

ICRISAT

Financial Statements

For the year ended December 31, 2021



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Statement of the Board Chair

In the face of climate change, a global pandemic, geopolitical uncertainties and host of other external shocks, ICRISAT remains steadfast in its mission to reduce poverty, hunger, malnutrition and environmental degradation in the drylands of Asia and Africa. To this end, we have achieved much driven by our scientific advances. We still however have a long way to go if we are to address the ever-evolving issues in the drylands that support the scaling of these advances whether they be influencing markets, institutions, civil society and the state.

This enormity of this task is undergirded by the generous support of donors, people and nations of goodwill who recognize that despite an ever-changing global environment, hunger remains and tragically so, the one constant.

It also rests on staff of the Institute who work tirelessly to deliver outcomes such as crop varieties, management tools and policy recommendations for enhancing the food security and livelihoods of dryland farmers across the developing world.

I am pleased to report that ICRISAT has and will continue to drive a stronger work-life balance for all staff, in part framed by the challenges of the pandemic and in part by a willingness to learn from this experience to push the boundaries of new innovative ways of working.

And we will continue to push boundaries as a guiding principle for all we do, whether in the science or non-science arena. The Africa Food Prize 2021 is testament to this and the deep expertise the Institute brings to the issues faced by the drylands. Between 2007 and 2019, ICRISAT led a collaboration of partners to deliver the Tropical Legumes Project. The Project, undertaken together with the International Center for Tropical Agriculture (CIAT) and the International Institute of Tropical Agriculture (IITA), developed 266 improved legume varieties and almost half a million tons of seed for a range of legume crops, including cowpeas, pigeon peas, chickpea, common bean, groundnut, and soybean.

The key impacts of the Tropical Legume Project include:

- Groundnut crop interventions demonstrated a 32.35% increase in income with 6.72% households lifted out of poverty and 14% out of food insecurity.
- Ten groundnut varieties, including six high-yielding, drought-tolerant and four ELS (Early Leaf Spot) resistant varieties were released in Mali.
- Seven groundnut varieties, with traits such as aflatoxin tolerance, early maturing, drought tolerance etc were released.
- In India, the chickpea national program on developing improved varieties resulted in an area enhancement up to 68%.
- The chickpea program in Ethiopia won a national award in 2013 for science and innovation.
- There was a seven-fold increase in number of improved common bean varieties released from 2011 to 2018.

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 2021 was USD 30.45 million, and that we were in compliance with the CGIAR recommended financial performance indicators. The year ahead signals many opportunities and bolder ambitions for the Institute. As we celebrate our Golden Jubilee in 2022 we invite you to partner with us as together we can continue to keep making a positive difference to the lives of the millions who call the drylands home.



Prabhu Pingali
Board Chair
ICRISAT Governing Board

Management Representation

Management Statement of Responsibility for Financial Reporting for the year ended December 31, 2021.

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, 2021 have been prepared in accordance and fully compliant with International Financial Reporting Standards (IFRS).

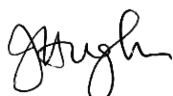
ICRISAT maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded and that ICRISAT's financial transactions are properly recorded in line with Management's delegated authority.

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.

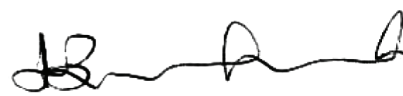
ICRISAT relies on the Internal Audit Unit to provide regular and ongoing internal audits and recommendations regarding the adequacy and effectiveness of the Center's policies and procedures.

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, 2021.



Dr Jacqueline d'Arros Hughes
Director General



Angshu Sengupta
Director - Institutional Finance and Services

Board Statement on Risk Management

The Governing Board of ICRISAT has the responsibility for ensuring that an appropriate risk management system is in place, which enables management to identify and take steps to mitigate significant risks to the achievement of the Institute's objectives, and to ensure alignment with CGIAR principles and guidelines that have been adopted by all CGIAR Centers.

In 2021, ICRISAT's risk management practices continued maturing towards integrating a risk based approach into strategic decision making as well as in its operations. ICRISAT has made 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 senior leadership reviews key risks that are directly related to achieving Center's objectives. The CGIAR System Council approved a risk management framework for the System outlining roles and responsibilities for Center Boards and Centers which are in line with ICRISAT's practices.

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

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



Prabhu Pingali

Board Chair

ICRISAT Governing Boar

Independent Auditors' Report

Deloitte Haskins & Sells LLP

Chartered Accountants

KRB Towers
Plot No.1 to 4 & 4A
1st, 2nd & 3rd Floor
Jubilee Enclave, Madhapur
Hyderabad-500 081
Telangana, India

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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, 2021, the Statement of Activities and Other Comprehensive Income, the Statement of Changes in Net Assets and the 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 and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view of the financial position of the institute as at December 31, 2021, and its financial performance and its cash flows for the year ended in accordance with International Financial Reporting Standards (IFRSs).

Basis for Opinion

We conducted our audit of the financial statements 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 obtained by us is sufficient and appropriate to provide a basis for our opinion on the financial statements.

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

The Institute's Governing Board and Those Charged with Governance are responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in net assets of the Institute in accordance with the IFRS. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management and those charged with governance are 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.

Management and those charged with governance are responsible for overseeing the Institute's financial reporting process.

Auditor's Responsibility 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 controls 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 the 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 Company 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.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



DELOITTE HASKINS & SELLS LLP

Place: Hyderabad
Date: April 01, 2022

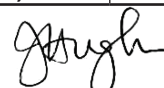
International Crops Research Institute for the Semi-Arid Tropics
Statement of Financial Position as at December 31, 2021

(All amounts in thousands of United States Dollars)

	Notes	31-Dec-21	31-Dec-20
Assets			
Current Assets			
Cash and cash equivalents	3	16,537	28,827
Investments	4A	5,674	4,910
Receivables			
-Donors	5	8,221	5,969
-Employees	6	439	339
-CGIAR Centers	7	430	1,153
-Others	8	13,189	15,379
Prepaid expenses	9	110	127
Inventories	10	727	630
Total Current Assets		45,327	57,334
Other Assets Held for Disposal	11	138	189
Non Current Assets			
Property, plant and equipment	12	6,640	7,024
Investments	4B	4,966	8,764
Other Non-current assets	13	881	771
Total Non Current Assets		12,487	16,559
Total Assets		57,952	74,082
Liabilities			
Current Liabilities			
Payables			
-Deferred income from Donors	14	8,040	22,392
-Employees		430	172
-CGIAR Centers	15	1,501	971
-Others	16	7,351	10,509
-Provision	17A	1,000	1,000
-Accruals	17B	347	406
Total Current Liabilities		18,669	35,450
Non Current Liabilities			
Employee Provisions	18	592	261
Total Non Current Liabilities		592	261
Total Liabilities		19,261	35,711
Net Assets			
Unrestricted Net Assets			
-Undesignated	19	9,334	9,728
-Designated		21,113	21,113
Total Unrestricted Net Assets		30,447	30,841
Temporary Net Assets - Other Comprehensive Income		2,098	1,384
Restricted Net Assets		6,146	6,146
Total Net Assets		38,691	38,371
Total Liabilities and Net Assets		57,952	74,082



Angshu Sengupta
Director - Institutional Finance and Services



Dr Jacqueline d'Arros Hughes
Director General

International Crops Research Institute for the Semi-Arid Tropics

Statement of Activities and Other Comprehensive Income For the Year Ended December 31, 2021

(All amounts in thousands of United States Dollars)

	Notes	2021					2020				
		Unrestricted		Restricted		Grand Total	Unrestricted		Restricted		Grand Total
		Portfolio	Non Portfolio	Portfolio	Non Portfolio		Portfolio	Non Portfolio	Portfolio	Non Portfolio	
Revenue and Gains											
Grant Revenue											
Window 1 & 2		-	-	11,886	-	11,886	-	-	12,160	-	12,160
Window 3		-	20	16,537	701	17,258	-	20	21,477	731	22,228
Bilateral		-	-	20,886	1,011	21,897	-	30	19,807	1,765	21,602
Total Grant Revenue		-	20	49,309	1,712	51,041	-	50	53,444	2,496	55,990
Other Revenue and Gains	20.a	-	3,200	-	-	3,200	-	2,862	-	-	2,862
Total Revenue and Gains		3,220	49,309	1,712	49,309	54,241	-	2,912	53,444	2,496	58,852
Expenses and Losses											
Research Expenses		1,309	-	31,489	1,274	34,072	-	-	32,092	1,754	33,846
CGIAR Collaborator Expenses		-	-	4,313	-	4,313	-	-	7,490	82	7,572
Non - CGIAR Collaborator Expenses		-	-	7,234	186	7,420	-	-	7,942	328	8,270
General and Administration Expenses		-	2,203	6,273	252	8,728	-	3,976	5,920	332	10,228
Other Expenses and Losses	20.b	-	992	-	-	992	-	1,011	-	-	1,011
Total Expenses and Losses		1,309	3,195	49,309	1,712	55,525	-	4,987	53,444	2,496	60,927
Operating Surplus / (Deficit)		(1,309)	25	-	(1,309)	(1,284)	-	(2,075)	-	-	(2,075)
Finance Income	20.c	-	1,431	-	-	1,431	-	2,890	-	-	2,890
Finance Expenses	20.d	-	541	-	-	541	-	(3)	-	-	(3)
Operating Surplus / (Deficit) for the year		(1,309)	915	-	(1,309)	(394)	-	812	-	-	812
Other Comprehensive Income											
Items that will not be reclassified subsequently to Statement of Activities											
Actuarial gain/loss defined benefit plan		-	655	-	-	655	-	46	-	-	46
Items that will be reclassified subsequently to Statement of Activities											
MTM gain on bonds		-	64	-	-	64	-	340	-	-	340
Amount reclassified to statement of activity on disposal		-	-	-	-	-	-	(74)	-	-	(74)
Effect of foreign exchange		-	(5)	-	-	(5)	-	(6)	-	-	(6)
Sub total Other Comprehensive Income		-	714	-	-	714	-	306	-	-	306
Total Comprehensive Surplus / (Deficit) for the year		(1,309)	1,629	-	(1,309)	320	-	1,118	-	-	1,118

See accompanying notes to the financial statements



Angshu Sengupta
Director - Institutional Finance and Services



Jacqueline d'Arros Hughes
Director General

International Crops Research Institute for the Semi-Arid Tropics
Statement of Changes in Net Assets For the Year Ended December 31, 2021

(All amounts in thousands of United States Dollars)

	Unrestricted						Other Comprehensive Income		Restricted	Total
	Undesignated	Designated				Total Unrestricted	Fair value Reserve	Actuarial gain/(loss)		
		Property, Plant and Equipment	Capital Fund*	Crisis Management Fund	Total Designated					
Balance as at January 1, 2020	8,916	7,721	12,392	1,000	21,113	30,029	665	413	6,146	37,253
Operating Surplus / (Deficit) for the year	812	-	-	-	-	812	-	-	-	812
Actuarial gain/loss defined benefit plan	-	-	-	-	-	-	-	46	-	46
MTM gain on bonds	-	-	-	-	-	-	340	-	-	340
Amount reclassified to statement of activity on disposal	-	-	-	-	-	-	(74)	-	-	(74)
Effect of foreign exchange	-	-	-	-	-	-	(6)	-	-	(6)
Depreciation for the year	-	(959)	959	-	-	-	-	-	-	-
Additions during the year	-	262	(262)	-	-	-	-	-	-	-
Balance as at December 31, 2020	9,728	7,024	13,089	1,000	21,113	30,841	925	459	6,146	38,371
Balance as at January 1, 2021	9,728	7,024	13,089	1,000	21,113	30,841	925	459	6,146	38,371
Operating Surplus / (Deficit) for the year	(394)	-	-	-	-	(394)	-	-	-	(394)
Actuarial gain/loss defined benefit plan	-	-	-	-	-	-	-	655	-	655
MTM gain on bonds	-	-	-	-	-	-	64	-	-	64
Amount reclassified to statement of activity on disposal	-	(588)	588	-	-	-	-	-	-	-
Effect of foreign exchange	-	-	-	-	-	-	(5)	-	-	(5)
Depreciation for the year	-	(920)	920	-	-	-	-	-	-	-
Additions during the year	-	1,124	(1,124)	-	-	-	-	-	-	-
Balance as at December 31, 2021	9,334	6,640	13,473	1,000	21,113	30,447	984	1,114	6,146	38,691

See accompanying notes to the financial statements

* Reserve for acquisition of Property, Plant and Equipment



Angshu Sengupta
Director - Institutional Finance and Services



Jacqueline d'Arros Hughes
Director General

International Crops Research Institute for the Semi-Arid Tropics
Statement of Cash Flows
For the Year Ended December 31, 2021

(All amounts in thousands of United States Dollars)

	2021	2020
Cash Flows from Operating Activities		
Surplus/(Deficit) for the year	(394)	812
Adjustments to reconcile changes in net assets to net cash provided by operating activities		
Depreciation	4,020	1,189
Net Exchange Rate Difference	852	640
Provision for doubtful receivables of donors and others (net)	(247)	661
Provision for slow moving inventory (net)	(17)	214
Provisions no longer required written back	(2,084)	(1,828)
Interest income	(878)	(3,527)
Allowances for doubtful receivables recognised	324	-
Adjustment on Asset Held for disposal	51	-
Loss due to assets written-off	587	-
Operating Surplus /(Deficit) before working capital changes	2,214	(1,839)
Decrease/(increase) in assets		
Receivables		
Donors	(2,005)	1,909
Employees	(100)	105
Other CGIAR Centers	723	8
Others	2,521	(5,362)
Inventories	(80)	-
Prepaid expenses	17	233
Other Assets	(110)	344
Increase/(decrease) in liabilities		
Deferred income from Donors	(14,352)	1,641
Employees	589	(568)
Other CGIAR Centers	530	(787)
Others	(1,219)	1,549
Accruals and Provisions	(59)	(36)
Net cash used in operating activities	(11,331)	(2,803)
Cash Flows from Investing Activities		
Purchase of investment	(5,592)	(8,983)
Proceeds from maturity and sale of Investments	8,691	18,860
Interest Received	878	2,887
Acquisition of property, plant and equipment	(4,223)	(498)
Net cash from investing activities	(246)	12,266
Net increase/(decrease) in cash and cash equivalents	(11,577)	9,463
Cash and cash equivalents, beginning of year	28,827	19,437
Net Exchange rate differences	(713)	(73)
Cash and cash equivalents the end of the period	16,537	28,827

See accompanying notes to the financial statements



Angshu Sengupta
Director - Institutional Finance and Services



Jacqueline d'Arros Hughes
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, effective 1 January 2018 till 31 December 2021.

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

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 authorized for issue in accordance with the resolution of Governing Board on 31st March, 2022.

(d) Basis of preparation of financial statements

The financial statements of the Institute have been prepared in accordance with International Financial Reporting Standards (IFRS) and the recommendations made in the IFRS Compliant CGIAR Reporting Guidelines approved by the System Management Board in December 2017, which are in confirmation with International Accounting Standards (IAS) for not-for-profit organizations.

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 adopted from current year

In the current year Institute has applied a number of amendments to IFRS Standards and Interpretations issued by the IASB that are effective for an annual period that begins on or after 1 January 2021. Their adoption has not had any impact on the disclosures or on the amounts reported in these financial statements.

Standard	Description	Effective for reporting years starting on
IFRS 9	Interest Rate Benchmark Reform (Phase 2)	January 1, 2021
IFRIC 23	Uncertainty over Income tax treatments	January 1, 2020
IFRS 3	Amendments to References to the Conceptual Framework in IFRS Standards	January 1, 2022
Amendments to IAS 8 & 1	Definition of Material	January 1, 2020
IFRS 16	Covid-19 Related Rent Concessions	January 1, 2020
IFRS 7	Insurance Contract	January 1, 2021

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 treated as 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 realization in cash and cash equivalents. The Institute has identified twelve months as its operating cycle.

(b) Foreign exchange transactions

Transactions and balances

Transactions in foreign currency are initially recorded by the Institute at its functional currency spot rates at the date of the transactions first qualifies for recognition. Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency spot rates of exchange at the reporting date. Foreign non-monetary assets and liabilities denominated in currencies other than the US Dollar are converted to the US Dollar at exchange rate prevailing on the date of the transaction. The revenues and expenses of two regional hubs and seven country offices in sub-Saharan Africa are translated to US Dollar at rates prevailing on the dates of the transactions and are included in the Statement of Activities of 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 Activities 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 best economic 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, maximizing 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 recognized 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.

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 Activities 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) Leases

The Institute evaluates if an arrangement qualifies to be a lease as per the requirements of IFRS 16. Identification of a lease requires significant judgment. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. The determination of whether an arrangement is (or contains) a lease is based on the substance of the arrangement at the inception of the lease. The arrangement is, or contains, a lease if fulfilment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset or assets, even if that right is not explicitly specified in an arrangement.

Institute as a lessee

The Institute assesses whether a contract contains a lease, at inception of a contract. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Institute assesses whether: (i) the contract involves the use of an identified asset (ii) the Institute has substantially all of the economic benefits from use of the asset through the period of the lease and (iii) the Institute has the right to direct the use of the asset. The Institute uses significant judgement in assessing the lease term (including anticipated renewals) and the applicable discount rate. The determination of whether an arrangement is (or contains) a lease is based on the substance of the arrangement at the inception of the lease. The arrangement is, or contains, a lease if fulfilment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset or assets, even if that right is not explicitly specified in an arrangement.

At the date of commencement of the lease, the Institute recognizes a right-of-use asset ("ROU") and a corresponding lease liability for all lease arrangements in which it is a lessee, except for leases with a term of twelve months or less (short-term leases) and low value leases. For these short-term and low value leases, the Institute recognizes the lease payments as an operating expense on a straight-line basis over the term of the lease. The right-of-use assets are initially recognized at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or prior to the commencement date of the lease plus any initial direct costs less any lease incentives. They are subsequently measured at cost less accumulated depreciation and impairment losses. Right-of-use assets are depreciated from the commencement date on a straight-line basis over the lease term and useful life of the underlying asset. The lease liability is initially measured at amortized cost at the present value of the future lease payments. The lease payments are discounted using the interest rate implicit in the lease or, if not readily determinable, using the incremental borrowing rates in the country of domicile of these leases. Lease liabilities are re-measured with a corresponding adjustment to the related right of use asset if the Institute changes its assessment if whether it will exercise an extension or a termination option. Lease liability and ROU asset will be separately presented in the Balance Sheet and lease payments will be classified as financing cash flows for future leases.

Institute as a lessor

Leases in which the Institute does not transfer substantially all the risks and rewards of ownership of an asset are classified as operating leases. Rental income from operating lease is recognised on a straight-line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised over the lease term on the same basis as rental income. Leases are classified as finance leases when substantially all of the risks and rewards of ownership transfer from the Institute to the lessee. Amounts due from lessees under finance leases are recorded as receivables at the Institute's net investment in the leases. Finance lease income is allocated to accounting periods so as to reflect a constant periodic rate of return on the net investment outstanding in respect of the lease.

(g) 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 Activities 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 Activities when the asset is derecognised.

Intangible asset is an identifiable non-monetary asset without physical substance. These are measured initially at cost and subsequently cost less accumulated amortization. An intangible asset with a finite useful life is amortized and is subject to impairment testing. The assets are amortized based on the useful life of the related PPE item.

The physical verification of assets is done across all African locations in the year 2021 and the FAR was altered according to the physical count and identification of the assets as on that date. The Statement of activity for the year 2021 is charged with the reduction in cost (Carrying value less accumulated depreciation) that is being identified during the physical verification.

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 Activities.

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 least at the end of each reporting period.

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

(h) 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.

(i) Inventories

Inventories are valued at the lower of cost and net realisable value, wherever determinable. 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 on 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.

(j) Financial Instruments

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.

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 Activities.

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.

(k) Subsequent measurement

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 Activities. The net gain or loss recognised in Statement of Activities 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 Activities. 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 Activities.

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 Activities 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 Activities.

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.

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 Activities.

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 Activities 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 Activities.

Off setting 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.

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 Activities 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 Activities. 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 Other Comprehensive Income. 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 Activities.

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 Activities.

Insurance for separated IRS

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

Relocation

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

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 Activities.

(l) Provisions

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

(m) Net assets

Net assets comprise the residual interest in the Institute's assets after liabilities are deducted. They are classified as either unrestricted or restricted and Other Comprehensive Income.

(n) 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 lives of depreciable assets:

Management reviews the useful lives of depreciable assets at each reporting date, based on the expected utility of the assets to the Institute. The useful life is disclosed in note (g). 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.

Notes To Accounts

(All amounts in thousands of United States Dollars)

3 Cash and cash equivalents

Cash in Hand

Cash equivalents

- Banks
- Highly Liquid Debt Mutual funds
- Fixed Deposits with banks (maturing within 3 months)

31-Dec-21	31-Dec-20
42	19
2,851	8,408
10,284	19,010
3,360	1,390
16,537	28,827

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 Current Investments

Investments in debt instruments classified as at FVTOCI (Fair Value through Other Comprehensive Income)

Bonds

2,347	-
2,347	-

Financial assets measured at amortised cost

Fixed deposits with banks (maturing after 3 months but not later than 12 months)

3,327	4,910
3,327	4,910

Total Current investments

5,674	4,910
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4a Non Current Investments

Investments in debt instruments classified as at FVTOCI

Bonds

4,959	5,328
4,959	5,328

Financial assets measured at amortised cost

Fixed deposits with banks (maturing after 12 months)

7	3,436
7	3,436

Total Non-Current investments

4,966	8,764
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Impairment of financial assets

For the purposes of impairment assessment, the Government bonds and corporate bonds 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 Bonds of Infrastructure Leasing & Financial Services Limited (IL&FS). The credit rating of such bonds was downgraded to "D" during the year 2018 . The fair value of such Bonds was assessed as Nil at the year end. The loss in fair value of such bonds was USD 1,003. The change in fair value of the financial asset measured at FVTOCI due to credit impairment has been already charged to the Statement of Activities during the year 2018.

(All amounts in thousands of United States Dollars)

	31-Dec-21	31-Dec-20
5 Receivable – Donors		
Unrestricted	-	50
CGIAR Research Programs (Windows 1 & 2 with PPA)		
IFPRI: CRP on Policies, Institutions and Markets	43	149
IWMI: CRP on Water, Land and Ecosystems	145	47
GLDC: CRP on grain legumes and Dryland cereals	277	-
CIAT: CRP on Climate Change, Agriculture and Food Security	104	139
CIAT: CRP on Climate Change, Agriculture and Food Security (RPL - West Africa)	190	69
CGIAR: CRP for Gene banks	464	223
CGIAR: CRP for Big Data	120	10
CGIAR Research Programs (Windows 1 & 2 without PPA) and Bilateral projects	8,537	7,188
	9,880	7,875
Less: Allowances for doubtful receivables	(1,659)	(1,906)
	8,221	5,969
a) The Centre 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 1,528 in aggregate (as at December 31, 2020 USD 2,580) 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	1,906	1,245
Loss allowance recognised	20	759
Amounts written off	-	(6)
Provision no longer required written back	(267)	(92)
Closing balance	1,659	1,906
6 Receivable – Employees		
Vehicle loans	60	78
Others	379	261
	439	339
7 Receivable – CGIAR Centres		
Restricted		
CIAT	-	241
IITA	238	489
ILRI	28	293
Others	164	130
	430	1,153
8 Receivable – Others		
Collaborators	1,560	2,224
Vendors	1,264	1,789
Compensated absences	417	299
Others	4,430	5,452
Pension and gratuity funds (Note- 25)	5,928	5,701
	13,599	15,465
Less: Allowances for doubtful receivables	(410)	(86)
	13,189	15,379

(All amounts in thousands of United States Dollars)

31-Dec-21 **31-Dec-20**

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

Opening balance	86	104
Impairment loss recognised	324	-
Impairment loss reversed	-	(18)
Closing balance	410	86

9 Prepaid expenses

Insurance	65	52
Others	45	75
	110	127

10 Inventories

Office, laboratory and farm supplies	233	180
Automobile and maintenance spares	719	659
Fuel and lubricants	94	99
Held for disposal	13	41
	1,059	979
Less: Allowance for obsolescence	(332)	(349)
	727	630

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

Opening balance	349	135
Obsolescence loss recognised	33	221
Obsolescence loss reversed	(50)	(7)
Closing balance	332	349

**11 Other Assets Held for disposal
Equipment**

	138	189
	138	189

“The above assets held for sale consists of farm equipment and vehicles. The same shall be disposed after initiation of the commercial invoicing.”

12 Property, plant and equipment

Gross block at cost

Physical facilities	1,353	910
Equipment	27,252	29,645
Assets purchased for restricted projects	28,259	25,159
	56,864	55,714

Accumulated depreciation

Physical facilities	(194)	(129)
Equipment	(21,771)	(23,402)
Assets purchased for restricted projects	(28,259)	(25,159)
	(50,224)	(48,690)

Net book value

Physical facilities	1,159	781
Equipment	5,481	6,243
Assets purchased for restricted projects	-	-
Total Property, plant and equipment – net	6,640	7,024

(All amounts in thousands of United States Dollars)

31-Dec-21

31-Dec-20

Assets purchased from restricted projects comprise physical facilities and other assets, ownership of which does not belong to the Institute. As at December 31, 2021, assets purchased from restricted projects were US\$ 28,259 (December 31, 2020 - US\$ 25,159). 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

Vehicle loans	51	66
Deposits	277	278
Accrued interest	553	427
	881	771

14 Deferred income from – Donors

Bilateral projects	8,040	22,392
	8,040	22,392

15 Payables – CGIAR Centres

CGIAR Research Programs		
IRRI	7	41
CIAT	237	100
IITA	301	134
CIMMYT	211	211
ICRAF	149	302
ILRI	120	103
ICARDA	298	7
Others	178	73
	1,501	971

16 Payables – Others

Vendors	1,480	4,179
Collaborators	2,573	3,163
Miscellaneous	310	276
Others	2,988	2,891
	7,351	10,509

17A Provision

Provision for losses in PF Trust	1,000	1,000
	1,000	1,000

The movement in provision for losses in PF Trust is as follows:

Opening balance	1,000	1,000
Additional provision in the year	-	-
Utilisation of provision	-	-
Closing balance	1,000	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.

17B Accruals

Other accruals	347	406
	347	406

(All amounts in thousands of United States Dollars)

18 Employees Provisions

Relocation
Insurance for separated IRS
Others

31-Dec-21	31-Dec-20
320	-
261	261
11	-
592	261

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
Scrap Sale
Provision no longer required written back
Miscellaneous income

Sub total - Other income

(b) Other Expenses

Loss due to assets written-off
Cash contribution for projects
Other Miscellaneous
Sub total - Other Expenses

(c) Financial income

Interest on fixed deposits with banks
Interest on Bonds
Income from Mutual funds

Sub total - Financial income

(d) Financial expenses

Loss on cancellation of forward contracts
Exchange losses, net

Sub total - Financial expenses

Total (a) + (b) + (c) + (d)

16	13
51	24
2,084	1,828
1,049	997
3,200	2,862
(652)	-
(142)	(78)
(198)	(933)
(992)	(1,011)
526	794
303	984
602	1,112
1,431	2,890
(541)	-
-	(3)
(541)	(3)
3,098	4,738

(All amounts in thousands of United States Dollars)

(All amounts in thousands of United States Dollars)

	2021						2020							
	Unrestricted		Restricted		Total		Unrestricted		Restricted		Total			
	Portfolio	Non Portfolio	Portfolio	Non Portfolio	Portfolio	Non Portfolio	Portfolio	Non Portfolio	Portfolio	Non Portfolio	Portfolio	Non Portfolio		
	Portfolio	Non Portfolio	Portfolio	Non Portfolio	Portfolio	Non Portfolio	Portfolio	Non Portfolio	Portfolio	Non Portfolio	Portfolio	Non Portfolio		
Expenses and Losses	1,309	7,691	13,813	698	15,122	8,389	23,511	-	7,098	15,712	778	15,712	7,876	23,588
	-	-	4,313	-	4,313	-	4,313	-	-	7,490	82	7,490	82	7,572
	-	-	7,234	186	7,234	186	7,420	-	-	7,942	328	7,942	328	8,270
	-	(189)	12,962	499	12,962	310	13,272	-	2,024	14,547	866	14,547	2,890	17,437
	-	59	1,338	58	1,338	117	1,455	-	154	1,106	91	1,106	245	1,351
	-	920	3,094	6	3,094	926	4,020	-	953	236	-	236	953	1,189
	-	247	282	13	282	260	542	-	-	490	19	490	19	509
	-	992	-	-	-	992	992	-	1,011	-	-	-	1,011	1,011
	1,309	9,720	43,036	1,460	44,345	11,180	55,525	-	11,240	47,523	2,164	47,523	13,404	60,927
	-	(6,525)	6,273	252	6,273	(6,273)	-	-	(6,252)	5,920	332	5,920	(5,920)	-
Total all costs	1,309	3,195	49,309	1,712	50,618	4,907	55,525	-	4,988	53,443	2,496	53,443	7,484	60,927

22. Financial Instruments

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

December 31, 2021								
Particulars	Financial Assets			Financial Liabilities		Level		
	FVTPL	FTVOCI	Amortised Cost	FVTPL	Amortised Cost	1	2	3
Cash and Cash equivalents	10,284	-	6,253	-	-	10,284	-	-
Current Investments								
- Bonds	-	2,347	-	-	-	-	2,347	-
- Fixed deposits with banks	-	-	3,327	-	-	-	-	-
Account Receivables	-	-	9,090	-	-	-	-	-
Other non-current assets	-	-	881	-	-	-	-	-
Non- Current Investments								
- Bonds	-	4,959	-	-	-	-	4,959	-
- Fixed deposits with banks	-	-	7	-	-	-	-	-
Accounts Payables	-	-	-	-	9,282	-	-	-

Particulars	Financial Assets		Financial Liabilities	
	Amortised Cost	Fair value	Amortised Cost	Fair value
Cash and Cash equivalents	6,253	10,284	-	-
Current Investments				
- Bonds	-	2,347	-	-
- Fixed deposits with banks	3,327	-	-	-
Account Receivables	9,090	-	-	-
Other non-current assets	881	-	-	-
Non- Current Investments				
-Bonds	-	4,959	-	-
-Fixed deposits with banks	7	-	-	-
Accounts Payables	-	-	9,282	-

December 31, 2020								
Particulars	Financial Assets			Financial Liabilities		Level		
	FVTPL	FTVOCI	Amortised Cost	FVTPL	Amortised Cost	1	2	3
Cash and Cash equivalents	19,010	-	9,817	-	-	19,010	-	-
Current Investments								
- Bonds	-	-	-	-	-	-	-	-
- Fixed deposits with banks	-	-	4,910	-	-	-	-	-
Account Receivables	-	-	7,461	-	-	-	-	-
Other non-current assets	-	-	771	-	-	-	-	-
- Bonds	-	5,328	-	-	-	-	5,328	-
- Fixed deposits with banks	-	-	3,436	-	-	-	-	-
Accounts Payables	-	-	-	-	11,652	-	-	-

Particulars	Financial Assets		Financial Liabilities	
	Amortised Cost	Fair value	Amortised Cost	Fair value
Cash and Cash equivalents	9,817	19,010	-	-
Current Investments				
Fixed deposits with banks	4,910	-	-	-
Account Receivables	7,461	-	-	-
Other non-current assets	771	-	-	-
Non- Current Investments				
Bonds	5,328	-	-	-
Fixed deposits with banks	3,436	-	-	-
Accounts Payables	-	-	11,652	-

(b) Measurement of fair value

Valuation techniques

The following table shows the valuation techniques used in measuring Level 1 fair values for assets carried at fair value through profit or loss.

Type	Valuation technique
Assets measured at fair value:	
Cash and Cash equivalents (Highly Liquid debt mutual funds)	The fair value is determined using quoted rates available at active market as at the reporting date. (Mutual funds are valued using closing NAV)

(c) 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, 2021					
Payables - CGIAR Centers	1,501	-	-	-	1,501
Payables - Employees	430	-	-	-	430
Payables - Others	7,351	-	-	-	7,351
	9,282	-	-	-	9,282
As at December 31, 2020					
Payables - CGIAR Centers	971	-	-	-	971
Payables - Employees	172	-	-	-	172
Payables - Others	10,509	-	-	-	10,509
	11,652	-	-	-	11,652

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, 2021		As at December 31, 2020	
Forward contracts	Buy	Sell	Buy	Sell
USD (in thousands)	-	10,000	-	16,500
INR (Rs. In thousands)	-	7,43,800	-	12,05,375

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) in deficit	
December 31, 2021				
INR	1%	1%	(189)	189
EURO	1%	1%	(214)	214
December 31, 2020				
INR	1%	1%	(298)	298
EURO	1%	1%	(243)	243

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

(d) 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 drawnsalary 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.

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

	Defined benefit obligation			Fair value of plan assets			Net defined benefit liability (asset)		
	2021								
	Gratuity	Pension	IRS Insurance	Gratuity	Pension	IRS Insurance	Gratuity	Pension	IRS Insurance
Balance at 1 January	3,104	1,352	261	6,570	3,588	-	(3,466)	(2,235)	261
Included in statement of activity	-	-	-	-	-	-	-	-	-
Current service cost	241	-	-	-	-	-	241	-	-
Past service credit	(8)	-	-	-	-	-	(8)	-	-
Interest	171	77	-	389	217	-	(218)	(140)	-
Exchange differences	(68)	(25)	-	(127)	(57)	-	59	32	-
Sub-total (A)	336	52	-	262	160	-	74	(108)	-
Included in other comprehensive income	-	-	-	-	-	-	-	-	-
Balance at 1 January	-	-	-	-	-	-	-	-	-
Remeasurements during the year due to:	-	-	-	-	-	-	-	-	-
- demographic assumptions	-	-	-	-	-	-	-	-	-
- financial assumptions	(77)	(4)	-	-	-	-	(77)	(4)	-
- experience adjustment	(111)	25	-	-	-	-	(111)	25	-
Actuarial return on plan assets less interest income	-	-	-	421	332	-	(421)	(332)	-
Effect of asset celling	-	-	-	(308)	43	-	308	(43)	-
Effect of movements in exchange rates	2	(1)	-	3	(2)	-	(1)	1	-
Sub-total (B)	(186)	20	-	116	373	-	(302)	(353)	-
Other									
Contributions paid by the employer	-	-	-	536	992	-	(536)	992	-
Benefits paid	(536)	(337)	-	(536)	(337)	-	-	-	-
Effect of movements in exchange rates	5	3	-	-	-	-	5	3	-
Sub-total (C)	(531)	(334)	-		(1,329)	-	(531)	995	-
Balance at 31 December	2,723	1,090	261	6,948	2,793	-	(4,225)	-	261
Current	2,723	1,090	261	6,948	2,793	-	(4,225)	(1,703)	261
Non - Current									
Total Liability / (Asset)	2,723	1,090	261	6,948	2,793	-	(4,225)	(1,703)	261

	Defined benefit obligation			Fair value of plan assets			Net defined benefit liability (asset)		
	2020								
	Gratuity	Pension	IRS Insurance	Gratuity	Pension	IRS Insurance	Gratuity	Pension	IRS Insurance
Balance at 1 January Included in statement of activity	5,688	2,678	261	7,593	4,315	-	(1,905)	(1,637)	261
Current service cost	395	-	-	-	-	-	395	-	-
Past service credit	-	-	-	-	-	-	-	-	-
Interest	(985)	(747)	-	(511)	294	-	(1,496)	(1,041)	-
Exchange differences	729	(57)	-	(191)	(109)	-	920	52	-
Sub-total (A)	139	(804)	-	320	185	-	(181)	(989)	-
Included in other comprehensive income									
Balance at 1 January	-	-	-	-	-	-	-	-	-
Remeasurements during the year due to:									
- demographic assumptions	-	-	-	-	-	-	-	-	-
- financial assumptions	(1,223)	10	-	-	-	-	(1,223)	10	-
- experience adjustment	(490)	(115)	-	-	-	-	(490)	(115)	-
Actuarial return on plan assets less interest income	(449)	(244)	-	450	245	-	(899)	(489)	-
Effect of asset celling	772	275	-	(1,810)	(1,168)	-	2,582	1,443	-
Effect of movements in exchange rates	(838)	1	-	17	11	-	(855)	(10)	-
Sub-total (B)	(2,228)	(73)	-	(1,343)	(912)	-	(885)	839	-
Other									
Contributions paid by the employer	-	-	-	501	454	-	(501)	(454)	-
Benefits paid	(501)	(454)	-	(501)	(454)	-	-	-	-
Effect of movements in exchange rates	6	6	-	-	-	-	6	6	-
Sub-total (C)	(495)	(449)	-	-	-	-	(495)	(448)	-
Balance at 31 December	3,104	1,352	261	6,570	3,588	-	(3,466)	(2,235)	261
Current	3,104	1,352	261	6,570	3,588	-	(3,466)	(2,235)	261
Total Liability/(Asset)	3,104	1,352	261	6,570	3,588	-	(3,466)	(2,235)	261

d. Plan Assets

Plan Assets comprise of:

Particulars	2021			
	Quoted Value		Unquoted Value	
	Gratuity	Pension	Gratuity	Pension
Property	-	-	-	-
Government Debt Instruments	-	-	-	-
Other Debt Instruments	-	-	-	-
Entity's Own Equity Instruments	-	-	-	-
Insurer Managed Funds	-	-	-	-
ICRISAT - Gratuity Fund	6,948	2,793	-	-
Others	-	-	-	-
	6,948	2,793	-	-

Particulars	2020			
	Quoted Value		Unquoted Value	
	Gratuity	Pension	Gratuity	Pension
Property	-	-	-	-
Government Debt Instruments	-	-	-	-
Other Debt Instruments	-	-	-	-
Entity's Own Equity Instruments	-	-	-	-
Insurer Managed Funds	-	-	-	-
ICRISAT - Gratuity Fund	6,570	3,588	-	-
Others	-	-	-	-
	6,570	3,588	-	-

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

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-21	31-Dec-20
Gratuity		
Discount Rate	6.75%	6.35%
Salary Escalation Rate	NRS - SSB: 7% Others: 7%	NRS - SSB: 7% Others: 7%
Retirement Age	60	60
Withdrawal rate		
Age 21 to 44		
Support Staff	2.00%	2.00%
Others	3.00%	1.00%
Age 45 to 60		
Support Staff	1.00%	1.00%
Others	5.00%	5.00%
Pension		
Discount Rate	6.35%	6.35%
Salary Escalation Rate	5.00%	5.00%
Retirement Age	60	60
Withdrawal rate		
Age 21 to 44		
Support Staff	2.00%	2.00%
Others	3.00%	3.00%
Age 45 to 60		
Support Staff	1.00%	1.00%
Others	5.00%	5.00%
IRS Insurance		
Discount Rate	NA	NA
Salary Escalation Rate	NA	NA

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 7 % 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, 2021			December 31, 2020		
	Gratuity	Pension	Total	Gratuity	Pension	Total
Year 1	689	223	912	763	269	1,032
Year 2	179	170	349	444	215	659
Year 3	296	123	419	192	162	354
Year 4	228	81	309	284	115	398
Year 5	228	56	284	219	73	292
Beyond 5 years	3,290	951	4,241	3,455	1,190	4,645
Weighted average duration of payment of these cash flows as at year end (in years)	6.85	0.82		6.76	0.91	

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-21			31-Dec-20		
	Gratuity	Pension	IRS Insurance	Gratuity	Pension	IRS Insurance
Discount Rate						
Increase by 50 basis points	(2,633)	(9)		(2,995)	(6)	
Decrease by 50 basis points	2,819	10		3,205	6	
Salary escalation rate						
Increase by 50 basis points	2,819			3,204		
Decrease by 50 basis points	(2,632)			(2,995)		
Life expectancy						
Increase by 1 year		(28)			(18)	
Decrease by 1 year		29			18	

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 456 to the provident fund during the year ended December 31, 2021 (Previous year: USD 527)

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 110 as benefits to the employees during the year ended December 31, 2021 (Previous year: USD 84)

25. Related parties

Name of party	Nature of relationship
Key management personnel	
Dr Hughes, Jacqueline	Director General (effective 24-April-2020)
Dr Peter Stanley Carberry	Director General (up to 23-Apr-2020)
Dr Arvind Kumar	Deputy Director General (Research) (effective 21-December 2020)
Dr Kiran K Sharma	Deputy Director General - GLDC
Dr Joanna Kane-Potaka	Assistant Director General-External Relations (Upto 10-Oct-2021)
Mr Raman Peachey	Director - Communications (effective 2-April-2021)
Dr Tabo Ramadjita	Research Program Director - West & Central Africa & Country Representative Mali
Dr Eric Manyasa	Research Program Director - East & Southern Africa & Country Representative Kenya (Effective Aug 2019)
Dr Rebbie Harawa	Research Program Director - East & Southern Africa & Country Representative Kenya
Mr David K S Johnson	Director - Corporate Services (upto 30-October-2020)
Mr Angshu Sengupta	Director - Institutional Finance & Services (effective 15-April-2021)
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-21	31-Dec-20
Dr Peter Stanley Carberry	Salary	-	114
Dr Peter Stanley Carberry	Personal Settlement	-	7
	Employment and other benefits	-	9
Dr Hughes, Jacqueline	Salary	323	224
Dr Hughes, Jacqueline	Personal Settlement	8	8
	Employment and other benefits	10	7
Dr Kiran K Sharma	Salary	193	225
Dr Kiran K Sharma	Personal Settlement	8	7
	Employment and other benefits	9	6
Dr Arvind Kumar	Salary	232	6
Dr Arvind Kumar	Personal Settlement	4	3
	Employment and other benefits	1	6
Dr Tabo Ramadjita	Salary	285	266
Dr Tabo Ramadjita	Personal Settlement	21	17
	Employment and other benefits	20	19
Dr Rebbie Harawa	Salary	220	246
Dr Rebbie Harawa	Personal Settlement	32	63
	Employment and other benefits	32	63
Dr Eric Manyasa	Salary	106	112
Dr Eric Manyasa	Personal Settlement	26	28
	Employment and other benefits	26	29
Mr David K S Johnson	Salary	-	180
Mr David K S Johnson	Personal Settlement	-	8
	Employment and other benefits	-	7
Mr Angshu Sengupta	Salary	158	-
Mr Angshu Sengupta	Personal Settlement	46	-
	Employment and other benefits	49	-
Ms Fiona Bourdin-Farrell	Salary	-	14
Ms Fiona Bourdin-Farrell	Personal Settlement	-	8
	Employment and other benefits	-	6
ICRISAT - Gratuity Fund		752	1,399
ICRISAT - Pension Fund		527	760
ICRISAT - Leave Fund		110	467
ICRISAT - Employee Provident Fund		1,191	1,248

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

Name of the related party		31-Dec-21	31-Dec-20
ICRISAT - Gratuity Fund		4,225	3,473
ICRISAT - Pension Fund		1,712	2,239
ICRISAT - Leave Fund		1,113	995

26. Property, plant and equipment

2021

Category	Gross Block			Accumulated Depreciation			Net Block	
	Balance	During the current year		Balance	During the current year		Balance	Balance
	As at January 1, 2021	Additions	Deletions/Adjustment	As at December 31, 2021	Additions	Deletions/Adjustment	As at January 1, 2021	As at December 31, 2021
UNRESTRICTED : Physical Facilities	910	218	225	1,353	73	(8)	781	1,159
Sub Total	910	218	225	1,353	73	(8)	781	1,159
Equipment								
Lab and Scientific Equipment	13,640	576	(411)	13,805	551	(431)	3,681	3,726
Heavy Duty Equipment	3,162	117	(67)	3,212	72	(26)	394	398
Furniture and Office Equipment	4,520	55	(1,209)	3,366	85	(938)	741	440
Computers	2,165	104	(481)	1,788	35	(459)	231	278
Vehicles	6,158	16	(1,130)	5,044	104	(624)	1,196	602
Intangible Assets	-	37	-	37	-	-	-	37
Sub Total	29,645	905	(3,298)	27,252	847	(2,478)	6,243	5,481
Total / Aggregate	30,555	1,123	(3,073)	28,605	920	(2,486)	7,024	6,640
RESTRICTED :								
Physical Facilities	3,050	-	-	3,050	-	-	-	-
Sub Total	3,050	-	-	3,050	-	-	-	-
Equipment								
Lab and Scientific Equipment	9,189	1,240	-	10,429	1,240	-	-	-
Heavy Duty Equipment	2,725	24	-	2,749	24	-	-	-
Furniture and Office Equipment	2,631	88	-	2,719	88	-	-	-
Computers	2,428	1,422	-	3,850	1,422	-	-	-
Vehicles	5,136	326	-	5,462	326	-	-	-
Sub Total	22,109	3,100	-	25,209	3,100	-	-	-
TOTAL	25,159	3,100	-	28,259	3,100	-	-	-
Physical Facilities	3,960	218	225	4,403	73	(8)	781	1,159
Sub Total	3,960	218	225	4,403	73	(8)	781	1,159
Equipment								
Lab and Scientific Equipment	22,829	1,816	(411)	24,234	1,791	(431)	3,681	3,726
Heavy Duty Equipment	5,887	141	(67)	5,961	96	(26)	394	398
Furniture and Office Equipment	7,151	143	(1,209)	6,085	173	(938)	741	440
Computers	4,593	1,526	(481)	5,638	1,457	(459)	231	278
Vehicles	11,294	342	(1,130)	10,506	430	(624)	1,196	602
Intangible Assets	-	37	-	37	-	-	-	37
Sub Total	51,754	4,005	(3,298)	52,461	3,947	(2,478)	6,243	5,481
Total/Aggregate	55,714	4,223	(3,073)	56,864	4,020	(2,486)	7,024	6,640

2020										
Category	Gross Block				Accumulated Depreciation				Net Block	
	Balance	During the current year		Balance	Balance	During the current year		Balance	Balance	Balance
	As at January 1, 2020	Additions	Deletions/ Adjustment	As at December 31, 2020	As at January 1, 2020	Additions	Deletions/ Adjustment	As at December 31, 2020	As at January 1, 2020	As at December 31, 2020
UNRESTRICTED										
Physical Facilities	910	-	-	910	(114)	(15)	-	(129)	796	781
Sub Total	910	-	-	910	(114)	(15)	-	(129)	796	781
Equipment										
Lab and Scientific Equipment	13,557	129	(46)	13,640	(9,387)	(613)	41	(9,959)	4,170	3,681
Heavy Duty Equipment	3,160	5	(3)	3,162	(2,753)	(18)	3	(2,768)	407	394
Furniture and Office Equipment	4,480	44	(4)	4,520	(3,663)	(120)	4	(3,779)	817	741
Computers	2,158	12	(5)	2,165	(1,845)	(93)	4	(1,934)	313	231
Vehicles	6,086	72	-	6,158	(4,868)	(94)	-	(4,962)	1,218	1,196
Sub Total	29,441	262	(58)	29,645	(22,516)	(938)	52	(23,402)	6,925	6,243
Total/Aggregate	30,351	262	(58)	30,555	(22,630)	(933)	52	(23,531)	7,721	7,024
RESTRICTED:										
Physical Facilities	3,050	-	-	3,050	(3,050)	-	-	(3,050)	-	-
Sub Total	3,050	-	-	3,050	(3,050)	-	-	(3,050)	-	-
Equipment										
Lab and Scientific Equipment	9,009	180	-	9,189	(9,009)	(180)	-	(9,189)	-	-
Heavy Duty Equipment	2,725	-	-	2,725	(2,725)	-	-	(2,725)	-	-
Furniture and Office Equipment	2,631	-	-	2,631	(2,631)	-	-	(2,631)	-	-
Computers	2,372	56	-	2,428	(2,372)	(56)	-	(2,428)	-	-
Vehicles	5,136	-	-	5,136	(5,136)	-	-	(5,136)	-	-
Sub Total	21,873	236	-	22,109	(21,873)	(236)	-	(22,109)	-	-
Total	24,923	236	-	25,159	(24,923)	(236)	-	(25,159)	-	-
Physical Facilities	3,960	-	-	3,960	(3,164)	(15)	-	(3,179)	796	781
Sub Total	3,960	-	-	3,960	(3,164)	(15)	-	(3,179)	796	781
Equipment										
Lab and Scientific Equipment	22,566	309	(46)	22,829	(18,396)	(793)	41	(19,148)	4,170	3,681
Heavy Duty Equipment	5,885	5	(3)	5,887	(5,478)	(18)	3	(5,493)	407	394
Furniture and Office Equipment	7,111	44	(4)	7,151	(6,294)	(120)	4	(6,410)	817	741
Computers	4,530	68	(5)	4,593	(4,217)	(149)	4	(4,362)	313	231
Vehicles	11,222	72	-	11,294	(10,004)	(94)	-	(10,098)	1,218	1,196
Sub Total	51,314	498	(58)	51,754	(44,389)	(1,174)	52	(45,511)	6,925	6,243
Total/Aggregate	55,274	498	(58)	55,714	(47,553)	(1,189)	52	(48,690)	7,721	7,024

27. COVID 19 Effect

As at 31st December 2021, COVID-19 virus is still consider as a world wide pandemic. Though management anticipates that the spread of the virus may affect the performance of the Institute in 2022 as regards both income and project activities especially if the situation escalates with another possible shutdown, as at the date of this report, it is not possible to reliably estimate the financial effect of the pandemic on the Institute's operations and recoverability of receivables and other financial assets. Management continues to monitor the impact Covid-19 on the Institute and reflect the consequences as appropriate in the subsequent accounting and reporting periods."

International Crops Research Institute for the Semi-Arid Tropics
Schedule of Grant Revenues

For the Year Ended December 31, 2021

(All amounts in thousands of United States Dollars)

Donor	Funds Available	Receivables from Donors	Deferred Revenue	Grants Revenue	
I.Unrestricted				2021	2020
China	-	-	-	-	-
Phillipines	-	-	-	20	30
Thailand	-	-	-	-	20
Turkey	-	-	-	-	-
Total Unrestricted				20	50
II. Restricted					
A. Windows 1 & 2					
A.1. Windows 1 & 2 with PPA - Portfolio					
CGIAR	8,989	787	262	9,514	9,662
International Centre for Tropical Agriculture (CIAT)	995	414	-	1,389	1,819
International Food Policy Research Institute (IFPRI)	192	43	-	235	205
International Water Management Institute (IWMI)	543	145	-	689	474
Subtotal - Window 1 & 2 with PPA	10,719	1,389	262	11,827	12,160
CGIAR Consortium					
International Livestock Research Institute (ILRI)	41	-	-	41	-
International Institute of Tropical Agriculture (IITA)	13	5	-	18	-
Subtotal - Window 1 & 2 without PPA	54	5	-	59	-
Total Window 1 & 2	10,773	1,394	262	11,886	12,160
B. CGIAR Research Programs - Window 3 - Portfolio					
CGIAR	12,032	64	9	12,087	17,738
International Centre for Tropical Agriculture (CIAT)	41	2,069	-	2,015	339
Cornell University, USA	42	-	-	42	529
ICAR	1,024	-	-	1,024	985
International Fund For Agricultural Development (IFAD)	-	100	-	-	289
International Institute of Tropical Agriculture (IITA)	1,024	16	228	796	835
International Food Policy Research Institute (IFPRI)	48	-	5	43	-
International Livestock Research Institute (ILRI)	405	125	-	530	732
Subtotal Window 3 Portfolio	14,616	2,374	242	16,537	21,477

Donor	Funds Available	Receivables from Donors	Deferred Revenue	Grants Revenue	
				2021	2020
C. CGIAR Research Programs - Window 3 Non-Portfolio					
CGIAR	275	-	-	275	97
International Food Policy Research Institute (IFPRI) / International Centre for Tropical Agriculture (CIAT)	268	107	-	375	563
International Livestock Research Institute (ILRI)	68	-	17	51	71
Subtotal Window 3 Non - Portfolio	611	107	17	701	731
D. CGIAR Research Programs - Bilateral: Portfolio					
ACIAR, Australia	102	-	14	88	84
ACIAR thru Australian National University	22	-	-	22	9
Asian Development Bank	-	20	-	-	4
Austrian Development Cooperation thru International Institute for Applied Systems Analysis	71	25	-	96	91
Bayer BioScience Pvt. Ltd.,	-	41	-	-	-
Bioversity International	187	-	86	101	
International Atomic Energy Agency	21	-	11	10	10
International Livestock Research Institute (ILRI)	-	18	-	18	39
The Bayero University (BUK), Kano	3	10	-	13	10
Commonwealth Scientific and Industrial Research Organisation (CSIRO)	-	-	-	-	3
CIP through EU	53	69	-	122	51
Dr Reddy's Foundation , Hyderabad	14	-	7	7	6
Indian Agricultural Research Institute(IARI)	394	-	122	272	109
The Federal Democratic Republic of Ethiopia Ministry of Agriculture (MOA)	144	-	5	139	252
International Water Management Institute (IWMI)	27	87	-	80	113
International Food Policy Research Institute (IFPRI)	145	3	-	148	35
International Fertilizer Development Center (IFDC)	493	18	28	483	180
GIZ, Germany / Ethiopia	552	507	63	570	502
Good Food Institute	103	-	48	55	35
Environment Protection, Training and Research Institute (EPTRI), Govt. of Telangana, India	24	-	21	3	3
Indira Gandhi Krishi Vishwavidyalaya, Chhattisgarh	106	-	-	106	26
Rural Electrification Corporation Limited (RECL), India	929	-	179	750	352
Biotech Consortium India Limited	-	-	-	-	9
Council of Scientific and Industrial Research (CSIR), India	-	-	-	-	4
Department of Agriculture Cooperation & Farmers Welfare, Govt. of India - Subtotal	12	-	10	2	42

Donor	Funds Available	Receivables from Donors	Deferred Revenue	Grants Revenue	
				2021	2020
Department of Biotechnology, India	359	95	57	330	31
Nigerian Breweries PLC	11	5	-	16	17
Newton Bhabha Fund-BBSRC thru University of Edinburgh/DBT, India	2	54	-	56	61
Biotechnology Industry Research Assistance Council(BIRAC), Govt. of India	16	-	-	16	14
Department of Agricultural Marketing and Agribusiness, Govt. of Tamil Nadu	129	72	-	201	246
Department of Science and Technology, India	225	70	37	250	201
Science and Engineering Research Board (SERB), Govt. of India	179	48	31	162	163
Department of Tribal Welfare, Govt. of Telangana	-	-	-	-	273
Government of Karnataka, India	15	47	15	-	312
Government of Odisha, India	1,208	615	106	1,717	1,246
Govt. of Uttar Pradesh, India	1,218	-	141	1,077	1,517
National Agricultural Science Fund(NASF)	7	29	-	33	51
Indian Council of Medical Research	-	-	-	-	10
International Fund For Agricultural Development (IFAD)	-	13	-	-	-
ICRISAT	80	-	-	80	138
IIM, Ahmedabad (SDSN)	6	-	6	-	22
Ministry of Earth Sciences (MoES), Government of India thru Indian Institute of Tropical Meteorology (IITM), Pune, India	114	-	-	114	162
Mahalanobis National Crop Forecast Centre Department of Agriculture, Cooperation & Farmers Welfare Ministry of Agriculture & Farmers Welfare, Govt. of India	345	31	26	319	91
Ministry of Tribal Affairs, Govt. of India	14	-	14	-	(5)
National Agricultural Innovation Fund (NAIF)	24	-	5	19	22
Telangana Scheduled Tribes Cooperative Finance Corporation Ltd (TRICOR), Hyderabad	-	-	-	-	42
Tribal Welfare Department, Govt. of Telangana	1,061	6	755	312	300
Professor Jayashankar Telangana State Agricultural University	66	-	-	66	-
Seed Companies	541	122	143	489	344
Society for Elimination of Rural Poverty, Department of Rural Development, Govt. of Andhra Pradesh, India	-	-	-	-	27

Donor	Funds Available	Receivables from Donors	Deferred Revenue	Grants Revenue	
				2021	2020
GREENPETAL INFRA & RESOURCES PVT LTD, Vijayawada	-	1	-	-	-
Irish Aid, Ireland	1,961	-	1,170	791	1,403
FAO, Nigeria, Italy & Ghana	355	3	87	271	219
The Global Crop Diversity Trust (GCDT)	1,186	269	47	1,408	1,735
EU-Malawi	561	286	-	847	546
EU - Niger	-	409	-	-	-
Agricultural University of Athens, Greece	-	23	-	5	32
African Development Bank (AFDB), Thru IITA	732	-	37	695	883
African Development Bank (AFDB), Thru CIAT	15	-	-	15	-
International Institute of Tropical Agriculture (IITA)	498	9	49	458	442
BMZ-GIZ thru CIP	-	134	-	107	87
University of Cambridge, UK	47	115	-	175	219
Donald Danforth Plant Science Center	-	-	-	-	73
International Center for Agricultural Research in the Dry Areas (ICARDA)	18	4	-	22	-
Mars Chocolate, LLC	383	-	128	255	199
MARS Wrigley Confectionery	139	-	40	99	125
McKnight Foundation, USA	239	-	83	156	149
McKnight Foundation thru Compatible Technology International (CTI), USA	7	-	-	7	-
SPACEBELL,SA (SPB) Belgium	-	10	-	-	45
USA	743	267	133	740	1,441
USAID	192	29	-	221	43
University of Wageningen, The Netherlands	15	-	1	14	8
Walmart Foundation	1,805	-	935	870	-
NL-CGIAR Partnership Programme	584	-	323	261	255
EU - Niger & Mali	2,726	-	1,954	772	984
EU - Thru ICCU	221	-	54	167	-
Agriculture Sensible aux risques Climatiques (PASEC), Niger	226	157	-	383	857
Institut d Economie Rurale (IER), Mali	25	-	10	15	12
CARE International, Zimbabwe	192	277	-	469	636
Catholoc Relief Services (CRS)	698	-	39	659	487
Anheuser Busch Inbev India Limited (ABInBeV)	145	-	6	139	63
Swedish University of Agricultural Sciences, Sweden	16	-	-	16	70
Syngenta Foundation for Sustainable Agriculture	31	-	-	31	16

Donor	Funds Available	Receivables from Donors	Deferred Revenue	Grants Revenue	
				2021	2020
Sehgal Foundation	41	-	5	36	34
West African Sciences Service Center on Climate Change and Adapted Land Use(WASCAL)	-	-	-	-	30
Michigan State University (USAID)	-	26	-	26	11
Save the Children International, Harare, Zimbabwe	47	16	9	54	-
Tata-Cornell Institute of Agricultural and Nutrition, Cornell University, USA	45	-	-	45	142
UNIVERSITY AT POMPEU FABRA, Spain	-	34	-	21	4
Federal Department of Foreign Affairs (FDFA), Swiss Agency for Development and Cooperation (SDC)	469	50	-	519	359
Welthungerhilfe, Zimbabwe	-	-	-	-	34
Deutsche Welthungerhilfe, Zimbabwe	20	329	-	349	258
World Vision International Zimbabwe	-	-	-	-	48
Sabancı University, Turkey	-	2	-	-	5
Food and Agricultural Organisation of the United Nations (FAO)	1	-	1	-	1
BBSRC thru University of Cambridge	124	-	-	124	123
Aberystwyth University	7	29	-	36	62
Afri - Oils- Limited	-	-	-	-	61
Ultratech Cements Limited	42	-	6	36	40
Ministry of Micro, Small & Medium Enterprises (MSME) , India	-	-	-	-	4
DBT, IISC, Bangalore	5	-	-	5	10
Pioneer Hi-Bred International, Inc.(“Corteva”)	47	-	3	44	2
The institute Wageningen Centre for Development Innovation (WCDI)	72	-	15	57	12
The University of Nottingham	123	-	86	37	47
University College of London, United Kingdom	5	-	-	5	30
Wellcome Trust thru The London School of Hygiene & Tropical Medicine (LSHTM)	24	12	-	36	2
Global Challenges Research Fund thru the University of Reading	2	-	2	-	8
King Abdullah University of Science and Technology (KAUST), Saudi Arabia	-	99	-	99	86
Biovision Foundation for Ecological Development	110	1	-	111	-
Naandi Foundation	7	11	-	18	-
Biowish Technologies Inc(BIOWISH)	15	-	-	15	-
University of Pittsburgh	88	97	-	185	-

Donor	Funds Available	Receivables from Donors	Deferred Revenue	Grants Revenue	
				2021	2020
NMIPCS Technology Innovation Hub on Autonomous Navigation Foundation (TiHAN)	24	-	6	18	-
THE SASAKAWA AFRICA ASSOCIATION	81	14	-	95	-
Somali Agriculture Technical Groups(SATG)	25	-	-	25	-
Leibniz Institute of Agricultural Development in Transition Economies (IAMO)	53	-	8	45	-
University of Stirling	8	-	6	2	-
CIAT	101	-	28	73	-
Kano State Agro Pastoral Development Project (KSADP)	93	-	21	72	-
National Semi-Arid Resources Research Institute (NaSARRI)	24	-	24	-	-
District Mineral Foundation (DMF)	130	-	28	102	-
The World Food Programme(WFP)	-	-	-	-	-
Japan International Research Center for Agricultural Sciences(JIRCAS)	13	-	13	-	-
The International Development Research Centre(IDRC)	50	-	-	50	-
Tata Education and Development Trust, Mumbai	4	-	1	3	-
Tetra Tech/ SERVIR WA	133	-	-	133	8
Subtotal Bilateral Portfolio	24,814	4,718	7,288	20,886	19,704
E. CGIAR Research Programs - Bilateral: Non-Portfolio					
AP State Skill Development Corporation [APSSDC], Govt. of Andhra Pradesh, India	-	14	-	-	-
DBT, IISC, Bangalore	14	-	4	10	10
Directorate of Agriculture and Food Production, Govt of Odisha	7	-	-	7	313
Department of Science and Technology, India	14	4	-	18	19
Earthnote Co. Ltd	-	59	-	-	-
FARA, Ghana	-	206	-	-	-
Science and Engineering Research Board (SERB), Govt. of India	18	32	4	41	29
GLZ, Germany	-	80	-	24	53
Government of Karnataka, India	-	-	-	-	62
Indo-US Joint Clean energy Research and Development Center (JCERDC), thru IICT, India	-	80	-	-	-
Jiva Ag Pte Ltd	40	-	29	11	-

Donor	Funds Available	Receivables from Donors	Deferred Revenue	Grants Revenue	
				2021	2020
Ministry of Food Processing Industries, Government of India (MoFPI)	-	240	-	-	-
Practical Action, Zimbabwe	-	-	-	-	47
START International, Inc.	-	25	-	-	-
University of Saskatchewan, Canada	-	8	-	-	-
United States Department of Agriculture - USDA, USA	-	16	-	-	-
Subtotal Bilateral Non Portfolio	93	764	37	111	533
Total Bilateral	24,907	5,482	7,325	20,997	20,237
F. Bilateral - Others:					
PEAT,GmbH,Germany	31	4	-	35	27
Biotechnology Industry Research Assistance Council (BIRAC), India	-	48	-	-	54
Central India Initiative (CINI), India	-	-	-	-	19
Department of Biotechnology, India	43	189	-	201	189
Department of Science and Technology (thru Science and Engineering Research Board (SERB), India	4	10	4	-	7
Agrinos Pvt Limited	-	-	-	-	7
Government of Andhra Pradesh, India	54	7	-	61	15
Government of Karnataka, India	-	-	-	-	218
Jindal South West Foundation	280	126	67	329	289
Mahindra & Mahindra Ltd	45	-	7	38	49
Ministry of Earth Sciences, Government of India	-	5	-	-	-
Power Grid Corporation of India Limited	238	-	117	121	274
Department of Agricultural Marketing and Agribusiness, Govt. of Tamil Nadu	-	112	-	-	48
The World Vegetable Center(World Veg)- Govt of Odisha	109	-	-	109	36
Trident Sugars Ltd.,	-	22	-	6	103
Sub total Bilateral Others	804	523	195	900	1,335
Total: Bilateral (D & F)	25,711	6,005	7,520	21,897	21,572
Grand Total (A to F)	51,711	9,880	8,041	51,021	55,940
Grand total (I+II)	51,711	9,880	8,041	51,041	55,990

International Crops Research Institute for the Semi-Arid Tropics Restricted Grant Revenues

For the Year Ended December 31, 2021

(All amounts in thousands of United States Dollars)

Donor	Program/Project	Source of Funding	Portfolio/ Non Portfolio	Start Date (DD/MM/YYYY)	End Date (DD/MM/YYYY)	Grant Pledged	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
A. Windows 1 & 2									
A.1. Windows 1 & 2 with PPA - Portfolio									
CGIAR	CRP on Grain Legumes and Dryland Cereals	W 1& 2 with PPA	Portfolio	1-Jan-2018	31-Dec-2021	31,261	22,679	7,534	30,213
CGIAR	CRP for Genebanks (GCDT thru Bioversity)	W 1& 2 with PPA	Portfolio	1-Jan-2021	31-Dec-2021	82	-	82	82
CGIAR	CRP for Genebanks (GCDT thru Bioversity)	W 1& 2 with PPA	Portfolio	1-Jan-2021	31-Dec-2021	619	-	619	619
CGIAR	CRP for Genebanks (GCDT thru Bioversity)	W 1& 2 with PPA	Portfolio	1-Jan-2021	31-Dec-2021	100	-	100	100
CGIAR	CRP for Genebanks (GCDT thru Bioversity)	W 1& 2 with PPA	Portfolio	1-Jan-2021	31-Dec-2021	64	-	64	64
CGIAR	CRP for Genebanks (GCDT thru Bioversity)	W 1& 2 with PPA	Portfolio	1-Jan-2011	31-Dec-2021	23,187	21,071	1,115	22,186
CGIAR Subtotal						55,313	43,750	9,514	53,264
CIAT	CRP on Climate Change, Agriculture and Food Security	W 1& 2 with PPA	Portfolio	1-Jan-2011	31-Dec-2021	13,732	12,933	799	13,732
CIAT	West Africa Regional Program Leader of the CGIAR Program on Climate Change, Agriculture and Food Security (CCAFS)	W 1& 2 with PPA	Portfolio	1-Jan-2011	31-Dec-2021	11,351	10,881	470	11,351
CIAT	Implementing the CGIAR Platform: Big Data in Agriculture - Modules 2017, 2018, 2019 and 2020	W 1& 2 with PPA	Portfolio	1-Jan-2017	31-Dec-2021	240	240	-	240
CIAT	Using Remotely Piloted Aircraft System(RPAS)-RPAS Generated images to assist breeding; A four party initiative proposal for the CGIAR.	W 1& 2 with PPA	Portfolio	1-Dec-2019	31-Dec-2021	30	10	20	30
CIAT	Inspire Challenge project-Rapid Low Cost Aflatoxin detection using AI	W 1& 2 with PPA	Portfolio	1-Jan-2021	31-Dec-2021	100	-	100	100
CIAT Subtotal						25,453	24,064	1,389	25,453

Donor	Program/Project	Source of Funding	Portfolio/ Non Portfolio	Start Date (DD/MM/YYYY)	End Date (DD/MM/YYYY)	Grant Pledged	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
IFPRI	CRP Policies, Institutions and Markets CRP on Water, Land and Ecosystems	W 1& 2 with PPA	Portfolio	1-Jan-2012	31-Dec-2021	6,613	6,378	235	6,613
IWMI		W 1& 2 with PPA	Portfolio	1-Jan-2012	31-Dec-2021	6,483	5,794	689	6,483
Subtotal - Window 1 & 2 with PPA						93,862	79,986	11,827	91,813
ILRI	Contribution to GENDER Platform resource center - ICRISAT CRP- IFPRI project titled: Building a Resilient Post-COVID Food System in Nigeria (CGIAR Covid-19 Work Area 3 – Nigeria).	W 1& 2 with PPA	Portfolio	1-Jan-2020	31-Dec-2021	41	-	41	41
IITA		W3	Portfolio	5-Jan-2021	20-Dec-2021	18	-	18	18
Subtotal - Window 1 & 2 without PPA						59	-	59	59
Total Window 1 & 2						93,921	79,986	11,886	91,872
B. CGIAR Research Programs - Window 3 - Portfolio									
CGIAR	Climate Information Services for Increased Resilience and Productivity in Senegal (CINSERE - Senegal) (USAID) Developing Sustainable Market-based Weather Climate Information Services in Senegal (CINSERE - Plus) (USAID) 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) Accelerated varietal improvement and seed delivery of legumes and cereals in Africa (AVISA) - (Bill & Melinda Gates Foundation) Training Programs for Chinese Young Scientists (China)	W3	Portfolio	20-Apr-2016	31-Dec-2021	3,538	3,374	164	3,538
CGIAR		W3	Portfolio	1-Jan-2020	31-Dec-2021	3,924	1,137	2,787	3,924
CGIAR		W3	Portfolio	23-Apr-2015	31-Jul-2021	25,080	25,073	8	25,081
CGIAR		W3	Portfolio	16-Oct-2018	10-Aug-2021	18,355	13,353	5,002	18,355
CGIAR		W3	Portfolio	1-Jan-2011	31-Dec-2021	171	171	-	171

Donor	Program/Project	Source of Funding	Portfolio/ Non Portfolio	Start Date (DD/MM/YYYY)	End Date (DD/MM/YYYY)	Grant Pledged	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
CGIAR	Supporting Collaborative Projects in China (China)	W3	Portfolio	1-Jan-2011	31-Dec-2021	502	388	114	502
CGIAR	Supporting the Groundnut Bacterial Wilt working Group (China)	W3	Portfolio	1-Jan-2018	31-Dec-2021	60	60	-	60
CGIAR	Large-scale Diffusion of Technologies for Sorghum and Millet Systems in Mali (ARDT-SMS) (USAID - thru World Bank)	W3	Portfolio	11-Apr-2014	31-Jan-2021	18,125	18,055	70	18,125
CGIAR	Crops to End Hunger Initiative (USAID)	W3	Portfolio	1-Sep-2018	31-Dec-2021	4,281	2,813	1,468	4,281
CGIAR	USAID AVISA-Aligned Investment Implementation Plan	W3	Portfolio	1-Jan-2020	31-Dec-2021	4,825	2,351	2,474	4,825
CGIAR Subtotal						78,861	66,775	12,087	78,862
CIAT	Building Livelihoods and Resilience to Climate Change in East and West Africa: Agricultural Research for Deelopment (AR4D) for Large Scale Implementation of Climate Smart Agriculture	W3	Portfolio	1-Jan-2019	31-Dec-2021	642	370	272	642
CIAT	Building Livelihoods and Resilience to Climate Change in East and West Africa: Agricultural Research for Deelopment (AR4D) for Large Scale Implementation of Climate Smart Agriculture	W3	Portfolio	1-Jan-2019	31-Dec-2021	182	85	97	182
CIAT	Building Livelihoods and Resilience to Climate Change in East and West Africa: Agricultural Research for Deelopment (AR4D) for Large Scale Implementation of Climate Smart Agriculture	W3	Portfolio	1-Jan-2019	31-Dec-2021	112	9	103	112
CIAT	Accelerating Impacts of CGIAR Climate Research for Africa-West Africa	W3	Portfolio	4-Feb-2021	31-Dec-2021	815	-	195	195
CIAT	Accelerating Impacts of CGIAR Climate Research for Africa-Kenya	W3	Portfolio	4-Feb-2021	31-Dec-2021	515	-	269	269

Donor	Program/Project	Source of Funding	Portfolio/ Non Portfolio	Start Date (DD/MM/YYYY)	End Date (DD/MM/YYYY)	Grant Pledged	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
CIAT	Accelerating Impacts of CGIAR Climate Research for Africa-Zambia	W3	Portfolio	4-Feb-2021	31-Dec-2021	244	-	136	136
CIAT	Accelerating Impacts of CGIAR Climate Research for Africa-Senegal	W3	Portfolio	4-Feb-2021	31-Dec-2021	1,430	-	943	943
CIAT Subtotal						3,940	464	2,015	2,479
Cornell University, USA	Delivering High-Density Genomics Breeder's Tools (Bill & Melinda Gates Foundation (BMGF), USA)	W3	Portfolio	21-Nov-2014	30-Jun-2021	2,900	2,858	42	2,900
ICAR	ICAR-ICRISAT Collaborative Work Plan 2019-2023 (India)	W3	Portfolio	1-Jan-2019	31-Dec-2023	5,475	2,066	1,024	3,090
IFPRI	New nutrient dense iron and zinc pearl millet cultivars for improved human nutrition in Uganda	W3	Portfolio	1-Jan-2020	31-Dec-2021	90	30	43	73
IITA	Sustainable Intensification of Key Farming Systems in the Sudano-Sahelian Zone of West Africa -(USAID)	W3	Portfolio	1-Jan-2012	30-Jun-2022	6,903	6,061	546	6,607
IITA	CGIAR Excellence in Agronomy(EiA) 2030 (Incubation Phase)	W3	Portfolio	1-Aug-2020	31-Jul-2022	276	18	133	151
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)	W3	Portfolio	1-Jan-2013	30-Sep-2021	3,121	3,000	117	3,117
IITA Subtotal						10,300	9,079	796	9,875
ILRI	Feed the Future - Accelerated Value Chains Development Program (FtF AVCD) {USAID}	W3	Portfolio	1-Mar-2019	30-Sep-2021	1,871	1,465	405	1,870
ILRI	Accelerated Institutional and Food System Development (AIFSD): Drought Tolerant Crops Value Chain Component"	W3	Portfolio	1-Oct-2021	30-Aug-2024	2,200	-	125	125
Subtotal Window 3 Portfolio						1,05,637	82,737	16,537	99,274

Donor	Program/Project	Source of Funding	Portfolio/ Non Portfolio	Start Date (DD/MM/YYYY)	End Date (DD/MM/YYYY)	Grant Pledged	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
C. CGIAR Research Programs - Window 3 Non-Portfolio									
CGIAR	Establishment of CAAS-ICRISAT-ICARDA Joint Centre of Excellence for Dry Land Agriculture (China)	W3	Non Portfolio	1-Jan-2007	31-Dec-2021	500	225	275	500
IFPRI	Genetically Enhanced Pearl Millet with High Grain Iron Density for Improved Human Nutrition in India - HarvestPlus Phase II	W3	Non Portfolio	1-Jan-2017	31-Mar-2022	2,120	1,736	321	2,057
IFPRI	Partnership-based Genetic Enhancement of Pearl Millet for High Grain Iron Density and Improved Human Nutrition in India - HarvestPlus Phase II	W3	Non Portfolio	1-Jan-2009	31-Mar-2022	1,892	1,823	54	1,877
ILRI	Scaling Niche-Specific Input Delivery Systems in the Ethiopian Highlands (Niches)	W3	Non Portfolio	1-Apr-2017	30-Apr-2022	403	232	51	283
Subtotal Window 3 Non - Portfolio						4,915	4,016	701	4,717
D. CGIAR Research Programs - Bilateral: Portfolio									
Australian Centre for International Agricultural Research(ACIAR)	Transforming Smallholder Irrigation into Profitable and Self-Sustaining Systems in southern Africa	Bilateral	Portfolio	1-Aug-2017	30-Jun-2022	518	397	88	485
Australian Centre for International Agricultural Research(ACIAR)	Scaling out 'Tools + AIPs' in Zimbabwe irrigation schemes. Matabeleland North Province pilot	Bilateral	Portfolio	1-Dec-2018	30-Jun-2022	56	34	22	56
ACIAR - Subtotal						574	431	110	541
International Center for Tropical Agriculture(CIAT)	Implementation of technologies for African agricultural transformation (TAAT) High iron bean compact	Bilateral	Portfolio	1-Oct-2020	31-Mar-2021	15	-	15	15
International Institute of Tropical Agriculture(IITA)	Nigeria Agricultural Transformation Agenda Support Program - Phase 1 (ATASP-1)- Sorghum	Bilateral	Portfolio	1-Mar-2015	28-Feb-2021	5,000	3,800	119	3,919

Donor	Program/Project	Source of Funding	Portfolio/ Non Portfolio	Start Date (DD/MM/YYYY)	End Date (DD/MM/YYYY)	Grant Pledged	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
Intenational Institute of Tropical Agriculture(IITA)	Technologies for African Agricultural Transformation (TAAT) African Development Bank (AFDB)	Bilateral	Portfolio	2-Feb-2018	31-Dec-2021	1,751	1,136	576	1,712
AFDB - Subtotal						6,766	4,936	710	5,646
Biovision Foundation for Ecological Development	Enabling a Resilient and Prosperous Community Through Participatory Agroecological Practices In the Semiarid Region Of Central Tanzania(ResComm_ Tanzania)	Bilateral	Portfolio	1-Jan-2021	21-Dec-2023	330	-	111	111
Biowish Technologies Inc(BIOWISH)	Biowish Fertilizer Trial -Sorghum Kenya	Bilateral	Portfolio	1-Jan-2021	31-Dec-2021	15	-	15	15
CARE International, Zimbabwe	Enhancing Community Resilience and Sustainability (ECRAS) - UNDP funded Enhancing Community Resilience and Inclusive Market Systems in	Bilateral	Portfolio	1-Jul-2016	30-Jun-2022	1,836	1,504	197	1,701
CARE International, Zimbabwe	Zvishavane and Mberengwa Districts of Zimbabwe (ECRIMS) - UNDP funded	Bilateral	Portfolio	9-Oct-2017	30-Jun-2022	1,400	1,060	272	1,332
CARE International - Subtotal						3,236	2,564	469	3,033
CIAT	Linking Research to Impact: Increasing the Effectiveness of Agricultural and Food Systems in Improving Nutrition	Bilateral	Portfolio	9-Aug-2021	28-Feb-2022	155	-	73	73
Department of Biotechnology, Govt of India	Characterization of Chickpea Germplasm Resource to Accelerate Genomics-assisted Corp Improvement	Bilateral	Portfolio	23-Nov-2020	22-Nov-2025	527	-	300	300
Department of Biotechnology, Govt of India	DBT-JRF Fellowship Grant for Ms. Kaniganti Sirisha	Bilateral	Portfolio	11-Sep-2017	10-Sep-2022	32	21	5	26

Donor	Program/Project	Source of Funding	Portfolio/ Non Portfolio	Start Date (DD/MM/YYYY)	End Date (DD/MM/YYYY)	Grant Pledged	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
Department of Biotechnology, Govt of India	Mainstreaming sesame germplasm for productivity enhancement and sustainability through genomics assisted core development and trait discovery	Bilateral	Portfolio	1-Apr-2020	31-Mar-2025	67	1	16	17
Department of Biotechnology, Govt of India	Validation of Genomics Selection Model and Its Strengthening For Application Towards Grain Yield Improvement in Pearl Millet Hybrids	Bilateral	Portfolio	1-Jul-2019	30-Jun-2021	20	15	5	20
Department of Biotechnology, Govt of India	Modifying the lignin Composition in Biomass Sorghum and Its Deployment For Enhanced Lingo Cellulosic (2G) Biofuel Production	Bilateral	Portfolio	22-Mar-2021	22-Mar-2024	44	-	9	9
Department of Biotechnology, Govt of India	Developing Double Herbicide Tolerant Pigeonpea for Improved weed management Employing Two pronged Approach: Haplotype Mining in Native Germplasm and CRISPR/ Cas9 Mediated Genome Editing Tool	Bilateral	Portfolio	3-Dec-2021	2-Dec-2024	95	-	-	-
DBT - Subtotal						785	37	335	372
Department of Science & Technology(DST), India	DST-ICRISAT Center of Excellence on Climate Change Research for Plant Protection (CoE-CCRPP): Pest and disease management for climate change adaptation	Bilateral	Portfolio	23-Mar-2018	31-Mar-2023	1,021	594	148	742
Department of Science & Technology(DST), India	Dr Alice Kujur - INSPIRE Faculty Fellowship - Genome-wide dissection of vital metabolic-quantitative trait loci for developing nutrient-rich cultivars of chickpea	Bilateral	Portfolio	1-Oct-2018	31-Jul-2023	150	80	24	104
Department of Science & Technology(DST), India	Impact of Plant Growth-Promoting Rhizobacteria (PGPR) and their nano-formulations on the growth-promoting and biocontrol traits in chickpea, Cicer arietinum L.	Bilateral	Portfolio	15-Jul-2019	14-Jul-2022	50	20	15	35

Donor	Program/Project	Source of Funding	Portfolio/ Non Portfolio	Start Date (DD/MM/YYYY)	End Date (DD/MM/YYYY)	Grant Pledged	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
Department of Science & Technology(DST), India	Assessment of Phosphorus deficiency on plant growth, water use efficiency and grain yield related traits of Foxtail millet using high-throughput phenotyping platforms	Bilateral	Portfolio	20-Jun-2019	19-Dec-2021	36	23	13	36
Department of Science & Technology(DST), India	Genome Characterization of Fusarium Udim Population Present in India and Identification of Avr and R gene(s)	Bilateral	Portfolio	10-Oct-2019	9-Oct-2024	33	8	7	15
Department of Science & Technology(DST), India	Through Host Pathogen Interaction Molecular Strategies for Capturing Heterosis in Hybrid Pigeon Pea (Cajanus Cajan (L.) Millspaugh) (N PDF)	Bilateral	Portfolio	25-Oct-2019	24-Oct-2024	33	6	7	13
Department of Science & Technology(DST), India	National Post-Doctoral Fellowship to Ms Omika Thakur	Bilateral	Portfolio	24-Feb-2021	28-Feb-2023	30	-	13	13
Department of Science & Technology, India	Exploring the Molecular Mechanisms at play in nodule vascular development in legumes - INSPIRE Faculty Fellowship award to Dr Bhanu Prakash Petla	Bilateral	Portfolio	16-Feb-2021	15-Feb-2026	144	-	23	23
DST - Subtotal						1,497	731	250	981
Science & Engineering Research Board(SERB)	Differential Expression Analysis on Calcium Signature Genes in Association With Groundnut Peg and Pod Developmental Stages Under Moisture Stress	Bilateral	Portfolio	17-Feb-2020	16-Feb-2022	31	14	16	30
Science & Engineering Research Board(SERB)	Deciphering the Mechanism Of Resistance to Root Lesion Nematode in Chickpea by Using Genetic and Genomic Approaches	Bilateral	Portfolio	6-Feb-2020	5-Feb-2023	36	7	5	12

Donor	Program/Project	Source of Funding	Portfolio/ Non Portfolio	Start Date (DD/MM/YYYY)	End Date (DD/MM/YYYY)	Grant Pledged	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
Science & Engineering Research Board(SERB)	Biotechnological Approaches For Developing Acyanogenic Forage Sorghum Under Drought Prone Environments for Enhanced Livestock Productivity"	Bilateral	Portfolio	20-Feb-2020	19-Feb-2023	58	10	22	32
Science & Engineering Research Board(SERB)	Nutri- Transcriptomics for identification of candidate genes for Iron (Fe) and Zinc (Zn) content in pearl millet (Pennisetum galucum (L.) R.Br) Genome	Bilateral	Portfolio	18-Mar-2020	17-Mar-2023	54	1	17	18
Science & Engineering Research Board(SERB)	Characterization of Fusarium Udm Population Present in India and Identification of Avr and R gene(s) Through Host Pathogen Interaction Identification and Functional Validation of Genes Governing Sterility and Restoration in Pigeonpea (INSPIRE Fellowship to Ms Joorie Bhattacharya)	Bilateral	Portfolio	23-Mar-2020	22-Mar-2023	46	11	15	26
Science & Engineering Research Board(SERB)	Genetic Dissection and Identification of Quantitative Trait Loci for Heat Tolerance in Groundnut (Arachis hypogaea L.) - INSPIRE Fellowship to Mr Sunil Shiwaji Gangurde	Bilateral	Portfolio	9-Jun-2017	8-Jun-2022	34	22	8	30
Science & Engineering Research Board(SERB)	Dr Hima Bindu Kudapa - RNA-seq based transcriptome profiling for identification and validation of heat stress responsive genes in chickpea (Cicer arietinum L.)	Bilateral	Portfolio	9-Jun-2017	8-Jun-2022	34	23	8	31
Science & Engineering Research Board(SERB)	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	Bilateral	Portfolio	23-Jul-2018	22-Jul-2021	25	17	8	25
Science & Engineering Research Board(SERB)		Bilateral	Portfolio	7-Sep-2018	6-Sep-2021	46	24	10	34

Donor	Program/Project	Source of Funding	Portfolio/ Non Portfolio	Start Date (DD/MM/YYYY)	End Date (DD/MM/YYYY)	Grant Pledged	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
Science & Engineering Research Board(SERB)	J C Bose Fellowship to Dr Rajeev Kumar Varshney	Bilateral	Portfolio	25-Nov-2018	24-Oct-2023	131	54	26	80
Science & Engineering Research Board(SERB)	Enabling high throughput phenotyping and genetic mapping for canopy size and structure components in sorghum diversity panel:novel opportunities to understand and enhance environmental adaptations in sorghum	Bilateral	Portfolio	18-Mar-2019	27-Mar-2022	38	14	16	30
Science & Engineering Research Board(SERB)	Mapping nucleosome positioning and their influence on stress response in chickpea	Bilateral	Portfolio	22-Mar-2019	21-Mar-2022	59	26	11	37
Science & Engineering Research Board(SERB) - Subtotal						592	223	162	385
Directorate of Agriculture and Food Production, Govt of Odisha	Implementation of "Supply of PICS Bags" under the project "Incentivization of non-paddy crops - Oilseeds	Bilateral	Portfolio	1-Jan-2019	31-Dec-2021	263	170	93	263
DAFP - Subtotal						263	170	93	263
EU	Enhancing resilience of livestock-based systems in Afar and Eastern Amhara through integrating tailored dryland innovations (ELSAT)" Améliorer la productivité des cultures et la résilience au climat	Bilateral	Portfolio	1-Dec-2020	31-Oct-2022	553	-	167	167
European Union (EU)-Mali	pour la sécurité alimentaire et nutritionnelle au Mali (APSAN-Mali) (DeSIRA) Improved Livelihoods through Sustainable Intensification and	Bilateral	Portfolio	21-Oct-2019	20-Oct-2024	4,389	452	772	1,224
European Union (EU)-Malawi	Diversification of Market Oriented Crop-livestock Systems in Southern Malawi	Bilateral	Portfolio	23-Feb-2017	23-Nov-2021	3,146	2,300	847	3,147
EU- Subtotal						8,088	2,752	1,786	4,538

Donor	Program/Project	Source of Funding	Portfolio/ Non Portfolio	Start Date (DD/MM/YYYY)	End Date (DD/ MM/YYYY)	Grant Pledged	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
Food and Agricultural Organisation of the United Nations (FAO)	Harnessing dryland legume and cereals genetic resource for food and nutrition security and resilient farming systems in Malawi and Zambia Improving the draft GEF -7 KMS and M&E platform to incorporate the GCF programme framerwork and indicators and enhance its potential as an adaptive learning tool for FAO GEF and GCF field projects Building resilient livelihoods in the northeast states of Adamawa, Borno and Yobe through climate change adaptation good practices and services (OSRO/ NIR/805/NOR)	Bilateral	Portfolio	17-Jun-2019	16-Mar-2022	425	211	67	278
Food and Agricultural Organisation of the United Nations (FAO)		Bilateral	Portfolio	1-Oct-2020	30-Apr-2022	100	2	37	39
Food and Agricultural Organisation of the United Nations (FAO)		Bilateral	Portfolio	18-Jun-2021	20-Dec-2021	307	-	167	167
FAO- Subtotal						832	213	271	484
ICAR - IARI	Application of Next-Generation Breeding, Genotyping, and Digitalization Approaches for Improving the Genetic Gain in Indian Staple Crops (Bill & Melinda Gates Foundation) Identifying the genomic regions and genes for drought and heat tolerance in groundnut Genomics strategies for improvement of yield and seed composition traits under drought stress conditions in Soybean	Bilateral	Portfolio	1-Nov-2018	31-Oct-2021	836	442	272	714
National Agricultural Science Fund(NASF)		Bilateral	Portfolio	1-Aug-2018	31-Jan-2022	135	101	8	109
National Agricultural Science Fund(NASF)		Bilateral	Portfolio	1-Dec-2018	30-Nov-2021	112	87	25	112
ICAR - Subtotal						1,083	630	305	935
Intenational Institute of Tropical Agriculture(IITA)	Climate Smart Agricultural Technologies for Improved Rural Livelihoods and Food Security in Mali (Norwegian Ministry of Foreign Affairs)	Bilateral	Portfolio	15-Jan-2019	2-Nov-2023	510	186	118	304

Donor	Program/Project	Source of Funding	Portfolio/ Non Portfolio	Start Date (DD/MM/YYYY)	End Date (DD/MM/YYYY)	Grant Pledged	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
Intenational Institute of Tropical Agriculture(IITA)	Climate Smart Agricultural Technologies for Improved Rural Livelihoods and Food Security in Niger (Norwegian Ministry of Foreign Affairs)	Bilateral	Portfolio	15-Jan-2019	2-Nov-2023	510	215	108	323
Intenational Institute of Tropical Agriculture(IITA)	Feed the Future Nigeria Integrated Agriculture Activity	Bilateral	Portfolio	1-Sep-2019	30-Jun-2022	655	213	174	387
Intenational Institute of Tropical Agriculture(IITA)	Technologies for African Agricultural Transformation	Bilateral	Portfolio	15-May-2021	14-May-2022	104	-	58	58
IITA - Subtotal						1,779	614	458	1,072
International Food Policy Research Insitute (IFPRI)	Scaling of experiential scaling tools for sustainable water govenance in India	Bilateral	Portfolio	1-Mar-2020	30-Nov-2022	276	23	89	112
International Food Policy Research Insitute (IFPRI)	Next Generation Crop Production Analytics Using Smartphone 3D Imaging and Dynamic Area Sampling Frames	Bilateral	Portfolio	25-Aug-2020	31-Oct-2021	71	12	59	71
IFPRI - Subtotal						347	35	148	183
Internationale Zusammenarbeit (GIZ) GmbH	Facilitating change in soil fertility management	Bilateral	Portfolio	1-Mar-2018	31-Aug-2021	362	268	46	314
Internationale Zusammenarbeit (GIZ) GmbH	Enhancing smallholder farmers' productivity, food and nutrition security in West Africa using high yielding and nutritious sorghum and pearl millet hybrids and varieties(ESPHYV) KULIMA Promoting Farming in Malawi:	Bilateral	Portfolio	1-Jan-2020	31-Dec-2022	1,383	353	405	758
Internationale Zusammenarbeit (GIZ) GmbH through CIP	Improving the access to and use of agriculture research innovations by Malawian farmers	Bilateral	Portfolio	1-Jan-2020	31-Dec-2021	290	87	107	194
Internationale Zusammenarbeit (GIZ) GmbH	Managing Agricultural Soils as Carbon Sinks through adoption of negative emission strategies (MASCS)	Bilateral	Portfolio	1-Dec-2020	30-Nov-2022	448	-	119	119
GIZ - Subtotal						2,483	708	677	1,385

Donor	Program/Project	Source of Funding	Portfolio/ Non Portfolio	Start Date (DD/MM/YYYY)	End Date (DD/MM/YYYY)	Grant Pledged	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
Leibniz Institute of Agricultural Development in Transition Economies (IAMO)	LULCC Impact of the Sorghum and Millet Upscaling Project in Mali	Bilateral	Portfolio	1-Jan-2021	31-Dec-2023	90	-	45	45
Mars Chocolate, LLC	Identification of Markers and Genomic Regions Associated with Aflatoxin Resistance in Peanut	Bilateral	Portfolio	1-Oct-2016	31-Mar-2025	1,902	902	255	1,157
MARS Wrigley Confectionery	Seed increase of high oleic lines in India (2019)	Bilateral	Portfolio	1-Jan-2019	14-Mar-2022	112	78	33	111
MARS Wrigley Confectionery	Furthering breeding and testing pipelines of 'High Oleic' peanut varieties in India (2019)	Bilateral	Portfolio	1-Jan-2019	14-Mar-2022	252	148	66	214
MARS - Subtotal						2,266	1,128	354	1,482
Indian Institute of Tropical Meteorology (IITM)	Enhancing Groundnut Productivity in Andhra Pradesh and Karnataka through Farmer Acceptable Climate Smart Strategies and Weather Based Crop Management Advisories	Bilateral	Portfolio	1-Aug-2018	31-Jul-2021	159	90	22	112
Indian Institute of Tropical Meteorology (IITM)	Innovative and Contextual Advisory services for Climate Smart Agriculture	Bilateral	Portfolio	29-Nov-2018	28-Nov-2021	133	87	46	133
Indian Institute of Tropical Meteorology (IITM)	Climate Services for Better Risk Management and Build Resilience of Smallholder Farmers in the Highly Vulnerable Rainfed Areas of India	Bilateral	Portfolio	11-Dec-2018	10-Dec-2021	192	146	46	192
IITM - Subtotal						484	323	114	437
Naandi Foundation	To Jointly Study The Impact Of Long Term Usage Of Soil Nutrients And Amendments By Continuously Monitoring Soil Health And Their Impact On Yield	Bilateral	Portfolio	15-Nov-2020	15-Nov-2025	147	-	18	18
Seed Companies	Diversification of Sorghum Hybrid Parents for Increased Stable Production	Bilateral	Portfolio	1-Jan-2009	31-Dec-2023	1,582	1,491	91	1,582

Donor	Program/Project	Source of Funding	Portfolio/ Non Portfolio	Start Date (DD/MM/YYYY)	End Date (DD/MM/YYYY)	Grant Pledged	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
Seed Companies	Diversification of Pearl Millet Hybrid Parents for Increased Stable Production Promote Research and Allied Activities Under	Bilateral	Portfolio	1-Jan-2009	31-Dec-2023	4,614	4,180	364	4,544
Seed Companies	Groundnut Varietal Development Research Consortium (GVDRC) Promote Research And Allied Activities Under	Bilateral	Portfolio	1-Jan-2020	31-Dec-2024	22	8	14	22
Seed Companies	Chickpea Varietal Development Research Consortium (CVDRC)	Bilateral	Portfolio	25-Dec-2020	25-Dec-2025	10	-	5	5
Seed Companies	Sorghum and Pearl Millet Hybrid Parents Research Consortium Diversification of	Bilateral	Portfolio	1-Jul-2018	30-Jun-2023	58	14	2	16
Seed Companies	Pigeonpea Hybrid Parents for Increased Stable Production	Bilateral	Portfolio	1-Jan-2020	31-Dec-2023	32	-	13	13
Seed Companies - Subtotal						6,318	5,693	489	6,182
The Global Crop Diversity Trust (GCDT)	Improving Finger Millet Productivity through Exploitation of Wild Germplasm (Eleusine spp.)	Bilateral	Portfolio	1-Oct-2015	30-Jun-2021	813	770	43	813
The Global Crop Diversity Trust (GCDT)	CRP for Genebanks (GCDT thru Bioversity)	Bilateral	Portfolio	1-Jan-2017	31-Dec-2021	4,467	3,202	1,030	4,232
The Global Crop Diversity Trust (GCDT)	CRP for Genebanks (GCDT thru Bioversity)	Bilateral	Portfolio	1-Jan-2019	31-Dec-2021	81	81		81
The Global Crop Diversity Trust (GCDT)	CRP for Genebanks (GCDT thru Bioversity)	Bilateral	Portfolio	1-Jan-2019	31-Dec-2021	522	287	125	412
The Global Crop Diversity Trust (GCDT)	Safeguarding crop diversity for food security:Pre Breeding complemented with innovative finance: The finger millet component	Bilateral	Portfolio	1-Aug-2019	31-Jul-2022	608	294	210	504
The Global Crop Diversity Trust (GCDT)	CRP for Genebanks (GCDT thru Bioversity)	Bilateral	Portfolio	1-Jan-2019	31-Dec-2021	192	192	-	192
The Global Crop Diversity Trust (GCDT)	CRP for Genebanks (GCDT thru Bioversity)	Bilateral	Portfolio	1-Jan-2019	31-Dec-2021	500	431	-	431
GCDT - Subtotal						7,183	5,257	1,408	6,665
The Trustees of Columbia University in the city of New York	Cascading impact of Covid-19: Re-shaping staple food value chains in Zimbabwe	Bilateral	Portfolio	1-Sep-2020	1-Apr-2021	50	-	50	50

Donor	Program/Project	Source of Funding	Portfolio/ Non Portfolio	Start Date (DD/MM/YYYY)	End Date (DD/ MM/YYYY)	Grant Pledged	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
The Trustees of Columbia University in the city of New York	AgMIP Adaptation Teams Start-Up - A CLARE Transition Activity: Zimbabwe Prime Award No. 109204-001	Bilateral	Portfolio	1-Oct-2019	30-Sep-2021	359	198	161	359
The Trustees of Columbia University - Subtotal						409	198	211	409
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	Bilateral	Portfolio	26-Aug-2013	30-Apr-2021	1,441	1,362	78	1,440
The University of Georgia Research Foundation Inc.	BREAD - ABRDC - Development of Essential Genetic and Genomic Resources for Finger Millet	Bilateral	Portfolio	1-Jul-2016	30-Jun-2021	89	73	16	89
The University of Georgia Research Foundation- Subtotal						1,530	1,435	94	1,529
Tribal Welfare Department, Govt. of Telangana	Capacity Building and Training on Best Practices for Improved Production, Processing & Marketing and SMEs Business Management for Tribal Farmers of Telangana State	Bilateral	Portfolio	30-Aug-2019	29-Aug-2021	369	211	59	270
Girijan Co-operative Corporation Limited(GCC), Tribal Welfare Department, Govt. of Telangana	Setting up of eight processing units in ITDAs of Uttnoor, Eturnagaram and Bhadrachalam through Joint Liability Groups (JLGs) of Telangana	Bilateral	Portfolio	1-Jul-2019	31-Dec-2021	367	199	42	241
Tribal Welfare Department - Subtotal						736	410	101	511
University of Georgia, USA	Mapping Groundnut Rosette Virus resistance	Bilateral	Portfolio	1-Oct-2018	31-Dec-2021	131	61	70	131
University of Georgia, USA	Developing Aspergillus flavus resistant peanut using seed coat biochemical marker(s)	Bilateral	Portfolio	1-Oct-2018	30-Sep-2021	59	27	22	49

Donor	Program/Project	Source of Funding	Portfolio/ Non Portfolio	Start Date (DD/MM/YYYY)	End Date (DD/MM/YYYY)	Grant Pledged	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
University of Georgia, USA	Feed the Future Innovation Lab for Peanut Research (PRIL) - Year 1 Addition: Developing Aspergillus flavus resistant peanut using seed coat biochemical marker(s)	Bilateral	Portfolio	1-Oct-2018	30-Sep-2021	25	13	5	18
University of Georgia - Subtotal						215	101	97	198
Walmart Foundation, USA	Strengthening farmers livelihoods and value chains for enhanced incomes and harnessing market opportunities for sustainable development	Bilateral	Portfolio	1-Jan-2021	31-Jan-2023	1,215	-	362	362
Walmart Foundation, USA	Accelerating value chain benefits for improved income for farmers and nutrition for consumers	Bilateral	Portfolio	1-Jul-2018	30-Apr-2022	1,970	1,548	305	1,853
Walmart Foundation, USA	COVID-19 induced disruptions along the value chain: Recovery and Resilience building among the Walmart Foundation project beneficiaries	Bilateral	Portfolio	1-Sep-2021	28-Feb-2022	590	-	508	508
Walmart Foundation - Subtotal						3,775	1,548	1,175	2,723
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	Bilateral	Portfolio	1-Jan-2017	31-Mar-2022	281	264	16	280
Aberystwyth University	Delivering low glycaemic index (GI) pearl millet grains for the benefits of type-2 diabetics in African regions	Bilateral	Portfolio	1-Dec-2019	28-Feb-2022	103	64	36	100
African Union thru the University of Zambia	Diversity of Aspergillus Species and Aflatoxin Contamination along Maize and Groundnut Value Chains in Eastern and Southern Africa	Bilateral	Portfolio	21-Dec-2018	20-Dec-2021	78	-	-	-

Donor	Program/Project	Source of Funding	Portfolio/ Non Portfolio	Start Date (DD/MM/YYYY)	End Date (DD/MM/YYYY)	Grant Pledged	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
Agricultural University of Athens, Greece	Strengthening education, research and innovation for climate smart crops in India (AdaptNET) - (European Union)	Bilateral	Portfolio	15-Nov-2018	14-Nov-2021	97	63	5	68
Agriculture Sensible aux risques Climatiques (PASEC), Niger	Support of Climate Smart Agriculture	Bilateral	Portfolio	15-Jan-2018	14-Jan-2022	2,070	1,688	383	2,071
Anheuser Busch Inbev India Limited (ABInBeV)	Improving Agriculture Productivity and Livelihoods through Holistic and Sustainable Resource Management	Bilateral	Portfolio	1-Sep-2019	31-Aug-2021	202	63	139	202
Austrian Development Cooperation thru International Institute for Applied Systems Analysis (IIASA)	Advancing WFaS East Africa: Accelerating Transition Towards Resilient Water Resources Management	Bilateral	Portfolio	1-Dec-2018	30-Nov-2022	308	148	96	244
Bioscience For The Future (BBSRC)	MilINET_i: Millets and Nutritional Enhancement Traits for Iron bioavailability Diffusion of Machine-harvestable Chickpeas and Implications for Labor Markets in India	Bilateral	Portfolio	1-Apr-2019	30-Sep-2021	305	181	124	305
Bioversity International	Novel stable formulation of Streptomyces spp for fusarium control in chickpea Girma-CRS	Bilateral	Portfolio	1-Jan-2021	31-Dec-2023	519	-	101	101
Biotechnology Industry Research Assistance Council (BIRAC), India	Development Food Security Activity (USAID)	Bilateral	Portfolio	17-Jun-2019	16-Jun-2021	40	20	16	36
Catholoc Relief Services (CRS)	Participatory Soil Salinity/Sodicity Management for Sustainable Crop Productivity under Irrigation and Improved Livelihood in Kano River Irrigation Project under Transforming Irrigation Management In Nigeria (TRIMING Project). (World Bank)	Bilateral	Portfolio	30-Apr-2019	30-Jun-2023	2,081	487	659	1,146
The Bayero University (BUK), Kano				28-Feb-2019	27-Feb-2022	31	17	13	30

Donor	Program/Project	Source of Funding	Portfolio/ Non Portfolio	Start Date (DD/MM/YYYY)	End Date (DD/ MM/YYYY)	Grant Pledged	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
Intenational Potato Center(CIP)	DeSIRA: Climate-smart innovations to improve productivity, profitability, and sustainability of agriculture and food systems in Malawi through multidisciplinary research Hand Holding and Mentoring for Effective Operationalization of Primary Processing Centres, Establishing Market Linkages and Farmer Engagement for	Bilateral	Portfolio	10-Dec-2019	31-Aug-2024	532	51	122	173
Department of Agricultural Marketing and Agribusiness, Govt. of Tamil Nadu	Tamil Nadu Supply Chain Management Project for Fruits, Vegetables and Other Perishables in 10 Districts of Tamil Nadu Delivering More Produce and Income to Farmers through Enhancing Genetic Gains for Chickpea and Pigeonpea” Funded under NFSM-reg. Implementation of Agri Monitored Re-Engineering and Tranformation (AMRT)	Bilateral	Portfolio	1-Oct-2019	30-Sep-2022	533	246	201	447
Department of Agriculture, Cooperation & Farmers Welfare, India	Zimbabwe Agricultural Growth Programme: Agricultural Knowledge and Innovation Systems (ZAGP-ZAKIS) Use of Open Data Sources and Platforms (Big Data) to Develop a Dynamic Crop Monitoring System for Rice and Wheat	Bilateral	Portfolio	2-Jun-2017	31-Mar-2021	725	723	2	725
District Mineral Foundation (DMF)		Bilateral	Portfolio	17-Sep-2021	16-Sep-2026	4,373	-	102	102
Deutsche Welthungerhilfe, Zimbabwe		Bilateral	Portfolio	1-Aug-2018	30-Nov-2022	1,131	511	349	860
Dr Reddy's Foundation , Hyderabad		Bilateral	Portfolio	23-Mar-2020	22-Mar-2023	40	6	7	13
Environment Protection, Training and Research Institute (EPTRI), Govt. of Telangana, India	Resilient Agricultural Households through Adaptation to Climate Change in Mahabubnagar District, Telangana	Bilateral	Portfolio	1-Apr-2016	30-Sep-2021	149	125	3	128

Donor	Program/Project	Source of Funding	Portfolio/ Non Portfolio	Start Date (DD/MM/YYYY)	End Date (DD/ MM/YYYY)	Grant Pledged	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
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)	Bilateral	Portfolio	10-Oct-2018	31-Dec-2021	1,377	859	519	1,378
Feed the Future Innovation Lab for Collaborative Research on Sorghum and Millet thru Kansas State University	SAWAGEN: Improving Sorghum Adaptation in West Africa with a Genomics-Enabled Breeding Network	Bilateral	Portfolio	1-Apr-2019	31-Jul-2023	75	50	14	64
Global Challenges Research Fund thru the University of Reading	Through the Looking Glass: Applying a Gender Lens to Agricultural Transformation, Labour Intensification and Nutrition Outcomes in LMICs Characterising select varieties of sorghum, pearl millet, and finger millet	Bilateral	Portfolio	1-Jul-2019	31-Dec-2022	23	21	-	21
Good Food Institute	towards promoting nutritionally superior, sensory acceptable and cost effective Indian flatbread and biscuits Scaling-up of Improved Groundnut Varieties thru	Bilateral	Portfolio	1-Aug-2020	31-Jul-2022	162	35	55	90
Government of Odisha, India	Established Seed System in Various Cropping Systems of Smallholder Farmers in Odisha	Bilateral	Portfolio	1-Apr-2015	31-Oct-2021	982	946	36	982
Govt of Odisha - Project Management Unit - Odisha PVTG Empowerment & Livelihoods Improvement Programme (OPELIP)	Capacity Building support to Restoring degraded landscapes for improving livelihood and nutritional security of the Particularly Vulnerable Tribal Groups (PVTG) in Odisha	Bilateral	Portfolio	2-Mar-2021	31-Mar-2024	1,054	-	211	211
Tribal Welfare Department, Govt. of Telangana	Exposure visits to 500 ST Farmers in Agriculture, Horticulture, Vegetable Cultivation and Dairy	Bilateral	Portfolio	22-Jul-2020	31-Dec-2021	406	1	157	158

Donor	Program/Project	Source of Funding	Portfolio/ Non Portfolio	Start Date (DD/MM/YYYY)	End Date (DD/MM/YYYY)	Grant Pledged	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
Government of Telengana	Nutritional Interventions to improve dietary diversity in the Tribal households of Telengana.	Bilateral	Portfolio	11-May-2021	10-May-2022	478	-	15	15
Govt. of Uttar Pradesh, India	KISAN MITra: Doubling Farmers' Income in Bundelkhand Region, Uttar Pradesh	Bilateral	Portfolio	1-Apr-2018	31-Mar-2022	3,962	2,744	1,077	3,821
GREENPETAL INFRA & RESOURCES PVT LTD, Vijayawada	Commercialization of sweet sorghum as a feedstock for ethanol production in Krishna District, Andhra Pradesh	Bilateral	Portfolio	1-Apr-2019	31-Mar-2021	3	2	-	2
ICRISAT	Smart Food Endowment Fund Dual-Purpose Sorghum and Cowpeas Phase II: Widening the window for crop-livestock intensification	Bilateral	Portfolio	1-Jan-2018	31-Dec-2021	400	320	80	400
Institut d Economie Rurale (IER), Mali	by combining quality grains and crop residues for improving smallholder farmers' livelihood in Mali". (funded by McKnight Foundation)	Bilateral	Portfolio	1-Jan-2019	31-Dec-2022	60	20	15	35
Japan International Research Center for Agricultural Sciences(JIRCAS)	Study on BNI-sorghum collaborative projects in Maharashtra	Bilateral	Portfolio	1-Dec-2021	28-Feb-2022	6	-	-	-
Japan International Research Center for Agricultural Sciences(JIRCAS)	Pilot and formal survey for ex-ante impact assessment of BNI sorghum in low production area	Bilateral	Portfolio	1-Dec-2021	28-Feb-2022	7	-	-	-
Indira Gandhi Krishi Vishwavidyalaya, Chhattisgarh	Agri Monitored Re-Engineering and Transformation (AMRT)	Bilateral	Portfolio	1-Feb-2019	31-Jan-2022	227	121	106	227
International Atomic Energy Agency	Enhanced Biotic-stress Tolerance of Pulses Towards Sustainable Intensification of Cropping Systems for Climate-change Adaptation Identification of Superior Lines and Candidate Genes for Helicoverpa Resistance in Chickpea	Bilateral	Portfolio	13-Jun-2019	12-Jun-2024	50	10	10	20

Donor	Program/Project	Source of Funding	Portfolio/ Non Portfolio	Start Date (DD/MM/YYYY)	End Date (DD/ MM/YYYY)	Grant Pledged	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
International Center for Agricultural Research in the Dry Areas (ICARDA)	Digital MEASURE MPRO Application Development And Implementation Process For The Data Farm Management In The Region	Bilateral	Portfolio	15-Nov-2020	31-Oct-2021	22	-	22	22
International Fertilizer Development Center (IFDC)	Targeting Fertilizer Source And Rate In Ethiopia	Bilateral	Portfolio	1-Jul-2020	31-Mar-2022	483	180	178	358
International Livestock Research Institute (ILRI)	Contribution to GENDER Platform resource center - ICRISAT	Bilateral	Portfolio	1-Jan-2020	31-Dec-2021	80	39	-	39
International Livestock Research Institute (ILRI)	Livestock Production systems Zimbabwe	Bilateral	Portfolio	1-Jan-2021	31-Dec-2022	36	-	18	18
Irish Aid, Ireland	Malawi Seed Industry Development Project - Phase II	Bilateral	Portfolio	1-Apr-2016	30-Sep-2021	7,624	6,832	791	7,623
Department of Tribal Welfare, Government of Telengana	Nutritional Interventions to Improve Dietary Diversity in the Tribal Households	Bilateral	Portfolio	1-Aug-2021	31-Jul-2022	132	-	2	2
ITDA, Department of Tribal Welfare, Government of Telangana	Setting up of food processing unit (Moring unit) at Mucherla Village, Kamepally Mandal	Bilateral	Portfolio	9-Jan-2020	31-Dec-2021	42	1	37	38
IWMI	For the delivery of Technical Assistance on Capacity Building, Water management, Instrumentation for water budget and Implementation of Land Degradation Surveillance Framework (LDSF) under Participatory Small-Scale Irrigation Development Programme Phase 2 (PASIDP-II) - IFAD thru Ministry of Agriculture, Republic of Ethiopia	Bilateral	Portfolio	1-May-2019	30-Apr-2022	397	113	80	193
King Abdullah University of Science and Technology (KAUST), Saudi Arabia	Striga Control in Pearl Millet Phase II - Suicidal germination as a control strategy for Striga hermonthica (Benth.) in smallholder farms of sub-Saharan Africa Phase II (BMGF)	Bilateral	Portfolio	1-Jan-2019	31-Dec-2023	451	171	99	270

Donor	Program/Project	Source of Funding	Portfolio/ Non Portfolio	Start Date (DD/MM/YYYY)	End Date (DD/MM/YYYY)	Grant Pledged	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
Kano State Agro Pastoral Development Project (KSADP)	Islamic Development Bank (IsDB) in partnership with the Federal Government of Nigeria (GoN) at the instance of Kano State Government (KNSG) Pilot studies for Gp (Gram panchayat) level crop yield Estimation using Advanced Technology during kharif, 2020 in 25 Districts for Kharif Rice crop	Bilateral	Portfolio	28-Jun-2021	27-Jun-2025	437	-	72	72
Mahalanobis National Crop Forecast Centre (MNCFC)	Seed: Growing Sustainable Seed Sysytems by Learning from Experiences Across Mali, Burkinafaso, and Niger	Bilateral	Portfolio	1-Aug-2020	31-Dec-2022	345	-	319	319
McKnight Foundation	Advancing the Development and Adoption of Post-Harvest Grain Legume Technologies by Smallholder Farmers in Malawi and Tanzania	Bilateral	Portfolio	1-Jun-2018	31-May-2022	660	421	156	577
McKnight Foundation thru Compatible Technology International (CTI), USA	Site-specific soil data management for improvement of soil productivity and fram-level profitability for marginal arable lands of Niger	Bilateral	Portfolio	1-May-2018	31-Aug-2021	45	30	7	37
Michigan State University (USAID)	Harnessing sorghum and finger millet genetic resources for increased productivity and utilization in the arid and semi-Arid regions (SMGR) of east Africa (Kenya, Tanzania and Uganda)	Bilateral	Portfolio	1-Jan-2020	31-Dec-2021	37	11	26	37
National Semi-Arid Resources Research Institute (NaSARRI)	Establishment of Agri-Business Incubation (ABI) Centers under XII Plan Scheme for National Agriculture Innovation Fund (NAIF)	Bilateral	Portfolio	8-Feb-2021	24-Sep-2023	24	-	-	-
National Agricultural Innovation Fund (NAIF)		Bilateral	Portfolio	1-Jan-2016	31-Mar-2022	312	144	19	163

Donor	Program/Project	Source of Funding	Portfolio/ Non Portfolio	Start Date (DD/MM/YYYY)	End Date (DD/MM/YYYY)	Grant Pledged	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
Directorate of Agriculture and Food Production, Govt of Odisha	Development and promotion of high yielding, climate resilient chickpea cultivars suited to local growing conditions of the target districts of Odisha	Bilateral	Portfolio	1-Apr-2019	31-Mar-2023	364	47	33	80
Newton Bbabha Fund-BBSRC thru University of Edinburgh/DBT, India	A strategy to exploit genomic selection for achieving higher genetic gains in groundnut	Bilateral	Portfolio	5-Oct-2018	4-Oct-2021	206	135	56	191
Nigerian Breweries PLC	Sorghum varieties development and Improvement	Bilateral	Portfolio	1-Aug-2020	31-Dec-2021	33	17	16	33
NL-CGIAR Partnership Programme	Upscaling improved groundnut varieties through integrated seed systems for improving income and nutrition in dryland of Ghana and Mali	Bilateral	Portfolio	1-Apr-2019	31-Mar-2022	1,156	383	261	644
NMIPCS Technology Innovation Hub on Autonomous Navigation Foundation (TiHAN)	Leveraging the UAV-based technology for crop residue: important resource for crop-livestock farming community of India	Bilateral	Portfolio	24-Jun-2021	23-Jun-2023	94	-	18	18
Odhisa Livelihood Mission(OLM), Govt of Odhisa	Sustainable Improvement of Rural Livelihood and Restoration of Coconut based livelihood through specific science based interventions	Bilateral	Portfolio	24-Oct-2019	23-Oct-2022	7,773	974	1,344	2,318
Pioneer Hi-Bred International, Inc. ("Corteva")	Novel Enabling Technologies for Rapid Assessment of Traits Critical in Rice Improvement Pipeline; Feasibility study	Bilateral	Portfolio	27-Oct-2020	26-Apr-2022	49	2	44	46
Professor Jayashankar Telangana State Agricultural University	Identify And Promote High Yielding Machine Harvestable Chickpea Varieties To Increase Income & Livelihood Opportunities Of Farmers Living In Rural And Tribal Areas Of Telangana	Bilateral	Portfolio	1-Apr-2020	31-Mar-2021	66	-	66	66

Donor	Program/Project	Source of Funding	Portfolio/ Non Portfolio	Start Date (DD/MM/YYYY)	End Date (DD/MM/YYYY)	Grant Pledged	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
Rural Electrification Corporation Limited (RECL), India	Farmer-centric Integrated Watershed Management for Improving Rural Livelihoods	Bilateral	Portfolio	29-May-2014	31-Dec-2022	3,165	1,711	750	2,461
Save the Children International	ZWE Stepping up Post Emergency Recovery and Resilience to Empower Vulnerable Communities in ZWE (SUPER EVC)	Bilateral	Portfolio	1-Oct-2020	30-Sep-2022	127	-	54	54
Sehgal Foundation	A novel way towards improving pearl millet productivity in drought prone environments of India	Bilateral	Portfolio	1-Jan-2020	31-Dec-2021	75	34	36	70
Somali Agriculture Technical Groups(SATG)	Provision of sorghum seed and virtual training of their staff in sorghum agronomy and seed production	Bilateral	Portfolio	1-Apr-2021	15-Oct-2021	25	-	25	25
Syngenta Foundation for Sustainable Agriculture	Enhancing groundnut, pigeonpea and chickpea productivity and profitability for smallholder farmers in Asia through varietal technologies	Bilateral	Portfolio	1-May-2019	31-Dec-2021	60	29	31	60
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	Bilateral	Portfolio	1-Jun-2016	31-May-2021	642	195	3	198
Tata-Cornell Insitute of Agricultural and Nutrition, Cornell University, USA	District Level Database of India: Modernization and Updating (Phase II)	Bilateral	Portfolio	16-Aug-2019	28-Feb-2021	210	158	45	203
Tetra Tech/ SERVIR WA	Scaling up Farmer Managed Natural Regeneration (FMNR) in Niger Service	Bilateral	Portfolio	17-Aug-2020	15-Jul-2021	174	8	133	141

Donor	Program/Project	Source of Funding	Portfolio/ Non Portfolio	Start Date (DD/MM/YYYY)	End Date (DD/MM/YYYY)	Grant Pledged	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
The Federal Democratic Republic of Ethiopia Ministry of Agriculture (MOA)	Participatory Small Scale Irrigation Development Program Phase 2 (PASIDP-II) -- CGIAR Technical Assistance Support Package to PASIDP-II - Enhancing Efficiency of Small scale Irrigation in Tigray and Amhara Regional States, Ethiopia through capacity building and farmer innovation - - IFAD thru Ministry of Agriculture, Republic of Ethiopia Genetic	Bilateral	Portfolio	11-Mar-2019	10-Mar-2023	732	303	139	442
The Institut Senegalais de Recherches Agricoles (ISRA) funded by Kanas University USA	Enhancement of Pearl Millet for Yield, Biotic and Abiotic Stress Tolerance in West Africa (Acronym: GENMIL)	Bilateral	Portfolio	1-Apr-2019	31-Jul-2023	95	21	34	55
The institute Wageningen Centre for Development Innovation (WCDI)	Integrated Seed Sector Development in Africa (ISSD Africa) 2019-2022	Bilateral	Portfolio	1-Sep-2019	31-Aug-2022	153	12	57	69
The Regents of the University of California, Davis	Genetic Biofortification of Corotenoid of Grain Legumes for Novel Market	Bilateral	Portfolio	1-Feb-2018	31-Jan-2021	94	94	-	94
THE SASAKAWA AFRICA ASSOCIATION	Collaboration for Capacity building of Extension agents	Bilateral	Portfolio	3-Jan-2021	31-Dec-2021	133	-	95	95
The University of Nottingham	GeoNutrition (BMGF)	Bilateral	Portfolio	1-Jan-2018	31-Jan-2023	382	238	37	275
Ultratech Cements Limited	Improving Livelihoods through Integrated Water Resources Management at Tadipatri, Anantapur	Bilateral	Portfolio	1-Feb-2019	31-Jan-2024	206	65	36	101
UNIVERSITAT POMPEU FABRA, Spain	Raindrops	Bilateral	Portfolio	4-Sep-2018	31-May-2023	47	26	21	47
University College of London, United Kingdom	Improvement of Barley, Rice and Chickpea by population sequencing project number 539855	Bilateral	Portfolio	1-Jul-2019	30-Jun-2021	65	60	5	65
University of Cambridge, UK	Transforming India's Green Revolution by Research and Empowerment for Sustainable food Supplies - (TIGR2ESS)	Bilateral	Portfolio	1-Oct-2017	31-Mar-2022	825	590	175	765

Donor	Program/Project	Source of Funding	Portfolio/ Non Portfolio	Start Date (DD/MM/YYYY)	End Date (DD/MM/YYYY)	Grant Pledged	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
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	Bilateral	Portfolio	26-Jan-2018	28-Feb-2021	1,044	1,009	35	1,044
University of Pittsburgh	HEURISTICS: Hyperlocal Elicitation and Understanding of Risks to Stability In Complex Systems Multimodal Data Analysis For	Bilateral	Portfolio	15-Mar-2021	14-Mar-2023	831	-	185	185
University of Stirling	Monitoring Invasive Aquatic Weeds In India Project"Pathways to Agroecological Intensification of Crop-Livestock Farming Systems of Southern Mali - III Enhancement of	Bilateral	Portfolio	13-Mar-2021	30-Apr-2023	51	-	2	2
University of Wageningen, The Netherlands	IIAM Capacity to Produce and Deliver Quality Seed	Bilateral	Portfolio	1-Jun-2020	28-Feb-2024	46	8	14	22
USAID	Food System Adaptations in Changing Environments in Africa (FACE- AFICA)	Bilateral	Portfolio	1-Aug-2020	31-Dec-2021	264	43	221	264
Wellcome Trust thru The London School of Hygiene & Tropical Medicine (LSHTM)	Capacity building in support of weather, water and climate services in Mali and Niger	Bilateral	Portfolio	2-Sep-2019	1-Mar-2022	118	2	36	38
West African Sciences Service Center on Climate Change and Adapted Land Use(WASCAL)	Integrated Seed Sector Development-Sahel(ISSD/ SAHEL)	Bilateral	Portfolio	10-Jun-2019	30-Jun-2021	30	30	-	30
International Fertilizer Development Center	Collaboration between WFP and ICRISAT in the Context of the Implementation of the WFP 20-24 country strategic plan and the ICRISAT activities	Bilateral	Portfolio	29-Jan-2021	31-Aug-2024	1,470	-	305	305
The World Food Programme(WFP)		Bilateral	Portfolio	9-Aug-2021	31-Dec-2024	490	-	-	-
Subtotal Bilateral Portfolio						1,07,269	54,059	20,886	74,945

Donor	Program/Project	Source of Funding	Portfolio/ Non Portfolio	Start Date (DD/MM/YYYY)	End Date (DD/MM/YYYY)	Grant Pledged	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
E. CGIAR Research Programs - Bilateral: Non-Portfolio									
Department of Science and Technology (thru Science and Engineering Research Board (SERB), India	HaploNILs: Transcending from candidate genes to haplotypes for enhanced genetic gains in rice	Bilateral	Non Portfolio	28-Mar-2019	27-Mar-2022	64	34	27	61
Department of Science and Technology (thru Science and Engineering Research Board (SERB), India	Identification of Superior Haplotype(s) for Brown Spot (BS) Resistance in Rice for Genomics Assisted Breeding"	Bilateral	Non Portfolio	16-Mar-2020	15-Mar-2022	31	12	14	26
Department of Science and Technology (thru Science and Engineering Research Board (SERB), India						95	46	41	87
Department of Biotechnology, India	Genetic Dissection and Identification of Superior Haplotypes for Independent and Combined Drought and Head Stress Tolerance in Rice Mapping of IPRs and its management in academic/research institutions: A study on agricultural research sector in India	Bilateral	Non Portfolio	1-Jul-2019	31-Mar-2022	29	15	10	25
Department of Science & Technology(DST), India	Enhancing Agricultural Productivity and Rural Livelihoods through Scaling-up of Science-led Development in Odisha - Bhoochetana	Bilateral	Non Portfolio	23-Aug-2018	22-Feb-2022	48	29	18	47
Directorate of Agriculture and Food Production, Govt of Odisha	Quest for Resilience of (Agro)pastoral Com-munities in the AFAR through Water Spread-ing Weir-based Farming and Land use	Bilateral	Non Portfolio	8-Apr-2018	7-Apr-2021	1,884	1,877	7	1,884
Internationale Zusammenarbeit (GIZ) GmbH	Establishment of Centre of Excellence in Horticulture innovation for post-harvest management (PHM) of Dry Chillies and Beans in Telangana State	Bilateral	Non Portfolio	1-Jul-2018	27-Feb-2021	565	391	24	415
GoT		Bilateral	Non Portfolio	1-Apr-2020	31-Mar-2022	90	-	-	-

Donor	Program/Project	Source of Funding	Portfolio/ Non Portfolio	Start Date (DD/MM/YYYY)	End Date (DD/MM/YYYY)	Grant Pledged	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
Jiva Ag Pte Ltd	Enabling Digital Platforms to Support Crop Production and Management	Bilateral	Non Portfolio	1-Apr-2021	31-Mar-2023	107	-	11	11
Subtotal Bilateral Non Portfolio						2,818	2,358	111	2,469
Total Bilateral						1,10,087	56,417	20,997	77,414
F. Bilateral - Others :									
Department of Biotechnology, Govt of India	Development Of Superior Haplotype Based Near Isogenic Lines (Haplo-Nils) For Enhanced Genetic Gain In Rice	Others	Portfolio	2-Mar-2020	1-Mar-2023	393	71	116	187
Department of Biotechnology, Govt of 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	Others	Non Portfolio	24-Nov-2015	23-Nov-2021	333	306	27	333
Department of Biotechnology, Govt of India	Genetic Enhancement of Minor Pulses: Characterization, Evaluation, Genetic Enhancement and Generation of Genomic Resources for Accelerated Utilization and Improvement of Minor Pulses	Others	Non Portfolio	1-Nov-2018	31-Oct-2021	114	70	27	97
Department of Biotechnology, Govt of India	QTLs/genes to Direct Seeded Rice Varietal Development to Meet Future Challenges	Others	Non Portfolio	21-Dec-2019	20-Dec-2021	62	28	31	59
DBT - Subtotal						902	475	201	676
Jindal South West Foundation	Improving Climate Resilience of Tribal Farmers in Thane District, Maharashtra thru Integrated Water Shed Management	Others	Non Portfolio	1-Jan-2015	30-Jun-2021	1,421	1,304	90	1,394
Jindal South West Foundation	Doubling farmers' income through Integrated Watershed Management in Bellary district in Karnataka, India (Phase 2)	Others	Non Portfolio	1-Jun-2018	31-May-2023	1,035	481	160	641

Donor	Program/Project	Source of Funding	Portfolio/ Non Portfolio	Start Date (DD/MM/YYYY)	End Date (DD/MM/YYYY)	Grant Pledged	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
Jindal South West Foundation	Improved Livelihoods through Integrated Watershed Development Interventions and a community-driven business unit	Others	Non Portfolio	1-Jul-2021	30-Jun-2024	1,322	-	79	79
JSW Foundation - Subtotal						3,778	1,785	329	2,114
Power Grid Corporation of India Limited	Rural Livelihood project through Integrated Watershed Management at Block Jaipatna, Kalahandi. District	Others	Non Portfolio	5-Feb-2019	31-Mar-2023	397	157	121	278
Power Grid Corporation - Subtotal						397	157	121	278
Government of Andhra Pradesh, India	Doubling Farmer Incomes through Grafted Vegetable Seedlings	Others	Non Portfolio	1-Aug-2018	31-Jul-2021	381	137	61	198
Mahindra & Mahindra Ltd	Improving Livelihoods and Agricultural Productivity through Integrated Watershed Management in Sangareddy district, Telangana	Others	Non Portfolio	1-Apr-2017	31-Mar-2022	212	153	38	191
PEAT, GmbH, Germany	Improvement Planix-App-Agricultural Support of Farmers in Telangana and Andhra Pradesh	Others	Non Portfolio	24-Nov-2016	30-Nov-2023	343	216	35	251
Trident Sugars Ltd.,	Improving Natural Resources through Integrated Water Resources Management Approach	Others	Non Portfolio	10-Dec-2019	9-Dec-2024	948	103	6	109
The World Vegetable Center(World Veg)- Govt of Odisha	Onion Value Chain Improvements in Odisha State	Others	Non Portfolio	1-Jun-2020	31-Oct-2021	479	36	109	145
Sub total Bilateral Others						7,440	3,062	900	3,962
Total : Bilateral (D & F)						1,17,527	59,479	21,897	81,376
Grand Total (A to F)						3,22,000	2,26,218	51,021	2,77,239

International Crops Research Institute for the Semi-Arid Tropics
CGIAR Research Program - Expenditure Report

For the Year Ended December 31, 2021

(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	2,138	15	2,153	2,898	3,303	6,201	1,309	9,663
CGIAR Collaboration Costs	2,690	-	2,690	1,069	510	1,579	-	4,269
Other Collaboration Costs	590	1	591	1,403	2,157	3,560	-	4,151
Supplies and Services	748	20	768	2,640	3,490	6,130	-	6,898
Operational Travel	40	-	40	211	487	698	-	738
Depreciation	6	1	7	1,069	261	1,330	-	1,337
Cost Sharing Percentage	-	-	-	107	68	175	-	175
Sub total of Direct Costs	6,212	37	6,249	9,397	10,276	19,673	1,309	27,231
Indirect Costs	510	3	513	1,512	1,714	3,226	-	3,739
Total Costs	6,722	40	6,762	10,909	11,990	22,899	1,309	30,970

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	170	-	170	-	-	-	-	170
CGIAR Collaboration Costs	-	-	-	-	-	-	-	-
Other Collaboration Costs	10	-	10	-	-	-	-	10
Supplies and Services	509	-	509	-	-	-	-	509
Operational Travel	-	-	-	-	-	-	-	-
Depreciation	4	-	4	-	-	-	-	4
Cost Sharing Percentage	-	-	-	-	-	-	-	-
Sub total of Direct Costs	693	-	693	-	-	-	-	693
Indirect Costs	119	-	119	-	-	-	-	119
Total Costs	812	-	812	-	-	-	-	812

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	2,308	15	2,323	2,898	3,303	6,201	1,309	9,833
CGIAR Collaboration Costs	2,690	-	2,690	1,069	510	1,579	-	4,269
Other Collaboration Costs	600	1	601	1,403	2,157	3,560	-	4,161
Supplies and Services	1,257	20	1,277	2,640	3,490	6,130	-	7,407
Operational Travel	40	-	40	211	487	698	-	738
Depreciation	10	1	11	1,069	261	1,330	-	1,341
Cost Sharing Percentage	-	-	-	107	68	175	-	175
Sub total of Direct Costs	6,905	37	6,942	9,397	10,276	19,673	1,309	27,924
Indirect Costs	629	3	632	1,512	1,714	3,226	-	3,858
Total Costs	7,534	40	7,574	10,909	11,990	22,899	1,309	31,782

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	158	-	158	-	340	340	-	498
CGIAR Collaboration Costs	-	-	-	-	-	-	-	-
Other Collaboration Costs	-	-	-	-	-	-	-	-
Supplies and Services	37	-	37	-	486	486	-	523
Operational Travel	5	-	5	-	119	119	-	124
Depreciation	-	-	-	-	6	6	-	6
Cost Sharing Percentage	-	-	-	-	1	1	-	1
Sub total of Direct Costs	200	-	200	-	952	952	-	1,152
Indirect Costs	34	-	34	-	47	47	-	81
Total Costs	234	-	234	-	999	99	-	1,233

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	342	14	356	154	1,024	1,178	-	1,534
CGIAR Collaboration Costs	-	-	-	23	22	45	-	45
Other Collaboration Costs	-	-	-	160	880	1,040	-	1,040
Supplies and Services	222	3	225	99	953	1,052	-	1,277
Operational Travel	24	-	24	32	98	130	-	154
Depreciation	-	-	-	-	14	14	-	14
Cost Sharing Percentage	-	-	-	-	43	43	-	43
Sub total of Direct Costs	588	17	605	468	3,034	3,502	-	4,108
Indirect Costs	101	3	104	77	456	533	-	637
Total Costs	689	20	710	545	3,490	4,035	-	4,745

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 security								
Personnel Costs	348	-	348	773	943	1,716	-	2,064
CGIAR Collaboration Costs	-	-	-	-	-	-	-	-
Other Collaboration Costs	115	-	115	1,200	433	1,633	-	1,748
Supplies and Services	174	-	174	903	1,080	1,983	-	2,157
Operational Travel	45	-	45	141	97	238	-	283
Depreciation	-	-	-	1,328	76	1,404	-	1,404
Cost Sharing Percentage	-	-	-	30	32	62	-	62
Sub total of Direct Costs	682	-	682	4,375	2,661	7,036	-	7,718
Indirect Costs	117	-	117	708	373	1,081	-	1,198
Total Costs	799	-	799	5,083	3,034	8,117	-	8,916

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 Security - RPL WA								
Personnel Costs	183	-	183	-	-	-	-	183
CGIAR Collaboration Costs	-	-	-	-	-	-	-	-
Other Collaboration Costs	63	-	63	-	-	-	-	63
Supplies and Services	144	-	144	-	-	-	-	144
Operational Travel	11	-	11	-	-	-	-	11
Depreciation	-	-	-	-	-	-	-	-
Cost Sharing Percentage	-	-	-	-	-	-	-	-
Sub total of Direct Costs	401	-	401	-	-	-	-	401
Indirect Costs	69	-	69	-	-	-	-	69
Total Costs	470	-	470	-	-	-	-	470

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	17	-	17	-	29	29	-	46
CGIAR Collaboration Costs	-	-	-	-	-	-	-	-
Other Collaboration Costs	57	-	57	-	107	107	-	164
Supplies and Services	37	-	37	-	64	64	-	101
Operational Travel	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Cost Sharing Percentage	-	-	-	-	-	-	-	-
Sub total of Direct Costs	111	-	111	-	200	200	-	311
Indirect Costs	9	-	9	-	18	18	-	27
Total Costs	120	-	120	-	218	218	-	338

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	632	-	632	-	333	333	-	965
CGIAR Collaboration Costs	-	-	-	-	-	-	-	-
Other Collaboration Costs	-	-	-	-	59	59	-	59
Supplies and Services	1,083	-	1,083	-	268	268	-	1,351
Operational Travel	10	-	10	-	18	18	-	28
Depreciation	-	-	-	-	330	330	-	330
Cost Sharing Percentage	-	-	-	-	-	-	-	-
Sub total of Direct Costs	1,725	-	1,725	-	1,008	1,008	-	2,733
Indirect Costs	255	-	255	-	147	147	-	402
Total Costs	1,980	-	1,980	-	1,155	1,155	-	3,135

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	3,988	29	4,017	3,825	5,972	9,797	1,309	15,123
CGIAR Collaboration Costs	2,690	-	2,690	1,092	532	1,624	-	4,314
Other Collaboration Costs	835	1	836	2,763	3,636	6,399	-	7,235
Supplies and Services	2,954	23	2,977	3,642	6,341	9,983	-	12,960
Operational Travel	135	-	135	384	819	1,203	-	1,338
Depreciation	10	1	11	2,397	687	3,084	-	3,095
Cost Sharing Percentage	-	-	-	137	144	281	-	281
Sub total of Direct Costs	10,612	54	10,666	14,240	18,131	32,371	1,309	44,347
Indirect Costs	1,214	6	1,220	2,297	2,755	5,052	-	6,272
Total Costs	11,826	60	11,886	16,537	20,886	37,423	1,309	50,619

International Crops Research Institute for the Semi-Arid Tropics
CGIAR Research Program - Funding Report

For the Year Ended December 31, 2021

(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	(149)	-	(149)
Add: Cash Receipts from Lead Center	341	-	341
Less: Disbursements	235	-	235
Closing Balance	(43)	-	(43)

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	195	-	195
Add: Cash Receipts from Lead Center	4,088	-	4,088
Less: Disbursements	4,283	-	4,283
Closing Balance	-	-	-

Description	Windows 1 & 2 with PPA/PIA	Windows 1 & 2 without PPA/PIA	Windows 1 & 2 Total
CRP - Water, Land and Ecosystems			
Opening Balance	(48)	-	(48)
Add: Cash Receipts from Lead Center	592	-	592
Less: Disbursements	689	-	689
Closing Balance	(145)	-	(145)

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	(139)	-	(139)
Add: Cash Receipts from Lead Center	834	-	834
Less: Disbursements	800	-	800
Closing Balance	(105)	-	(105)

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	(69)	-	(69)
Add: Cash Receipts from Lead Center	349	-	349
Less: Disbursements	470	-	470
Closing Balance	(190)	-	(190)

Description	Windows 1 & 2 with PPA/PIA	Windows 1 & 2 without PPA/PIA	Windows 1 & 2 Total
CRP - Bigdata			
Opening Balance	(10)	-	(10)
Add: Cash Receipts from Lead Center	10	-	10
Less: Disbursements	120	-	120
Closing Balance	(120)	-	(120)

Description	Windows 1 & 2 with PPA/PIA	Windows 1 & 2 without PPA/PIA	Windows 1 & 2 Total
CRP - Genebank			
Opening Balance	(223)	-	(223)
Add: Cash Receipts from Lead Center	1,693	-	1,693
Less: Disbursements	1,980	-	1,980
Closing Balance	(510)	-	(510)

Description	Windows 1 & 2 with PPA/PIA	Windows 1 & 2 without PPA/PIA	Windows 1 & 2 Total
CRPs - Total			
Opening Balance	(443)	-	(443)
Add: Cash Receipts from Lead Center	7,907	-	7,907
Less: Disbursements	8,576	-	8,576
Closing Balance	(1,112)	-	(1,112)

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, 2021

(All amounts in thousands of United States Dollars)

Description		Total
CRP - Grain Legumes and Dryland Cereals:		
Opening Balance held by Lead Center	-	785
Cash Receipts from System Management Office	-	6,732
Disbursements :		
ICRISAT	(4,284)	-
IITA	(955)	-
ICARDA	(1,010)	-
ICRAF	(534)	-
Bioversity	(90)	-
CIAT	(10)	-
ILRI	(90)	-
CIRAD	(222)	-
IRD	(119)	-
CSIRO	(220)	-
Total Disbursements		(7,534)
Closing Balance held by Lead Center		(17)

International Crops Research Institute for the Semi-Arid Tropics
Property, Plant and Equipment

For the Year Ended December 31, 2021

(All amounts in thousands of United States Dollars)

<i>Assest for 2021</i>								
Unrestricted (Center Assets)				Restricted (Project Assets)			Grand Total	2020
	Physical Facilities	Equipment	Total	Physical Facilities	Equipment	Total		
I. COST								
Balance: Beginning of the year	910	29,645	30,555	3,050	22,109	25,159	55,714	55,274
Current Period								
Additions - Unrestricted	218	905	1,123	-	-	-	1,123	262
Additions - Bilateral	-	-	-	-	3,100	3,100	3,100	236
Disposals (includes held for disposal)	225	(3,298)	(3,073)	-	-	-	(3,073)	(58)
Balance: End of the year	1,353	7,252	28,605	3,050	25,209	28,259	56,864	55,714

II. ACCUMULATED DEPRECIATION								
Balance: Beginning of the year	129	23,402	23,531	3,050	22,109	25,159	48,690	47,553
Current Period								
Additions - Unrestricted	73	847	920	-	-	-	920	1,189
Additions - Bilateral	-	-	-	-	3,100	3,100	3,100	-
Disposals (includes held for disposal)	(8)	(2,478)	(2,486)	-	-	-	(2,486)	(52)
Balance: End of the year	194	21,771	21,965	3,050	25,209	28,259	50,224	48,690
III. NET BOOK VALUE	1,159	5,481	6,640	-	-	-	6,640	7,024

<i>Assets for 2020</i>								
Unrestricted (Center Assets)				Restricted (Project Assets)			Grand Total	2019
	Physical Facilities	Equipment	Total	Physical Facilities	Equipment	Total		
I. COST								
Balance: Beginning of the year	910	29,441	30,351	3,050	21,873	24,923	55,274	52,990
Current Period								
Additions - Unrestricted	-	262	262	-	-	-	262	1,276
Additions - Bilateral	-	-	-	-	236	236	236	1,212
Disposals (includes held for disposal)	-	(58)	(58)	-	-	-	(58)	204
Balance: End of the year	910	29,645	30,555	3,050	22,109	25,159	55,714	55,274

II. ACCUMULATED DEPRECIATION								
Balance: Beginning of the year	114	22,516	22,630	3,050	21,873	24,923	47,553	45,710
Current Period								
Additions - Unrestricted	15	938	953	-	236	236	1,189	836
Additions - Bilateral	-	-	-	-	-	-	-	1,212
Disposals (includes held for disposal)	-	(52)	(52)	-	-	-	(52)	(205)
Balance: End of the year	129	23,402	23,531	3,050	22,109	25,159	48,690	47,553

III. NET BOOK VALUE	781	6,243	7,024	-	-	-	7,024	7,721
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International Crops Research Institute for the Semi-Arid Tropics
Calculation of Indirect Cost Rate

For the Year Ended December 31, 2021

(All amounts in thousands of United States Dollars)

Particulars	2021	2020
General & Administration Expenses	6,889	7,913
Total Expenses less CG and Indirect cost recoveries	43,695	46,092
Indirect Cost Rate	15.8%	17.2%

Details	2021	2020
Total Expenses as per SOA	54,533	59,916
Less : CG Centre Expenses	4,313	7,572
Less : Indirect cost recovery	6,525	6,252
	43,695	46,092

Details	2021	2020
Institutional Cost	8,728	10,228
Less : Special Adjustments Viz., One time cost Building Repairs and other Provisions	1,839	2,315
Net Expenditure (Institutional Costs (incl services))	6,889	7,913

International Crops Research Institute for the Semi-Arid Tropics

Abbreviations

The following abbreviations have been used in the preceding schedules

ACIAR	- Australian Centre for International Agricultural Research
ADA	- Austrian Development Agency
AFDB	- African Development Bank
AgMIP	- Agricultural Modelling Intercomparison and Improvement Project
AGRA	- Alliance for a Green Revolution in Africa
AIICs	- Agribusiness Incubators
AIMS	- Agricultural Input Markets Strengthening
AKF	- Aga Khan Foundation
AKI	- Agricultural Knowledge Initiative
ANGRAU	- Acharya NG Ranga Agricultural University
APSSDC	- Andhra Pradesh State Skill Development Corporation
ARDT-SMS	- Africa RISING Diffusion of Technologies for Sorghum and Millet Systems
ATASP	- Agricultural Transformation Agenda Support Program
AusAID	- Australian Agency for International Development
AVCD	- Accelerated Value Chains Development
AVISA	- Accelerated Varietal Improvement and Seed Delivery of Legumes and Cereals in Africa
AVRDC	- World Vegetable Center
BBSRC	- Biotechnology and Biological Sciences Research Council
BIOFI	- Biofertilisation and Bioirrigation for sustainable mixed cropping of Pigeonpea and Finger Millet
BIRAC	- Biotechnology Industry Research Assistance Council
BMZ	- Bundesministerium für Wirtschaftliche Zusammenarbeit und Entwicklung
BNI	- Biological Nitrification Inhibition
BoDs	- Board of Directors
BPD	- Business Planning and Development
BRACED	- Building Resilience and Adaptation to Climate Extremes and Disasters
BREAD	- Basic Research to Enable Agricultural Development
BRRI	- Bangladesh Rice Research Institute
CAAS	- Chinese Academy of Agricultural Sciences
CAP	- Community Action Programme
CBO	- Community Based Organization
CCA	- Climate Change Adaptation
CCAFS	- Climate Change, Agriculture and Food Security
CFU	- Consortium Facilitation Unit
CIAT	- Centro Internacional de Agricultura Tropical

CIMMYT	- Centro Internacional de Mejoramiento de Maiz y Trigo
CInI	- Central India Initiative
CINSERE	- Climate Information Services for Increased Resilience and Productivity
CIRAD	- Centre de Cooperation Internationale en Recherche Agronomique pour le Developpement
CoE	- Center of Excellence
COMESA	- Common Market for Eastern and Southern Africa
CORAF	- Conseil Ouest et Centre Africain pour la Recherche et le Developpement Agricoles
CP	- Challenge Program
CRIDA	- Central Research Institute for Dryland Agriculture
CRP	- CGIAR Research Program
CRS	- Catholic Relief Services
CSAP	- Climate Smart Agricultural Programme
CSIR	- Council of Scientific and Industrial Research
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
EIA	- Excellence in Agronomy
ELSAT	- Enhancing resilience of livestock-based systems in Afar and Eastern Amhara through integrating tailored dryland innovations
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
FMNR	- Farmer Managed Natural Regeneration
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
GoT	- Government of Telangana
GVDRRC	- Groundnut Varietal Development Research Consortium
GWAS	- Genome-wide Association Study
HOPE	- Harnessing Opportunities for Productivity Enhancement
IA	- Implementing Agency
IABF	- Indo-Australian Biotechnology Fund
IAFS	- India-Africa Forum Summit
IBBA-CNR	- Institute of Agricultural Biology and Biotechnology, National Research Council
IBP	- Integrated Breeding Program
ICAR	- Indian Council of Agricultural Research
ICARDA	- International Center for Agricultural Research in the Dry Areas
ICBA	- International Center for Biosaline Agriculture
ICPT	- Improved Chickpea Production Technologies
ICRAF	- International Centre for Research in Agroforestry
ICRISAT	- International Crops Research Institute for the Semi-Arid Tropics
ICT	- Information and Communication Technology
IDRC	- International Development Research Centre
IER	- Institute d'Economie Rurale
IFAD	- International Fund for Agricultural Development
IFDC	- International Fertilizer Development Center
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
LFSP	- Livelihoods and Food Security Programme

LoA	- Letter of Agreement
MABC	- Marker-assisted backcrossing
MAFF	- Ministry of Agriculture, Forestry and Fisheries
MAGIC	- Multi-parent advanced generation inter-cross
MARS	- Marker-Assisted Recurrent Selection
MASCS	- Managing Agricultural Soils as Carbon Sinks through adoption of negative emission strategies
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
PHM	- Post-harvest management
PMIL	- Peanut and Mycotoxin Innovation Lab
PMU	- Program Management Unit
PPA	- Program Participant Agreement
PRUN SAR	- 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
SERVIR WA	- SERVIR West Africa
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
TAAT	- Technologies for African Agricultural transformation
TEDT	- Tata Education and Development Trust
TL III	- Tropical Legumes III
UK	- United Kingdom
UNEP	- United Nations Environment Programme
US	- United States
USA	- United States of America
USAID	- United States Agency for International Development
USDA	- United States Department of Agriculture
UTAS	- University of Tasmania
WAAPP	- West Africa Agricultural Productivity Programme
WCA	- West and Central Africa
WECARD	- West and Central Africa Council for Agricultural Research and Development
WLE	- Water, Land and Ecosystems
WVIZ	- World Vision International Zimbabwe

International Crops Research Institute for the Semi-Arid Tropics
Schedule of Accounts Receivable – Donors

For the Year Ended December 31, 2021

(All amounts in thousands of United States Dollars)

Donor	2021	2020
Windows 1 & 2 with out PPA:		
Bilateral and Window 3:		
Asian Development Bank	20	33
Austria	25	14
Belgium	10	51
Canada	8	8
Care Inc	277	546
CIAT	2,069	95
CIP	87	49
European Union	695	411
FAO	3	63
FARA	206	206
Global Crop Diversity Trust (GCDT)	315	300
Germany	707	747
Ghana	-	12
Greece	23	18
ICARDA	4	-
IFAD	113	110
IFDC	18	-
ICRAF	-	259
ILRI	143	64
IFPRI	110	44
IFPRI-CIAT	-	3
IITA	30	43
India	2,011	2,130
IWMI	87	34
Japan	72	-
Niger	158	667
Nigeria	15	10
Private Seed Companies	122	130
Saudi Arabia	99	37
Spain	34	13
Sweden	-	10
Switzerland	50	-
Turkey	3	3
United Kingdom	156	312
USA	523	323
Zimbabwe	344	443
Total Accounts Receivable - Donors	8,537	7,188

International Crops Research Institute for the Semi-Arid Tropics
Schedule of Funds Received in Advance – Donors

For the Year Ended December 31, 2021

(All amounts in thousands of United States Dollars)

Donor	2021	2020
Windows 1 & 2 with out PPA:		
CGIAR	260	-
Bilateral and Window 3:		
Austria	11	10
Australia	14	42
Bioversity International	85	187
CGIAR	-	13,138
CIAT	28	41
CIP	-	53
CRS	39	194
Ethiopia	5	144
European Union	1,954	1,277
FAO	87	8
Germany	71	27
Global Crop Diversity Trust (GCDT)	47	72
IER	10	10
IFDC	28	13
India	1,794	2,104
Ireland	1,170	1,961
IFPRI	5	54
IITA	314	491
ILRI	17	216
ISRA	11	22
Japan	13	-
McKnight Foundation	83	71
NRTT	-	2
Netherlands	339	213
Nigeria	21	-
Private Seed Companies	138	13
Singapore	29	-
Switzerland (SDC)	3	225
Uganda	78	-
UK	94	182
USA	1,284	799
Zimbabwe	9	33
Total Restricted - Bilateral Donors	8,040	21,602

International Crops Research Institute for the Semi-Arid Tropics
Grant Revenues - Seed Companies

For the Year Ended December 31, 2021

(All amounts in thousands of United States Dollars)

Project/Company	2021
A. Diversification of Sorghum Hybrid Parents for Increased Stable Production:	
Funds receivable as at December 31, 2020	(107)
Add: Contributions during the year	
Ajeet Seed	9
Hytech Seed India Private Limited	18
Rasi Seeds (P) Limited	8
Super Seeds (P) Limited	9
UPL Agro SA de CV	14
UPL Limited	18
Total funds	(31)
Add: Expenditure during the year	(91)
Balance receivable as at December 31, 2021	(122)
B. Diversification of Pearl Millet Hybrid Parents for Increased Stable Production:	
Funds receivable as at December 31, 2020	(23)
Add: Contributions during the year	
Adriana Agricola Ltda	23
Advanta (UPL) India Limited	18
Arya Hybrid Seeds Limited	9
Limagrain India Private Limited	18
Bayer BioScience Private Limited	17
DCM Shriram Consolidated Limited	17
Dinakar Seeds Private Limited	9
Ganga Kaveri Seeds Private Limited	18
Hytech Seed India Private Limited	18
Hi-Yield Agri Genetics Private Limited	17
J K Agri Genetics Limited	17
Kamadgiri Crop Science Private Limited	17
Karthik Bio seed	17
Kaveri Seed Company Private Limited	17
Kanchan Ganga Seeds Company Private Limited	17
Rallis India Limited	18
Mahyco Private Limited	17
Nath Biogenes (I) Limited	18
Nu Genes Private Limited	17
Nuziveedu Seeds Limited	18
Nandi Seeds Private Limited	18

COVERTA(Pioneer Hi-Bred Private Limited)	17
Rasi Seeds (P) Limited	17
VNR seeds limited	9
SeedWorks International Private Limited	17
Super Seeds (P) Limited	17
Others	25
Total funds	434
Less: Expenditure during the year	364
Balance available as at December 31, 2021	70
C. Diversification of PegionPea Hybrid Parents for Increased Stable Production:	
Funds available as at December 31, 2020	7
Add: Contributions during the year	
Nuziveedu Seeds Limited	9
SeedWorks International Private Limited	16
Others	1
Total funds	33
Less: Expenditure during the year	13
Balance available as at December 31, 2021	20
D. Sorghum and Pearl Millet Hybrid Parents Research Consortium:	
Funds available as at December 31, 2020	6
Add: Contributions during the year	
Misr Hytech Seed Company	22
Seed Co International	12
Nile Sun Sed Co. Ltd.,	10
Total funds	50
Less: Expenditure during the year	2
Balance available as at December 31, 2021	48
E. Promote Research And Allied Activities Under Chickpea Varietal Development Research Consortium:	
Funds available as at December 31, 2020	4
Add: Contributions during the year	
Ruchi Hi-Rich Seeds Pvt. Ltd.	6
Others	-
Total funds	10
Less: Expenditure during the year	6
Balance available as at December 31, 2021	4
F. Promote Research and Allied Activities Under Groundnut Varietal Development Research Consortium:	
Funds as at December 31, 2020	-
Add: Contributions during the year	
Picot Productions Limited	11
Viswas Agri Seeds Pvt. Ltd.,	3
Others	-
Total funds	14
Less: Expenditure during the year	14
Balance as at December 31, 2021	-

International Crops Research Institute for the Semi-Arid Tropics
Region wise Expenditure 2021 for the year ended December 31, 2021

(All amounts in thousands of United States Dollars)

Category	Expenditure by Geographical Regions						
	Expenditure	Sub-Saharan Africa	Europe	Latin America	Asia	CWANA	Total
Total Expenditure (Gross)	55,525	25,902	-	-	29,623	-	55,525
Less: CGIAR Collaboration	(4,313)	(2,647)	-	-	(1,666)	-	(4,313)
Total Expenditure	51,212	23,255	-	-	27,957	-	51,212

Category	Benefits by Geographical Regions						
	Expenditure	Sub-Saharan Africa	Europe	Latin America	Asia	CWANA	Total
Total Expenditure (Gross)	55,525	25,902	-	-	29,623	-	55,525
Less: CGIAR Collaboration	(4,313)	(2,647)	-	-	(1,666)	-	(4,313)
Total Expenditure	51,212	23,255	-	-	27,957	-	51,212

International Crops Research Institute for the Semi-Arid Tropics
Center Staff Details :: 2021

Category	Male	Female	Total
Internationally recruited staff	45	8	53
Nationally recruited staff	654	206	860
Total Staff	699	214	913

About ICRISAT



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.

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

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