

Financial Statements ●●●

for the years ended
December 31, 2011 and 2010
Auditor's Report



FINANCIAL STATEMENTS

31 December 2011

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, 2011 and 2010 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, 2011

During the year under review, the International Water Management Institute saw the approval of the CGIAR Research Program (CRP5) on "Water, Land & Ecosystems" that will further extend the Institute's collaborative work within and outside the Consortium of CGIAR Centers. IWMI is also partnering with other CGIAR centers in CRPs namely, CRP 1.1 on "Dryland Systems", CRP 1.3 on "Aquatic Agricultural systems", CRP7 on "Climate Change, Agriculture & food security" and the proposed CRP 1.2 on "Humid Tropics". While CRP 5 will be operational as of January 2012, the Institute has already started the ground work to put the structure and people in place. IWMI has mapped its activities to various CRPs and is confident of delivering most of its scientific programs through these CRPs.

One of the risks arising out of the CRPs was the uncertainty about the amount of funding. We are pleased to note that the Consortium office has put significant efforts in bringing clarity not only to funding levels but also funding processes. It will be critical for IWMI and all centers to fully cost future projects and we continue to do so, wherever possible, following the CGIAR financial guidelines to minimize financial risks. Recovering full costs from all donor projects remains an issue. With the approval of "Common Operational Framework" we will be a step closer to mitigating this risk.

IWMI continued to build on its strong recent financial 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 several additional projects coming on board during 2011. The increased restricted/ bilateral project portfolio resulted in total grant revenue of \$ 34.1 million in 2011 as against \$ 30.9 million in 2010 – an increase of 10%. As a result, IWMI's long term financial stability (adequacy of reserves) was 187 days as of December 2011 and short term solvency (liquidity) indicator was 217 days.

On staffing front, in 2011 we lost several senior, long-serving staff members who took senior positions elsewhere. However, recruitment and internal replacement processes saw their replacement by some excellent individuals, indicating that IWMI is a highly regarded place to work. IWMI now has a cadre of highly competitive senior and middle managers to carry forward science and administration. Late in 2011, Dr. Colin Chartres, IWMI's Director General informed the Board about his intention not to take a second term for personal reasons. The Board formed a committee to oversee the recruitment of his successor (and in February 2012 elected a successor, to commence on 1 October 2012).

Though IWMI's financial situation remains stable, the Center is not immune to new financial or operational risks. The Audit Committee of IWMI's Board of Trustees has taken an active role in monitoring the institute's risk management strategy, not only from the perspective of financial elements, but also with respect to research strategies and issues. More broadly, 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 Skeritt

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 302 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, and Nepal.

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 98 scientists from 32 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. These are also the goals of the CGIAR.

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/ NYR/HMS/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 2011, 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 2011 and the financial statements give a true and fair view of the Institute's state of affairs as at 31 December 2011 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).


20 April 2012
Colombo

INTERNATIONAL WATER MANAGEMENT INSTITUTE

Statement of Financial Position
December 31, 2011 and 2010

(In US Dollars '000)

	Notes	2011	2010
ASSETS			
Current Assets			
Cash and cash Equivalents	2	30,576	27,979
Investment	3	46	31
Accounts Receivable:			
Donors	4	3,232	3,387
Employees	5	297	218
Other CGIAR Centers	6	68	214
Others	7	595	902
Prepaid Expenses	8	214	75
Inventories	9	38	35
Total Current Assets		35,066	32,841
Non Current Assets			
Property, Plant and Equipment, net	10	1,654	1,388
TOTAL ASSETS		36,720	34,229
LIABILITIES AND NET ASSETS			
Current Liabilities			
Accounts Payable			
Donors	11	6,830	6,464
Employees	12	1,387	1,285
Other CGIAR Centers	13	182	582
Others	14	2,532	2,001
Amount held for Challenge Program	15	4,521	5,555
Accruals		721	826
Total Current Liabilities		16,173	16,713
Non Current Liabilities			
Accounts Payable			
Employees	16	2,626	2,280
Total Non Current Liabilities		2,626	2,280
Total Liabilities		18,799	18,993
Net Assets			
Unrestricted			
Designated		4,180	4,180
Undesignated		13,741	11,056
Total Net Assets		17,921	15,236
TOTAL LIABILITIES AND NET ASSETS		36,720	34,229

These financial statements were approved on 20 April 2012.

.....) Director General

.....) Director Finance & Administration

The accounting policies on pages 7 to 13, notes on pages 14 to 27 and supplementary informations on pages 28 to 35 form an integral part of the financial statements



INTERNATIONAL WATER MANAGEMENT INSTITUTE

Statement of Activities
For the Years Ended December 31, 2011 and 2010

(In US Dollars '000)

	Notes	Unrestricted	Restricted	Challenge Program	Total 2011	Total 2010
Revenue and Gains						
Grant Revenue	Exhibit 1	9,485	18,436	6,227	34,148	30,883
Other Revenue and Gains	17	981	-	-	981	612
Total Revenue and Gains		10,466	18,436	6,227	35,129	31,495
Expenses and Losses						
Program Related Expenses	18	5,930	18,436	6,227	30,593	25,187
Management and General Expenses		4,742	-	-	4,742	4,754
Total Expenses and Losses		10,672	18,436	6,227	35,335	29,941
Indirect Cost Recovery		(2,891)	-	-	(2,891)	(2,352)
Total Expenses and Losses	19	7,781	18,436	6,227	32,444	27,589
NET SURPLUS / (DEFICIT)		2,685	-	-	2,685	3,906

Expenses by Natural Classification

1. Personnel Cost	6,965	5,909	2,041	14,915	12,765
2. Supplies and Services	2,444	6,678	2,349	11,471	10,151
3. Travelling	784	1,833	967	3,584	2,382
4. Collaborations - Partnerships	6	3,908	786	4,700	3,987
5. Depreciation	473	108	84	665	656
6. Indirect Cost Recovery	(2,891)	-	-	(2,891)	(2,352)
Total	7,781	18,436	6,227	32,444	27,589

The accounting policies on pages 7 to 13, notes on pages 14 to 27 and supplementary informations on pages 28 to 35 form an integral part of the financial statements



INTERNATIONAL WATER MANAGEMENT INSTITUTE

Statement of Changes in Net Assets

For the Years Ended December 31, 2011 and 2010

(In US Dollars '000)

	Undesignated	Designated			TOTAL
		Fixed Assets	Other Designated	Sub Total	
Balance as at January 1, 2010	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
Net changes in investment in fixed assets	-	266	(266)	-	-
Net surplus	2,685	-	-	-	2,685
Balance as at December 31, 2011	13,741	1,654	2,526	4,180	17,921

The accounting policies on pages 7 to 13, notes on pages 14 to 27 and supplementary informations on pages 28 to 35 form an integral part of the financial statements



INTERNATIONAL WATER MANAGEMENT INSTITUTE

Statement of Cash Flows

For the Years ended December 31, 2011 and 2010

(In US Dollars '000)

	2011	2010
Cash flows generated from/(used in) operating activities		
Change in net assets	2,685	3,906
Adjustments to reconcile change in net assets to net cash provided by operating activities :		
Depreciation	665	656
Loss on disposal of property and equipment	22	-
	<u>687</u>	<u>656</u>
(Increase) / Decrease in Assets :		
Accounts receivable	529	(918)
Prepaid expenses	(139)	9
Inventories	(3)	1
	<u>387</u>	<u>(908)</u>
Increase / (Decrease) in Liabilities :		
Accounts payable	(435)	(1,840)
Accruals	(105)	50
	<u>(540)</u>	<u>(1,790)</u>
Net cash generated from operating activities	3,219	1,864
Cash flows used in investing activities		
Acquisition of property and equipment	(953)	(377)
Investment	(15)	15
Net cash used in investing activities	(968)	(362)
Cash flows generated from financing activities		
Increase in long term liabilities		
Employees	346	253
Net cash generated from financing activities	346	253
NET INCREASE IN CASH & CASH EQUIVALENTS	2,597	1,755
CASH AND CASH EQUIVALENTS:		
At beginning of year	27,979	26,224
At end of year	30,576	27,979

The accounting policies on pages 7 to 13, notes on pages 14 to 27 and supplementary informations on pages 28 to 35 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:

1.1 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.

1.2. 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 1.19.

1.3. 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..)

1.4. 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.

1.5. Other Revenues

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

1.6. 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..)

1.7. Allocation of Expenses

Direct costs are charged specifically to the programs benefited. 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. 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.

1.8. 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).

1.9. 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.

1.10. 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.



Accounting Policies (contd..)

1.11. 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.

1.12. Prepaid Expenses

These comprise deposits and advances to suppliers.

1.13. 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..)

1.14. Property, Plant and Equipment

I. Definition

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

II. Recognition

An item of property, plant and equipment should be recognized as an asset when:

- (a) it is probable that future economic benefits associated with the asset will flow to the Center; and
- (b) the cost of the asset can be measured reliably.

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.

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.

III. Valuation

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.

Depreciation

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.

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.

IV. Leasehold Property

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..)

1.15. 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.

1.16. 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.

1.17. 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.

1.18. 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..)

1.19. 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) 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

(c) 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.

1.20. 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 - 31st December 2011 (contd)

(In US Dollars '000)

	2011	2010
2. Cash & Cash Equivalents		
Cash in hand	28	28
Bank Accounts	3,664	5,317
Call Deposits	22,363	17,079
Cash held on behalf of Challenge Program	4,521	5,555
	<u>30,576</u>	<u>27,979</u>
3. Investments		
Short Term	46	31
	<u>46</u>	<u>31</u>
4. Receivables - Donors		
Restricted funds	2,002	1,403
Unrestricted funds	1,698	2,291
	<u>3,700</u>	<u>3,694</u>
Allowance for doubtful accounts	(468)	(307)
	<u>3,232</u>	<u>3,387</u>
5. Receivables - Employees		
Receivables	52	50
Travel advances	68	27
Loans - staff	177	141
	<u>297</u>	<u>218</u>
6. Other CGIAR Centers		
International Potato Center (CIP)	29	10
International Crops Research Institute for the Semi-Arid Tropics (ICRISAT)	4	-
International Rice Research Institute (IRRI)	19	-
Center for International Forestry Research (CIFOR)	-	5
International Food Policy Research Institute (IFPRI)	8	198
International Plant Genetic Resources Institute (IPGRI)	8	-
International Institute of Tropical Agriculture (IITA)	-	1
	<u>68</u>	<u>214</u>

Notes to the financial statements continued on page 15



INTERNATIONAL WATER MANAGEMENT INSTITUTE

Notes to the financial statements - 31st December 2011 (contd)

(In US Dollars '000)

	2011	2010
7. Receivables - Others		
Project advances	55	37
Consultants	9	23
Vendors	238	477
Collaborators	292	365
Insurance claims	1	-
	<u>595</u>	<u>902</u>

8. Prepaid Expenses

Deposits	12	17
Prepayments	202	58
	<u>214</u>	<u>75</u>

9. Inventories

Inventories (in hand)	38	35
	<u>38</u>	<u>35</u>

Notes to the financial statements continued on page 16



INTERNATIONAL WATER MANAGEMENT INSTITUTE

Notes to the financial statements - 31st December 2011 (contd)

(In US Dollars '000)

10. Property Plant and Equipment	Balance at 1 January 2011	Additions/ charge for the year	Disposals	Balance at 31 December 2011
I. Cost				
Infrastructure and Improvements on the Building				
Leasehold Building and Improvements	2,222	265	-	2,487
Heavy Duty Equipment	258	3	-	261
Equipment				
Research Equipment	234	74	3	305
Computers	1,899	265	393	1,771
Furnishing & Office Equipment	1,049	151	160	1,040
Vehicles	1,251	192	149	1,294
Computer Software	648	3	-	651
TOTAL COST	7,561	953	705	7,809
II. Accumulated Depreciation				
Infrastructure and Improvements on the Building				
Leasehold Building and Improvements	1,501	163	-	1,664
Heavy Duty Equipment	234	6	-	240
Equipment				
Research Equipment	224	74	3	295
Computers	1,611	207	392	1,426
Furnishing & Office Equipment	979	67	147	899
Vehicles	982	142	141	983
Computer Software	642	6	-	648
	6,173	665	683	6,155
III. Net Book Value				
Infrastructure and Improvements on the Building				
Leasehold Building and Improvements	721			823
Heavy Duty Equipment	24			21
Equipment				
Research Equipment	10			10
Computers	288			345
Furnishing & Office Equipment	70			141
Vehicles	269			311
Computer Software	6			3
	1,388			1,654
NOTE:				
Cost of fixed assets is analysed as follows:				
Center Owned	4,762			4,518
In Custody	577			804
Leasehold Improvements	2,222			2,487
	7,561			7,809

Notes to the financial statements continued on page 17



INTERNATIONAL WATER MANAGEMENT INSTITUTE

Notes to the financial statements - 31st December 2011 (contd)

(In US Dollars '000)

	2011	2010
11. Accounts Payable - Donors		
Restricted funds	6,830	6,464
Unrestricted funds	-	-
<i>Refer Exhibit 1 - Page 31</i>	<u>6,830</u>	<u>6,464</u>
12. Accounts Payable - Employees		
Payables	106	71
Travel Payables	79	136
International & National Staff Unutilized Leave Provision (12.a)	829	742
National staff Pension fund provision (12.b)	373	336
	<u>1,387</u>	<u>1,285</u>
12a. International & National Staff Unutilized Leave Provision		
National Staff	152	121
International Staff	677	621
	<u>829</u>	<u>742</u>
12b. National Staff Pension Fund provision		
National Staff Pension Fund	<u>373</u>	<u>336</u>

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 31st December, the Pension Fund liability was computed by the Actuary are shown as follows;

Present value of funded obligation (excluding future service liability)	2,607	2,231
Fair value of plan assets as at 31 st December	(2,234)	(1,895)
Recognized liability for defined benefit obligation	<u>373</u>	<u>336</u>

Notes to the financial statements continued on page 18



INTERNATIONAL WATER MANAGEMENT INSTITUTE

Notes to the financial statements - 31st December 2011 (contd)

(In US Dollars '000)

	2011	2010
13. Other CGIAR Centers		
WorldFish Center (WFC)	3	84
International Center for Agricultural Research in the Dry Areas (ICARDA)	15	100
International Livestock Research Institute (ILRI)	6	51
Center International de Agricultura Tropical (CIAT)	150	345
International Crops Research Institute for the Semi-Arid Tropics (ICRISAT)	2	2
International Food Policy Research Institute (IFPRI)	6	-
	<u>182</u>	<u>582</u>
14. Accounts Payable - Others		
Accounts Payable - Vendors	867	759
Collaborators	876	682
Consultants	769	529
Advances - Payable Africa	16	14
Advance Payable Asia	4	17
	<u>2,532</u>	<u>2,001</u>

Notes to the financial statements continued on page 19



INTERNATIONAL WATER MANAGEMENT INSTITUTE

Notes to the financial statements - 31st December 2011 (contd)

(In US Dollars '000)

15. Amount held for Challenge Program	Cumulative 2010	Jan - Dec 2011	Cumulative 2011
Cash Receipts			
Australia	334	-	334
AusAID - Mekong Basin Grant	-	3,114	3,114
Danish	1,494	-	1,494
DFID	31,841	-	31,841
EC	8,952	167	9,119
EC - Incremental Grant	-	682	682
France	4,024	-	4,024
GTZ	1,193	-	1,193
Norway	1,738	-	1,738
Netherlands	6,618	-	6,618
Newzealand	1,655	-	1,655
SIDA - Mekong Dam Development	-	147	147
Sweden [SIDA]	714	148	862
Switzerland [SDC]	8,076	1,402	9,478
IFAD - Mekong (PN 50)	690	102	792
World Bank	18,400	-	18,400
Stability Funding	-	5,037	5,037
Bank Interest income	66	4	70
Total Receipts	85,795	10,803	96,598
Cash Disbursements - Phase I Projects			
International Rice Research Institute (IRRI)	12,873	738	13,611
Centro Internacional de Agricultura Tropical (CIAT)	7,628	100	7,728
WorldFish Center (WFC)	5,455	21	5,476
International Food Policy Research Institute (IFPRI)	4,911	158	5,069
International Livestock Research Institute (ILRI) -Ethiopia	976	-	976
Kwame Nkrumah University of Science & Technology (KNUST)	493	-	493
Yellow River Conservancy Commission (YRCC)	704	-	704
EMBRAPA	94	-	94
Agricultural Research Council (ARC)	426	-	426
Agricultural Research and Education Organization (AREO)	89	-	89
University of Copenhagen	137	38	175
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	144	1,209
University of California Davis (UCDavis)	679	17	696
Griffin NRM	490	-	490
Commonwealth Scientific and Industrial Research Organisation (CSIRO)	701	-	701
Food Agriculture and Natural Resources Policy Analysis Network (FANRPAN)	696	-	696
King's College London, University of London (KCL)	569	(49)	520
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 Environment (CENESTA)	76	-	76
IDE International - India	70	-	70
Volta Basin Authority	53	-	53
St. Jude Family Projects and Organic Training Centre	66	-	66
World Vision South Africa (WV-SA)	68	-	68
Cash Disbursements - Phase 1 Projects	41,614	1,167	42,781

Notes to the financial statements continued on page 20



	Cumulative 2010	Jan - Dec 2011	Cumulative 2011
Cash Disbursements - Phase 2 Projects			
Cash Disbursements - BDC Projects (Non-IWMI CP)			
AN1 RIMISP Centro Latinoamericano para el Desarrollo Rural	123	217	340
AN2 CIAT	434	213	647
AN3 King's College London (KCL)	-	267	267
AN4 Consorcio para el Desarrollo Sostenible de la Ecorregion Andina (CONDESAN)	222	132	354
MK2 WORLD FISH	144	103	247
MK3 International Centre for Environmental Management (ICEM Vietnam)	166	157	323
MK4 Asian Institute of Technology (AIT)	259	86	345
NL3 ILRI	245	463	708
NL5 ILRI	178	356	534
LM1 Stockholm Environment Institute (SEI)	-	271	271
LM2 Agricultural Research Council - South Africa (ARC)	308	199	507
LM3 International Crops Research Institute for the Semi-Arid Tropics (ICRISAT)	268	204	472
LM4 WaterNet	-	292	292
LM5 Food Agriculture and Natural Resources Policy Analysis Network (FANRPAN)	-	357	357
VL1 Stockholm Environment Institute (SEI)	-	263	263
VL2 ILRI	139	213	352
VL3 CIRAD	166	249	415
VL5 Volta Basin Authority (VBA)	-	255	255
G1 IRRI	-	185	185
G2 IRRI	-	231	231
G4 Institute of Water Modelling (IWM)	-	139	139
G5 WORLD FISH	-	154	154
Cash Disbursements - BDC Projects (Non-IWMI CP)	2,652	5,006	7,658
Cash Disbursements - Innovation Fund Projects			
L2 & L4 Waternet	-	17	17
L5 Food Agriculture and Natural Resources Policy Analysis Network (FANRPAN)	-	10	10
Cash Disbursements - Innovation Fund Projects	-	27	27
Cash Disbursements - Other Projects			
Ganges Workshop (WFC)	-	22	22
University of Oxford	22	-	22
International Rice Research Institute (IRRI) - MOA	-	55	55
Cash Disbursements - Other Projects	22	77	99
Cash Disbursements - BDC Projects (IWMI CP Projects)			
MK1 IWMI	512	243	755
NL2 IWMI	351	743	1,094
NL4 IWMI	105	105	210
VL4 IWMI	63	-	63
Cash Disbursements - BDC Projects (IWMI CP Projects)	1,031	1,091	2,122
CPWF Programme expenditure/funds disbursed to IWMI for Phase 1 Projects	16,375	105	16,480
CPWF Secretariat - (without 4% admin fee)	16,993	3,843	20,836
Administration Fees - Non IWMI CP (Phase 1 & BDC Projects)	1,553	251	1,804
AusAID Expenses	-	111	111
IFAD Expenses - Grant 2011-2012 (IFAD Grant No: G-I-R-1312-IWMI-CP)	-	90	90
SIDA Expenses - Grant : Mekong Dam Development : Dammed If...	-	69	69
	34,921	4,469	39,390
Total Disbursements	80,240	11,837	92,077
Undisbursed Funds held by IWMI	5,555	(1,034)	4,521

Notes to the financial statements continued on page 21



INTERNATIONAL WATER MANAGEMENT INSTITUTE

Notes to the financial statements - 31st December 2011 (contd)

(In US Dollars '000)

	2011	2010
16. Long Term Liabilities : Accounts Payable - Employees		
Severance & gratuity benefits (16a)	1,669	1,460
International staff repatriation (16b)	957	820
Balance as at 31 December	<u>2,626</u>	<u>2,280</u>
 16a. Severance & Gratuity Benefits		
Balance as at 1 January	1,461	1,249
Charge for the year	449	333
Payments made during the year	(241)	(122)
Balance as at 31 December	<u>1,669</u>	<u>1,460</u>
 16b. International Staff Repatriation		
Balance as at 1 January	820	779
Charge for the year	389	215
Payments made during the year	(252)	(174)
Balance as at 31 December	<u>957</u>	<u>820</u>

Notes to the financial statements continued on page 22



INTERNATIONAL WATER MANAGEMENT INSTITUTE

Notes to the financial statements - 31st December 2011 (contd)

(In US Dollars '000)

	2011	2010
17. Other Revenue and Gains		
Bank Interest & Investment Income	325	236
Gain on Disposal of Assets	79	99
Foreign Exchange Gains / Losses	-	58
Management fees	238	136
Others	339	83
Total	981	612

	Unrestricted	Restricted	Challenge Program		
18. Program Related Expenses					
Water Availability and Access (WAA)					
Theme 1	199	4,813	684	5,696	3,397
Productive Water Use (PWU)					
Theme 2	607	4,943	967	6,517	6,772
Water Quality, Health and Environmental (WQHE) Theme 3	453	1,058	-	1,511	1,787
Water and Society (WS) Theme 4	581	5,415	206	6,202	3,656
IN-KIND & Cash Grants	181	262	-	443	654
Other Hosted Activities	-	1,524	-	1,524	1,912
Challenge Program	-	-	4,370	4,370	3,385
Regional Office Operational Costs	2,516	-	-	2,516	2,290
Capacity Building & Training	225	6	-	231	387
General	1,168	415	-	1,583	947
Total Expenditure	5,930	18,436	6,227	30,593	25,187

Notes to the financial statements continued on page 23



INTERNATIONAL WATER MANAGEMENT INSTITUTE

Notes to the financial statements - 31st December 2011 (contd)

(In US Dollars '000)

	Research Programs	Administration and General Operations	Total 2011	Total 2010
19. Details of Operating Expenses				
Unrestricted				
Personnel Costs	4,719	2,246	6,965	5,745
Supplies & Services	810	1,634	2,444	2,033
Operational Travel	392	392	784	816
Collaborations - Partnerships	6	-	6	82
Depreciation	3	470	473	632
Total Operating Expenses	5,930	4,742	10,672	9,308
Recovery of Indirect Cost	-	(2,891)	(2,891)	(2,352)
Sub-total	5,930	1,851	7,781	6,956
Restricted				
<i>Temporary</i>				
Personnel Costs	5,909		5,909	5,174
Supplies & Services	4,741		4,741	4,688
Operational Travel	1,833		1,833	1,013
Collaborations - Partnerships	3,908		3,908	3,096
Depreciation	108		108	11
Total Operating Expenses	16,499		16,499	13,982
Indirect Cost	1,937		1,937	1,615
Sub-total	18,436		18,436	15,597
<i>Challenge Program</i>				
Personnel Costs	2,041		2,041	1,846
Supplies & Services	1,395		1,395	1,079
Operational Travel	967		967	553
Collaborations - Partnerships	786		786	809
Depreciation	84		84	13
Total Operating Expenses	5,273		5,273	4,300
Indirect Cost	954		954	736
Sub-total	6,227		6,227	5,036
Total	30,593	1,851	32,444	27,589

Notes to the financial statements continued on page 24



INTERNATIONAL WATER MANAGEMENT INSTITUTE

Notes to the financial statements - 31st December 2011 (contd)

(In US Dollars '000)

	2011	2010
20. Efficiency of Operations		
Direct Operating Expenses		
Research	26,869	21,787
Research Support	1,208	1,110
Operations	2,516	2,290
Sub - Total	30,593	25,187
Less: Overhead Recovery	(2,891)	(2,352)
Total	27,702	22,835
Indirect Operating Expenses		
Management	3,733	3,838
Common Sustenance Services	1,009	916
Total	4,742	4,754
Total Operating Expenditure	32,444	27,589
Cost Ratios		
Direct /Total	85%	83%
Indirect /Total	15%	17%
Indirect /Direct	17%	21%

Notes to the financial statements continued on page 25



INTERNATIONAL WATER MANAGEMENT INSTITUTE

Notes to the financial statements - 31st December 2011 (contd)

(In US Dollars '000)

	2011	2010
21. Long Term Financial Stability (Adequacy of Reserves)		
Unrestricted Net Assets	17,921	15,236
Less - Fixed Assets Net	1,654	1,388
	<u>16,267</u>	<u>13,848</u>
Total Core Expenditures + IWMI CP Expenditure		
Less - Depreciation	31,779	26,933
Per day expenditure	31,779 / 365	26,933 / 365
	87.066	73.789
	16,267 / 87.066	13,848 / 73.789
Long Term Financial Stability Days	<u><u>187</u></u>	<u><u>188</u></u>
22. Short-term Solvency (Liquidity)		
Current Assets minus Current Liabilities	18,893	16,128
	18,893 / 87.066	16,128 / 73.789
Short-term Solvency Days	<u><u>217</u></u>	<u><u>219</u></u>

Notes to the financial statements continued on page 26



INTERNATIONAL WATER MANAGEMENT INSTITUTENotes to the financial statements - 31st December 2011 (contd)

(In US Dollars '000)

	2011	2010
23. Cash Management on Restricted Operations		
Restricted Donor Receivable	1,534	1,096
Restricted Donor Payable	11,351	12,019
Ratio (Receivable / Payable)	0.14	0.09

Notes to the financial statements continued on page 27



INTERNATIONAL WATER MANAGEMENT INSTITUTE

Notes to the financial statements - 31st December 2011 (contd)

24. Post Balance Sheet Events

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

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 20 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 - 31st December 2011

Supplementary Information (Grant Revenue)

Exhibit 1	Opening fund balance (Receivable) / Payable 01/01/2011	Funds Received 31/12/2011	Funds Receivable 31/12/2011	Funds Applicable to succeeding years 31/12/2011	Total Revenue 2011	Total Revenue 2010
	US \$	US \$	US \$	US \$	US \$	US \$
UNRESTRICTED INCOME						
Governmnet of Australia	-	1,256,180	-	-	1,256,180	823,509
Governmnet of Canada	(738,021)	736,090	2	-	(1,929)	1,465,500
Governmnet of China	(10,000)	10,000	29,400	-	29,400	20,000
DFID	-	-	-	-	-	1,290,538
Governmnet of France	-	-	-	-	-	235,382
Governmnet of Germany	-	318,026	-	-	318,026	305,517
Governmnet of India	-	30,000	-	-	30,000	-
Governmnet of Ireland	-	367,496	-	-	367,496	484,225
Governmnet of Japan	2	-	-	2	-	(2,670)
Governmnet of Netherlands	(36,850)	-	36,850	-	-	1,470,588
Governmnet of Norway	-	-	-	-	-	815,687
Governmnet of Sweden	(402,570)	398,356	-	2	(4,216)	402,570
Governmnet of Switzerland	-	-	-	-	-	405,381
USAID	(1,104,000)	1,102,068	-	1	(1,933)	1,104,000
World Bank	-	-	-	-	-	1,430,000
Stability Funds	-	5,859,500	1,632,000	-	7,491,500	-
TOTAL UNRESTRICTED	(2,291,439)	10,077,716	1,698,252	5	9,484,524	10,250,227
RESTRICTED INCOME						
1) IWMI Restricted Research Projects						
ACIAR - CC & WSD - Krishna Basin	(3,625)	47,461	-	2,858	40,978	22,951
ACIAR - Meso-scale Watershed Dev. In AP, India	170,461	175,519	-	234,440	111,540	112,989
ACIAR - Watershed Mgmt in AP, India	29,394	58,455	-	23,967	63,882	41,955
ACIAR - Climate Change Initiative	9,579	10,653	-	9,139	11,093	-
ACIAR - Soil Salinity management in Central and Southern Iraq (ICARDA)	-	86,200	47,924	-	134,124	-
ADB - AWDO 2010 KD 2: SPE	-	-	-	-	-	(117)
ADB - Post-Project Evaluation of Pehure High Level Canal project	15,288	-	-	-	15,288	62,459
ADB - Sustainable Wetland Management China	-	-	-	-	-	19,007
AFDB - Reuse-Oriented Sanitation -Ghana	-	95,478	-	4,787	90,691	-
AIT - Jasmine Rice in Northeast Thailand	3,336	-	-	-	3,336	6,608
AusAID - Mekong Futures	155,600	-	-	67,567	88,033	-
BMF - Mekong Hydro Investment	-	-	-	-	-	7,844
BMZ - BMZ World Fish Chinyanja	(34,051)	150,632	1,311	-	117,892	89,229
BMZ - Improving water in crop-livestock SSA	64,838	-	-	-	64,838	285,865
CANADA - Irrigation Innovation - IPMS P2	-	-	-	-	-	29,103
CIAT - Spatial Database for South Asia	-	151,500	-	148,250	3,250	-
CIAT - Water Management Interventions in IGP	-	160,016	-	160,016	-	-
CANADA - Storage Development - Nepal	12,917	77,980	-	41,944	48,953	61,306
CCAFS - CCAFS - Climate change, agriculture and food security	616,207	(430,227)	-	-	185,980	420,793
CCAFS - CCAFS - Climate change, agriculture and food security	-	466,227	-	-	466,227	-
CGIAR - MP5 Workshop	(167,242)	220,000	-	-	52,758	167,242
CHINA - China	79,808	(79,808)	-	-	-	-
CIAT - Brazil (EMBRAPA) Funds	30,849	(30,849)	-	-	-	-
CIAT - Indo gangetic plains region (CCAFS)	-	1,565,698	-	408,685	1,157,013	-
CIAT - CRP 7 -CCAFS (Program Support)	-	1,006,020	-	-	1,006,020	-
CIAT - Estimating Large Flood Events	-	214,063	-	163,469	50,594	-
CSIRO - CSIRO-MRC - P2 Climate Change Mekong	-	-	-	-	-	447
DANIDA - Local Water Governance	1,558	(1,558)	-	-	-	13,918
DANIDA - Staff Secondment - DANIDA - KV	58,198	(58,198)	-	-	-	-
DBSA - Agrarian reform in Southern Africa	373	-	-	-	373	9,171
DFID - Crops for the Future	-	-	-	-	-	37,094
DUKE - Lao climate change and water policy	-	-	-	-	-	2,660
EC - ECU -European Community Contribution 2009	(84,969)	84,969	-	-	-	-
EC - ECU -European Community Contribution 2010	(84,969)	2,554	82,415	-	-	869,645
EC - SWITCH	(26,289)	181	44,692	-	18,585	61,630
EC - Waterman	(2,527)	2,527	-	1	-	-
EC - WETwin	156,666	-	62,022	-	218,688	102,377
EC - AFROMAISON - Africa at a meso-scale	-	289,468	-	207,466	82,002	-
EC - EAU4FOOD	-	98,302	-	85,900	12,403	-
EC - WATERBIOTECH	-	30,307	-	5,496	24,811	-
EC - Saph Phani - India	-	83,002	-	52,884	30,117	-
EC - IMPACT2C	-	96,961	-	96,961	-	-
ECOS - Support Services to ECOS Consulting SA	-	3,200	-	-	3,200	-
ECOWAS - Promotion of Irrigation in W. Africa	3,503	-	-	-	3,503	2,057
EMORY UNIVERSITY - Assessment of Fecal Exposure Pathways in low-income Urban Settings	-	14,945	-	-	14,944	-
FAO- DELTA 2007 International Conference	-	-	-	-	-	1,033
FAO - FAO Delta 2011 International Conference	5,000	10,000	5,000	-	20,000	-
FAO - Impacts of Sluice Gate Operations	-	-	-	-	-	25,000
FAO - IWMI-FAO Biofuel water account study	-	-	-	-	-	50,000



FAO - Water Governance in Asia	-	29,413	19,247	-	48,660	-
FIBL - Fertile Soils for Peri-Urban Agriculture	-	16,473	-	5,325	11,148	-
FRANCE - MSEC - IRD	-	-	-	-	-	595,800
FRANCE - France-Staff Secondment - Yvan Altchenko	-	115,375	-	-	115,375	-
BMGF (GATES) - Ethiopia Irrigation Diagnostic-EID	-	-	-	-	-	53,005
BMGF (GATES) - GAT - Gates Foundation	2,012,539	1,838,487	-	1,613,097	2,237,930	3,181,813
BMGF (GATES) - Wastewater treatment and reuse-Gates	-	-	-	-	-	71,576
BMGF (GATES) - Developing Fortified Excreta Pellets for use in Agriculture	-	100,000	-	62,187	37,813	-
GEF - GEF-Inland Wetlands in Southern Africa	-	-	-	-	-	76,316
GHI - Recipes for success	(22,335)	120,249	-	-	97,914	147,335
GTZ - Ghana Dams Dialogue III	42,382	(743)	-	-	41,639	103,847
GTZ - GIS/RS for TWMP in CA	6,690	81,778	-	-	88,468	44,624
GTZ - Land and Water Management in South Asia	176,835	257,660	-	216,088	218,406	95,660
GTZ - Water Storage for Climate Change in SSA	149,226	261,231	-	138,498	271,959	510,939
CWP - Global Water Partnership - South Asia	15,166	258,907	-	13,460	260,613	274,185
CWP - Workshops - CWP Technical Committee	-	-	-	-	-	-
ICAR - Livelihood Improvement in NE India	12,351	2,082	-	11,410	3,023	3,137
ICAR - Livelihood improvement-Bihar	18,355	(18,355)	-	-	-	2,503
IDRC - IDRC/AWA-Course on Water Demand Management	-	-	-	-	-	22,922
IDRC - IDRC-Climate Change Vulnerabilities	89,376	143,989	-	84,683	148,682	119,901
IDRC - Workshop - CWP Technical Committee	-	-	-	-	-	-
IFAD - AWM in Challenging Contexts	(46,383)	396,383	35,533	-	385,532	184,425
IFAD - IMAWESA 2	(4,020)	394,351	-	28,422	361,909	4,020
IFAD - Livelihood Improvement in NE India	(22,380)	27,500	-	-	5,119	24,730
IFAD - Livelihood improvement-Bihar	(9,660)	55,000	-	1	45,340	27,348
IFAD - IFAD PIM/MT in Asia	-	75,000	-	-	75,000	-
IFAD - Smart ICT for Weather and Water information and advice to Smallholders in Africa	-	368,100	31,462	-	399,562	-
IFAD - Resource Recovery Business Case	-	201,961	-	132,039	69,922	-
IFAD - IMT & PIM in Near East & North Africa Region (WUAs in the NENA region)	-	63,000	-	25,174	37,826	-
IFAR - IFAR grant for Central Asia	5,349	-	-	893	4,456	-
IFAR - IFAR grant for Central Asia 2010	1,960	(55)	-	-	1,905	9,040
IFPRI - CAADP Monitoring and Evaluation Workshop	-	-	-	-	-	131,027
IFPRI - CARDESA Priority Setting Study	(66,724)	100,000	-	-	33,276	366,724
IFPRI - Moz-SAKSS Phase II	(142,335)	751,331	-	100,013	508,983	243,258
IFPRI - Re SAKSS SA	(31,422)	7,778	-	1	(23,645)	83,061
IFPRI - Consolidation of ReSAKSS-SA	-	203,068	89,613	-	292,681	-
3ie - Impact of metering in West Bengal	(36,407)	63,687	31,844	-	59,124	100,094
Institute of Climate Change & Disaster Risk Reduction	-	15,000	-	15,000	-	-
IISD - Assessing Irrigation Subsidies, AP-IISD	(3,673)	12,598	-	3,568	5,357	13,143
INDIA - Central India Initiative (CINI Cell)	3,067	(3,068)	1	-	-	-
INDIA - India - ICAR	-	100,000	-	-	100,000	100,000
INDIA - IWMI Tata Water Policy Programme - Phase	7,043	264,910	-	85,921	186,031	167,351
IUCN - ESPA proposal development	(1,537)	2,014	-	-	477	3,516
IUCN - Food security, poverty and productivity	-	11,600	-	-	11,600	-
JAPAN - Assessment of Water User Associations	8,628	-	-	3,749	4,879	36,572
JAPAN - Japan-IWMI Cooperation	169,044	242,244	-	102,344	308,944	260,416
JAPAN - JIRCAS - Water Fee Collection Mechanism	15,091	18,400	-	14,631	18,860	3,309
JAPAN - Lowland paddy fields development	37,374	-	-	4,950	32,424	98,413
JAPAN - MAFF - Africa Rice Center SMART-IV	-	40,000	-	21,565	18,435	-
JAPAN - JIRCAS-Rice and Water Management in Africa	-	36,500	-	30,406	6,094	-
JAPAN - Analysis on Spate irrigation in Ethiopia	-	12,200	-	12,200	-	-
KKU - Thai MAR Investigation	-	-	-	-	-	12,875
KKU - Groundwater Resources Development using RBF	-	-	14,898	-	14,898	-
MDP - Conference Fee - DELTA 2007	2,823	-	1	-	2,823	9,408
NATO - Advanced Research Workshop (NATO)	-	34,456	-	-	34,456	-
NEA - CLIMA ADAPT - Development Programme	-	-	-	-	-	9,150
NEA - CLIMAWATER	4,652	15,881	-	4,524	16,009	15,654
NEA - CLIMAWATER-II RICE	70,299	58,272	-	33,861	94,711	37,982
NES - Nestle Milk Water Footprints	-	-	-	-	-	48,801
NES - Coffee Consumptive Water use	-	46,739	-	-	46,739	-
NETHERLANDS - Revitalizing Irrigation in Pakistan	446,473	131,846	10,591	-	588,910	-
NETHERLANDS - RUAF-From Seed to Table in S & SE Asia	73,594	13,931	57,901	-	145,426	236,672
NETHERLANDS - RUAF-FSTT Angophone West Africa	89,626	7,967	27,213	-	124,805	200,834
NORWAY - Human rights and gender dimensions	11,256	34,536	-	31,880	13,912	6,832
NRIL - CoDI - Coalition to Diversify Income	(26,713)	26,713	-	-	-	189,385
OECD - Financing Water Resources Management	-	-	-	-	-	14,167
OPEC - Groundwater Management in CA	3,799	9,289	-	-	13,089	86,837
OPEC - GW in Arid & Saline Env- Tunisia & CA	22,307	-	-	-	22,307	20
OPEC - Groundwater Central Asia - Phase 4	-	49,975	-	49,243	732	-
OXFAM - Impact Baseline for Oxfam America	322	(322)	-	-	-	62,628
PIP - RS Irrigation Performance Pakistan	33,476	-	-	31,352	2,124	2,857
ROCKFELLER - Groundwater in SSA-Rockefeller	370,418	244,537	-	314,821	300,134	243,314
ROCKFELLER - Scaling of a multiple use services approach to water management (MUS Study)	-	143,494	-	-	143,494	-
SEI - Sustainable Mekong II	1,144	-	7,730	-	8,874	8,856
SIDA - GWP - CACENA	17,340	294,758	-	23,053	289,044	270,863
SIDA - IWRM SIDA-Ramboll 2009	-	-	-	-	-	17,551
SIDA - Rainfed system in South East Asia	136,778	-	-	21,354	115,424	5,632
SIDA - Ramboll Natura AB - Dr Francois Molle	-	1,899	2,102	-	4,000	-
SIDA - ReSAKSS-SA support to SADC	75,484	-	-	597	74,888	2,970
SIDA - SIDA Climate Change	-	-	-	-	-	61,179
SIDA - Sri Lanka National Water Partnership	506	32,701	-	-	33,207	27,675
SIN - CLIMHYD-Water Resources Mgmt	-	22,373	-	-	22,373	-
SWITZERLAND - SWISS - Ferghana Valley Phase IV	(34,850)	280,013	-	-	245,163	1,264,510
SWITZERLAND - Water Productivity Improvement at Plot Level II	152,696	545,150	-	819	697,026	900,278
SWITZERLAND - IWRM Ferghana Valley - Phase V	-	700,000	-	46,238	653,762	-
SWITZERLAND - Zimbabwe Small Irrigation Scheme	-	1,095,290	-	683,634	411,656	-



SWITZERLAND - Climate Smart - Regional Workshop	-	51,545	-	11,238	40,307	-
SWITZERLAND - Vietnam Coffee Water Use	-	43,126	-	24,187	18,939	-
Resource Recovery & Safe Reuse	-	317,259	-	317,259	-	-
TAIWAN - Impact of Irrigation in SL & Taiwan	(1)	-	-	-	-	-
TOO ASACO - Improving land and water productivity in Makhtal Irrigation Project (MIP)	-	20,000	647	-	20,647	-
TOO Kurylys Servis BKK, Kazakhstan - Makhtal Irrigation Project (MIP)	-	10,000	5,084	-	15,084	-
UDS - WHO Guideline Testing in Tamale	846	-	-	-	847	2,856
UNDP - NREGA-Rural Water Security-India	-	-	-	-	-	31,109
UNEP - Water for Food and Ecosystems	-	-	-	-	-	80,000
UNEP- Zambezi ecosystem-hydrological functions	-	65,000	-	19,534	45,466	-
UNESCO - Algeria recycling project	-	-	-	-	-	3,966
UNESCO - SINBAD	13,586	-	-	10,627	2,959	1,429
UNITED NATIONS UNIVERSITY - Revitalizing Irrigation in Pakistan	-	15,065	-	15,065	-	-
UNESCO-IHE - IRBM ECB	(6,150)	1,700	4,450	-	-	6,150
UNIVERSITY OF CALIFORNIA, BERKELEY - MS students- Support (Reuse-Oriented Sanitation -Ghana)	-	-	16,103	-	16,103	-
UNIVERSITY OF EDINBURGH - CoDI - Coalition to Diversify Income(UOE)	-	101,823	-	-	101,823	-
UOC - Kumasi Research Platform	-	-	-	-	-	226
USAID - AWM Technologies	64,641	-	-	60,441	4,200	9,232
USAID - Blue Revolution	2,025	(2,024)	-	-	-	41,989
USAID - Natural Resources Mgt Phase 2 - USAID	-	-	-	-	-	(3,250)
USAID - NRM 2 Program- Water Team Collaboration	31,884	35,701	-	-	67,585	305,025
USAID - SA SAKSS P1 and P2	1	-	-	1	-	59,328
USAID - Linkage Fund	91,477	95,832	-	84,133	103,176	16,530
USAID - USAID-CILSS	(143,296)	282,094	115,831	-	254,629	357,557
USAID - Water Team Collaboration	(76,602)	76,602	-	-	-	76,602
USAID - Workshop SADC Agricultural and Research	-	-	-	-	-	-
USAID - Enhanced regional food security	-	1,379,114	-	397,574	981,540	-
USAID - NRM 2 Program - Modification no:12	-	-	152,754	-	152,754	-
WORLD BANK - ESMAP Groundwater Electricity	(16,147)	104,995	130,802	-	219,651	16,147
WORLD BANK - India Irrigation Study	(9,764)	3,264	-	-	(6,500)	35,998
WORLD BANK - World Bank issue paper	-	-	-	-	-	11,000
WORLD BANK - SAK: Reg Coop on Rivers of Himalayas-ADD	-	4,550	-	-	4,550	-
WOTRO - Blue Nile Hydrosolidarities	1,693	-	-	1,693	-	-
WF - CRP 1.3 - AAS (Program Support)	-	-	115,000	-	115,000	-
WTI - WIN Programme on RSM	536	-	-	-	536	9,545
WWF - WWF Ganga Basin Project	(19,915)	84,058	22,058	-	86,201	84,079
ZEF - Phase 4 - Reimbursement from Glowa Volta	-	-	-	-	-	95,814
ZEF - Secondment - Boubacar Barry (WASCAL)	47,838	120,947	-	21,927	146,858	84,142
Sub Total	4,827,585	17,867,875	1,134,229	6,644,510	17,185,178	14,724,680
2) GWP South Africa						
AFDB - AFDB - GWP South Africa	32,732	(32,732)	-	-	-	2,601
CGIAR - CPWF - CGIAR	-	-	-	-	-	(3,865)
DANIDA - GWP South Africa	3,168	60,000	-	-	63,168	27,226
DFID - RCCP - Regional Climate Change Programme	55,656	84,671	25,339	-	165,666	162,065
FANRPAN - GWP SA -Coordination & Change (CPWF-LM5)	-	57,500	-	145	57,355	-
GWP - Host Institution Fees - 2009 and before	-	-	-	-	-	148,933
GWP - Core - GWP - IWMI / GWP - South Africa (GWP0061)	(2,691)	470,001	-	12,933	454,377	285,101
HBf - GWP SA - Heinrich Boll Foundation -Water, Climate Change and Development	(1,331)	1,284	-	-	(47)	48,570
NETHRELANDS - Netherlands - GWP South Africa	(1,585)	1,585	-	-	-	193,959
SIDA - SIDA - GWP South Africa	1,206	(1,206)	-	-	-	-
SIDA - SIDA Bridging- GWP South Africa	(2,864)	2,864	-	-	-	(4,761)
Sub Total	84,291	643,967	25,339	13,078	740,519	859,829
3) IWMI Components of Non IWMI CP Projects						
CIAT - PES in Mekong Region	10,195	(16)	-	-	10,179	-
CMU-USER - CMU-USER CPWF PN67 Mekong Water Alloc.	-	-	-	-	-	2,404
FANRPAN - CP 62 - Limpopo BFP	-	-	-	-	-	4,575
ICRISAT - CP 1: Food Security & Income in Limpopo	(131,799)	90,000	41,799	-	-	-
IFAD - CP 50: Enhancing Multi-Scale Mekong Water	(1,582)	-	1,582	-	-	5,411
SAVANA - CP 6: Strategic Innov. in Dryland Farming	(13,552)	-	13,552	-	-	-
CP Phase 2 - ILRI - CPWF VL2 :Integrated management of rainwater for crop-livestock agro-ecosystems	-	70,237	23,524	-	93,761	-
CP Phase 2 - ILRI - CPWF NL3: Rainwater Management	152,893	-	-	54,596	98,297	-
CP Phase 2 - ILRI - CPWF NL5 : Nile Coordination & Change Project	-	128,737	49,660	-	178,397	-
CP Phase 2 - IWMI - CPWF G4 : Ganges Basin Development Challenges	-	-	14,513	-	14,513	-
CP Phase 2 - SEI - CPWF LM1: Targeting and scaling out	-	31,640	21,983	-	53,623	-
CP Phase 2 - VBA - CPWF VL5 : Coordination and Change Project	-	5,945	3,757	-	9,702	-
CP Phase 2 - WATERNET - CPWF LM4 : Water Governance in the Limpopo Basin	-	30,553	20,974	-	51,527	-
Sub Total	16,155	357,096	191,344	54,596	509,999	12,390



4) IWMI CP Projects

CP MUL - CP19: Upstream downstream impacts in Nile	-	-	-	-	-	154,711
CP MUL - CP 23: Community Catchment Resource Mgt.	(2)	-	2	-	-	-
CP MUL - CP 28: Implementing Multiple-use Systems	1	-	-	1	-	-
CP MUL - CP 57: Karakehe Basin Focal Project	-	-	-	-	-	1,000
CP MUL - CP 59 - Nile BFP	-	-	-	-	-	177,644
CP MUL - CP 60 - BFP - Indus Gangetic Basin	1	-	-	-	-	-
CP MUL - CP 65 - Shallow Groundwater	(49,995)	49,995	-	-	-	188,389
CP MUL - CP 66 - Water Rights-Limpopo & Volta Basin	(49,800)	49,800	-	-	-	-
CP MUL - CP 68 - Crop-livestock Systems in IGB	-	-	-	-	-	176,171
CP MUL - CP 71 - Water Allocation in Tonle Sap	-	-	-	-	-	148,996
CP MUL - CPWF DELTA 2007 International Conference	(6,912)	5,500	1,412	-	-	6,912
Sub Total	(106,707)	105,295	1,414	1	-	853,823

CP Phase 2 - MUL - CPWF - MK1: Optimizing reservoir management for livelihoods	165,014	243,333	41,319	-	449,666	346,921
CP Phase 2 - MUL - CPWF - NL2: Integrated rainwater management strategies	45,417	743,445	-	118,009	670,853	305,701
CP Phase 2 - MUL - CPWF - NL4: Assessing and anticipating consequences of innovation	(16,620)	104,641	145,994	-	234,015	121,261
CP Phase 2 - MUL - CPWF - VL4: Sub-basin management and governance	40,032	-	256,511	-	296,542	23,034
CP Phase 2 - MUL - CPWF - G3: Water governance and community-based management	-	-	205,892	-	205,892	-
Sub Total	233,843	1,091,419	649,716	118,009	1,856,968	796,917

5) CP Secretariat and Other CP donors

CP MUL - CP Secretariat	6,535	4,094,080	-	-	4,100,615	3,385,261
CP MUL - CPWF - Australia (AusAID) - Mekong Basin	-	110,999	-	-	110,999	-
CP MUL - CPWF - IFAD - Grant No: G-I-R-1312-IWMI-CP	-	89,673	-	-	89,673	-
CPWF- SIDA Grant - International Film Production	-	69,000	-	-	69,000	-
Sub Total	6,535	4,363,752	-	-	4,370,287	3,385,261

SUB TOTAL (RESTRICTED)	5,061,702	24,429,404	2,002,042	6,830,194	24,662,951	20,632,900
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GRAND TOTAL	2,770,263	34,507,120	3,700,294	6,830,199	34,147,475	30,883,127
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INTERNATIONAL WATER MANAGEMENT INSTITUTE

Supplementary Information

Exhibit 2

Restricted Grants

Donor & Program/Project	Grant Period (MM/DD/YY)	Grant Pledged US\$	EXPENDITURE		Total US\$
			Current Year	Prior Years	
			2011 US\$	US\$	
ACIAR - Watershed Mgmt in AP, India	10/01/2008-09/30/2012	202,801	63,882	87,431	151,313
ACIAR - Meso-scale Watershed Dev. In AP, India	06/01/2009-05/31/2014	736,526	111,540	136,331	247,871
ACIAR - CC & WSD - Krishna Basin	04/01/2010-06/30/2014	183,414	40,978	22,951	63,929
ACIAR - Climate Change Initiative	07/01/2010-06/30/2012	20,232	11,093	-	11,093
ACIAR - Soil Salinity management in Central and Southern Iraq	12/01/2010-11/30/2012	361,952	134,124	-	134,124
ADB - Post-Project Evaluation of Pehure High Level Canal project	07/01/2010-06/30/2011	77,747	15,288	62,459	77,747
AFDB - Reuse-Oriented Sanitation -Ghana	01/13/2011-01/12/2014	335,571	90,691	-	90,691
AIT - Jasmine Rice in Northeast Thailand	03/01/2008-12/31/2011	26,550	3,336	23,214	26,550
AusAID - Mekong Futures	08/01/2010-07/31/2012	163,736	88,033	-	88,033
BMZ - Improving water in crop-livestock SSA	03/01/2007-12/31/2011	1,711,543	64,838	1,646,705	1,711,543
BMZ - BMZ World Fish Chinyanja	04/01/2010-03/31/2013	354,513	117,892	89,229	207,121
CANADA - Storage Development - Nepal	05/01/2010-04/30/2013	225,725	48,953	61,306	110,259
CGIAR - MP5 Workshop	01/01/2010-12/31/2011	220,000	52,758	167,242	220,000
CIAT - Spatial Database for South Asia	12/01/2011-06/30/2012	151,500	3,250	-	3,250
CIAT - Water Management Interventions in IGP	10/01/2011-12/31/2012	160,016	-	-	-
CIAT - Indo gangetic plains region (CCAFS)	01/01/2011-12/31/2011	466,227	466,227	-	466,227
CIAT - CCAFS - Assumed Core - Indo gangetic plains region	01/01/2011-12/31/2015	1,924,273	1,157,013	-	1,157,013
CIAT - Indo gangetic plains region (CCAFS)	01/01/2011-12/31/2011	1,006,020	1,006,020	-	1,006,020
CIAT - Estimating Large Flood Events	07/01/2011-06/30/2012	214,063	50,594	-	50,594
CIAT - PES in Mekong Region	06/01/2007-12/31/2011	32,621	10,179	22,442	32,621
CP - Climate change, agriculture and food security	02/01/2010-09/30/2011	606,773	185,980	420,793	606,773
DANIDA - SADC Multi-stakeholder Dialogue	06/01/2011-12/31/2011	63,168	63,168	-	63,168
DBSA - Agrarian reform in Southern Africa	06/01/2010-01/31/2012	9,544	373	9,171	9,544
DFID - RCCP - Regional Climate Change Programme	04/01/2010-03/31/2014	327,731	165,666	162,065	327,731
EC - SWITCH	02/01/2006-02/01/2011	252,154	18,585	233,570	252,154
EC - WETwin	11/01/2008-12/31/2011	463,334	218,688	244,647	463,334
EC - AFROMAISON - Africa at a meso-scale	03/01/2011-02/28/2014	447,177	82,002	-	82,002
EC - EAU4FOOD	06/30/2011-06/30/2015	274,821	12,403	-	12,403
EC - WATERBIOTECH	08/01/2011-01/31/2014	107,402	24,811	-	24,811
EC - Saph Phani - India	10/01/2011-09/30/2014	193,031	30,117	-	30,117
ECOS - Support Services to ECOS Consulting SA	09/05/2011-03/28/2013	3,200	3,200	-	3,200
ECOWAS - Promotion of Irrigation in W. Africa	03/16/2009-12/31/2011	44,950	3,503	41,447	44,950
EMORY UNIVERSITY - Assessment of Fecal Exposure Pathways in low-income Urban Settings	02/01/2011-07/31/2011	14,945	14,944	-	14,944
FAO - FAO Delta 2011 International Conference	06/01/2010-12/31/2011	20,000	20,000	-	20,000
FAO - Water Governance in Asia	01/01/2011-08/31/2012	98,038	48,660	-	48,660
FANRPAN - GWP SA -Coordination & Change (CPWF-LM5)	10/01/2010-12/31/2011	57,500	57,355	-	57,355
FIBL - Fertile Soils for Peri-Urban Agriculture	06/01/2011-12/31/2013	100,280	11,148	-	11,148
FRANCE - France-Staff Secondment - Yvan Altchenko	01/01/2011-12/31/2011	115,375	115,375	-	115,375
GATES - GAT - Gates Foundation	01/01/2009-06/30/2012	9,012,826	2,237,930	5,161,800	7,399,730
GATES - Developing Fortified Excreta Pellets for use in Agriculture	05/01/2011-10/31/2012	100,000	37,813	-	37,813
GLOBAL HOTICULTURE INITIATIVE - Recipes for success	03/01/2010-05/31/2011	245,249	97,914	147,335	245,249
GTZ - Ghana Dams Dialogue III	01/01/2009-05/31/2011	248,845	41,639	207,206	248,845
GTZ - Water Storage for Climate Change in SSA	04/01/2008-10/31/2011	1,415,711	271,959	1,143,752	1,415,711
GTZ - Land and Water Management in South Asia	04/01/2010-03/31/2013	1,565,218	218,406	95,660	314,067
GTZ - GIS/RS for TWMP in CA	05/01/2010-11/10/2011	133,092	88,468	44,625	133,092
GWP - Global Water Partnership - South Asia	01/01/2010-12/31/2011	534,798	260,613	274,185	534,798
GWP - South Africa (GWP0061)	01/01/2010-12/31/2011	752,411	454,330	285,101	739,431
ICAR - Livelihood Improvement in NE India	05/01/2008-12/31/2012	73,620	3,023	7,145	10,169
IDRC - IDRC-Climate Change Vulnerabilities	07/29/2009-07/29/2012	464,833	148,682	135,759	284,440
IFAD - Livelihood Improvement in NE India	05/01/2008-06/30/2011	55,000	5,119	49,881	55,000
IFAD - Resource Recovery Business Case	06/17/2011-06/30/2013	650,000	69,922	-	69,922
IFAD - IMT & PIM in Near East & North Africa Region (WUAs in the NENA region)	07/22/2011-09/30/2012	70,000	37,826	-	37,826
IFAD - Livelihood improvement-Bihar	10/10/2008-06/30/2011	110,000	45,340	64,660	110,000
IFAD - AWM in Challenging Contexts	04/01/2009-06/30/2012	1,200,000	385,532	213,783	599,316
IFAD - IMAWESA 2	06/02/2010-06/30/2013	1,500,000	361,909	4,020	365,929
IFAD - IFAD PIM/IMT in Asia	12/31/2010-09/30/2011	75,000	75,000	-	75,000
IFAD - Smart ICT for Weather and Water information and advice to Smallholders in Africa	02/11/2011-03/30/2014	1,800,000	399,562	-	399,562
IFAR - IFAR grant for Central Asia 2010	01/01/2010-12/31/2011	10,945	1,905	9,040	10,945
IFAR - IFAR grant for Central Asia	01/01/2011-12/31/2011	11,000	4,456	6,544	11,000
IFPRI - Re SAKSS SA	11/01/2008-12/31/2011	947,042	(23,645)	970,686	947,042
IFPRI - Moz-SAKSS Phase II	11/01/2008-02/29/2012	1,209,039	508,983	348,676	857,659
IFPRI - CARDESA Priority Setting Study	11/01/2009-06/30/2011	400,000	33,276	366,724	400,000
IFPRI - Consolidation of ReSAKSS-SA	01/01/2011-12/31/2015	338,447	292,681	-	292,681
3ie - Impact of metering in West Bengal	06/01/2010-10/30/2011	159,218	59,124	100,094	159,218
ILRI - VL2 :Integrated management of rainwater for crop-livestock agro-ecosystems	10/01/2010-12/31/2013	282,381	93,761	-	93,761
ILRI - NL3: Rainwater Management	12/01/2010-30/11/2013	404,733	98,297	-	98,297
ILRI - NL5 : Nile Coordination & Change Project	03/01/2010-12/30/2013	469,736	178,397	-	178,397
IISD - Assessing Irrigation Subsidies,AP-IISD	08/01/2009-03/31/2011	18,500	5,357	13,143	18,500
INDIA - ICAR	01/01/2011-31/12/2011	100,000	100,000	-	100,000
INDIA - IWMI Tata Water Policy Programme - Phase II	01/01/2006-03/31/2012	1,160,408	186,031	792,670	978,701
IRA - Climate Change & Disaster Risk Reduction	11/10/2011-06/30/2012	18,000	-	-	-
IUCN - ESPA proposal development	09/01/2010-12/31/2011	3,993	477	3,516	3,993



IUCN - Food security, poverty and productivity	11/15/2010-04/30/2011	11,600	11,600	-	11,600
IWM - G4 : Ganges Basin Development Challenges	04/30/2011-04/30/2014	206,250	14,513	-	14,513
JAPAN - Lowland paddy fields development	03/01/2009-12/31/2012	172,502	32,424	135,128	167,552
JAPAN - Japan-IWMI Cooperation	07/01/2009-03/31/2012	756,939	308,944	335,383	644,327
JAPAN - Assessment of Water User Associations	03/10/2010-12/31/2012	45,200	4,879	36,572	41,451
JAPAN - JIRCAS - Water Fee Collection Mechanism	10/01/2010-12/31/2012	36,800	18,860	3,309	22,169
JAPAN - MAFF - Africa Rice Center SMART-IV	08/01/2011-07/31/2012	40,000	18,435	-	18,435
JAPAN - JIRCAS-Rice and Water Management in Africa	07/15/2011-12/20/2012	36,500	6,094	-	6,094
KKU - Groundwater Resources Development using RBF	01/01/2011-12/31/2012	28,000	14,898	-	14,898
MDP - Conference Fee - DELTA 2007	11/01/2007-12/31/2011	12,753	2,823	9,930	12,753
NATO - Advanced Research Workshop (NATO)	06/01/2011-07/31/2011	34,456	34,456	-	34,456
NEA - CLIMAWATER	06/15/2009-02/28/2012	46,376	16,009	17,502	33,511
NEA - CLIMAWATER-II RICE	12/01/2009-11/30/2012	221,353	94,711	37,982	132,693
NES - Coffee Consumptive Water use	03/01/2011-08/31/2011	46,739	46,739	-	46,739
NETHELANDS - RUAF-From Seed to Table in S & SE Asia	01/01/2009-06/30/2011	588,205	145,426	442,779	588,205
NETHELANDS - RUAF-FSTT Angophone West Africa	01/01/2009-06/30/2011	572,531	124,805	447,726	572,531
NETHELANDS - Revitalizing Irrigation in Pakistan	12/01/2010-11/30/2014	3,749,738	588,910	-	588,910
NORWAY - Human rights and gender dimensions	07/01/2010-12/31/2013	116,515	13,912	6,832	20,744
OPEC - GW in Arid & Saline Env- Tunisia & CA	07/01/2005-12/31/2011	99,924	22,307	77,617	99,924
OPEC - Groundwater Management in CA	01/01/2010-04/30/2011	99,925	13,089	86,837	99,925
OPEC - Groundwater Central Asia - Phase 4	09/01/2011-12/31/2012	100,000	732	-	732
PIP - RS Irrigation Performance Pakistan	12/03/2007-12/31/2012	167,787	2,124	134,311	136,435
ROCKFELLER - Groundwater in SSA-Rockefeller	01/01/2009-30/06/2012	994,538	300,134	379,582	679,716
ROCKFELLER - Scaling of a multiple use services approach to water management	07/01/2011-12/31/2011	143,494	143,494	-	143,494
SEI - Sustainable Mekong II	07/16/2010-12/31/2012	35,000	8,874	8,856	17,730
SEI - CPWF LM1: Targeting and scaling out	01/01/2011-30/04/2012	63,280	53,623	-	53,623
SIDA - GWP - CACENA	01/01/2010-12/31/2011	559,907	289,044	270,863	559,907
SIDA - ReSAKSS-SA support to SADC	11/01/2010-12/31/2012	78,268	74,888	2,970	77,857
SIDA - Sri Lanka National Water Partnership	01/01/2010-12/31/2011	60,882	33,207	27,675	60,882
SIDA - Ramboll Natura AB - Dr Francois Molle	11/11/2010-12/31/2011	4,000	4,000	-	4,000
SIDA - Rainfed system in South East Asia	11/15/2010-03/01/2012	142,410	115,424	5,631	121,056
SIN - CLIMHYD-Water Resources Mgmt	07/04/2011-12/31/2011	22,373	22,373	-	22,373
SWITZERLAND - SWISS - Ferghana Valley Phase IV	05/01/2008-02/28/2011	3,768,252	245,163	3,523,090	3,768,252
SWITZERLAND - Water Productivity Improvement at Plot Level II	03/01/2009-29/01/2012	2,118,915	697,026	1,369,495	2,066,521
SWITZERLAND - IWRM Ferghana Valley - Phase V	01/03/2011-29/02/2012	1,025,000	653,762	-	653,762
SWITZERLAND - Zimbabwe Small Irrigation Scheme	06/15/2011-06/20/2013	2,267,953	411,656	-	411,656
SWITZERLAND - Climate Smart - Regional Workshop	11/15/2011-12/31/2011	40,307	40,307	-	40,307
SWITZERLAND - Vietnam Coffee Water Use	07/01/2011-12/31/2012	60,205	18,939	-	18,939
TOO ASACO-Energi - Improving land and water productivity in Makhtalar Irrigation Project	03/29/2011-03/31/2012	20,647	15,084	-	15,084
TOO Kurylys Servis BKK, Kazakhstan - Makhtalar Irrigation Project	03/29/2011-12/31/2011	20,647	20,647	-	20,647
UDS - WHO Guideline Testing in Tamale	03/01/2007-03/31/2011	13,800	847	12,953	13,800
UNEP - Zambezi ecosystem-hydrological functions	02/25/2011-02/24/2012	94,216	45,466	-	45,466
UNESCO - SINBAD	08/09/2010-12/31/2012	15,015	2,959	1,429	4,388
UNESCO-IHE - IRBM ECB	03/01/2009-06/30/2012	18,145	-	6,150	6,150
UNIVERSITY OF EDINBURGH - CoDI -Coalition to Diversify Income(UOE)	01/01/2011-03/31/2011	101,823	101,823	-	101,823
UOB - MS students-Support (Reuse-Oriented Sanitation -Ghana)	08/31/2011-07/31/2012	21,450	16,103	-	16,103
USAID - AWM Technologies	01/01/2006-31/12/2011	239,385	4,200	235,184	239,385
USAID - Linkage Fund	01/01/2008-12/31/2012	237,386	103,176	49,909	153,085
USAID - NRM 2 Program- Water Team Collaboration	10/01/2010-12/31/2011	449,213	67,585	381,627	449,212
USAID - USAID-CILSS	07/01/2009-12/31/2011	836,552	254,629	581,923	836,552
USAID - Enhanced regional food security	10/01/2011-04/30/2012	2,096,472	981,540	-	981,540
USAID - NRM 2 Program - Modification no:12	10/01/2011-09/30/2012	598,950	152,754	-	152,754
VBA - VLS : Coordination and Change Project	03/01/2011-12/31/2013	35,050	9,702	-	9,702
WATERNET - CPWF LM4 : Water Governance in the Limpopo Basin	01/01/2011-12/31/2013	200,000	51,527	-	51,527
WFC - CRP 1.3 on Aquatic Agricultural Systems	01/07/2011-12/31/2011	115,000	115,000	-	115,000
WOTRO - Blue Nile Hydrosolidarities	01/01/2009-12/31/2012	17,296	-	2,600	2,600
WORLD BANK - India Irrigaion Study	10/01/2009-10/31/2011	51,257	(6,500)	57,757	51,257
WORLD BANK - ESMAP Groundwater Electricity	11/24/2010-05/31/2012	349,984	219,651	16,147	235,797
WORLD BANK - SAK: Reg Coop on Rivers of Himalayas-ADD	06/23/2011-07/29/2011	4,550	4,550	-	4,550
WTI - WIN Programme on RSM	01/01/2010-12/31/2011	536	536	-	536
WWF - WWF Ganga Basin Project	11/01/2008-03/31/2012	278,960	86,201	173,736	259,937
ZEF - Secondment - Boubacar Barry (WASCAL)	04/08/2010-03/31/2012	263,960	146,858	84,143	231,000
Sub Total		61,969,669	18,435,696	22,840,636	41,276,332
Challenge program on water and food (Consortium of Donors)					
CPWF - NL2: Integrated rainwater management strategies	03/01/2010-12/31/2013	2,600,000	670,853	305,701	976,554
CPWF - MK1: Optimizing reservoir management for livelihoods	04/01/2010-12/31/2013	1,599,775	449,666	346,921	796,587
CPWF - NL4: Assessing and anticipating consequences of innovation	03/01/2010-12/31/2013	999,967	234,015	121,261	355,276
CPWF - VL4: Sub-basin management and governance	10/01/2010-12/31/2013	874,985	296,542	23,034	319,577
CPWF - G3: Water governance and community-based management	04/30/2011-04/25/2014	1,199,621	205,892	-	205,892
CPWF - Secretariat	01/01/2011-12/31/2011	4,081,923	4,100,615	-	4,100,615
CPWF - AusAID - Mekong Basin	06/01/2011-12/31/2013	5,656,503	110,999	-	110,999
CPWF - IFAD - Grant No: G-I-R-1312-IWMI-CP	09/01/2011-08/31/2013	1,000,000	89,673	-	89,673
CPWF - SIDA - International Film Production	08/01/2011-07/31/2013	219,197	69,000	-	69,000
Sub Total		18,231,971	6,227,255	796,917	7,024,172
TOTAL GRANTS		80,201,640	24,662,951	23,637,553	48,300,504



INTERNATIONAL WATER MANAGEMENT INSTITUTE

Notes to the accounts - 31st December 2011

Supplementary Information

Exhibit 3

CGIAR Research Programs - Expenditure and Funding Report for year 2011

CRP 1.3 - CGIAR Research Program on of Aquatic Agricultural Systems

Expenditure by Natural Classification

Category of Funds

	Windows 1 & 2	Other	Total
Personnel Cost	70,454	-	70,454
Supplies and Services	12,928	-	12,928
Operational Travel	11,659	-	11,659
Collaborations - Partnerships	-	-	-
Depreciation	-	-	-
Sub-total of direct costs	95,041	-	95,041
Indirect Cost	19,959	-	19,959
Total	115,000	-	115,000
Opening Balance	-	-	-
Cash Receipts from Lead Center	-	-	-
Disbursements	115,000	-	115,000
Closing Balance	(115,000)	-	(115,000)



INTERNATIONAL WATER MANAGEMENT INSTITUTE

Notes to the accounts - 31st December 2011

Supplementary Information

Exhibit 4

CGIAR Research Programs - Expenditure and Funding Report for year 2011

CRP 7 - CGIAR Research Program on Climate Change, Agriculture and Food Security

Expenditure by Natural Classification

Category of Funds

	Windows 1 & 2	Other	Total
Personnel Cost	662,973	136,036	799,009
Supplies and Services	327,837	5,637	333,474
Operational Travel	36,356	21,014	57,370
Collaborations - Partnerships	878,871	258,098	1,136,969
Depreciation	-	-	-
Sub-total of direct costs	1,906,037	420,785	2,326,822
Indirect Cost	256,996	45,442	302,438
Total	2,163,033	466,227	2,629,260
Opening Balance	-	466,227	466,227
Cash Receipts from Lead Center	2,571,718	-	2,571,718
Disbursements	2,163,033	466,227	2,629,260
Closing Balance	408,685	-	408,685



Contact Information

IWMI OFFICES

SOUTH ASIA

Hyderabad Office, India
C/o International Crops Research Institute
for the Semi-Arid Tropics (ICRISAT)
401/5, Patancheru 502324
Andhra Pradesh, India
Tel: +91 40 30713735/36/39
Fax: +91 40 30713074/30713075
Email: p.amerasinghe@cgiar.org

New Delhi Office, India
2nd Floor, CG Block C
NASC Complex
DPS Marg
Pusa
New Delhi 110 012, India
Tel: +91 11 25840811/2, 65976151
Fax: +91 11 25842075
Email: iwmi-delhi@cgiar.org

Lahore Office, Pakistan
12KM Multan Road
Chowk Thokar Niaz Baig
Lahore 53700, Pakistan
Tel: +92 42 35299504-7
Fax: +92 42 35299508
Email: iwmi-pak@cgiar.org

SOUTHEAST ASIA

Southeast Asia Office
C/o National Agriculture and Forestry
Research Institute (NAFRI)
Ban Nongviengkham
Xaythany District
Vientiane, Lao PDR
Mailing Address:
P. O. Box 4199
Vientiane, Lao PDR
Tel: +856 21 740928/771520/771438/740632-33
Fax: +856 21 770076
Email: m.mccartney@cgiar.org

CENTRAL ASIA

Central Asia Office
C/o PFU CGIAR/ICARDA-CAC
Apartment No. 123
Building No. 6
Osiyo Street
Tashkent 100000, Uzbekistan
Tel: +998 71 237 04 45
Fax: +998 71 237 03 17
Email: m.junna@cgiar.org

IWMI Headquarters

127 Sunil Mawatha
Pelawatte
Battaramulla
Sri Lanka

Mailing Address:

P. O. Box 2075
Colombo
Sri Lanka
Tel: +94 11 2880000, 2784080
Fax: +94 11 2786854
Email: iwmi@cgiar.org

AFRICA

**Regional Office for Africa and
West Africa Office**
C/o CSIR Campus
Martin Odeh Block
Airport Residential Area
(Opposite Chinese Embassy)
Accra, Ghana

Mailing Address:
IWMI Ghana
PMB CT 112
Cantonments
Accra, Ghana
Tel: +233 302 784753/4
Fax: +233 302 784752
Email: iwmi-ghana@cgiar.org

East Africa & Nile Basin Office
C/o ILRI-Ethiopia Campus
Bole Sub City, Kebele 12/13
Addis Ababa, Ethiopia

Mailing Address:
P. O. Box 5689
Addis Ababa, Ethiopia
Tel: +251 11 6457222/3 or 6172000
Fax: +251 11 6464645
Email: iwmi-ethiopia@cgiar.org

Southern Africa Office

141 Cresswell Street
Weavind Park
Pretoria, South Africa
Mailing Address:
Private Bag X813
Silverton 0127
Pretoria, South Africa
Tel: +27 12 845 9100
Fax: +27 12 845 9110
Email: iwmi-southern_africa@cgiar.org

IWMI SATELLITE OFFICES

Kathmandu Office, Nepal
Jhamsikhel 3
Lalitpur, Nepal

Mailing Address:
GPO 8975 EPC 416
Kathmandu, Nepal
Tel: +977 1 5542306/5535252
Fax: +977 1 5535743
Email: l.bharati@cgiar.org

Ouagadougou Office, Burkina Faso
S/c Université de Ouagadougou Foundation
2iE 01 BP 594
Ouagadougou
Burkina Faso
Tel: +226 50 492800
Email: b.barry@cgiar.org

IWMI REPRESENTATIVES LOCATED AT:

Cairo, Egypt
C/o International Center for Agricultural
Research in the Dry Areas (ICARDA)
15 G, Radwan Ibn El-Tabib St.
Giza, Egypt

Mailing Address:
c/o ICARDA
P. O. Box 2416
Cairo, Egypt
Tel: (00202) 35724358
Fax: (00202) 35728099
Email: francois.molle@cgiar.org

Anand, India
C/o Indian Natural Resources Economics
and Management (INREM) Foundation
Near Smruti Apartment
Behind IRMA, Mangalpura
Anand 388001
Gujarat, India
Tel/Fax: +91 2692 263816/817
Email: t.shah@cgiar.org

Washington, DC, USA
USAID, EGAT/NRM/W
RRB, Rm. 3.8
1300 Pennsylvania Avenue NW
Washington, DC 20523-3800, USA
Tel: +1 202 712 1196
Email: j.lautze@cgiar.org