

Financial Statements

for the years ended
December 31, 2012 and 2011

Auditor's Report



Photo credit: Tom van Cakenberghe/IWMI

FINANCIAL STATEMENTS

31 December 2012

INTERNATIONAL WATER MANAGEMENT INSTITUTE

CONTENTS

Statement of purpose	1
Report of the auditors	2
Statement of financial position	3
Statement of activities	4
Statement of changes in net assets	5
Statement of cash flows	6
Accounting policies	7 – 15
Notes to the financial statements	16 – 25
Supplementary information	26 – 36

Management statement of responsibility for Financial Reporting

The accompanying financial statement of the International Water Management Institute (IWMI), for the year ended December 31, 2012 and 2011 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 follow 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.



Jeremy Bird
Director General



Amol Khisty
Director Finance & Administration

Statement of the Board Chair For the Year ended December 31, 2012

In 2012, the Institute started implementing the CGIAR Research program 5 on “Water, Land & Ecosystems” (WLE). Significant efforts were made and resources invested in getting the program started by putting a team in place, building partnerships and initiating the activities. During the year, the Institute worked on ensuring that the program is developed and aligned with the Consortium’s current expectations and future vision. In 2012, Dr. Colin Chartres completed his term as Director General and Mr. Jeremy Bird was selected and started his term as the new Director General.

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 in excess of \$10 mil approved during the year. The increased portfolio resulted in total revenue of \$ 47.3 million in 2012 as against \$ 35.1 million in 2011. This significant increase in revenue resulted primarily due to CRP income; particularly WLE Window 1 and 2 funding for participating centers, including Challenge program. The approval of a number of bilateral projects and the Institute’s focus on delivering on those projects, the W1&W2 funding freeze witnessed during the latter part of the year and resultant uncertainty prompted the Institute to be conservative in its spending on WLE. As a result of these influences, 2012 recorded carryover in WLE funding from Window 1 and 2. We are confident that joint fund raising efforts of the Consortium together with IWMI and its partners will result in 2013 funding to be in line with our expectation so as to undertake the promising research stated in the WLE proposal. For now, the 90% guarantee provided by the Consortium together with the 2012 carry over would allow the program and its partners to continue the work without any of the major setbacks that were experienced in 2012.

Though IWMI’s financial situation remains stable and its prospects look promising, the Centre is not immune to new financial or operational risks. The Institute’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 with respect to research strategies and issues. The Board has adopted a risk management policy that has been communicated to all staff together with a detailed management guideline. The policy includes a framework by which the Institute’s management identifies, evaluates and prioritizes risks and opportunities across the organization; develops risk mitigation strategies that balance benefits with costs; monitors the implementation of these strategies; and reports, in conjunction with finance & administration staff and internal audit, annually to the full Board, on results. The Board is satisfied that the organization has adopted and implemented a comprehensive risk management system.

Some of the key risks facing the Institute relates to the implementation of WLE from the perspective of research delivery, financial compliance and resulting change management. Additionally, as seen in 2012, the availability of staff capacity is critical for successful delivery of Institute’s research portfolio. The Board is satisfied that adequate mitigation measures are in place and proactive steps to minimize risk have been initiated by the management in consultation with the Board. We are confident that these are being adequately addressed and that IWMI’s new 2014-18 strategic plan will outline the choices we have made and how these will translate into action.

IWMI invests its funds in line with the policy approved by the Governing Board and regularly updates the Governing Board on the implementation of the policy.

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



Donald Blackmore

Chair, IWMI Board of Governors

INTERNATIONAL WATER MANAGEMENT INSTITUTE


Statement of Financial Position
December 31, 2012 and 2011

(In US Dollars '000)

	Notes	2012	2011
ASSETS			
Current Assets			
Cash and cash Equivalents	2	40,318	30,576
Investment	3	36	46
Accounts Receivable:			
Donors (Net of allowance of \$102 thousand in 2012, \$468 thousand in 2011)	4	3,017	3,232
Employees	5	286	297
Other CGIAR Centers	6	776	68
Others	7	1,473	595
Prepaid Expenses	8	208	214
Inventories	9	33	38
Total Current Assets		46,147	35,066
Non Current Assets			
Property, Plant and Equipment, net	10	1,799	1,654
TOTAL ASSETS		47,946	36,720
LIABILITIES AND NET ASSETS			
Current Liabilities			
Accounts Payable			
Donors	11	11,910	6,830
Employees	12	1,503	1,387
Other CGIAR Centers	13	4,027	182
Others	14	2,471	2,277
Undisbursed funds for Challenge Program	15	5,330	4,521
Accruals		958	976
Total Current Liabilities		26,199	16,173
Non Current Liabilities			
Accounts Payable			
Employees	16	2,746	2,626
Total Non Current Liabilities		2,746	2,626
Total Liabilities		28,945	18,799
Net Assets			
Unrestricted			
Designated		4,180	4,180
Undesignated		14,821	13,741
Total Net Assets		19,001	17,921
TOTAL LIABILITIES AND NET ASSETS		47,946	36,720

These financial statements were approved on 04 May 2013.

.....) Director General

.....) Director Finance & Administration

The accounting policies on pages 7 to 15, notes on pages 16 to 25 and supplementary information on pages 26 to 36 form an integral part of the financial statements



INTERNATIONAL WATER MANAGEMENT INSTITUTE

Statement of Activities
For the Years Ended December 31, 2012 and 2011
(In US Dollars '000)

	Notes	Unrestricted		Restricted - CRPs		Restricted Other		Total 2012	Total 2011
		CGIAR Fund Windows 1 & 2	CGIAR Fund Window 3	Bilateral	Total	CGIAR Fund Window 3	Bilateral		
Revenue and Gains									
Grant Revenue	Exhibit 1	446	4,347	13,988	45,187	297	1,409	47,339	34,148
Other Revenue and Gains	17	1,368	-	-	-	-	-	1,368	981
Total Revenue and Gains		1,814	4,347	13,988	45,187	297	1,409	48,707	35,129
Expenses and Losses									
Research Expenses		979	3,946	12,675	40,425	271	1,330	43,005	27,702
General and Administration Expenses		4,622	-	-	-	-	-	4,622	4,742
Sub-total		5,601	3,946	12,675	40,425	271	1,330	47,627	32,444
Indirect Cost Recovery		(4,867)	401	1,313	4,762	26	79	-	-
Total Expenses and Losses		734	4,347	13,988	45,187	297	1,409	47,627	32,444
Surplus (Deficit)		1,080	-	-	-	-	-	1,080	2,685
Expenses by Natural Classification									
Personnel		3,725	784	3,757	11,107	266	622	15,720	14,915
Supplies and Services		541	680	4,129	7,547	-	400	8,488	8,487
Collaborators - CGIAR Centers		30	919	260	11,580	-	(25)	11,585	579
Collaborators - Partners		-	1,197	3,528	7,950	-	175	8,125	4,121
Travel		693	357	874	2,065	5	150	2,913	3,584
Depreciation		570	9	115	164	-	7	741	665
System Cost (CSP)		42	-	12	12	-	1	55	93
Sub-total		5,601	3,946	12,675	40,425	271	1,330	47,627	32,444
Indirect Cost Recovery		(4,867)	401	1,313	4,762	26	79	-	-
Total		734	4,347	13,988	45,187	297	1,409	47,627	32,444

The accounting policies on pages 7 to 15, notes on pages 16 to 25 and supplementary information on pages 26 to 36 form an integral part of the financial statements



INTERNATIONAL WATER MANAGEMENT INSTITUTE

Statement of Changes in Net Assets

For the Year Ended December 31, 2012 and 2011

(In US Dollars '000)

	Undesignated	Designated			TOTAL
		Fixed Assets	Other Designated	Sub Total	
Balance as at January 1, 2011	11,056	1,388	2,792	4,180	15,236
Net changes in investment in fixed assets	-	266	(266)	-	-
Net Surplus 2011	2,685	-	-	-	2,685
Balance as at December 31, 2011	13,741	1,654	2,526	4,180	17,921
Net changes in investment in fixed assets	-	145	(145)	-	-
Net surplus	1,080	-	-	-	1,080
Balance as at December 31, 2012	14,821	1,799	2,381	4,180	19,001

The accounting policies on pages 7 to 15, notes on pages 16 to 25 and supplementary information on pages 26 to 36 form an integral part of the financial statements



INTERNATIONAL WATER MANAGEMENT INSTITUTE

Statement of Cash Flows

For the Years ended December 31, 2012 and 2011

(In US Dollars '000)

	2012	2011
	US \$	US \$
Cash flows generated from/(used in) operating activities		
Change in net assets	1,080	2,685
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	742	665
Loss on disposal of property, plant and equipment	7	22
	749	687
(Increase) / decrease in Assets:		
Accounts receivable	(1,360)	529
Prepaid expenses	6	(139)
Inventories	5	(3)
	(1,349)	387
Increase / (decrease) in Liabilities:		
Accounts payable	10,044	(690)
Accruals	(18)	150
	10,026	(540)
Net cash generated from operating activities	10,506	3,219
Cash flows used in investing activities		
Acquisition of property, plant and equipment	(894)	(953)
Investment	10	(15)
Net cash used in investing activities	(884)	(968)
Cash flows generated from financing activities		
Increase in long term liabilities		
Employees	120	346
Net cash generated from financing activities	120	346
NET INCREASE IN CASH & CASH EQUIVALENTS	9,742	2,597
CASH AND CASH EQUIVALENTS:		
At beginning of year	30,576	27,979
At end of year	40,318	30,576

The accounting policies on pages 7 to 15, notes on pages 16 to 25 and supplementary information on pages 26 to 36 form an integral part of the financial statements



Accounting Policies

Reporting Entity

The International Water Management Institute (IWMI) was established in 1984 as a non-profit, scientific research organization focusing on the sustainable use of land and water resources in agriculture, to benefit poor people in developing countries. IWMI's mission is "to improve the management of land and water resources for food, livelihoods and the environment". The Institute works in partnership with developing countries, international and national research institutes, universities and other organizations to develop tools and technologies that contribute to poverty reduction as well as food and livelihood security. IWMI is a member of the CGIAR Consortium.

Under an agreement with Ford Foundation (acting on behalf of International Irrigation Management Institute), signed on 9th January 1985 and ratified by Act, No 6 of 1985, the Sri Lankan Government recognizes IWMI (previously known as IIMI) as a not for profit international organization and grants the Center certain privileges, including exemption of Sri Lankan Government taxes.

The Institute's major facilities are located in India, Pakistan, Nepal, Laos, Uzbekistan, Ghana, Ethiopia and South Africa.

The Institute receives support from various donor agencies and entities, including the CGIAR Consortium. The CGIAR Consortium is an international organization that, together with the CGIAR Fund, advances international agricultural research for a food secure future by integrating and coordinating the efforts of those who fund research and those who do the research. The CGIAR Consortium is made up of the Consortium Board; the Consortium Office; and Research Centers which are members of the CGIAR Consortium.

Major Changes in operation

CGIAR Research Programs (CRPs): In 2011, the CGIAR introduced a new programmatic based approach to doing business. The Donors to the CGIAR, represented by the Fund Council, approved the creation of fifteen CRPs, each to be led by a designated Center (Lead Center) which is responsible, through a Program Implementation Agreement (PIA) for overseeing the implementation of the CRP by program participants and for all payments to and reporting from program participants. Program participants include other Centers who are subcontracted by the Lead Center via a Program Participant Agreement (PPA) or other suitable contracting arrangement.

Fund donors may designate their contribution to one or more of the three funding "Window". For Window 1 funds, the Fund Council sets the overall priorities and makes specific decisions about the use of the fund such as allocation to CRP's payment of System Costs and any other use required to achieve the CGIAR mission. Window 2 funds are contributions designated by Fund Donors to one or more specific CRPs. Window 3 funds are contributions designated by the Fund Donors to individual centers.

IWMI is the Lead Center for the CGIAR Research Program 5 (CRP5) on Water, Land and Ecosystems (WLE), which started in January 2012 for a period of 3 years, with a total grant of US\$ 246 Million, comprising of Window 1 & Window 2 from Consortium and bilateral raised by participating centers including IWMI. As a Lead Center, the Institute entered into an agreement (PIA) with the Consortium for the overall performance of the CRP. The institute will receive the grants from Windows 1 & 2 for further allocation to the participating centers. The Institute is required to submit regular financial reports and cash flow statements to the Consortium Office. IWMI is also contributing to CRP7 (Climate Change, Agriculture and Food Security), CRP1.1 (Dryland Systems), CRP1.2 (Humid Tropics Systems) and CRP1.3 (Aquatic Agricultural Systems).



Accounting Policies (contd..)

The accompanying financial statements and supplementary schedules and statements of the institute were approved and authorized for issue by the Board of Governors on April xx, 2013.

Summary of Major 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 and Advisory Note - Issued by the CGIAR Consortium Office on 25th January 2013.

1.2. Significant Accounting Judgments, Estimates and Assumptions

Judgments

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 Statement of Financial Position date to assess whether an allowance should be recorded in the statement of activities. The management uses judgment 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 Statement of Financial Position, 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.



Accounting Policies (contd..)

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 Statement of Financial Position 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.

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. Transitional Funding received from not fully operated CGIAR Research Program (CRP)'s shall be reported as Unrestricted Grant Revenue.

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 Statement of Financial Position 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.

As a Lead Center, grants received for the CGIAR Research Programs (CRPs) are recognized in full amount of grants received from the CGIAR Window 1 and 2, including the amounts passed on to other centers and spent by them. Disbursements to another center by the Lead Center are recorded as an "Account Receivable" until an expenditure report is received from the other center, and the expenditure amount can then be liquidated from the advance.



Accounting Policies (contd..)

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. Expenses are recognized on the basis of a direct association between the costs incurred and the earning of specific items of revenue.

The Institute presents on the face of the statements of activities an analysis of expenses using a classification based on the function and nature of expenses within the Institute.

Research expenses are expenses incurred for the activities that result in goods and services being distributed to beneficiaries, project proponents, and members that fulfill the purpose of mission for which the Institute exists.

General and Administration expenses are all expenses incurred for the activities of the Institute other than Research Expenses.

Collaborators/Partnership costs arises from the collaborative researchers undertaken by the Institute and Payments for direct research inputs made to collaborators and partners.

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



Accounting Policies (contd..)

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.

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 Unrestricted grants which are due and receivable by a Center and Amounts due from restricted grants that have been negotiated between a donor and the Center. 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. Under CRP that disbursements to another center by the Lead Center should be recorded as an "Account Receivable" until an expenditure report is received from the other center, and the expenditure amount can then be liquidated from the advance



Accounting Policies (contd..)

(d) Accounts Receivable – Others

Accounts receivable from others consist of advance payments to suppliers, 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.

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.



Accounting Policies (contd..)

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.

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 the date of Statement of Financial Position.

(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.



Accounting Policies (contd..)

(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 Statement of Financial Position date.

1.16. Undisbursed funds for the CGIAR Challenge Program on Water and Food (CPWF)

Undisbursed funds 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 Statement of Financial Position 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.

1.19. Terminal Benefits

Defined Benefits Plan

Severance, Gratuity, Leave Encashment & Repatriation

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 Statement of Financial Position date. The liabilities are not externally funded.



Accounting Policies (contd..)

(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 dependents 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 2012 (contd)

(In US Dollars '000)

	2012	2011
2. Cash & Cash Equivalents		
Cash in hand	26	28
Bank Accounts	2,220	3,664
Investment Accounts	32,742	22,363
Cash held on behalf of Challenge Program	5,330	4,521
	40,318	30,576
3. Investments		
Short Term	36	46
	36	46
4. Accounts Receivables - Donors		
Restricted funds	3,119	2,002
Unrestricted funds	-	1,698
<i>Refer Exhibit 1 - Page 28</i>	3,119	3,700
Allowance for doubtful accounts	(102)	(468)
	3,017	3,232
5. Accounts Receivables - Employees		
Receivables	79	52
Travel advances	30	68
Loans - staff	177	177
	286	297
6. Accounts Receivables - Other CGIAR Centers		
International Potato Center (CIP)	58	29
International Crops Research Institute for the Semi-Arid Tropics (ICRISAT)	58	4
International Rice Research Institute (IRRI)	284	19
Center International de Agricultura Tropical (CIAT)	131	-
International Livestock Research Institute (ILRI)	52	-
World Agroforestry Centre (ICRAF)	1	-
International Food Policy Research Institute (IFPRI)	56	8
International Plant Genetic Resources Institute (IPGRI)	-	8
Worldfish (WF)	136	-
	776	68

Notes to the financial statements continued on page 17



INTERNATIONAL WATER MANAGEMENT INSTITUTE

Notes to the financial statements - 31st December 2012 (contd)

(In US Dollars '000)

	2012	2011
7. Accounts Receivables - Others		
Project advances	92	55
Challenge Program Non CG Partners	700	-
Consultants	269	9
Vendors	295	238
Collaborators	105	292
Insurance claims	12	1
	1,473	595
8. Prepaid Expenses		
Deposits	11	12
Prepayments	197	202
	208	214
9. Inventories		
Inventories (in hand)	33	38
	33	38

Notes to the financial statements continued on page 18



INTERNATIONAL WATER MANAGEMENT INSTITUTE
Notes to the financial statements - 31st December 2012 (contd)

(In US Dollars '000)

10. Property, Plant and Equipment	Balance at 1 January 2012	Additions/ charge for the year	Disposals	Balance at 31 December 2012
I. Cost				
Infrastructure and Improvements on the Building				
Leasehold Building and Improvements	2,487	56	-	2,543
Heavy Duty Equipment	261	6	2	265
Equipment				
Research Equipment	305	33	44	294
Computers	1,771	249	99	1,921
Furnishing & Office Equipment	1,040	77	15	1,102
Vehicles	1,294	409	211	1,492
Computer Software	651	64	-	715
TOTAL COST	7,809	894	371	8,332
II. Accumulated Depreciation				
Infrastructure and Improvements on the Building				
Leasehold Building and Improvements	1,664	137	-	1,801
Heavy Duty Equipment	240	6	2	244
Equipment				
Research Equipment	295	34	44	285
Computers	1,426	261	93	1,594
Furnishing & Office Equipment	899	59	14	944
Vehicles	983	194	211	966
Computer Software	648	51	-	699
	6,155	742	364	6,533
III. Net Book Value				
Infrastructure and Improvements on the Building				
Leasehold Building and Improvements	823			742
Heavy Duty Equipment	21			21
Equipment				
Research Equipment	10			9
Computers	345			327
Furnishing & Office Equipment	141			158
Vehicles	311			526
Computer Software	3			16
	1,654			1,799
NOTE:				
Cost of fixed assets is analysed as follows:				
Center Owned	4,518			4,981
In Custody	804			808
Leasehold Improvements	2,487			2,543
	7,809			8,332

Notes to the financial statements continued on page 19



INTERNATIONAL WATER MANAGEMENT INSTITUTE

Notes to the financial statements - 31st December 2012 (contd)

(In US Dollars '000)

	2012	2011
11. Accounts Payable - Donors		
Restricted funds	11,910	6,830
Unrestricted funds	-	-
<i>Refer Exhibit 1 - Page 28</i>	11,910	6,830
12. Accounts Payable - Employees		
Payables	203	106
Travel Payables	90	79
International & National Staff Unutilized Leave Provision (12.a)	764	829
National staff Pension fund provision (12.b)	446	373
	1,503	1,387
12a. International & National Staff Unutilized Leave Provision		
National Staff	159	152
International Staff	605	677
	764	829
12b. National Staff Pension Fund provision		
National Staff Pension Fund	446	373

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)	2,766	2,607
Fair value of plan assets as at 31 st December	(2,320)	(2,234)
Recognized liability for defined benefit obligation	446	373

Notes to the financial statements continued on page 20



INTERNATIONAL WATER MANAGEMENT INSTITUTE

Notes to the financial statements - 31st December 2012 (contd)

(In US Dollars '000)

	2012	2011
13. Accounts Payable - Other CGIAR Centers		
Worldfish (WF)	65	3
International Center for Agricultural Research in the Dry Areas (ICARDA)	170	15
International Livestock Research Institute (ILRI)	991	6
International Plant Genetic Resources Institute (IPGRI)	737	
International Potato Center (CIP)	132	
International Institute of Tropical Agriculture (IITA)	94	
Center International de Agricultura Tropical (CIAT)	669	150
World Agroforestry Centre (ICRAF)	604	-
International Crops Research Institute for the Semi-Arid Tropics (ICRISAT)	401	2
International Food Policy Research Institute (IFPRI)	164	6
	4,027	182
14. Accounts Payable - Others		
Vendors	717	612
Collaborators	841	876
Consultants	550	769
Advances - Payable Africa	17	16
Advances - Payable Asia	-	4
Challenge Program Non CG Partners	312	-
CRP - Non CG Partners	34	-
	2,471	2,277

Notes to the financial statements continued on page 21



INTERNATIONAL WATER MANAGEMENT INSTITUTE

Notes to the financial statements - 31st December 2012 (contd)

(In US Dollars '000)

15. Undisbursed funds for Challenge Program	Cumulative 2011	Jan - Dec 2012	Cumulative 2012
Cash Receipts			
Australia	334	(3)	331
AusAID - Mekong Basin Grant	3,114	905	4,019
AusAID - Mekong Basin Grant - Interest Earned	-	100	100
Danish	1,494	-	1,494
DFID	31,841	-	31,841
EC	9,119	149	9,268
EC/IFAD Incremental Grant - Grant No: C-ECG-48-IWMI-CP	682	1,171	1,853
EC 2011 Contribution - Grant No:COFIN-ECG-70-IWMI	-	1,241	1,241
France	4,024	-	4,024
GTZ	1,193	-	1,193
IFAD - Mekong (PN 50)	792	-	792
IFAD - Grant No. : I-R-1312-IWMI-CP	-	364	364
Norway	1,738	-	1,738
Netherlands	6,618	-	6,618
New Zealand	1,655	-	1,655
SIDA - Mekong Dam Development : Dammed If...	147	74	221
Sweden [SIDA]	862	-	862
Switzerland [SDC]	9,478	1,358	10,836
World Bank	18,400	-	18,400
Stability Funding	5,037	1,824	6,861
CRP5 Funding	-	5,653	5,653
Bank Interest income	70	1	71
Total Receipts	96,598	12,837	109,435
CASH DISBURSEMENTS - PHASE 1 PROJECTS			
International Rice Research Institute (IRRI)	13,611	2	13,613
Centro Internacional de Agricultura Tropical (CIAT)	7,728	-	7,728
World Fish Center (WFC)	5,476	-	5,476
International Food Policy Research Institute (IFPRI)	5,069	-	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	175	41	216
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)	1,209	-	1,209
University of California Davis (UCDavis)	696	-	696
Griffin NRM	490	-	490
Commonwealth Scientific and Industrial Research Organisation (CSIRO)	701	78	779
Food Agriculture and Natural Resources Policy Analysis Network (FANRPAN)	696	11	707
King's College London, University of London (KCL)	520	-	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	42,781	132	42,913

Notes to the financial statements continued on page 22



Undisbursed funds for Challenge Program - (continued)

	Cumulative 2011	Jan - Dec 2012	Cumulative 2012
CASH DISBURSEMENTS - PHASE 2 PROJECTS			
Cash Disbursements - BDC Projects			
AN1 RIMISP Centro Latinoamericano para el Desarrollo Rural	340	181	521
AN2 CIAT	647	348	995
AN3 King's College London (KCL)	267	334	601
AN4 Consorcio para el Desarrollo Sostenible de la Ecorregion Andina (CONDESAN)	354	231	585
MK2 WORLDFISH	247	252	499
MK3 International Centre for Environmental Management (ICEM Vietnam)	323	271	594
MK4 Asian Institute of Technology (AIT)	345	272	617
MK5 Workshop - Asian Institute of Technology (AIT)	-	30	30
NL3 ILRI	708	-	708
NL5 ILRI	534	178	712
LM1 Stockholm Environment Institute (SEI)	271	253	524
LM2 Agricultural Research Council - South Africa (ARC)	507	333	840
LM3 International Crops Research Institute for the Semi-Arid Tropics (ICRISAT)	472	359	831
LM4 WaterNet	292	266	558
LM5 Food Agriculture and Natural Resources Policy Analysis Network (FANRPAN)	357	309	666
VL1 Stockholm Environment Institute (SEI)	263	129	392
VL2 ILRI	352	213	565
VL3 CIRAD	415	221	636
VL5 Volta Basin Authority (VBA)	255	142	397
G1 IRRRI	185	300	485
G2 IRRRI	231	399	630
G4 Institute of Water Modelling (IWM)	139	247	386
G5 WORLDFISH	154	273	427
Cash Disbursements - BDC Projects	7,658	5,541	13,199
Cash Disbursements - Innovation Fund Projects			
L2&L4 WaterNet	17	13	30
L5 Food Agriculture and Natural Resources Policy Analysis Network (FANRPAN)	10	-	10
MK2 CIEM (Central Institute for Economic Management)	-	20	20
MK2 DLF (Department of Livestock & Fisheries)	-	18	18
N2 ILRI	-	20	20
G2 IRRRI	-	10	10
Transfer to IFAD	-	(41)	(41)
Cash Disbursements - Innovation Fund Projects	27	40	67
Cash Disbursements - Other Projects			
Ganges Workshop (WFC)	22	-	22
University of Oxford	22	-	22
International Rice Research Institute (IRRI) - MOA	55	25	80
Cash Disbursements - Other Projects	99	25	124
Cash Disbursements - IWMI CP Projects			
MK1 IWMI	755	243	998
NL2 IWMI	1,094	392	1,486
NL4 IWMI	210	287	497
VL4 IWMI	63	352	415
G3 IWMI	-	478	478
V5-Inno. IWMI - Volta Storylines and Scenarios	-	8	8
N2-Inno. IWMI / ODI - The Wheels of Innovation	-	10	10
Cash Disbursements - IWMI CP Projects	2,122	1,770	3,892
CPWF Program expenditure / funds disbursed to IWMI for Phase 1 Projects	16,480	-	16,480
CPWF Secretariat & Program Level Science - (without 4% admin fee)	20,836	1,974	22,810
Administration Fees - Non IWMI CP (Phase 1 & 2 Projects)	1,804	230	2,034
Restricted Grant : AusAID - Mekong Basin	111	1,897	2,008
Restricted Grant : IFAD (Grant No: G-I-R-1312-IWMI-CP)	90	270	360
Restricted Grant : SIDA - Mekong Dam Development: Dammed If...	69	149	218
	39,390	4,520	43,910
Total Disbursements	92,077	12,028	104,105
Undisbursed Funds held by IWMI	4,521	809	5,330

Notes to the financial statements continued on page 23



INTERNATIONAL WATER MANAGEMENT INSTITUTE

Notes to the financial statements - 31st December 2012 (contd)

(In US Dollars '000)

	2012	2011
16. Long Term Liabilities : Accounts Payable - Employees		
Severance & Gratuity Benefits (16a)	1,584	1,669
International Staff Repatriation (16b)	1,162	957
Balance as at 31 December	2,746	2,626
16a. Severance & Gratuity Benefits		
Balance as at 1 January	1,669	1,461
Charge for the year	272	449
Payments made during the year	(357)	(241)
Balance as at 31 December	1,584	1,669
16b. International Staff Repatriation		
Balance as at 1 January	957	820
Charge for the year	426	389
Payments made during the year	(221)	(252)
Balance as at 31 December	1,162	957

Notes to the financial statements continued on page 24



INTERNATIONAL WATER MANAGEMENT INSTITUTE

Notes to the financial statements - 31st December 2012 (contd)

(In US Dollars '000)

	2012	2011
17. Other Revenue and Gains		
Bank Interest & Investment Income	312	325
Gain on Disposal of Assets	322	79
Foreign Exchange Gains /(Losses)	275	-
Management fees	260	238
Others	199	339
Total	1,368	981
18. Schedule of Direct and Indirect Cost Rates		
General and Administration Expenditures	4,622	4,742
Research Expenditures	43,005	27,702
Less: CG Center CRP Collaboration, W1 and W2	(10,401)	(579)
	32,604	27,123
Total cost (excluding CG Center CRP Collaboration, W1 and W2)	37,226	31,865
Cost Ratios:		
Direct / Total	88%	85%
Indirect / Total	12%	15%
Indirect / Direct	14%	17%

Note: The Indirect costs rate of IWMI is affected due to the increment of funds executed by non CG collaborators of CPWF. If these collaborators are excluded from the computation, the indirect cost rate is 16% for 2012.

Notes to the financial statements continued on page 25



INTERNATIONAL WATER MANAGEMENT INSTITUTE

Notes to the financial statements - 31st December 2012 (contd)

19. Post Balance Sheet Events

No events have occurred since the Statement of Financial Position date which would require adjustment to or disclosure in the financial statements.

20. Comparative Figures

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

	As reported previously		Current Presentation	
	2011		2012	
	US\$ '000	US\$ '000	US\$ '000	US\$ '000
Statement of Financial Position				
Current Liabilities				
Accounts payable				
Others	2,532	2,471	2,277	
Accruals	721	958	976	
Statement of Activities				
Expenses and Losses				
Research Expenses	30,593	43,005	27,702	
Indirect Cost Recovery	(2,891)	-	-	
Expenses by Natural Classification				
Collaborators - CGIAR Centers	-	11,585	579	
Collaborators - Partners	4,700	8,125	4,121	
Supplies and Services	11,471	8,488	8,487	
System Cost (CSP)	-	55	93	
Indirect Cost Recovery	(2,891)	-	-	

21. 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 18 has been computed based on the provisions of CGIAR Financial Guidelines 5.

22. Commitments and Contingent Liabilities

There are no commitments and contingent liabilities at the Statement of Financial Position date.



INTERNATIONAL WATER MANAGEMENT INSTITUTE
Notes to the accounts - 31st December 2012 (in US Dollars)

Supplementary Information (Grant Revenue)**Exhibit 1**

	Total Funds Available 31/12/2012	Funds Receivable 31/12/2012	Funds Applicable to succeeding years 31/12/2012	Total Revenue 2012	Total Revenue 2011
	US \$	US \$	US \$	US \$	US \$
UNRESTRICTED INCOME					
Government of Australia	-	-	-	-	1,256,180
Government of Canada	(2)	2	-	-	(1,929)
Government of China	-	-	-	-	29,400
Government of Germany	-	-	-	-	318,026
Government of India	-	-	-	-	30,000
Government of Ireland	157,479	-	-	157,479	367,496
Government of Sweden	2	-	2	-	(4,216)
The Consortium of International Agricultural Research Centers	289,000	-	-	289,000	7,491,500
USAID	-	-	-	-	(1,933)
-	-	-	-	-	-
Sub Total	446,479	2	2	446,479	9,484,524
2) WINDOW 1 & WINDOW 2					
CIARC CRP 5 on Water, Land and Ecosystems	24,630,485	-	2,271,262	22,359,223	-
CIAT CRP 7 on CCAFS - Center Activities	951,803	741,737	-	1,693,540	1,006,020
CIAT CRP 7 on CCAFS - Regional Program Leader South Asia	1,327,260	569,033	-	1,896,293	1,157,013
ICARDA CRP 1.1 on Dryland Systems	287,925	97,075	-	385,000	-
IITA CRP 1.2 on Humid Tropics	-	288,000	-	288,000	-
WorldFish CRP 1.3 on Aquatic Agricultural Systems	71,682	158,318	-	230,000	115,000
-	-	-	-	-	-
Sub Total	27,269,155	1,854,163	2,271,262	26,852,056	2,278,033
3) CRP WINDOW 3					
ACIAR Agricultural groundwater use in Laos	-	35,971	-	35,971	-
CANADA Storage Development – Nepal	116,716	-	48,002	68,714	48,953
CHINA Program Support-Government of China	-	29,400	-	29,400	-
INDIA - ICAR	80,045	-	-	80,045	100,000
SOUTH AFRICA Republic of South Africa	49,000	-	-	49,000	-
USAID Enhanced regional food security	1,047,985	-	-	1,047,985	981,540
USAID Supplemental Contribution: Enhanced Regional Food Security	2,064,814	-	1,833,523	231,291	-
USAID - Feed the Future	2,940,000	-	2,940,000	-	-
CGIAR Challenge Program on Water and Food	2,804,673	-	-	2,804,673	-
-	-	-	-	-	-
Sub Total	9,103,233	65,371	4,821,525	4,347,079	1,130,493
4) OTHER WINDOW 3					
USAID NRM 2 Program - Modification No:12 & 13	238,209	59,047	-	297,256	152,754
-	-	-	-	-	-
Sub Total	238,209	59,047	-	297,256	152,754
5) CRP BILATERAL					
ACIAR Adaptation of Rice-based Systems (CLUES)	8,296	6,429	-	14,725	-
ACIAR Ag water investments in Cambodia	119,630	-	38,091	81,540	-
ACIAR CC & WSD - Krishna Basin	74,300	-	43,925	30,375	40,978
ACIAR Climate Change Initiative	9,139	-	-	9,139	11,093
ACIAR Climate Resilient Farming Systems in the Eastern India, Nepal and Bangladesh	30,000	32,390	-	62,390	-
ACIAR GW-Recharge & Management	123,867	49,019	-	172,886	-
ACIAR Meso-scale Watershed Dev. In AP, India	403,316	-	255,025	148,291	111,540
ACIAR Midterm Review of the ACIAR project	3,473	-	-	3,473	-
ACIAR Soil Salinity management in Central and Southern Iraq (ICARDA)	185,715	-	50,635	135,080	134,124
ACIAR Tank Irrigation Ecosystems	96,446	-	59,090	37,356	-
ACIAR Watershed Mgmt in AP, India	51,768	-	28,240	23,529	63,882
ACIAR-Climate and Water	49,640	-	37,047	12,593	-
ADB Climate Resilience in Eco-Regions	31,500	55,713	-	87,213	-
AFDB Procurement of Services-Reuse-Oriented	18,409	-	2,200	16,209	-
AFDB Reuse-Oriented Sanitation -Ghana	4,787	113,729	-	118,516	90,691
AusAID Mekong Futures	75,350	-	-	75,350	88,033
BMGF - Gates Foundation - AWM Landscape Analysis	1,665,618	-	-	1,665,618	2,237,930
BMGF - GATES Developing Fortified Excreta Pellets for use in Agriculture	73,187	-	2,666	70,521	37,813
BMZ World Fish Chinyanja	96,656	6,503	-	103,159	117,892
CIAT Vulnerability-Climate change India	-	1,146	-	1,146	-
EC AFROMAISON - Africa at a meso-scale	207,466	-	40,399	167,067	82,002
EC EAU4FOOD	85,900	16,212	-	102,112	12,403
EC IMPACT2C	96,961	-	69,863	27,098	-
EC Saph Phani – India	52,884	17,037	-	69,921	30,117
EC WATERBIOTECH	34,802	21,120	-	55,922	24,811
EMORY UNIVERSITY SaniPath	6,847	2,230	-	9,077	-
FAO Water Governance in Asia	(19,247)	16,527	-	(2,721)	48,660
FIBL Fertile Soils for Peri-Urban Agriculture	41,717	-	23,261	18,457	11,148
FMAF Water Security in CA	14,136	52,215	-	66,351	-
GIZ IPWMM (Improved potato varieties and water Management technologies)	54,521	-	4,373	50,148	-
GIZ Program Support Grant	293,835	-	-	293,835	-
GOB Balochistan training	26,570	-	-	26,570	-
GTZ Land and Water Management in South Asia	216,088	107,370	-	323,459	218,406



Supplementary Information (Grant Revenue) - (continued)

Exhibit 1	Total Funds Available 31/12/2012	Funds Receivable 31/12/2012	Funds Applicable to succeeding years 31/12/2012	Total Revenue 2012	Total Revenue 2011
	US \$	US \$	US \$	US \$	US \$
GTZ Water Storage for Climate Change	(1,265)	-	-	(1,265)	271,959
ICAR Livelihood Improvement in NE India	7,169	-	-	7,169	3,023
ICIMOD Indus modeling	25,984	-	20,560	5,424	-
IDRC-Climate Change Vulnerabilities	146,983	-	32,158	114,825	148,682
IFAD AWM in Challenging Contexts	465,548	-	-	465,548	385,532
IFAD IMAWESA 2	617,034	-	272,374	344,659	361,909
IFAD IMT & PIM in Near East & North Africa Region (WUAs in the NENA region)	11,588	-	-	11,588	37,826
IFAD Resource Recovery Business Case	513,832	-	387,234	126,598	69,922
IFAD Smart ICT for Weather and Water information and advice to Smallholders in Africa	1,067,538	-	253,292	814,246	399,562
IFAR grant for Central Asia	893	-	-	893	4,456
IFPRI (USAID) Consolidation of ReSAKSS-SA	134,080	210,808	-	344,888	292,681
IFPRI (USAID) Moz-SAKSS Phase II	104,010	29,177	-	133,187	508,983
INDIA IWMI Tata Water Policy Programme - Phase II	180,369	-	-	180,369	186,031
IRA Climate Change & Disaster Risk Reduction	17,500	-	-	17,500	-
IRC MUS Group support	10,000	-	1,408	8,592	-
JAPAN Analysis on Spate Irrigation in Ethiopia	12,200	-	-	12,200	-
JAPAN Assessment of Water User Associations	3,749	-	813	2,936	4,879
JAPAN IWMI Cooperation	102,344	-	-	102,344	308,944
JAPAN Japan-Study on Maintenance/Conservation	330,404	-	247,771	82,633	-
JAPAN JIRCAS - Water Fee Collection Mechanism	14,631	-	11,603	3,027	18,860
JAPAN JIRCAS-Rice and Water Management in Africa	30,406	-	20,120	10,286	6,094
JAPAN MAFF - Africa Rice Center SMART-IV	59,165	-	54,973	4,192	18,435
KKU Groundwater Resources Development using RBF	13,102	-	-	13,102	14,898
NEA CLIMAWATER	13,328	-	-	13,328	16,009
NEA CLIMAWATER-II RICE	79,868	-	25,234	54,633	94,711
NEA India Climate Change Adaptation Programme	101,058	-	60,339	40,719	-
NETHELANDS Climate & Development Knowledge Network	21,350	-	-	21,350	-
NETHELANDS Revitalizing Irrigation in Pakistan	1,121,197	-	196,884	924,314	588,910
NORWAY Human rights and gender dimensions	52,114	-	27,617	24,497	13,912
OPEC Groundwater Central Asia - Phase IV	98,445	-	-	98,445	732
OXFAM Smallholder Water Systems Ethiopia	16,331	8,451	-	24,782	-
ROCKFELLER Groundwater in SSA-Rockefeller	314,822	-	-	314,822	300,134
SEI Sustainable Mekong II	17,218	-	-	17,218	8,874
SIDA Rainfed system in South East Asia	21,354	-	-	21,354	115,424
SIDA ReSAKSS-SA support to SADC	597	-	-	597	74,888
SWITZERLAND IWRM - Ferghana Valley -Phase VI	350,000	5,541	-	355,541	-
SWITZERLAND IWRM Ferghana Valley - Phase V	323,777	-	-	323,777	653,762
SWITZERLAND Resource Recovery & Safe Reuse	969,930	-	608,675	361,255	-
SWITZERLAND SADC Seed Centre	199,985	220,520	-	420,505	-
SWITZERLAND Vietnam Coffee Water Use	24,187	14,574	-	38,761	18,939
SWITZERLAND Water Productivity Improvement at Plot Level II	135,784	-	-	135,784	697,026
SWITZERLAND WPI-PL (phase III)	270,000	35,261	-	305,261	-
SWITZERLAND Zimbabwe Small Irrigation Scheme	1,048,462	-	104,533	943,929	411,656
TOO ASACO-Energi Improving land and water productivity in Makhtalar Irrigation Project (MIP)	(5,084)	8,566	-	3,482	15,084
UMB Politics of IWRM in Africa	-	7,347	-	7,347	-
UNEP Zambezi ecosystem-hydrological functions	19,534	-	-	19,534	45,466
UNESCO-IHE IRBM ECB	11,656	-	-	11,656	-
UNITED NATIONS UNIVERSITY Surface Irrigation Modeling and its Application to Heterogenous Tertiary Units	9,830	-	-	9,830	-
UOY Yale- Support -capacity building	1,021	-	-	1,021	-
USAID Linkage Fund	84,133	-	13,909	70,224	103,176
USAID Pakistan Policy, Science & Innovation Program	-	3,338	-	3,338	-
USAID Quick Water	107,177	-	-	107,177	-
USAID Sustainable Agricultural Water Management	94,196	-	-	94,196	-
WORLD BANK ESMAP Groundwater Electricity	114,187	-	-	114,187	219,651
WORLD BANK WRG: Karnataka	11,660	5,154	-	16,814	-
WOTRO Blue Nile Hydrosolidarities	1,693	-	-	1,693	-
WWF Ganga Basin Project	19,023	-	-	19,023	86,201
CGIAR Challenge Program on Water and Food	3,604,926	-	1,418,530	2,186,396	6,737,254
Sub Total	17,354,600	1,046,377	4,412,841	13,988,136	16,606,008
6) OTHER BILATERAL					
ADB - Post-Project Evaluation of Pehure High Level Canal project	-	-	-	-	15,288
AIT - Jasmine Rice in Northeast Thailand	-	-	-	-	3,336
BMZ Improving water in crop-livestock SSA	(64,984)	-	-	(64,984)	64,838
CCAFS - Climate change, agriculture and food security	-	-	-	-	185,980
CCAFS - Climate change, agriculture and food security	-	-	-	-	466,227
CGIAR - MP5 Workshop	-	-	-	-	52,758
CIAT - Spatial Database for South Asia	-	-	-	-	3,250
CIAT Estimating Large Flood Events	-	-	-	-	50,594
DANIDA - GWP South Africa	-	-	-	-	63,168
DBSA - Agrarian reform in Southern Africa	-	-	-	-	373
DFID - RCCP - Regional Climate Change Programme	(25,339)	25,339	-	-	165,666
EC - SWITCH	(5,694)	5,694	-	-	18,585
EC - WETwin	(62,022)	62,022	-	-	218,688
ECOS - Support Services to ECOS Consulting SA	-	-	-	-	3,200
ECOWAS - Promotion of Irrigation in W. Africa	-	-	-	-	3,503



Supplementary Information (Grant Revenue)

Exhibit 1	Total Funds Available 31/12/2012	Funds Receivable 31/12/2012	Funds Applicable to succeeding years 31/12/2012	Total Revenue 2012	Total Revenue 2011
	US \$	US \$	US \$	US \$	US \$
EMORY UNIVERSITY - Assessment of Fecal Exposure Pathways in low-Income Urban Settings	-	-	-	-	14,944
FANRPAN GWP SA -Coordination & Change (CPWF-LM5)	25,145	746	-	25,891	57,355
FAO Delta 2011 International Conference	-	-	-	-	20,000
FRANCE - Staff Secondment - Yvan Altchenko	142,350	-	-	142,350	115,375
GHI - Recipes for success	-	-	-	-	97,914
GIZ Transboundary Water Management in SADC	46,682	-	20,831	25,852	-
GTZ - Ghana Dams Dialogue III	-	-	-	-	41,639
GTZ - GIS/RS for TWMP in CA	-	-	-	-	88,468
GWP - Global Water Partnership -Core - South Africa	540,200	-	22,307	517,893	454,377
GWP - Global Water Partnership - South Asia	270,829	-	9,162	261,667	260,613
HBF - GWP SA - Water, Climate Change and Development	-	-	-	-	(47)
IFAD - Livelihood Improvement in NE India	-	-	-	-	5,119
IFAD - Livelihood improvement-Bihar	-	-	-	-	45,340
IFAD PIM/IMT in Asia	-	-	-	-	75,000
IFAR - IFAR grant for Central Asia 2010	-	-	-	-	1,905
IFPRI - CARDESA Priority Setting Study	-	-	-	-	33,276
IFPRI - Re SAKSS SA	1	-	1	-	(23,645)
3le - Impact of metering in West Bengal	-	-	-	-	59,124
IISD - Assessing Irrigation Subsidies, AP	-	-	-	-	5,357
IUCN - ESPA proposal development	-	-	-	-	477
IUCN - Food security, poverty and productivity	-	-	-	-	11,600
JAPAN Lowland paddy fields development	4,950	-	4,950	-	32,424
MDP - Conference Fee - DELTA 2007	(1)	1	-	-	2,823
NATO - Advanced Research Workshop	-	-	-	-	34,456
NES - Coffee Consumptive Water use	-	-	-	-	46,739
NETHELANDS - RUAF-From Seed to Table in S & SE Asia	-	-	-	-	145,426
NETHELANDS - RUAF-FSTT Angophone West Africa	-	-	-	-	124,805
OPEC - Groundwater Management in CA	-	-	-	-	13,089
OPEC - GW in Arid & Saline Env- Tunisia & CA	-	-	-	-	22,307
PIP RS Irrigation Performance Pakistan	-	-	-	-	2,124
ROCKFELLER - Scaling of a multiple use services approach to water management (MUS Study)	-	-	-	-	143,494
SIDA - Ramboll Natura AB - Dr Francois Molle	-	-	-	-	4,000
SIDA GWP - CACENA	363,988	-	36,894	327,094	289,044
SIDA Sri Lanka National Water Partnership	29,104	-	-	29,104	33,207
SIN - CLIMHYD-Water Resources Management	-	-	-	-	22,373
SIW - Capacity building program for young scientists	149,975	-	149,975	-	-
SWITZERLAND - Climate Smart - Regional Workshop	-	-	-	-	40,307
SWITZERLAND - SWISS - Ferghana Valley Phase IV	-	-	-	-	245,163
TOO ASACO-Energi - Improving land and water productivity in Makhtalar Irrigation Project (MIP)	(647)	647	-	-	20,647
UDS - WHO Guideline Testing in Tamale	-	-	-	-	847
UNESCO SINBAD	10,627	-	10,627	-	2,959
UNIVERSITY OF EDINBURGH - CoDI -Coalition to Diversify Income(UOE)	-	-	-	-	101,823
UOB MS students-Support (Reuse-Oriented Sanitation -Ghana)	5,348	-	5,348	-	16,103
USAID - AWM Technologies	60,441	-	60,441	-	4,200
USAID - NRM 2 Program- Water Team Collaboration	-	-	-	-	67,585
USAID - Rural Livelihoods Diversified- CARDESA	39,589	-	39,589	-	-
USAID - USAID-CILSS	-	-	-	-	254,629
WORLD BANK - India Irrigaion Study	-	-	-	-	(6,500)
WORLD BANK - SAR: Reg Coop on Rivers of Himalayas	-	-	-	-	4,550
WTI - WIN Programme on RSM	-	-	-	-	536
ZEF Secondment - Boubacar Barry (WASCAL)	187,486	-	43,831	143,654	146,858
Sub Total	1,718,027	94,449	403,955	1,408,521	4,495,662
SUB TOTAL RESTRICTED	55,683,223	3,119,407	11,909,582	46,893,048	24,662,950
GRAND TOTAL	56,129,702	3,119,409	11,909,584	47,339,527	34,147,475



INTERNATIONAL WATER MANAGEMENT INSTITUTE

31st December 2012 (in US Dollars)

Supplementary Information

Exhibit 2

Restricted Grants

Donor & Program/Project	Grant Period (MM/DD/YY)	Grant Pledged US\$	EXPENDITURE		Total US\$
			Current Year	Prior Years	
			2012 US\$	US\$	
ACIAR Watershed Mgmt in AP, India	10/01/2008-05/31/2013	203,081	23,529	151,313	174,841
ACIAR Meso-scale Watershed Dev. In AP, India	06/01/2009-05/31/2014	736,649	148,291	247,871	396,162
ACIAR CC & WSD - Krishna Basin	04/01/2010-06/30/2014	210,413	30,375	63,929	94,304
ACIAR Climate Change Initiative	07/01/2010-06/30/2012	20,232	9,139	11,093	20,232
ACIAR Soil Salinity management in Central and Southern Iraq (ICARDA)	12/01/2010-06/30/2013	392,693	135,080	134,124	269,204
ACIAR GW-Recharge & Management	09/01/2011-06/30/2015	483,058	172,886	-	172,886
ACIAR Adaptation of Rice-based Systems (CLUES)	01/01/2012-02/28/2015	50,203	14,725	-	14,725
ACIAR Ag water investments in Cambodia	05/01/2012-03/31/2013	119,630	81,540	-	81,540
ACIAR Tank Irrigation Ecosystems	05/01/2012-05/31/2013	148,828	37,356	-	37,356
ACIAR Climate and Water	06/06/2012-05/30/2013	102,023	12,593	-	12,593
ACIAR Midterm Review of the ACIAR project	05/25/2012-06/18/2012	3,473	3,473	-	3,473
ACIAR Climate Resilient Farming Systems in the Eastern India, Nepal and Bangladesh	08/01/2012-10/31/2012	62,390	62,390	-	62,390
ACIAR Agricultural groundwater use in Laos	08/01/2012-01/31/2016	2,341,252	35,971	-	35,971
ADB Climate Resilience in Eco-Regions	12/23/2011-02/28/2013	90,000	87,213	-	87,213
AFDB Procurement of Services-Reuse-Oriented	01/01/2012-01/12/2014	18,409	16,209	-	16,209
AFDB Reuse-Oriented Sanitation -Ghana	01/13/2011-01/12/2014	179,462	118,516	90,691	209,207
AusAID Mekong Futures	08/01/2010-07/31/2012	163,383	75,350	88,033	163,383
BMZ Improving water in crop-livestock SSA	03/01/2007-12/31/2011	1,646,559	(64,984)	1,711,543	1,646,559
BMZ World Fish Chinyanja	04/01/2010-09/30/2013	355,350	103,159	207,121	310,280
CANADA Storage Development – Nepal	05/01/2010-04/30/2013	226,975	68,714	110,259	178,973
CHINA Program Support-Government of China	01/01/2012-12/31/2012	29,400	29,400	-	29,400
CIAT Estimating Large Flood Events	07/01/2011-12/31/2013	314,063	-	50,594	50,594
CIAT Vulnerability-Climatechange India	10/01/2012-09/30/2013	238,095	1,146	-	1,146
CPWF - Australia (AusAID) - Mekong Basin	06/01/2011-12/31/2013	5,700,000	1,613,706	110,999	1,724,705
CPWF - IFAD - Grant No: G-IR-1312-IWMI-CP	05/07/2012-06/30/2014	1,000,000	270,494	89,673	360,167
CPWF- SIDA : Mekong Dam Development : Dammed If...	08/01/2011-07/31/2013	221,026	148,554	69,000	217,554
CPWF- Switzerland	01/01/2012-12/31/2012	1,358,332	1,358,332	-	1,358,332
CPWF - EC/IFAD Incremental Grant (No: C-ECG-48-IWMI-CP)	12/10/2010-12/31/2011	1,951,924	543,569	1,408,355	1,951,924
CPWF - EC 2011 Contribution - Grant No:COFIN-ECG-70-IWMI	01/01/2011-12/31/2012	1,307,315	902,771	-	902,771
CPWF - Other	01/01/2012-12/31/2012	153,642	153,642	-	153,642
EC AFROMAISON - Africa at a meso-scale	03/01/2011-02/28/2014	450,938	167,067	82,002	249,070
EC EAU4FOOD	06/30/2011-06/30/2015	319,701	102,112	12,403	114,515
EC WATERBIOTECH	08/01/2011-01/31/2014	109,240	55,922	24,811	80,733
EC Saph Phani – India	10/01/2011-09/30/2014	195,655	69,921	30,117	100,038
EC IMPACT2C	10/01/2011-09/30/2015	126,757	27,098	-	27,098
EMORY UNIVERSITY SaniPath	03/01/2012-02/28/2013	10,955	9,077	-	9,077
FAO Water Governance in Asia	01/01/2011-03/31/2013	98,038	(2,721)	48,660	45,940
FIBL Fertile Soils for Peri-Urban Agriculture	06/01/2011-12/31/2013	100,280	18,457	11,148	29,604
FRANCE-Staff Secondment - Yvan Altchenko	03/01/2011-02/28/2014	257,725	142,350	115,375	257,725
FMFAF Water Security in CA	03/01/2012-03/31/2013	147,044	66,351	-	66,351
FANRPAN GWP SA -Coordination & Change (CPWF-LM5)	10/01/2010-09/30/2013	83,246	25,891	57,355	83,246
GATES Foundation	01/01/2009-09/14/2012	9,065,348	1,665,618	7,399,729	9,065,348
GATES Developing Fortified Excreta Pellets for use in Agriculture	05/01/2011-04/30/2013	110,000	70,521	37,813	108,334
GOB Balochistan training	01/15/2012-02/28/2012	26,570	26,570	-	26,570
GTZ Water Storage for Climate Change	04/01/2008-10/31/2011	1,414,446	(1,265)	1,415,711	1,414,446
GTZ Land and Water Management in South Asia	04/01/2010-03/31/2014	1,589,898	323,459	314,067	637,525
GTZ IPWM	03/01/2012-01/31/2015	151,981	50,148	-	50,148
GWP Global Water Partnership - South Asia	01/01/2012-12/31/2012	261,667	261,667	-	261,667
GWP - Core South Africa	01/01/2012-12/31/2012	517,893	517,893	-	517,893
GIZ Program Support Grant	01/01/2012-12/31/2012	293,835	293,835	-	293,835
GIZ Programme coordination (hosted)	10/01/2012-09/30/2015	25,852	25,852	-	25,852
ICAR Livelihood Improvement in NE India	05/01/2008-12/31/2012	17,337	7,169	10,169	17,337
ICIMOD Indus modeling	02/01/2012-12/31/2013	52,968	5,424	-	5,424
IFAD Resource Recovery Business Case	06/17/2011-06/30/2013	650,000	126,598	69,922	196,520
IFAD IMT & PIM in Near East & North Africa Region (WUAs in the NENA region)	07/22/2011-09/30/2012	49,414	11,588	37,826	49,414
IDRC Climate Change Vulnerabilities	07/29/2009-01/29/2013	466,425	114,825	284,440	399,266
IFAR Grant for Central Asia	01/01/2007-12/31/2012	22,000	893	21,107	22,000
IFPRI (USAID) Moz-SAKSS Phase II	11/01/2008-02/29/2012	990,847	133,187	857,659	990,847
IFPRI (USAID) Consolidation of ReSAKSS-SA	01/01/2011-12/31/2015	338,403	344,888	292,681	637,568
IFAD AWM in Challenging Contexts	04/01/2009-12/31/2012	1,064,864	465,548	599,316	1,064,864
IFAD IMAWESA 2	06/02/2010-06/30/2013	1,500,000	344,659	365,929	710,588
IFAD Smart ICT for Weather and Water information and advice to Smallholders in Africa	02/11/2011-03/30/2014	1,800,000	814,246	399,562	1,213,808
IRA Climate Change & Disaster Risk Reduction	11/10/2011-10/31/2012	17,500	17,500	-	17,500
IRC MUS Group support	08/01/2012-04/30/2013	10,000	8,592	-	8,592
INDIA ICAR	01/01/2012-12/31/2012	80,045	80,045	-	80,045
INDIA IWMI Tata Water Policy Programme - Phase II	01/01/2006-12/31/2012	1,159,071	180,369	978,701	1,159,071
JAPAN Lowland paddy fields development	03/01/2009-12/31/2013	172,502	-	167,552	167,552
JAPAN IWMI Cooperation	07/01/2009-03/31/2012	746,671	102,344	644,327	746,671
JAPAN Assessment of Water User Associations	03/10/2010-12/31/2013	45,200	2,936	41,451	44,387
JAPAN JIRCAS - Water Fee Collection Mechanism	10/01/2010-12/31/2013	36,800	3,027	22,169	25,197
JAPAN MAFF - Africa Rice Center SMART-IV	08/01/2011-09/30/2014	40,000	4,192	18,435	22,627
JAPAN JIRCAS-Rice and Water Management in Africa	07/15/2011-12/31/2013	36,500	10,286	6,094	16,380



Supplementary Information (continued)

Donor & Program/Project	Grant Period (MM/DD/YY)	Grant Pledged	EXPENDITURE		Total
			Current Year	Prior Years	
			2012		
		US\$	US\$	US\$	US\$
JAPAN - Study on Maintenance/Conservation	07/01/2012-03/31/2015	330,404	82,633	-	82,633
JAPAN Analysis on Spate Irrigation in Ethiopia	12/01/2011-02/29/2012	12,200	12,200	-	12,200
KKU Groundwater Resources Development using RBF	01/01/2011-12/31/2012	28,000	13,102	14,898	28,000
NEA CLIMAWATER	06/15/2009-02/28/2012	46,839	13,328	33,511	46,839
NEA CLIMAWATER-II RICE	12/01/2009-03/31/2013	221,253	54,633	132,693	187,326
NEA India Climate Change Adaptation Programme	06/18/2012-04/30/2016	525,860	40,719	-	40,719
NETHELANDS Revitalizing Irrigation in Pakistan	12/01/2010-11/30/2014	3,749,738	924,314	588,910	1,513,223
NETHELANDS Climate & Development Knowledge Network	03/01/2012-08/31/2012	21,350	21,350	-	21,350
NORWAY Human rights and gender dimensions	07/01/2010-12/31/2013	120,892	24,497	20,744	45,241
OPEC Groundwater Central Asia - Phase IV	09/01/2011-12/31/2012	99,178	98,445	732	99,178
OXFAM Smallholder Water Systems Ethiopia	03/20/2012-06/30/2012	24,782	24,782	-	24,782
PIP RS Irrigation Performance Pakistan	12/03/2007-12/31/2012	136,435	-	136,435	136,435
ROCKFELLER Groundwater in SSA-Rockefeller	01/01/2009-06/30/2012	994,538	314,822	679,716	994,538
SEI Sustainable Mekong II	07/16/2010-12/31/2012	34,948	17,218	17,730	34,948
SIDA GWP - CACENA	01/01/2012-12/31/2012	327,094	327,094	-	327,094
SIDA ReSAKSS-SA support to SADC	11/01/2010-12/31/2012	78,454	597	77,857	78,454
SIDA Sri Lanka National Water Partnership	01/01/2012-11/30/2012	29,104	29,104	-	29,104
SIDA Rainfed system in South East Asia	11/15/2010-03/01/2012	142,410	21,354	121,056	142,410
SOUTH AFRICA Republic of South Africa	01/01/2012-12/31/2012	49,000	49,000	-	49,000
SWITZERLAND Water Productivity Improvement at Plot Level II	03/01/2009-02/29/2012	2,202,306	135,784	2,066,522	2,202,306
SWITZERLAND IWRM Ferghana Valley - Phase V	03/01/2011-02/29/2012	977,539	323,777	653,762	977,539
SWITZERLAND Zimbabwe Small Irrigation Scheme	06/15/2011-06/30/2013	2,281,224	943,929	411,656	1,355,585
SWITZERLAND Vietnam Coffee Water Use	07/01/2010-12/31/2012	57,700	38,761	18,939	57,700
SWITZERLAND WPI-PL (phase III)	03/01/2012-05/31/2013	330,000	305,261	-	305,261
SWITZERLAND Resource Recovery & Safe Reuse	12/01/2011-11/30/2014	1,888,503	361,255	-	361,255
SWITZERLAND IWRM - Ferghana Valley -Phase VI	03/01/2012-05/31/2013	428,507	355,541	-	355,541
SWITZERLAND SADC Seed Centre	12/01/2011-12/31/2013	556,227	420,505	-	420,505
TOO ASACO-Energi Improving land and water productivity in Makhtal Irrigation Project (MIP)	03/29/2011-03/31/2012	18,566	3,482	15,084	18,566
UMB Politics of IWRM in Africa	04/01/2012-12/31/2014	11,346	7,347	-	7,347
UNEP Zambezi ecosystem-hydrological functions	02/25/2011-02/24/2012	65,000	19,534	45,466	65,000
UNESCO SINBAD	08/09/2010-12/31/2013	15,015	-	4,388	4,388
UNESCO-IHE IRBM ECB	03/01/2009-06/30/2012	17,806	11,656	6,150	17,806
UOB MS students-Support (Reuse-Oriented Sanitation -Ghana)	08/31/2011-07/31/2012	16,103	-	16,103	16,103
UOY Yale- Support -capacity building	07/01/2012-12/31/2012	1,021	1,021	-	1,021
USAID Linkage Fund	01/01/2008-12/31/2013	237,386	70,224	153,085	223,309
USAID Enhanced regional food security	10/01/2010-12/31/2012	2,029,525	1,047,985	981,540	2,029,525
USAID NRM 2 Program - Modification No:12 & 13	10/01/2011-09/30/2013	598,950	297,256	152,754	450,010
USAID Sustainable Agricultural Water Management	05/01/2012-11/30/2012	94,196	94,196	-	94,196
USAID Quick Water	05/01/2012-09/30/2012	107,177	107,177	-	107,177
USAID Enhanced regional food Security - Supplementary Contribution	05/01/2012-12/31/2013	2,064,814	231,292	-	231,292
USAID Pakistan Policy, Science & Innovation Program	12/01/2012-11/30/2014	281,760	3,338	-	3,338
UNITED NATIONS UNIVERSITY Surface Irrigation Modeling and its Application to Heterogenous Tertiary Units	11/23/2011-05/30/2012	9,830	9,830	-	9,830
WOTRO Blue Nile Hydrosolidarities	01/01/2009-12/31/2012	4,293	1,693	2,600	4,293
WORLD BANK ESMAP Groundwater Electricity	11/24/2010-05/31/2012	349,984	114,187	235,797	349,984
WORLD BANK WRG: Karanataka	05/01/2012-12/31/2013	23,330	16,814	-	16,814
WWF Ganga Basin Project	11/01/2008-03/31/2012	278,960	19,023	259,937	278,960
ZEF Secondment - Boubacar Barry (WASCAL)	04/08/2010-03/31/2013	418,486	143,654	231,000	374,654
Sub Total		59,945,606	20,040,992	24,312,168	44,353,159
CRP Program					
CIARC CRP 5 on Water, Land and Ecosystems	01/01/2012-04/30/2014	29,064,485	22,359,223	-	22,359,223
ICARDA CRP 1.1 on Dryland Systems	01/01/2012-12/31/2012	385,000	385,000	-	385,000
IITA CRP 1.2 on Humid Tropics	01/01/2012-12/31/2012	288,000	288,000	-	288,000
CIAT CRP 7 on CCAFS - Regional Program Leader South Asia	01/01/2011-12/31/2012	1,909,000	1,896,293	-	1,896,293
CIAT CRP 7 on CCAFS - Center Activities	01/01/2012-12/31/2012	1,693,540	1,693,540	-	1,693,540
WorldFish CRP 1.3 on Aquatic Agricultural Systems	01/01/2012-12/31/2012	230,000	230,000	-	230,000
Sub Total		33,570,025	26,852,056	-	26,852,056
Total Grants		93,515,631	46,893,048	24,312,168	71,205,215



INTERNATIONAL WATER MANAGEMENT INSTITUTE
31st December 2012

(In US Dollars '000)

Supplementary Information

Exhibit 3

CGIAR Research Programs - Expenditure and Funding Report for year 2012

CRP 1.1 - Dryland Systems

Expenditure Report by Natural Classification	Source of Funding			Total
	Windows 1 & 2	Window 3	Bilateral	
Personnel	234	-	137	371
Collaborator Costs - CGIAR Centers	-	-	19	19
Collaborator Costs - Others	-	-	149	149
Supplies and Services	37	-	244	281
Operational Travel	3	-	39	42
Depreciation	-	-	-	-
Subtotal	274	-	588	862
Indirect Costs	111	-	40	151
TOTAL	385	-	628	1,013

CRP 1.1 Dryland Systems

Funding Report

Description	Window 1 & 2
Opening Balance	-
[+] Cash Receipts from Lead Center	288
[-] Disbursements	385
Closing Balance	(97)



INTERNATIONAL WATER MANAGEMENT INSTITUTE
31st December 2012

(In US Dollars '000)

Supplementary Information

Exhibit 4

CGIAR Research Programs - Expenditure and Funding Report for year 2012

CRP 1.2 - Humid Tropics

Expenditure Report by Natural Classification	Source of Funding			Total
	Windows 1 & 2	Window 3	Bilateral	
Personnel	123	-	8	131
Collaborator Costs - CGIAR Centers	13	-	-	13
Collaborator Costs - Others	33	-	3	36
Supplies and Services	49	-	22	71
Operational Travel	6	-	3	9
Depreciation	21	-	-	21
Subtotal	245	-	36	281
Indirect Costs	43	-	5	48
TOTAL	288	-	41	329

CRP 1.2 Humid Tropics

Funding Report

Description	Window 1 & 2
Opening Balance	-
[+] Cash Receipts from Lead Center	-
[-] Disbursements	288
Closing Balance	(288)



INTERNATIONAL WATER MANAGEMENT INSTITUTE
31st December 2012

(In US Dollars '000)

Supplementary Information

Exhibit 5

CGIAR Research Programs - Expenditure and Funding Report for year 2012

CRP 1.3 - AAS - Aquatic Agricultural Systems

Expenditure Report by Natural Classification

Categories	Source of Funding			Total
	Windows 1 & 2	Window 3	Bilateral	
Personnel	162	-	182	344
Collaborator Costs - CGIAR Centers	-	-	-	-
Collaborator Costs - Others	-	-	22	22
Supplies and Services	29	-	41	70
Operational Travel	5	-	25	30
Depreciation	-	-	-	-
Subtotal	196	-	270	466
Indirect Costs	34	-	46	80
TOTAL	230	-	316	546

CRP 1.3 AAS - Aquatic Agricultural Systems

Funding Report

Description	Window 1 & 2
Opening Balance	(115)
[+] Cash Receipts from Lead Center	187
[-] Disbursements	230
Closing Balance	(158)



INTERNATIONAL WATER MANAGEMENT INSTITUTE
31st December 2012

(In US Dollars '000)

Supplementary Information

Exhibit 6

CGIAR Research Programs - Expenditure and Funding Report for year 2012

CRP 7 - CCAFS - Climate Change, Agriculture and Food Security

Expenditure Report by Natural Classification	Source of Funding			
	Windows 1 & 2	Window 3	Bilateral	Total
Personnel	1,264	13	360	1,637
Collaborator Costs - CGIAR Centers	785	-	-	785
Collaborator Costs - Others	431	17	265	713
Supplies and Services	424	7	268	699
Operational Travel	106	1	60	167
Depreciation	1	-	13	14
Subtotal	3,011	38	966	4,015
Indirect Costs	579	4	110	693
TOTAL	3,590	42	1,076	4,708

CRP 7 CCAFS - Climate Change, Agriculture and Food Security

Funding Report

Description	Window 1 & 2
Opening Balance	409
[+] Cash Receipts from Lead Center	1,870
[-] Disbursements	3,590
Closing Balance	(1,311)



INTERNATIONAL WATER MANAGEMENT INSTITUTE
31st December 2012

(In US Dollars '000)

Supplementary Information

Exhibit 7

CGIAR Research Programs - Expenditure and Funding Report for year 2012

CRP 5 WLE - Water, Land and Ecosystems (IWMI only)

Expenditure Report by Natural Classification	Source of Funding			
	Windows 1 & 2	Window 3	Bilateral	Total
Personnel	4,782	772	3,069	8,623
Collaborator Costs - CGIAR Centers	1,917	919	241	3,077
Collaborator Costs - Others	2,762	1,180	3,087	7,029
Supplies and Services	2,199	673	3,566	6,438
Operational Travel	713	356	749	1,818
Depreciation	18	9	103	130
Subtotal	12,391	3,909	10,815	27,115
Indirect Costs	2,282	396	1,112	3,790
TOTAL	14,673	4,305	11,927	30,905



INTERNATIONAL WATER MANAGEMENT INSTITUTE
31st December 2012

(In US Dollars '000)

Supplementary Information

Exhibit 8

CGIAR Research Programs - Expenditure and Funding Report for year 2012

CRP 5 WLE - Water, Land and Ecosystems (Lead Center)

Consolidated Expenditure Report by Natural Classification

Source of Funding

Category of Expenditure	Windows 1 & 2	Window 3	Bilateral	Total
Personnel	8,329	1,144	7,072	16,545
Collaborator Costs - CGIAR Centers	1,918	988	554	3,460
Collaborator Costs - Others	3,122	1,803	6,876	11,802
Supplies and Services	4,339	915	7,648	12,902
Operational Travel	990	442	1,851	3,283
Depreciation	195	87	413	695
Subtotal	18,893	5,379	24,414	48,687
Indirect Costs	3,466	581	2,740	6,787
TOTAL	22,359	5,960	27,154	55,474

CRP 5 WLE - Water, Land and Ecosystems (Lead Center)

Consolidated Funding Report

Description

Window 1 & 2

Opening Balance held by Lead Center	-
[+] Cash Receipts from Consortium	24,631
Disbursements:	
BIOVERSITY	1,182
CIAT	665
CIP	262
ICARDA	603
ICRISAT	646
IFPRI	306
IITA	142
ILRI	120
IWMI	14,673
World Agroforestry	887
WFC	105
[-] Total Disbursements:	19,591
Closing Balance held by Lead Center	5,040



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
Opp Todapur
New Delhi 110 012, India
Tel: +91 11 25843536, 25840812 & 65976151
Fax: +91 11 25840811
Email: iwmi-delhi@cgiar.org

Lahore Office, Pakistan

12KM Multan Road
Chowk Thokar Niaz Baig
Lahore 53700, Pakistan
Tel: +92 42 35299504-6
Fax: +92 42 35299508
Email: iwmi-pak@cgiar.org

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

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: a.karimov@cgiar.org

AFRICA

Regional Office for Africa and West Africa Office

C/o CSIR Campus
Martin Odei Block
Airport Residential Area
(Opposite Chinese Embassy)
Accra, Ghana

Mailing Address:

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 12 804 6397
Email: iwmi-southern_africa@cgiar.org

IWMI SATELLITE OFFICES

Ouagadougou Office, Burkina Faso

C/o Autorite du Bassin de la Volta (VBA)
Avenue Pascal Zagre Ouaga 2000
10 BP 13621 Ouaga 10
Ouagadougou
Tel: +22650376067
Fax: +226 50376486
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: f.molle@cgiar.org

Anand, India

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

Washington, DC, USA

USAID, EGE3/W
Room 3.07.034A
1300 Pennsylvania Avenue NW
Washington, DC 20523-3800
USA
Tel: +1 202 712 1791
Email: B.McIntyre@cgiar.org

IWMI Headquarters and Regional Office for Asia

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
Website: www.iwmi.org

www.iwmi.org