



International Water
Management Institute



CGIAR
IWMI is a CGIAR
Research Center

Financial Statements

for the year ended December 31, 2019

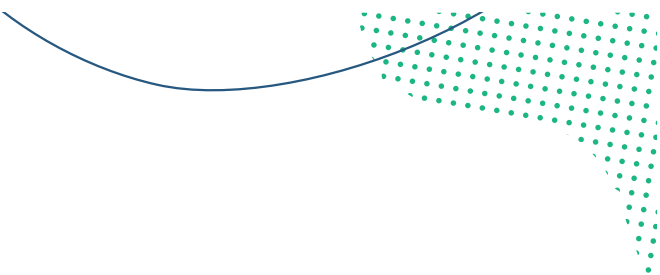
Auditors' Report



**Innovative Water Solutions for
Sustainable Development**

Food • Climate • Growth

Photo: Hamish John Appleby/IWMI



Financial Statements

for the year ended

December 31, 2019


INTERNATIONAL WATER MANAGEMENT INSTITUTE





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Independent Auditors' Report



KPMG
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Independent Auditors' Report

To the Board of Governors of International Water Management Institute

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of International Water Management Institute ("the Institute"), which comprise the statement of financial position as at December 31, 2019, the statement of activities and other comprehensive income, statement of changes in net assets and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information as set out on pages 08 to 54.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Institute as at December 31, 2019, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRS).

Basis for Opinion

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

Other Information

Management is responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements and our auditors' report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. When we read the annual report, if we conclude that there is a material misstatement therein we are required to report that fact. We have nothing to report in this regard.

KPMG, a Sri Lanka partnership, and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity.

M.P. Murali FCA
J.S. Rajaratne FCA
Ms. S.M.B. Jayasinghe ACA
G.A.U. Karunaratne FCA
R.N. Rajan FCA
A.N.R.S. Arifanov ACA
P.Y.S. Perera FCA
W.V.J.C. Perera FCA
W.K.O.C. Abeyaratne FCA
R.M.D.B. Rospalita FCA
M.N.M. Ekanne ACA
C.F. Jayatilaka FCA
Ms. G. Jasingh FCA
E.T.D.L. Ranjith FCA
Ms. S.K.D.T.R. Rodrigo FCA
Mr. G.T.K.R. Perera ACA
Principal - S.R.L. Perera FCA(UK), LL.B., Attorney-at-Law, H.S. Gnanawaratne ACA
Ms. P.M.K. Sumanasekara FCA



Responsibilities of Management and Board of Governors for the Financial Statements

Management is responsible for the preparation of the financial statements that give a true and fair view in accordance with International Financial Reporting Standards (IFRS), and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Institute's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Institute or to cease activities, or has no realistic alternative but to do so.

The Board of Governors are responsible for overseeing the Institute's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Institute's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Institute's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Institute to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the



disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board of Governors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A handwritten signature in blue ink, appearing to be 'A. M. S.', written over the printed name 'ANIL M. S.'.

ANIL M. S.
CHARTERED ACCOUNTANTS
Colombo, Sri Lanka
April 29, 2020



Statement from the Board Chair For the year ended December 31, 2019

The year 2019 was the first year of the current five-year strategy (2019-2023) of the International Water Management Institute (IWMI). IWMI started implementation of the new strategy which included restructuring of the Leadership Team. The new strategy strengthens the alignment between global water challenges and IWMI's strategic programs.

This was the third year of Phase 2 of the CGIAR Research Program (CRP) on Water, Land and Ecosystems (WLE). WLE, as a program, continues to gain prominence. The new set of research activities that underpin Phase 2 are all well underway.

IWMI completed the first phase of implementation of the new Enterprise Resource Planning (ERP) software. This implementation included review and improvement of existing business processes. IWMI implemented the new Management structure which included restructuring the Research programs and hiring of new Country representatives. These changes ensure that the organization is ready to address the key water challenges that the world faces. Sri Lanka faced terrorist attacks in April 2019. This affected the operating environment for IWMI. Management with guidance from the Board made immediate improvements in security management and business processes to address the situation. IWMI is using the learning from this experience in the COVID-19 response.

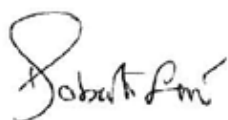
The global funding situation continues to remain variable. Global financial changes continue to challenge both IWMI and CGIAR. However, there was significant improvement in resource mobilization both at IWMI and at the CGIAR System level.

The Board of Governors continues to take an active role in monitoring IWMI'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 the attached risk management policy that has been communicated to all staff together with detailed management guidelines. 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 and administration staff, and internal audit staff, on results to the full Board annually.

IWMI is working with CGIAR on the new One CGIAR initiative. The aim of this initiative is to ensure CGIAR has the organizational structure which can address global Food, Water and Land challenges. Increased funding from funders and improved governance are some of the results that are expected from this initiative.

IWMI invests its funds in line with the investment policy approved by the Board of Governors, and IWMI's management regularly updates the Board on the implementation of the policy.

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



Roberto Lenton
Chair, Board of Governors, IWMI



Board Statement on Risk Management

The Board of Governors is responsible for the system of risk management and internal controls. Through the Audit Committee, the Board has reviewed the effectiveness of the Risk Management Processes. The identification of significant risks, which can affect achievement of the International Water Management Institute's (IWMI's) business objectives and ensure there is alignment with CGIAR principles, is an essential part of this Risk Management Process.

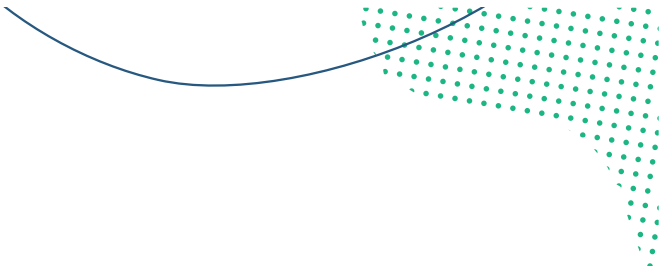
The Board has reviewed the Risk Register and the proposed mitigation actions. The Board endorses the current risk ratings based on the analysis provided in the Risk Register. The global funding situation continues to remain variable. There was improvement in the amounts of funds received by IWMI in FY 2019. A number of new donors started funding IWMI and existing donors increased their contributions. This has brought in different sets of risks compared to the years before. These risks include operational, financial and reputational risks. The Risk Framework is implemented to address these risks. A process of regular follow-up to address risk mitigation measures has been initiated. The Board ensures that the full range of agreed risk mitigation actions are duly taken.

Risks include the following:

1. Misallocation of scientific efforts away from agreed priorities.
2. Loss of reputation for scientific excellence and integrity.
3. Increased competition from competitors, leading to a reduction of resources for IWMI to undertake key priorities.
4. Change in funding channels, leading to a reduction in the source of funds that IWMI can apply for.
5. Business disruption and information system failure.
6. Liquidity problems.
7. Transaction processing failures.
8. Loss of assets, including information assets.
9. Failure to recruit, retain, and effectively utilize qualified and experienced staff.
10. Failure in staff health and safety systems.
11. Failure by the System Management Office to execute legal and fiduciary responsibilities.
12. Withdrawal or reduction of funding by donors due to variable funding situation.
13. Subsidization of the cost of projects funded from restricted grants and/or partial non-delivery of promised outputs, due to inadequate costing of restricted projects.
14. Failure by the lead center to comply with the terms of the agreement and/or not delivering on the agreed outputs.
15. Non-prioritization of natural resource management in the CGIAR Research Programs due to lack of funding.

The process draws upon risk assessments and analyses prepared by staff of the center's business unit, internal auditors, center-commissioned external reviewers and the external auditors. Internal Audit is provided by Audit Asia, which is a shared audit unit between IWMI, International Rice Research Institute (IRRI), Center for International Forestry Research (CIFOR), WorldFish and the World Vegetable Center, and hosted by IWMI.

IWMI's Risk Mitigation Strategy includes implementation of an internal control system which is preventive in nature. The internal control system includes having the appropriate infrastructure, controls, systems and people in place. Regular business environment scans, implementation of clear policies and procedures, implementation of transaction approval frameworks, regular financial and management reporting, and the monitoring of metrics designed to highlight positive or negative performance of both individuals and business processes are the key aspects of the internal control system.



The design and effectiveness of the risk management system and internal control system are subject to ongoing review by the center's internal audit service, which is independent of the business units, and which reports on the results of its audits directly to the Director General and the Board of Governors through its Finance and Audit Committee. IWMI is currently working with other CGIAR centers on the One CGIAR initiative. Once the new One CGIAR initiative is completed, all CGIAR centers including IWMI will have a further improved risk management and Internal control system.

The Board also remains alert to the impacts of external events over which the center has no control. In March 2020, the World Health Organization announced a global pandemic with the spread of the COVID-19 virus. This has full fledged remote working for all IWMI offices. This has been possible because of the investments made by IWMI in ERP and other processes over the last few years. This situation is going to continue and may require constant review by the IWMI Board. The experience received and improvements made as a result of the Sri Lanka Terrorist attacks in FY 2019 is helping IWMI to address the COVID-19 crisis. The Board aims to monitor the external situation including the effects of the COVID-19 pandemic and, if the need arises, provide mitigation measures.



Roberto Lenton

Chair, Board of Governors, IWMI



Statement of the Management's Responsibilities for Financial Reporting

IWMI management is required to prepare annual financial statements and is responsible for the accuracy and reliability of the financial information. IWMI management also claims responsibility for the substance and objectivity of the information contained therein.

The accompanying annual financial statements of IWMI for the year ended December 31, 2019, have been prepared in accordance, and are fully compliant, with International Financial Reporting Standards (IFRS) and IFRS Compliant Reporting Guidelines released by the CGIAR System Organization.

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 the management's authorization.

A system of reporting within IWMI presents the management with an accurate view of the operations, enabling it to discern risks to the assets or fluctuations in the economic environment of the Institute at an early stage and, at the same time, provide 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 the management and representatives of the external auditors to review matters related to financial reporting, internal controls and auditing.

The management is of the opinion that the annual financial statements, as presented in this document, give a true and fair view of IWMI's financial affairs and results for the year ended December 31, 2019.



Claudia Sadoff
Director General



Syon Niyogi
Corporate Services Director

INTERNATIONAL WATER MANAGEMENT INSTITUTE

Statement of Financial Position

As at December 31, 2019

(In US Dollars '000)

As at December 31	Notes	2019	2018
A S S E T S			
Current Assets			
Cash and Cash Equivalents	5	3,548	4,033
Investments	6	12,305	14,328
Accounts Receivable:			
Donors (net of impairment of \$149 thousand in 2019; \$340 thousand in 2018)	7	3,441	2,828
Employees	8	217	154
Prepaid Expenses	9	1,416	1,109
Inventories	10	21	18
Total Current Assets		20,948	22,470
Non-Current Assets			
Property, Plant and Equipment	11	1,578	1,640
Intangible Assets	12	-	-
Employee Benefits	13	637	637
Total Non-Current Assets		2,215	2,277
TOTAL ASSETS		23,163	24,747
LIABILITIES AND NET ASSETS			
Current Liabilities			
Accounts Payable:			
Deferred Income from Donors	14	7,451	6,746
Other CGIAR Centers	15	656	1,145
Employees	16	538	542
Others	17	1,281	2,005
Accruals		64	95
Total Current Liabilities		9,990	10,533
Non-Current Liabilities			
Accounts Payable:			
Employees	18	2,175	2,364
Total Non-Current Liabilities		2,175	2,364
TOTAL LIABILITIES		12,165	12,897
Net Assets - Unrestricted			
Designated		1,578	1,640
Undesignated		9,420	10,210
Total Net Assets		10,998	11,850
TOTAL LIABILITIES AND NET ASSETS		23,163	24,747

These financial statements were approved on 29 April 2020.



..... Director General



..... Corporate Services Director



The accounting policies on pages 13 to 30, notes on pages 31 to 54 and supplementary information on pages 55 to 74 form an integral part of the financial statements.

INTERNATIONAL WATER MANAGEMENT INSTITUTE
Statement of Activities and Other Comprehensive Income
For the year ended December 31, 2019
(In US Dollars '000)

	Notes	2019				
		Unrestricted		Restricted		Total
		Portfolio	Non-Portfolio	Portfolio	Non-Portfolio	Portfolio
For the year ended December 31		Portfolio	Non-Portfolio	Portfolio	Non-Portfolio	Non-Portfolio
Grand Total		Portfolio	Non-Portfolio	Portfolio	Non-Portfolio	Grand Total
Revenue and Gains						
Grant Revenue		-	-	8,719	-	8,719
Windows 1 & 2		-	-	1,712	157	1,869
Window 3		-	-	10,592	1,113	11,705
Bilateral		-	-	21,023	1,270	22,293
Total Grant Revenue		-	-	21,023	1,270	22,293
Other Revenue and Gains	19	-	521	-	-	521
Total Revenue		-	521	21,023	1,270	22,814
Expenses and Losses						
Research Expenses		46	2,067	13,425	1,047	16,585
CGIAR Collaboration Expenses		-	-	3,302	-	3,302
Non-CGIAR Collaboration Expenses		-	-	1,959	-	1,959
General and Administration Expenses		-	(142)	2,337	223	2,418
Other Expenses and Losses		-	-	-	-	-
Total Expenses and Losses	20	46	1,925	21,023	1,270	24,264
Operating Deficit		(46)	(1,404)	-	-	(1,450)
Gains on Disposals of Assets	22	-	88	-	-	88
Financial Income	23	-	506	-	-	506
Deficit for the Year		(46)	(810)	-	-	(856)
Other Comprehensive Income						
Actuarial gain - Defined Benefit Plan	24	-	4	-	-	4
Total Other Comprehensive Income		-	4	-	-	4
TOTAL COMPREHENSIVE DEFICIT FOR THE YEAR		(46)	(806)	-	-	(852)

The accounting policies on pages 13 to 30, notes on pages 31 to 54 and supplementary information on pages 55 to 74 form an integral part of the financial statements.



INTERNATIONAL WATER MANAGEMENT INSTITUTE
Statement of Activities and Other Comprehensive Income
For the year ended December 31, 2019
(In US Dollars '000)

	Notes	2018					2018
		Unrestricted		Restricted		Total	
		Portfolio	Non-Portfolio	Portfolio	Non-Portfolio	Portfolio	Grand Total
Revenue and Gains							
Grant Revenue		-	-	8,435	-	8,435	8,435
Windows 1 & 2		-	-	2,486	294	2,780	2,780
Window 3		-	-	10,907	1,031	11,938	11,938
Bilateral		-	-	-	-	-	-
Total Grant Revenue		-	-	21,828	1,325	23,153	23,153
Other Revenue and Gains	19	-	596	-	-	596	596
Total Revenue		-	596	21,828	1,325	23,749	23,749
Expenses and Losses							
Research Expenses		-	774	13,621	1,165	15,560	15,560
CGIAR Collaboration Expenses		-	-	3,570	-	3,570	3,570
Non-CGIAR Collaboration Expenses		-	-	2,624	-	2,624	2,624
General and Administration Expenses		-	1,538	2,013	160	3,711	3,711
Other Expenses and Losses		-	-	-	-	-	-
Total Expenses and Losses	20	-	2,312	21,828	1,325	25,465	25,465
Operating Deficit		-	(1,716)	-	-	(1,716)	(1,716)
Gains on Disposals of Assets	22	-	20	-	-	20	20
Financial Income	23	-	719	-	-	719	719
Deficit for the Year		-	(977)	-	-	(977)	(977)
Other Comprehensive Income							
Actuarial Gain - Defined Benefit Plan	24	-	1,014	-	-	1,014	1,014
Total Other Comprehensive Income		-	1,014	-	-	1,014	1,014
TOTAL COMPREHENSIVE SURPLUS FOR THE YEAR		-	37	-	-	37	37

The accounting policies on pages 13 to 30, notes on pages 31 to 54 and supplementary information on pages 55 to 74 form an integral part of the financial statements.



INTERNATIONAL WATER MANAGEMENT INSTITUTE

Statement of Changes in Net Assets For the year ended December 31, 2019

(In US Dollars '000)

	Undesignated	Designated (Property, Plant and Equipment)	TOTAL
Balance as at December 31, 2017	10,012	1,801	11,813
Net changes in investment in property, plant and equipment	161	(161)	-
Comprehensive Surplus for the year			
Deficit for the year	(977)		
Other comprehensive income	1,014		
Total comprehensive surplus for 2018	37		37
Balance as at December 31, 2018	10,210	1,640	11,850
Net changes in investment in property, plant and equipment	62	(62)	-
Comprehensive Deficit for the year			
Deficit for the year	(856)		
Other comprehensive income	4		
Total comprehensive deficit for 2019	(852)		(852)
Balance as at December 31, 2019	9,420	1,578	10,998



The accounting policies on pages 13 to 30, notes on pages 31 to 54 and supplementary information on pages 55 to 74 form an integral part of the financial statements.

INTERNATIONAL WATER MANAGEMENT INSTITUTE

Statement of Cash Flows

For the year ended December 31, 2019

(In US Dollars '000)

For the year ended December 31	2019	2018
Cash flows generated from/(used in) operating activities		
Deficit for the year	(856)	(977)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	122	170
Reversal of provision for impairment of receivables - Donors	(191)	(232)
Gain on disposal of property and equipment	(88)	(20)
Interest income from short-term investments	(506)	(719)
Provision for employee benefits	323	488
	(340)	(313)
(Increase) / Decrease in Assets:		
Accounts receivable	(485)	1,044
Prepaid expenses	(268)	726
Inventories	(3)	-
	(756)	1,770
Decrease in Liabilities:		
Accounts payable	(655)	(4,143)
Accruals	(33)	(254)
	(688)	(4,397)
Cash used in operating activities	(2,640)	(3,917)
Employee Benefit paid	(403)	(362)
Net cash used in operating activities	(3,043)	(4,279)
Cash flows generated from / (used in) investing activities		
Acquisition of property, plant and equipment	(59)	-
Addition to capital work-in-progress	-	(9)
Disposal proceeds of property and equipment	88	20
Proceeds from maturity / (acquisition from) investments	2,023	(2,520)
Interest income from short-term investments	506	719
Net cash generated from/(used in) investing activities	2,558	(1,790)
NET DECREASE IN CASH & CASH EQUIVALENTS	(485)	(6,069)
CASH AND CASH EQUIVALENTS:		
At the beginning of the year	4,033	10,102
At the end of the year	3,548	4,033



The accounting policies on pages 13 to 30, notes on pages 31 to 54 and supplementary information on pages 55 to 74 form an integral part of the financial statements.



Accounting Policies

1. Reporting Entity

The International Water Management Institute (IWMI) is an international organization that works on research for development and partners with governments, civil society and the private sector. IWMI works to solve water problems by conducting research in developing countries in order to create and scale up solutions that will help to achieve a water secure world. Through partnership, IWMI combines research on the sustainable use of water and land resources, knowledge services and products with capacity strengthening, dialogue and policy analysis to support implementation of water management solutions for agriculture, ecosystems, climate change and inclusive economic growth. Headquartered in Colombo, Sri Lanka, IWMI is a CGIAR Research Center and leads the CGIAR Research Program on Water, Land and Ecosystems (WLE).

IWMI's mission is to provide water solutions for sustainable, climate-resilient development.

IWMI's vision, as reflected in the Strategy 2019-2023, is 'a water secure world'.

IWMI began operations in Sri Lanka in 1984 as the International Irrigation Management Institute (IIMI). Under an agreement signed with the Ford Foundation (acting on behalf of IIMI) on January 9, 1985, and ratified by Act No. 6 of 1985, the Sri Lankan government recognized IWMI (previously known as IIMI) as a not-for-profit, international organization and grants the Institute certain privileges, including tax exemption.

Headquartered in Colombo, Sri Lanka, IWMI has offices in India, Pakistan, Nepal, Lao PDR, Myanmar, Uzbekistan, Ghana, Ethiopia, South Africa, Egypt, USA and Italy, and a representative in Germany. The Institute receives support from various donor agencies and entities, including the CGIAR Trust Fund.

IWMI is a member of the CGIAR System Organization, a global research partnership for a food-secure future. The CGIAR System Organization is an international organization that, together with the CGIAR Trust 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 System Organization is comprised of the System Management Board and the System Management Office, and the CGIAR Research Centers are members of the CGIAR System.

CGIAR Research Programs (CRPs): In 2017, CGIAR initiated phase 2 of the CRPs which will run until 2021. The Strategy and Results Framework (SRF) and the United Nations Sustainable Development Goals (SDGs) underpin the overall strategic direction, research priorities and results framework for the CRPs. The CRP 2 portfolio has been developed and informed by the former Fund Council, CGIAR's new System Council, advice of the CGIAR Independent Science and Partnership Council (ISPC), Research Centers and other stakeholders. The CRP 2 portfolio builds on aspects of the 2010-2016 CRP 1 portfolio to maintain momentum in selected areas, but puts more emphasis on integrated agri-food systems-based approaches, nutrition and health, climate change, soils and degraded land, reducing food systems waste, food safety, global stewardship of genetic resources, and big data, and information and communications technology (ICT). Program participants include other CGIAR Research Centers and other research organizations who are subcontracted by the Lead Center via a Program Participant Agreement (PPA) or other suitable contracting arrangements.

CGIAR Trust Funders may designate their contributions to one or more of the three funding "Windows". For Window 1 funds, the CGIAR Trust Fund sets the overall priorities and makes specific decisions about the use of the funds, such as allocation to CRPs, payment of System Costs and any other use required to achieve the CGIAR mission. Window 2 funds are contributions designated by CGIAR Trust Funders to one or more specific CRPs.





Accounting Policies (Contd.)

2. Basis of Preparation

2.1. Statement of Compliance

The financial statements have been prepared in accordance with International Financial Reporting Standards (“IFRS”).

The accompanying financial statements and supplementary schedules of IWMI were approved and authorized for issue by the Institute’s Board of Governors on April 29, 2020.

2.2. Basis of Measurement

The financial statements have been prepared on the historical cost basis except for the following items, which are measured on an alternative basis on each reporting date.

Defined benefit - Actuarially valued and obligation recognized at present value of the defined benefit obligation.

2.3. Functional and Presentation Currency

The financial statements are presented in United States Dollars (USD), which is IWMI’s functional and presentation currency. All financial information presented in USD has been rounded to the nearest thousand, unless otherwise indicated.

2.4. Use of Accounting Judgments, Estimates and Assumptions

In preparing these financial statements, the management has made judgments, estimates and assumptions that affect the application of IWMI’s accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to estimates are recognized prospectively.

Judgments

Information about judgments made in applying accounting policies that have the most significant effects on the amounts recognized in the financial statements is included in the following notes.

Provision for Impairment

IWMI reviews all receivables at each reporting date to assess whether an impairment allowance should be recorded in the Statement of Activities. The management uses judgment in estimating such amounts in the light of the duration of the outstanding value and any other factors the management is aware of that may indicate uncertainty in recovery.

Estimates and Assumptions

Information about assumptions and estimation uncertainties that have significant risk of resulting in a material adjustment in the year ending December 31, 2019, is included in the following notes:



Accounting Policies (Contd.)

Defined Benefit Plans (Note 3.14)

Measurement of defined benefit obligations: key actuarial assumptions;

Defined benefit plans - severance, gratuity, pension and leave encashment are determined using actuarial valuations. The actuarial valuation involves making assumptions about discount rates, future salary increases and mortality rates.

Impairment Test

Key assumptions underlying recoverable amounts, including the recoverability of development costs.

Measurement of Fair Value

A number of IWMI's accounting policies and disclosures require the measurement of fair values for both financial and non-financial assets and liabilities. IWMI regularly reviews significant unobservable inputs and valuation adjustments. If third party information is used to measure fair values, IWMI assesses the evidence obtained from the third parties to support the conclusion that such valuations meet the requirements of IFRS, including the level in the fair value hierarchy in which such valuations should be classified.

When measuring the fair value of an asset or a liability, IWMI uses observable market data as far as possible. Fair values are categorized into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2: Inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

Level 3: Inputs for the asset or liability that is not based on observable market data (unobservable inputs).

If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy then the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. IWMI recognizes transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

3. Summary of Significant Accounting Policies

IWMI has initially applied IFRS 16 with effect from January 1, 2019. But it does not have a material effect on IWMI's financial statements.

Except for the above IWMI has consistently applied the following accounting policies to all periods presented in these financial statements.

3.1. Foreign Currency

Transactions denominated in currencies other than the presentation currency are translated to USD at the exchange rates prevailing at the beginning of the month in which the transaction took place. If the variation in the rates at the beginning and middle of the month is more than 2%, such variations are adjusted in the accounting system in the middle of the month.





Accounting Policies (Contd.)

Monetary assets and liabilities denominated in currencies other than USD are translated to the functional currency at the exchange rate at the reporting date. Non-monetary items denominated in a foreign currency, which are carried at cost, are translated using the exchange rate prevailing on the date of the transaction.

Foreign currency differences are generally recognized in the Statement of Activities.

3.2. Revenue

I. Definition

Revenue is the gross inflow of economic benefits during the period arising in the course of the ordinary activities of a CGIAR center, where those inflows result in increases in net assets. The major portion of a 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 Institute.

Gross inflow of economic benefits includes amounts collected on behalf of the principal and do not result in an increase in the net assets, which are treated as 'Agency Transactions' and are not recognized as revenue.

II. Recognition

Grants are recognized as revenue when the outcome of a transaction involving the rendering of services can be measured reliably. Revenue associated with the transaction is recognized by making reference to the stage of completion of the transaction at the reporting date. Grants are recognized as revenue to the extent of the expenses incurred.

Unrestricted grants are recognized as revenue upon unconditional transfer of cash or other assets by donors. Such revenue is recognized in full in the financial year for which the grant is pledged.

As a Lead Center, grants received for the CRPs are recognized in the full amount of grants received from the System Organization (Windows 1 and 2), including the amounts passed on to other centers and spent by them. Disbursements to another CGIAR center by the Lead Center are recorded as a 'Prepaid Expense' until an expenditure report is received from the other center, and the expenditure amount is then liquidated from prepaid expense. This accounting treatment is in accordance with IFRS.

III. Measurement

Revenue is measured at the fair value of the consideration received or receivable. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

- (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 the:
 - i. organization will comply with the conditions attached to them; and
 - ii. 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.



Accounting Policies (Contd.)

Cost Sharing Percentage (CSP)

CSP is charged as follows:

- a) Windows 1 and 2 projects – Net grants after deducting CSP is received and accounted for the same.
- b) Windows 3 projects – Net grant after deducting CSP is received. As required by IFRS compliant CGIAR reporting guidelines, grant is reported gross and CSP is accounted for as an expense.
- c) Bilateral projects – Gross amount is received as the grant and 2% on the grant is recorded for and paid as an expense.

3.3. Other Revenue

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

3.4. 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. IWMI presents an analysis of expenses using a classification based on the function and nature of expenses within the Institute.

Research Expenses: These are the costs incurred for the activities that result in goods and services being distributed to beneficiaries, project proponents and members that fulfill the purpose of a mission for which IWMI exists.

CGIAR Collaborator Expenses: This is the total expenditure incurred by other CGIAR centers in collaborative research undertaken by them.

Non-CGIAR Collaborator Expenses: These are the costs incurred by external partners in collaborative research as per the contract research agreements between the partners and the CGIAR center.

General and Administration Expenses: These are the expenses incurred for activities of IWMI other than Research Expenses. These expenses are also referred to as 'Governance and central support functions', 'Institutional costs' or 'Administrative costs'. The 'Management and Administration' costs are collectively referred to as indirect costs and include expenses of IWMI's Board of Governors, office of the Director General, Finance and Human Resources departments, internal and external audit costs, Communication and Knowledge Management (CKM) Division, and the unrecovered part of services.

3.4.1. Allocation of Expenses

Direct costs are charged, in particular, to the programs benefited. Indirect costs are allocated to programs based on the total direct cost. The costs of providing the programs, management and general activities have been summarized on a functional basis in the notes. Accordingly, certain costs have been allocated among programs and other services, management and general activities.

3.5. Finance Income and Expenses

IWMI's finance income and expense include the following:

- Interest Income
- Interest Expense
- Foreign currency gains/losses



Accounting Policies (Contd.)

Interest income and expense are recognized using the effective interest rate method. When applying the effective interest rate method, an entity generally amortizes any fees, points paid or received, transaction costs and other premiums or discounts included in the calculation of the effective interest rate over the expected life of the instrument.

3.6. Taxation

IWMI is exempt from income tax under the provisions of section 9 of the Inland Revenue Act No 24 of 2017 of Sri Lanka and amendments thereto. The Institute 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).

3.7. Financial Instruments

3.7.1. Recognition and Initial Measurement

Trade receivables and debt securities issued are initially recognized when they are originated. All other financial assets and financial liabilities are initially recognized when the Institute becomes a party to the contractual provisions of the instrument.

A financial asset (unless it is a trade receivable without a significant financing component) or financial liability is initially measured at fair value plus, for an item not an Fair Value Through Profit or Loss (FVTPL), transaction costs that are directly attributable to its acquisition or issue. A trade receivable without a significant financing component is initially measured at the transaction price.

3.7.2. Classification and Subsequent Measurement

3.7.2.1. Financial Assets

On initial recognition, a financial asset is classified as measured at; amortized cost; Fair Value through Other Comprehensive Income (FVOCI) – debt investment; FVOCI – equity investment; or FVTPL.

Financial assets are not reclassified subsequently to their recognition unless the Institute changes its business model for managing financial assets, in which case all affected financial assets are reclassified on the first day of the first reporting period following the change in the business model.

A financial asset is measured at amortized cost if it meets both of the following conditions and is not designated as at FVTPL;

- It is held within a business model whose objective is to hold assets to collect contractual cash flows; and
- Its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

A debt investment is measured at FVOCI if it meets both of the following conditions and is not designated as at FVTPL;

- It is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets; and
- Its contractual terms give rise on specified dates to cash flows that are solely payment of principal and interest on the principal amount outstanding.

On the initial recognition of an equity investment that is not held for trading, the Institute may irrevocably elect to present subsequent changes in the investment's fair value in OCI. This election is made on an investment-by-investment basis.



Accounting Policies (Contd.)

All financial assets not classified as measured at amortized cost or FVOCI as described above are measured at FVTPL. This includes all derivative financial assets. On initial recognition, the Institute may irrevocably designate a financial asset that otherwise meets the requirements to be measured at amortized cost or at FVOCI as at FVTPL if doing so eliminates or significantly reduces an accounting mismatch that would otherwise arise.

a) Business Model Assessment

The Institute makes an assessment of the objectives of the business model in which a financial asset is held as a portfolio level because this best reflects the way the business is managed and information is provided to management. The information considered includes;

The stated policies and objectives for the portfolio and the operation of those policies in practice. These include whether management's strategy focuses on earning contractual interest income, maintaining a particular interest rate profile, matching the duration of the financial assets to the duration of any related liabilities or expected cash outflows or realizing cash flows through the sale of the assets;

- How the performance of the portfolio is evaluated and reported to the Institute's management.
- The risks that affect the performance of the business model (and the financial assets held within the business model) and how those risks are managed;
- The frequency, volume and timing of sales of financial assets in prior periods, the reason for such sale and expectation about future sales activity.

Transfers of financial assets to third parties in transactions that do not qualify for derecognition are not considered sales for this purpose, consistent with the Institute's continuing recognition of the assets.

Financial assets that are held for trading or are managed and whose performance is evaluated on a fair value basis are measured at FVTPL.

IWMI's financial assets classified and measured at amortized cost are limited to its accounts receivable, (accounts receivable – donors, accounts receivable – employees), cash and cash equivalents and investments.

(i) Accounts Receivable – Donors

All receivable balances are valued at their net realizable amount, i.e., gross amount of receivable balances minus, if applicable, allowances for impairment losses. Allowances for impairment losses are provided in an amount equal to the total receivables shown, or reasonably estimated to be doubtful of collection. The amount of the allowance is based on past experience, and a continuous review of receivable reports and other relevant factors. When an account receivable is deemed to be doubtful in collection, an impairment allowance is provided during the year account is deemed doubtful. Any receivable or portion of accounts receivable judged to be uncollectible is written off. Write-offs of receivables are made while making impairment allowance for doubtful accounts after all efforts to collect such amounts have been exhausted.

Accounts receivable from donors consist of amounts due from restricted grants that have been negotiated between the donor and the CGIAR center. It also pertains to claims from donors for expenses paid on behalf of projects in excess of cash received.

(ii) Accounts Receivable – Employees

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



Accounting Policies (Contd.)

Cash and Cash Equivalent

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 3 months or less, and which are subject to and insignificant risk of change in value.

Investments

Investments acquired with the intention of disposing the same within 1 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 3 months, but not exceeding one year.

Investments are initially recorded at their cost. Interests or gains related to short – term investments are reported in the Statement of Activities under Finance Income.

The short – term investments represents time deposits with banks that are collateral against national staff loan schemes and term deposits with original maturities of more than 3 months.

b) Subsequent Measurement and Gains and Losses

Financial assets at FVTPL	These assets are subsequently measured at fair value. Net gains and losses, including any interest or dividend income, are recognized in profit or loss.
Financial assets at amortized cost	These assets are subsequently measured at amortized cost using the effective interest method. The amortized cost is reduced by impairment losses. Interest income and impairment are recognized in profit or loss. Any gain or loss on derecognition is recognized in profit or loss.
Debt investments at FVOCI	These assets are subsequently measured at fair value. Interest income calculated using the effective interest method and impairment are recognized in profit or loss. Other net gains and losses are recognized in OCI. On derecognition, gains and losses accumulated in OCI are reclassified to profit or loss.
Equity investments at FVOCI	These assets are subsequently measured at fair value. Dividends are recognized as income in profit or loss unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognized in OCI and are never reclassified to profit or loss.

3.7.2.2. Financial Liabilities

i) Classification, subsequent measurement and gains and losses

Financial liabilities are classified as measured at amortized cost or FVTPL. A financial liability is classified as at FVTPL if it is classified as held-for-trading, it is a derivative or it is designated as such on initial recognition. Financial liabilities at FVTPL are measured at fair value and net gains and losses, including any interest expense, are recognized in profit or loss. Other financial liabilities are subsequently measured at amortized cost using effective interest method. Interest expense and foreign exchange gains and losses are recognized in profit or loss. Any gain or loss on derecognition is also recognized in profit or loss.



Accounting Policies (Contd.)

IWMI's financial liabilities comprises of Accounts payable.

Accounts payable are amounts due to employees and others for support, services and materials received prior to the year end, but not paid for as at the reporting date and amounts received from donors in respect of any unexpected funds received in advance for restricted grants.

(a) Accounts payable – employees

This includes unpaid salaries And bonuses and leave credits.

(b) Accounts payable – others

These include all other liabilities IWMI has incurred and has been billed for, which remains unpaid as at the reporting date.

3.7.3. Derecognition

3.7.3.1. Financial Assets

The Institute derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Institute neither transfers nor retains substantially all of the risks and rewards of ownership and it does not retain control of the financial asset.

3.7.3.2. Financial Liabilities

The Institute derecognizes a financial liability when its contractual obligations are discharged or cancelled, or expire. The Institute also derecognizes a financial liability when its terms are modified and the cash flows of the modified liability are substantially different, in which case a new financial liability based on the modified terms is recognized at fair value.

On derecognition of a financial liability, the difference between the carrying amount extinguished and the consideration paid (including any non-cash assets transferred or liabilities assumed) is recognized in profit or loss.

3.7.4. Offsetting of Financial Instruments

Financial assets and financial liabilities are offset and the net amount presented in the statement of financial position when and only when, the Institute has a legal right to offset the amounts and intends either to settle on a net basis or to realize the asset and settle the liability simultaneously.

3.8. Prepaid Expenses

Prepaid expenses comprise of deposits and advances to suppliers and other CGIAR centers. These are future expenses that have been paid in advance. The amount of prepaid expenses that have not yet expired are reported in IWMI's Statement of Financial Position as an asset.

(a) Advances Paid to Other CGIAR Centers

This includes advances made to other CGIAR centers.

Under the CRPs, disbursements to another CGIAR center by the Lead Center should be recorded as a 'Prepayment' until an expenditure report is received from the other center, and the expenditure amount can then be liquidated from the advance.

(b) Advances to Others

This consists of advance payments to suppliers, consultants and other third parties.



Accounting Policies (Contd.)

3.9. Inventories

Inventories are held in the form of materials or supplies to be consumed in IWMI's operations or in the rendering of services. Cost of inventories is not directly expended at the time of purchase, and these are not held for sale in the ordinary course of business.

Net realizable value is the estimated selling price in the ordinary course of business minus the estimated costs necessary to make the sale. Inventories are valued at whichever is 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.

Inventories held at the end of the reporting period are stated at the lower of cost and net realizable value.

3.10. Property, Plant and Equipment

I. Definition

Property, plant and equipment are defined as tangible assets, which are:

- a) held by IWMI for use in the process of conducting the research and other activities in the institute or for administrative purposes; and
- b) expected to be used for more than one accounting period.

II. Recognition

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

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

Effective January 1, 2017, the Institute increased its capitalization amount from USD 500 to USD 5,000. Accordingly, all individual tangible assets having costs in excess of USD 5,000 or its equivalent, with an estimated useful life beyond 1 year, are treated as fixed assets and designated as property, plant and equipment.

Gains or losses arising from the discontinuation 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 revenue or expense in the Statement of Activities.

Property, plant and equipment acquired from restricted funds are expensed in accordance with the grant agreement.

III. Measurement

Property, plant and equipment are initially measured at cost. Subsequent to initial recognition as an asset, property, plant and equipment are carried at cost minus 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.



Accounting Policies (Contd.)

IV. Depreciation

Depreciation of property, plant and equipment is calculated on the straight-line basis over the estimated useful lives of the assets as follows:

Buildings and improvements on lease hold land – Over the lease period (25 years)

Building renovation/partitioning/wiring - 5 years

Heavy-duty equipment - 7 years

Office and household furniture, fixtures, research and office equipment – 5 years

Vehicles - 5 years

Computer hardware - 3 years

Depreciation of acquired assets is determined in the year the asset is placed into 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 assets. Such assets are depreciated at a rate of 100%, and the depreciation expense is charged directly to the appropriate restricted project.

V. Work in Progress

Capital work-in progress represents the accumulated cost of materials and other costs directly related to the construction of an asset. Capital work-in-progress is transferred to the respective asset accounts at the time it is substantially completed and ready for its intended use.

3.11. Leasehold Property

Policy Applicable from January 1, 2019

At inception of a contract, the Institute assesses whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Institute uses the definition of a lease in IFRS 16.

This policy is applied to contracts entered into, on or after January 1, 2019.

As a Lessee

At commencement or on modification of a contract that contains a lease component, the Institute allocates the consideration in the contract to each lease component on the basis of its relative standalone prices. However, for the leases of property, the Institute has elected not to separate non-lease components and account for the lease and non-lease components as a single lease component.

The Institute recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received.

Institute applies the cost model for the subsequent measurement of the right-of-use asset and accordingly, the right-of-use asset is depreciated using the straight-line method from the commencement date to the end of the lease term, unless the lease transfers ownership of the underlying asset to the Institute by the end of the lease term or the cost of the right-of-use asset reflects that the Institute will exercise a purchase option. In that case the right-of-use asset will be depreciated over the useful life of the underlying asset, which is determined on the same basis as those of property and equipment. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain remeasurements of the lease liability.



Accounting Policies (Contd.)

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the Institute's incremental borrowing rate. Generally, the Institute uses its incremental borrowing rate as the discount rate.

The Institute determines its incremental borrowing rate by obtaining interest rates from various external financing sources and makes certain adjustments to reflect the terms of the lease and type of the asset leased.

Lease payments included in the measurement of the lease liability comprise the following:

- fixed payments, including in-substance fixed payments;
- variable lease payments that depend on an index or a rate, initially measured using the index or rate as at the commencement date;
- amounts expected to be payable under a residual value guarantee; and
- the exercise price under a purchase option that the Institute is reasonably certain to exercise, lease payments in an optional
- renewal period if the Institute is reasonably certain to exercise an extension option, and penalties for early termination of a lease unless the Institute is reasonably certain not to terminate early.

The lease liability is measured at amortised cost using the effective interest method. It is remeasured when there is a change in future lease payments arising from a change in an index or rate, if there is a change in the Institute's estimate of the amount expected to be payable under a residual value guarantee, if the Institute changes its assessment of whether it will exercise a purchase, extension or termination option or if there is a revised in-substance fixed lease payment.

When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero and short-term leases, including IT equipment. The Institute recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

Short-term leases and leases of low-value assets

The Institute has elected not to recognise right-of-use assets and lease liabilities for leases of low-value assets and short-term leases, including IT equipment. The Institute recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

IWMI has received following lands as a grant at no cost to the institute and accordingly, IWMI has elected not to recognize right-of-use asset and lease liability in respect of these. However, the buildings and improvements on these lands are capitalized and depreciated over the lease term in accordance with the agreements.

Sri Lanka - The initial lease agreement between IWMI and the Government of Sri Lanka is for 25 years commencing in 1991. IWMI has received an extension of the lease, for a further period of 25 years, till 2041.

Ghana - As per the lease agreement entered on July 1, 2013, by the International Water Management Institute (IWMI) and the Council for Scientific and Industrial Research (CSIR) in Accra, Ghana, IWMI was allowed to construct a new two-storey building in the CSIR head office premises. Accordingly, IWMI constructed the building using its own funds and moved into the new office in May 2015. The cost is amortized over the lease period.



Accounting Policies (Contd.)

The two-story building is jointly owned by CSIR, Ghana, and IWMI. However, the sole ownership of the building shall revert to CSIR when IWMI ceases its operations in West Africa. The leasehold agreement is for 25 years and shall be extended or revised on the mutual consent of both parties.

Pakistan - The initial memorandum of agreement between IWMI and the Government of Pakistan was signed on September 28, 1986. Recently, at the request of the Government of Pakistan, IWMI submitted the necessary papers to renew the registration of the Institute in the country. IWMI's Pakistan office is situated in a building owned by the government, and the Institute incurred some refurbishment costs to bring the given building to a useable condition. Accordingly, these expenses are amortized over a period of 10 years starting from April 2018.

Accordingly, as at January 1, 2019, the institute elected not to recognize right-of use asset and lease liability for short term and leases of low value assets and therefore the impact was not material on the institute's financial statements.

Policy applicable before January 1, 2019

As a lessee

In the comparative period, as a lessee the Institute classified leases that transferred substantially all of the risks and rewards of ownership as finance leases. When this was the case, the leased assets were measured initially at an amount equal to the lower of their fair value and the present value of the minimum lease payments. Minimum lease payments were the payments over the lease term that the lessee was required to make, excluding any contingent rent. Subsequent to initial recognition, the assets were accounted for in accordance with the accounting policy applicable to that asset.

Assets held under other leases were classified as operating leases and were not recognised in the Institute's statement of financial position. Payments made under operating leases were recognized in Statement of Activities on a straight-line basis over the term of the lease. Lease incentives received were recognised as an integral part of the total lease expense, over the term of the lease.

3.12. Intangible Assets

I. Recognition and Measurement

The intangible assets of IWMI are mainly computer software.

Intangible assets are initially measured at cost. Subsequent to initial recognition as an asset, intangible assets are carried at cost minus any amortization and any accumulated impairment losses.

The cost of an item of intangible assets comprises its purchase price and all other incidental costs in bringing the asset to its working condition for its intended use, such as installation.

II. Amortization

Amortization is calculated to write-off the cost of intangible assets less their estimated residual values using the straight-line method over their estimated useful lives, and is generally recognized in Statement of Activities.

The estimated useful life of computer software is from 3 to 5 years. Amortization methods, useful lives and residual values are reviewed at each reporting date and adjusted if appropriate.



Accounting Policies (Contd.)

3.13. Impairment of Non-Financial Assets

The carrying amounts of IWMI's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated. An impairment loss is recognized if the carrying amount of an asset or cash generating unit (CGU) exceeds its recoverable amount.

The recoverable amount of an asset or CGU is the greater of its value in use and its fair value less costs to sell. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset or CGU. For impairment testing, assets are grouped together into the smallest group of assets that generate cash inflows from continuing use that are largely independent of the cash inflows of other assets or CGUs.

Impairment losses are recognized in the Statement of Activities. Impairment losses recognized in respect of CGUs are allocated first to reduce the carrying amount of any goodwill allocated to CGU (if any) and then to reduce the carrying amounts of other assets in the CGU (group of CGUs) on pro rata basis. For other assets, an impairment loss is reversed only to the extent that the assets carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortization, if no impairment loss had been recognized.

3.14. Employee Benefits

An employee may provide services to an entity on a full-time, part-time, permanent, contract or casual basis. Employees include directors and other management personnel. Employee benefits are all forms of consideration given by IWMI in exchange for services rendered by employees. Employee benefits include the following:

(I) Short-term Employee Benefits

Short-term employee benefits are expensed as the related service is provided. A liability is recognized for the amount expected to be paid if IWMI has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably. These include salaries, paid leave, bonuses and non-monetary benefits for current employees. These benefits are expected to be settled in full within a year in which the employees render the related services.

(II) Defined Benefit Plans

IWMI's net obligation in respect of defined benefit plans is calculated separately for each plan by estimating the amount of future benefit that employees have earned in the current and prior periods, discounting that amount and deducting the fair value of any plan assets.

The calculation of defined benefit obligations is performed annually by a qualified actuary using the projected unit credit method. When the calculation results in a potential asset for IWMI, the recognized asset is limited to the present value of economic benefits available in the form of any future refunds from the plan or reductions in future contributions to the plan. To calculate the present value of economic benefits, consideration is given to any applicable minimum funding requirements.

Remeasurements of the net defined benefit liability, which comprise actuarial gains and losses, the return on plan assets (excluding interest) and the effect of the asset ceiling (if any, excluding interest) are recognized immediately in Other Comprehensive Income (OCI). IWMI determines the net interest expense (income) on the net defined benefit liability (asset) for the period by applying the discount rate used to measure the defined benefit obligation at the beginning of the annual period to the then-net defined benefit liability (asset), taking into account any changes in the net defined benefit liability (asset) during the period as a result of contributions and benefit payments. Net interest expense and other expenses related to defined benefit plans are recognized in Statement of Activities.



Accounting Policies (Contd.)

When the benefits of a plan are changed or when a plan is curtailed, the resulting change in benefit that relates to past service or the gain or loss on curtailment is recognized immediately in Statement of Activities. IWMI recognizes gains and losses on the settlement of a defined benefit plan when the settlement occurs.

The post-employment benefits include pension plan, other retirement benefits, post-employment life insurance and medical care. IWMI has a 'Defined Benefit' pension plan for its national staff based at its headquarters. This plan was closed in 2004 to new employees.

IWMI'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 reporting 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. The present value of a defined benefit obligation is determined by discounting the estimated cash flows based on the actuarial valuation carried out by an independent qualified actuary.

• Gratuity

Payment is made for gratuity benefits under IWMI's personnel policies to nationally recruited staff. Nationally recruited staff qualify for a gratuity payment on completion of 5 years of continuous service with the Institute. The present value of a defined benefit obligation is determined by discounting the estimated cash flows based on the actuarial valuation carried out by an independent qualified actuary.

(b) Unutilized Leave

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

- International staff in Sri Lanka and regional offices: From 2018 onwards a maximum of 10 days and payment is calculated based on current base salary.
- National staff in Sri Lanka: From 2018 onwards a maximum of 10 days and payment is calculated based on current base salary.
- National staff in other regional offices: Vary from 7 to 30 days and payment is calculated based on current base salary.

The present value of a defined benefit obligation is determined by discounting the estimated cash flows based on the actuarial valuation carried out by an independent qualified actuary.

(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 and freight charges.

3.15. Accruals

This amount comprises accruals made for suppliers, for which invoices were not yet received as at the reporting date.



Accounting Policies (Contd.)

3.16. Provisions

A provision is a liability of uncertain timing or amount. A provision is 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 reporting date. Provisions should be reviewed at each reporting date and adjusted to reflect the current best estimate. A provision should only be used for expenditure for which the provision was originally recognized.

3.17. 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 the Institute's activities during the year. Net assets are classified as either undesignated or designated.

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

Property, Plant and Equipment: This is the net book value of property, plant and equipment as at the Statement of Financial Position date.

3.18. Statement of Cash Flows

The Statement of Cash Flows has been prepared using the 'indirect method'. This is the method whereby a surplus or deficit is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments, and items of income or expenses associated with investing or financing cash flows. The Statement of Cash Flows for a period shall report net cash provided or used by operating, investing and financing activities, and the net effect of those flows on cash and cash equivalents during the period, in a manner that reconciles the beginning and ending cash and cash equivalents.

3.19. Events after the Reporting Date

Events after the reporting date are those, both favorable and unfavorable, that occur between the reporting date and the date when the financial statements are authorized for issue. The materiality of the events occurring after the reporting period is considered and appropriate adjustments to or disclosures are made in the Financial Statements, where necessary. Two types of events can be identified:

- (a) Those that provide evidence of conditions that existed at the reporting date (adjusting events after the reporting date); and
- (b) Those that are indicative of conditions that arose after the reporting date (non-adjusting events after the reporting date).

Adjusting events after the reporting date:

IWMI adjusts the amounts recognized in its financial statements to reflect adjusting events after the reporting date.

3.20. Going Concern

The financial statements are prepared on a going concern basis. However, IWMI doesn't prepare its financial statements on a going concern basis, if the management determines that it intends to cease operations or it has no realistic alternative but to do so after the reporting date.



Accounting Policies (Contd.)

3.21. Changes in Accounting Policy

The institute has applied IFRS 16 initially with effect from January 1, 2019. However, it does not have a material effect on the institute's financial statements

3.21.1. IFRS 16 – Leases

3.21.1.1. Definition of a Lease

Previously, the Institute determined at contract inception whether an arrangement is or contains a lease under IFRIC 4 Determining whether an Arrangement contains a Lease. The Institute now assesses whether a contract is or contains a lease based on the definition of a lease, in IFRS 16.

On transition to IFRS 16, the Institute elected to apply the practical expedient to grandfather the assessment of which transactions are leases. The Institute applied IFRS 16 only to contracts that were previously identified as leases. Contracts that were not identified as leases under IAS 17 and IFRIC 4 were not reassessed for whether there is a lease under IFRS 16. Therefore, the definition of lease under IFRS 16 was applied only to the contracts entered into or changed on or after January 1, 2019.

3.21.1.2. As a Lessee

As a lessee, the Institute leases some office premises. The Institute previously classified these leases as operating leases under IAS 17 based on its assessment of whether the lease transferred substantially all of the risks and rewards incidental to ownership of the underlying asset to the Institute. Under IFRS 16, the Institute recognises right-of use assets and lease liabilities for leases of office premises – i.e. these leases are on-balance sheet as a Right of use assets and Lease Liabilities.

At commencement or on modification of a contract that contains a lease component, the Institute allocates the consideration in the contract to each lease component on the basis of its relative stand-alone prices.

3.21.1.3. Transition

On transition, for these leases, lease liabilities were measured at the present value of the remaining lease payments, discounted at the Institute's incremental borrowing rate as at January 1, 2019. Accordingly, as at January 1, 2019 the institute elected not to recognize right-of use asset and lease liability for short term and leases of low value assets and therefore the impact was not material on the institute's financial statements. The Institute used a number of practical expedients when applying IFRS 16 to leases previously classified as operating leases under LKAS 17. In particular, the Institute, relied on its assessment of whether leases are

- onerous under LKAS 37 Provisions, Contingent Liabilities and Contingent Assets immediately before the date of initial application as an alternative to performing an impairment review.
- did not recognise right-of-use assets and liabilities for leases for which the lease term ends within 12 months of the date of initial application
- did not recognise right-of-use assets and liabilities for leases of low-value assets. excluded initial direct costs from measuring the right-of-use asset at the date of initial application.
- used hindsight when determining the lease term.

Accordingly, as at January 1, 2019 the institute elected not to recognize right-of use asset and lease liability for short term and leases of low value assets and therefore the impact was not material on the institute's financial statements.



Accounting Policies (Contd.)

4. New Accounting standards issued but not yet effective as at Reporting Date

The following IFRSs have been issued that have an effective date in the future and have not been applied in preparing these Financial Statements and these amended standards are not expected to have a significant impact on the Institute's financial statements.

4.1. Amendments to LKAS 1 and LKAS 8: Definition of Material

In October 2018, the IASB issued amendments to LKAS 1 Presentation of Financial Statements and LKAS 8 Accounting Policies, Changes in Accounting Estimates and Errors to align the definition of 'material' across the standards and to clarify certain aspects of the definition. As per the redefined definition, information is material if omitting, misstating or obscuring it could reasonably be expected to influence decisions that the primary users of general-purpose financial statements make on the basis of those financial statements, which provide financial information about a specific reporting entity.

The amendments are effective from January 1, 2020, with early adoption permitted. However, amendments to the definition of material is not expected to have a significant impact on the Institutes' financial statements.

4.2. Amendments to References to Conceptual Framework in Accounting Standards

The Conceptual Framework for Financial Reporting is the foundation on which the new accounting standards are developed. The revised framework contains changes that will set a new direction for accounting standards in the future.

The key changes in the framework are:

- New 'bundles of rights' approach to assets
- New 'practical ability' approach for recognizing liabilities
- New control-based approach to derecognition

The accounting policies which refer conceptual framework should be reviewed and the new guidance should be applied retrospectively from January 1, 2020.



INTERNATIONAL WATER MANAGEMENT INSTITUTE

Notes to the Financial Statements

(In US Dollars '000)

As at December 31

2019

2018

5. Cash and Cash Equivalents

Cash in hand	19	20
Cash at bank	2,014	2,888
Deposits	1,515	1,125
	3,548	4,033

5.1. IWMI bank balances with Hosting Institutions

Some regional offices of IWMI are hosted by other organizations. These organizations provide operational support to IWMI based on signed agreements. As IWMI does not have a legal status in those countries, bank accounts are opened in the name of the organization which hosts IWMI. However, such bank balances are reflected in IWMI books of accounts.

The following bank balances are held in the name of hosting institutions as at December 31, 2019:

IWMI Regional Office	Amount	Hosting organization
Ethiopia	USD 56,232	ILRI
Uzbekistan	USD 71	ICARDA

As at December 31

2019

2018

6. Investments

Short-term investments	12,305	14,328
	12,305	14,328

The Institute's exposure to interest rate risk is disclosed in Note 30.

7. Accounts Receivable - Donors

Windows 1 & 2	380	320
Window 3	284	579
Bilateral	2,926	2,269
Restricted funds	3,590	3,168
Provision for impairment	(149)	(340)
	3,441	2,828

The Institute's exposure to credit and currency risks is disclosed in Note 30.

8. Accounts Receivable - Employees

Travel advances	39	68
Loans - staff	178	45
Other receivables	-	41
	217	154

The Institute's exposure to credit risk is disclosed in Note 30.

Notes to the financial statements continued on page 32



INTERNATIONAL WATER MANAGEMENT INSTITUTE

Notes to the Financial Statements

(In US Dollars '000)

As at December 31

2019

2018

9. Prepaid Expenses

Advances paid to other CGIAR

Centers (Note 9.1)

147

123

Advances paid to others (Note 9.2)

1,206

764

Security Deposits

9

36

Prepayments - Other

54

186

1,416

1,109

9.1. Advances paid to other CGIAR Centers

Center for International Forestry
Research (CIFOR)

22

-

International Center for Agricultural
Research in the Dry Areas (ICARDA)

28

-

International Food Policy Research
Institute (IFPRI)

12

-

International Potato Center (CIP)

19

104

International Rice Research Institute (IRRI)

26

15

WorldFish (WF)

23

4

World Vegetable Center (WVC)

17

-

147

123



Notes to the financial statements continued on page 33

INTERNATIONAL WATER MANAGEMENT INSTITUTE

Notes to the Financial Statements

(In US Dollars '000)

As at December 31

2019

2018

9.2. Advances paid to others

Advances paid - Africa region suppliers

20

93

Advances paid - Asia region suppliers

141

29

Consultants

3

100

Employees

-

45

Vendors

1,122

309

Collaborators

(80)

188

1,206

764

Provision for impairment

-

-

1,206

764

10. Inventories

Inventories

21

18

Provision for impairment

-

-

21

18



Notes to the financial statements continued on page 34

11. Property, Plant and Equipment
11.1. Reconciliation of carrying value

	UNRESTRICTED (Center Assets)							
	Leasehold Building and Improvements	Heavy Duty Equipment	Research Equipment	Computers	Furnishing & Equipment	Vehicles	Work in Progress	Total
Cost								
Balance at January 1, 2018	4,164	276	28	422	215	1,221	133	6,459
Additions	-	-	-	-	-	-	9	9
Capitalized during the year	142	-	-	-	-	-	(142)	-
Disposals	6	-	7	92	-	39	-	144
Balance at December 31, 2018	4,300	276	21	330	215	1,182	-	6,324
Accumulated Depreciation								
Balance at January 1, 2018	2,608	258	24	410	196	1,162	-	4,658
Charge for the year	99	5	2	9	7	48	-	170
Disposals	6	-	7	92	-	39	-	144
Balance at December 31, 2018	2,701	263	19	327	203	1,171	-	4,684
Carrying value at December 31, 2018	1,599	13	2	3	12	11	-	1,640
Cost								
Balance at January 1, 2019	4,300	276	21	330	215	1,182	-	6,324
Additions	30	-	-	15	14	-	-	59
Transfers from restricted assets	-	52	(11)	6	(33)	-	-	14
Disposals	-	20	-	8	-	81	-	109
Balance at December 31, 2019	4,330	308	10	344	196	1,101	-	6,289
Accumulated Depreciation								
Balance at January 1, 2019	2,701	263	19	327	203	1,171	-	4,684
Charge for the year	94	7	-	4	8	9	-	122
Transfers from restricted assets	-	48	(9)	8	(33)	-	-	14
Disposals	-	20	-	8	-	81	-	109
Balance at December 31, 2019	2,795	298	10	331	178	1,099	-	4,711
Carrying value at December 31, 2019	1,535	10	-	13	18	2	-	1,578

Notes to the financial statements continued on page 35



11.1. Reconciliation of carrying value (Contd.)

	RESTRICTED (Project Assets)								TOTAL ASSETS
	Leasehold Building and Improvements	Heavy Duty Equipment	Research Equipment	Computers	Furnishing & Equipment	Vehicles	Work in Progress	Total	
Cost									
Balance at January 1, 2018	-	-	312	27	7	59	-	405	6,864
Additions	-	-	-	-	-	-	-	-	9
Capitalized during the year	-	-	-	-	-	-	-	-	-
Disposals	-	-	18	-	-	-	-	18	162
Balance at December 31, 2018	-	-	294	27	7	59	-	387	6,711
Accumulated Depreciation									
Balance at January 1, 2018	-	-	312	27	7	59	-	405	5,063
Charge for the year	-	-	-	-	-	-	-	-	170
Disposals	-	-	18	-	-	-	-	18	162
Balance at December 31, 2018	-	-	294	27	7	59	-	387	5,071
Carrying value at December 31, 2019	-	-	-	-	-	-	-	-	1,640
Cost									
Balance at January 1, 2019	-	-	294	27	7	59	-	387	6,711
Additions	-	-	-	-	-	-	-	-	59
Transfers to unrestricted assets	-	-	-	(7)	(7)	-	-	(14)	-
Disposals	-	-	61	-	-	9	-	70	178
Balance at December 31, 2019	-	-	233	20	-	50	-	303	6,592
Accumulated Depreciation									
Balance at January 1, 2019	-	-	294	27	7	59	-	387	5,071
Charge for the year	-	-	-	-	-	-	-	-	122
Transfers to unrestricted assets	-	-	-	(7)	(7)	-	-	(14)	-
Disposals	-	-	61	-	-	9	-	70	178
Balance at December 31, 2019	-	-	233	20	-	50	-	303	5,014
Carrying value at December 31, 2019	-	-	-	-	-	-	-	-	1,578



Notes to the financial statements continued on page 36

INTERNATIONAL WATER MANAGEMENT INSTITUTE

Notes to the Financial Statements

(In US Dollars '000)

11.2. IWMI Assets in Hosting Institutions

Some regional offices of IWMI are hosted by other organizations. These organizations provide operational support to IWMI based on signed agreements. As IWMI does not have a legal status in those countries, IWMI assets purchased in such regional offices are also in the name of these organizations. However, such assets are reflected in IWMI books of accounts.

Details of the cost of IWMI assets under the name of hosting organizations as at December 31, 2019, are given below:

IWMI Regional Office	Amount	Hosting organization
Ethiopia	USD 75,097	ILRI
Uzbekistan	USD 35,450	ICARDA

11.3. Temporarily Idle Assets

IWMI does not have any temporarily idle assets as at December 31, 2019.

12. Intangible Assets	2019	2018
Cost		
Balance at January 1	602	602
Additions	-	-
Write offs	199	-
Balance at December 31	403	602
Amortization		
Balance at January 1	602	602
Charge for the year	-	-
Write offs	199	-
Balance at December 31	403	602
Carrying Value at December 31	-	-

12.1. Obsolete intangible assets were written off during the year.



Notes to the financial statements continued on page 37

INTERNATIONAL WATER MANAGEMENT INSTITUTE

Notes to the Financial Statements

(In US Dollars '000)

13. Employee Benefits

	2019	2018
Present value of funded obligation (excluding future service liability)	1,928	1,828
Fair value of plan assets as at December 31	(2,565)	(2,465)
Recognized asset for defined benefit obligation	(637)	(637)

IWMI has a "Defined Benefit" pension plan for its National Staff at Headquarters. This plan was closed in 2004 to new employees. The plan assets and liabilities are valued annually by a qualified Actuary.

As per the revised Pension Fund Charter in August 2017, contributions to the fund can be discontinued with the unanimous consent of contributing participants of the fund with the concurrence of the Pension Board subjected to the approval of IWMI's Board of Governors. Accordingly, based on the Pension Board approval, IWMI's Board of Governors approved to cease the contribution to the Pension Fund with effect from December 31, 2017. Further, as per the amendment made to the Charter of IWMI's Pension Fund in February 2019, in the event of a dissolution of the fund, IWMI will be entitled to take any balance funds in the pension fund. Accordingly, any annual deficit or surplus of the pension fund shall be taken in to the IWMI's financial statements based on annual actuarial valuation.

As at December 31, 2019, an actuarial valuation was carried out for Defined Benefit Obligations by Mr. M. Poopalanathan, AIA, Messrs. Actuarial and Management Consultants (Private) Limited; a firm of professional actuaries.

As per actuarial valuation report, the present value of funded obligation as at the reporting date amounted to USD 1,928,294 and the fair value of the plan assets amounted to USD 2,564,833. Accordingly, a surplus of USD 636,539 has been recorded in the financial statements in relation to the pension fund.

The following was one of the key assumptions made in computing the actuarial valuation of the above retirement benefits as at the reporting date;
Actuarial assumption

	2019	2018
Discount rate	11.50%	12.00%

Sensitivity analysis

The calculation of the **recognized asset for the defined benefit obligation** was sensitive to the assumptions set out above. The following table summarizes how the **recognized asset for the defined benefit obligation** at the end of the reporting period would have increased/ (decreased) as a result of a change in the above assumption by one percent, while other assumptions remain constant.

As at December 31	2019		2018	
	Increase	Decrease	Increase	Decrease
Discount rate (1% movement)	133	(153)	127	(145)

Notes to the financial statements continued on page 38



Financial Statements - December 31, 2019

INTERNATIONAL WATER MANAGEMENT INSTITUTE

Notes to the Financial Statements

(In US Dollars '000)

As at December 31

2019

2018

14. Accounts Payable - Deferred income from Donors

Windows 1 & 2	3,733	2,952
Windows 3	366	715
Bilateral	3,352	3,079
Restricted funds	7,451	6,746

15. Accounts Payable - Other CGIAR Centers

Bioversity International	61	-
Center for International Forestry Research (CIFOR)	-	1
International Center for Agricultural Research in the Dry Areas (ICARDA)	7	8
International Center for Tropical Agriculture (CIAT)	307	376
International Crops Research Institute for the Semi-Arid Tropics (ICRISAT)	43	17
International Food Policy Research Institute (IFPRI)	11	208
International Livestock Research Institute (ILRI)	3	54
International Plant Genetic Resources Institute (IPGRI)	-	56
World Agroforestry (ICRAF)	24	193
World Vegetable Center	-	2
CGIAR System Organization		
- CSP payable on bilateral grants (Note 21)	200	214
- Other	-	16
	656	1,145

16. Accounts Payable - Employees

Travel payables	-	60
Other payables	271	216
International & national staff unutilized leave provision (Note 16.1)	267	266
	538	542

16.1. International & National staff unutilized leave provision

National staff	64	69
International staff	203	197
	267	266



Notes to the financial statements continued on page 39

INTERNATIONAL WATER MANAGEMENT INSTITUTE

Notes to the Financial Statements

(In US Dollars '000)

	2019	2018
16.1.a. Movement in unutilized leave provision		
Balance at January 1	266	321
Included in Statement of Activities		
Current service cost	-	-
Interest cost	18	16
	18	16
Included in Other Comprehensive Income		
Remeasurements loss / (gain):		
Actuarial loss / (gain)	32	(45)
	32	(45)
Other		
Benefits Paid / Payable	(49)	(26)
	(49)	(26)
Balance at December 31	267	266

As at December 31 2019, an actuarial valuation was carried out by Mr. M. Poopalanathan, AIA, Messrs. Actuarial and Management Consultants (Private) Limited; a firm of professional actuaries.

Employee Benefit requires the use of actuarial techniques to make a reliable estimate of the amount of retirement benefit using the Projected Unit Credit Method, the method recommended by the IAS 19 on 'Employee Benefits', in order to determine the present value of the retirement benefit obligation as at the reporting date.

The liability is not externally funded.



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INTERNATIONAL WATER MANAGEMENT INSTITUTE

Notes to the Financial Statements

(In US Dollars '000)

16.1.b. Actuarial Assumptions

The following key assumptions were made in computing the actuarial valuation of the above retirement benefits as at the reporting date.

	2019	2018
Discount Rate (per annum)		
International staff	6.00%	6.00%
National staff	11.00%	12.00%
Salary Escalation Rate (per annum)		
International staff	3.00%	4.00%
National staff	8.00%	12.00%

16.1.c. Sensitivity Analysis

The calculation of the defined benefit obligation is sensitive to the assumptions set out above. The following table summarizes how the defined benefit obligation at the end of the reporting period would have increased / (decreased) as a result of a change in the respective assumptions by one percent, while other assumptions remain constant.

As at December 31

	2019		2018	
	Increase	Decrease	Increase	Decrease
Discount rate (1% movement)	(8)	8	(7)	9
Future salary growth (1% movement)	9	(9)	10	(9)

As at December 31

	2019	2018
17. Accounts Payable - Others		
Accounts payable - Africa suppliers	87	350
Accounts payable - Asia suppliers	122	125
Consultants	309	332
Vendors	16	254
Hosted vendors	55	-
Collaborators	692	944
	1,281	2,005

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Financial Statements - December 31, 2019



INTERNATIONAL WATER MANAGEMENT INSTITUTE

Notes to the Financial Statements

(In US Dollars '000)

	2019	2018
As at December 31		
18. Long-term Liabilities :		
Accounts Payable - Employees		
Severance & gratuity benefits (Note 18.1)	1,458	1,545
International staff repatriation (Note 18.2)	717	819
	2,175	2,364



Notes to the financial statements continued on page 42

INTERNATIONAL WATER MANAGEMENT INSTITUTE

Notes to the Financial Statements

(In US Dollars '000)

	2019	2018
18.1. Severance & Gratuity Benefits		
Balance at January 1	1,545	1,850
Interest cost	115	110
Current service cost	188	203
Actuarial gain	(36)	(332)
Benefits paid	(354)	(286)
Balance at December 31	1,458	1,545

18.1.a. Amounts recognized in the Statement of Activities and Other Comprehensive Income

The total amount charged to the Statement of Activities and other Comprehensive Income in respect of Retirement Benefit Obligations made up as follows;

Defined Benefit Obligations

Included in Statement of Activities		
Current service cost	188	203
Interest cost	115	110
	303	313
Included in Other Comprehensive Income		
Remeasurements loss / (gain):		
Actuarial gain	(36)	(332)
	(36)	(332)

As at December 31, 2019, an actuarial valuation was carried out for Retirement Benefit Obligations by Mr. M. Poopalanathan, AIA, Messrs. Actuarial and Management Consultants (Private) Limited; a firm of professional actuaries.

Employee Benefit requires the use of actuarial techniques to make a reliable estimate of the amount of retirement benefit using the Projected Unit Credit Method, the method recommended by IAS 19 on 'Employee Benefits', in order to determine the present value of the retirement benefit obligation as at the reporting date.

The liability is not externally funded.



Notes to the financial statements continued on page 43

INTERNATIONAL WATER MANAGEMENT INSTITUTE

Notes to the Financial Statements

(In US Dollars '000)

18.1.b. Actuarial Assumptions

The following key assumptions were made in computing the retirement gratuity obligation as at the reporting date.

	2019	2018
Discount Rate (per annum)		
International staff	6.00%	6.00%
National staff	11.00%	12.00%
Salary Escalation Rate (per annum)		
International staff	3.00%	4.00%
National staff	8.00%	12.00%

18.1.c. Sensitivity Analysis

The calculation of the defined benefit obligation is sensitive to the assumptions set out above.

The following table summarizes how the defined benefit obligations at the end of the reporting period would have increased / (decreased) as a result of a change in the respective assumptions by one percent, while all other assumptions remain constant.

As at December 31	2019		2018	
	Increase	Decrease	Increase	Decrease
Discount rate (1% movement)	(31)	34	(38)	37
Future salary growth (1% movement)	41	(38)	44	(45)

18.2. International Staff Repatriation

	2019	2018
Balance at January 1	819	720
(Reversal) / Charge during the year	(14)	175
Payments made during the year	(88)	(76)
Balance as at December 31	717	819



Notes to the financial statements continued on page 44



INTERNATIONAL WATER MANAGEMENT INSTITUTE

Notes to the Financial Statements

(In US Dollars '000)

For the year ended December 31

2019

2018

19. Other Revenue and Gains

Management fees

509

333

Others

12

263

521

596



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INTERNATIONAL WATER MANAGEMENT INSTITUTE

Notes to the Financial Statements

(In US Dollars '000)

20. Total Expenses and Losses

For the year ended December 31

	2019					
	Unrestricted			Restricted		
	Portfolio	Non Portfolio	Total	Portfolio	Non Portfolio	GRAND TOTAL
Expenses by Function						
Personnel Costs	45	4,295	4,340	7,149	516	7,665
CGIAR Collaboration Expenses	-	-	-	3,302	-	3,302
Non-CGIAR Collaboration Expenses	-	-	-	1,959	-	1,959
Supplies & Services	-	(417)	(417)	5,249	416	5,665
Travel	1	436	437	849	111	960
Depreciation	-	122	122	-	-	-
Cost Sharing Percentage	-	49	49	178	4	182
Indirect Cost Recovery	-	(2,560)	(2,560)	2,337	223	2,560
Total Expenses and Losses	46	1,935	1,971	21,023	1,270	22,293
				21,069	3,195	24,264

For the year ended December 31

	2018					
	Unrestricted			Restricted		
	Portfolio	Non Portfolio	Total	Portfolio	Non Portfolio	GRAND TOTAL
Expenses by Function						
Personnel Costs	-	4,501	4,501	6,989	613	7,602
CGIAR Collaboration Expenses	-	-	-	3,570	-	3,570
Non-CGIAR Collaboration Expenses	-	-	-	2,624	-	2,624
Supplies & Services	-	(498)	(498)	5,422	391	5,813
Travel	-	257	257	904	123	1,027
Depreciation	-	170	170	-	-	-
Cost Sharing Percentage	-	55	55	306	38	344
Indirect Cost Recovery	-	(2,173)	(2,173)	2,013	160	2,173
Total Expenses and Losses	-	2,312	2,312	21,828	1,325	23,153
				21,828	3,637	25,465

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INTERNATIONAL WATER MANAGEMENT INSTITUTE

Notes to the Financial Statements

(In US Dollars '000)

As at December 31	2019	2018
21. Cost Sharing Percentage		
Balance at January 1	214	206
CSP charge for the year	231	399
Payments made during the year	(214)	(206)
Direct deduction by System Organization	(31)	(185)
Balance at December 31 (Note 15)	200	214
For the year ended December 31	2019	2018
22. Gains on Disposals of Assets		
Gains on disposals of assets	88	20
	88	20
23. Financial Income		
Bank interest & investment income	589	582
Foreign exchange (loss) / gains	(83)	137
	506	719
24. Actuarial gain/(loss)-Defined benefit plan		
Unutilized leave	(32)	45
Severance/gratuity	36	332
Subtotal - Unutilized Leave and Severance/gratuity	4	377
Pension Fund	-	637
	4	1,014



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INTERNATIONAL WATER MANAGEMENT INSTITUTE

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For the year ended December 31	2019	2018
25. Computation of Indirect Cost Rate		
25.a Indirect cost rate as per Old recovery Model		
General & Administration Expenses	2,575	3,711
Less : Actuarial gain - Defined Benefit Plan	(4)	(377)
Add : SAP capitalization	513	-
Adjusted General & Administration Expenses	3,084	3,334
Research Expenses (Excluding all Collaborator Expenses)	16,428	15,560
Add : SAP capitalization	73	-
Adjusted Research Expenses (Excluding all Collaborator Expenses)	16,501	15,560
Add : Non-CGIAR Collaborator Expenses	1,959	2,624
Total Cost (excluding CGIAR Collaborator Expenses)	18,460	18,184
Indirect cost / Direct (Rate excluding CGIAR Collaborator Expenses)	17%	18%
Indirect cost / Direct (Rate excluding all Collaborator Expenses)	19%	21%
25.b Indirect cost rate as per New recovery Model		
General & Administration Expenses	2,418	
Less : Actuarial gain - Defined Benefit Plan	(4)	
Add : SAP capitalization	305	
Adjusted General & Administration Expenses	2,719	
Research Expenses (Excluding all Collaborator Expenses)	16,585	
Add : SAP capitalization	280	
Adjusted Research Expenses (Excluding all Collaborator Expenses)	16,865	
Add : Non-CGIAR Collaborator Expenses	1,959	
Total Cost (excluding CGIAR Collaborator Expenses)	18,824	
Indirect cost / Direct (Rate excluding CGIAR Collaborator Expenses)	14%	
Indirect cost / Direct (Rate excluding all Collaborator Expenses)	16%	



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INTERNATIONAL WATER MANAGEMENT INSTITUTE

Notes to the Financial Statements

(In US Dollars '000)

Recovery of overhead costs represents the amount recovered from restricted projects based on the rates agreed on and as stated in the grant agreements.

In 2019, IWMI changed the classification of overheads. Previously some allocated direct costs which were charged as overheads have been removed from overheads and will be charged directly on projects. The system ensures that there is no mix of direct and indirect costs. The overall cost recovery remains the same.

The indirect cost ratios presented above have been computed based on the CGIAR Cost Allocation Guidelines, Financial Guidelines Series, No. 5.

26. Related Party Disclosure

IWMI carries out transactions in the ordinary course of its activities with parties who are defined as related parties in International Accounting Standard (IAS) 24 - "Related Party Disclosures".

26.1. Transactions with Key Management Personnel

Key Management Personnel (KMP) are defined as those persons having authority and responsibility for planning, directing and controlling the activities of the organization. Such KMPs include the Board of Governors of IWMI.

IWMI's Board of Governors have the authority and responsibility for planning, directing and controlling the activities of the organization. The Board of Governors comprises the Director General ("DG"), Board Chair and other Board Members inclusive of one member from the Sri Lankan government.

Key management personnel compensation

Key management personnel compensation comprised the following:

	2019	2018
Short-term employee benefits	339	352
Post-employment benefits	63	50
Other long-term benefits	6	(5)
	408	397



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INTERNATIONAL WATER MANAGEMENT INSTITUTE

Notes to the Financial Statements

(In US Dollars '000)

26.2. Transactions with Post-employment Benefit Plans for employees of the organization

The organization has established a pension fund to discharge defined benefit pension liability of its national staff and this plan was closed to employees in 2004.

	2019	2018
Surplus receivable at December 31 (Note 13)	637	637

Contributions paid by the organization

- -

As disclosed in Note 13, contribution to the pension fund by the center and employees was ceased with effect from December 31, 2017, which was approved by the Board of Governors. However, if there is a deficit in the future, IWMI is bound to make the additional liability to the pension fund.

27. Net Assets

Net assets include both the designated and undesignated reserves.

Undesignated - undesignated reserves represent the accumulated surplus of revenue over expenses.

Designated - Property, Plant and Equipment. This is the net book value of property, plant and equipment as at the Statement of Financial Position date.

28. Events after the reporting date

On March 11, 2020, the World Health Organization declared the Coronavirus COVID-19 outbreak to be a pandemic in recognition of its rapid spread across the globe with over 150 countries now affected. Board of Governors is unable to estimate the potential impact of the outbreak on the Institute's financial position, as of date. However, the impact on Institute's financial statements is expected to be minimal.

Apart from the above, there are no other events occurred subsequent to the reporting date which would require adjustment to, or disclosure in, the financial statements.

29. Commitments and Contingent Liabilities

There are no commitments and contingent liabilities at the reporting date.



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INTERNATIONAL WATER MANAGEMENT INSTITUTE

Notes to the Financial Statements

(In US Dollars '000)

30. Financial Instruments - Fair Values and Risk Management

30.1. Accounting classifications and fair values

The following table shows the carrying amounts of financial assets and liabilities.

As at December 31	2019		2018	
	Carrying Value	Fair Value	Carrying Value	Fair Value
Assets carried at amortized cost				
Cash and cash equivalents (excluding cash in hand)	3,529	3,529	4,013	4,013
Investments - Short term	12,305	12,305	14,328	14,328
Accounts Receivable				
Donor	3,441	3,441	2,828	2,828
Employees	217	217	154	154
Deposits	9	9	36	36
Liabilities carried at amortized cost				
Accounts Payable				
Employees - current	271	271	276	276
Others	1,281	1,281	2,005	2,005

The carrying values of financial instruments are a reasonable approximation of fair values, due to short-term maturity, hence the fair value hierarchy does not apply.



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INTERNATIONAL WATER MANAGEMENT INSTITUTE

Notes to the Financial Statements

(In US Dollars '000)

30.2. Financial Risk Management

Overview

i) Risk Management Framework

IWMI's Board of Governors has overall responsibility for ensuring that an appropriate risk management framework is in place. The management is responsible for the Institute-wide implementation of the risk management system to ensure that risks are identified appropriately, assessed and acted upon in accordance with IWMI's policies. The risk management system and policies are reviewed regularly to reflect the changes in the market conditions and the Institute's activities.

IWMI ensures minimum risk either by exercising a high degree of control or not being involved in certain high-risk activities. The Board of Governors takes an active role in monitoring the Institute's risk management strategy, and financial aspects, as well as research strategies and issues. The Board of Governors 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 and internal audit staff, the results to the Board, on an annual basis.

The annual statement from the Board Chair addresses the Institute's risk management strategy, and identifies key areas of risk and processes in place to mitigate such risks.

The Institute has exposure to the following risks from its use of financial instruments:

1. Credit risk
2. Market risk
3. Liquidity risk

1) Credit risk

Credit risk is the risk that occurs when a counterparty will not meet its obligations under a financial instrument or donor contract, leading to financial losses and arises principally from the Institute's cash and cash equivalents, investments and accounts receivable.



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INTERNATIONAL WATER MANAGEMENT INSTITUTE

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(In US Dollars '000)

The carrying amount of financial assets represents the maximum credit exposure.

As at December 31

2019

2018

Amortized Costs

Cash and cash equivalents (excluding cash in hand)
Investments - Short term
Accounts Receivable

Donor
Employees
Deposits

3,529
12,305

4,013
14,328

3,441
217
9

2,828
154
36

The Institute is not exposed to any material concentrations of credit risk other than its exposure to various donors. Donor receivables are reviewed on a monthly basis and regular follow-up actions are carried out to recover the balances due. Receivable balances are monitored on an ongoing basis and provisions are made where necessary for doubtful accounts. IWMI's exposure to non-recoverability is insignificant.

Cash and cash equivalents are held with reputable local and international financial institutions with good credit ratings. Investments are made as per the Investment Policy of the Institute. Accordingly, short-term investments, cash and cash equivalents are invested in a portfolio to safeguard the funds and with an investment objective of maximizing the returns. IWMI's investment policy defines the maximum exposure to a single financial institution, in order to ensure diversification of investments. The policy also states the types of instruments in which the funds can be invested and the types in which investment is not permitted.

However, the requirement for impairment is analyzed at each reporting date on an individual basis for grant agreements.

	Gross Amount US\$ '000	Fully Performing US\$ '000	Past Due US\$ '000	Impaired US\$ '000
As at December 31, 2019				
Accounts Receivable - Donors	3,590	3,441	-	149
Accounts Receivable - Employees	217	217	-	-
	3,807	3,658	-	149
As at December 31, 2018				
Accounts Receivable - Donors	3,168	2,828	188	340
Accounts Receivable - Employees	154	154	-	-
	3,322	2,982	188	340



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INTERNATIONAL WATER MANAGEMENT INSTITUTE

Notes to the Financial Statements

(In US Dollars '000)

2) Market Risk

Market risk is the risk that occurs due to changes in market prices, such as interest rates and foreign exchange rates, which will affect the Institute's income or the value of its financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters.

Currency risk

Currency risk is the risk that occurs when the value of a financial instrument fluctuates due to changes in foreign exchange rates. IWMI's exposure to the risk of changes in foreign exchange rates primarily affects the Institute's operating activities (when revenue or an expense is denominated in a different currency from the Institute's functional currency) and bank accounts held in different currencies. In order to mitigate the foreign exchange risks, the Institute matches the currency of payment with the currency of donor funds received, wherever possible.

Foreign currency sensitivity

The following table demonstrates the effect of a reasonably possible change in the US dollar exchange rate, with all other variables held constant, on the net surplus.

	Change in US\$ rate	Effect on net surplus/deficit (US\$ '000)
2019	10%	69
2018	10%	126

The movement on the net surplus/deficit effect is a result of the cash and cash equivalents denominated in currencies other than the functional currency (US Dollar). If the US Dollar had strengthened/weakened by 10% against the major operating currencies, with all other variables held constant, there would have been an increase/decrease in the surplus/deficit for the year.

Interest rate risk

Bank deposits and short-term investments of IWMI are placed in term deposits and fixed deposits at fixed interest rates. Therefore, the risk of volatility of market interest rates will be minimal.



INTERNATIONAL WATER MANAGEMENT INSTITUTE

Notes to the Financial Statements

(In US Dollars '000)

3) Liquidity Risk

Liquidity risk is the risk that occurs when the Institute may encounter difficulties in meeting the obligation associated with its financial liabilities that are to be settled by delivering cash or other financial assets.

One of the investment objectives of the Institute is to manage liquidity, which is to ensure that it will always have sufficient liquidity to meet its liabilities when due under both normal and stressed conditions.

As at December 31	Less than one year	
	2019	2018
Other financial liabilities		
Accounts Payable		
Employees - current	271	276
Others	1,281	2,005



INTERNATIONAL WATER MANAGEMENT INSTITUTE
December 31, 2019 (in US Dollars)

Supplementary Information

Exhibit 1 - Grant Revenue

Project Name	Total Funds Available	Funds Receivable	Deferred Revenue	Total Revenue	Total Revenue
	2019	31.12.2019	31.12.2019	2019	2018
RESTRICTED GRANT INCOME					
WINDOW 1 & WINDOW 2					
CGIAR Fund WorldFish CRP on FISH (CRP 11)	199,041	-	-	199,041	265,000
CGIAR Fund IFPRI CRP on Agriculture for Nutrition and Health (CRP 21)	75,000	-	60,960	14,040	-
CGIAR Fund CIAT CRP on Climate Change, Agriculture and Food Security (CRP 22)	115,891	320,000	-	435,891	653,919
CGIAR Fund IFPRI CRP on Policies, Institutions and Markets (CRP 23)	208,773	18,154	-	226,927	137,000
CGIAR Fund CRP on Water, Land and Ecosystems (CRP 24)	11,442,702	-	3,659,272	7,783,430	7,279,755
CGIAR Fund IFPRI PTF on BIG DATA (PTF 32)	30,000	30,000	-	60,000	98,882
Subtotal	12,071,407	368,154	3,720,232	8,719,329	8,434,556
CRP WINDOW 3					
Austria Participatory water governance	216,327	-	-	216,327	227,575
EC From Africa to Asia and Back Again- Testing Adaptation in Flood-based Farming Systems (through IFAD-International Fund for Agricultural Development)	347,616	186,239	-	533,855	340,239
India ICAR program support grant 2018 (through India-ICAR-Indian Council of Agricultural Research)	-	-	-	-	554,776
IFAD From Africa to Asia and back again - Testing adaptation in flood-based farming systems	53,324	-	-	53,324	110,722
IFAD Opportunities to Enhance Smallholder Agriculture in sub-Saharan Africa through Sustainable Water, Land and Ecosystem Management (WLE in Africa)	-	-	-	-	763,577
India ICAR Program Support 2019	530,611	-	-	530,611	-
South Africa Irrigation in Limpopo, South Africa	127,834	-	25,802	102,032	82,595
USAID Conjointive surface-groundwater management of SADC's shared waters: generating principles through fit-for-purpose practice	466,537	-	245,556	220,981	33,463
USAID Study - USAID learning agenda - MUS Literature Review	98,000	-	61,138	36,862	-
USAID Tajikistan WUAs evaluation	-	-	-	-	344,520
USAID Water Resource Management on Small-scale Farms in sub-Saharan Africa	-	-	-	-	28,843
WorldFish Small-scale Aquaculture investments for livelihoods in Burma (SAIL) (USAID)	50,924	-	33,088	17,836	-
Subtotal	1,891,173	186,239	365,584	1,711,828	2,486,310
NON-CRP WINDOW 3					
China Program support grant 2018	-	-	-	-	90,200
China Program support grant 2019	2,000	98,000	-	100,000	-
USAID Water team secondment	56,592	-	-	56,592	203,305
Subtotal	58,592	98,000	-	156,592	293,505
CRP BILATERAL					
ACIAR Expanding opportunities to use groundwater for poverty alleviation and climate change adaption in Laos-Sustainable groundwater use for poverty alleviation in Laos: Overcoming constraints and expanding opportunities	92,807	-	57,264	35,543	-
ACIAR Groundwater in Eastern Gangetic Plains (through USQ-University of Southern Queensland)	74,381	-	-	74,381	111,714
ACIAR Improving Collectives for irrigation in the EGP (through USQ-University of Southern Queensland)	20,323	-	15,158	5,165	-
ACIAR WAC/2019/151-Unravelling the water-energy-food nexus in West Bengal, India: Does increased access to groundwater irrigation through electricity reforms affect equity and sustainability outcomes	82,910	-	43,481	39,429	-
ADB Asian Water Development Outlook 2020 - KD2 (TA-6498) 148724-S24809	-	46,511	-	46,511	-
ADB Asian Water Development Outlook 2020 - KD2 (TA-6498) 148746-S24810	-	35,982	-	35,982	-
ADB Building climate resilience of watersheds in mountain eco-regions (through Nepal-Department of Soil Conservation and Watershed Management)	(110,780)	179,734	-	68,954	68,318
ADB DRM Project	-	-	-	-	32,621
ADB Expanding Support to Water Accounting in River Basins and Water Productivity Measurement in Irrigation Projects (through IHE-Delft, The Netherlands)	33,343	73,606	-	106,949	-
ADB Lao PDR Northern rural infrastructure development sector project - additional financing irrigation subsector review (through Laos-Department of Planning and Finance, Ministry of Agriculture and Forestry)	(10,364)	144,436	-	134,072	253,303
ADB Preparing Kurram Tangi Integrated Water Resources Development Project-Hydrology input S-KSTA 9614-PAK Contract No.151288-S25463	19,060	9,530	-	28,590	-
ADB Support for Sustainable and Climate Adaptive Water Resources Management in the Aral Sea Basin TA6498 Contract No. 150229-S25109	13,443	3,925	-	17,368	-
ADB Support for Sustainable and Climate Adaptive Water Resources Management in the Aral Sea Basin TA6498 Contract No. 150243-S24971	18,698	-	-	18,698	-



Project Name	Total Funds Available	Funds Receivable	Deferred Revenue	Total Revenue	Total Revenue
	2019	31.12.2019	31.12.2019	2019	2018
ADB TA 9636-SRI: Preparing the Integrated Water Productivity Improvement Project	22,140	55,218	-	77,358	-
ADB TA-9323 LAO: Sustainable rural infrastructure and watershed management	20,751	-	-	20,751	140,047
ADB TA-9782 UZB: Preparing the Climate Adaptive Water Resources Management in the Aral Sea Basin Project - Institutional Development Specialist (53120-002)	-	2,841	-	2,841	-
ADB TA-9782 UZB: Preparing the Climate Adaptive Water Resources Management in the Aral Sea Basin Project - Remote Sensing Specialist (53120-002)	-	7,144	-	7,144	-
AfDB MUS investments in SA (through WRC-Water Research Commission, South Africa)	118,632	-	828	117,804	61,951
AIIB Technical support in developing AIIB Water Strategy	131,348	-	16,736	114,612	-
Bajaj Allianz Crop monitoring using satellite data for selected states in India for implementation of PMFBY Crop Insurance Scheme	(7,568)	22,363	-	14,795	21,759
BMGF Crop monitoring using satellite data for selected states in India for implementation of PMFBY Crop Insurance Scheme (through Jal Seva Charitable Foundation)	19,664	-	-	19,664	157,771
DANIDA Enhancing sustainable groundwater use in South Africa-ESGUSA (through University of Copenhagen)	44,449	12,429	-	56,878	39,881
DFAT A gender perspective to understand and enhance the functionality of water supply systems: lessons from Nepal (through GHD Australia Pty Ltd)	196,107	25,124	-	221,231	43,346
DFAT From urban waste to sustainable value chains: Linking sanitation and agriculture through innovative partners (through University of Technology Sydney)	20,000	6,708	-	26,708	-
DFAT Identify best approaches for water supply and storage for agriculture for small farmers in Hpa-An and Hlaingbwe Townships (through World Vision)	-	-	-	-	47,560
DFAT Mekong programme on water governance	(16,552)	-	-	(16,552)	1,526,872
DFID Anukulan: Developing climate resilient livelihoods for local communities (through IDE-International Development Enterprises)	28,134	-	-	28,134	24,427
DFID DAMS 2.0: Design and assessment of resilient and sustainable interventions in water-energy-food-environment mega-systems (through University of Manchester)	60,461	-	28,552	31,909	23,134
DFID GroFutures: Groundwater Futures in Sub-Saharan Africa	(22,396)	22,396	-	-	58,903
DFID Informing changes in the Indus Basin/South Asia Water governance programme-Phase II	-	-	-	-	555,678
DFID Nepal resilience portfolio (MEL) - Phase II (through IOD Parc)	5,242	-	-	5,242	4,838
DFID REACH water security & local monitoring- Phase II (through University of Newcastle upon Tyne)	(8,634)	25,210	-	16,576	109,982
DFID Water law reform to improve water security for vulnerable people in Africa (SELARE) - Phase II (through Pegasys Institute)	-	-	-	-	56,325
DFID Water security in Ethiopia-MUS (through Cranfield University)	8,713	-	-	8,713	19,155
EBRD Background study to inform structuring of potential EBRD technical engagement with the Government of Uzbekistan on water management issues	-	9,917	-	9,917	-
EC A Decision-Analytic Framework to explore the water-energy-food Nexus in complex and trans-boundary water resources systems of fast growing developing countries-DAFNE	54,085	17,122	-	71,207	100,322
EC Benchmarking irrigation performance and projection of irrigation water demand in the Nile Basin (through Germany-GIZ-Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH)	174,023	-	28,713	145,310	46,520
EC H2020: Migration R&D "Leaving something behind" - Migration governance and agricultural & rural change in 'home' communities: comparative experience from Europe, Asia and Africa' — 'AGRUMIG'	124,381	-	6,183	118,198	-
EC Provision of Technical Assistance to conduct a baseline Socioeconomic/ gender survey in five districts of UWR and one district of NR, Ghana 81241813 (through Germany-GIZ-Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH)	184,200	-	42,294	141,906	-
EC Scaling Out Integrated and Multi-sectoral Eco-regional Approach in Bale Eco-region (through Farm Africa)	-	7,115	-	7,115	-
EC SHARE : Bale eco-region (through Farm Africa)	-	-	-	-	76,160
EC Social Transformation Research and Policy Advocacy	422,674	-	198,167	224,507	-
EC Water management in Uzbekistan- Phase II (through Germany-GIZ-Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH)	123,173	173,511	-	296,684	208,341
ESRC Nepal Resilience Portfolio (MEL) (through IOD PARC)	-	-	-	-	885
FAO Services to Support the Near East and North Africa (NENA) Land and Water Days 2019 "Towards a new generation of investments in agricultural water in NENA"	43,287	-	-	43,287	-
FAO City Region Food System (CRFS) (through Netherlands-RUAF Foundation)	-	-	-	-	1,281
FAO Innovative approaches to reduce, recycle and reuse food waste in Sri Lanka	25,857	-	21,303	4,554	-
FAO SWAAP (Support to Water Accounting and Auditing Project)	57,524	-	14,495	43,029	-
FAO WASAG Working Group on Sustainable Agriculture Water Use (PO 341286)	7,500	-	7,500	-	-
GCF Strengthening the resilience of smallholder farmers in the Dry Zone to climate variability and extreme events through an integrated approach to water management (through UNDP-United Nations Development Programme)	(35,450)	53,207	-	17,757	96,520
Ghana WaFo- Contribution from Government of Ghana	-	-	-	-	14,354
GIZ Baseline study and roadmap development to increase carbon and nutrient recovery from municipal and agriculture waste streams in Maharashtra, India	-	-	-	-	89,424
GIZ Gender-responsive innovations for soil rehabilitation, alternative fuel and agriculture for resilient refugee and host community settlements in East Africa	158,860	-	95,755	63,105	-
GIZ GlobE - UrbanFoodPlus	(43,107)	43,107	-	-	106,859
GIZ Marketing an innovative Fortifier™	-	-	-	-	10,759
GIZ Online interactive tool for sustainable upscaling of smallholder solar irrigation in Sub-Saharan Africa	15,057	35,588	-	50,645	-
GIZ Organic fertilizer standards for sustainable soil management and agriculture	78,775	-	25,367	53,408	34,216
GIZ Soils, fecal sludge and waste recovery	192,712	127,356	-	320,068	471,666
GIZ Solar Irrigation Expansion in India	67,303	-	66,751	552	-
GIZ Strategies for Integrating and Co-Financing MGNREGA and climate-resilient water resource management	15,490	-	15,490	-	-

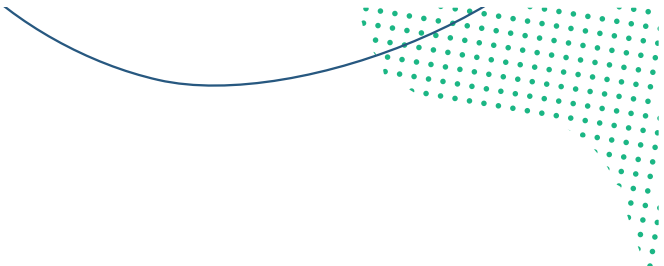


Project Name	Total Funds Available	Funds Receivable	Deferred Revenue	Total Revenue	Total Revenue
	2019	31.12.2019	31.12.2019	2019	2018
GIZ Strengthening the capacity for managing environmental flows in Uganda	-	-	-	-	23,115
GIZ Strengthening the institutional set-up for managing water and other environmental resources in the context of prolonged refugee settlement in Northern Uganda	-	-	-	-	69,588
GWPI UWM training material	-	-	-	-	7,915
ICARDA Soil salinity management in Central and Southern Iraq (ACIAR) - Utilization of remaining funds for ACIAR groundwater in Eastern Gangetic Plains (ACIAR)	-	-	-	-	404
ICRISAT GW and Irrigation in Karnataka (India)	-	-	-	-	(27,095)
ICRISAT GW and irrigation in Karnataka, India- Phase II (India)	21,399	22,222	-	43,621	81,350
IDRC FFrom vulnerability to resilience of those left behind: Empowering women, children, and the elderly in the mid-hills and Terai regions of Nepal to cope with water induced disasters (through NWCF-Nepal Water Conservation Foundation for Academic Research)	34,140	-	6,246	27,894	-
IDRC IWRM in India (through ICLEI- Local Governments for Sustainability)	36,640	5,472	-	42,112	44,160
IFAD Participatory Small-scale Irrigation Development Programme (PASIDP) Phase II (through Ethiopia-MOA-Ministry of Agriculture)	363,796	-	310,565	53,231	-
IITA Sustainable AWM - Ghana (USAID)	188,041	-	17,547	170,494	56,072
IITA TAAT Water enabling activities across five value chains in seven countries (AfDB)	599,008	47,700	-	646,708	225,305
ILRI Africa rising phase II, Ethiopia (USAID)	50,390	-	34,368	16,022	19,610
ILRI Livestock and irrigation value chain (Canada)	-	-	-	-	46,139
ITC IWMI-ITC Knowledge Partnership	38,642	24,729	-	63,371	-
LIFT PYPPI-Pyawt Ywar Pump Irrigation Project	219,740	43,554	-	263,294	507,920
MAFF Drought monitoring and forecasting to enhance agriculture resilience and improving food security in South Asia	448,785	-	235,003	213,782	73,539
MAFF Improved solutions for management of floods and droughts in South Asia	-	-	-	-	208,103
MCC Program Management for Development and Implementation within the Irrigated Agricultural Sector	175,000	-	144,389	30,611	-
NERC Catchment risk assessments - Ethiopia (through University of Newcastle upon Tyne)	14,586	-	-	14,586	28,888
Netherlands Enterprise Agency Creating and capturing value: supporting enterprise for urban liquid (CapVal)	436,988	-	93,474	343,514	213,597
Netherlands Enterprise Agency Environmental flow assessment- Phase II (through Wetlands International)	5,916	-	-	5,916	138,521
NIBIO Building climate resilience of Indian smallholders through sustainable intensification and agro-ecological farming systems to strengthen food and nutritional security	122,597	-	48,574	74,023	75
SDC IMoMo outscaling in Central Asia (through IMoMo Regional Innovation Center of Central Asia)	-	-	-	-	9,206
SDC Mapping assignment of partners and projects in the SADC region implementing water, climate change and nutrition themes	10,004	-	-	10,004	-
SDC Monitoring and Controlling Groundwater Levels for Improved Agricultural Outcomes in the Uzbek Ferghana Valley, Central Asia - Design Project (through Hydrosolutions GmbH)	10,131	-	5,893	4,238	-
SDC SDC-SPICE	121,001	8,338	-	129,339	3,309
SDC Smart Agricultural Water use for Sahelian Wetlands (through Wetlands International)	75,018	-	53,020	21,998	-
SDC Solar irrigation for Agricultural Resilience (SoLAR)	597,007	-	594,803	2,204	-
SDC Solar irrigation for agriculture resilience (SoLAR)	254,644	-	-	254,644	11,031
SDC Sustainable Water Management for Food Security and Nutrition in Agriculture and Food Systems (through Wetlands International)	10,132	-	-	10,132	-
SDTT IWMI TATA Programme - III- Action research for strengthening programmes that enhance rural livelihoods	98,120	17,605	-	115,725	156,572
Sida AGRIFOSE Program (through SLU-Swedish University of Agricultural Sciences)	-	-	-	-	35,255
Sida Natural Resources Management for Resilience and Economic Development in Rural Ethiopia (through Farm Africa)	100,328	-	9,926	90,402	-
Sida Wastewater reuse in the MENA region: Addressing the challenges	1,633,167	-	860,803	772,364	365,306
SIWI Ethiopia water landscape and governance programme (Contribution ID 10822)	(3,665)	53,647	-	49,982	-
South Africa GRECHLIM (through NRF-National Research Foundation, South Africa)	-	-	-	-	11,214
SRIT IWMI TATA Programme - III- Action research for strengthening programmes that enhance rural livelihoods	(94,627)	166,328	-	71,701	39,475
The Netherlands Environmental flow assessment (through Wetlands International)	-	-	-	-	88,601
The Netherlands Using remote sensing in support of solutions to reduce agricultural water productivity gaps (through FAO-Food and Agriculture Organization)	37,374	179,451	-	216,825	289,975
UKR Equitable Resilience Reducing land degradation and carbon loss risk from Ethiopia's soils to strengthen local capacity and resilience (GCRF RALENTIR)	90,376	-	90,376	-	-
UKRI GCRF Global Engagement Network - GRIPP	24,374	24,189	-	48,563	-
UKRI GCRF Water Security and Sustainable Development Hub (through University of Newcastle upon Tyne)	91,169	42,862	-	134,031	-
UNEP Assessment of available technologies and production of a toolkit/catalogue of options of technologies to remove plastic, microplastic (MP) and microfibers (MF) from wastewater and sludge	40,000	15,000	-	55,000	-
UNEP Faecal sludge management in Africa	3,000	3,000	-	6,000	-
UNEP Productive landscapes project in Ethiopia and Kenya	60,000	29,761	-	89,761	-
UNEP Water-related ecosystems and SDG 6.6	-	-	-	-	22,201
UNICEF Delivering effective and sustainable sanitation service through capacity building around PPPs	74,593	22,443	-	97,036	-
USAID AWM solutions in SSA- Phase I & II (through Texas A&M Agrilife Research)	180,626	147,553	-	328,179	728,565
USAID Digo Jal Bikas	223,029	-	-	223,029	602,720
USAID Empowering and enhancing drought management systems in the Middle East and North Africa (MENA)	512,781	329,854	-	842,635	7,549



Project Name	Total Funds Available	Funds Receivable	Deferred Revenue	Total Revenue	Total Revenue
	2019	31.12.2019	31.12.2019	2019	2018
USAID Enhanced engagement in research on Kabul River Basin (EKaRB) (through NAS-National Academy of Sciences)	84,119	-	-	84,119	56,580
USAID GRECHLIM-USAID (through NAS-National Academy of Sciences, USA)	-	-	-	-	8,067
USAID RAMOTSWA2	108,349	-	-	108,349	210,660
USAID Reduce water pollution and carbon emissions from irrigated areas by improving irrigation management and rural livelihoods (through NAS-National Academy of Sciences)	247,181	-	90,885	156,296	109,753
USAID Sustainably intensified production systems (through Texas A&M Agrilife Research)	35,377	-	-	35,377	25,182
USAID Transboundary water competition, CA (through NAS-National Academy of Sciences, USA)	-	-	-	-	65,871
USAID Water Innovations Technologies (WIT) (through Mercy Corps)	392,281	54,593	-	446,874	481,056
USAID Water management for enhanced productivity	398,108	156,575	-	554,683	143,377
USAID Water resources and agriculture (through NAS-National Academy of Sciences)	110,707	-	31,307	79,400	99,095
World Bank Assessment of current fecal sludge management (FSM) approaches under existing World Bank-funded sanitation programs in Sri Lanka	6,496	58,407	-	64,903	-
World Bank Ayeyarwady integrated river basin (through Myanmar-DWIR-Directorate of Water Resources and Improvement of River Systems)	-	-	-	-	4,992
World Bank Collective-action challenges in managing water resources under farmer-led irrigation	-	-	-	-	19,987
World Bank Conjunctive transboundary aquifer-catchment management in the Shire Basin (through SADC-GMI-Southern African Development Community Groundwater Management Institute)	193,641	-	-	193,641	229,139
World Bank Direct benefit transfer of electricity project in Punjab- Evaluation	53,008	-	10,664	42,344	6,403
World Bank Evaluation of West Bengal accelerated development of minor irrigation project (through Government of West Bengal)	(3,719)	37,173	-	33,454	49,271
World Bank GW for drought resilience in South Asia	-	-	-	-	135,606
World Bank Hydromet Optimization and water budget tool for a river basin using Google earthengine applications	2,395	15,912	-	18,307	-
World Bank Integrated land and water management for adaptation to climate variability and change	-	-	-	-	328,924
World Bank Land and water resources (through FAO-Food and Agriculture Organization of the United Nations)	-	-	-	-	4,601
World Bank Open-source mobile weather stations: Reducing flood damages and increasing preparedness of communities	-	-	-	-	4,012
World Bank Piloting WA+ in the Mara Basin under the Nile Equatorial Lakes Subsidiary Action Program (NELSAP) 7192893	31,266	9,831	-	41,097	-
World Bank Preparing Technical Guidance Notes for Participatory Small Dam Management	61,693	-	-	61,693	-
World Bank Sanitation (through Sanivation LLC)	-	-	-	-	6,111
World Bank Technical assistance on SLWM, sanitation technology and fecal sludge management to support Swachh Bharat Mission Gramin (through PWC-PricewaterhouseCoopers)	(13,597)	24,915	-	11,318	98,980
World Bank The energy-water nexus in Lao PDR: Demonstrating integrated water resources management in the hydropower sector (through CNR-Compagnie Nationale du Rhône)	-	-	-	-	68,064
World Bank Water Sector Capacity Building and Advisor Services Project (through Pakistan-Ministry of Water Resources)	-	21,919	-	21,919	-
World Bank Water security diagnostic - Pakistan	-	-	-	-	48,713
World Bank WRM and I&D for Non-Specialists: Slide Deck Preparation	25,165	-	-	25,165	-
WRC Knowledge review and supporting agenda setting for future WRC investments in research on water governance	6,817	6,292	-	13,109	-
WRI Global Commission on Adaptation: Background Paper - Water and Climate Change Adaptation	40,507	-	-	40,507	-
Subtotal	11,204,700	2,709,405	3,321,880	10,592,225	10,907,521
NON-CRP BILATERAL					
ACIAR Mid-term review of ACIAR projects in Pakistan	-	-	-	-	6,098
AWP Support proof of concept of managed aquifer recharge in Sri Lanka (through Water Technology Pty Ltd)	5,094	-	-	5,094	-
EC Expert on Water Accountancy (Component of EU STARS Water Sector Program) (through NIRAS)	32,986	864	-	33,850	-
FAO CGIAR Science Forum 2018	-	-	-	-	46,920
FAO Erosion study as a contribution to the CAWA project	34,103	-	-	34,103	-
IFPRI BR Pilot for Mozambique and Malawi (BMGF)	-	134,895	-	134,895	-
IFPRI Consolidating ReSAKSS-SA (Multi funder)	436,967	2,270	-	439,237	601,994
IFPRI Mozambique strategic analysis and knowledge support systems (MOZAKSS Year 2) (Multi funder)	62,648	11,409	-	74,057	63,015
MRC Drivers of human exposure to antibacterial resistance in the Sri Lankan environment-design (through University of York)	-	-	-	-	37,652
SDC Feasibility study to assess a new partnership between SDC and Nestlé to promote water-efficient food production in Pakistan	-	-	-	-	26,145
SDC Mapping, assessment and design of a new initiative of the SDC global water programme (through ARCOWA SA)	-	-	-	-	10,226
SIWI Visiting Scientist Program	116,959	-	29,995	86,964	-
SSRC Sustainable Governance of Transboundary Environmental Commons in Southeast Asia (through ARI-Asia Research Institute, NUS, Singapore)	(281)	10,823	-	10,542	-
USS CKDU in Sri Lanka	178,976	56,120	-	235,096	147,295
World Bank Farmer-led irrigation development: Assessment of global experience, trends, drivers, challenges and implications for SSA	-	-	-	-	38,513
World Bank Review of World Bank experience in the establishment of water resource institutions	46,316	-	-	46,316	8,111
World Bank Sri Lanka: Agriculture risks assessment (through World Bank)	-	-	-	-	29,024





Project Name	Total Funds Available	Funds Receivable	Deferred Revenue	Total Revenue	Total Revenue
	2019	31.12.2019	31.12.2019	2019	2018
World Bank Training in WRM applications using online tools	12,403	-	-	12,403	139
World Bank Water accounting for officials from the Ministry of Water Resources in India (through IHE-Delft, The Netherlands)	-	-	-	-	16,096
Subtotal	926,171	216,381	29,995	1,112,557	1,031,228
SUBTOTAL RESTRICTED	26,152,043	3,578,179	7,437,691	22,292,531	23,153,120
GRAND TOTAL	26,152,043	3,578,179	7,437,691	22,292,531	23,153,120



INTERNATIONAL WATER MANAGEMENT INSTITUTE

December 31, 2019 (in US Dollars)

Supplementary Information

Exhibit 2 - Restricted Grants

Project Name	Start Date	End Date	CRP/ Non-CRP	Total Grant Pledge	Expenditure Prior Year	Expenditure Current Year	Total Expenditure
CGIAR Fund							
WorldFish CRP on FISH (CRP 11)	01-Jan-19	31-Dec-19	CRP	199,041	-	199,041	199,041
IFPRI CRP on Agriculture for Nutrition and Health (CRP 21)	01-Jan-19	30-Nov-20	CRP	150,000	-	14,040	14,040
CIAT CRP on Climate Change, Agriculture and Food Security (CRP 22)	01-Jan-19	31-Dec-19	CRP	435,891	-	435,891	435,891
IFPRI CRP on Policies, Institutions and Markets (CRP 23)	01-Jan-19	31-Dec-19	CRP	226,927	-	226,927	226,927
CRP on Water, Land and Ecosystems (CRP 24)	01-Jan-19	31-Dec-19	CRP	11,409,687	-	7,783,430	7,783,430
IFPRI PTF on BIG DATA (PTF 32)	01-Jan-19	31-Dec-19	PTF	60,000	-	60,000	60,000
Subtotal- CGIAR Fund						8,719,329	
Total- Windows 1 & 2						8,719,329	
Austria-ADA-Austrian Development Agency							
Participatory water governance	01-Sep-16	30-Nov-19	CRP	578,248	361,921	216,327	578,248
Subtotal- Austria						216,327	
China - Ministry of Agriculture and Rural Affairs							
Program support grant 2019- China	01-Jan-19	31-Dec-19	Non-CRP	100,000	-	100,000	100,000
Subtotal- China						100,000	
EC-European Commission							
From Africa to Asia and Back Again- Testing Adaptation in Flood-based Farming Systems (through IFAD-International Fund for Agricultural Development)	17-Jun-16	31-Mar-20	CRP	1,660,302	934,020	533,855	1,467,875
Subtotal- EC						533,855	
IFAD-International Fund for Agricultural Development							
From Africa to Asia and back again - Testing adaptation in flood-based farming systems	17-Mar-15	31-Mar-19	CRP	1,198,812	1,145,488	53,324	1,198,812
Subtotal- IFAD						53,324	
India-Ministry of Agriculture and Farmers Welfare							
ICAR Program Support 2019	01-Jan-19	31-Dec-19	CRP	530,611	-	530,611	530,611
Subtotal- India						530,611	
South Africa-DAFF-Department of Agriculture, Forestry and Fisheries							
Irrigation in Limpopo, South Africa	01-Jan-15	31-Dec-20	CRP	550,000	422,166	102,032	524,198
Subtotal- South Africa						102,032	
USA - USAID-United States Agency for International Development							
Conjunctive surface-groundwater management of SADC's shared waters: generating principles through fit-for-purpose practice	01-Nov-18	31-Oct-20	CRP	500,000	33,463	220,981	254,444
Study - USAID learning agenda - MUS Literature Review	01-Sep-18	30-Jun-20	CRP	100,000	-	36,862	36,862
Water team secondment	01-Oct-11	31-Dec-19	Non-CRP	1,591,362	1,534,770	56,592	1,591,362
Subtotal- USAID						314,435	
WorldFish							
Small-scale Aquaculture investments for livelihoods in Burma (SAIL) (USAID)	01-Nov-19	30-Sep-20	CRP	254,622	-	17,836	17,836
Subtotal- WorldFish						17,836	
Total- Window 3						1,868,420	
ADB-Asian Development Bank							
Asian Water Development Outlook 2020 - KD2 (TA-6498) 148724-S24809	29-Mar-19	31-May-20	PTF	89,400	-	46,511	46,511
Asian Water Development Outlook 2020 - KD2 (TA-6498) 148746-S24810	29-Mar-19	31-May-20	PTF	45,100	-	35,982	35,982
Support for Sustainable and Climate Adaptive Water Resources Management in the Aral Sea Basin TA6498 Contract No.150243-S24971	09-Apr-19	30-Sep-19	CRP	18,698	-	18,698	18,698
Support for Sustainable and Climate Adaptive Water Resources Management in the Aral Sea Basin TA6498 Contract No. 150229-S25109	12-Apr-19	30-Sep-19	CRP	17,368	-	17,368	17,368
TA-9782 UZB: Preparing the Climate Adaptive Water Resources Management in the Aral Sea Basin Project - Institutional Development Specialist (53120-002)	18-Oct-19	06-Apr-20	CRP	27,460	-	2,841	2,841
TA-9782 UZB: Preparing the Climate Adaptive Water Resources Management in the Aral Sea Basin Project - Remote Sensing Specialist	18-Oct-19	06-Apr-20	CRP	24,500	-	7,144	7,144

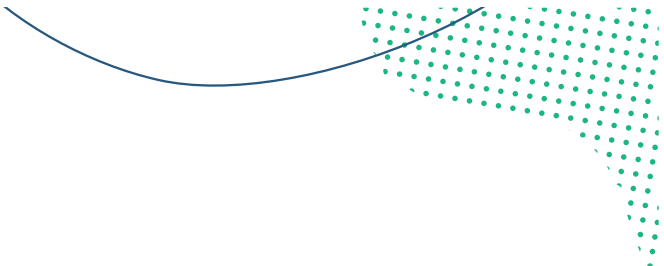
Project Name	Start Date	End Date	CRP/ Non-CRP	Total Grant Pledge	Expenditure Prior Year	Expenditure Current Year	Total Expenditure
Lao PDR Northern rural infrastructure development sector project – additional financing irrigation subsector review (through Laos-Department of Planning and Finance, Ministry of Agriculture and Forestry)	02-Jul-18	31-Dec-19	CRP	387,375	253,303	134,072	387,375
Building climate resilience of watersheds in mountain eco-regions (through Nepal-Department of Soil Conservation and Watershed Management)	15-Jan-15	31-Jul-19	CRP	429,178	360,224	68,954	429,178
TA-9323 LAO: Sustainable rural infrastructure and watershed management	02-Feb-18	31-Dec-19	CRP	160,798	140,047	20,751	160,798
TA 9636-SRI: Preparing the Integrated Water Productivity Improvement Project	20-May-19	20-Feb-20	CRP	110,704	-	77,358	77,358
Expanding Support to Water Accounting in River Basins and Water Productivity Measurement in Irrigation Projects (through IHE-Delft, The Netherlands)	03-Apr-19	31-Oct-20	CRP	333,631	-	106,949	106,949
Preparing Kurram Tangi Integrated Water Resources Development Project-Hydrology input S-KSTA 9614-PAK Contract No.151288-S25463	29-May-19	30-Nov-19	CRP	28,590	-	28,590	28,590
Subtotal- ADB						565,218	
AfDB-African Development Bank							
MUS investments in SA (through WRC-Water Research Commission, South Africa)	01-Oct-16	31-Jan-20	CRP	306,111	121,267	117,804	239,071
Subtotal- AfDB						117,804	
AIIB-The Asian Infrastructure Investment Bank							
Technical support in developing AIIB Water Strategy	22-Feb-19	21-Apr-20	CRP	175,130	-	114,612	114,612
Subtotal- AIIB						114,612	
Australia-ACIAR-Australian Centre for International Agricultural Research							
Groundwater in Eastern Gangetic Plains (through USQ-University of Southern Queensland)	01-Sep-14	30-Jun-19	CRP	966,597	892,216	74,381	966,597
WAC/2019/151-Unravelling the water-energy-food nexus in West Bengal, India: Does increased access to groundwater irrigation through electricity reforms affect equity and sustainability outcomes	21-Jun-19	30-Apr-20	CRP	89,933	-	39,429	39,429
Expanding opportunities to use groundwater for poverty alleviation and climate change adaption in Laos- Sustainable groundwater use for poverty alleviation in Laos: Overcoming constraints and expanding opportunities	01-Jul-19	31-Dec-20	CRP	173,614	-	35,543	35,543
Improving Collectives for irrigation in the EGP (through USQ-University of Southern Queensland)	01-Jul-19	30-Jun-20	CRP	41,350	-	5,165	5,165
Subtotal- ACIAR						154,518	
Australia-DFAT-Department of Foreign Affairs and Trade							
Mekong programme on water governance	04-Jul-14	31-Jan-19	CRP	5,025,521	5,042,073	(16,552)	5,025,521
A gender perspective to understand and enhance the functionality of water supply systems: lessons from Nepal (through GHD Australia Pty Ltd)	01-Jul-18	30-Jun-21	CRP	699,125	43,346	221,231	264,577
From urban waste to sustainable value chains: Linking sanitation and agriculture through innovative partners (through University of Technology Sydney)	01-May-19	30-Jun-21	CRP	54,370	-	26,708	26,708
Subtotal- DFAT						231,387	
AWP-Australian Water Partnerships							
Support proof of concept of managed aquifer recharge in Sri Lanka(through Water Technology Pty Ltd)	18-Jan-19	31-Mar-19	Non-CRP	5,094	-	5,094	5,094
Subtotal- AWP						5,094	
Bajaj Allianz General Insurance Company Limited							
Crop monitoring using satellite data for selected states in India for implementation of PMFBY Crop Insurance Scheme	01-Feb-17	31-Jan-19	CRP	70,447	55,652	14,795	70,447
Subtotal- Bajaj Allianz						14,795	
BMGF-Bill & Melinda Gates Foundation							
Crop monitoring using satellite data for selected states in India for implementation of PMFBY Crop Insurance Scheme (through Jal Seva Charitable Foundation)	13-Sep-16	31-Mar-19	CRP	435,928	416,264	19,664	435,928
Subtotal- BMGF						19,664	

Project Name	Start Date	End Date	CRP/ Non-CRP	Total Grant Pledge	Expenditure Prior Year	Expenditure Current Year	Total Expenditure
Denmark-DANIDA-Danish International Development Agency							
Enhancing sustainable groundwater use in South Africa-ESGUSA (through University of Copenhagen)	01-Apr-18	30-Sep-20	CRP	135,055	39,881	56,878	96,759
Subtotal- DANIDA						56,878	
EBRD-European Bank for Reconstruction and Development							
Background study to inform structuring of potential EBRD technical engagement with the Government of Uzbekistan on water management issues	21-Oct-19	31-Mar-20	CRP	55,773	-	9,917	9,917
Subtotal- EBRD						9,917	
EC-European Commission							
A Decision-Analytic Framework to explore the water-energy-food Nexus in complex and trans-boundary water resources systems of fast growing developing countries-DAFNE	01-Sep-16	31-Aug-20	CRP	303,747	197,039	71,207	268,246
Water management in Uzbekistan- Phase II (through Germany-GIZ-Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH)	01-Jan-18	31-Dec-19	CRP	505,025	208,341	296,684	505,025
Benchmarking irrigation performance and projection of irrigation water demand in the Nile Basin (through Germany-GIZ-Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH)	01-Sep-18	30-Sep-20	CRP	350,516	46,520	145,310	191,830
Social Transformation Research and Policy Advocacy H2020: Migration R&D "Leaving something behind" - Migration governance and agricultural & rural change in 'home' communities: comparative experience from Europe, Asia and Africa' — 'AGRUMIG'	29-Jan-19	28-Jan-25	CRP	2,615,351	-	224,507	224,507
Provision of Technical Assistance to conduct a baseline Socioeconomic/gender survey in five districts of UWR and one district of NR, Ghana 81241813 (through Germany-GIZ-Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH)	01-Feb-19	31-Jan-22	CRP	553,399	-	118,198	118,198
Scaling Out Integrated and Multi-sectoral Eco-regional Approach in Bale Eco-region (through Farm Africa)	20-May-19	30-Sep-20	CRP	311,160	-	141,906	141,906
Expert on Water Accountancy (Component of EU STARS Water Sector Program) (through NIRAS)	30-Apr-19	29-Apr-24	CRP	753,731	-	7,115	7,115
	19-Nov-18	31-Jan-20	Non-CRP	33,850	-	33,850	33,850
Subtotal- EC						1,038,777	
FAO-Food and Agriculture Organization							
Services to Support the Near East and North Africa (NENA) Land and Water Days 2019 "Towards a new generation of investments in agricultural water in NENA"	21-Dec-18	15-May-19	CRP	43,287	-	43,287	43,287
SWAAP (Support to Water Accounting and Auditing Project)	06-Sep-19	15-Dec-20	CRP	191,747	-	43,029	43,029
Innovative approaches to reduce, recycle and reuse food waste in Sri Lanka	05-Sep-19	31-Jan-21	CRP	86,376	-	4,554	4,554
Erosion study as a contribution to the CAWA project	01-Jan-19	31-Jul-19	Non-CRP	34,104	-	34,104	34,104
Subtotal- FAO						124,974	
GCF-Green Climate Fund							
Strengthening the resilience of smallholder farmers in the Dry Zone to climate variability and extreme events through an integrated approach to water management (through UNDP-United Nations Development Programme)	01-Nov-17	15-Mar-20	CRP	122,239	96,520	17,757	114,277
Subtotal- GCF						17,757	
Germany-GIZ-Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH							
Soils, fecal sludge and waste recovery	01-Feb-16	30-Apr-19	CRP	1,295,576	975,508	320,068	1,295,576
Organic fertilizer standards for sustainable soil management and agriculture	01-Jan-18	31-Mar-20	CRP	117,478	34,216	53,408	87,624
Online interactive tool for sustainable upscaling of smallholder solar irrigation in Sub-Saharan Africa	10-Apr-19	31-Jan-21	CRP	112,171	-	50,645	50,645
Gender-responsive innovations for soil rehabilitation, alternative fuel and agriculture for resilient refugee and host community settlements in East Africa	01-Jun-19	31-May-22	CRP	1,336,344	-	63,105	63,105
Solar Irrigation Expansion in India	02-Sep-19	31-Aug-21	CRP	336,511	-	552	552
Subtotal- GIZ						487,778	

Project Name	Start Date	End Date	CRP/ Non-CRP	Total Grant Pledge	Expenditure Prior Year	Expenditure Current Year	Total Expenditure
ICRISAT-International Crops Research Institute for the Semi-Arid Tropics							
GW and irrigation in Karnataka, India- Phase II (India)	01-Apr-17	31-Mar-20	CRP	155,000	81,350	43,621	124,971
Subtotal- ICRISAT						43,621	
IDRC-International Development Research Centre							
IWRM in India (through ICLEI- Local Governments for Sustainability)	15-Jan-17	15-Feb-20	CRP	143,610	93,848	42,112	135,960
From vulnerability to resilience of those left behind: Empowering women, children, and the elderly in the mid-hills and Terai regions of Nepal to cope with water induced disasters (through NWCF- Nepal Water Conservation Foundation for Academic Research)	15-Mar-19	30-Nov-21	CRP	86,673	-	27,894	27,894
Subtotal- IDRC						70,006	
IFAD-International Fund for Agricultural Development							
Participatory Small-scale Irrigation Development Programme (PASIDP) Phase II (through Ethiopia- MOA- Ministry of Agriculture)	26-Apr-19	25-Apr-22	CRP	1,819,400	-	53,231	53,231
Subtotal- IFAD						53,231	
IFPRI-International Food Policy Research Institute							
Consolidating ReSAKSS-SA (Multi funder)	01-Jan-17	31-Dec-21	Non-CRP	1,500,000	938,033	439,237	1,377,270
Mozambique strategic analysis and knowledge support systems (MOZAKSS Year 2) (Multi funder)	01-Jan-18	31-Jan-20	Non-CRP	145,663	63,015	74,057	137,072
BR Pilot for Mozambique and Malawi (BMGF)	01-May-19	31-Dec-19	Non-CRP	134,895	-	134,895	134,895
Subtotal- IFPRI						648,189	
IITA-International Institute of Tropical Agriculture							
Sustainable AWM - Ghana (USAID)	15-Jun-13	31-Jul-20	CRP	772,109	462,872	170,494	633,366
TAAT Water enabling activities across five value chains in seven countries (AfDB)	19-Feb-18	30-Nov-21	CRP	2,246,000	225,305	646,708	872,013
Subtotal- IITA						817,202	
ILRI-International Livestock Research Institute							
Africa rising phase II, Ethiopia (USAID)	01-Jun-18	31-Aug-20	CRP	130,000	19,610	16,022	35,632
Subtotal- ILRI						16,022	
ITC Limited, India							
IWMI-ITC Knowledge Partnership	01-Mar-19	17-Mar-21	CRP	281,467	-	63,371	63,371
Subtotal- ITC						63,371	
Japan-MAFF-Ministry of Agriculture, Forestry and Fisheries							
Drought monitoring and forecasting to enhance agriculture resilience and improving food security in South Asia	01-Jul-18	30-Jun-20	CRP	522,324	73,539	213,782	287,321
Subtotal- MAFF						213,782	
LIFT-Livelihoods and Food Security Trust Fund Manager's Office							
PYPIP-Pyawt Ywar Pump Irrigation Project	06-Dec-16	31-May-19	CRP	1,144,410	881,116	263,294	1,144,410
Subtotal- LIFT						263,294	
NERC-Natural Environment Research Council							
Catchment risk assessments - Ethiopia (through University of Newcastle upon Tyne)	01-Mar-17	31-May-19	CRP	56,488	41,902	14,586	56,488
Subtotal- NERC						14,586	
Netherlands Enterprise Agency							
Creating and capturing value: supporting enterprise for urban liquid (CapVal)	15-Sep-14	31-Dec-20	CRP	1,393,040	686,494	343,514	1,030,008
Environmental flow assessment- Phase II (through Wetlands International)	01-Mar-18	15-Apr-20	CRP	188,247	138,521	5,916	144,437
Subtotal- Netherlands Enterprise Agency						349,430	
NIBIO-Norwegian Institute of Bioeconomy/Norsk institutt for bioekonomi							
Building climate resilience of Indian smallholders through sustainable intensification and agro-ecological farming systems to strengthen food and nutritional security	01-Oct-18	30-Sep-22	CRP	297,446	75	74,023	74,098
Subtotal- NIBIO						74,023	
Sir Dorabji Tata Trust							
IWMI TATA Programme - III- Action research for strengthening programmes that enhance rural livelihoods	01-Jul-14	31-Dec-20	CRP	547,920	260,974	115,725	376,699
Subtotal- SDTT						115,725	

Project Name	Start Date	End Date	CRP/ Non-CRP	Total Grant Pledge	Expenditure Prior Year	Expenditure Current Year	Total Expenditure
Sir Ratan Tata Trust							
IWMI TATA Programme - III- Action research for strengthening programmes that enhance rural livelihoods	01-Jul-14	31-Dec-20	CRP	543,683	192,316	71,701	264,017
Subtotal- SRTT						71,701	
SIWI-Stockholm International Water Institute							
Ethiopia water landscape and governance programme (Contribution ID 10822)	30-Jun-19	31-Dec-19	CRP	49,982	-	49,982	49,982
Visiting Scientist Program	26-Sep-12	31-Dec-20	Non-CRP	149,975	33,016	86,964	119,980
Subtotal- SIWI						136,946	
SSRC-Social Science Research Council, Singapore							
Sustainable Governance of Transboundary Environmental Commons in Southeast Asia (through ARI-Asia Research Institute, NUS, Singapore)	01-Aug-19	31-Dec-19	Non-CRP	10,542	-	10,542	10,542
Subtotal- SSRC						10,542	
Sweden-SIDA-Swedish International Development Cooperation Agency							
Wastewater reuse in the MENA region: Addressing the challenges	10-Apr-18	30-Mar-22	CRP	3,876,418	365,306	772,364	1,137,670
Natural Resources Management for Resilience and Economic Development in Rural Ethiopia (through Farm Africa)	02-Nov-18	31-Dec-22	CRP	559,468	-	90,402	90,402
Subtotal- Sida						862,766	
Switzerland-SDC-Swiss Agency for Development and Cooperation							
SDC-SPICE	21-Aug-17	15-Dec-19	CRP	149,065	19,726	129,339	149,065
Solar irrigation for agriculture resilience (SoLAR)	01-Nov-18	31-Oct-19	CRP	265,675	11,031	254,644	265,675
Sustainable Water Management for Food Security and Nutrition in Agriculture and Food Systems (through Wetlands International)	01-Oct-18	31-Mar-19	CRP	10,132	-	10,132	10,132
Mapping assignment of partners and projects in the SADC region implementing water, climate change and nutrition themes	27-May-19	17-Jun-19	CRP	10,004	-	10,004	10,004
Monitoring and Controlling Groundwater Levels for Improved Agricultural Outcomes in the Uzbek Ferghana Valley, Central Asia – Design Project (through Hydrosolutions GmbH)	01-Jun-19	30-Sep-20	CRP	133,727	-	4,238	4,238
Solar irrigation for Agricultural Resilience (SoLAR)	01-Dec-19	31-Dec-23	CRP	5,199,417	-	2,204	2,204
Smart Agricultural Water use for Sahelian Wetlands (through Wetlands International)	01-Jul-19	30-Jun-23	CRP	83,707	-	21,998	21,998
Subtotal- SDC						432,559	
The Netherlands							
Using remote sensing in support of solutions to reduce agricultural water productivity gaps (through FAO-Food and Agriculture Organization)	01-May-17	31-Aug-20	CRP	1,000,544	462,898	216,825	679,723
Subtotal- The Netherlands						216,825	
UKRI - United Kingdom Research and Innovation							
GCRF Water Security and Sustainable Development Hub (through University of Newcastle upon Tyne)	13-Feb-19	12-Feb-24	CRP	1,342,073	-	134,031	134,031
GCRF Global Engagement Network - GRIPP	01-Sep-19	31-Aug-21	CRP	198,485	-	48,563	48,563
Subtotal- UKRI						182,594	
UNEP-United Nations Environment Programme							
Productive landscapes project in Ethiopia and Kenya	08-Mar-19	31-May-20	CRP	170,538	-	89,761	89,761
Assessment of available technologies and production of a toolkit/catalogue of options of technologies to remove plastic, microplastic (MP) and microfibers (MF) from wastewater and sludge	09-Apr-19	08-Oct-19	CRP	55,000	-	55,000	55,000
Faecal sludge management in Africa	09-Apr-19	08-Jul-19	CRP	6,000	-	6,000	6,000
Subtotal- UNEP						150,761	
UNICEF-United Nations International Children's Emergency Fund							
Delivering effective and sustainable sanitation service through capacity building around PPPs	04-Feb-19	30-Apr-20	CRP	104,386	-	97,036	97,036
Subtotal- UNICEF						97,036	

Project Name	Start Date	End Date	CRP/ Non-CRP	Total Grant Pledge	Expenditure Prior Year	Expenditure Current Year	Total Expenditure
United Kingdom-DFID-Department for International Development							
Anukulan: Developing climate resilient livelihoods for local communities (through iDE-International Development Enterprises)	01-Jan-15	31-May-19	CRP	312,179	284,045	28,134	312,179
Nepal resilience portfolio (MEL)- Phase II (through IOD Parc)	01-Jun-18	31-Mar-19	CRP	10,080	4,838	5,242	10,080
Water security in Ethiopia-MUS (through Cranfield University)	01-Sep-17	30-Jun-19	CRP	41,551	32,838	8,713	41,551
REACH water security & local monitoring- Phase II (through University of Newcastle upon Tyne)	01-Oct-17	31-Mar-19	CRP	126,558	109,982	16,576	126,558
DAMS 2.0: Design and assessment of resilient and sustainable interventions in water-energy-food-environment mega-systems (through University of Manchester)	01-Oct-17	30-Sep-21	CRP	275,315	23,134	31,909	55,043
Subtotal- DFID						90,574	
USA - USAID-United States Agency for International Development							
Empowering and enhancing drought management systems in the Middle East and North Africa (MENA)	15-Aug-18	30-Sep-21	CRP	1,881,632	7,549	842,635	850,184
AWM solutions in SSA- Phase I & II (through Texas A&M Agrilife Research)	06-Nov-13	31-Mar-20	CRP	4,702,211	3,642,709	328,179	3,970,888
Enhanced engagement in research on Kabul River Basin (EkaRB) (through NAS-National Academy of Sciences)	01-Nov-15	30-Apr-19	CRP	301,754	217,635	84,119	301,754
Sustainably intensified production systems (through Texas A&M Agrilife Research)	01-Oct-15	15-Sep-19	CRP	149,860	114,483	35,377	149,860
Digo Jal Bikas	01-Apr-16	31-Mar-19	CRP	1,999,997	1,776,968	223,029	1,999,997
Water resources and agriculture (through NAS-National Academy of Sciences)	01-Dec-16	29-Feb-20	CRP	304,944	190,623	79,400	270,023
RAMOTSWA2	15-May-17	14-May-19	CRP	500,000	391,651	108,349	500,000
Water Innovations Technologies (WIT) (through Mercy Corps)	15-Apr-17	31-Dec-21	CRP	1,574,665	540,828	446,874	987,702
Reduce water pollution and carbon emissions from irrigated areas by improving irrigation management and rural livelihoods (through NAS-National Academy of Sciences)	01-Dec-17	30-Nov-20	CRP	356,934	109,753	156,296	266,049
Water management for enhanced productivity	01-Jul-18	30-Jun-23	CRP	1,312,351	143,377	554,683	698,060
Subtotal- USAID						2,858,941	
USA-MCC-Millennium Challenge Corporation							
Program Management for Development and Implementation within the Irrigated Agricultural Sector	19-Sep-19	19-Sep-21	CRP	349,925	-	30,611	30,611
Subtotal- MCC						30,611	
USA-U.S. Department of State							
CKDU in Sri Lanka	22-Sep-17	10-Sep-19	Non-CRP	390,624	155,528	235,096	390,624
Subtotal- USS						235,096	
World Bank							
Evaluation of West Bengal accelerated development of minor irrigation project (through Government of West Bengal)	01-Aug-18	31-Mar-19	CRP	82,725	49,271	33,454	82,725
Preparing Technical Guidance Notes for Participatory Small Dam Management	01-Dec-18	31-Dec-19	CRP	61,693	-	61,693	61,693
Technical assistance on SLWM, sanitation technology and fecal sludge management to support Swachh Bharat Mission Gramin (through PWC-PricewaterhouseCoopers)	14-Nov-17	30-Apr-19	CRP	110,298	98,980	11,318	110,298
Conjunctive transboundary aquifer-catchment management in the Shire Basin (through SADC-GMI-Southern African Development Community Groundwater Management Institute)	01-Jul-18	30-Apr-19	CRP	422,780	229,139	193,641	422,780
Direct benefit transfer of electricity project in Punjab- Evaluation	08-Oct-18	15-Jul-20	CRP	91,402	6,403	42,344	48,747
WRM and I&D for Non-Specialists: Slide Deck Preparation	17-Dec-18	20-May-19	CRP	25,165	-	25,165	25,165
Assessment of current fecal sludge management (FSM) approaches under existing World Bank-funded sanitation programs in Sri Lanka	16-Apr-19	30-Apr-20	CRP	94,964	-	64,903	64,903
Hydromet Optimization and water budget tool for a river basin using Google earthengine applications	17-Jun-19	30-Jun-20	CRP	23,955	-	18,307	18,307
Piloting WA+ in the Mara Basin under the Nile Equatorial Lakes Subsidiary Action Program (NELSAP) 7192893	15-Aug-19	30-Apr-20	CRP	125,064	-	41,097	41,097
Water Sector Capacity Building and Advisor Services Project (through Pakistan-Ministry of Water Resources)	06-Nov-19	05-Jan-20	CRP	27,500	-	21,919	21,919
Review of World Bank experience in the establishment of water resource institutions	01-Nov-18	31-Oct-19	Non-CRP	54,427	8,111	46,316	54,427
Training in WRM applications using online tools	15-Oct-18	30-Apr-19	Non-CRP	12,542	139	12,403	12,542
Subtotal- World Bank						572,560	



Project Name	Start Date	End Date	CRP/ Non-CRP	Total Grant Pledge	Expenditure Prior Year	Expenditure Current Year	Total Expenditure
WRC-Water Research Commission, South Africa Knowledge review and supporting agenda setting for future WRC investments in research on water governance	01-Aug-19	28-Feb-20	CRP	13,454	-	13,109	13,109
Subtotal- WRC						13,109	
WRI-World Resources Institute Global Commission on Adaptation: Background Paper - Water and Climate Change Adaptation	01-Jan-19	31-Oct-19	CRP	40,507	-	40,507	40,507
Subtotal- WRI						40,507	
Total- Bilateral						11,704,783	
Grand Total						22,292,532	

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Supplementary Information

Exhibit 3 - CGIAR Research Programs - Expenditure and Funding Report for the year 2019

CRP 11 - FISH

Expenditure Report by Natural Classification

Categories	Windows 1 & 2	Window 3	Bilateral	Center Funds	Total
Personnel Costs	99	11	46	-	156
CGIAR Collaboration Costs	-	-	-	-	-
Other Collaboration Costs	-	-	-	-	-
Supplies and Services	63	3	54	-	120
Operational Travel	7	1	17	-	25
Depreciation/Amortization	-	-	-	-	-
Cost Sharing Percentage	-	-	3	-	3
Total Direct Costs	169	15	120	-	304
Indirect Costs	30	3	14	-	47
Total Costs	199	18	134	-	351
Deferred Depreciation	-	-	-	-	-
Grand Total - All Costs	199	18	134	-	351

CRP 11 - FISH

Funding Report

Description	Windows 1 & 2
Opening Balance	(239)
[+] Cash Receipts from Lead Center	438
[-] Disbursements	199
Closing Balance	-

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Supplementary Information

Exhibit 4 - CGIAR Research Programs - Expenditure and Funding Report for the year 2019

CRP 21 - A4NH - Agriculture for Nutrition and Health

Expenditure Report by Natural Classification

Categories	Windows 1 & 2	Window 3	Bilateral	Center Funds	Total
Personnel Costs	7	-	-	-	7
CGIAR Collaboration Costs	-	-	-	-	-
Other Collaboration Costs	-	-	-	-	-
Supplies and Services	5	-	-	-	5
Operational Travel	-	-	-	-	-
Depreciation/Amortization	-	-	-	-	-
Cost Sharing Percentage	-	-	-	-	-
Total Direct Costs	12	-	-	-	12
Indirect Costs	2	-	-	-	2
Total Costs	14	-	-	-	14
Deferred Depreciation	-	-	-	-	-
Grand Total - All Costs	14	-	-	-	14

CRP 21 - A4NH - Agriculture for Nutrition and Health

Funding Report

Description	Windows 1 & 2
Opening Balance	-
[+] Cash Receipts from Lead Center	75
[-] Disbursements	14
Closing Balance	61

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Supplementary Information

Exhibit 5 - CGIAR Research Programs - Expenditure and Funding Report for the year 2019

CRP 22 - CCAFS - Climate Change, Agriculture and Food Security

Expenditure Report by Natural Classification

Categories	Windows 1 & 2	Window 3	Bilateral	Center Funds	Total
Personnel Costs	177	-	334	-	511
CGIAR Collaboration Costs	-	-	-	-	-
Other Collaboration Costs	35	-	309	-	344
Supplies and Services	143	-	408	-	551
Operational Travel	14	-	79	-	93
Depreciation/Amortization	-	-	-	-	-
Cost Sharing Percentage	-	-	23	-	23
Total Direct Costs	369	-	1,153	-	1,522
Indirect Costs	67	-	138	-	205
Total Costs	436	-	1,291	-	1,727
Deferred Depreciation	-	-	-	-	-
Grand Total - All Costs	436	-	1,291	-	1,727

CRP 22 - CCAFS - Climate Change, Agriculture and Food Security

Funding Report

Description	Windows 1 & 2
Opening Balance	(54)
[+] Cash Receipts from Lead Center	170
[-] Disbursements	436
Closing Balance	(320)

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Supplementary Information

Exhibit 6 - CGIAR Research Programs - Expenditure and Funding Report for the year 2019

CRP 23 - PIM - Policies, Institutions and Markets

Expenditure Report by Natural Classification

Categories	Windows 1 & 2	Window 3	Bilateral	Center Funds	Total
Personnel Costs	96	-	23	-	119
CGIAR Collaboration Costs	-	-	-	-	-
Other Collaboration Costs	39	-	-	-	39
Supplies and Services	46	-	28	-	74
Operational Travel	11	-	2	-	13
Depreciation/Amortization	-	-	-	-	-
Cost Sharing Percentage	-	-	1	-	1
Total Direct Costs	192	-	54	-	246
Indirect Costs	35	-	8	-	43
Total Costs	227	-	62	-	289
Deferred Depreciation	-	-	-	-	-
Grand Total - All Costs	227	-	62	-	289

CRP 23 - PIM - Policies, Institutions and Markets

Funding Report

Description	Windows 1 & 2
Opening Balance	(13)
[+] Cash Receipts from Lead Center	221
[-] Disbursements	227
Closing Balance	(19)

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Supplementary Information

Exhibit 7 - CGIAR Research Programs - Expenditure and Funding Report for the year 2019

CRP 24 - Phase 02: WLE - Water, Land and Ecosystems (IWMI only)

Expenditure Report by Natural Classification

Categories	Windows 1 & 2	Window 3	Bilateral	Center Funds	Total
Personnel Costs	2,252	511	3,520	45	6,328
CGIAR Collaboration Costs	25	113	57	-	195
Other Collaboration Costs	23	424	1,052	-	1,499
Supplies and Services	1,397	397	2,662	-	4,456
Operational Travel	203	54	456	1	714
Depreciation/Amortization	-	-	-	-	-
Cost Sharing Percentage	-	29	121	-	150
Total Direct Costs	3,900	1,528	7,868	46	13,342
Indirect Costs	699	166	1,155	-	2,020
Total Costs	4,599	1,694	9,023	46	15,362
Deferred Depreciation	-	-	-	-	-
Grand Total - All Costs	4,599	1,694	9,023	46	15,362

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Supplementary Information

Exhibit 8 - CGIAR Research Programs - Expenditure and Funding Report for the year 2019

CRP 24 - Phase 02: WLE - Water, Land and Ecosystems

(Including W1&2 Expenditures of Participating Centers in the 'CGIAR Collaboration Costs' and Other Collaboration Costs)

Expenditure Report by Natural Classification

Categories	Windows 1 & 2	Window 3	Bilateral	Center Funds	Total
Personnel Costs	2,252	511	3,520	45	6,328
CGIAR Collaboration Costs	3,132	113	57	-	3,302
Other Collaboration Costs	100	424	1,052	-	1,576
Supplies and Services	1,397	397	2,662	-	4,456
Operational Travel	203	54	456	1	714
Depreciation/Amortization	-	-	-	-	-
Cost Sharing Percentage	-	29	121	-	150
Total Direct Costs	7,084	1,528	7,868	46	16,526
Indirect Costs	699	166	1,155	-	2,020
Total Costs	7,783	1,694	9,023	46	18,546
Deferred Depreciation	-	-	-	-	-
Grand Total - All Costs	7,783	1,694	9,023	46	18,546

CRP 24 - Phase 02: WLE - Water, Land and Ecosystems

(Including W1&2 Expenditures of Participating Centers in the 'CGIAR Collaboration Costs')

Funding Report

Description	Window 1 & 2
Opening Balance	3,325
[+] Cash Receipts from CGIAR System Organization	8,491
Disbursements on PPA	
Biodiversity	496
CIAT	491
ICARDA	78
ICRISAT	435
IFPRI	708
IWMI	4,599
World Agroforestry	881
RUAF	-
[-] Disbursements on PPA	7,688
Closing Balance	4,128

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Supplementary Information

Exhibit 9 - Platforms - Expenditure and Funding Report for the year 2019

CGIAR Platform 32 BIGDATA

Expenditure Report by Natural Classification

Categories	Windows 1 & 2	Window 3	Bilateral	Center Funds	Total
Personnel Costs	27	-	46	-	73
CGIAR Collaboration Costs	-	-	-	-	-
Other Collaboration Costs	-	-	-	-	-
Supplies and Services	23	-	20	-	43
Operational Travel	1	-	4	-	5
Depreciation/Amortization	-	-	-	-	-
Cost Sharing Percentage	-	-	1	-	1
Total Direct Costs	51	-	71	-	122
Indirect Costs	9	-	11	-	20
Total Costs	60	-	82	-	142
Deferred Depreciation	-	-	-	-	-
Grand Total - All Costs	60	-	82	-	142

CGIAR Platform 32 - BIGDATA

Funding Report

Description	Windows 1 & 2
Opening Balance	(15)
[+] Cash Receipts from Lead Center: PPA	45
[-] Disbursements: PPA	60
Closing Balance	(30)

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Supplementary Information

Exhibit 10 - Total CRPs and Platforms Expenditure Report for the year 2019

Expenditure Report by Natural Classification

Categories	Windows 1 & 2	Window 3	Bilateral	Center Funds	Total
Personnel Costs	2,658	522	3,969	45	7,194
CGIAR Collaboration Costs	3,132	113	57	-	3,302
Other Collaboration Costs	174	424	1,361	-	1,959
Supplies and Services	1,677	400	3,172	-	5,249
Operational Travel	236	55	558	1	850
Depreciation/Amortization	-	-	-	-	-
Cost Sharing Percentage	-	29	149	-	178
Total Direct Costs	7,877	1,543	9,266	46	18,732
Indirect Costs	842	169	1,326	-	2,337
Total Costs	8,719	1,712	10,592	46	21,069
Deferred Depreciation	-	-	-	-	-
Grand Total - All Costs	8,719	1,712	10,592	46	21,069

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