

# IWMI

## Financial Statements

for the years ended  
December 31, 2010 and 2009  
Auditor's Report



# **FINANCIAL STATEMENTS**

**31 December 2010**

**INTERNATIONAL WATER MANAGEMENT INSTITUTE**

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## Management statement of responsibility for Financial Reporting

The accompanying financial statement of the International Water Management Institute (IWMI), for the year ended December 31, 2010 and 2009 are the responsibility of the management. IWMI management also claims responsibility for the substance and objectivity of the information contained therein.

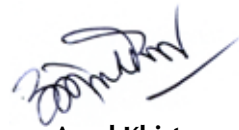
Our financial reporting practices follows the “Accounting Policies and Reporting Practices Manual – Financial Guidelines Series No. 2” of the CGIAR. IWMI maintains a system of internal control designed to provide reasonable assurance that assets are safeguarded and transactions are properly recorded and executed in accordance with management’s authorization.

A system of reporting within the Institute present the management with an accurate view of the operations, enabling us to discern risks to our assets or fluctuations in the economic environment of the institute at an early stage and at the same time providing a reliable basis for the financial statements and management reports.

The board of Governors exercises its responsibility for these financial statements through its Finance and Audit committee. The committee meets regularly with management and representatives of the external auditors to review matters relating to financial reporting, internal controls and auditing.



**Dr. Colin Chartres**  
Director General



**Amol Khisty**  
Director Finance & Administration

## Statement of the Board Chair For the Year ended December 31, 2010

The International Water Management Institute witnessed another exciting year, implementing the directions laid out in its strategic plan and contributing to the development of CGIAR Research Programs (CRPs). The Institute's performance, both scientifically and financially, continued to improve enabling IWMI to realize greater impact from its research for development efforts. During the year under review, the Institute led the development of CRP5 on "Water, Land and Ecosystems" through a series of consultation processes across regions involving numerous partners including 13 CGIAR Centers and CPWF. IWMI is also a partner in CRP7 on "Climate Change" and has been involved in the development of five other CRPs.

In the new system, funding to approved CRPs will flow through windows 1,2 and 3. Window 1 funding will be for CRPs in general, window 2 funding will be earmarked for specific CRPs and window 3 will be "Institutional" funding. This new CRP system is likely to change the current "unrestricted" funding to "restricted". While we understand that donors have committed funding through these windows, funding disbursement is contingent upon the approval of Strategic Results Framework (SRF), clearance of legal documents such as joint agreement & performance contracts assuming CRP5 is approved.

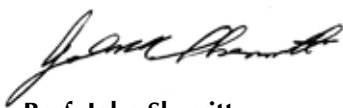
As of the end of the year, the CRP5 on "Water, Land & Ecosystems" is still to be approved and poses financial risks to the Institute, if the same is not approved. Even if it is approved, the immediate risk is one of financing center operations between now and when CRP implementation begins after clearing the above stated hurdles. This means the Institute needs to get unrestricted funding from the Consortium/Fund Council, and this in turn requires donors earmarking funding to the Institute through window 3 – unless alternative mechanism is put in place. Additional risks relate to the extent of CRP5 funding and availability of sufficient funding to all approved CRPs.

IWMI has been a strong supporter of the new CGIAR and we believe that it is not the intention of the new system to jeopardize center's operations. We understand that the consortium is aware of these risks and is taking all necessary actions to ensure smooth transition onto the CGIAR Research Programs.

Financially, IWMI continued to build on its strong past performance and is in a sound position having ended the year with a surplus. The approval rate of the Institute's project proposals continued to be high, with additional projects coming on board during the year. Increased restricted portfolio and additional unrestricted income resulted in total grant revenue of \$30.9 million in 2010 as against \$27.6 million in 2009 – an increase of 12%. As a result, IWMI's long term financial stability (adequacy of reserves) was 188 days as of December 2010 and short term solvency (liquidity) indicator was 219 days. We continue to fully cost our projects, wherever possible, following the CG financial guidelines.

Though IWMI's financial situation remains stable and its prospects look promising, the Centre is not immune to new financial or operational risks. The Audit Committee of IWMI's Board of Trustees takes an active role in monitoring the institute's risk management strategy, not only from the perspective of financial elements, but also the substantial aspects of research. In a much broader sense, the Board oversees Center operations in the interest of donors and stakeholders.

On behalf of the members of the Board, I wish to thank IWMI's investors and partners for their continued support and commitment of the work of IWMI.



**Prof. John Skerritt**

Chair, IWMI Board of Governors

## Statement of Purpose

The International Water Management Institute (IWMI) is one of 15 international research centers supported by a network of 60 governments, private foundations, and international and regional organizations collectively known as the Consultative Group on International Agricultural Research (CGIAR). IWMI is a non-profit organization with a staff of 282 and offices in over 10 countries across Asia and Africa, with its headquarters in Colombo, Sri Lanka. The Institute was established in Sri Lanka in 1985 by an Act of Parliament as an autonomous, non-profit, international research organization. Projects handled by IWMI are administered from its headquarters in Sri Lanka and through its regional and country offices located in India, Pakistan, South Africa, Ghana, Ethiopia, Lao PDR and Uzbekistan. The Institute has satellite offices in Burkina Faso, Nepal and Vietnam.

The Institute has a multidisciplinary approach to water management research. Most of IWMI's research combines the expertise of economists, agronomists, hydrologists, engineers, sociologists, management specialists and health researchers. The research team is comprised of approximately 81 scientists from 27 different countries.

**IWMI's Mission** is to improve the management of land and water resources for food, livelihoods and the environment.

**IWMI's Vision** is water for a food-secure world (as reflected in its Strategic Plan 2009-2013).

IWMI targets land and water management challenges faced by poor communities in the developing world or in developing countries and through this contributes towards the achievement of the United Nations Millennium Development Goals (MDGs) of reducing poverty, hunger and maintaining a sustainable environment.

Research is the core activity of IWMI. The research agenda is organized around four priority themes including Water Availability and Access; Productive Water Use; Water Quality, Health and Environment; and Water and Society. Among the crosscutting activities included in all themes are (a) assessment of land and water productivity and their relationship to poverty, (b) identification of interventions that improve productivity as well as access to and sustainability of natural resources, and (c) assessment of the impacts of interventions on productivity, livelihoods, health and environmental sustainability.

IWMI works on collaborative research with many partners and aims to provide policymakers, development agencies, individual farmers and private sector organizations with up-to-date information on regional, national and global water issues.

APAG/NAPJ/NYR/JJ

**INDEPENDENT AUDITOR'S REPORT  
TO THE BOARD OF GOVERNORS OF INTERNATIONAL WATER MANAGEMENT INSTITUTE****Report on the Financial Statements**

We have audited the accompanying financial statements of International Water Management Institute, which comprise the statement of financial position as at 31 December 2010, and the related statement of activities, statement of changes in net assets and cash flow statement for the year then ended, and a summary of significant accounting policies, other explanatory notes and supplementaries.

**Managements Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the recommendations made in the Consultative Group for International Agricultural Research (CGIAR) Financial Guidelines Series No.2 - CGIAR Accounting Policies and Reporting Practices Manual (updated February 2006). This responsibility includes: designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

**Scope of Audit and Basis of Opinion**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the International Standards on Auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatements.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policies used and significant estimates made by the management, as well as evaluating the overall financial statement presentation.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit. We therefore believe that our audit provides a reasonable basis for our opinion.

**Opinion**

In our opinion, so far as appears from our examination, the Institute has maintained proper accounting records for the year ended 31 December 2010 and the financial statements give a true and fair view of the Institute's state of affairs as at 31 December 2010 and its surplus and cash flows for the year then ended in accordance with the recommendations made in the CGIAR Financial Guidelines Series No. 2 - CGIAR Accounting Policies and Reporting Practices Manual (updated February 2006).

  
15 March 2011  
Colombo

## INTERNATIONAL WATER MANAGEMENT INSTITUTE

Statement of Financial Position  
December 31, 2010 and 2009

(In US Dollars '000)

	Notes	2010	2009
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash Equivalents	1	27,979	26,224
Investment	2	31	46
Accounts Receivable:			
Donors	3	3,387	1,993
Employees	4	218	219
Other CGIAR Centers	5	214	513
Others	6	902	1,079
Prepaid Expenses	7	75	84
Inventories	8	35	36
<b>Total Current Assets</b>		<b>32,841</b>	<b>30,194</b>
<b>Non Current Assets</b>			
Property, Plant and Equipment, net	9	1,388	1,667
<b>TOTAL ASSETS</b>		<b>34,229</b>	<b>31,861</b>
<b>LIABILITIES AND NET ASSETS</b>			
<b>Current Liabilities</b>			
Accounts Payable			
Donors	10	6,464	9,349
Employees	11	1,285	1,265
Other CGIAR Centers	12	582	764
Others	13	2,001	1,692
Amount held for Challenge Program	14	5,555	4,657
Accruals		826	776
<b>Total Current Liabilities</b>		<b>16,713</b>	<b>18,503</b>
<b>Non Current Liabilities</b>			
Accounts Payable			
Employees	15	2,280	2,028
<b>Total Non Current Liabilities</b>		<b>2,280</b>	<b>2,028</b>
<b>Total Liabilities</b>		<b>18,993</b>	<b>20,531</b>
<b>Net Assets</b>			
<b>Unrestricted</b>			
Designated		4,180	3,180
Undesignated		11,056	8,150
<b>Total Net Assets</b>		<b>15,236</b>	<b>11,330</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>		<b>34,229</b>	<b>31,861</b>

These financial statements were approved on 15 March 2011 .....

.....) Director General

.....) Director Finance &amp; Administration

The accounting policies on pages 7 to 13, notes on pages 14 to 27 and supplementary informations on pages 28 to 33 form an integral part of the financial statements





## INTERNATIONAL WATER MANAGEMENT INSTITUTE

Statement of Activities  
For the Years Ended December 31, 2010 and 2009

(In US Dollars '000)

	Notes	Unrestricted	Restricted	Challenge Program	Total 2010	Total 2009
Revenue and Gains						
Grant Revenue	Exhibit 1	10,250	15,597	5,036	30,883	27,589
Other Revenue and Gains	16	612			612	673
<b>Total Revenue and Gains</b>		<b>10,862</b>	<b>15,597</b>	<b>5,036</b>	<b>31,495</b>	<b>28,262</b>
Expenses and Losses						
Program Related Expenses	17	4,554	15,597	5,036	25,187	22,545
Management and General Expenses		4,754	-		4,754	4,523
<b>Total Expenses and Losses</b>		<b>9,308</b>	<b>15,597</b>	<b>5,036</b>	<b>29,941</b>	<b>27,068</b>
Indirect Cost Recovery		(2,352)	-		(2,352)	(1,836)
<b>Total Expenses and Losses</b>	18	<b>6,956</b>	<b>15,597</b>	<b>5,036</b>	<b>27,589</b>	<b>25,232</b>
NET SURPLUS / (DEFICIT)		3,906	-		3,906	3,030
Expenses by Natural Classification						
1. Personnel Cost		5,745	5,174	1,846	12,765	11,753
2. Supplies and Services		2,033	6,303	1,815	10,151	9,665
3. Travelling		816	1,013	553	2,382	2,123
4. Collaborations - Partnerships		82	3,096	809	3,987	2,982
5. Depreciation		632	11	13	656	545
6. Indirect Cost Recovery		(2,352)	-	-	(2,352)	(1,836)
<b>Total</b>		<b>6,956</b>	<b>15,597</b>	<b>5,036</b>	<b>27,589</b>	<b>25,232</b>

The accounting policies on pages 7 to 13, notes on pages 14 to 27 and supplementary informations on pages 28 to 33 form an integral part of the financial statements



## INTERNATIONAL WATER MANAGEMENT INSTITUTE

### Statement of Changes in Net Assets

For the Years Ended December 31, 2010 and 2009

(In US Dollars '000)

	Undesignated	Designated			TOTAL
		Fixed Assets	Other Designated	Sub Total	
Balance as at January 1, 2009	5,120	1,721	1,459	3,180	8,300
Net changes in investment in fixed assets	-	(53)	53	-	-
Net Surplus 2009	3,030	-	-	-	3,030
Balance as at December 31, 2009	8,150	1,668	1,512	3,180	11,330
Re-designation for facilities development	(1,000)	-	1,000	1,000	-
Net changes in investment in fixed assets	-	(280)	280	-	-
Net surplus 2010	3,906	-	-	-	3,906
Balance as at December 31, 2010	11,056	1,388	2,792	4,180	15,236

The accounting policies on pages 7 to 13, notes on pages 14 to 27 and supplementary informations on pages 28 to 33 form an integral part of the financial statements



## INTERNATIONAL WATER MANAGEMENT INSTITUTE

### Statement of Cash Flows

For the Years ended December 31, 2010 and 2009

(In US Dollars '000)

	2010	2009
<b>Cash flows generated from/(used in) operating activities</b>		
Change in net assets	3,906	3,030
Adjustments to reconcile change in net assets to net cash provided by operating activities :		
Depreciation	656	602
	656	602
<b>(Increase) / Decrease in Assets :</b>		
Accounts receivable	(918)	(284)
Prepaid expenses	9	(11)
Inventories	1	1
	(908)	(294)
<b>Increase / (Decrease) in Liabilities :</b>		
Accounts payable	(1,840)	5,401
Accruals	50	329
	(1,790)	5,730
<b>Net cash generated from operating activities</b>	1,864	9,068
<b>Cash flows used in investing activities</b>		
Acquisition of property and equipment	(377)	(548)
Investment	15	(33)
<b>Net cash used in investing activities</b>	(362)	(581)
<b>Cash flows generated from financing activities</b>		
Increase in long term liabilities		
Employees	253	256
<b>Net cash generated from financing activities</b>	253	256
<b>NET INCREASE IN CASH &amp; CASH EQUIVALENTS</b>	1,755	8,743
<b>CASH AND CASH EQUIVALENTS:</b>		
<b>At beginning of year</b>	<b>26,224</b>	<b>17,481</b>
<b>At end of year</b>	<b>27,979</b>	<b>26,224</b>

The accounting policies on pages 7 to 13, notes on pages 14 to 27 and supplementary informations on pages 28 to 33 form an integral part of the financial statements



## Accounting Policies

The principal accounting policies that were adopted in the preparation of these financial statements are set out below:

### 1. Basis of Accounting

The financial statements are prepared under the historical cost convention on the accrual basis of accounting, in accordance with the CGIAR Accounting Policies and Reporting Practices Manual, Financial Guidelines Series, No.2 as amended in February, 2006.

### 2. Significant Accounting Judgments, Estimates and Assumptions

#### Judgements

In the process of applying the International Water Management Institute's accounting policies, the management has made the following judgment, apart from those involving estimations, which has the most significant effect on the amounts recognized in the Financial Statements.

#### Allowance for Doubtful Debts:

The Institute reviews all receivables at each balance sheet date to assess whether an allowance should be recorded in the statement of activities. The management uses judgement in estimating such amounts in the light of the duration of outstanding and any other factors the management is aware of that indicate uncertainty in recovery.

#### Estimates and Assumptions

The key assumptions concerning the future and other key sources of uncertainty of estimation at the balance sheet date, that have a significant risk of causing material adjustments to the carrying amounts of assets and liabilities within the next financial year are discussed below. The respective carrying amounts of assets and liabilities are given in related notes to the Financial Statements.

#### Defined Benefit Plans:

The cost of defined benefit plans - severance, gratuity and leave encashment are determined using actuarial valuations. The actuarial valuation involves making assumptions about discount rates, expected rates of return on assets, future salary increases and mortality rates. Due to the long term nature of these plans, such estimates are subject to significant uncertainty. Refer Note 19.

### 3. Foreign Currencies

Transactions denominated in currencies other than the reporting currency, United States Dollars (USD), are converted to USD at the exchange rates prevailing at the beginning of the month in which the transaction took place.

Monetary assets and liabilities expressed in currencies other than USD are converted to USD at the rate of exchange prevailing on the date the balance sheet was prepared. Non-monetary items denominated in a foreign currency, which are carried at cost, are reported using the exchange rate prevailing on the date of the transaction.

All exchange gains or losses resulting from such translations are treated as other revenues and gains or other losses and expenses in the statement of activities.



## Accounting Policies (contd..)

### 4. Revenue

#### I. Definition

Revenue is the gross inflow of economic benefits during the period arising in the course of the ordinary activities of a center where those inflows result in increases in net assets. The major portion of center's revenue is derived through the receipts of donor grants - either "Unrestricted" or "Restricted".

Unrestricted grant revenue arises from the unconditional transfer of cash or other assets to IWMI.

Restricted grant revenue arises from a transfer of resources to IWMI in return for past or future compliance related to the operating activities of the Organization.

Gross inflow of economic benefits include amounts collected on behalf of the principal and which do not result in an increase in the net assets are treated as "Agency Transactions" and are not recognized as revenue. Revenue is treated as the amount of any commission or management fee received.

#### II. Recognition

Grants are recognized as revenues when the outcome of a transaction involving the rendering of services can be measured reliably. Revenue associated with the transaction is recognized by reference to the stage of completion of the transaction at the balance sheet date. When the outcome of the transaction cannot be estimated reliably, revenue is recognized only to the extent of the expenses recognized that are recoverable.

#### III. Valuation

Revenue is measured at the fair value of the consideration received or receivable.

- (a) Cash grants are recorded at the face value of the cash received or the USD equivalent.
- (b) Grant revenue, including non-monetary grants at fair value, is recognized when there is reasonable assurance that:
  - i. the organization will comply with the conditions attached to them; and
  - ii. the grants will be received.
- (c) Grants are recognized as revenue over the periods necessary to match them with the related costs which they are intended to compensate, on a systematic basis.

### 5. Other Revenues

Other revenues and gains are recognized in the period in which they are earned.

### 6. Expenses

Expenses are recognized when a decrease in future economic benefits, related to a decrease in an asset or an increase in a liability, has arisen that can be measured reliably.



## Accounting Policies (contd..)

### 7. Allocation of Expenses

Direct costs are charged specifically to the programs benefited. Benefit costs are allocated to the programs based upon the proportion of fringe benefit costs to total salaries. Research support and management, and administrative costs are collectively referred to as indirect costs.

Indirect costs are allocated to programs based on the total direct and benefits costs. The costs of providing the programs and management and general activities have been summarized on a functional basis in the Statement of Activities. Accordingly, certain costs have been allocated among programs and other services, and management and general activities.

### 8. Taxation

The Center is exempt from income tax under the provisions of Section 7 of the Inland Revenue Act No. 10 of 2006 of Sri Lanka. The Center is also exempt from USA (United States of America) tax under Section 501(a) of the Internal Revenue Code of the United States of America, as an organization described in Section 501(c)(3).

### 9. Cash and Cash Equivalents

Cash and cash equivalents comprise cash in hand, balances with banks and short-term, highly liquid investments that are readily convertible to known amounts of cash with original maturity periods of three months or less, and which are subject to an insignificant risk of change in value.

### 10. Investments

Investments acquired with the intention of disposing the same within one year or less from the acquisition date are classified as current investments. Investments classified as current, as distinguished from cash equivalents, are those that are acquired with original maturities of more than three months, but not exceeding one year.

Current investments represent time deposits with banks that are collateral against national staff loan schemes with original maturities of more than three months. Current investments are carried at the lower of cost and fair value, with any resulting gain or loss recognized in the income statement.



## Accounting Policies (contd..)

### 11. Accounts Receivable

All receivable balances are valued at their net realizable value, that is, the gross amount of receivable balances minus, if applicable, allowances provided for doubtful accounts.

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

When an account receivable is deemed doubtful of collection, an allowance is provided during the year the account is deemed doubtful.

Any receivable or portion of receivable judged to be uncollectible is written off. Write-offs of receivables are made while making allowance for doubtful accounts after all efforts to collect such amounts have been exhausted.

#### (a) Accounts Receivable - Donors

Accounts receivable from donors consist of claims from donors for grants promised or pledged in accordance with the terms specified by the donor. It also pertains to claims from donors for expenses paid on behalf of projects in excess of cash received.

#### (b) Accounts Receivable - Employees

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

#### (c) Accounts Receivable - Other CGIAR Centers

This includes advances made to other CGIAR Centers.

#### (d) Accounts Receivable - Others

Accounts receivable from others consist of advance payments to consultants and other third parties.

### 12. Prepaid Expenses

These comprise deposits and advances to suppliers.

### 13. Inventories

Inventories are valued at the lower of acquisition cost or net realizable value and charged when used. The acquisition cost includes the purchase price plus cost of freight, insurance and handling charges. Cost is determined by the weighted average method. Provision is made where necessary for obsolete, slow moving and defective items.



## Accounting Policies (contd..)

### 14. Property, Plant and Equipment

Property, Plant and Equipment are defined as tangible assets that:

- (a) are held by IWMI for use in the production or supply of goods or for administrative purposes; and
- (b) are expected to be used for more than one accounting period.

Depreciation of Property, Plant and Equipment is calculated on the straight-line basis over the estimated useful lives of the assets as follows:

Leasehold property	-	Over the lease period (25 years)
Heavy-duty equipment	-	7 years
Office and household furniture, fixtures, research and office equipment	-	5 years
Vehicles	-	5 years
Computer software	-	3 years
Computer hardware	-	3 years

Depreciation of acquired assets is made in the year the asset is placed in operation and continues until the asset is fully depreciated or its use is discontinued.

Gains or losses arising from the retirement or disposal of property, plant and equipment are determined as the difference between the estimated net disposal proceeds and the carrying amount of the asset, and are recognized as a revenue or expense in the statement of activities.

All individual tangible assets of USD 500 or over in cost with an estimated useful life beyond one year are treated as fixed assets and designated property, plant and equipment.

Property, Plant and Equipment acquired through the use of grants restricted for a certain project are recorded as an asset. Such assets are depreciated at a rate of 100% and the depreciation expense is charged directly to the appropriate restricted project.

Property, Plant and Equipment are initially measured at cost. Subsequent to initial recognition as an asset, Property, Plant and Equipment are carried at cost less any accumulated depreciation and any accumulated impairment losses.

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

Leasehold property and improvements thereon are amortized over the lease period or if shorter, the useful economic life of the property or improvement concerned.

The initial lease agreement between IWMI and the Government of Sri Lanka is for 25 years commencing from 1991. IWMI has the right to negotiate for an extension of the lease period under the lease agreement upon the expiry of the current lease.





## Accounting Policies (contd..)

### 15. Accounts Payable

Accounts payable represent amounts due to donors, employees and others for support, services and materials received prior to year-end, but not paid for as at balance sheet date.

**(a) Accounts payable - donors**

This consists of grants received from donors for which conditions are not yet met and amounts payable to donors in respect of any unexpended funds received in advance for restricted grants.

**(b) Accounts Payable - Employees**

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

**(c) Accounts Payable - Others**

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

### 16. Amounts Held for the CGIAR Challenge Program on Water and Food (CPWF)

Amounts held for the CGIAR Challenge Program on Water and Food (CPWF) relate to funds received for the benefit of the participating organization in the CPWF. Funds received are recorded as amounts held for the CPWF in the Statement of Financial Position, until the funds are distributed to participating organizations as determined by the CPWF.

### 17. Accruals

The amount is comprised of accruals and provisions made for suppliers for which invoices were not yet received as at the balance sheet date.

### 18. Provisions

A provision is a liability of uncertain timing or amount. A provision should be recognized when:

- (a) a center has a present obligation as a result of a past event;
- (b) it is probable that an outflow of resources will be required to settle the obligation; and
- (c) a reliable estimate can be made of the amount of the obligation.

The amount recognized as a provision should be the best estimate of the expenditure required to settle the present obligation at the balance date. Provisions should be reviewed at each balance date and adjusted to reflect the current best estimate. A provision should only be used for expenditures for which the provision was originally recognized.



## Accounting Policies (contd..)

### 19. Terminal Benefits

#### Defined Benefits Plan

#### Severance, Gratuity and Leave Encashment

The Institute's net obligation in respect of Severance, Gratuity and Leave Encashment, which are defined benefit plans, are determined based on an actuarial valuation carried out by an independent qualified actuary and are accrued at the balance sheet date. The liabilities are not externally funded.

##### (a) Severance and Gratuity

- **Severance**

In accordance with the terms and conditions of recruitment, internationally recruited staff members are entitled to terminal benefits referred to as "Severance" on the completion of three full years of continuous service.

- **Gratuity**

Payment is made for gratuity benefits under the Center's personnel policies to nationally recruited staff. Nationally recruited staff qualify for a gratuity payment on the completion of five years continuous service with the Center.

##### (b) Repatriation

In accordance with the terms and conditions of recruitment, internationally recruited staff members and their dependants are entitled to repatriation benefits on completion of the contract period. Provision is made for repatriation payable to all international staff members based on the estimated cost of airfare, relocation charges and freight charges.

##### (c) Unutilized Leave

Payment is made for unutilized leave to internationally and nationally recruited staff members in accordance with the Personnel Policies Manual on the following bases:

- International staff - maximum of 48 days based on current salary
- National staff - maximum of 35 days based on current salary

### 20. Net Assets

Net Assets are the residual interest in IWMI's assets remaining after liabilities are deducted.

The overall change in net assets represents the total gains and losses generated by IWMI's activities during the year.

Net assets are classified as either undesignated or designated.

- (a) **Undesignated** - that part of net assets that is not designated by IWMI's management for specific purposes.
- (b) **Designated** - that part of net assets that has been designated by IWMI's management for specific purposes.



## INTERNATIONAL WATER MANAGEMENT INSTITUTE

Notes to the financial statements - 31<sup>st</sup> December 2010 (contd)

(In US Dollars '000)

	2010	2009
<b>1. Cash &amp; Cash Equivalents</b>		
Cash in hand	28	40
Bank Accounts	5,317	2,573
Investment Accounts	17,079	18,954
Cash held on behalf of Challenge Program	5,555	4,657
	<b>27,979</b>	<b>26,224</b>
<b>2. Investments</b>		
Short Term	31	46
	<b>31</b>	<b>46</b>
<b>3. Receivables - Donors</b>		
Restricted Funds	1,403	1,879
Unrestricted Funds	2,291	467
<i>Refer Exhibit 1 - Page 31</i>	3,694	2,346
Allowance for Doubtful Accounts	(307)	(353)
	<b>3,387</b>	<b>1,993</b>
<b>4. Receivables - Employees</b>		
Receivables	50	91
Travel Advances	27	53
Loans - Staff	141	75
	<b>218</b>	<b>219</b>
<b>5. Other CGIAR Centers</b>		
Center International de Agriculture Tropical (CIAT)	-	20
Center for International Forestry Research (CIFOR)	5	15
International Food Policy Research Institute (IFPRI)	198	407
World Fish (WF)	-	3
International Potato Center (CIP)	10	-
International Institute of Tropical Agriculture (IITA)	1	-
International Crops Research Institute for the Semi-Arid Tropics (ICRISAT)	-	68
	<b>214</b>	<b>513</b>

Notes to the financial statements continued on page 15



## INTERNATIONAL WATER MANAGEMENT INSTITUTE

### Notes to the financial statements - 31<sup>st</sup> December 2010 (contd)

(In US Dollars '000)

	2010	2009
<b>6. Receivables - Others</b>		
Project advances	37	24
Challenge Program	-	18
GWP and Other advances	-	83
Consultants	23	64
Vendors	477	300
Collaborators	365	615
Insurance claims	-	1
	<b>902</b>	<b>1,105</b>
Allowances for doubtful accounts	-	(26)
	<b>902</b>	<b>1,079</b>
<b>7. Prepaid Expenses</b>		
Deposits	17	15
Prepayments	58	69
	<b>75</b>	<b>84</b>
<b>8. Inventories</b>		
Inventories (in hand)	35	36
	<b>35</b>	<b>36</b>

Notes to the financial statements continued on page 16



**INTERNATIONAL WATER MANAGEMENT INSTITUTE**  
Notes to the financial statements - 31<sup>st</sup> December 2010 (contd)

(In US Dollars '000)

<b>9. Property Plant and Equipment</b>	<b>Balance at 1 January 2010</b>	<b>Additions/ charge for the year</b>	<b>Disposals</b>	<b>Balance 31 December 2010</b>
<b>I. Cost</b>				
<b>Infrastructure and Improvements on the Building</b>				
Leasehold Building and Improvements	2,219	3	-	2,222
Heavy Duty Equipment	258	-	-	258
<b>Equipment</b>				
Research Equipment	236	-	(2)	234
Computers	1,910	247	(258)	1,899
Furnishing & Office Equipment	1,076	33	(60)	1,049
Vehicles	1,281	94	(124)	1,251
Computer Software	648	-	-	648
<b>TOTAL COST</b>	<b>7,628</b>	<b>377</b>	<b>(444)</b>	<b>7,561</b>
<b>II. Accumulated Depreciation</b>				
<b>Infrastructure and Improvements on the Building</b>				
Leasehold Building and Improvements	1,324	177	-	1,501
Heavy Duty Equipment	220	14	-	234
<b>Equipment</b>				
Research Equipment	220	6	(2)	224
Computers	1,712	157	(258)	1,611
Furnishing & Office Equipment	983	56	(60)	979
Vehicles	1,000	106	(124)	982
Computer Software	502	140	-	642
	<b>5,961</b>	<b>656</b>	<b>(444)</b>	<b>6,173</b>
<b>III. Net Book Value</b>				
<b>Infrastructure and Improvements on the Building</b>				
Leasehold Building and Improvements	895			721
Heavy Duty Equipment	38			24
<b>Equipment</b>				
Research Equipment	16			10
Computers	198			288
Furnishing & Office Equipment	93			70
Vehicles	281			269
Computer Software	146			6
	<b>1,667</b>			<b>1,388</b>
NOTE:				
Cost of fixed assets is analysed as follows:				
Center Owned	4,811			4,762
In Custody	598			577
Leasehold Improvements	2,219			2,222
	<b>7,628</b>			<b>7,561</b>

Notes to the financial statements continued on page 17



## INTERNATIONAL WATER MANAGEMENT INSTITUTE

### Notes to the financial statements - 31<sup>st</sup> December 2010 (contd)

(In US Dollars '000)

	2010	2009
<b>10. Accounts Payable - Donors</b>		
Restricted funds	6,464	8,370
Unrestricted funds	-	979
<i>Refer Exhibit 1 - Page 31</i>	<b>6,464</b>	<b>9,349</b>
<b>11. Accounts Payable - Employees</b>		
Payables	71	125
Travel Payables	136	122
International & National Staff Unutilized Leave Provision (11.a)	742	618
National staff Pension fund provision (11.b)	336	400
	<b>1,285</b>	<b>1,265</b>
<b>11a. International &amp; National Staff Unutilized Leave Provision</b>		
National Staff	121	112
International Staff	621	506
	<b>742</b>	<b>618</b>
<b>11b. National staff Pension Fund provision</b>		
National Staff Pension Fund	336	400

IWMI has a "Defined Benefit" Pension plan for its National staff at Head Quarters. This plan was closed in 2004 to new entrants. The Plan assets and liabilities are valued annually by a qualified Actuary and the resulting liability is provided in the books. As of 31<sup>st</sup> December, the Pension Fund liability was computed by the Actuary are shown as follows;

Present value of funded obligation (excluding future service liability)	2,231	2,041
Fair value of plan assets as at 31 <sup>st</sup> December	(1,895)	(1,658)
Recognized liability for defined benefit obligation	336	383

Notes to the financial statements continued on page 18



## INTERNATIONAL WATER MANAGEMENT INSTITUTE

### Notes to the financial statements - 31<sup>st</sup> December 2010 (contd)

(In US Dollars '000)

	2010	2009
<b>12. Other CGIAR Centers</b>		
Worldfish (WF)	84	-
International Center for Agricultural Research (ICARDA)	100	70
International Livestock Research Institute (ILRI)	51	54
Center International de Agricultura Tropical (CIAT)	345	471
International Rice Research Institute (IRRI)	-	161
International Plant Genetic Resources Institute (IPGRI)	-	8
International Crops Research Institute for the Semi-Arid Tropics (ICRISAT)	2	-
	<b>582</b>	<b>764</b>
<b>13.Accounts Payable - Others</b>		
Accounts Payable - Vendors	759	975
Collaborators	682	191
Consultants	529	315
Advances - Payable Africa	14	89
Advance Payable Asia	17	33
Advance Payable Global	-	3
GWP and other Advances	-	86
	<b>2,001</b>	<b>1,692</b>

Notes to the financial statements continued on page 19



## INTERNATIONAL WATER MANAGEMENT INSTITUTE

### Notes to the financial statements - 31<sup>st</sup> December 2010 (contd)

(In US Dollars '000)

14. Amount held for Challenge Program	Cumulative 2009	Jan - Dec 2010	Cumulative 2010
<b>Cash Receipts</b>			
Government of Australia	-	334	334
Danish	1,494	-	1,494
DFID	27,033	4,808	31,841
EU	7,264	1,688	8,952
Government of France	4,024	-	4,024
GTZ	1,226	(33)	1,193
Government of Norway	1,738	-	1,738
Government of Netherlands	6,618	-	6,618
Government of Newzealand	1,655	-	1,655
Government of Sweden [SIDA]	714	-	714
Government of Switzerland [SDC]	6,769	1,307	8,076
IFAD - Mekong (PN 50)	588	102	690
World Bank	16,400	2,000	18,400
Bank Interest/Net charges	32	34	66
<b>Total Receipts</b>	<b>75,555</b>	<b>10,240</b>	<b>85,795</b>
<b>Cash Disbursements - Phase I Projects</b>			
International Rice Research Institute (IRRI)	12,364	509	12,873
Centro Internacional de Agricultura Tropical (CIAT)	7,427	201	7,628
World Fish Center (WFC)	4,862	593	5,455
International Food Policy Research Institute (IFPRI)	4,677	234	4,911
International Livestock Research Institute (ILRI) -Ethiopia	861	115	976
Kwame Nkrumah University of Science & Technology (KNUST)	480	13	493
Yellow River Conservancy Commission (YRCC)	704	-	704
EMBRAPA	94	-	94
Agricultural Research Council (ARC)	416	10	426
Agricultural Research and Education Organization (AREO)	89	-	89
University of Copenhagen	137	-	137
National Water Research Centre (NWRC)	677	-	677
Mekong River Commission (MRC)	663	-	663
Council for Scientific and Industrial Research (CSIR) Water Research Institute	319	-	319
International Potato Center (CIP)	723	-	723
Indian Council of Agricultural Research (ICAR)	205	-	205
Institut de Recherche pour le Developpement (IRD)	1,065	-	1,065
University of California Davis (UCDavis)	679	-	679
Griffin NRM	432	58	490
Commonwealth Scientific and Industrial Research Organisation (CSIRO)	763	(62)	701
Food Agriculture and Natural Resources Policy Analysis Network (FANRPAN)	663	33	696
King's College London, University of London (KCL)	569	-	569
Natural Environment Research Council-Centre for Ecology and Hydrology	70	-	70
Khon Kaen University (KKU)	75	-	75
International Development Enterprises Cambodia (IDE)	75	-	75
Sokoine University of Agriculture	68	-	68
Asian Institute of Technology (AIT)	68	-	68
World Neighbors	60	-	60
Savanna Agricultural Research Institute (SARI)	62	-	62
IDE International - Nepal	75	-	75
Humana People to People India (HPPI)	75	-	75
Institute for Sustainable Development	40	-	40
FUNDAEXPRESION	40	-	40
Centre for Sustainable Development and Enviornment (CENESTA)	68	8	76
IDE International - India	70	-	70
Volta Basin Authority	25	28	53
St. Jude Family Projects and Organic Training Centre	66	-	66
World Vision South Africa (WV-SA)	68	-	68
<b>Cash Disbursements - Phase I Projects</b>	<b>39,874</b>	<b>1,740</b>	<b>41,614</b>

Notes to the financial statements continued on page 20





	Cumulative 2009	Jan - Dec 2010	Cumulative 2010
<b>Cash Disbursements - Phase 2 Projects</b>			
<b>Cash Disbursements - BDC Projects (Non-IWMI CP)</b>			
AN1 - RIMISP Centro Latinoamericano para el Desarrollo Rural	-	123	123
AN2 - CIAT	-	434	434
AN4 - Consorcio para el Desarrollo Sostenible de la Ecorregion Andina (CONDESAN)	-	222	222
MK2 - WORLDFISH	-	144	144
MK3 - International Centre for Environmental Management (ICEM Vietnam)	-	166	166
MK4 - Asian Institute of Technology (AIT)	-	259	259
NL3 - ILRI	-	245	245
NL5 - ILRI	-	178	178
LM2 - Agricultural Research Council - South Africa (ARC)	-	308	308
LM3 - International Crops Research Institute for the Semi-Arid Tropics (ICRISAT)	-	268	268
VL2 - ILRI	-	139	139
VL3 - CIRAD	-	166	166
<b>Cash Disbursements - BDC Projects (Non-IWMI CP)</b>	<b>-</b>	<b>2,652</b>	<b>2,652</b>
<b>Cash Disbursements - Other Projects</b>			
University of Oxford	-	22	22
<b>Cash Disbursements - Other Projects</b>	<b>-</b>	<b>22</b>	<b>22</b>
<b>Cash Disbursements - BDC Projects (IWMI CP Projects)</b>			
MK1 - On optimizing reservoir management for livelihoods	-	512	512
NL2 - On integrated rainwater management strategies, technologies institutions & policies	-	351	351
NL4 - On assessing and anticipating consequences of innovation	-	105	105
VL4 - Sub-basin management and governance of rainwater and small reservoirs	-	63	63
<b>Cash Disbursements - BDC Projects (IWMI CP Projects)</b>	<b>-</b>	<b>1,031</b>	<b>1,031</b>
CPWF Programme expenditure/funds disbursed to IWMI for Phase 1 Projects	15,870	505	16,375
CPWF Secretariat - 2010 (without 4% admin fee)	13,776	3,217	16,993
Administration Fees - Non IWMI CP (Phase 1 & BDC Projects)	1,378	175	1,553
<b>Total Disbursements</b>	<b>70,898</b>	<b>9,342</b>	<b>80,240</b>
<b>Undisbursed Funds held by IWMI</b>	<b>4,657</b>	<b>898</b>	<b>5,555</b>

Notes to the financial statements continued on page 21



## INTERNATIONAL WATER MANAGEMENT INSTITUTE

### Notes to the financial statements - 31<sup>st</sup> December 2010 (contd)

(In US Dollars '000)

	2010	2009
<b>15. Long Term Liabilities : Accounts Payable - Employees</b>		
Severance & gratuity benefits (15a)	1,460	1,249
International staff repatriation (15b)	820	779
Balance as at 31 December	2,280	2,028
<b>15a. Severance &amp; Gratuity Benefits</b>		
Balance as at 1 January	1,249	1,101
Charge for the year	333	284
Payments made during the year	(122)	(136)
Balance as at 31 December	1,460	1,249
<b>15b. International Staff Repatriation</b>		
Balance as at 1 January	779	671
Charge for the year	215	176
Payments made during the year	(174)	(68)
Balance as at 31 December	820	779

Notes to the financial statements continued on page 22



## INTERNATIONAL WATER MANAGEMENT INSTITUTE

### Notes to the financial statements - 31<sup>st</sup> December 2010 (contd)

(In US Dollars '000)

				2010	2009
<b>16. Other Revenue and Gains</b>					
Bank Interest & Investment Income				236	287
Gain on Disposal of Assets				99	157
Foreign Exchange Gains / Losses				58	12
Others				219	217
<b>Total</b>				<b>612</b>	<b>673</b>
	Unrestricted	Restricted	Challenge Program		
<b>17. Program Related Expenses</b>					
Water Availability and Access (WAA)					
Theme 1	522	1,885	990	3,397	4,124
Productive Water Use (PWU)					
Theme 2	392	5,719	661	6,772	5,881
Water Quality, Health and Environmental (WQHE) Theme 4					
Theme 4	16	1,771	-	1,787	1,449
Water and Society (WS) Theme 4					
Theme 4	585	3,071	-	3,656	2,820
IN-KIND & Cash Grants					
Comprehensive Assessment	58	596	-	654	1,244
Other Hosted Activities	-	-	-	-	54
Challenge Program	-	1,912	-	1,912	2,100
Regional Office Operational Costs	-	-	3,385	3,385	2,450
Capacity Building & Training	2,290	-	-	2,290	2,118
General	378	9	-	387	212
	313	634	-	947	93
<b>Total Expenditure</b>	<b>4,554</b>	<b>15,597</b>	<b>5,036</b>	<b>25,187</b>	<b>22,545</b>

Notes to the financial statements continued on page 23



## INTERNATIONAL WATER MANAGEMENT INSTITUTE

Notes to the financial statements - 31<sup>st</sup> December 2010 (contd)

(In US Dollars '000)

	Research Programs	Administration and General Operations	Total 2010	Total 2009
<b>18. Details of Operating Expenses</b>				
<b>Unrestricted</b>				
Personnel Costs	3,472	2,273	5,745	4,094
Supplies & Services	754	1,279	2,033	2,386
Operational Travel	323	493	816	552
Collaborations - Partnerships	3	79	82	100
Depreciation	2	630	632	506
<b>Total Operating Expenses</b>	<b>4,554</b>	<b>4,754</b>	<b>9,308</b>	<b>7,638</b>
Recovery of Indirect Cost	-	(2,352)	(2,352)	(1,836)
<b>Sub-total</b>	<b>4,554</b>	<b>2,402</b>	<b>6,956</b>	<b>5,802</b>
<b>Restricted</b>				
<i>Temporary</i>				
Personnel Costs	5,174		5,174	5,723
Supplies & Services	4,688		4,688	4,329
Operational Travel	1,013		1,013	1,124
Collaborations - Partnerships	3,096		3,096	1,887
Depreciation	11		11	22
<b>Total Operating Expenses</b>	<b>13,982</b>		<b>13,982</b>	<b>13,085</b>
Indirect Cost	1,615		1,615	1,234
<b>Sub-total</b>	<b>15,597</b>		<b>15,597</b>	<b>14,319</b>
<i>Challenge Program</i>				
Personnel Costs	1,846		1,846	1,936
Supplies & Services	1,079		1,079	1,114
Operational Travel	553		553	447
Collaborations - Partnerships	809		809	995
Depreciation	13		13	17
<b>Total Operating Expenses</b>	<b>4,300</b>		<b>4,300</b>	<b>4,510</b>
Indirect Cost	736		736	601
<b>Sub-total</b>	<b>5,036</b>		<b>5,036</b>	<b>5,111</b>
<b>Total</b>	<b>25,187</b>	<b>2,402</b>	<b>27,589</b>	<b>25,232</b>

Notes to the financial statements continued on page 24



## INTERNATIONAL WATER MANAGEMENT INSTITUTE

### Notes to the financial statements - 31<sup>st</sup> December 2010 (contd)

(In US Dollars '000)

	2010	2009
<b>19. Efficiency of Operations</b>		
<b>Direct Operating Expenses</b>		
Research	21,787	19,339
Research Support	1,110	1,088
Operations	2,290	2,118
Sub - Total	25,187	22,545
Less: Overhead Recovery	(2,352)	(1,836)
<b>Total</b>	<b>22,835</b>	<b>20,709</b>
<b>Indirect Operating Expenses</b>		
Management	3,838	3,524
Common Sustenance Services	916	999
<b>Total</b>	<b>4,754</b>	<b>4,523</b>
<b>Total Operating Expenditure</b>	<b>27,589</b>	<b>25,232</b>
<b>Cost Ratios</b>		
<b>Direct /Total</b>	<b>83%</b>	<b>82%</b>
<b>Indirect /Total</b>	<b>17%</b>	<b>18%</b>
<b>Indirect /Direct</b>	<b>21%</b>	<b>22%</b>

Notes to the financial statements continued on page 25



## INTERNATIONAL WATER MANAGEMENT INSTITUTE

### Notes to the financial statements - 31<sup>st</sup> December 2010 (contd)

(In US Dollars '000)

	2010	2009
<b>20. Long Term Financial Stability (Adequacy of Reserves)</b>		
Unrestricted Net Assets	15,236	11,330
Less - Fixed Assets Net	1,388	1,667
	<b>13,848</b>	<b>9,663</b>
<b>Total Core Expenditures + IWMI CP Expenditure</b>		
<b>Less - Depreciation</b>	<b>26,933</b>	<b>24,687</b>
Per day expenditure	26,933 / 365 73.789	24,687 / 365 67.636
	13,848 / 73.789	9,663 / 67.636
<b>Long Term Financial Stability Days</b>	<b>188</b>	<b>143</b>
<b>21. Short-term Solvency (Liquidity)</b>		
Current Assets minus Current Liabilities	16,128	11,691
	16,128 / 73.789	11,691 / 67.636
<b>Short-term Solvency Days</b>	<b>219</b>	<b>173</b>

Notes to the financial statements continued on page 26



## INTERNATIONAL WATER MANAGEMENT INSTITUTE

### Notes to the financial statements - 31<sup>st</sup> December 2010 (contd)

(In US Dollars '000)

	2010	2009
<b>22. Cash Management on Restricted Operations</b>		
Restricted Donor Receivable	1,096	1,526
Restricted Donor Payable	12,019	13,027
Ratio (Receivable / Payable)	<b>0.09</b>	<b>0.12</b>

Notes to the financial statements continued on page 27



## INTERNATIONAL WATER MANAGEMENT INSTITUTE

### Notes to the financial statements - 31<sup>st</sup> December 2010 (contd)

#### 23. Post Balance Sheet Events

No events have occurred since the balance sheet date which would require adjustment to or disclosure in the financial statements.

#### 24. Comparative figures

Certain comparative figures have been reclassified to conform to the presentation of the current year.

	As reported previously:	Current Presentation	
	2009	2010	2009
	US\$'000	US\$'000	US\$'000
<b>Statement of Financial Position</b>			
<b>Current Assets</b>			
Accounts Receivable			
Donors	2,168	3,387	1,993
Other CGIAR Centers	338	214	513
<b>Current Liabilities</b>			
Accounts Payable			
Donors	9,820	6,464	9,349
Other CGIAR Centers	293	582	764
<b>Statement of Activities</b>			
Revenue and Gains			
Grant Revenue	28,242	30,883	27,589
Other Revenue and Gains	543	612	673
Expenses and Losses			
Program Related Expenses	23,198	25,187	22,545
Indirect Cost Recovery	1,966	2,352	1,836

#### 25. Overhead Costs Recovery

Overhead costs recovery represents the overhead costs recovered from restricted projects based on the rates agreed and as stated in each project document with Donors. The cost ratio presented in NOTE 19 has been computed based on the provisions of CGIAR Financial Guidelines 5.

#### 26. Commitments and Contingent Liabilities

There are no commitments and contingent liabilities at the Balance Sheet date.





## INTERNATIONAL WATER MANAGEMENT INSTITUTE

### Notes to the accounts - 31<sup>st</sup> December 2010

#### Supplementary Information (Grant Revenue)

##### Exhibit 1

	Opening fund balance (Receivable) / Payable 01/01/2010	Funds Received 31/12/2010	Funds Receivable 31/12/2010	Funds Applicable to succeeding years 31/12/2010	Total Revenue 2010	Total Revenue 2009
	US \$	US \$	US \$	US \$	US \$	US \$
<b>UNRESTRICTED INCOME</b>						
Government of Australia	277,326	546,183	-	-	823,509	483,900
Government of Canada	-	727,479	738,021	-	1,465,500	575,568
Government of China	-	10,000	10,000	-	20,000	-
DFID	-	1,290,538	-	-	1,290,538	1,096,205
Government of France	(253,865)	489,247	-	-	235,382	253,865
Government of Germany	-	305,517	-	-	305,517	442,232
Government of India	-	-	-	-	-	37,500
Government of Ireland	-	484,225	-	-	484,225	552,050
Government of Japan	(33,610)	30,942	-	2	(2,670)	30,942
Government of Netherlands	701,480	732,258	36,850	-	1,470,588	675,676
Government of Norway	-	815,687	-	-	815,687	647,886
Government of South Africa	(179,685)	179,685	-	-	-	179,685
Government of Sweden	-	-	402,570	-	402,570	339,121
Government of Switzerland	-	405,381	-	-	405,381	381,375
USAID	-	-	1,104,000	-	1,104,000	642,873
World Bank	-	1,430,000	-	-	1,430,000	1,820,000
<b>TOTAL UNRESTRICTED</b>	<b>511,646</b>	<b>7,447,142</b>	<b>2,291,441</b>	<b>2</b>	<b>10,250,227</b>	<b>8,158,878</b>
<b>RESTRICTED INCOME</b>						
<b>1) IWMI Restricted Research Projects</b>						
ACIAR - Krishna Project	-	-	-	-	-	350,551
ACIAR - CC & VVSD - Krishna Basin	-	19,326	3,625	-	22,951	-
ACIAR - Meso-scale Watershed Dev. in Andhra Pradesh	121,007	162,443	-	170,461	112,989	23,342
ACIAR - Watershed Mgmt in Andhra Pradesh	20,449	50,900	-	29,394	41,955	45,475
ADB - ADB - Trends & Transition in Asian Irrigation	-	-	-	-	-	221,090
ADB - AWDO 2010 KD 2: SPE	(5,077)	4,960	-	-	(117)	42,419
ADB - Post-Project Evaluation of Pehure High Level Canal project	77,747	-	-	15,288	62,459	-
ADB - Sustainable Wetland Management China	(20,986)	39,993	-	-	19,007	30,106
AIT - Jasmine Rice in Northeast Thailand	9,944	-	-	3,336	6,608	8,260
AUSAID - Mekong Futures	-	155,600	-	155,600	-	-
BMF - Mekong Hydro Investment	-	7,844	-	-	7,844	-
BMZ - BMZ World Fish Chinyanja	-	55,178	34,051	-	89,229	-
BMZ - Improving water in crop-livestock SSA	350,703	-	-	64,838	285,865	604,181
BVI - Rehabilitation of Global Public Goods	3,000	(3,000)	-	-	-	8,900
CANADA - Irrigation Innovation - IPMS P1	4,706	(4,706)	-	-	-	-
CANADA - Irrigation Innovation - IPMS P2	11,898	17,205	-	-	29,103	334
CANADA - Storage Development - Nepal	-	74,223	-	12,917	61,306	-
CCAFS - Climate change, agriculture and food security	-	1,037,000	-	616,207	420,793	-
CGIAR - ICT-KM KS in Research	-	-	-	-	-	136,186
CGIAR - MP5 Workshop	-	-	167,242	-	167,242	-
CHINA - China	59,860	19,948	-	79,808	-	-
CIAT - Brazil (EMBRAPA) Funds	30,849	-	-	30,849	-	-
CSIRO - CSIRO - Climate Research	-	9,579	-	9,579	-	-
CSIRO - CSIRO-MRC - P2 Climate Change Mekong	(18,172)	18,619	-	-	447	18,172
DANIDA - IWRM demonstration projects in SADC region	(26,361)	26,361	-	-	-	34,372
DANIDA - Local Water Governance	(1,984)	17,460	-	1,558	13,918	22,547
DANIDA - Staff Secondment - DANIDA - KV	58,198	-	-	58,198	-	-
DBSA - Agrarian reform in Southern Africa	-	9,544	-	373	9,171	-
DFID - Crops for the Future	213,118	(176,024)	-	-	37,094	109,892
DFID - ICUC - Underutilised Crops Research	-	-	-	-	-	89,088
DFID - IWMI in RIPPLe	-	-	-	-	-	2,178
DUKE - Lao climate change and water policy	2,660	-	-	-	2,660	17,723
EC - ECU - European Community Contribution 2008	(87,186)	87,186	-	-	-	-
EC - ECU - European Community Contribution 2009	(91,766)	6,797	84,969	-	-	883,321
EC - ECU - European Community Contribution 2010	-	784,676	84,969	-	869,645	-
EC - SUST WATER - Andhra Pradesh	-	-	-	-	-	5,561
EC - SWITCH	(35,382)	70,723	26,289	-	61,630	67,769
EC - WASPA Asia	-	-	-	-	-	40,219
EC - Waterman	(2,527)	-	2,527	-	-	-
EC - WETwin	153,420	105,623	-	156,666	102,377	142,270
ECOWAS - Promotion of Irrigation in W. Africa	(24,415)	29,975	-	3,503	2,057	39,390
FAO - DELTA 2007 International Conference	1,032	1	-	-	1,033	-
FAO - FAO Delta 2011 International Conference	-	5,000	-	5,000	-	-
FAO - Impacts of Sluice Gate Operations	24,975	25	-	-	25,000	-
FAO - IWMI-FAO Biofuel water account study	10,000	40,000	-	-	50,000	-
FAO - SADC RAP	(23,970)	23,970	-	-	-	79,910
FRANCE - France - Staff Secondment	-	-	-	-	-	121,000
FRANCE - MSEC - IRD	-	595,800	-	-	595,800	749,400
GATES - Ethiopia Irrigation Diagnostic -EID	-	53,005	-	-	53,005	-
GATES - GAT - Gates Foundation	4,488,770	705,582	-	2,012,539	3,181,813	1,979,987



	Opening fund balance (Receivable) / Payable 01/01/2010	Funds Received 31/12/2010	Funds Receivable 31/12/2010	Funds Applicable to succeeding years 31/12/2010	Total Revenue 2010	Total Revenue 2009
	US \$	US \$	US \$	US \$	US \$	US \$
GATES - MUS Scoping	-	-	-	-	-	4,952
GATES - Wastewater treatment and reuse-Gates	-	71,576	-	-	71,576	-
GEF - GEF-Inland Wetlands in Southern Africa	37,332	38,984	-	-	76,316	177,147
GHI - Recipes for success	-	125,000	22,335	-	147,335	-
GOOGLE - Google contract for B. Lamptey	-	-	-	-	-	7,734
GTZ - Ghana Dams Dialogue	-	-	-	-	-	250
GTZ - Ghana Dams Dialogue III	6,219	140,010	-	42,382	103,847	103,359
GTZ - Ghana Dams Dialogue Workshop	-	-	-	-	-	138
GTZ - GIS/RS for TWMP in CA	-	51,314	-	6,690	44,624	-
GTZ - Land and Water Management in South Asia	-	272,495	-	176,835	95,660	-
GTZ - Water Storage for Climate Change in S	163,954	496,211	-	149,226	510,939	387,839
GWP - Global Water Partnership - South Asia	-	289,351	-	15,166	274,185	-
ICAR - Livelihood Improvement in NE India	15,488	-	-	12,351	3,137	727
ICAR - Livelihood improvement-Bihar	13,019	7,839	-	18,355	2,503	4,029
ICL - GOFU	(21,930)	21,930	-	-	-	-
ICRAF - Secondment - Gayathree Jayasinghe	-	-	-	-	-	40,114
IDRC - IDRC/AWA-Course on Water Demand Management	-	22,922	-	-	22,922	-
IDRC - IDRC-Climate Change Vulnerabilities	69,570	139,707	-	89,376	119,901	15,858
IFAD - AWM in Challenging Contexts	138,042	-	46,383	-	184,425	29,358
IFAD - IMAWESA 2	-	-	4,020	-	4,020	-
IFAD - Livelihood Improvement in NE India	2,350	-	22,380	-	24,730	12,721
IFAD - Livelihood improvement-Bihar	17,688	-	9,660	-	27,348	29,900
IFAR - IFAR grant for Central Asia	5,349	-	-	5,349	-	4,262
IFAR - IFAR grant for Central Asia 2010	-	11,000	-	1,960	9,040	-
IFPRI - CAADP Monitoring and Evaluation Workshop	-	131,027	-	-	131,027	-
IFPRI - CARDESA Priority Setting Study	-	300,000	66,724	-	366,724	-
IFPRI - Ghana Irrigation Sector Assessment	-	-	-	-	-	128,125
IFPRI - Moz-SAKSS Phase II	(12,608)	113,531	142,335	-	243,258	105,419
IFPRI - Re SAKSS SA	(18,517)	70,156	31,422	-	83,061	231,539
III - Impact of metering in West Bengal	-	63,687	36,407	-	100,094	-
IISD - Assessing Irrigation Subsidies,AP-IISD	-	9,470	3,673	-	13,143	-
INDIA - Central India Initiative (CInI Cell)	6,357	(3,290)	-	3,067	-	15,724
INDIA - India - ICAR	-	100,000	-	-	100,000	100,000
INDIA - IWMI Tata Water Policy Programme - P2	53,980	120,414	-	7,043	167,351	129,707
INDIA - Kerala Basin Study	280	(280)	-	-	-	-
INDIA - North Gujarat Sust. GW Initv. -Phase	11,507	(11,507)	-	-	-	61,840
IRRI - Disaster Resilience Project	394	(394)	-	-	-	1,315
IUCN - ESPA proposal development	-	1,979	1,537	-	3,516	-
JAPAN - Assessment of Water User Associations	-	45,200	-	8,628	36,572	-
JAPAN - Japan-IWMI Cooperation	177,246	252,214	-	169,044	260,416	74,968
JAPAN - JIRCAS - Water Fee Collection Mechanism	-	18,400	-	15,091	3,309	-
JAPAN - Lowland paddy fields development	135,787	-	-	37,374	98,413	36,715
JAPAN - Research on Water Use Efficiency-NIRE	-	-	-	-	-	26,318
JAPAN - SDSLSPFD in West Africa	-	-	-	-	-	18,475
JAPAN - TEIWRMT	4,024	(4,024)	-	-	-	88,424
KKU - Thai MAR Investigation	-	12,875	-	-	12,875	-
KNUST - WHO Guideline Testing in Kumasi, Ghana	-	-	-	-	-	(1,609)
LINKOPING - Mats Operational Expenses	-	-	-	-	-	618
MDP - Conference Fee - DELTA 2007	12,231	-	-	2,823	9,408	170
NEA - CLIMA ADAPT - Development Programme	-	9,150	-	-	9,150	-
NEA - CLIMAWATER	2,852	17,454	-	4,652	15,654	1,848
NEA - CLIMAWATER-II RICE	66,197	42,084	-	70,299	37,982	-
NES - IWMI-Nestle Cooperation: Phase 1	11,583	(11,583)	-	-	-	-
NES - Nestle Milk Water Footprints	11,351	37,450	-	-	48,801	26,099
NETHERLANDS - Netherlands - Urban Agriculture Policy	-	-	-	-	-	(165)
NETHERLANDS - Support - Ghana/India	-	-	-	-	-	-
NETHERLANDS - Revitalizing Irrigation in Pakistan	-	446,473	-	446,473	-	-
NETHERLANDS - RUAF-From Seed to Table in S & SE Asia	48,713	261,553	-	73,594	236,672	206,107
NETHERLANDS - RUAF-FSTT Anglophone West Africa	22,842	267,618	-	89,626	200,834	246,891
NETHERLANDS - SRIWASH	-	-	-	-	-	9,938
NORWAY - Human rights and gender dimensions	-	18,088	-	11,256	6,832	-
NRIL - CoDI - Coalition to Diversify Income	(58,683)	221,355	26,713	-	189,385	166,142
OECD - Financing Water Resources Management	-	14,167	-	-	14,167	-
OPEC - Groundwater Management in CA	49,975	40,661	-	3,799	86,837	-
OPEC - GW in Arid & Saline Env- Tunisia & CA	22,327	-	-	22,307	20	-
OPEC - GW in Arid & Saline Env-Tunisia & CA	(20)	20	-	-	-	29,583
OXFAM - Impact Baseline for Oxfam America	-	62,950	-	322	62,628	-
PIP - RS Irrigation Performance Pakistan	47,319	(10,986)	-	33,476	2,857	10,000
ROCKEFELLER - Groundwater in SSA-Rockefeller	213,732	400,000	-	370,418	243,314	136,268
SEI - SEI - Sustainable Mekong	-	-	-	-	-	7,150
SEI - Sustainable Mekong IFS	-	-	-	-	-	1,040
SEI - Sustainable Mekong II	-	10,000	-	1,144	8,856	-
SEI - Sustainable Mekong -PES Cluster Research	-	-	-	-	-	2,600
SIDA - GWP - CACENA	5,417	282,786	-	17,340	270,863	453,110
SIDA - IWRM 2008	-	-	-	-	-	3,504
SIDA - IWRM SIDA-Ramboll 2009	(7,767)	25,318	-	-	17,551	13,514
SIDA - IWRM Training SIDA-Ramboll 2008	-	-	-	-	-	11,018
SIDA - Rainfed system in South East Asia	-	142,410	-	136,778	5,632	-
SIDA - ReSAKSS-SA support to SADC	-	78,454	-	75,484	2,970	-
SIDA - SAKSS Mozambique	78,454	(78,454)	-	-	-	-



	Opening fund balance (Receivable) / Payable 01/01/2010	Funds Received 31/12/2010	Funds Receivable 31/12/2010	Funds Applicable to succeeding years 31/12/2010	Total Revenue 2010	Total Revenue 2009
	US \$	US \$	US \$	US \$	US \$	US \$
SIDA - SIDA - Smallholder System Innovation in Irrigated Watershed Management	75,209	(75,209)	-	-	-	257,067
SIDA - SIDA Climate Change	48,297	12,882	-	-	61,179	76,958
SIDA - Sri Lanka National Water Partnership	(72)	28,253	-	506	27,675	23,800
SWITZERLAND - CA Synthesis: SWWF	-	-	-	-	-	10,029
SWITZERLAND - Ramsar Wetland Site Representation	(2,548)	2,548	-	-	-	-
SWITZERLAND - SWISS - Ferghana Valley Phase IV	22,982	1,206,678	34,850	-	1,264,510	1,533,492
SWITZERLAND - Water Flume Meters for Water User	-	-	-	-	-	(6,646)
SWITZERLAND - Water Productivity at Plot Level	30,188	(30,188)	-	-	-	35,055
SWITZERLAND - Water Productivity Improvement at Plot Level II	16,035	1,036,939	-	152,696	900,278	469,217
TAIWAN - Impact of Irrigation in SL & Taiwan	3,456	(3,457)	1	-	-	-
UDS - WHO Guideline Testing in Tamale	3,902	(200)	-	846	2,856	455
UNDP - NREGA-Rural Water Security-India	-	31,109	-	-	31,109	-
UNEP - Water for Food and Ecosystems	-	80,000	-	-	80,000	-
UNESCO - Algeria recycling project	6,350	(2,384)	-	-	3,966	50
UNESCO - Algeria SINBAD Project	(2,384)	2,384	-	-	-	195
UNESCO - SINBAD	-	15,015	-	13,586	1,429	-
UNESCO-IHE - IRBM ECB	-	-	6,150	-	6,150	-
UNESCO-IHE - Joint Appointment : Yasir Abbas	-	-	-	-	-	75,105
UOC - Kumasi Research Platform	226	-	-	-	226	16,088
USAID - Additional Budget - Blue Revolution	-	-	-	-	-	19,609
USAID - AWM Technologies	73,873	-	-	64,641	9,232	19,786
USAID - Blue Revolution	(55,719)	99,733	-	2,025	41,989	131,430
USAID - CILSS	(104,256)	318,517	143,296	-	357,557	224,366
USAID - Climate Change Modeller Mekong	-	-	-	-	-	13,920
USAID - Linkage Fund	108,007	-	-	91,477	16,530	33,379
USAID - Natural Resources Mgt Phase 2	(3,250)	-	-	-	(3,250)	313,603
USAID - New Agriculture/Environment Assessment	-	-	-	-	-	23,469
USAID - NRM 2 Program- Water Team Collaboration	-	336,909	-	31,884	305,025	-
USAID - SA SAKSS P1 and P2	59,329	-	-	1	59,328	144,692
USAID - USAID GATES - Activity 1	(174,798)	174,798	-	-	-	275,622
USAID - Water Team Collaboration - JL	-	-	76,602	-	76,602	-
WATERNET - Integrated WRM (CPWF)	6,281	(6,281)	-	-	-	52,002
WHO - Assessing Health Impacts of SR in BF	(17,337)	17,337	-	-	-	-
WIN - Best Practices Wetlands & Poverty - P1	-	-	-	-	-	(165)
WIN - Best Practices Wetlands & Poverty - P2	-	-	-	-	-	14,167
WORLD BANK - ESMAP Groundwater Electricity	-	-	16,147	-	16,147	-
WORLD BANK - India Irrigation Study	(21,759)	47,993	9,764	-	35,998	21,759
WORLD BANK - World Bank issue paper	-	11,000	-	-	11,000	10,500
WORLD BANK - WUAs survey	(10,361)	10,361	-	-	-	23,000
WOTRO - Blue Nile Hydrosolidarities	1,693	-	-	1,693	-	2,600
WTI - WIN Programme on RSM	-	10,081	-	536	9,545	-
WWF - WWF Ganga Basin Project	(37,852)	102,016	19,915	-	84,079	84,342
ZEF - Glowa Volta Project	(38,958)	38,958	-	-	-	(107,799)
ZEF - Phase 4 - Reimbursement from Glowa Volta	(37,723)	133,537	-	-	95,814	37,723
ZEF - Secondment - B. Barry (WASCAL)	-	131,980	-	47,838	84,142	-
<b>Sub Total</b>	<b>6,585,375</b>	<b>12,966,890</b>	<b>1,123,986</b>	<b>5,951,571</b>	<b>14,724,680</b>	<b>12,863,292</b>
<b>2) GWP South Africa</b>						
AfDB - GWP South Africa	35,333	-	-	32,732	2,601	239,031
CANADA - GWP South Africa	5	(5)	-	-	-	-
CGIAR - CGIAR	(3,865)	-	-	-	(3,865)	3,865
DANIDA - Climate change workshop report Cape Town	-	-	-	-	-	66,340
DANIDA - GWP South Africa	(25,694)	56,088	-	3,168	27,226	169,900
DFID - RCCP - Regional Climate Change Programme	-	217,721	-	55,656	162,065	-
GWP - Host Institution Fees	-	148,933	-	-	148,933	-
GWP - IWMI / GWP - South Africa	18,082	264,328	2,691	-	285,101	330,974
HBF - Water, Climate Change and Development	-	47,239	1,331	-	48,570	-
NETHERLANDS - Netherlands - GWP South Africa	(55,898)	248,272	1,585	-	193,959	171,028
SIDA - Bridging- GWP South Africa	(7,625)	-	2,864	-	(4,761)	249,478
SIDA - GWP South Africa	1,206	-	-	1,206	-	-
<b>Sub Total</b>	<b>(38,456)</b>	<b>982,576</b>	<b>8,471</b>	<b>92,762</b>	<b>859,829</b>	<b>1,230,614</b>
<b>3) IWMI Components of Non IWMI CP Projects</b>						
CIAT - PES in Mekong Region	10,195	-	-	10,195	-	10,168
CIMMYT - CP 12: Yellow River Rainfed Conservation	(58,616)	58,616	-	-	-	-
CIMMYT - CP 12: Yellow River Rainfed Conservation	(4,933)	4,933	-	-	-	-
CIRAD - CP 25: Companion Modeling & Water Dynamics	-	-	-	-	-	30,239
CMU-USER - CP 67: Mekong Water Alloc	(26,352)	28,756	-	-	2,404	17,421
CMU-USER - Fmolle theme leader activities	(1,336)	1,336	-	-	-	3,106
FANRPAN - CP 62: Limpopo BFP	(4,425)	9,000	-	-	4,575	27,825
ICARDA - CP 8: Improving Water Prod. in Karkheh	(6,522)	6,522	-	-	-	-
ICRISAT - CP 1: Food Security & Income in Limpopo Basin	(131,799)	-	131,799	-	-	51,619
IFAD - CP 50: Enhancing Multi-Scale Mekong W	(2,750)	6,579	-	1,582	5,411	2,750
ILRI - CP 37: CP Nile Livestock	-	-	-	-	-	16,893
IRD - Interventions Analysis	(17,500)	17,500	-	-	-	35,000
IRRI - CP 10: Coastal Res Mgt & Improving Livelihood	(39,947)	39,947	-	-	-	-
SAVANA - CP 6: Strategic Innov. in Dryland Farming	(13,552)	-	13,552	-	-	27,505
UOC - CP 51: Health Impact of waste water Use	-	-	-	-	-	2,177



	Opening fund balance (Receivable) / Payable 01/01/2010	Funds Received 31/12/2010	Funds Receivable 31/12/2010	Funds Applicable to succeeding years 31/12/2010	Total Revenue 2010	Total Revenue 2009
	US \$	US \$	US \$	US \$	US \$	US \$
CPWF - NL3: Rainwater Management	-	152,893	-	152,893	-	-
<b>Sub Total</b>	<b>(297,537)</b>	<b>326,082</b>	<b>146,933</b>	<b>163,088</b>	<b>12,390</b>	<b>224,703</b>
<b>4) IWMI CP Projects</b>						
CPWF - CP 19: Upstream downstream impacts in Nile	154,711	-	-	-	154,711	326,596
CPWF - CP 23: Community Catchment Resource Mgt.	(10,988)	10,986	2	-	-	-
CPWF - CP 28: Implementing Multiple-use Systems	(41,446)	41,447	-	1	-	143,728
CPWF - CP 30: Sustainable Wetland Mgt.-S Africa	(253,336)	253,336	-	-	-	85,170
CPWF - CP 36: Improved Livelihoods with Dams	71,386	(71,386)	-	-	-	106,490
CPWF - CP 42: G/Water Governance in IGB	(30,621)	30,621	-	-	-	17,394
CPWF - CP 46: Small Multi-purpose Reservoirs	26,440	(26,440)	-	-	-	31,194
CPWF - CP 47: African Transboundary	(32,972)	32,972	-	-	-	-
CPWF - CP 48: CP River Linking	(54,952)	54,952	-	-	-	158,331
CPWF - CP 57: Karkheh Basin Focal Project	1,000	-	-	-	1,000	-
CPWF - CP 59: Nile BFP	139,042	38,602	-	-	177,644	391,224
CPWF - CP 60: BFP - Indus Gangetic Basin	(39,949)	39,950	-	1	-	517,463
CPWF - CP 65: Shallow Groundwater	138,394	-	49,995	-	188,389	132,899
CPWF - CP 66: Water Rights-Limpopo & Volta	(49,800)	-	49,800	-	-	305,860
CPWF - CP 68: Crop-livestock Systems in IGB	126,203	49,968	-	-	176,171	238,642
CPWF - CP 71: Water Allocation in Tonle Sap	98,996	50,000	-	-	148,996	189,127
CPWF - CPWF DELTA 2007 International Conference	-	-	6,912	-	6,912	-
<b>Sub Total</b>	<b>242,108</b>	<b>505,008</b>	<b>106,709</b>	<b>2</b>	<b>853,823</b>	<b>2,644,118</b>
CPWF - MK1: Optimizing reservoir management for livelihoods	-	511,935	-	165,014	346,921	-
CPWF - NL2: Integrated rainwater management strategies	-	351,118	-	45,417	305,701	-
CPWF - NL4: Assessing and anticipating consequences of innovation	-	104,641	16,620	-	121,261	-
CPWF - VL4: Sub-basin management and governance	-	63,066	-	40,032	23,034	-
<b>Sub Total</b>	<b>-</b>	<b>1,030,760</b>	<b>16,620</b>	<b>250,463</b>	<b>796,917</b>	<b>-</b>
<b>5) CP Secretariat and Other CP donors</b>						
CPWF - CP Secretariat	-	3,391,796	-	6,535	3,385,261	2,466,928
<b>Sub Total</b>	<b>-</b>	<b>3,391,796</b>	<b>-</b>	<b>6,535</b>	<b>3,385,261</b>	<b>2,466,928</b>
<b>SUB TOTAL (RESTRICTED)</b>	<b>6,491,490</b>	<b>19,203,112</b>	<b>1,402,719</b>	<b>6,464,421</b>	<b>20,632,900</b>	<b>19,429,655</b>
<b>GRAND TOTAL</b>	<b>7,003,136</b>	<b>26,650,254</b>	<b>3,694,160</b>	<b>6,464,423</b>	<b>30,883,127</b>	<b>27,588,533</b>



## INTERNATIONAL WATER MANAGEMENT INSTITUTE

## Supplementary Information

## Exhibit 2

## Restricted Grants

Donor & Program/Project	Grant Period (MM/DD/YY)	Grant Pledged US\$	EXPENDITURE		Total US\$
			Prior Years	Current Year	
			US\$	US\$	
ACIAR - CC & WSD - Krishna Basin	04/01/2010-06/30/2014	176,656	-	22,951	22,951
ACIAR - Meso-scale Watershed Dev. in Andra Pradesh	06/01/2009-05/31/2014	717,585	23,342	112,989	136,331
ACIAR - Watershed Mgmt in Andra Pradesh	10/01/2008-09/30/2012	196,182	45,475	41,955	87,430
ADB - AWDO 2010 KD 2: SPE	09/25/2009-02/28/2010	42,302	42,419	(117)	42,302
ADB - Post-Project Evaluation of Pehure High Level Canal project	07/01/2010-06/30/2011	77,438	-	62,459	62,459
ADB - Sustainable Wetland Management China	07/01/2008-04/15/2010	49,993	30,986	19,007	49,993
AIT - Jasmine Rice in Northeast Thailand	03/01/2008-12/31/2011	26,550	16,606	6,608	23,214
BMF - Mekong Hydro Investment	01/01/2010-12/31/2010	7,844	-	7,844	7,844
BMZ - BMZ World Fish Chinyanja	04/01/2010-03/31/2013	352,094	-	89,229	89,229
BMZ - Improving water in crop-livestock SSA	03/01/2007-12/31/2011	1,711,543	1,360,840	285,865	1,646,705
CANADA - Irrigation Innovation - IPMS P2	04/01/2007-12/31/2010	65,705	36,602	29,103	65,705
CANADA - Storage Development - Nepal	05/01/2010-04/30/2013	225,000	-	61,306	61,306
CCAFS - Climate change, agriculture and food security	02/01/2010-06/30/2011	1,073,000	-	420,793	420,793
CGIAR - MP5 Workshop	01/01/2010-12/31/2011	220,000	-	167,242	167,242
CSIRO - CSIRO-MRC - P2 Climate Change Mekong	07/01/2009-12/31/2010	18,619	18,172	447	18,619
DANIDA - Local Water Governance	04/01/2007-09/30/2010	66,506	52,588	13,918	66,506
DBSA - Agrarian reform in Southern Africa	06/01/2010-01/31/2012	9,544	-	9,171	9,171
DFID - Crops for the Future	04/01/2009-03/31/2010	146,986	109,892	37,094	146,986
DUKE - Lao climate change and water policy	06/22/2009-06/21/2010	20,383	17,723	2,660	20,383
EC - ECU - European Community Contribution 2010	01/01/2010-12/31/2010	869,645	-	869,645	869,645
EC - SWITCH	02/01/2006-02/01/2011	290,103	171,941	61,630	233,571
EC - WETwin	11/01/2008-10/31/2011	470,881	142,270	102,377	244,647
ECOWAS - Promotion of Irrigation in W. Africa	03/16/2009-12/31/2011	44,950	39,390	2,057	41,447
FAO - DELTA 2007 International Conference	09/15/2007-12/31/2010	15,000	13,967	1,033	15,000
FAO - Impacts of Sluice Gate Operations	01/01/2010-07/01/2010	25,000	-	25,000	25,000
FAO - IWMI-FAO Biofuel water account study	01/01/2010-03/31/2010	50,000	-	50,000	50,000
FRANCE - MSEC - IRD	01/01/2010-12/31/2010	595,800	-	595,800	595,800
GATES - Ethiopia Irrigation Diagnostic -EID	11/16/2009-07/30/2010	53,005	-	53,005	53,005
GATES - GAT - Gates Foundation	01/01/2009-12/31/2011	9,012,826	1,979,987	3,181,813	5,161,800
GATES - Wastewater treatment and reuse-Gates	01/29/2010-06/30/2010	71,576	-	71,576	71,576
GEF - GEF-Inland Wetlands in Southern Africa	02/01/2005-03/31/2010	974,826	898,510	76,316	974,826
GHI - Recipes for success	03/01/2010-05/31/2011	250,000	-	147,335	147,335
GTZ - Ghana Dams Dialogue III	01/01/2009-05/31/2011	249,587	103,359	103,847	207,206
GTZ - GIS/RS for TWMP in CA	05/01/2010-10/01/2011	133,911	-	44,624	44,624
GTZ - Land and Water Management in South Asia	01/01/2010-03/31/2013	1,597,275	-	95,660	95,660
GTZ - Water Storage for Climate Change in SSA	01/01/2008-10/31/2011	1,546,420	632,814	510,939	1,143,753
GWP - Global Water Partnership - South Asia	01/01/2010-12/31/2010	274,185	-	274,185	274,185
ICAR - Livelihood Improvement in NE India	05/01/2008-12/31/2012	83,509	4,009	3,137	7,146
ICAR - Livelihood improvement-Bihar	10/10/2008-12/31/2010	6,532	4,029	2,503	6,532
IDRC - IDRC/AWA-Course on Water Demand Management	01/01/2010-12/31/2010	22,922	-	22,922	22,922
IDRC - IDRC-Climate Change Vulnerabilities	07/29/2009-07/29/2012	430,726	15,858	119,901	135,759
IFAD - AWM in Challenging Contexts	04/01/2009-06/30/2012	1,200,000	29,358	184,425	213,783
IFAD - IMAWESA 2	06/02/2010-06/30/2013	1,500,000	-	4,020	4,020
IFAD - Livelihood Improvement in NE India	05/01/2008-06/30/2011	55,000	12,721	24,730	37,451
IFAD - Livelihood improvement-Bihar	05/01/2008-06/30/2011	110,000	37,313	27,348	64,661
IFAR - IFAR grant for Central Asia 2010	01/01/2010-12/31/2011	11,000	-	9,040	9,040
IFPRI - CAADP Monitoring and Evaluation Workshop	02/15/2010-04/15/2010	131,027	-	131,027	131,027
IFPRI - CARDESA Priority Setting Study	11/01/2009-04/30/2011	400,000	-	366,724	366,724
IFPRI - Moz-SAKSS Phase II	11/01/2008-02/28/2012	1,254,617	105,419	243,258	348,677
IFPRI - Re SAKSS SA	11/01/2008-12/31/2010	970,686	887,625	83,061	970,686
III - Impact of metering in West Bengal	06/01/2010-07/31/2011	159,218	-	100,094	100,094
IISD - Assessing Irrigation Subsidies,AP-IISD	08/01/2009-03/31/2011	18,500	-	13,143	13,143
INDIA - India - ICAR	01/01/2010-12/31/2010	100,000	-	100,000	100,000
INDIA - IWMI Tata Water Policy Programme - P2	01/01/2006-06/30/2011	1,054,490	613,721	167,351	781,072
IUCN - ESPA proposal development	09/01/2010-02/28/2011	5,970	-	3,516	3,516
JAPAN - Assessment of Water User Associations	03/10/2010-12/31/2011	45,200	-	36,572	36,572
JAPAN - Japan-IWMI Cooperation	07/01/2009-03/31/2012	756,939	74,968	260,416	335,384
JAPAN - JIRCAS - Water Fee Collection Mechanism	10/01/2010-02/23/2011	36,800	-	3,309	3,309
JAPAN - Lowland paddy fields development	03/01/2009-12/31/2011	191,144	36,715	98,413	135,128
KKU - Thai MAR Investigation	04/01/2010-12/31/2010	12,875	-	12,875	12,875
MDP - Conference Fee - DELTA 2007	11/01/2007-12/31/2011	13,820	522	9,408	9,930
NEA - CLIMA ADAPT - Development Programme	03/15/2010-07/01/2010	9,150	-	9,150	9,150
NEA - CLIMAWATER	06/12/2009-03/01/2011	29,572	1,848	15,654	17,502
NEA - CLIMAWATER-II RICE	12/01/2009-11/30/2011	219,604	-	37,982	37,982
NES - Nestle Milk Water Footprints	09/01/2009-06/15/2010	74,900	26,099	48,801	74,900



NETHERLANDS - RUAF-From Seed to Table in S & SE Asia	01/01/2009-06/30/2011	599,168	206,107	236,672	442,779
NETHERLANDS - RUAF-FSTT Anglophone West Africa	01/01/2009-06/30/2011	617,349	246,891	200,834	447,725
NORWAY - Human rights and gender dimensions	07/01/2010-12/31/2013	115,516	-	6,832	6,832
NRIL - CoDI - Coalition to Diversify Income	07/01/2008-12/31/2010	440,524	251,139	189,385	440,524
OECD - Financing Water Resources Management	10/01/2010-10/31/2010	14,167	-	14,167	14,167
OPEC - Groundwater Management in CA	01/01/2010-04/30/2011	100,000	-	86,837	86,837
OPEC - GW in Arid & Saline Env- Tunisia & CA	07/01/2005-12/31/2011	100,000	77,673	20	77,693
OXFAM - Impact Baseline for Oxfam America	02/22/2010-10/01/2010	62,628	-	62,628	62,628
PIP - RS Irrigation Performance Pakistan	12/03/2007-12/31/2011	167,787	131,453	2,857	134,310
ROCKEFELLER - Groundwater in SSA-Rockefeller	01/01/2009-12/31/2011	994,538	136,268	243,314	379,582
SEI - Sustainable Mekong II	07/16/2010-12/31/2012	30,000	-	8,856	8,856
SIDA - GWP - CACENA	01/01/2010-12/31/2010	270,863	-	270,863	270,863
SIDA - IWRM SIDA-Ramboll 2009	04/01/2009-04/30/2010	31,065	13,514	17,551	31,065
SIDA - Rainfed system in South East Asia	11/15/2010-08/31/2011	142,410	-	5,632	5,632
SIDA - ReSAKSS-SA support to SADC	11/01/2010-06/30/2011	78,268	-	2,970	2,970
SIDA - SIDA Climate Change	12/15/2008-07/31/2010	138,136	76,957	61,179	138,136
SIDA - Sri Lanka National Water Partnership	01/01/2010-12/31/2010	27,675	-	27,675	27,675
SWITZERLAND - SWISS - Ferghana Valley Phase IV	05/01/2008-02/28/2011	3,654,000	1,658,580	1,264,510	2,923,090
SWITZERLAND - Water Productivity Improvement at Plot Level II	03/01/2009-12/31/2011	2,118,915	469,217	900,278	1,369,495
UDS - WHO Guideline Testing in Tamale	03/01/2007-03/31/2011	14,000	10,098	2,856	12,954
UNDP - NREGA-Rural Water Security-India	12/10/2009-12/09/2010	31,109	-	31,109	31,109
UNEP - Water for Food and Ecosystems	12/01/2009-06/30/2010	80,000	-	80,000	80,000
UNESCO - Algeria recycling project	01/01/2008-10/01/2010	4,016	50	3,966	4,016
UNESCO - SINBAD	08/09/2010-12/31/2011	15,045	-	1,429	1,429
UNESCO-IHE - IRBM ECB	03/01/2009-06/30/2012	18,483	-	6,150	6,150
UOC - Kumasi Research Platform	04/01/2008-12/31/2010	39,800	39,574	226	39,800
USAID - AWM Technologies	01/01/2006-12/31/2011	300,000	225,953	9,232	235,185
USAID - Blue Revolution	01/01/2009-09/30/2010	173,419	131,430	41,989	173,419
USAID - CILSS	07/01/2009-09/30/2011	744,640	224,366	357,557	581,923
USAID - Linkage Fund	01/01/2008-12/31/2011	237,386	33,379	16,530	49,909
USAID - Natural Resources Mgt Phase 2	01/01/2005-03/31/2010	1,194,213	1,197,463	(3,250)	1,194,213
USAID - NRM 2 Program- Water Team Collaboration	10/01/2010-09/30/2011	449,212	-	381,627	381,627
USAID - SA SAKSS P1 and P2	01/01/2005-12/31/2010	1,003,165	943,837	59,328	1,003,165
WORLD BANK - ESMAP Groundwater Electricity	11/24/2010-12/30/2011	349,984	-	16,147	16,147
WORLD BANK - India Irrigation Study	10/01/2009-10/31/2010	57,757	21,759	35,998	57,757
WORLD BANK - World Bank issue paper	06/01/2009-06/30/2010	21,500	10,500	11,000	21,500
WTI - WIN Programme on RSM	01/01/2010-12/31/2010	9,545	-	9,545	9,545
WWF - WWF Ganga Basin Project	11/01/2008-10/31/2011	295,687	89,657	84,079	173,736
ZEF - Phase 4 - Reimbursement from Glowa Volta	01/01/2010-12/31/2010	95,814	-	95,814	95,814
ZEF - Secondment - B. Barry (WASCAL)	04/08/2010-04/07/2011	132,000	-	84,142	84,142
AFDB - GWP South Africa	01/01/2010-12/31/2010	2,601	-	2,601	2,601
CGIAR - CGIAR	01/01/2010-12/31/2010	-	3,865	(3,865)	0
DANIDA - GWP South Africa	01/01/2010-12/31/2010	27,226	-	27,226	27,226
DFID - RCCP - Regional Climate Change Programme	04/01/2010-03/31/2014	162,065	-	162,065	162,065
GWP - Host Institution Fees	01/01/2010-12/31/2010	148,933	-	148,933	148,933
GWP - IWMI / GWP - South Africa	01/01/2010-12/31/2010	285,101	-	285,101	285,101
HBF - Water, Climate Change and Development	01/01/2010-12/31/2010	48,570	-	48,570	48,570
NETHERLANDS - Netherlands - GWP South Africa	01/01/2010-12/31/2010	193,959	-	193,959	193,959
SIDA - Bridging- GWP South Africa	01/01/2010-12/31/2010	(4,761)	-	(4,761)	(4,761)
CMU-USER - CP 67: Mekong Water Alloc	06/01/2008-12/31/2010	33,395	30,991	2,404	33,395
FANRPAN - CP 62: Limpopo BFP	08/01/2008-07/01/2010	32,400	27,825	4,575	32,400
IFAD - CP 50: Enhancing Multi-Scale Mekong W	07/01/2007-06/30/2010	8,161	2,750	5,411	8,161
<b>Sub Total</b>		<b>46,540,555</b>	<b>13,848,384</b>	<b>15,596,899</b>	<b>29,445,283</b>
<b>Challenge program on water and food (Consortium of Donors)</b>					
CP 19: Upstream downstream impacts in Nile	06/01/2006-04/30/2010	920,598	765,887	154,711	920,598
CP 57: Karkheh Basin Focal Project	09/01/2005-12/31/2008	700,000	699,000	1,000	700,000
CP 59: Nile BFP	01/01/2008-04/30/2010	799,838	622,194	177,644	799,838
CP 65: Shallow Groundwater	12/01/2007-04/30/2010	499,955	311,566	188,389	499,955
CP 68: Crop-livestock Systems in IGB	12/01/2007-04/30/2010	499,679	323,508	176,171	499,679
CP 71: Water Allocation in Tonle Sap	01/20/2008-06/25/2010	500,000	351,004	148,996	500,000
CPWF DELTA 2007 International Conference	10/25/2007-06/25/2010	19,897	12,985	6,912	19,897
MK1: Optimizing reservoir management for livelihoods	04/01/2010-12/31/2013	1,599,775	-	346,921	346,921
NL2: Integrated rainwater management strategies	03/01/2010-12/31/2013	2,600,000	-	305,701	305,701
NL4: Assessing and anticipating consequences of innovation	03/01/2010-12/31/2013	999,967	-	121,261	121,261
VL4: Sub-basin management and governance	10/01/2010-12/31/2013	874,985	-	23,034	23,034
CP Secretariat	01/01/2010-12/31/2010	3,385,261	-	3,385,261	3,385,261
<b>Sub Total</b>		<b>13,399,955</b>	<b>3,086,144</b>	<b>5,036,001</b>	<b>8,122,145</b>
<b>TOTAL GRANTS</b>		<b>59,940,510</b>	<b>16,934,528</b>	<b>20,632,900</b>	<b>37,567,428</b>



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