	90
NABARD, India	- Formation and Nurtusing of 6 Farmer Producer Organisations(FPOs) in Tamilnadu, India	16-May-2015	15-May-2018	84	55	1	56
NABARD, India	- Promotion of Farmer Producer Organizations (FPOs) in Andhra Pradesh, India	6-Jul-2015	5-Jul-2018	70	14	-	14
NABARD, India	- Promotion of Farmer Producer Organizations (FPOs) in Telangana, India	6-Jul-2015	5-Jul-2018	70	20	7	27
NABARD, India Subtotal				**224**	**89**	**8**	**97**
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	132	32	164

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2017	Expenditure 2018	Total
North East Initiative Development Agency, India	- Enhancing Sustainable Livelihoods of Marginal Communities through Targeted Livestock Research	1-Apr-2015	31-Dec-2018	223	143	41	184
Power Grid Corporation of India Limited	- Improving Rural Livelihoods through Farmer-Centric Integrated Watershed Management in Karnataka	1-Mar-2014	28-Feb-2020	1,380	758	355	1,113
Power Grid Corporation of India Limited	- Improving Rural Livelihoods through Farmer-Centric Integrated Watershed Management in Andhra Pradesh	1-Mar-2014	28-Feb-2020	1,387	881	248	1,129
Power Grid Corporation of India Limited Subtotal				**2,767**	**1,639**	**603**	**2,242**
SAB Miller India	- SAB Miller and ICRISAT InitiatIve	1-Oct-2017	31-Mar-2019	49		29	29
Science & Engineering Research Board, DST, Govt. 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	30	21	9	30
Science & Engineering Research Board, DST, Govt. of India	- Developing Anti-diabetic rice with high resistant starch, low glycemic index and unraveling the SNPs in the genes involved in starch biosynthesis pathway . Fellowship to Dr S Ramcharder Selvaraj	10-Apr-2018	9-Apr-2020	29	-	11	11
Science & Engineering Research Board, DST, Govt. of India				**59**	**21**	**20**	**41**
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	652	85	85	170
Ministry of Irrigation, Govt. of Telangana	- Economic Assessment of Mission Kakatiya in terms of Plant Nutrients Equivalent, Increased Yields and Farmers Income	3-Aug-2018	2-Aug-2020	738	-	-	-

Donor	Program/Project	Start Date	End Date	Grant Pledged	Cumulative to 2017	Expenditure 2018	Total
Govt. of Uttar Pradesh, India	- KISAN MITrA: Doubling Farmers' Income in Bundelkhand Region, Uttar Pradesh	01.04.2018	31.03.2019	1,434	-	286	286
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	7	-	7
McKnight Foundation	- Organising the 2019 West Africa Community of Practice (CoP) Research Methods Workshops being held in Niger, Burkina Faso and Mali in February 2019	14-Dec-2018	30-Apr-2019	29	-	-	-
Department of Agricultural Marketing and Agribusiness, Govt. of Tamil Nadu	- Developing Support System for States for Infrastructure (D3S-i) of the Government of India for the Integrated Post-harvest Supply Chain of Fruits & Vegetables in select districts of Tamil Nadu on PPP model	1-Nov-2018	30-Apr-2019	17	-	-	-
Department of Agricultural Marketing and Agribusiness, Govt. of Tamil Nadu	- Developing an ICT platform on Management Information system for effective Decision Support System and Market Linkages and implementing for Enhanced Value Creation of Fruits and Vegetable in Tamil Nadu	1-Nov-2018	31-Oct-2019	235	-	-	-
Department of Agricultural Marketing and Agribusiness, Govt. of Tamil Nadu				**252**	-	-	-
	Sub total Bilateral Non Portfolio (F)			**27,380**	**8,001**	**4,974**	**12,975**
	Total: Bilateral (E & F)			**132,854**	**52,834**	**23,275**	**76,109**
	Grand Total (A to F)			**362,923**	**191,313**	**58,150**	**249,463**

Schedule II(a)

International Crops Research Institute for the Semi-Arid Tropics
CGIAR Research Program - Expenditure Report For the Year Ended December 31, 2018

(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
CRP # 18 - Grain Legumes and Dryland cereals								
Personnel Costs	1,452	44	1,496	5,376	3,050	8,426	1,265	11,187
CGIAR Collaboration Costs	2,069	-	2,069	3,977	430	4,407	-	6,476
Other Collaboration Costs	364	-	364	4,775	1,503	6,278	-	6,642
Supplies and Services	1,385	13	1,398	3,832	4,877	8,709	1,216	11,323
Operational Travel	254	10	264	1,060	862	1,922	-	2,186
Depreciation	-	-	-	63	265	328	-	328
Cost Sharing Percentage	-	-	-	-	-	-	-	-
Sub total of Direct Costs	**5,524**	**67**	**5,591**	**19,083**	**10,987**	**30,070**	**2,481**	**38,142**
Indirect Costs	**543**	**8**	**551**	**2,358**	**1,159**	**3,517**	**-**	**4,068**
Total Costs	**6,067**	**75**	**6,142**	**21,441**	**12,146**	**33,587**	**2,481**	**42,210**

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
CRP # 18 - GLDC - Program Management Unit								
Personnel Costs	150	-	150	-	-	-	-	150
CGIAR Collaboration Costs	10	-	10	-	-	-	-	10
Other Collaboration Costs	457	-	457	-	-	-	-	457
Supplies and Services	116	-	116	-	-	-	-	116
Operational Travel	35	-	35	-	-	-	-	35
Depreciation	5	-	5	-	-	-	-	5
Cost Sharing Percentage	-	-	-	-	-	-	-	-
Sub total of Direct Costs	**773**	**-**	**773**	**-**	**-**	**-**	**-**	**773**
Indirect Costs	**89**	**-**	**89**	**-**	**-**	**-**	**-**	**89**
Total Costs	**862**	**-**	**862**	**-**	**-**	**-**	**-**	**862**

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
CRP # 18 - GLDC Activity & PMU								
Personnel Costs	1,602	44	1,646	5,376	3,051	8,427	1,265	11,338
CGIAR Collaboration Costs	2,079	-	2,079	3,977	430	4,407	-	6,486
Other Collaboration Costs	821	-	821	4,775	1,503	6,278	-	7,099
Supplies and Services	1,501	13	1,514	3,832	4,877	8,709	1,216	11,439
Operational Travel	289	10	299	1,060	862	1,922	-	2,221
Depreciation	5	-	5	63	265	328	-	333
Cost Sharing Percentage	-	-	-	-	-	-	-	-
Sub total of Direct Costs	**6,297**	**67**	**6,364**	**19,083**	**10,988**	**30,071**	**2,481**	**38,916**
Indirect Costs	**632**	**8**	**640**	**2,358**	**1,159**	**3,517**	**-**	**4,157**
Total Costs	**6,929**	**75**	**7,004**	**21,441**	**12,147**	**33,588**	**2,481**	**43,073**

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
CRP # 23 - Policies, Institutions and Markets								
Personnel Costs	51	-	51	-	276	276	351	679
CGIAR Collaboration Costs	-	-	-	-	-	-	-	-
Other Collaboration Costs	-	-	-	-	3	3	-	3
Supplies and Services	16	-	16	-	594	594	-	610
Operational Travel	11	-	11	-	117	117	-	128
Depreciation	-	-	-	-	-	-	-	-
Cost Sharing Percentage	-	-	-	-	-	-	-	-
Sub total of Direct Costs	**78**	**-**	**78**	**-**	**990**	**990**	**351**	**1,419**
Indirect Costs	**13**	**-**	**13**	**-**	**30**	**30**	**-**	**43**
Total Costs	**91**	**-**	**91**	**-**	**1,019**	**1,019**	**351**	**1,461**

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
CRP # 24 - Water, Land and Ecosystems								
Personnel Costs	233	-	233	58	548	606	-	839
CGIAR Collaboration Costs	-	-	-	140	-	140	-	140
Other Collaboration Costs	14	-	14	99	46	145	-	159
Supplies and Services	78	-	78	102	575	677	-	755
Operational Travel	31	-	31	42	85	127	-	158
Depreciation	-	-	-	-	-	-	-	-
Cost Sharing Percentage	-	-	-	-	-	-	-	-
Sub total of Direct Costs	**356**	**-**	**356**	**441**	**1,254**	**1,695**	**-**	**2,051**
Indirect Costs	**60**	**-**	**60**	**66**	**155**	**221**	**-**	**281**
Total Costs	**416**	**-**	**416**	**507**	**1,409**	**1,916**	**-**	**2,332**

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
CRP # 22 - Climate Change, Agriculture and food secuirty								
Personnel Costs	175	-	175	221	555	776	-	950
CGIAR Collaboration Costs	-	-	-	20	-	20	-	20
Other Collaboration Costs	74	-	74	252	47	298	-	372
Supplies and Services	66	-	66	162	674	836	-	902
Operational Travel	60	-	60	38	169	207	-	267
Depreciation	-	-	-	-	58	58	-	58
Cost Sharing Percentage	-	-	-	-	-	-	-	-
Sub total of Direct Costs	**375**	**-**	**375**	**693**	**1,502**	**2,195**	**-**	**2,570**
Indirect Costs	**64**	**-**	**64**	**122**	**129**	**251**	**-**	**315**
Total Costs	**439**	**-**	**439**	**815**	**1,631**	**2,446**	**-**	**2,885**

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
CRP # 22 - Climate Change, Agriculture and food								
secuirty - RPL WA								
Personnel Costs	284	-	284	-	-	-	-	284
CGIAR Collaboration Costs	-	-	-	-	-	-	-	-
Other Collaboration Costs	156	-	156	-	-	-	-	156
Supplies and Services	205	-	205	-	-	-	-	205
Operational Travel	88	-	88	-	-	-	-	88
Depreciation	9	-	9	-	-	-	-	9
Cost Sharing Percentage	-	-	-	-	-	-	-	-
Sub total of Direct Costs	**742**	**-**	**742**	**-**	**-**	**-**	**-**	**742**
Indirect Costs	**126**	**-**	**126**	**-**	**-**	**-**	**-**	**126**
Total Costs	**868**	**-**	**868**	**-**	**-**	**-**	**-**	**868**

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
PTF # 33 - BIGDATA								
Personnel Costs	16	2	18	-	-	-	-	18
CGIAR Collaboration Costs	-	-	-	-	-	-	-	-
Other Collaboration Costs	-	-	-	-	-	-	-	-
Supplies and Services	9	17	26	-	-	-	-	26
Operational Travel	49	2	51	-	-	-	-	51
Depreciation	-	-	-	-	-	-	-	-
Cost Sharing Percentage	-	-	-	-	-	-	-	-
Sub total of Direct Costs	**74**	**21**	**95**	**-**	**-**	**-**	**-**	**95**
Indirect Costs	**11**	**3**	**14**	**-**	**-**	**-**	**-**	**14**
Total Costs	**85**	**24**	**109**	**-**	**-**	**-**	**-**	**109**

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
PTF # 33 - Genebank								
Personnel Costs	739	-	739	-	389	389	-	1,128
CGIAR Collaboration Costs	-	-	-	-	-	-	-	-
Other Collaboration Costs	-	-	-	-	-	-	-	-
Supplies and Services	1,005	-	1,005	-	899	899	-	1,904
Operational Travel	106	-	106	-	1	1	-	108
Depreciation	43	-	43	-	21	21	-	64
Cost Sharing Percentage	-	-	-	-	-	-	-	-
Sub total of Direct Costs	**1,893**	**-**	**1,893**	**-**	**1,311**	**1,311**	**-**	**3,204**
Indirect Costs	**304**	**-**	**304**	**-**	**50**	**50**	**-**	**354**
Total Costs	**2,197**	**-**	**2,197**	**-**	**1,361**	**1,361**	**-**	**3,558**

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
CRP - Total								
Personnel Costs	3,100	46	3,146	5,655	4,819	10,474	1,616	15,236
CGIAR Collaboration Costs	2,078	-	2,078	4,137	430	4,567	-	6,645
Other Collaboration Costs	1,065	-	1,065	5,126	1,599	6,725	-	7,790
Supplies and Services	2,880	30	2,910	4,096	7,619	11,718	1,216	15,841
Operational Travel	635	12	647	1,140	1,234	2,374	-	3,021
Depreciation	57	-	57	63	344	407	-	465
Cost Sharing Percentage	-	-	-	-	-	-	-	-
Sub total of Direct Costs	**9,815**	**88**	**9,903**	**20,217**	**16,045**	**36,265**	**2,832**	**48,998**
Indirect Costs	**1,210**	**11**	**1,221**	**2,546**	**1,523**	**4,069**	**-**	**5,289**
Total Costs	**11,025**	**99**	**11,124**	**22,763**	**17,568**	**40,334**	**2,832**	**54,287**

Schedule II(b)

International Crops Research Institute for the Semi-Arid Tropics
CGIAR Research Program - Funding Report For the Year Ended December 31, 2018

(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
CRP - Policies, Institutions and Markets			
Opening Balance	(145)	-	(145)
Add: Cash Receipts from Lead Center	228	-	228
Less: Disbursements	91	-	91
Closing Balance	**(8)**	**-**	**(8)**

Description	Windows 1 & 2 with PPA/PIA	Windows 1 & 2 without PPA/PIA	Windows 1 & 2 Total
CRP - Grain Legumes & Dryland Cereals (Lead Center)			
Opening Balance	-	-	-
Add: Cash Receipts from Lead Center	4,702	-	4,702
Less: Disbursements	4,646	-	4,646
Closing Balance	**56**	**-**	**56**

Description	Windows 1 & 2 with PPA/PIA	Windows 1 & 2 without PPA/PIA	Windows 1 & 2 Total
CRP - Water, Land and Ecosystems			
Opening Balance	(418)	-	(418)
Add: Cash Receipts from Lead Center	793	-	793
Less: Disbursements	416	-	416
Closing Balance	**(41)**	**-**	**(41)**

Description	Windows 1 & 2 with PPA/PIA	Windows 1 & 2 without PPA/PIA	Windows 1 & 2 Total
CRP - Climate Change, Agriculture and Food Security			
Opening Balance	(175)	-	(175)
Add: Cash Receipts from Lead Center	586	-	586
Less: Disbursements	439	-	439
Closing Balance	**(28)**	**-**	**(28)**

Description	Windows 1 & 2 with PPA/PIA	Windows 1 & 2 without PPA/PIA	Windows 1 & 2 Total
CRP - Climate Change, Agriculture and Food Security (RPL WA)			
Opening Balance	(143)	-	(143)
Add: Cash Receipts from Lead Center	1,046	-	1,046
Less: Disbursements	868	-	868
Closing Balance	**35**	**-**	**35**

Description	Windows 1 & 2 with PPA/PIA	Windows 1 & 2 without PPA/PIA	Windows 1 & 2 Total
CRP - Bigdata			
Opening Balance	(24)	-	(24)
Add: Cash Receipts from Lead Center	141	-	141
Less: Disbursements	111	-	111
Closing Balance	**6**	**-**	**6**

Description	Windows 1 & 2 with PPA/PIA	Windows 1 & 2 without PPA/PIA	Windows 1 & 2 Total
CRP - Genebank			
Opening Balance	(397)	-	(397)
Add: Cash Receipts from Lead Center	2,040	-	2,040
Less: Disbursements	2,197	-	2,197
Closing Balance	**(554)**	**-**	**(554)**

Description	Windows 1 & 2 with PPA/PIA	Windows 1 & 2 without PPA/PIA	Windows 1 & 2 Total
CRPs - Total			
Opening Balance	(1,302)	-	(1,302)
Add: Cash Receipts from Lead Center	9,536	-	9,536
Less: Disbursements	8,768	-	8,768
Closing Balance	**(534)**	**-**	**(534)**

Schedule II(c)

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, 2018

(All amounts in thousands of United States Dollars)

Description		Total
CRP - Grain Legumes and Dryland Cereals:		
Opening Balance held by Lead Center		-
Cash Receipts from System Management Office		7,121
Disbursements:		
ICRISAT	(4,646)	
IITA	(941)	
ICARDA	(665)	
ICRAF	(335)	
Bioversity	(81)	
CIRAD	(173)	
IRD	(51)	
CSIRO	(36)	
Total Disbursements		**(6,928)**
Closing Balance held by Lead Center		**193**

International Crops Research Institute for the Semi-Arid Tropics
Property, Plant and Equipment For the Year Ended December 31, 2018

(All amounts in thousands of United States Dollars)

	Unrestricted (Center Assets)			Restricted (Project Assets)			Grand Total	2017
	Physical Facilities	Equipment	Total	Physical Facilities	Equipment	Total		
I. COST								
Balance: Beginning of the year	567	28,261	28,828	3,006	19,436	22,442	51,270	49,511
Current Period								
Additions - Unrestricted	-	723	723	-	-	-	723	804
Additions - Bilateral	-	-	-	-	1,269	1,269	1,269	1,429
Disposals (includes held for disposal)	-	(272)	(272)	-	-	-	(272)	(474)
Balance: End of the year	**567**	**28,712**	**29,279**	**3,006**	**20,705**	**23,711**	**52,990**	**51,270**
II. ACCUMULATED DEPRECIATION								
Balance: Beginning of the year	(104)	(21,306)	(21,410)	(3,006)	(19,436)	(22,442)	(43,852)	(41,857)
Current Period								
Additions - Unrestricted	(9)	(853)	(862)	-	-	-	(862)	(991)
Additions - Bilateral	-	-	-	-	(1,269)	(1,269)	(1,269)	(1,429)
Disposals (includes held for disposal)	-	273	273	-	-	-	273	425
Balance: End of the year	**(113)**	**(21,886)**	**(21,999)**	**(3,006)**	**(20,705)**	**(23,711)**	**(45,710)**	**(43,852)**
III. NET BOOK VALUE	**454**	**6,826**	**7,280**	**-**	**-**	**-**	**7,280**	**7,418**

Assets for 2017

	Unrestricted (Center Assets)			Restricted (Project Assets)			Grand Total	2016
	Physical Facilities	Equipment	Total	Physical Facilities	Equipment	Total		
I. COST								
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)
Balance: End of the year	**567**	**28,261**	**28,828**	**3,006**	**19,436**	**22,442**	**51,270**	**49,511**
II. ACCUMULATED DEPRECIATION								
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
Balance: End of the year	**(104)**	**(21,306)**	**(21,410)**	**(3,006)**	**(19,436)**	**(22,442)**	**(43,852)**	**(41,857)**
III. NET BOOK VALUE	**463**	**6,955**	**7,418**	**-**	**-**	**-**	**7,418**	**7,654**

Schedule IV

International Crops Research Institute for the Semi-Arid Tropics
Calculation of Indirect Cost Rate For the Year Ended December 31, 2018

(All amounts in thousands of United States Dollars)

Particulars	2018	2017
General & Administration Expenses	9,349	7,719
Research Expenses + (Non-CGIAR Collaboration costs)	47,784	45,127
Indirect Cost Rate	**19.6%**	**17.0%**

Details	2018	2017
Research Expenses as per SOA	60,983	61,607
Less : CG Center Expenses	7,124	9,983
Less : Indirect cost recovery	6,075	6,497
	47,784	**45,127**

Details	2018	2017
Institutional Cost	14,667	9,690
Less : Special Adjustments Viz., One time cost Building Repairs and other Provisions	5,318	1,971
Net Expenditure (Institutional Costs (incl services))	**9,349**	**7,719**

International Crops Research Institute for the Semi-Arid Tropics
Abbreviations

ACIAR	-	Australian Centre for International Agricultural Research
ADA	-	Austrian Development Agency
AgMIP	-	Agricultural Modelling Intercomparision 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 Agronomiquie 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 Enhacement
IA - Implementing Agency
IABF - Indo-Australian Biotechnology Fund
IAFS - India-Africa Forum Summit
IBBA-CNR - Imstitute 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

Appendix 1

International Crops Research Institute for the Semi-Arid Tropics
Schedule of Accounts Receivable - Donors For the Year Ended December 31, 2018

(All amounts in thousands of United States Dollars)

Donor	2018	2017
Windows 1 & 2 with out PPA:		
CIAT	-	24
CIMMYT	-	18
Bilateral and Window 3:		
Australia	152	19
Austria	55	-
Belgium	8	-
Canada	8	-
Care Inc	-	36
Catholic Relief Services (CRS)	-	101
CGIAR	62	2,183
CORAF	-	6
European Union	119	-
FAO	40	64
Global Crop Diversity Trust (GCDT)	412	407
Germany	382	47
Ghana	206	206
IER	-	12
IFAD	119	13
ICARDA	25	-
ICRAF	119	10
ILRI	62	116
IFPRI-CIAT	232	188
IITA	138	36
India	1,782	3,321
Nigeria	-	108
NRTT	-	46
Private Seed Companies	354	117
Sweden	19	16
United Kingdom	22	-
USA	516	471
Zimbabwe	462	508
Total Accounts Receivable - Donors	**5,294**	**8,073**

Appendix 2

International Crops Research Institute for the Semi-Arid Tropics
Schedule of Funds Received in Advance - Donors For the Year Ended December 31, 2018

(All amounts in thousands of United States Dollars)

Donor	2018	2017
Windows 1 & 2 with out PPA:		
CGIAR	-	107
CGIAR Consortium	31	-
Bilateral and Window 3:		
Austria	2	198
Australia	16	66
Bangladesh	-	56
Belgium	21	45
Care Inc	76	-
Canada	-	40
CGIAR	17,007	10,798
CIAT	41	3
CIP	149	-
CORAF	36	-
European Union	363	706
FAO	61	55
Germany	156	231
Ghana	-	13
Global Crop Diversity Trust (GCDT)	55	428
ICARDA	-	54
IFAD	-	199
India	5,003	5,533
Iran	-	13
Ireland	1,438	1,252
Italy	-	2
IFPRI	29	9
IITA	1,253	2,117
ILRI	-	26
IWMI	25	21
Kenya	-	4
Korea	69	34
McKnight Foundation	35	369
Niamey	-	5
Nigeria	16	-
NRTT	2	-
Netherlands	12	15
Norway	45	66
Plan International, Malawi	-	8
Private Seed Companies	14	19
Spain	13	-
Switzerland (SDC)	358	-
UK	102	45
USA	2,451	891
World Agro Forestry	-	62
World Bank	-	10
Zimbabwe	37	23
Total Restricted - Bilateral Donors	**28,916**	**23,523**

Appendix 3

International Crops Research Institute for the Semi-Arid Tropics
Grant Revenues - Seed Companies For the Year Ended December 31, 2018

(All amounts in thousands of United States Dollars)

Project/Company	2018
A. Diversification of Sorghum Hybrid Parents for Increased Stable Production:	
Funds receivable as at December 31, 2017	(28)
Add: Contributions during the year	
Bioseed Research India	8
Hytech Seed India Private Limited	18
K D Seeds Limited	8
MISR Hytech Seed Int. S.A.E	12
Nutranta Seeds Private Limited	9
Rasi Seeds (P) Limited	9
UPL Agro SA de CV	14
UPL Limited	18
Total funds	**68**
Less: Expenditure during the year	(222)
Balance receivable as at December 31, 2018	**(154)**
B. Diversification of Pearl Millet Hybrid Parents for Increased Stable Production:	
Funds receivable as at December 31, 2017	(88)
Add: Contributions during the year	
Adriana Agricola Ltd.	23
UPL India Limited (Advanta)	18
Ajeet Seeds Private Limited	17
Bisco BioSciences Private Limited	18
DCM Shriram Consolidated Limited	18
Ganga Kaveri Seeds Private Limited	16
Green Vision Agritech	9
Hytech Seed India Private Limited	18
Hi-Yield Agri Genetics Private Limited	18
J K Agri Genetics Limited	18
Kamadgiri Seeds LLP	9
Kaveri Seed Company Private Limited	18
Kanchan Ganga Seeds Company Private Limited	34
Metahelix Life Sciences Private Limited	18
Nath Biogenes (I) Limited	17
Nu Genes Private Limited	16
Nuziveedu Seeds Limited	17

Nandi Seeds Private Limited	18
Pioneer Hi-Bred Private Limited	17
Rasi Seeds (P) Limited	17
Siri Seeds (India) Private Limited	9
Sungro Seeds Private Limited	18
Super Seeds (P) Limited	18
Others	2
Total funds	**313**
Less: Expenditure during the year	(512)
Balance receivable as at December 31, 2018	**(199)**
C. Diversification of Pigeonpea Hybrid Parents for Increased Stable Production:	
Funds available as at December 31, 2017	5
Add: Contributions during the year	
Adriana Agricola Limited	23
Basant Agro Tech (I) Limited	8
DCM Shriram Consolidated Limited	15
Nuziveedu Seeds Limited	14
Total funds	**65**
Less: Expenditure during the year	(65)
Balance as at December 31, 2018	-
D. Groundnut and Chickpea Varietal Development Research Consortium:	
Funds available as at December 31, 2017	13
Add: Contributions during the year	
Daftari Agro Biotech Private Limited	1
Total funds	**14**
Less: Expenditure during the year	-
Balance available as at December 31, 2018	**14**

International Crops Research Institute for the Semi-Arid Tropics
Region wise Expenditure 2018 For the Year Ended December 31, 2018

(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)	75,650	47,659	-	-	27,990	-	75,650
Less : CGIAR Collaboration	(7,124)	(6,697)	-	-	(427)	-	(7,124)
Total Expenditure	**68,526**	**40,962**	**-**	**-**	**27,563**	**-**	**68,526**

Category	Expenditure	Benefits by Geographical Regions					
		Sub-Saharan Africa	Europe	Latin America	Asia	CWANA	Total
Total Expenditure (Gross)	75,650	47,659	-	-	27,990	-	75,650
Less : CGIAR Collaboration	(7,124)	(6,697)	-	-	(427)	-	(7,124)
Total Expenditure	**68,526**	**40,962**	**-**	**-**	**27,563**	**-**	**68,526**

International Crops Research Institute for the Semi-Arid Tropics
Center Staff Details :: 2018 For the Year Ended December 31, 2018

(All amounts in thousands of United States Dollars)

Category	Male	Female	Total
Internationally recruited staff	62	14	76
Nationally recruited staff	834	245	1079
Total Staff	**896**	**259**	**1155**

ICRISAT INTERNATIONAL CROPS RESEARCH INSTITUTE FOR THE SEMI-ARID TROPICS

CGIAR 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.

About ICRISAT: **www.icrisat.org**

ICRISAT's scientific information: **EXPLORE*it*.icrisat.org**

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