

Financial Statements

December 31, 2013
Including Report of the Independent Auditors



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Including Report of the Independent Auditors

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CIAT BoT TERMS OF MEMBERSHIP
Updated on 29 January 2014

Member	Expertise	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	
Wanda Collins (Female, USA) (Board Chair 1 Jan 2012 - 31 Dec 2015)	International Agricultural Science Expert				01 May 2010 - 31 Dec 2015									
Geoffrey Hawtin (Male, UK/Canada) (Vice Chair 1 Jan 2012 - 31 Dec 2016)	International Agricultural Science Expert				01 Jan 2011 - 31 Dec 2016									
John Hamer (Male, USA) Program Focal Point 2014 Member of the Audit & Risk Committee GRISP Representative	Biotech, Private sector, Banking and Finance and Fundraising Experience					18 Nov 2012 - 31 Dec 2015								
Graham Joscelyne (Male, South Africa) (Audit & Risk Committee Chair 1 Jan 2011 - 31 Dec 2016)	Risk and Financial Management, Governance				01 Jan 2011 - 31 Dec 2016									
Juan Camilo Restrepo (Male, Colombia) Member of the Audit & Risk Committee	Governance, Financial Management, Public Sector Experience						1 Jan 2014 - 31 Dec 2016							
Charles Rice (Male, USA) CCAFS-ISP Representative	Soils and Climate Change Expertise					14 Feb 2013 - 31 Dec 2015								
Ruth Oniang'o (Female, Kenya)	Food Science and Nutrition, Gender Issues, Public Sector Experience				01 Jan 2012 - 31 Dec 2014									
Ex officio members														
Ruben Echeverría (Male, Uruguay) Director General, CIAT	Director General, Agronomy, Agricultural Economics, Rural Development, R&D Management		24 Mar 2009 - 24 Mar 2019											
Rubén Darío Lizarralde (Male, Colombia)	Colombia's Minister of Agriculture and Rural Development						5 Sept 2013 - ...							
Juan Lucas Restrepo (Male, Colombia) Member of the Audit & Risk Committee	CORPOICA Executive Director, Agricultural Development, Agric. Economics, Trade and Commercialization of Agricultural Products	26 July 2008 - ...												
Ignacio Mantilla (Male, Colombia)	Rector, National University of Colombia					2 May 2012 - ...								



INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of International Center for Tropical Agriculture-CIAT

We have audited the accompanying financial statements of International Center for Tropical Agriculture-CIAT, a nonprofit organization, which comprises the Statement of financial position as at December 31, 2013 and 2012, and the statement of activities, statement of changes in net assets and statement of cash flows for the years then ended, and a summary of significant accounting policies and other explanatory notes.

Management is responsible for the preparation of these financial statements in accordance with the financial guidelines FG-2 on accounting policies and reporting practices manual prescribed by the Consultative Group on International Agricultural Research (CGIAR) for International Agricultural Research Centers, as explained in Note 2, 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. Our responsibility is to express an opinion on these financial Statements based on our audits.

We conducted our audits in accordance with International Standards on Auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. We were not engaged to perform an audit of CIAT's internal control over financial reporting. Our audits included consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the CIAT's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of International Center for Tropical Agriculture-CIAT for the years ended December 31, 2013 and 2012, and the results of its operations and its cash flows for the years then ended in accordance with the financial guidelines FG-2 on accounting policies and reporting practices manual prescribed by the Consultative Group on International Agricultural Research (CGIAR) for International Agricultural Research Centers.

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Our audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information: Exhibit I - Schedule of Unrestricted and Restricted Grant Revenue, Exhibit II - Schedule of Restricted projects, Exhibit III - Schedule of Property, Plant and Equipment, Exhibit IV - Schedule of Direct and Indirect Cost Rates, Exhibit V - CRPs Expenses Report by Natural Classification, Exhibit VI - CRPs Funding Report, Exhibit VII - Consolidated CRP 7 CCAFS Report by Natural Classification, Exhibit VIII - Consolidated CRP 7 CCAFS Funding Report, Exhibit IX - Supplemental Schedule 1 HarvestPlus Challenge Program - CIAT, Exhibit IXa - Supplemental Schedule 2 HarvestPlus Challenge Program - CIAT & IFPRI, Exhibit X - Schedules of the European Commission and German contributions, are presented for purposes of additional analysis and are not part of the basic financial statements. Such information has been subject to the auditing procedures applied in the audit of the financial statements and in our opinion, is fairly stated in all material respects when considered in relation to the basic financial statements taken as a whole.

ERNST & YOUNG Audit

Ernst & Young Audit S.A.S.
Santiago de Cali, Colombia
March 31, 2014

2013 Institutional Highlights

By the Chair of the CIAT Board of Trustees

CIAT prepared a new strategy this year, which explains how our growing research team and networks will build on past and current achievements during the period 2014-2020. The strategy reaffirms the concept of eco-efficiency, which our previous strategy had also established as a guiding principle of CIAT's work.

The Center designed its new strategy in response to various trends shaping the world today, including population growth, rapid urbanization, extensive land degradation, climate change, and exciting scientific advances. The strategy takes into account key developments in each of the regions where CIAT works – sub-Saharan Africa, Asia, and Latin America and the Caribbean. The resulting document emphasizes the close alignment of CIAT's research with the Strategy and Results Framework of the CGIAR Consortium – the global partnership of which CIAT is a member – and the Center's important role in delivering the outcomes and impacts expected from CGIAR research programs.

CIAT will implement its new strategy in two ways. First, it will pursue a comprehensive research agenda aimed at achieving three strategic objectives:

1. Make affordable, high-quality food readily available to the rural and urban poor by boosting agricultural productivity and enhancing the nutritional quality of staple crops.
2. Promote rural income growth by making smallholder agriculture more competitive and market oriented through improvements in agricultural value chains.
3. Provide the means to make a more intensive and competitive agriculture both environmentally sustainable and climate smart.

Second, the Center will embark on a set of strategic initiatives that seize compelling development opportunities and boost impact by integrating our work across research areas and regions, while also enhancing our contribution to CGIAR programs.

Reflecting CIAT's strong impact culture, the new strategy makes a commitment to achieve concrete development targets: enhancing food and nutrition security for more than 15 million poor households, improving access to markets and opportunities for at least 3 million small holder farmers in rural areas, technologies for sustainable crop production in the hands of 1 million farmers, and climate-smart policies established in 10 countries.

Reaching these targets through collaborative research requires improvements in the way we work and learn together at CIAT and with our stakeholders. To this end, the Center has reframed its core values, with emphasis on innovation for impact and learning through partnerships, reinforced by a shared organizational ethic.

Two events at CIAT headquarters this year drew attention to the key role of our partnerships in delivering development impact.

First, CIAT was pleased to host in March the seventh meeting of the Independent Science Partnership Council (ISPC) along with a workshop aimed at exchanging ideas about the intermediate development outcomes of CGIAR research programs. Council members heard progress reports from CGIAR leaders, interacted with the directors of the 16 CGIAR Research Programs, and learned about CIAT's work, which contributes importantly to 12 of these programs.

Second, CIAT was honored to receive Kanayo Nwanze, president of the International Fund for Agricultural Development (IFAD). The visit prompted, among other outcomes, a series of exchanges focused on providing new support for agricultural recovery in Haiti.

A solid set of research achievements underlined the value of our partnerships concretely and pointed the way forward to an eco-efficient future for tropical agriculture.

Rapid advances in the development and dissemination of biofortified beans and cassava, for example, demonstrated the power of plant breeding, plus targeted support for seed multiplication and promotion, to strengthen both food and nutrition security. Breakthroughs with gene discovery in rice and the analysis of massive amounts of data coming from cassava genomic sequencing showed how we are using new tools and approaches to further enhance the precision and efficacy of genetic improvement.

Other new results and outcomes reflected the value of CIAT's broad systems perspective, which brings together insights and expertise from research on crops, soils, and policy. Integrated research on tropical grasses of the genus *Brachiaria*, for example, provided a proof of concept for their ability, when incorporated into agropastoral systems, to substantially lower emissions of nitrous oxide (an extremely potent greenhouse gas) while also permitting more efficient use of fertilizer in maize production. Research in Africa indicated how more efficient use of this input can reduce yield gaps in the region's production of maize and other staple foods.

More efficient use of resources was also a central theme of recent efforts to put Asia's cassava boom on a more environmentally sustainable footing. Working closely with growers and processors, CIAT researchers and their partners identified new ways to maintain soil fertility in cassava-based systems and to recycle residues from starch processing into the production of feed for pigs. On a related front, Center scientists strengthened partners' capacity to detect and combat emerging diseases and pests that pose a serious threat to cassava across the region.

A diverse set of results from CIAT's research in Latin America and the Caribbean offered new evidence that this work can profoundly influence the policies, strategies, and actions of key actors in the public and private sectors. New analysis carried out with coffee-growing families, for example, showed that private-sector investments in livelihood diversification, prompted by earlier Center research, have significantly improved food security as well as resilience in the face of climate change. In Colombia, an ambitious collaborative effort to confront the climate threat has put CIAT's host country at the cutting edge of global work on adaptation, while also serving as a successful model for other countries of the region.

Far-reaching research on ecosystem services in Peru has assisted the government in creating a novel mechanism for equitable sharing of benefits created by the country's Andean river basins. Parallel work in Eastern and Southern Africa suggests that there is much potential for implementing similar arrangements there that help reduce poverty and conserve natural resources.

CIAT also continues to progress financially. Total revenues reached US\$114 million, compared to \$109 million in 2012. The Center has implemented full cost recovery on direct and indirect costs. As a result of sound financial management and research execution, surplus reserve days continue to slowly rise. In 2014, we will begin the 2-year process of transitioning to International Financial Reporting Standards (IFRS) reporting, with the aim of being compliant by the end of 2015.

2013 was a remarkable year for CIAT, in which the Center registered important progress and set clear priorities for efforts over the next 6 years to help build an eco-efficient future. We hope the Center's new strategy will inspire our staff, partners, and donors to commit themselves thoroughly to this endeavor, which represents a vital contribution to CGIAR's global research aimed at overcoming hunger and poverty, while achieving environmental sustainability.



Wanda Collins
Chair of the CIAT Board of Trustees
March 15, 2014



International Center for Tropical Agriculture
Since 1967 / Science to cultivate change

Management Statement of Responsibility for Financial Reporting

For the year ending in December 2013

CIAT management is required to prepare annual financial statements and is responsible for the accuracy and reliability of the financial information.

The accompanying annual financial statements of Centro Internacional de Agricultura Tropical (CIAT), for the year ending 31 December 2013, has been prepared in accordance with CGIAR's accounting policies contained in the Financial Guidelines No. 2 – Accounting Policies and Reporting Practices, and additional Advisory Notes released by the Consortium.

CIAT financial reporting is transitioning to International Financial Reporting Standards (IFRS). For its 2014 annual financial statements, CIAT will report its results using both CGIAR's Financial Guidelines as well as IFRS. The Consortium extended its deadline for IFRS reporting to 2015 by which time, CIAT will be in fully compliance.

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

CIAT's financial reporting system provides Management with regular, timely and accurate views of its operations and enables Management to identify and discern risks while at the same time providing a reliable basis for the annual financial statements and management reports.

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

The Board of Trustees exercises its responsibility for these annual financial statements through its Audit and Risk Committee. This Committee meets regularly with Management and representatives of external and internal auditors to review matters relating to financial reporting, risk, internal control, and auditing.

Management is of the opinion that the annual financial statements, as presented in this document, give a true and fair view of CIAT's financial affairs and results for the year ended 31 December, 2013.

Dr. Ruben Echeverria
Director General

Albin Hubscher
Deputy Director General
Corporate Services

Board Statement on CIAT Risk Management – 2013

The Center's Board of Trustees, primarily through its Audit and Risk Committee, has responsibility for overseeing the effectiveness of the risk management system that management has put in place to identify, manage, and monitor significant risks to the achievement of CIAT's business objectives, and to ensure alignment with CGIAR principles and guidelines that have been adopted by all CGIAR Centers.

These risks include operational, financial and reputational risks that are inherent in the nature, *modus operandi* and location of CIAT's activities including its duties and responsibilities as Lead Center for the CGIAR Research Program on Climate Change, Agriculture and Food Security (CCAFS or CRP7) operations, and are as dynamic as the environment in which CIAT operates. Together they represent the potential for loss resulting from external events, human factors or inadequate or failed internal policies, processes or systems.

To these ends, the Board has adopted a risk management policy and risk mitigation practices, that have been communicated to all staff, that includes a risk framework by which management identifies, evaluates and prioritizes risks and opportunities across the organization; assigns risk owners and develops risk mitigation strategies (including internal controls) which balance benefits with costs; monitors the implementation of these strategies; and periodically reports to the Board on its effectiveness.

The Board has reviewed progress by CIAT management, including CRP7, as it seeks to strengthen the implementation and sharpen the focus of the risk management framework, with particular attention on higher priority risks, and assess how and where CRP7 responsibilities impact CIAT's overall risk profile.

The Board notes that the effectiveness of risk management depends not only on the identification of the risks but the implementation of effective mitigation plans. The Board is satisfied with the attention paid by management to risk management, and periodically monitoring the status of actions, particularly relating to the high priority risks, its leadership role for CRP7, as well as its responsibilities as an implementing Center for the other 11 CRPs with CIAT participation. It continues to assure itself that risk management is effective and sustained.

With regard to CIAT's 2013 Financial Statements and the effectiveness of internal controls specific to financial reporting, the Board notes management's assertions in its *2013 Management Letter of Representation* (provided to the external auditors) and *Management's Statement of Responsibility for Financial Reporting* included as part of the annual Financial Statement.



Wanda Collins
Chair, CIAT Board of Trustees
31 December 2013

Centro Internacional de Agricultura Tropical (CIAT)

Statement of Financial Position

As of December 31, 2013 and 2012

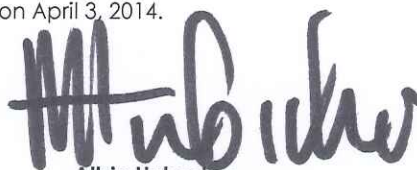
(expressed in thousands of U.S. dollars)

	Note	2013	2012
Assets			
Current assets			
Cash and cash equivalents	3	25,591	39,653
Short-term investments	4	5,000	
Accounts receivable			
Donors	2f & 5	22,999	15,410
Employees	6	341	500
Other CGIAR Centers	7	1,149	360
Others, net	8 & 23	3,190	2,067
Inventories, net	9	732	514
Prepaid expenses		-	85
Total current assets		59,002	58,589
Non-current assets			
Property, plant and equipment, net	10	7,739	7,298
Long-term investments	4	17,993	20,238
Other account receivables	11	446	155
Total non-current assets		26,178	27,691
Total assets		85,180	86,280
Liabilities and net assets			
Current liabilities			
Accounts payable			
Donors	2h & 12	17,867	19,537
Employees	13	243	144
Other CGIAR Centers	14	10,813	11,466
Accruals	14	1,674	1,710
Others	14	6,191	2,760
Support to Partners - Challenge Programs	15	11,264	16,331
Funds in trust	16	2,136	2,681
Provisions	17	3,771	3,648
Total current liabilities		53,959	58,277
Non-current liabilities	17	3,580	2,644
Total liabilities		57,539	60,921
Net assets			
Unrestricted			
Undesignated	18	17,123	13,962
Designated	18	10,518	11,232
Unrealized gain - Hedging operations	23	-	165
Total net assets		27,641	25,359
Total liabilities and net assets		85,180	86,280

The financial statements were approved by the Board of Trustees on April 3, 2014.



Ruben Echeverría
Director General



Albin Hubscher
Deputy Director General, Corporate Services

See accompanying notes to the financial statements.

Centro Internacional de Agricultura Tropical (CIAT)

Statement of Activity

For the periods ended as of December 31, 2013 and 2012
(expressed in thousands of U.S. dollars)

Notes	2013				2012				
	Unrestricted	CRP	Non-CRP	Total	Unrestricted	CRP	Non-CRP	Total	
Grant revenue									
Windows 1 & 2	-	68,939	-	68,939	1,802	61,685	-	63,487	
Window 3	78	5,155	873	6,106	20	393	477	890	
Bilateral	-	31,461	6,052	37,513	-	24,969	15,111	40,080	
Total grant revenue	78	105,555	6,925	112,558	1,822	87,047	15,588	104,457	
Other revenue and gains	19	1,730	-	1,730	4,269	-	-	4,269	
Total revenue and gains	1,808	105,555	6,925	114,288	6,091	87,047	15,588	108,726	
Expenses and losses									
Research expenses	20	255	95,955	6,180	102,390	1,285	79,149	13,546	93,980
General and administration expenses	21	7,838	-	-	7,838	7,542	-	-	7,542
Other expenses and losses	22	1,613	-	-	1,613	1,804	-	-	1,804
Subtotal expenses and losses		9,706	95,955	6,180	111,841	10,631	79,149	13,546	103,326
Indirect cost recovery		(10,345)	9,600	745	-	(9,940)	7,898	2,042	-
Total operating expenses / (recovery)		(639)	105,555	6,925	111,841	691	87,047	15,588	103,326
Surplus (deficit) for the year		2,447	-	-	2,447	5,400	-	-	5,400
Expenses by function									
Personnel		9,632	20,502	1,749	31,883	9,165	16,177	3,819	29,161
CGIAR collaboration		-	39,033	103	39,136	-	35,618	-	35,618
Other collaboration		-	12,461	1,517	13,978	49	10,923	5,382	16,354
Supplies and services		(2,964)	17,905	2,173	17,114	(342)	12,869	3,154	15,681
Travel		1,145	4,633	476	6,254	813	2,792	998	4,603
Depreciation		1,893	1,421	162	3,476	946	770	193	1,909
Subtotal expenses and losses		9,706	95,955	6,180	111,841	10,631	79,149	13,546	103,326
Indirect cost recovery		(10,345)	9,600	745	-	(9,940)	7,898	2,042	-
Total operating expenses		(639)	105,555	6,925	111,841	691	87,047	15,588	103,326

See accompanying notes to the financial statements.

Centro Internacional de Agricultura Tropical (CIAT)

Statement of Changes in Net Assets

For the years ended as of December 31, 2013 and 2012

(expressed in thousands of U.S. dollars)

	Undesignated	Designated					Temporary net assets	Total
		Capital invested in fixed assets	Reserve for replacement of fixed assets	Reserve for research activities	Reserve for future separation costs	Subtotal	Unrealized gain - Hedging operations	
Balance as of January 1, 2012	10,282	6,364	1,257	1,091	800	9,512	20	19,814
Depreciation for the year	-	(1,909)	1,909	-	-	-	-	-
Additions during the year	-	3,662	(3,662)	-	-	-	-	-
Disposal during the year	-	(819)	819	-	-	-	-	-
Surplus (deficit) of revenue over expenditure	3,680	-	947	773	-	1,721	-	5,400
Unrealized gain - Hedging operations	-	-	-	-	-	-	145	145
Balance as of December 31, 2012	13,962	7,298	1,270	1,864	800	11,232	165	25,359
Depreciation for the year	-	(3,476)	3,476	-	-	-	-	-
Additions during the year	-	4,280	(4,280)	-	-	-	-	-
Disposal during the year	-	(363)	363	-	-	-	-	-
Surplus (deficit) of revenue over expenditure	2,361	-	599	(513)	-	86	-	2,447
Unrealized gain - Hedging operations	-	-	-	-	-	-	(165)	(165)
Reserves moved (from) designated to undesignated	800	-	-	-	(800)	(800)	-	-
Balance as of December 31, 2013	17,123	7,739	1,428	1,351	-	10,518	-	27,641

See accompanying notes to the financial statements.

Centro Internacional de Agricultura Tropical (CIAT)

Statement of Cash Flows

For the years ended as of December 31, 2013 and 2012

(expressed in thousands of U.S. dollars)

	<u>2013</u>	<u>2012</u>
Cash flows used in operating activities		
Net surplus	2,447	5,400
Adjustments to reconcile net cash provided by operating activities:		
Depreciation	2,636	1,909
Net change in provisions for bad debts	(85)	220
Loss / (gain) on disposal of equipment	(142)	(231)
Fixed assets written-off	840	-
Net gain on sale of investments	(194)	(663)
Decrease (increase) in assets:		
Accounts receivable		
Donors	(7,589)	(3,362)
Employees	159	163
Other CGIAR Centers	(789)	2,568
Others	(1,038)	535
Inventories	(218)	(46)
Prepaid expenses	85	12
Other non-current receivables	(291)	(75)
Increase (decrease) in liabilities:		
Accounts payable		
Donors	(1,670)	4,869
Employees	99	37
Other CGIAR Centers	(653)	9,984
Accruals	(36)	834
Others	3,431	(601)
Support to partners	(5,067)	(8,298)
Funds in trust	(545)	(3,140)
Provisions	1,059	1,431
Net cash provided by operating activities	<u>(7,561)</u>	<u>11,546</u>
Cash flows from investment activities		
Purchase of long-term investments	(12,761)	(14,883)
Proceeds from sale of long-term investments	10,200	13,517
Acquisition of equipment	(4,280)	(3,662)
Proceeds from disposal of fixed assets	505	1,050
Net cash used in investment activities	<u>(6,336)</u>	<u>(3,978)</u>
Cash flows from finance activities - Hedging operations	(165)	145
Net increase (decrease) in cash	(14,062)	7,713
Cash and cash equivalents at the beginning of the period	39,653	31,940
Cash and cash equivalents at the end of the period	<u>25,591</u>	<u>39,653</u>

See accompanying notes to the financial statements.

Centro Internacional de Agricultura Tropical (CIAT)

Notes to the Financial Statements

For the years ended as of December 31, 2013 and 2012

(expressed in thousands of U.S. dollars)

Note 1: Objective

Mission

To reduce hunger and poverty, and improve human nutrition in the tropics through research aimed at increasing the eco-efficiency of agriculture.

Eco-efficiency vision

CIAT develops technologies, methods, and knowledge that better enable farmers, mainly smallholders, to enhance eco-efficiency in agriculture. This means we make production more competitive and profitable as well as sustainable and resilient through economically and ecologically sound use of natural resources and purchased inputs.

Research areas

CIAT has global responsibility for the improvement of two staple foods, cassava and common bean, together with tropical forages for livestock. In Latin America and the Caribbean, we also conduct research on rice. Representing diverse food groups and a key component of the world's agricultural biodiversity, those crops are vital for global food and nutrition security.

In its work on agrobiodiversity, the Center employs advanced biotechnology to accelerate crop improvement. Progress in our crop research also depends on unique collections of genetic resources – 65,000 crop samples in all – which we hold in trust for humanity.

Alongside its research on agrobiodiversity, CIAT works in two other areas – soils and decision and policy analysis – which cut across all tropical crops and production environments.

Center soil scientists conduct research across scales – from fields and farms to production systems and landscapes – to create new tools and knowledge that help reduce hunger through sustainable intensification of agricultural production, while restoring degraded land and supporting decision making for climate-smart agriculture.

CIAT's work on decision and policy analysis harnesses the power of information to influence decisions about issues, such as climate change, linking farmers to markets, research impact assessment, and gender equity.

Role in the CGIAR Consortium

CIAT is a member of the CGIAR Consortium.

CGIAR is a global partnership that unites organizations engaged in research for a food secure future. CGIAR research is dedicated to reducing rural poverty, increasing food security, improving human health and nutrition, and ensuring more sustainable management of natural resources. It is carried out by the 15 centers who are members of the CGIAR Consortium in close collaboration with hundreds of partner organizations, including national and regional research institutes, civil society organizations, academia, and the private sector.

CIAT's work contributes importantly to CGIAR Research Programs, which address the major agricultural challenges of our time. CIAT is lead center for the program on Climate Change, Agriculture and Food Security (CCAFS), which helps smallholder farmers adapt to and mitigate the effects of rising temperatures and increasingly unpredictable climate.

International research organization

Under an agreement with the Colombian Government, signed on May 5, 1987, and ratified by Law 29 of March 18, 1988, CIAT is recognized as a not-for-profit international organization and is granted certain prerogatives, including exemption from Colombian taxes.

Note 2: Summary of major accounting policies

Center Financial Statements are prepared in compliance with the CGIAR Financial Guidelines. These policies were established for Centers to fully adopt and comply with all relevant International Financial Reporting Standards (IFRS), except as established in the Financial Guidelines.

Main accounting policies followed by CIAT are summarized below:

a. Accrual accounting

The Center prepares its financial statements, except for cash flow information, under the accrual basis of accounting.

Under the accrual basis of accounting, transactions and events are recognized when they occur (and not when cash or its cash equivalent is received or paid) and these are recorded in the accounting books and reported in the financial statements during the periods to which they relate. Expenses are recognized in the Statement of Activities on the basis of a direct association between the costs incurred and the earnings of specific items of revenue.

b. Currency conversion

CIAT's financial statements are provided in U.S. dollars. Those assets and liabilities (excluding supplies, spare parts, property, and plant and equipment) denominated in other currencies are converted at the exchange rate in effect at the end of each financial period. Grants received in currencies other than U.S. dollars are recorded at market exchange rates in effect at the time the grant is received or, if outstanding as of 31 December, at the market exchange rate in effect at the year end.

Incomes and expenses in currencies other than U.S. dollars, as well as those related to properties, spare parts and plants and equipment, are initially recorded at the official exchange rate on the dates of the transactions. Profits and losses arising from exchange rate fluctuations are included in the operational results .

c. Cash and cash equivalents

Cash comprises cash on hand, petty cash funds, currencies to be deposited, and local or foreign currency deposits in banks, which can be added to or withdrawn without limitation and are immediately available for use in the current operations.

Cash equivalents are short-term, highly liquid investments that are both: i) readily convertible to known amounts of cash; and ii) less than three months to their maturity date, hence the risk of changes in value due to changes in interest rates are insignificant.

d. Investments

The CIAT Investment Policy is regularly reviewed and approved by the Management Team and the CIAT Board of Trustees. For additional information see [Note 4](#).

e. Inventories

Inventories are stated at cost, using the moving average price method. Cost represents the purchase price of supplies, plus freight and handling charges. Materials in transit are stated at invoice cost.

Inventories held at the end of the financial period are stated at cost or net realization value, whichever is lower.

Sugar cane inventory is valued according to the real cost invested and the average realizable value of each cultivated hectare.

At the end of 2012, CIAT signed an agreement with FUNDACIAT. Under this agreement, the sugar cane operation was transferred from CIAT to FUNDACIAT. However, during 2013, FUNDACIAT ceased its activities and as a result the sugar cane operation was transferred back to CIAT. This change is also reflected in the Sugar Cane Research Agreement between CIAT-Ceniccaña-Providencia (sugar cane factory), which supports the sugar cane activity at CIAT.

f. Accounts receivable – donors

These are claims held against donors for the future receipt of money, goods, or services. Receivables due from donors can arise from: unrestricted grants that are due as a receivable by the Center and amounts due from restricted grants that have been negotiated between a donor and the Center.

"Accounts receivable – Donors" are classified as follows:

- *Unrestricted grants*: Receivables from unrestricted grants are recognized in full in the period specified by the donor.
- *Restricted grants*: Receivables from restricted grants are recognized in accordance with the terms of the underlying contract. Restricted grants include restricted projects, intercenter activities, Challenge Programs, and CGIAR Research Programs (CRPs).

g. Property, plant, and equipment

Property, plant, and equipment acquired through the use of restricted grants are recorded as assets and fully (100%) depreciated, and the depreciation expense is charged directly to the appropriate restricted project in the same year of acquisition.

For 2013, acquisitions of property, plant, and equipment with a purchase price of \$3 or less were expensed (in 2012 \$1, excluding purchases of computers and other IT equipment were expensed. Computers and other IT equipment costing above \$0.5 were capitalized). See [Note 2q](#).

Property, plant and equipment acquired through non-monetary grants are recognized at fair value at the date of the grant. Such grants are presented in the Statement of Financial Position as Deferred Revenue and are taken into account as revenue on a systematic and rational basis over the lifespan of the asset.

The in-trust contract signed with the Colombian Government for the land on which CIAT has its headquarters was renewed until July 2015. This contract may be extended thereafter by mutual consent. If CIAT terminates the contract, CIAT is to return the land with its improvements, buildings, and installations, free of any kind of judicial actions or embargoes and without receiving any compensation. This land is not considered a contribution to "property, plant, and equipment."

All new facilities provided by host countries to the Center or built for the use of the Center, which will revert to the host country in the event the Center is asked to cease its operation, are recognized as assets.

Subsequent expenditures relating to property, plant, and equipment that have already been recognized are added to the carrying amount of the asset, only if the expenditure improves the condition of the asset beyond its originally assessed standard of performance. All other subsequent expenditures are recognized as expenses of the period where incurred.

Depreciation of assets owned by the Center is computed by the straight-line method over the estimated lifespan of the asset, except assets acquired with restricted grants. The basis for computing depreciation is the asset acquisition cost, less its estimated salvage value.

The following table indicates the lifespan and estimated salvage percentages of the Center fixed assets:

Category description	Estimated lifespan in years	Estimated salvage value (%)
Physical facilities:		
Building and improvements	40	-
Infrastructure and leasehold:		
Site improvements	40	-
Furniture and equipment:		
Farming	10	-
Laboratory	10	-
Office	10	-
Auxiliary units	10	-
Computers and other IT equipment	4	-
Vehicles:		
Motorcycles	5	-
Regional vehicles	5	-
Headquarter vehicles	5	50
Buses and trucks	15	20

Estimated lifespan in years and salvage value for Headquarter vehicles, buses and trucks are based on the Colombian market conditions. As from 2014, and based on the average market conditions in the regions where CIAT has operations, the salvage value for regional vehicles changes from 0 to 25%.

h. Accounts payable – Donors

These include: 1) Grants received from donors for which conditions are not yet met and 2) amounts payable to donors of any unexpended funds received in advance for restricted grants.

"Accounts payable – Donors" are classified as follows:

- *Unrestricted grants*: Are those received from the unconditional transfer of cash or other assets to the Center.
- *Restricted grants*: Are those received from a transfer of resources to the Center in return for future compliance relating to the operating activities of the Center. Restricted Grants include Intercenter Activities, Challenge Programs, and CGIAR Research Programs (CRPs).

i. Pension bonus liability

The liability is recognized based on the results of the actuarial report carried out on January 30, 2014. Actuarial calculations are based on various assumptions, which in the future may differ from the actual circumstances. [See [Note 17 \(1\)](#)].

j. Funds in trust and support to partners

These funds have been provided by donors and are managed by CIAT for an ultimate beneficiary other than the Center.

k. Net assets

Net assets comprise the residual interest in the entity's assets after liabilities are deducted. They are classified as either undesignated or designated and temporary:

- Undesignated net assets: Their use is not designated by CIAT Management for specific purposes.
- Designated net assets: Those that have been restricted by CIAT as reserve for replacing property and equipment, retirement of national staff, and other activities or purposes.
- Temporary net assets: Those that are the result of hedging operations accrued, but not realized, with the aim to protect the budgeted exchange rate.

l. Revenue recognition

Restricted grants are those received from a transfer of resources to the Center in return for past or future compliance to the operating activities of the Center.

Unrestricted grants are those received from unconditional transfers of cash or other assets to the Center. In 2012, the Consortium allocated to the Centers as Stability Funding the resources to cover the operations of the CGIAR Research Programs (CRPs) that were not fully operational in that year.

The grants, whether restricted or unrestricted, are not recognized until there is reasonable assurance that the Center has complied with the conditions attached to the grant.

Unrestricted grants in currencies other than U.S. dollars are recorded at exchange rates in effect at the time of receipt or, if outstanding as of December 31, at the exchange rate in effect at the year's end.

Restricted grants in currencies other than U.S. dollars, with specific request to be paid in that currency as partner funds, are recorded as income and expenses at the exchange rate in effect at the time of payment.

Challenge Programs are the means for the CGIAR system as a whole to take on global challenges in cooperation with a wide range of research partners.

Grants are recognized as revenue to the extent of expenses incurred. Funds for research partners of the HarvestPlus Challenge Program (which is now integrated into CRP 4 - Agriculture to Improved Nutrition and Health) are managed as funds in trust.

According to the Advisory Note provided by the Consortium for the years 2012 and 2013, the lead Center of a CRP is required, through the signed Program Implementation Agreement (PIA), to recognize all funds transferred from the Fund through Windows 1, 2, and 3 as revenues. Expenses are recognized when reported as expensed by a CGIAR participating partner, including CIAT, or disbursed to subcontracted partners. Funds transferred by CIAT to CGIAR participating partners as part of the Climate Change, Agriculture and Food Security (CCAFS) Program are initially recorded as advances, and expensed once funds are legalized by the partners, previous submission of the periodical technical and financial reports, according to the clauses included in the signed Program Participant Agreement (PPA).

Partner centers are required to include expenses incurred under each CRP, including the corresponding revenue in their Statement of Activity and the corresponding revenue.

m. Direct and indirect cost recoveries

Institutional costs are recovered based on the Activity Base Costing (ABC) principles and the Financial Guideline No. 5 issued by CGIAR. According to the CIAT policy, direct costs are recovered on the basis of cost drivers and indirect cost or overhead is recovered on the basis of the rate calculated annually or as agreed in the grant agreements. Using the ABC methodology, institutional costs are also charged to unrestricted grants.

n. Financial instruments

CIAT may utilize derivative financial instruments in its management of exposures to fluctuations in foreign exchange rates. CIAT does not enter into derivative financial instruments for trading or speculative purposes. For transactions where hedge accounting is applied, CIAT formally documents relationships between hedging instruments and hedged items, as well as its risk management objective and strategy for undertaking various hedge transactions. This process includes linking all derivatives to specific assets and liabilities on the balance sheet or to specific firm commitments or forecasted transactions. CIAT also formally assesses, both at inception and on an ongoing basis, whether the derivatives that are used in hedging transactions are highly effective in offsetting changes in fair values or cash flows of hedged items. Gains and losses on contracts that constitute effective cash flow hedges to the extent of the effective portion are deferred in net assets and recognized in the Statement of Activity when the related transactions occur. The ineffective portion of a hedge is recognized in the Statement of Activities in the period it occurs.

Any realized gains or losses are recognized in net income as realized gains or losses on derivative contracts in the period they occur. For transactions where hedge accounting is not applied, CIAT accounts for such instruments using the fair value method by initially recording an asset or liability, and recognizing changes in the fair value of the instruments in the Statement of Activities as unrealized gains or losses on derivative contracts.

o. Reclassifications

The Statement of Activities as of December 31, 2012 has been reclassified to conform to the 2013 Consortium reporting requirements. This reclassification does not have any impact on the result and working capital of the Center.

p. Significant accounting judgments, estimates, and assumptions

Preparing CIAT's Financial Statements requires Management to make judgments, estimates, and assumptions that affect the reported amounts of revenues, expenses, assets, and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability in future periods.

q. Changes in accounting policies

Following the FG-5 recommendations, in February 2014, the Board of Trustees approved two changes in the Fixed Assets Policy. 1: Backdated as of 2013, the minimum costs of a fixed asset is increased from \$1 (\$0.5 for IT costs) to \$3, consequently all fixed assets with a value equal or below \$3 are expensed. The impact of this change is reported in Note 22. 2: To increase the residual value of vehicles located in the regions where CIAT operates from 0 to 25% in line with the average market conditions.

Note 3: Cash and cash equivalents

Cash and cash equivalents as of December 31 consist of:

	2013	2012
Cash on hand - HQ	14	16
Cash on hand - Regional offices	18	17
Cash in banks - Current accounts	15,024	32,603
Short-term investments - Certificates of deposit with maturity less than 3 months	10,535	7,017
Total	25,591	39,653
Cash and cash equivalents include funds for third parties as follows (see Notes 15 & 16):	13,400	19,012

Note 4: Investments and investment policy

Investments are initially recorded at their acquisition cost (including brokerage and other transaction costs) if they were purchased, and at fair value if they were received as a grant. Investments in equity securities with readily determinable fair values and all investments in debt securities shall be measured at fair value as of the date of the Statement of Financial Position. Investments received as grants from donors are to be recorded at their fair market value.

Interests, dividends, losses, and gains relating to financial instruments are reported in the Statement of Activities as expense or revenue.

Investments acquired with the purpose of disposing of them within one year or less after their acquisition date are classified as current investments. Furthermore, 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 acquired with the purpose of keeping them for more than one year from their acquisition date are to be classified as long-term investments.

Investment guidelines summary: Responsible financial stewardship means making investment decisions that seek preservation of capital ahead of optimizing investment returns. In line with the aforementioned statement, the following shall be observed: a) A diversified investment portfolio shall be maintained. b) No more than 15% of the medium- and long-term portfolio shall be invested in securities of any one issuer or 25% in any entity with the exception of obligations and government-backed securities. Exceptions require Management approval. c) Prenotification to the Audit & Risk Committee Chair for changes in investment that exceed 10% of CIAT reserves as per the previous year's Financial Statement.

Credit ratings provided by independent institutions shall be used in choosing investment vehicles. Minimum credit rating for International Financial Institutions rating "A" of Standard and Poor's or Moody's or equivalent ratings provided by other reputable and generally accepted companies and minimum local rating of "AA" for Colombian Financial Institutions. Quality of Asset, Liquidity, and historical performance shall be taken into consideration.

Funds and reserves shall be allocated as follows: a) Liquid Funds: minimum required to cover one month of operation. b) Short term (investments with a maturity of less than 12 months): minimum 10%. c) Mid term (investments with a maturity of less than 3 years): maximum 70% of CIAT own funds. d) Long term (investments with a maturity of maximum 10 years): maximum 60% of CIAT own funds. e) Combined mid- and long-term: Maximum 100% of CIAT funds that do not have contractual obligations with donors.

Prohibited investments that include but are not limited to: commercial paper in form of stocks, speculative derivatives, floating-rate notes with any kind of maturity, structured notes, including collateralized mortgage operations, swaps, short selling and uncovered calls and puts, private placements, commodities, illiquid securities, and securities of companies that filed for bankruptcy, factoring.

Given that U.S. dollar is the currency used by the Center in its records, no foreign currency investments different from U.S. dollar or Colombian Peso should generally be made. However, funds that are received in another currency may be invested in that currency as long as expected expenses in that currency justify such an investment. U.S. dollar shall not be converted into foreign currency for investment purposes. Investments in Colombian pesos are permissible to cover short-term operational requirements if the conversion rate and rates of return are favorable and subject to the other investment criteria related to capital preservation. If U.S. dollars are converted into Colombian pesos for investment purposes, a natural hedge between assets and liabilities shall be targeted. Currency forwards shall protect the value in U.S. dollars of the investment in Colombian currency if a natural hedge is not guaranteed. Holding of currencies (local and U.S. dollars) in regional offices accounts (checking or savings accounts) shall be limited to funds for operational purposes and should not exceed estimated 2 months worth of requirements.

	2013	2012
Short-term investments		
Short-term investments with maturities of more than 3 months but less than 1 year	5,000	-
Long-term investments		
Long-term investments with maturities of more than 1 year	17,993	20,238
Total investments	22,993	20,238

These funds are invested as follows:

Investments as of December 31, 2013

Institution	Interest rate	Type of investment	Date of investment	Date of maturity	Nominal value	Premium	Investment balance
Short-term							
Occidental Bank Barbados	1.90%	CD	7-Oct-13	7-Apr-14	5,000	-	5,000
Long-term							
BanBogotá	4.59%	Bonds	24-Jan-12	15-Jan-17	3,000	42	3,042
BanBogotá	3.77%	Bonds	15-Jul-13	15-Jan-17	525	21	546
C.A.F.	0.91%	Bonds	30-Nov-10	25-May-17	540	38	578
C.A.F.	0.95%	Bonds	1-Dec-10	25-May-17	530	37	567
C.A.F.	0.98%	Bonds	8-Mar-12	26-Jul-20	2,000	136	2,136
C.A.F.	0.95%	Bonds	12-Mar-12	26-Jul-20	3,680	254	3,934
Davivienda	5.82%	Bonds	9-Jul-12	9-Jul-22	2,000	8	2,008
Davivienda	5.76%	Bonds	9-Jul-12	9-Jul-22	2,000	16	2,016
Davivienda	5.53%	Bonds	30-Jul-12	9-Jul-22	1,005	24	1,029
Davivienda	5.62%	Bonds	31-Jul-12	9-Jul-22	2,100	37	2,137
Long-term					17,380	613	17,993
total investments					22,380	613	22,993

Long-term investments as of December 31, 2012

Institution	Interest rate	Type of investment	Date of investment	Date of maturity	Nominal value	Premium	Investment balance
BanBogotá	4.59%	Bonds	24-Jan-12	15-Jan-17	3,000	53	3,053
Bancolombia	5.09%	Bonds	30-Nov-10	25-May-17	4,500	319	4,819
Bancolombia	5.06%	Bonds	1-Dec-10	25-May-17	500	36	536
Bancolombia	5.37%	Bonds	8-Mar-12	26-Jul-20	1,000	50	1,050
Bancolombia	5.19%	Bonds	12-Mar-12	26-Jul-20	2,300	140	2,440
Davivienda	5.82%	Bonds	9-Jul-12	09-Jul-22	2,000	9	2,009
Davivienda	5.76%	Bonds	9-Jul-12	09-Jul-22	2,000	17	2,017
Davivienda	5.53%	Bonds	30-Jul-12	09-Jul-22	2,105	62	2,167
Davivienda	5.62%	Bonds	31-Jul-12	09-Jul-22	2,100	47	2,147
Total					19,505	733	20,238

In order to comply with the maximum investment levels set in CIAT's Investment Policy, the Center decided to sell the Bancolombia bonds.

Note 5: Accounts receivable – Donors

As of December 31, accounts receivable from donors consist of (see [Exhibit I](#)):

	2013	2012
Unrestricted W1 & W3	-	20
Restricted W3	2,682	2,799
Bilateral	3,478	4,006
CRP W1&2	16,839	8,585
Total	22,999	15,410

Accounts receivable from W1&2 Programs increased due to delayed receipt of funds.

Note 6: Accounts receivable – Employees

As of December 31, accounts receivable from employees consist of:

	2013	2012
Loans	98	129
Travel advances	160	196
Personnel expenses	83	175
Total	341	500

Note 7: Accounts receivable – Other CGIAR centers

	2013	2012
AfricaRice	5	-
Bioversity International	7	-
CIP	-	6
ICARDA	5	-
ICRAF	7	-
ICRISAT	42	-
IFPRI	1	-
ILRI	5	11
IITA	272	330
IRRI	114	12
IWMI	2	1
WorldFish	673	-
Consortium Office	16	-
Total	1,149	360

Note 8: Accounts receivable, net – Others

Other accounts receivable as of December 31 consist of:

	2013	2012
Partner organizations	1,653	249
Taxes	588	499
Advances to suppliers and contractors	269	327
Accrued interests	336	383
Clients - National	269	167
Clients - International	340	627
Other accounts receivable - Unrealized gains - Hedging operations (see Note 23)	-	165
Subtotal	3,455	2,417
Less: Allowance for doubtful accounts	(265)	(350)
Total	3,190	2,067

Note 9: Inventories

Inventories as of December 31 consist of:

	2013	2012
Supplies	451	223
Sugar cane	256	266
Goods in transit	27	26
Subtotal	734	515
Less: Allowance for inventory obsolescence	(2)	(1)
Total	732	514

Note 10: Property, plant and equipment, net

Property, plant and equipment as of December 31 is classified under the following accounts (see [Exhibit III](#)):

	2013	2012
Costs		
Physical facilities	226	226
Infrastructure	1,649	1,670
Projects in process	541	586
Vehicles - Equipment - Furniture	22,460	23,730
Subtotal	24,876	26,212
Accumulated depreciation (1)	(17,137)	(18,914)
Total net book value	7,739	7,298

(1) See [Notes 2q & 22](#).

Note 11: Other non-current accounts receivable

Other non-current accounts receivable as of December 31 consist of:

	2013	2012
Advances for the rent of the CIAT offices in Miami and ICIPE	59	28
Loans to national staff through CRECIAT for acquisition of vehicles	147	127
CLAYUCA Corporation	240	-
Total	446	155

Reclassification of CLAYUCA Corporation separation payment from short to long term. CLAYUCA Corporation is fulfilling its obligation over a period of 7–10 years.

Note 12: Accounts payable – Donors

Accounts payable to donors as of December 31 consist of (see [Exhibit I](#)):

	2013	2012
Restricted W3	3,222	1,322
Bilateral	14,418	15,691
CRP W1&2	227	2,524
Total	17,867	19,537

Note 13: Accounts payable – Employees

Accounts payable to employees as of December 31 consist of:

	2013	2012
Payroll	8	8
Benefits and official travel expenses	235	136
Total	243	144

Note 14: Accounts payable – CGIAR Centers, accruals, and others

	2013	2012
CGIAR Centers		
AfricaRice	160	203
Bioversity International	726	2,093
CIFOR	145	196
CIMMYT	1,529	1,109
CIP	749	876
ICARDA	401	461
ICRAF	1,255	1,506
ICRISAT	854	1,517
IFPRI	407	554
IITA	575	331
ILRI	2,456	706
IRRI	1,070	422
IWMI	373	1,311
WorldFish	113	181
Subtotal	10,813	11,466
Accruals		
Subtotal	1,674	1,710
Others		
Suppliers	3,429	2,204
Affiliated organizations	2,758	453
Withholding taxes payable	4	103
Subtotal	6,191	2,760
Total	18,678	15,936

Note 15: Support to partners – Challenge Programs

Agreements with donors	Balance 2012	Current year movement		Balance 2013
		Receipts	Payments	
HarvestPlus Challenge Program Phase I	140	13	153	-
HarvestPlus Challenge Program Phase II	16,191	11,747	16,674	11,264
Total	16,331	11,760	16,827	11,264

These funds in support of HarvestPlus partners are not reported as CIAT revenue in the Statement of Activities.

Note 16: Funds in trust

Agreements with donors	Balance 2012	Current year movement		Balance 2013
		Receipts	Payments	
Government of Colombia (MADR) Agreement No. 054/2008	508	-	41	467
Government of Colombia (MADR) Agreement No. 104/2005	397	-	320	77
Other MADR Agreements	44	-	44	-
Funds - Embrapa	1,732	-	140	1,592
Total	2,681	-	545	2,136

Agreement No. 054/2008, signed between the Government of Colombia and CIAT on January 10, 2008, corresponds to funds being paid to Colombian institutions.

Agreement No. 104/2005, signed between the Government of Colombia and CIAT on November 23, 2005, corresponds to funds being paid to Colombian institutions.

Agreement signed by Embrapa and CIAT on January 17, 2003, corresponds to funds being paid to other institutions.

Note 17: Provisions

	2013	2012
Current provisions		
Fringe benefits - National staff HQ	47	115
Fringe benefits - International staff	165	76
Fringe benefits - Regional staff	434	439
Organizational restructuring - Separation costs	-	150
Severance costs - National staff HQ	39	35
Vacations - National staff HQ	688	656
Home leave tickets for international staff and their families	383	307
Performance appraisal bonuses	617	425
Bonuses for retirement of national staff HQ (1)	479	833
Consortium fee	246	153
Legal and other provisions	673	459
Subtotal	3,771	3,648
Non-current liabilities		
Repatriation costs - International staff (2)	1,201	1,057
Bonuses for retirement of national staff HQ (1)	2,379	1,587
Subtotal	3,580	2,644
Total	7,351	6,292

- (1) Provision to cover a bonus at retirement corresponds to a defined benefit to be paid to CIAT employees at Headquarters upon the employees retirement from CIAT. According to the CIAT Benefits Policy, the retirement bonus for each employee ranges from 1 to 1.4 months of the base salary for each 3 continuous years of service depending on the type of contract and the time worked at CIAT. This benefit applies only to employees hired before December 31, 2012.

Based on the actuarial computation prepared in 2013 and 2012 by an independent actuary, this benefit has an actuarial liability of \$2,858 for 2013 and \$3,400 for 2012 (equivalent value of COP5,507 million for 2013 and COP6,024 million for 2012). The reduction in the actuarial liability for 2013 corresponds mainly to the benefits paid to twelve employees retired during 2013, amounting \$418 (COP806 million). For 2013, the full amount of the liability has been provided, while for 2012, 70% equivalents to \$2,420 was provided. In line with the projected cash flow of the computation, estimated funds to be paid during the following year are classified as short-term provisions; the remaining amount is classified as long-term provisions.

As indicated in the Financial Statement 2011, CIAT decided to change its pension provision from a 12-month forward-looking calculation to an actuarial calculation. As a result, an additional provision in the amount of \$2,800 was required over the short- to mid-term. After 3 years of increased partial provisions, CIAT has decided to fully provide for this amount, which resulted in an expense at the end of 2013 in the amount of \$684 as mentioned in [Note 22](#).

- (2) Corresponding to the estimated costs of repatriating members of the senior staff and their families to their home countries, as specified in their appointment letters.

Note 18: Net assets

Net assets as of December 31 are available for the following purposes:

	2013	2012
Undesignated	Total undesignated	17,123
		13,962
Designated		
Capital invested in fixed assets	7,739	7,298
Reserve for replacing fixed assets	1,428	1,270
Reserve for future separation costs (1)	-	800
Reserve for research activities	1,351	1,864
Total designated	10,518	11,232
Unrealized gains - Hedging operations	-	165
Total net assets	27,641	25,359
Total net assets base for calculating the reserve days indicator	19,902	18,061

- (1) Reserve for termination of contracts moved from designated to undesignated.

Note 19: Other revenues and gains

	2013	2012
Interest income	1,213	2,092
Realized variance in hedging operations	53	564
Foreign exchange gain, (loss) net	1	(286)
Farm income	139	615
Net gain in sale of fixed assets (mainly vehicles)	142	249
Other gains from previous years	-	1
Fee charged to third parties	180	261
Consultancies and other revenues	2	773
Total	1,730	4,269

Note 20: Research expenses

Research expenses by Research Area as of December 31 consist of:

	2013	2012
Agrobiodiversity	36,672	22,611
Soils	8,106	5,447
Decision and Policy Analysis	7,732	11,445
CGIAR Initiatives (HarvestPlus and CCAFS not included in other areas)	48,123	48,244
Others	1,757	6,233
Total	102,390	93,980

Note 21: Management and general expenses

	2013	2012
Financial Administration and Treasury	1,581	1,528
Personnel Management	912	1,032
Corporate Services: DDG-CS, Legal Office, Administration MADR Agreements	948	880
Administration and Finance - Regional Offices	1,014	893
Central Services	1,262	895
Management - DG office, BoT, Audits and Others	2,121	2,314
Total	7,838	7,542

Note 22: Other losses and expenses

	2013	2012
Bad debts - Write-offs	(102)	651
Legal claims (see Notes 17 & 25)	191	377
Staff separation costs	-	375
Bonuses for retirement - National staff HQ (see Note 17)	684	401
Additional depreciation costs by change in the Fixed Assets Policy (1)	840	-
Total	1,613	1,804

(1) Due to the change in the Fixed Assets Policy, explained in [Note 2](#) above, 2,285 fixed asset items costing less than \$3 were written-off. The book value of these items as of December 2013 was \$840, broken out by year of acquisition as per the table below, recognized as expenditure in the SoA. Considering that half of the net book value of assets was acquired in 2013, no restatement of 2012 is deemed necessary. The following table shows the assets written-off:

Funding source	No. of asset items	Acquisition costs	Cumulated depreciation	Net book value from assets acquired in			Net book value
				2013	2012	2011 & before	
Capital fund	1,728	2,775	1,935	409	225	206	840
Restricted projects	557	928	928	-	-	-	-
Total assets	2,285	3,703	2,863	409	225	206	840

Note 23: Financial instruments – Foreign currency risk management

CIAT is mainly exposed to U.S. dollar to Colombian peso (COP) currency fluctuations as donor funds are agreed and disbursed mostly in U.S. dollars, while projects and operating expenditures in Colombia at a level of almost 50%. CIAT manages these risks through periodic use of foreign exchange derivative instruments.

To reduce its foreign currency exposure associated with operating expenses incurred in COP related to the Non-research Areas, CIAT entered into currency risk management contracts, such as foreign exchange forward contracts and designated them as cash flow hedges.

CIAT does not have currency risk management contracts outstanding as of December 31, 2013. Valuation of the outstanding contracts as of December 31, 2012, represented an unrealized gain of \$165 recorded as net assets. At maturity date, the results of the contracts are recorded in revenues and gains when gains or losses are realized (see [Note 19](#)). During the year ended December 31, 2013, a net gain of \$53 is recorded as realized variance in hedging operations (2012 \$564 gain).

Note 24: Contingent assets

Based on the requirement of the Colombian Government, in 2010, CIAT signed a Sponsorship Contract with the CIAT Employee Fund - CRECIAT, authorizing CRECIAT to manage and account for the resources from the CIAT Social Welfare Fund. Under this Sponsorship Contract, CRECIAT assumed the responsibility to manage the resources of the Social Welfare Fund while CIAT continues to manage the social welfare activities, which are supported by surpluses generated from the financial management of these resources. CRECIAT also assumed the responsibility of settlement of any balances due to or from employees with regard to the Sponsorship Contract on termination of employment with CIAT.

The funds transferred to CRECIAT include the principal and earned interests of the participants as well as the reserves generated from loan interests to the CIAT employees and other operations, since the inception of the Social Welfare Fund in 1975. According to the Sponsorship Contract, these reserves and any earned interests are to be used for social activities in benefit of CIAT employees. In the event that CRECIAT ceases to exist or in the event that CIAT decides to cancel the Sponsorship Contract and such reserves might be left over at that time, they will be returned to CIAT for distribution as agreed in the constitution of the previous Social Welfare Fund and as reconfirmed in the Sponsorship Contract.

The accumulated balance of the reserves as of December 31, 2013 is \$3,147 (2012 \$3,377). As the probability of CRECIAT ceasing its operation is remote, requiring that leftover reserves would need to be returned to CIAT, no accounting for this contingent asset has been recorded in the financial statements of CIAT.

Note 25: Contingent liabilities

As of December 2013, CIAT is exposed to two new claims. The advice of the Management and the Legal Counsel is to accrue the estimated liability of the claims. Therefore, \$191 is accrued in 2013 (see [Note 22](#)). During 2012, CIAT was party to two legal claims. As per the advice of the Legal Counsel, a portion of the claims amounting to \$377 was accrued in 2012. These provisions are included in [Note 17](#) under legal and other provisions.

Note 26: Subsequent events

CIAT will be transitioning from current Financial Guidelines to International Financial Reporting Standards (IFRS). In 2014, CIAT will prepare its financial reports in both reporting standards (as per current Financial Guidelines and IFRS). However, External Auditors at the end of 2014 will only provide an audit opinion for the Financial Statements based on the current Financial Guidelines. CIAT plans to fully comply with IFRS in 2015 as required by the Colombian government and agreed with the Consortium. During the year 2013, a comprehensive review of CGIAR Financial Guideline No. 2 was initiated and is currently under final review. This revision might have an effect on the 2014 Financial Statements.

Centro Internacional de Agricultura Tropical (CIAT)

Schedule of Grant Revenue

For the year ended as of December 31, 2013 and 2012

(expressed in thousands of U.S. dollars)

	Funds available	Accounts receivable	Advance payments	Grants 2013	Grants 2012
A. Unrestricted W1 & W3					
Chinese Academy of Agricultural Sciences (CAAS) - (W3)	68	-	-	68	-
Thailand (W3)	10	-	-	10	20
Consortium of International Agricultural Research Centers (CIARC) (Stability Funding) W1	-	-	-	-	1,802
Total Unrestricted	78	-	-	78	1,822
B. Restricted Projects:					
Window 3 (W3):					
Austria (ADA)	209	-	115	94	386
European Commission (EC)	414	2,518	133	2,799	93
International Crops Research Institute for the Semi-Arid Tropics (ICRISAT)-BMGF	3,257	-	1,805	1,452	-
International Institute of Tropical Agriculture (IITA)	147	49	-	196	-
International Livestock Research Institute (ILRI) - USAID	68	-	63	5	-
International Rice Research Institute (IRRI) - USAID	15	-	3	12	-
Japan (MAFF)	41	115	-	156	-
Mexico	642	-	465	177	-
People's Republic of China	114	-	60	54	23
United States of America (USAID)	1,049	-	243	806	177
United States of America (USAID) - HarvestPlus	612	-	335	277	190
Total W3	6,568	2,682	3,222	6,028	870
Bilateral					
African Water Facility (AWF)	-	-	-	-	153
Agrigenetics Inc. (DOW)	632	-	374	258	427
Alliance for a Green Revolution in Africa (AGRA)	599	14	56	557	1,185
Associates in Rural Development, Inc. (ARD)	-	-	-	-	15
Australia (ACIAR)	1,023	18	529	512	253
Belgium (DGD)	(145)	325	-	180	699
Bill & Melinda Gates Foundation (BMGF)	1,996	16	581	1,431	4,304
Biotechnology and Biological Sciences Research Council (BBSRC)	193	17	22	188	24
Bioversity International	-	-	-	-	85
Brazilian Agricultural Research Corporation (EMBRAPA)	137	-	103	34	20
Canada (DFATD)	3,405	65	5	3,465	2,898
CARE International	137	-	33	104	93
Catholic Relief Services, CRS/NI (CRS)	227	18	104	141	251
Chemonics International Inc.	53	-	-	53	26
CIMMYT - Generation Challenge Program (GCP)	631	15	160	486	583
Climate and Development Knowledge Network (CDKN)	33	-	-	33	37
Colombia's National Petroleum Company (ECOPETROL)	1	104	-	105	-
Colombian Agricultural Company (COACOL)	8	29	-	37	64
Colombian Association of Horticultural and Fruit Crop Growers (ASOHOFRUCOL)	167	-	-	167	669
Colombian Autonomous Regional Corporation (CAR) of Cundinamarca	77	-	-	77	124
Colombian Autonomous Regional Corporation of the Valleys of Sinú and San Jorge	94	-	94	-	-
Colombian Corporation for Agricultural Research (CORPOICA)	62	-	12	50	56
Colombian Fund for Financing the Agricultural Sector (FINAGRO)	23	-	16	7	3
Colombian Ministry of Agriculture and Rural Development (MADR)	6,265	369	1,341	5,293	1,685
Colombian National Coffee Research Center (CENICAFÉ)	23	1	-	24	32
Colombian National Family Welfare Institute (ICBF)	-	-	-	-	4
Colombian National Federation of Rice Growers (FEDEARROZ)	30	-	26	4	-
Colombian National Planning Department (DNP)	148	-	50	98	1
Colombian Presidential Agency for International Cooperation (APC)	83	28	-	111	-
Colombian Unit for Rural Land Use Planning (UPRA)	-	23	-	23	-
Columbia University	159	45	-	204	-
Common Fund for Commodities (CFC)	339	14	-	353	491
Conservation International (CI)	-	-	-	-	22

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	Funds available	Accounts receivable	Advance payments	Grants 2013	Grants 2012
Corn Products Andina (INDUSTRIAS DEL MAÍZ S.A.)	-	-	-	-	21
Donald Danforth Plant Science Center (DDPSC)	181	-	-	181	-
Environment Canada (EC)	483	-	-	483	-
European Commission (EC)	(23)	23	-	-	638
Faculty of Life Sciences at University of Copenhagen (KU-LIFE)	1,685	-	-	1,685	1,400
FARA - Sub-Saharan Africa Challenge Program (SSA-CP)	1,706	33	686	1,053	12
Fiduciary Bogotá (FIDUCIARIA BOGOTA S.A.)	488	-	312	176	158
Food and Agriculture Organization of the United Nations (FAO)	299	55	1	353	273
Ford Foundation (FORD)	549	6	348	207	114
Foundation for Technological Development in Agriculture and Forestry in Nicaragua (FUNICA)	-	-	-	-	18
France	151	-	46	105	58
French National Institute for Agricultural Research (INRA)	58	-	26	32	-
Fund for Environmental Action and Childhood (FPAA)	34	-	34	-	-
Germany	2,375	-	1,190	1,185	1,087
Global Crop Diversity Trust	638	5	69	574	544
Global Environment Facility (GEF)	-	-	-	-	988
Green Mountain Coffee Roasters (GMCR) - (now Keurig Green Mountain, Inc.)	78	-	22	56	43
HarvestPlus (HP)	12,662	-	5,324	7,338	7,739
Ingredion Incorporated	367	59	120	306	141
Inter-American Development Bank (IDB)	78	-	47	31	-
International Centre for Research In Agroforestry (ICRAF)	53	30	-	83	98
International Crops Research Institute for the Semi-Arid Tropics (ICRISAT)	125	90	-	215	1,282
International Food Policy Research Institute (IFPRI)	286	-	49	237	148
International Fund for Agricultural Development (IFAD)	(21)	621	-	600	867
International Institute of Tropical Agriculture (IITA)	369	8	-	377	506
International Livestock Research Institute (ILRI)	532	65	66	531	206
International Maize and Wheat Improvement Center (CIMMYT)	98	-	5	93	5
International Potato Center (CIP)	53	-	1	52	33
Iran	24	-	13	11	33
Italy	-	-	-	-	28
IWMI - Water and Food Challenge Program	13	-	2	11	239
Japan (MAFF)	-	-	-	-	82
Japan International Research Center for Agricultural Sciences (JIRCAS)	205	14	4	215	437
Latin American Fund for Irrigated Rice (FLAR)	1,407	199	142	1,464	1,163
Latin American Fund for Oil Palm Innovation (FLIPA)	210	-	32	178	158
Macaulay Land Use Research Institute	(18)	18	-	-	52
McKnight Foundation (MKF)	319	-	21	298	192
Mexican National Institute for Forestry, Agriculture and Livestock Research (INIFAP)	60	-	10	50	-
Michigan State University	66	68	-	134	-
National University of Colombia	-	-	-	-	5
National University of Engineering (UNI), Nicaragua	-	-	-	-	7
Natural Environment Research Council (NERC)	464	-	326	138	52
Netherlands Development Organisation (SNV)	95	-	4	91	-
OPEC Fund for International Development (OFID)	170	-	115	55	293
Palmar del Oriente (Palm oil refinery in Colombia)	-	-	-	-	(1)
Panama Institute of Agricultural Research (IDIAP)	-	-	-	-	1
Pangea Foundation (Fundación Pangea)	(3)	3	-	-	26
Patrimonio Natural (Fund for biodiversity and protected areas)	-	-	-	-	58
Pennsylvania State University (PennState)	5	-	2	3	6
Peru	207	-	187	20	22
Pioneer Hi-Bred International, Inc.	(44)	102	-	58	7
PricewaterhouseCoopers Services	256	106	-	362	135
Programa de las Naciones Unidas para el Medio Ambiente (PNUMA)	101	-	5	96	39
Project on Strategic Development of Natural Resources (PRODERN)	-	-	-	-	36
Rainforest Alliance (RA)	-	-	-	-	76
Regional Fund for Agricultural Technology (FONTAGRO)	347	-	156	191	453
RiceTec, Inc. (RiceTec)	15	38	-	53	62
Riograndense Rice Research Institute (IRGA)	5	-	5	-	4

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	Funds available	Accounts receivable	Advance payments	Grants 2013	Grants 2012
Rutgers University	91	-	42	49	1
Solidaridad, The Netherlands	122	-	122	-	-
Sustainable Food Laboratory (SFL)	-	-	-	-	16
Sustainable Harvest	-	-	-	-	12
Swiss Agency for Development and Cooperation (SDC)	1,575	-	654	921	1,263
Syngenta S.A.	42	41	-	83	75
Technical Centre for Agricultural and Rural Cooperation (CTA)	(19)	19	-	-	19
Thai Tapioca Development Institute (TTDI)	-	-	-	-	98
The Nature Conservancy (TNC)	18	-	18	-	42
The Nippon Foundation	124	-	47	77	198
Tropical Agricultural Research and Higher Education Center (CATIE)	20	-	7	13	-
United Nations Environment Programme (UNEP)	-	-	-	-	69
United Nations University (UNU)	11	-	-	11	14
United States Agency for International Development (USAID)	586	-	323	263	547
University of California (UCLA)	196	-	6	190	67
University of Cauca (UniCauca)	24	-	8	16	132
University of Florida (UF)	-	-	-	-	89
University of Sheffield	106	-	32	74	-
University of the Valley of Guatemala	19	6	-	25	15
Vlaamse Instelling voor Technologisch Onderzoek (VITO)	19	4	-	23	-
Wageningen University (WU)	1,578	539	3	2,114	2,808
World Bank (WB)	36	-	36	-	102
World Conservation Monitoring Centre (WCMC)	0	69	-	69	-
Yale University (YALE)	(38)	156	-	118	164
Other small projects	333	1	244	90	102
Total Bilateral	48,452	3,478	14,418	37,513	40,080
CRP W1&2					
ICARDA - CRP 1.1: Dryland Systems	25	401	-	426	351
IITA - CRP 1.2: Humid Tropics	881	314	-	1,195	506
IFPRI - CRP 2: Policies, Institutions and Markets	766	214	-	980	717
IRRI - CRP 3.3: Global Rice Science Partnership (GRiSP)	1,800	1,819	88	3,531	3,796
CIP - CRP 3.4: Roots, Tubers and Bananas	2,837	1,763	-	4,600	3,113
ICRISAT - CRP 3.5: Grain Legumes	2,579	379	-	2,958	1,406
ILRI - CRP 3.7: Livestock and Fish	1,362	-	65	1,297	1,175
IFPRI - CRP 4: Agriculture for Improved Nutrition and Health	7,563	103	-	7,666	631
IWMI - CRP 5: Water, Land and Ecosystems	1,324	311	2	1,633	1,143
CIFOR - CRP 6: Forests, Trees and Agroforestry	262	39	-	301	264
Global Crop Diversity Trust (GCDDT) - CRP on Genebanks	1,128	1,104	-	2,232	2,310
Consortium - CRP 7: Climate Change, Agriculture and Food Security (CCAFS)	31,667	10,377	-	42,044	46,273
CCAFS Funds for CIAT subcontracted by ILRI	58	15	-	73	-
CCAFS Funds for CIAT subcontracted by IRRI	75	-	72	3	-
Total CRP W1&2	52,327	16,839	227	68,939	61,685
Total restricted funding	107,348	22,999	17,867	112,480	102,636
Total funding	107,426	22,999	17,867	112,558	104,457

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Schedule of Restricted Projects

For the year ended as of December 31, 2013

(expressed in thousands of U.S. dollars)

DONOR AND PROGRAM PROJECTS	Project code	Funding type	CRP	Starting date	Ending date	Grant pledged	Expenditures Prior years	Expenditures 2013	Total expenditures
Restricted projects: Bilateral, W1&2, & W3									
European Government (EG)									
Austria (ADA)									
2009/02 - Eco-efficient crop and livestock production for the poor farmers in the sub-humid hillside areas of Nicaragua	EFG70	W3	CRP1.2	01/07/2010	31/03/2014	645	436	94	530
Subtotal ADA						645	436	94	530
Belgium (DGD)									
Transforming CIALCA into a humid tropics platform in East and Central Africa	TSC43	Bilateral	CRP1.2	01/01/2012	30/06/2013	867	746	180	926
Subtotal DGD						867	746	180	926
France									
Towards a Latin America and Caribbean knowledge-based bio-economy) in partnership with Europe (ALCUE-KBBE)	GDC33	Bilateral	Non CRP	04/05/2011	03/11/2013	172	40	96	136
Funds, operations, resources - CIRAD - Cécile Grenier	RGA04	Bilateral	Non CRP	15/09/2011	31/12/2014	45	2	9	11
Subtotal France						217	42	105	147
Germany									
BMZ/GIZ - Dry season forages to improve the livelihoods of smallholders	EFP41	Bilateral	CRP3.7	01/02/2011	31/10/2013	79	36	43	79
Climate-smart crop-livestock systems for smallholders in the tropics:									
Integration of new forage hybrids to intensify agriculture and to mitigate climate change through regulation of nitrification in soil	EFX73	Bilateral	CRP3.7	01/03/2012	28/02/2015	1,560	192	386	578
Klimawandel und Schutzgebietsmanagement	SLG71	Bilateral	CRP7	12/12/2011	30/04/2013	110	99	6	105
Contribution from Germany to the maintenance of CIAT's genetic resources collections (Genebank)	GRG40	Bilateral	Non CRP	01/01/2012	31/12/2014	1,088	483	539	1,022
Klimaschutz und Energie in Lateinamerika und Karibik - Terra-i Guyana	SLG85	Bilateral	CRP7	15/11/2012	15/02/2013	32	2	26	28
Assessing the costs of land degradation and the value of sustainable land management	TSC55	Bilateral	CRP5	23/09/2013	28/02/2014	275	-	110	110
Addressing the challenges of smallholder farming communities: Restoring degraded agro-ecosystems	TSL32	Bilateral	CRP5	01/04/2013	31/03/2016	1,157	-	75	75
Subtotal Germany						4,301	812	1,185	1,997
Switzerland (SDC)									
Pan-Africa Bean Research Alliance (PABRA) - Phase 2012-2014	BSC47	Bilateral	CRP3.5	01/01/2012	31/12/2014	3,800	880	921	1,801
Subtotal SDC						3,800	880	921	1,801

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DONOR AND PROGRAM PROJECTS	Project code	Funding type	CRP	Starting date	Ending date	Grant pledged	Expenditures Prior years	Expenditures 2013	Total expenditures
European Commission (EC)									
Emerging pests and diseases of cassava in Southeast Asia: Seeking eco-efficient solutions to overcome a threat to livelihoods and industries (through IFAD)	CPQ50	W3	CRP3.4	01/01/2011	31/08/2015	1,250	82	281	363
Climate Change, Agriculture and Food Security (CCAFA), with a focus on East and West Africa (through IFAD)	CCGC3	W3	CRP7	01/01/2013	31/12/2015	9,000	-	2,518	2,518
Increasing smallholder farm productivity, income, and health through widespread adoption of integrated soil fertility management (ISFM) in the Great Lakes and Southern African regions (through IFAD)	TSC30	Bilateral	CRP1.2	01/06/2010	31/12/2012	2,316	2,316	-	2,316
Subtotal EC						12,566	2,398	2,799	5,197
Subtotal European Government (EG)						22,396	5,314	5,284	10,598
North American Government (NAG)									
Canada (DFATD)									
The Pan-Africa Bean Research Alliance (PABRA): Phase IV	BSB85	Bilateral	CRP3.5	01/04/2009	30/09/2014	14,562	9,705	3,465	13,170
Subtotal Canada						14,562	9,705	3,465	13,170
United States of America (USAID)									
USAID-Maize/Bean Research in Uganda	BSF33	W3	Non CRP	01/05/2010	31/03/2016	255	75	52	127
USAID-Effecting change in seed security response in crisis, chronic stress and developmental contexts	BSF35	Bilateral	CRP3.5	01/04/2012	31/12/2014	682	206	206	412
Long-term training	CRI	W3	Non CRP	01/01/2005	31/03/2016	4,878	3,181	708	3,889
Expanding the range of uses of cassava starch: A source of income generation	GDA11	Bilateral	CRP3.4	01/01/2003	31/12/2013	599	558	41	599
Nutritional genomics	GDA8	Bilateral	Non CRP	01/01/2003	31/12/2013	850	844	6	850
Southern Africa Biotechnology Program	GDK3	Bilateral	CRP3.3	01/03/2005	31/12/2013	1,490	1,481	9	1,490
Global Cassava Partnership	GDN42	W3	Non CRP	17/12/2012	31/12/2014	98	-	47	47
Subtotal USAID						8,852	6,345	1,069	7,414
Subtotal North American Government (NAG)						23,414	16,050	4,534	20,584
Pacific Rim Government (PRG)									
Australia (ACIAR)									
Developing improved farming and marketing systems in rainfed regions of Southern LAO PDR	EFD65	Bilateral	CRP7	01/12/2009	30/06/2014	402	158	99	257
The global impact of sown tropical grassland and forage plants	EFD66	Bilateral	CRP3.7	24/06/2011	31/10/2013	64	-	50	50
Increased productivity and reduced risk in pig production and market chains. Component 2: Animal production	EFP37	Bilateral	CRP3.7	01/09/2010	31/08/2014	740	260	177	437

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DONOR AND PROGRAM PROJECTS	Project code	Funding type	CRP	Starting date	Ending date	Grant pledged	Expenditures Prior years	Expenditures 2013	Total expenditures
Innovative agribusiness opportunities for profitable and sustainable cassava value chains in South East Asia	CPA56	Bilateral	CRP3.4	21/10/2013	21/08/2014	174	-	29	29
Profitable and sustainable nutrient management system for Eastern and Southern African farming systems with particular reference to conservation agriculture in SIMLESA research sites (Australian Govt funds)	TSC48	Bilateral	Non CRP	02/01/2013	31/05/2013	157	-	157	157
International online journal: Tropical Grasslands/Forrajes Tropicales	EFA25	Bilateral	CRP3.7	01/01/2013	31/12/2017	94	-	-	-
Subtotal ACIAR						1,631	418	512	930
Japan (MAFF)									
1. Improving nitrogen use efficiency of crops and reducing greenhouse gas emissions from agriculture. 2. Establishment of Asia cassava molecular breeding going food security project in Zambia. Phase II	GDI43	W3	CRP3.7	01/04/2013	31/03/2014	176	-	115	115
Improving nitrogen use efficiency of crops and reducing greenhouse gas emissions from agriculture. 2. Establishment of Asia cassava molecular breeding going food security project in Zambia. Phase I	GDI42	W3	CRP3.7	01/04/2012	31/03/2013	123	82	41	123
Subtotal Japan						299	82	156	238
Subtotal Pacific Rim Government (PRG)						1,930	500	668	1,168
Developing Nations Government (DNG)									
Colombia (MADR)									
Comprehensive analysis of production systems in Colombia for climate change adaptation	CCM1	Bilateral	CRP7	07/12/2012	31/07/2014	7,542	4	3,264	3,268
Technical and scientific collaborative agreement No. 20120252	LAM50	Bilateral	Non CRP	07/06/2012	28/02/2013	1,736	1,275	461	1,736
Technical and scientific collaborative agreement No. 20120252	LAM50	Bilateral	CRP3.3	07/06/2012	28/02/2013	296	239	57	296
Technical and scientific collaborative agreement No.20130181 (signed in 2013)	LAM60	Bilateral	Outside	23/03/2013	31/12/2013	1,288	-	1,288	1,288
Technical and scientific collaborative agreement No.20130181 (signed in 2013)	LAM60	Bilateral	CRP3.3	23/03/2013	31/12/2013	223	-	223	223
Subtotal MADR						11,085	1,518	5,293	6,811
Empresa Brasileira de Pesquisa Agropecuária (Brazil - EMBRAPA)									
EMBRAPA-FUNARBE Thermoherapy chamber: A rapid and massive propagation of cassava and plantain seed, within the scope of the Latin America-Caribbean-Brazil agricultural innovation marketplace	CPE83	Bilateral	CRP3.4	07/11/2012	07/05/2015	58	-	20	20
Forages, Cassava, Rice and Beans	GDB80	Bilateral	Non CRP	01/01/2007	31/12/2013	20	16	4	20
CIAT-EMBRAPA Agreement Services	GDN46	Bilateral	CRP3.3	01/05/2012	31/05/2013	30	20	10	30
Subtotal EMBRAPA						108	36	34	70

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 (expressed in thousands of U.S. dollars)

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Iran									
Improvement of Chitti bean in Iran	BEA46	Bilateral	CRP3.5	01/01/2011	31/12/2014	300	60	11	71
Subtotal Iran						300	60	11	71
Mexico									
TF069018 - To implement aspects of the Strategy and Results Framework of the CGIAR or in accordance with the common operational practice	BEA52	W3	CRP3.7	01/10/2012	30/09/2013	392	-	28	28
Contribution for bean research (Through ICRISAT)	BEA55	W3	CRP3.5	01/01/2013	31/12/2014	250	-	149	149
Subtotal Mexico						642	-	177	177
Peru (Government of Peru)									
STC-CGIAR-PERU - Realizing the potential of peruvian cassava by using higher genetic diversity and production and industrial processing technologies for adding value	CPP40	Bilateral	CRP3.4	01/01/2013	31/12/2014	100	-	-	-
Varieties resistant to <i>Pyricularia grisea</i> to improve rice crop profitability in rainforests	RGP31	Bilateral	CRP3.3	01/01/2008	31/12/2014	250	144	20	164
Subtotal Peru						350	144	20	164
People's Republic of China (China)									
Supporting the workshop of China and CIAT collaboration in projects initiation	GDC34	W3	Non CRP	01/01/2011	31/12/2014	118	3	54	57
Subtotal China						118	3	54	57
Subtotal Developing Nations Government (DNG)						12,603	1,761	5,589	7,350
Foundations									
Bill & Melinda Gates Foundation (BMGF)									
BMGF - Double haploid breeding for cassava enhancement	CPG5	Bilateral	CRP3.4	15/03/2010	31/03/2014	1,890	1,257	240	1,497
BMGF - Gene discovery in cassava for pest and disease resistance engagement	CPG60	Bilateral	CRP3.4	01/11/2011	15/05/2013	37	33	4	37
BMGF - Endophytic biological control for cassava and beans	CPG65	Bilateral	CRP3.4	01/11/2012	30/04/2014	100	6	65	71
GCE R8: Synthetic seeds for clonal propagation of disease-free cassava	GDN45	Bilateral	CRP3.4	01/05/2012	30/04/2014	100	58	21	79
Engineering selective autophagy for virus elimination in cassava	GDN48	Bilateral	N/A	01/11/2012	30/04/2014	100	7	28	35
A globally integrated Africa Soil Information Service (AfsIS)	TSB54	Bilateral	Non CRP	01/11/2008	31/03/2013	15,695	14,805	752	15,557
General operating support	TSC33	Bilateral	Non CRP	20/06/2011	30/06/2013	725	420	321	741
Subtotal BMGF						18,647	16,586	1,431	18,017
Ford Foundation (FORD)									
Promoting business models for sustainable trading relationships among smallholder farmers in Eastern Africa	AFR37	Bilateral	CRP3.5	01/07/2013	30/06/2015	230	-	8	8

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Consultancy - Rural and agricultural economy dynamics and livelihood development potential in Mexico, Guatemala, El Salvador, and Nicaragua	SLF44	Bilateral	CRP2	22/08/2013	31/01/2014	28	-	6	6
Public policies on linking farmers to markets in Colombia and the Latin American region: Farmers more competitive less poor	SLF91	Bilateral	CRP2	01/07/2013	30/01/2015	504	-	107	107
Evaluation of the impacts of the Fair Trade for All initiatives on smallholder producers and workers on large farms producing coffee certified by Fair Trade for All	SLF99	Bilateral	CRP2	01/11/2013	30/10/2016	270	-	-	-
Study and dissemination of lessons learnt on public policies fostering inclusive value chains in Colombia	SLF8A	Bilateral	CRP2	01/10/2010	31/10/2013	300	214	86	300
Subtotal FORD						1,332	214	207	421
Global Crop Diversity Trust (GCDT)									
Beans - The long-term conservation and sustainable utilization of the <i>ex-situ</i> bean and cassava germplasm collections held by CIAT	GRA50	Bilateral	GRU	01/01/2007	31/12/2016	1,500	926	164	1,090
Cassava - The long-term conservation and sustainable utilization of the <i>ex-situ</i> bean and cassava germplasm collections held by CIAT	GRA52	Bilateral	GRU	01/01/2008	31/12/2016	1,181	645	134	779
GRIN-GLOBAL 2.0 pilot deployment	GRA53	Bilateral	GRU	30/09/2013	31/03/2014	20	-	5	5
Identifying CWR gaps for 80 gene pools conserved <i>ex situ</i> within the "Adapting agriculture to climate change: Collecting, protecting and preparing crop wild relatives" project	SLG43	Bilateral	CRP7	01/01/2011	31/12/2013	758	393	271	664
Subtotal GCDT						3,459	1,964	574	2,538
McKnight Foundation (MKF)									
Optimized pest management with botanical pesticides on legume cropping systems in Malawi and Tanzania	BEA33	Bilateral	CRP3.5	01/09/2009	31/08/2013	86	77	9	86
Supporting communities to increase bean productivity through enhanced accessibility to seed of preferred bean varieties in Malawi, Mozambique, and Tanzania	BEA34	Bilateral	CRP3.5	01/12/2010	30/11/2013	128	58	70	128
Improving bean production and utilization by smallholder farmers through integration of climbing beans in the smallholder farming systems in Malawi, Mozambique, and Tanzania	BEA38	Bilateral	CRP3.5	01/03/2011	28/02/2014	92	60	20	80
Supporting investments in upscaling of grain legumes in Western Kenya through assessing and modeling the threat of biotic stressors	BEA53	Bilateral	CRP3.5	01/09/2012	28/02/2014	160	36	121	157
Participation and social inclusion in research and development projects in rural areas	SLM51	Bilateral	CRP2	01/03/2011	31/03/2014	79	59	18	77
Plot- and landscape-scale diversifications of Andean agro-ecosystems	TSC46	Bilateral	CRP5	01/11/2012	31/10/2013	60	0	60	60
Subtotal MKF						605	290	298	588

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The Nippon Foundation (NIPPON)									
Improving the livelihoods of smallholder upland farmers in Lao PDR	CPI32	Bilateral	CRP3.4	01/01/2009	30/04/2014	1,423	1,298	77	1,375
Subtotal NIPPON						1,423	1,298	77	1,375
Subtotal Foundations (FDN)						25,466	20,352	2,587	22,939
International or Regional Organizations (IRO)									
Common Fund for Commodities (CFC)									
Improving the competitiveness of small-scale oil palm farmers and production in Latin America and the Caribbean: Bridging the yield gap	PCF51	Bilateral	Non CRP	06/05/2010	05/05/2014	1,681	716	353	1,069
Subtotal CFC						1,681	716	353	1,069
FONTAGRO (Regional Fund for Agricultural Technology)									
Technology innovations for the integrated management of cassava frog skin	CPF80	Bilateral	CRP3.4	22/12/2011	22/12/2014	320	132	59	191
Development of <i>Bachiararia</i> genotypes adapted to poor soil drainage to increase cattle production and adapt grazing systems to climate change in Latin America	EFQ70	Bilateral	CRP7	01/10/2009	31/03/2014	448	360	40	400
WB - Marker-assisted selection for rice cold tolerance in temperate Latin America: A strategy to cope with climatic instability	HIL21	Bilateral	CRP3.3	01/07/2009	30/06/2013	491	398	69	467
Developing and assessing <i>Lycopersicon</i> spp. genetic resources for use in Solanaceae breeding in the face of biotic and abiotic stresses (through INIA-Chile)	SLF38	Bilateral	CRP7	20/04/2011	19/04/2014	23	12	9	21
Coffee responses and adaptation to climate change in Central America	SLF56	Bilateral	CRP7	23/05/2011	23/05/2015	98	49	14	63
Subtotal FONTAGRO						1,380	951	191	1,142
Food and Agriculture Organization of the United Nations (FAO)									
Assessment of current capacities and needs for institutional and individual capacity development in agricultural innovation systems in Central America	CSF67	Bilateral	Non CRP	21/12/2012	15/06/2013	26	-	26	26
Reviewing and validating knowledge in literature and practices on the management of Moko and Black Sigatoka in Musaceae, particularly on the development of management actions in family farming	ICI28	Bilateral	CRP3.4	15/12/2012	30/04/2013	30	-	30	30
Pilot testing of global bioenergy partnership GBEP indicators for sustainable bioenergy in targeted developing countries	SLF63	Bilateral	CRP2	10/08/2012	31/03/2013	10	8	2	10
Young Professionals' Platform on Agricultural Research for Development (YPARD)	SLF79	Bilateral	Non CRP	15/04/2011	31/12/2013	22	17	5	22
Launch and establishment of the Global Soil Partnership in Eastern and Southern Africa	TSC47	Bilateral	CRP5	19/12/2012	18/04/2013	80	-	80	80
Participatory climate-smart agriculture scenario building	CCF70	Bilateral	CRP7	16/07/2013	30/06/2014	238	-	104	104
Creating the Latin American Soil Information System - Phase I	TSL30	Bilateral	CRP5	20/12/2011	20/11/2013	200	94	106	200
Subtotal FAO						606	119	353	472

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Inter-American Development Bank (IDB)									
Dissemination of successful technology innovations in plantain cultivation, for its eco-efficient management in Colombia, Ecuador, and Venezuela	CPF81	Bilateral	CRP3.4	03/07/2013	02/07/2014	32	-	16	16
Analysis of the effect of climate change on production and productivity of key crops in the region	SLI17	Bilateral	CRP7	14/08/2013	31/05/2015	615	-	15	15
Subtotal IDB						647	-	31	31
International Fund for Agricultural Development (IFAD)									
Programme for linking livelihoods of poor smallholder farmers to emerging environmentally progressive agro-industrial markets	RAL10	Bilateral	CRP3.4	14/01/2009	31/03/2013	1,500	1,332	168	1,500
Improved forage-based livestock feeding systems for smallholder livelihoods in the Cambodia-Laos-Vietnam (CLV) development triangle (IFAD)	EFI50	Bilateral	CRP3.7	16/09/2011	30/09/2015	1,500	286	417	703
Design mission: Technology issues and challenges and opportunities for small- and medium-scale coffee and cocoa growers	SLI89	Bilateral	Non CRP	12/11/2012	28/02/2013	15	-	15	15
Subtotal IFAD						3,015	1,618	600	2,218
OPEC Fund for International Development (OFID)									
Climate-smart technologies and practices: Using science knowledge and expert feedback to accelerate local adoption in Tanzania	SLO52	Bilateral	CRP7	01/09/2013	31/01/2015	100	-	-	-
Getting the basics right: Increasing prediction accuracy and reliability of soil health constraints, climate change mitigation potentials, and crop yield gaps in smallholder farms	TSC54	Bilateral	CRP5	01/09/2013	31/10/2014	100	-	55	55
Subtotal OFID						200	-	55	55
United Nations Environment Programme (UNEP)									
Regional Gateway for Technology Transfer and Climate Change Action in Latin America and the Caribbean (REGATTA)	SLP83	Bilateral	CRP7	01/06/2012	01/06/2014	200	39	96	135
Subtotal UNEP						200	39	96	135
Subtotal International or Regional Organizations (IRO)						7,729	3,443	1,679	5,122
Academic or Research Institutes (ARI)									
Alliance for a Green Revolution in Africa (AGRA)									
A Globally Integrated African Soil Information Service (AfSIS)	TSB51	Bilateral	Non CRP	01/11/2008	31/12/2013	2,930	2,479	399	2,878
Strengthening the capacity of the African Network for Soil Biology and Fertility (AfNet) for improved soil health in selected intensification zones in Sub-Saharan Africa	TSB97	Bilateral	CRP5	01/01/2010	31/12/2013	889	728	158	886
Subtotal AGRA						3,819	3,207	557	3,764

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ASOHOFrucol (Colombian Association of Horticultural and Fruit Crop Growers)									
Site-specific agriculture: Sharing experiences (AESCE) - Applied to fruit production in Colombia	SLA34	Bilateral	CRP6	03/06/2010	02/06/2013	1,589	1,422	167	1,589
Subtotal ASOHOFrucol						1,589	1,422	167	1,589
Biotechnology and Biological Sciences Research Council (BBSRC)									
Pathogen distribution, characterization, and identification of resistance markers associated with root rot resistance in common bean (BBSRC funds)	AFR36	Bilateral	CRP3.5	01/11/2012	31/10/2016	62	-	7	7
Modelling and manipulation of plant-aphid interactions: A new avenue for sustainable disease management of an important crop in Africa	BEA49	Bilateral	CRP3.5	01/09/2012	31/08/2016	602	24	181	205
Subtotal BBSRC						664	24	188	212
CARE International (CARE)									
Integrated technical assistance for developing the Sustainable Land and Water Management component of the PROSADE project	SLC9A	Bilateral	CRP1.1	26/04/2012	25/04/2014	196	37	94	131
Contribution agreement for assessing four mother compounds of effective micro-organisms (EM) in maize and beans in the region of Gulf of Fonseca in Honduras	SLC93	Bilateral	Non CRP	30/05/2013	30/03/2014	18	-	10	10
Subtotal CARE						214	37	104	141
Catholic Relief Services, CRS/NI (CRS)									
Consultancy for implementing CIAT methodology	MFE05	Bilateral	Non CRP	03/01/2010	31/12/2013	41	37	4	41
Contracts-Consultancies - CRS - Mark Lundy	RAE31	Bilateral	Non CRP	31/12/2010	31/12/2014	50	44	1	45
Borderlands Coffee Project	SLB57	Bilateral	CRP2	01/09/2011	31/08/2016	552	57	58	115
Prediction of the impact of climate change on coffee and mango crop suitability in Haiti	SLC27	Bilateral	CRP7	15/08/2012	15/08/2013	70	1	69	70
Climate change adaptation consultancy for Bridges project	SLC55	Bilateral	CRP7	01/05/2012	30/04/2013	30	21	9	30
Plan of implementation - CIAT technical backstopping to the Rural Business Management, Health and Environment Program (PROGRESA)	SLC25	Bilateral	CRP2	01/10/2013	30/09/2015	172	-	-	-
Subtotal CRS						915	160	141	301
CATIE									
Compilation and organization of remote sense images available in the area of Nicaragua and Honduras	SLC20	Bilateral	Non CRP	04/10/2012	17/01/2014	20	-	13	13
Subtotal CATIE						20	-	13	13

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CENICAFÉ (Colombian National Coffee Research Center)									
Technical audit to the project: Use of genomic developments in coffee cultivation sustainability in Colombia under Agreement No. 102/217 of 2011, between MADR and the Colombian National Federation of Coffee Growers (Fedecafé)									
	GDM75	Bilateral	Non CRP	01/08/2012	31/12/2013	56	32	24	56
Subtotal CENICAFÉ						56	32	24	56
Columbia University (CU)									
ABES Project - Restoration and conservation of biodiversity in El Salvador through the adaptation and dissemination of slash-and-mulch agroforestry system									
	TSL31	Bilateral	CRP5	31/05/2012	21/05/2014	383	-	204	204
Subtotal CU						383	-	204	204
CORPOICA (Colombian Corporation of Agricultural Research)									
Consultancy services - CORPOICA									
	CSU05	Bilateral	Non CRP	01/01/2012	31/12/2013	41	11	30	41
Bases for developing biological control strategies to combat the fruit borer <i>Neoleucinodes elegantalis</i> (Lepidoptera: Crambidae) in Andean exotic solanaceae fruits									
	GDM74	Bilateral	Non CRP	01/01/2009	26/02/2013	94	83	10	94
Study on Exocortis in Tahiti acid lime to strengthen the diagnostic system and health in planting material (COLCIENCIAS)									
	GDC35	Bilateral	Non CRP	01/09/2012	31/08/2015	131	-	10	10
Subtotal CORPOICA						266	94	50	145
Donald Danforth Plant Science Center (DDPSC)									
Conference support: Global Cassava Partnership for the 21st Century									
	GDN40	Bilateral	Non CRP	01/12/2012	30/06/2013	98	-	98	98
Global Cassava Partnership for the 21st Century									
	GDN41	Bilateral	Non CRP	01/12/2012	30/06/2013	83	-	83	83
Subtotal DDPSC						181	-	181	181
Environment Canada (EC)									
Inventories and Measurement Fellowship Program									
	EC70	Bilateral	CRP7	01/11/2012	31/03/2013	483	-	483	483
Subtotal EC						483	-	483	483
INIFAP (National Institute for Forestry, Agriculture and Livestock Research)									
Join efforts and resources to contribute to developing a strategy for sustainable use of forage resources in production systems in Mexico									
	EFK52	Bilateral	CRP3.7	16/11/2012	30/04/2014	60	-	50	50
Subtotal INIFAP						60	-	50	50
INRA (French National Institute for Agricultural Research)									
RICE CONNECTION "Connecting the biology of rice resistance to illnesses, its tolerance to drought and the blooming season."									
	GDK80	Bilateral	CRP3.3	01/07/2012	30/06/2016	77	-	32	32
Subtotal INRA						77	-	32	32

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JIRCAS (Japan International Research Center for Agricultural Sciences)									
Quantifying the BNI-residual effect from <i>B. humicola</i> on subsequent annual crops	EFQ80	Bilateral	CRP7	02/05/2011	28/02/2014	81	53	23	76
Genomics for agricultural innovation (development of abiotic stress tolerant crops by DREB genes) - Transformation of upland rice and evaluation of transformed rice for environmental stress tolerance	GDK77	Bilateral	CRP3.3	06/04/2012	01/03/2013	387	267	120	387
Evaluation of drought tolerance of upland rice transformed with environmental stress tolerance genes and selection of elite lines	GDK79	Bilateral	CRP3.3	05/09/2013	01/03/2014	119	-	72	72
Subtotal JIRCAS						587	320	215	535
Michigan State University (MSU)									
Developing and delivering common bean (<i>Phaseolus vulgaris</i>) germplasm with resistance to the major soil borne pathogens in East Africa - (USDA funds)	BEA54	Bilateral	CRP3.5	01/01/2013	31/08/2016	523	-	68	68
Transforming key production systems: Maize mixed East and Southern Africa: CIAT Subcontract (USAID)	TSC51	Bilateral	CRP1.1	01/10/2012	31/08/2013	66	-	66	66
Subtotal MSU						589	-	134	134
Nature Conservancy (TNC)									
Contracts - Consultancies - TNC - Peter Läderach	SLT10	Bilateral	Non CRP	09/07/2013	31/12/2014	18	-	-	-
Subtotal TNC						18	-	-	-
Rutgers University (Rutgers)									
Spontaneous silvopastoral landscapes	EFC36	Bilateral	CRP1.2	15/08/2010	31/05/2014	139	1	49	50
Subtotal Rutgers						139	1	49	50
United Nations University (UNU)									
Scientific planning and documentation skill development using the example of ensiling approaches for tropical forages to achieve improved animal nutrition	EFN90	Bilateral	CRP3.7	18/09/2012	15/06/2013	19	8	11	19
Subtotal UNU						19	8	11	19
University - PENNSTATE									
An integrated program to accelerate breeding of resilient, more productive beans for smallholder farmers	BEA56	Bilateral	CRP3.5	23/09/2013	22/09/2014	64	-	-	-
Development of "Nebraska" farm as a research platform for generation of new crop varieties and cropping systems adapted to the stressful soils of Eastern and Southern Africa	BEA37	Bilateral	Non CRP	01/05/2009	30/04/2014	30	26	3	29
Subtotal PENNSTATE						94	26	3	29

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University of Cauca (UNICAUCA)									
Consultancy for conducting soil and bromatological analyses	EFC38	Bilateral	Non CRP	06/08/2013	27/08/2014	15	-	2	2
Interinstitutional, multi-sectoral analysis of vulnerability and adaptation to climate change for the agricultural sector in the upper Cauca River basin impacting adaptation policies (CDKN)	SLU61	Bilateral	CRP7	26/09/2011	30/09/2013	104	75	14	89
Subtotal UNICAUCA						119	75	16	91
University of the Valley of Guatemala (UVG)									
Small coffee producers and adaptive options for a changing climate: The risk and challenges of certification for ecosystem services	SLU25	Bilateral	CRP7	01/04/2012	01/10/2014	49	15	25	40
Subtotal UVG						49	15	25	40
University of California (UCLA)									
BREAD: Fast breeding for slow cycling crops: Double haploids in cassava and banana/plantain	GDN44	Bilateral	CRP3.4	01/07/2011	30/06/2014	472	85	190	275
Subtotal UCLA						472	85	190	275
University of Nebraska									
Epigenetic breeding in crops	GDN49	Bilateral	CRP3.4	29/10/2013	30/09/2016	290	-	-	-
Subtotal University of Nebraska						290	-	-	-
University of Sheffield									
Genomic approaches to understanding resistance and virulence in the cereal- <i>Striga</i> interaction for targeted breeding of durable defence	RGU87	Bilateral	CRP3.3	01/09/2012	31/08/2016	107	-	74	74
Subtotal University of Sheffield						107	-	74	74
Wageningen University (WU)									
NforAfrica: Putting nitrogen fixation to work for smallholder farmers in Africa	TSB49	Bilateral	CRP5	29/09/2009	28/02/2014	9,796	7,525	2,114	9,639
Subtotal WU						9,796	7,525	2,114	9,639
Yale University (YALE)									
BREAD: Hybrid technologies for heterosis in rice and related cereals	RGY8	Bilateral	CRP3.3	15/04/2010	31/03/2014	490	363	118	481
Subtotal YALE						490	363	118	481
Subtotal Academic or Research Institutes (ARI)						21,496	13,394	5,143	18,538

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Private Sector (PS)									
AgriGenetics Inc. (DOW)									
Research and distribution of <i>B. humicicola</i> and tetraploid <i>B. ruziziensis</i> x various accessions of <i>B. decumbens</i> or <i>B. brizantha</i>									
	EFO31	Bilateral	CRP3.7	01/06/2011	31/05/2017	1,250	619	258	877
Subtotal DOW						1,250	619	258	877
Chemonics International Inc. (CHEMONICS)									
Exploring eco-efficient management alternatives for palm weevil <i>Rhynchophorus palmarum</i> ; main limiting factor of coconut palm in the Colombian Pacific and Caribbean regions									
	TFC87	Bilateral	CRP6	15/08/2012	15/06/2013	79	26	53	79
Subtotal CHEMONICS						79	26	53	79
COACOL (Colombian Agricultural Company)									
Protocol for monitoring resistance under the Bollgard cotton and Yieldgard maize program in Colombia									
	GDL4A	Bilateral	Non CRP	01/11/2005	10/21/2014	599	475	37	512
Subtotal COACOL						599	475	37	512
ECOPETROL (Colombia's National Petroleum Company)									
ECOPETROL - MA 0031187 Scientific backstopping and technical assistance services conducive to conceptual design of an agroforestry irrigation system with 1.5 MBPDW current of production water from the Castilla field									
	TSL33	Bilateral	CRP5	01/10/2013	31/10/2014	238	-	105	105
Subtotal ECOPETROL						238	-	105	105
Ingredion Incorporated (INGREDION INCORPORATED)									
Cassava starch collaboration									
	CPF75	Bilateral	CRP3.4	01/09/2009	31/12/2013	462	388	74	462
Technical and scientific collaborative agreement to support research, development, and innovation									
	ICI40	Bilateral	Non CRP	20/12/2013	19/12/2014	82	-	2	2
Technical and financial cooperation agreement for technology development with grant of a limited time exclusive remunerated license for commercial exploration of results, signed between CIAT-EMBRAPA-INGREDION-FUNARBE									
	CPF77	Bilateral	CRP3.4	05/09/2013	31/12/2019	408	-	-	-
Cassava varietal development agreement									
	CPF76	Bilateral	CRP3.4	01/09/2009	31/05/2017	750	27	230	257
Subtotal INGREDION INCORPORATED						1,702	415	306	721
Pioneer Hi-Bred International, Inc. (Pioneer)									
Baseline susceptibility studies of <i>Spodoptera frugiperda</i> , <i>Helicoverpa zea</i> and <i>Diatraea saccharalis</i> to purified CryIF endotoxin protein									
	GDL43	Bilateral	Non CRP	11/09/2008	15/12/2013	251	183	58	241
Subtotal Pioneer						251	183	58	241

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Pricewaterhouse Coopers Services (PWCS)									
Amazonia, the security agenda (responding to imminent threats) (CDKN)	SLP35	Bilateral	CRP7	11/07/2012	15/11/2013	503	135	362	497
Subtotal PWCS						503	135	362	497
RiceTec, Inc. (RiceTec)									
Production of transgenic rice for evaluation of agronomic traits - Phase I	GDI30	Bilateral	CRP3.3	27/04/2009	26/04/2013	398	382	15	398
Production of transgenic rice for evaluation of agronomic traits - Phase II	GDI31	Bilateral	CRP3.3	01/08/2013	30/04/2014	90	-	38	38
Subtotal RiceTec						488	382	53	436
Syngenta S.A.									
Protocol for monitoring susceptibility of white pests of Syngenta Bt11 technology in four agro-ecological zones in Colombia	GDL44	Bilateral	Non CRP	01/11/2010	23/09/2015	394	143	83	226
Subtotal SYNGENTA						394	143	83	226
Subtotal Private Sector (PS)						5,504	2,378	1,315	3,694
Multi Donors (MD)									
APC (Colombian Presidential Agency for International Cooperation)									
Train Asian and Colombian researchers in diagnostics of emerging diseases threatening cassava production and its by-products	ICI29	Bilateral	Non CRP	08/11/2013	31/12/2013	111	-	111	111
Subtotal APC Colombia						118	-	111	111
Climate and Development Knowledge Network (CDKN)									
SUMERNET (The Sustainable Mekong Research Network)	SLC72	Bilateral	CRP7	01/02/2012	28/02/2013	70	37	33	70
Subtotal CDKN						70	37	33	70
Colombian Autonomous Regional Corporation (CAR) of Cundinamarca									
Use of scientific methods to implement, develop, adjust, and validate methodologies and technologies that enable documenting metrics of soil production capacity recovery and conservation	SLC59	Bilateral	CRP5	15/02/2011	14/02/2013	292	215	77	292
Subtotal CAR-Cundinamarca						292	215	77	292
DNP (Colombian National Planning Department)									
Developing the study on economic impacts of climate change in Colombia on three sectors: i) Livestock production, ii) Biodiversity and ecosystem services, and iii) Water	SLD87	Bilateral	CRP7	27/09/2012	10/12/2013	153	1	98	99
Subtotal DNP						153	1	98	99

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DONOR AND PROGRAM PROJECTS	Project code	Funding type	CRP	Starting date	Ending date	Grant pledged	Expenditures Prior years	Expenditures 2013	Total expenditures
Fiduciary Bogotá (FIDUCIARIA BOGOTA)									
Endophytic entomopathogens in beans: Ecology, formulation, and potential insecticide (COLCIENCIAS)	BEA39	Bilateral	CRP3.5	14/12/2011	13/12/2014	72	25	32	57
Associative mapping in common bean for drought tolerance (COLCIENCIAS)	BEA47	Bilateral	CRP3.5	28/05/2012	27/05/2015	110	3	9	12
Collaborative agreement No. 0233 of 2012. Project Call No. 525-2011, National call for "Virginia Gutiérrez de Pineda" Young Researchers and Innovators Program Year 2011 - (COLCIENCIAS)	TFC46	Bilateral	CRP6	02/05/2012	01/05/2013	8	-	8	8
Developing an early diagnostic kit for certification of cassava seed free of frogskin disease - (COLCIENCIAS)	ICI27	Bilateral	CRP3.4	15/04/2013	22/05/2014	118	-	55	55
Characterizing, collecting, and micropropagating coconut hybrids from the Colombian Pacific Coast, and defining the entomological complex as strategies to resolve the phytosanitary problem of coconut in Colombia - (COLCIENCIAS)	TFF77	Bilateral	CRP6	23/01/2012	23/01/2015	420	125	72	197
Subtotal FIDUCIARIA BOGOTÁ						728	153	176	329
FEDEARROZ (Colombian National Federation of Rice Growers)									
Assessing the genetic diversity of <i>Hoja Blanca</i> virus in Colombia	RGF52	Bilateral	CRP3.3	01/01/2013	31/12/2014	30	-	4	4
Subtotal FEDEARROZ						30	-	4	4
FLIPA (Latin American Fund for Oil Palm Innovation)									
Latin American Fund for Oil Palm Innovation	TFF59	Bilateral	Non CRP	01/04/2007	05/05/2014	858	648	178	826
Subtotal FLIPA						858	648	178	826
FLAR (Latin American Fund for Irrigated Rice)									
FLAR-DIRECCION Project	HIL10	Bilateral	CRP3.3	01/01/2007	Continuous	7,029	5,209	1,228	6,437
HIAAL - Hybrid Rice for Latin America	HIL22	Bilateral	CRP3.3	01/07/2012	Continuous	318	22	236	258
Subtotal FLAR						7,347	5,231	1,464	6,695
FINAGRO (Colombian Fund for Financing the Agricultural Sector)									
Training for producers who wish to generate production projects with technology value	CPE50	Bilateral	Non CRP	29/06/2012	01/08/2014	18	3	7	10
Subtotal FINAGRO						18	3	7	10
Green Mountain Coffee Roasters (GMCR) - now Keurig Green Mountain, Inc.									
Grant Letter No. 9094895 to revisit the CIAT coffee farmer welfare study	SLG77	Bilateral	CRP7	19/07/2013	31/01/2014	42	-	37	37
Coffee under Pressure (CUP): Adapting to climate change in Mesoamerica	SLG53	Bilateral	CRP7	01/06/2009	31/05/2014	200	163	19	182
Subtotal GMCR						242	163	56	219

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DONOR AND PROGRAM PROJECTS	Project code	Funding type	CRP	Starting date	Ending date	Grant pledged	Expenditures Prior years	Expenditures 2013	Total expenditures
Natural Environment Research Council (NERC)									
Managing ecosystem services for food security and the nutritional health of the rural poor at the forest-agricultural interface	SLN30	Bilateral	CRP5	01/03/2012	29/02/2016	877	52	138	190
Subtotal NERC						877	52	138	190
SNV (Netherlands Development Organisation)									
Inclusive business models to promote sustainable cassava production (IBC)	CPA54	Bilateral	CRP3.4	01/01/2013	30/06/2015	498	-	91	91
Subtotal SNV						498	-	91	91
VITO (Vlaamse Instelling voor Technologisch Onderzoek)									
Improving weather risk management in West Africa: Evaluation of remote sensing for index insurance (IFAD)	VIT70	Bilateral	CRP7	01/01/2013	31/01/2014	32	-	23	23
Subtotal VITO						32	-	23	23
UPRA (Colombian Unit for Rural Land Use Planning)									
Join efforts to organize a strategic plan to be implemented during 2014, on public policy analysis and design of guidelines, particularly on the fields of production chains....	SLU12	Bilateral	Non CRP	12/12/2013	31/12/2013	26	-	23	23
Subtotal UPRA						26	-	23	23
World Conservation Monitoring Centre (WCMC)									
Biodiversity and commodities scenarios workshop and quantification (UNEP funds)	CCLAMU	Bilateral	CRP7	11/11/2013	31/03/2014	112	-	69	69
Subtotal WCMC						112	-	69	69
Others									
Various projects								90	90
Subtotal Others								90	90
Subtotal Multiple Donors (MD)						11,401	6,503	2,638	9,141
Subtotal Temporary Restricted - Bilateral Projects						131,938	69,697	29,438	99,134

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DONOR AND PROGRAM PROJECTS	Project code	Funding type	CRP	Starting date	Ending date	Grant pledged	Expenditures Prior years	Expenditures 2013	Total expenditures
Intercenter Activities									
CIMMYT (International Maize and Wheat Improvement Center)									
Introducing improved food and feed crop varieties in the maize-based farming of Babati (USAID)	AFR34	Bilateral	CRP3.5	01/11/2012	31/10/2013	59	-	59	59
Achieving sustainable <i>Striga</i> control for poor farmers in Africa (BMGF)	TSC35	Bilateral	Non CRP	01/05/2011	15/03/2015	60	6	34	40
Subtotal CIMMYT						119	6	93	99
CIP (International Potato Center)									
Measuring and assessing the impacts of beans and sweetpotato varieties in Africa (BMGF)	AFR31	Bilateral	Non CRP	01/02/2011	31/05/2013	9	4	5	9
Sweetpotato action for security and health in Africa	BSK82	Bilateral	CRP3.5	15/04/2011	30/04/2014	115	67	47	114
Subtotal CIP						124	71	52	123
International Centre for Research in Agroforestry (ICRAF)									
Secured landscapes: Sustaining ecosystem and carbon benefits by unlocking reversal of emissions drivers in landscapes 2013-2015 (NORAD)	SLI26	Bilateral	CRP6	01/08/2013	31/12/2015	121	-	-	-
Baseline assessment and long-term monitoring of soil and rangeland health and Northern Rangelands Trust areas (NRT funds)	TSC56	Bilateral	CRP6	01/10/2013	31/01/2014	31	-	30	30
Architecture of REALU: Reducing Emissions from All Land Uses (Phase II) - Year 3 - (NORAD)	SLI92	Bilateral	CRP6	15/04/2013	30/06/2013	53	-	53	53
Subtotal ICRAF						205	-	83	83
International Crops Research Institute for the Semi-Arid Tropics (ICRISAT)									
Improving the livelihoods of smallholder farmers in drought-prone areas of Sub-Saharan Africa and South Asia through enhanced grain legume production and productivity - Tropical Legumes II (Phase 2) (BMGF)	NSL40	W3	CRP3.5	01/09/2011	30/09/2014	4,542	1,195	1,452	2,647
Knowledge enhancement for modeling in climate change: Capacity building in South, West and East Africa (DFID)	TSC44	Bilateral	CRP5	01/03/2012	31/05/2014	300	38	215	253
Subtotal ICRISAT						4,842	1,233	1,667	2,900
International Food Policy Research Institute (IFPRI)									
Project No.600056.000.001 520-01-01: Low emissions development strategies (LEDS) in Colombia (USAID)	SLI53	Bilateral	CRP6	15/04/2013	30/09/2013	183	-	162	162
Economists DAPA (HarvestPlus)	SLE2	Bilateral	Non CRP	01/12/2010	31/10/2014	403	282	75	357
Subtotal IFPRI						586	282	237	519

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DONOR AND PROGRAM PROJECTS	Project code	Funding type	CRP	Starting date	Ending date	Grant pledged	Expenditures Prior years	Expenditures 2013	Total expenditures
International Institute of Tropical Agriculture (IITA)									
Strengthening partnerships for innovation in beans, groundnuts and sesame research and technology transfer in Mozambique (USAID)	BEA48	W3	CRP3.5	01/10/2011	30/09/2013	290	94	196	290
Improvement and evaluation of the existing cassava reference set for Africa (GCP)	CPB65	Bilateral	CRP3.4	01/06/2011	28/02/2013	22	16	6	22
A catalogue of tested crop, soil, and water management options under varied land degradation conditions and socio-economic environment in the target areas in Tanzania, Malawi, and Zambia (USAID)	TSC41	Bilateral	CRP1.2	01/05/2012	31/10/2013	178	163	15	178
Transforming key production systems: Maize mixed East and Southern Africa "Identification of the key biophysical production constraints to crops and livestock at farm and landscape levels" (USAID funds)	TSC49	Bilateral	Non CRP	01/01/2013	30/09/2014	298	-	109	109
Land management strategies to intensify cereal-legume farming systems in Ghana (USAID funds)	TSC50	Bilateral	CRP1.2	01/06/2013	31/12/2013	100	-	100	100
Institutionalization of quality assurance mechanisms and dissemination of top quality commercial products to increase crop yields and improve food security of smallholder farmers in Sub-Saharan Africa - COMPRO II (BMGF)	TSC45	Bilateral	Non CRP	01/04/2012	31/08/2013	178	36	147	183
Subtotal IITA						1,066	309	573	882
International Livestock Research Institute (ILRI)									
Harnessing husbandry of domestic cavy for alternative and rapid access to food and income in Cameroon and the Eastern Democratic Republic of the Congo (AusAID)	EFP34	Bilateral	Non CRP	01/08/2011	31/12/2013	206	94	112	206
Smallholder pig value chain project: Development of the Uganda smallholder pig value chain - (IFAD funds)	EFP33	Bilateral	CRP3.7	01/01/2013	31/12/2013	81	-	8	8
Linkage Program USAID	EFU37	W3	CRP3.7	01/01/2013	31/12/2014	68	-	5	5
Innovative programmatic approach to climate change in support of BecA's mission: Climate-smart <i>Brachiaria</i> grasses for improving livestock production in East Africa (SIDA funds)	EFP31	Bilateral	Non CRP	22/11/2012	31/12/2015	1,096	-	230	230
Africa RISING - Research in Sustainable Intensification for the Next Generation (USAID)	AFR35	Bilateral	CRP3.5	01/03/2013	15/12/2013	113	-	113	113
Enhancing dairy-based livelihoods in India and Tanzania through feed innovation and value chain development approaches (IFAD)	EFP8	Bilateral	CRP3.7	04/11/2011	31/12/2014	333	86	68	154
Subtotal ILRI						1,897	180	536	716
International Rice Research Institute (IRRI)									
Development of diagnostic tools for <i>Burkholderia glumae</i> , an emerging rice pathogen of global importance (USAID)	RG16	W3	Non CRP	01/07/2013	30/09/2014	15	-	12	12
Subtotal IRRI						15	-	12	12
Subtotal Intercenter Activities						8,855	2,081	3,253	5,334

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DONOR AND PROGRAM PROJECTS	Project code	Funding type	CRP	Starting date	Ending date	Grant pledged	Expenditures Prior years	Expenditures 2013	Total expenditures
Challenge Programs									
Challenge Program on Climate Change									
Faculty of Life Sciences at University of Copenhagen (KU-LIFE)	CCKU01	Bilateral	CRP7	01/01/2012	31/12/2013	3,085	1,400	1,685	3,085
Subtotal Challenge Program on Climate Change						3,085	1,400	1,685	3,085
Generation Challenge Program									
Generation Challenge Program (GCP)									
Product Delivery Coordinator (PDC), Dr. Steve Beebe	BEA29	Bilateral	Non CRP	01/10/2011	31/12/2013	61	21	40	61
Students for analysis of drought tolerance in common bean	BEA36	Bilateral	CRP3.5	15/10/2009	31/05/2014	100	69	20	89
A cassava breeding community of practice in Africa for accelerated production and dissemination of farmer-preferred cassava varieties resistant to pests and diseases	CPB75	Bilateral	CRP3.4	01/01/2011	31/12/2013	36	8	28	36
Phase II - TL1-Improving tropical legume productivity for marginal environments in Sub-Saharan Africa and South Asia	PGC31	Bilateral	CRP3.5	01/05/2010	31/05/2014	1,624	1,066	364	1,430
Field phenotyping for drought resistance of the MARS population	RGG61	Bilateral	CRP3.3	01/11/2011	31/10/2013	46	13	33	46
CIMMYT - A nested association mapping (NAM) population of rice	RGA33	Bilateral	CRP3.3	01/08/2008	31/07/2013	198	197	1	198
Subtotal GCP						2,065	1,374	486	1,860
HarvestPlus (HP)									
HarvestPlus - Phase I	GPA2A	Bilateral	Non CRP	01/01/2003	31/12/2013	8,136	8,135	1	8,136
HarvestPlus - Workshops	GPH79	Bilateral	Non CRP	01/01/2009	31/12/2013	34	-	34	34
HarvestPlus - Phase II	GPH30	Bilateral	CRP4	01/01/2012	31/12/2014	33,058	18,014	7,303	25,317
USAID funds W3 Project Zambia	GPH6	W3	CRP4	01/05/2011	30/09/2014	889	522	96	618
USAID - HarvestPlus Nutritional Genomics	GPH53	W3	CRP4	01/09/2012	30/08/2014	245	-	181	181
Subtotal HarvestPlus						42,362	26,671	7,615	34,286
Sub-Saharan Africa Challenge Program (SSA-CP) through FARA									
Improving livelihoods and enhancing protected area buffer zone functions by integrating profitable nature-based agro-enterprises and natural resource management in the Lake Kivu pilot learning site	SSB44	Bilateral	CRP1.2	01/01/2013	31/12/2013	1,639	-	953	953
Efficient water and nutrient use in cereal grain systems in market-based conservation agriculture systems	TSC53	Bilateral	CRP1.2	01/01/2013	31/12/2013	100	-	100	100
Subtotal SSA-CP						1,739	-	1,053	1,053
Water and Food Challenge Program (CPWF)									
To improve rural livelihoods, increase water access, and reduce water-related conflict through benefit-sharing in selected basins - Project AN2: Assessing and anticipating the consequences of introducing benefit-sharing mechanisms	SLC48	Bilateral	Non CRP	18/01/2010	30/11/2013	865	865	-	865

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DONOR AND PROGRAM PROJECTS	Project code	Funding type	CRP	Starting date	Ending date	Grant pledged	Expenditures Prior years	Expenditures 2013	Total expenditures
COMPANDES - Benefit-sharing mechanisms to improve water productivity and reduce water-related conflict in selected basins	SLK7	Bilateral	Non CRP	01/12/2010	31/12/2013	48	36	11	47
Subtotal CPWF						913	901	11	912
Subtotal Challenge Programs						50,164	30,346	10,850	41,196
Subtotal restricted projects: Bilateral +W3 + Intercenter Activities + Challenge Programs						190,957	102,124	43,541	145,665
CGIAR Research Programs W1 & W2									
International Center for Agricultural Research in the Dry Areas (ICARDA)									
CRP 1.1: Dryland Systems	CRP11	W1&2	CRP1.1	01/01/2012	31/12/2015	754	351	426	777
Subtotal ICARDA						754	351	426	777
International Institute of Tropical Agriculture (IITA)									
CRP 1.2: Humid Tropics	FG12	W1&2	CRP1.2	01/07/2012	30/06/2015	1,317	506	832	1,338
Action Area Coordinator	FG13	W1&2	CRP1.2	01/01/2013	31/12/2014	280	-	279	279
Strategic Research Theme Leader	FG14	W1&2	CRP1.2	01/01/2013	31/12/2014	84	-	84	84
Subtotal IITA						1,681	506	1,195	1,701
International Food Policy Research Institute (IFPRI)									
CRP 2: Policies, Institutions and Markets	DP20	W1&2	CRP2	01/01/2012	31/12/2014	1,697	717	980	1,697
CRP 4: Agriculture for Improved Nutrition and Health	BE40	W1&2	CRP4	01/01/2012	31/12/2014	9,522	631	7,666	8,297
Subtotal IFPRI						11,219	1,348	8,646	9,994
International Rice Research Institute (IRRI)									
CRP 3.3: GRiSP - Global Rice Science Partnership	RIS	W1&2	CRP3.3	01/01/2011	31/12/2015	10,664	7,570	3,094	10,664
PCCB- Other activities	RIS01/9 RGI4/5	W1&2	CRP3.3	20/12/2011	31/12/2014	651	374	223	597
NFR - New Frontier Research	GDN47	W1&2	CRP3.3	01/02/2012	31/12/2014	644	160	214	374
Subtotal IRRI						11,959	8,104	3,531	11,635
International Potato Center (CIP)									
CRP 3.4: Roots, Tubers and Bananas	CA34	W1&2	CRP3.4	01/01/2012	31/12/2015	5,836	2,911	3,008	5,919
T.O. 02-2012 Priority settings	RTB02	W1&2	CRP3.4	01/01/2012	31/12/2013	593	169	293	462
T.O. 05 2012 Complementary funding for cross-cutting projects	RTB05	W1&2	CRP3.4	01/01/2012	31/12/2013	886	33	791	824
Complementary Funds L011 L016 RTB - DIP	RTB07	W1&2	CRP3.4	01/01/2013	31/12/2014	1,317	-	508	508
Subtotal CIP						8,633	3,113	4,600	7,713

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Schedule of Restricted Projects
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DONOR AND PROGRAM PROJECTS	Project code	Funding type	CRP	Starting date	Ending date	Grant pledged	Expenditures Prior years	Expenditures 2013	Total expenditures
International Crops Research Institute for the Semi-Arid Tropics (ICRISAT)									
CRP 3.5: Grain Legumes	BE35	W1&2	CRP3.5	01/01/2012	31/12/2014	4,846	1,406	2,910	4,316
Product Line Coordinators for the CGIAR Research Program on Grain Legumes	BE36	W1&2	CRP3.5	01/08/2013	01/08/2014	126	-	48	48
Subtotal ICRISAT						4,972	1,406	2,958	4,364
International Livestock Research Institute (ILRI)									
CRP 3.7: Livestock and Fish	FG37	W1&2	CRP3.7	01/01/2012	31/12/2014	2,537	1,175	1,297	2,472
Subtotal ILRI						2,537	1,175	1,297	2,472
International Water Management Institute (IWMI)									
CRP 5: Water, Land and Ecosystems	CRP5	W1&2	CRP5	01/01/2012	31/12/2014	2,176	1,064	1,010	2,074
SRP 2 Rainfed Leadership Funds	WLE2	W1&2	CRP5	01/01/2012	31/12/2014	104	79	28	107
Using ecosystems approach for securing water and land resources in the upper Tana Basin (CGIAR funds)	TSC52	W1&2	CRP5	01/09/2013	31/03/2014	53	-	38	38
To improve rural livelihoods, increase water access, and reduce water-related conflict through benefit-sharing in selected basins - Project AN2: Assessing and anticipating the consequences of introducing benefit-sharing mechanisms	SLC48	W1&2	CRP5	01/01/2013	30/11/2013	547	-	543	543
CRP 5: Gender in national policy and implementation in Ghana (CG funds)	WLE3	W1&2	CRP5	01/10/2013	28/02/2014	27	-	14	14
Subtotal IWMI						2,907	1,143	1,633	2,776
Center for International Forestry Research (CIFOR)									
CRP 6: Forests, Trees and Agroforestry	DP60	W1&2	CRP6	01/07/2011	30/06/2014	581	290	291	581
Workshop Gender "Gendered access to forests and small farms in Latin America"	DP6A	W1&2	CRP6	25/07/2013	23/08/2013	10	-	10	10
Subtotal CIFOR						591	290	301	591
Global Crop Diversity Trust (GCDT)									
In Trust for the International Community: Plan and partnership for managing and sustaining CGIAR-held collections (genebanks)	GR8	W1&2	GRU	01/01/2011	31/12/2016	11,387	4,418	2,232	6,650
Subtotal GCDT						11,387	4,418	2,232	6,650
Subtotal CRP funded through Lead Centers + GCDT						56,640	21,854	26,819	48,673

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DONOR AND PROGRAM PROJECTS	Project code	Funding type	CRP	Starting date	Ending date	Grant pledged	Expenditures Prior years	Expenditures 2013	Total expenditures
The Consortium of International Agricultural Research Centers (CIARC)									
CRP7: Climate Change, Agriculture and Food Security (CCAFS)	CCGC	W1&2	CRP7	01/01/2011	31/12/2016	122,770	77,939	42,044	119,983
Addressing climate change through building on farmers' functional coping strategies in East Africa, Uganda (ILRI)	BSK77	W1&2	CRP7	01/09/2012	31/08/2013	73	-	73	73
SEA CCAFS Project: CGIAR Research Program 7: Climate Change, Agriculture and Food Security (IRRI)	SLI84	W1&2	CRP7	01/11/2013	15/05/2014	150	-	3	3
Subtotal CRP on Climate Change, Agriculture and Food Security						122,993	77,939	42,120	120,059
Subtotal CIARC						122,993	77,939	42,120	120,059
Subtotal CIARC Research Program						179,633	99,793	68,939	168,732
Total restricted grants						370,589	201,916	112,480	314,396

Centro Internacional de Agricultura Tropical (CIAT)
Schedule of Property, Plant and Equipment
For the year ended as of December 31, 2013
(expressed in thousands of U.S. dollars)

CATEGORY	COST							ACCUMULATED DEPRECIATION						NET BOOK VALUE	
	January 1,	Additions		Disposals		Adjustment	December 31,	January 1,	Charge for the year		Disposals		December 31,	January 1,	December 31,
	2013	Unrestricted	Restricted	Unrestricted	Restricted			2013	2013	Unrestricted	Restricted	Unrestricted		Restricted	
A. Physical facilities															
Research	4	-	-	-	-	-	4	-	-	-	-	-	-	4	4
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Land	222	-	-	-	-	-	222	-	-	-	-	-	-	222	222
Subtotal	226	-	-	-	-	-	226	-	-	-	-	-	-	226	226
B. Infrastructure and leasehold															
Infrastructure	1,670	-	-	-	-	(21)	1,649	704	35	(21)	-	-	718	966	931
Subtotal	1,670	-	-	-	-	(21)	1,649	704	35	(21)	-	-	718	966	931
C. Projects in process															
Laboratory construction	205	-	-	-	-	(205)	-	-	-	-	-	-	-	205	-
OCS Project	381	160	-	-	-	-	541	-	-	-	-	-	-	381	541
Subtotal	586	160	-	-	-	(205)	541	-	-	-	-	-	-	586	541
D. Furnishing and equipment															
Farming	3,580	308	109	436	116	7	3,452	2,855	107	109	322	116	2,633	725	819
Laboratory and scientific equipment	7,074	541	1,004	861	468	152	7,442	6,068	181	1,004	798	468	5,987	1,006	1,455
Office equipment and furniture	754	5	-	104	19	(2)	634	730	7	-	95	19	623	24	11
Housing and kitchen equipment	1,589	-	70	134	37	(7)	1,481	1,470	19	72	135	37	1,389	119	92
Computers	5,057	554	91	1,678	539	32	3,517	3,854	525	110	1,001	539	2,949	1,203	568
Vehicles	5,676	1,244	194	827	397	44	5,934	3,233	294	194	486	397	2,838	2,443	3,096
Subtotal	23,730	2,652	1,468	4,040	1,576	226	22,460	18,210	1,133	1,489	2,837	1,576	16,419	5,520	6,041
Total	26,212	2,812	1,468	4,040	1,576	-	24,876	18,914	1,168	1,468	2,837	1,576	17,137	7,298	7,739

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Schedule of Direct and Indirect Cost Rates
 For the years ended as of December 31, 2013 and 2012
 (expressed in thousands of U.S. dollars)

	<u>2013</u>	<u>2012</u>
Direct operating expenses		
Research	49,276	42,009
Collaborators CGIAR Centers + Partners	53,114	51,971
Subtotal	102,390	93,980
Less: Collaborators CGIAR Centers (CRPs)	(39,033)	(35,618)
Total direct research expenses	63,357	58,363
 Indirect operating expenses		
General and administration expenses	7,838	7,542
Other losses	1,613	1,804
Total indirect costs	9,451	9,346
 Total operating costs	72,808	67,708
 Cost ratios:		
Direct / total costs	87.0%	86.2%
Indirect / total costs	13.0%	13.8%
Indirect / direct costs	14.9%	16.0%

Centro Internacional de Agricultura Tropical (CIAT)

CRP Reports by Natural Classification

For the year ended as of December 31, 2013

(expressed in thousands of U.S. dollars)

CRP 1.1 - Dryland Systems

Natural classification	Windows 1 & 2	Window 3	Bilateral funding	Total funding
Personnel	251	-	45	296
Collaborators costs - CGIAR Centers	-	-	-	-
Collaborators costs - Partners	-	-	18	18
Supplies and services	103	-	48	151
Operational travel	20	-	28	48
Depreciation	-	-	-	-
Subtotal of direct costs	374	-	139	513
Indirect Costs	52	-	21	73
Total - All costs	426	-	160	586

CRP 1.2 - Humid Tropics

Natural classification	Windows 1 & 2	Window 3	Bilateral funding	Total funding
Personnel	707	40	408	1,155
Collaborators costs - CGIAR Centers	-	-	-	-
Collaborators costs - Partners	-	-	463	463
Supplies and services	282	32	242	556
Operational travel	50	8	85	143
Depreciation	-	-	-	-
Subtotal of direct costs	1,039	80	1,198	2,317
Indirect costs	156	14	184	354
Total - All costs	1,195	94	1,382	2,671

CRP 2 - Policies, Institutions and Markets

Natural classification	Windows 1 & 2	Window 3	Bilateral funding	Total funding
Personnel	420	-	95	515
Collaborators costs - CGIAR Centers	-	-	-	-
Collaborators costs - Partners	29	-	-	29
Supplies and services	316	-	98	414
Operational travel	70	-	54	124
Depreciation	17	-	-	17
Subtotal of direct costs	852	-	247	1,099
Indirect Costs	128	-	30	158
Total - All Costs	980	-	277	1,257

Centro Internacional de Agricultura Tropical (CIAT)

CRP Reports by Natural Classification

For the year ended as of December 31, 2013

(expressed in thousands of U.S. dollars)

CRP 3.3 - GRISP: Global Rice Science Partnership

Natural classification	Windows 1 & 2	Window 3	Bilateral funding	Total funding
Personnel	1,618	-	1,189	2,807
Collaborators costs - CGIAR Centers	-	-	-	-
Collaborators costs - Partners	-	-	(5)	(5)
Supplies and services	1,347	-	734	2,081
Operational travel	74	-	139	213
Depreciation	35	-	9	44
Subtotal of direct costs	3,074	-	2,066	5,140
Indirect costs	457	-	294	751
Total - All costs	3,531	-	2,360	5,891

Note: Includes the PPA + PCCB + NFR

CRP 3.4 - Roots, Tubers and Bananas

Natural classification	Windows 1 & 2	Window 3	Bilateral funding	Total funding
Personnel	2,052	82	463	2,597
Collaborators costs - CGIAR Centers	-	-	30	30
Collaborators costs - Partners	144	97	91	332
Supplies and services	1,523	39	563	2,125
Operational travel	89	24	158	271
Depreciation	204	-	31	235
Subtotal of direct costs	4,012	242	1,336	5,590
Indirect costs	587	39	138	764
Total - All costs	4,599	281	1,474	6,354

W1&2 include the PPA; TO02-12 ;TO05-12 ; TO 02-13

CRP 3.5 - Grain Legumes

Natural classification	Windows 1 & 2	Window 3	Bilateral funding	Total funding
Personnel	1,104	432	1,234	2,770
Collaborators costs - CGIAR Centers	-	-	-	-
Collaborators costs - Partners	-	206	1,947	2,153
Supplies and services	1,132	467	1,174	2,773
Operational travel	48	410	959	1,417
Depreciation	289	45	-	334
Subtotal of direct costs	2,573	1,560	5,314	9,447
Indirect costs	386	237	446	1,069
Total - All costs	2,959	1,797	5,760	10,516

W1&2 include the PPA and Product Line Coordinator. W3 includes \$149 from Mexico, which according to ICRISAT should had been reported under W2.

Centro Internacional de Agricultura Tropical (CIAT)

CRP Reports by Natural Classification

For the year ended as of December 31, 2013

(expressed in thousands of U.S. dollars)

CRP 3.7 - Livestock and Fish

Natural classification	Windows 1 & 2	Window 3	Bilateral funding	Total funding
Personnel	609	40	458	1,107
Collaborators costs - CGIAR Centers	-	-	-	-
Collaborators costs - Partners	-	-	385	385
Supplies and services	478	85	354	917
Operational travel	39	29	122	190
Depreciation	2	10	-	12
Subtotal of direct costs	1,128	164	1,319	2,611
Indirect costs	169	25	167	361
Total - All costs	1,297	189	1,486	2,972

CRP 4 - Agriculture for Improved Nutrition and Health (A4NH)

Natural Classification	Windows 1 & 2	Window 3	Bilateral funding	Total funding
Personnel	999	78	1,764	2,841
Collaborators costs - CGIAR Centers	4,486	92	133	4,711
Collaborators costs - Partners	624	-	1,615	2,239
Supplies and services	899	58	1,946	2,903
Operational travel	139	-	557	696
Depreciation	6	21	246	273
Subtotal of direct costs	7,153	249	6,261	13,663
Indirect costs	513	28	1,042	1,583
Total - All costs	7,666	277	7,303	15,246

CRP 5 - Water, Land and Ecosystems (WLE)

Natural classification	Windows 1 & 2	Window 3	Bilateral funding	Total funding
Personnel	725	-	1,180	1,905
Collaborators costs - CGIAR Centers	-	-	-	-
Collaborators costs - Partners	185	-	181	366
Supplies and services	338	-	1,381	1,719
Operational travel	138	-	277	415
Depreciation	41	-	48	89
Subtotal of direct costs	1,427	-	3,067	4,494
Indirect costs	206	-	432	638
Total - All costs	1,633	-	3,499	5,132

Centro Internacional de Agricultura Tropical (CIAT)

CRP Reports by Natural Classification

For the year ended as of December 31, 2013

(expressed in thousands of U.S. dollars)

CRP 6 - Forests, Trees and Agroforestry

Natural classification	Windows 1 & 2	Window 3	Bilateral funding	Total funding
Personnel	162	-	218	380
Collaborators costs - CGIAR Centers	-	-	-	-
Collaborators costs - Partners	-	-	3	3
Supplies and services	47	-	237	284
Operational travel	53	-	43	96
Depreciation	-	-	3	3
Subtotal of direct costs	262	-	504	766
Indirect costs	39	-	57	96
Total - All costs	301	-	561	862

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

Natural classification	Windows 1 & 2 (1) (2)	Window 3	Bilateral funding	Total funding
Personnel	1,728	9	1,292	3,029
Collaborators costs - CGIAR Centers (3)	49	4	467	520
Collaborators costs - Partners	2,813	1,451	2,227	6,491
Supplies and services	1,348	50	1,731	3,129
Operational travel	490	-	420	910
Depreciation	117	28	80	225
Subtotal of direct costs	6,545	1,542	6,217	14,304
Indirect costs	2,548	198	678	3,424
Total - All costs	9,093	1,740	6,895	17,728

(1) Include the expenditure of CIAT as Participating Center, Lead Center and the funds managed by the Universities of Columbia, Copenhagen, Leeds and Vermont, which are reported in CCAFS through CIAT.

(2) Contains \$73 and \$3 of grants where CIAT is subcontracted by ILRI and IRRI respectively.

(3) Excludes \$33,027 from W1&2 and \$776 from W3 (EC/IFAD) executed by Participating Centers.

CRP - Genebanks

Natural classification	Windows 1 & 2	Window 3	Bilateral funding	Center funds	Total funding
Personnel	1,024	-	241	63	1,328
Collaborators costs - CGIAR Centers	-	-	-	-	-
Collaborators costs - Partners	-	-	-	-	-
Supplies and services	839	-	58	2	899
Operational travel	3	-	2	-	5
Depreciation	35	-	1	-	36
Subtotal of direct costs	1,901	-	302	65	2,268
Indirect costs	331	-	1	-	332
Total - All costs	2,232	-	303	65	2,600

Centro Internacional de Agricultura Tropical (CIAT)
CRP Funding Reports
 For the year ended as of December 31, 2013
 (expressed in thousands of U.S. dollars)

CRP 1.1 - Dryland Systems

Description	Windows 1 & 2
Opening balance	(69)
Cash receipts from Lead Center	94
Cash receipts from other Centers	-
Disbursements	426
Closing balance	(401)

CRP 1.2 - Humid Tropics

Description	Windows 1 & 2
Opening balance	(506)
Cash receipts from Lead Center	1,387
Cash receipts from other Centers	-
Disbursements	1,195
Closing balance	(314)

Figures include the PPA and complementary funds (SRT and AAC)

CRP 2 - Policies, Institutions and Markets

Description	Windows 1 & 2
Opening balance	(207)
Cash receipts from Lead Center	973
Cash receipts from other Centers	-
Disbursements	980
Closing balance	(214)

Centro Internacional de Agricultura Tropical (CIAT)
CRP Funding Reports
 For the year ended as of December 31, 2013
 (expressed in thousands of U.S. dollars)

CRP 3.3 - GRISP: Global Rice Science Partnership

Description	Windows 1 & 2
Opening balance	(1,563)
Cash receipts from Lead Center	3,363
Cash receipts from other Centers	-
Disbursements	3,531
Closing balance	(1,731)

Note: Figures include the PPA + PCCB + NFR

CRP 3.4 - Roots, Tubers and Bananas

Description	Windows 1 & 2
Opening balance	(708)
Cash receipts from Lead Center	3,544
Cash receipts from other Centers	-
Disbursements	4,599
Closing balance	(1,763)

Figures include the PPA; TO02-12; TO05-12; TO 02-13

CRP 3.5 - Grain Legumes

Description	Windows 1 & 2
Opening balance	(1,406)
Cash receipts from Lead Center	3,986
Cash receipts from other Centers	-
Disbursements	2,959
Closing balance	(379)

Figures include the PPA and complementary funds (PLC)

Centro Internacional de Agricultura Tropical (CIAT)
CRP Funding Reports
 For the year ended as of December 31, 2013
 (expressed in thousands of U.S. dollars)

CRP 3.7 - Livestock and Fish

Description	Windows 1 & 2
Opening balance	(701)
Cash receipts from Lead Center	2,063
Cash receipts from other Centers	-
Disbursements	1,297
Closing balance	65

CRP 4 - Agriculture for Improved Nutrition and Health (A4NH)

Description	Windows 1 & 2
Opening balance	(189)
Cash receipts from Lead Center	7,752
Cash receipts from other Centers	-
Disbursements	7,666
Closing balance	(103)

CRP 5 - Water, Land and Ecosystems (WLE)

Description	Windows 1 & 2
Opening balance	(478)
Cash receipts from Lead Center	1,242
Cash receipts from other Centers	560
Disbursements	1,633
Closing balance	(309)

Centro Internacional de Agricultura Tropical (CIAT)
CRP Funding Reports
 For the year ended as of December 31, 2013
 (expressed in thousands of U.S. dollars)

CRP 6 - Forests, Trees and Agroforestry

Description	Windows 1 & 2
Opening balance	(98)
Cash receipts from Lead Center	360
Cash receipts from other Centers	-
Disbursements	301
Closing balance	(39)

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

Description	Windows 1 & 2
Opening balance	(3,877)
Cash receipts from Lead Center	9,240
Cash receipts from other Centers	148
Disbursements	9,093
Closing balance	(3,582)

(1) Figures include the expenditure of CIAT as Participating Center, Lead Center and the funds managed by the Universities of Columbia, Copenhagen, Leeds, and Vermont, which are reported in CCAFS through CIAT.

CRP - Genebanks

Description	Windows 1 & 2
Opening balance	(2,310)
Cash receipts from Lead Center	3,438
Cash receipts from other Centers	-
Disbursements	2,232
Closing balance	(1,104)

Centro Internacional de Agricultura Tropical (CIAT)

Consolidated CRP 7 - CCAFS Report

For the year ended as of December 31, 2013

(expressed in thousands of U.S. dollars)

Natural classification	Windows 1 & 2 (1) (2)	Window 3	Bilateral funding	Total funding
Personnel	1,728	9	1,292	3,029
Collaborators costs - CGIAR Centers	33,076	780	467	34,323
Collaborators costs - Partners	2,813	1,451	2,227	6,491
Supplies and services	1,348	50	1,731	3,129
Operational travel	490	-	420	910
Depreciation	117	28	80	225
Subtotal of direct costs	39,572	2,318	6,217	48,107
Indirect costs	2,548	198	678	3,424
Total - All costs	42,120	2,516	6,895	51,531

(1) Expenses from ICRAF and IFPRI are based on preliminary reports since both Centers did not send the confirmation letters before the CIAT financial closure.

(2) Contains \$73 and \$3 of grants where CIAT is subcontracted by ILRI and IRRI respectively.

Centro Internacional de Agricultura Tropical (CIAT)
Consolidated CRP 7 - CCAFS Funding Report
 For the year ended as of December 31, 2013
 (expressed in thousands of U.S. dollars)

Description	Total
Opening balance (all partners)	15,994
Cash receipts from the Consortium	29,498
Disbursements	
AfricaRice	441
Bioversity International	4,540
CIAT (1)	9,240
CIFOR	416
CIMMYT	3,963
CIP	1,746
ICARDA	1,067
ICRAF	4,548
ICRISAT	4,186
IFPRI	2,259
IITA	856
ILRI	6,503
IRRI	1,510
IWMI	3,590
WorldFish	627
Total disbursements	45,492
Closing balance held by CIAT	0

(1) Figures include the funds assigned to CIAT as Participating Center, Lead Center, and the funds disbursed to the Universities of Columbia, Copenhagen, Leeds, and Vermont, which are reported in CCAFS through CIAT.

Centro Internacional de Agricultura Tropical (CIAT)

Supplemental Schedule 1**HarvestPlus Challenge Program Phases I & II**

For the year ended as of December 31, 2003 to 2013

(expressed in thousands of U.S. dollars)

	Cumulated to 2011	2012	2013	Total
Cash receipts				
Donors				
Asian Development Bank	117	-	-	117
Bill & Melinda Gates Foundation	39,051	4,425	3,150	46,626
CIDA	17,316	3,111	-	20,427
DFID	11,341	-	7,985	19,326
IFPRI (Funds for CRP4)	-	-	7,524	7,524
SIDA	501	-	-	501
Stability Funds	-	2,500	-	2,500
Syngenta Foundation	1,500	-	500	2,000
United Kingdom	3,659	-	-	3,659
USAID	4,922	445	664	6,031
World Bank	9,450	-	-	9,450
World Food Program (WFP)	153	-	-	153
Zinc Fertilizer Group	569	165	-	734
Interest Income	364	42	7	412
Total receipts	88,943	10,687	19,830	119,460

Centro Internacional de Agricultura Tropical (CIAT)

Supplemental Schedule 1

HarvestPlus Challenge Program Phases I & II

For the year ended as of December 31, 2003 to 2013

(expressed in thousands of U.S. dollars)

	Cumulated to 2011	2012	2013	Total
Cash disbursements				
Aidenvironment	336	-	-	336
Akwa Ibom Agricultural Development Programme (AKADEP)	-	-	74	74
Australian Centre for Plant Functional Genomics	102	-	-	102
Banaras Hindu University	12	36	33	81
Benue State Agricultural and Rural Development (BNARDA)	-	-	73	73
Bioversity International	577	70	105	752
Birsa Agricultural University (BAU)	-	-	18	18
Chinese Academy of Agriculture Sciences (CAAS)	18	-	-	18
CIAT	6,252	5,801	7,060	19,113
CIMMYT	8,632	2,112	2,788	13,532
CIP	4,833	108	120	5,061
CLAYUCA Corporation	-	100	210	310
Directorate of Wheat Research (DWR)	-	-	51	51
DUVILLA	22	-	-	22
EMBRAPA	1,259	365	533	2,157
EMVEST Farms (Zambia)	-	100	-	100
ENVOY Consult Agriculture Produce (Nigeria)	-	44	94	138
Farming for Food for Development Program - Eastern Uganda	37	2	-	39
Flinders University	180	-	885	1,065
GB Pant University of Agriculture and Technology	101	46	58	205
ICARDA	680	134	242	1,056
ICRISAT	3,891	1,202	1,265	6,358
IITA	4,888	1,018	1,273	7,179
Institut des Sciences Agronomiques du Rwanda	198	169	127	494
Institut National pour l'Etude et la Recherche Agronomiques - INERA (DRC)	480	265	205	950
Iowa State University	112	-	-	112
IRRI	4,466	1,104	979	6,550
John Innes Centre	-	-	40	40
Michigan State University	1,224	-	-	1,224
Millennium Villages Project (Uganda)	80	3	-	83
Motivaction	94	-	-	94
National Agricultural Research Center (Pakistan)	66	-	31	97
National Agricultural Research Organisation (Uganda)	8	-	-	8
National Crops Resources Research Institute (Uganda)	36	2	-	38
National Orientation Agency (NAO)	-	-	52	52
National Root Crops Research Institute (Nigeria)	335	118	201	654
National Crops Resources Research Institute (Uganda)	-	-	11	11
Nirmal Seeds India Pvt.	33	64	68	165

Centro Internacional de Agricultura Tropical (CIAT)

Supplemental Schedule 1

HarvestPlus Challenge Program Phases I & II

For the year ended as of December 31, 2003 to 2013

(expressed in thousands of U.S. dollars)

	Cumulated to 2011	2012	2013	Total
NORRACOL (Uganda)	45	5	-	50
Oiri Strategy & Transformation	49	-	-	49
Oyo State Development Programme - OYSADEP	-	-	74	74
PRAPACE	1,876	-	-	1,876
Punjab Agricultural University	79	81	83	242
Purdue University	-	150	50	200
Sabancı University	1,828	508	518	2,854
Sathguru Management Consultants Pvt Ltd.	169	-	-	169
Senator Adeyemo Women Empowermen Cooperative - SAWEC	-	-	39	39
Universidade Federal do Rio Grande	200	-	-	200
University of Aarhus	338	112	-	450
University of Freiburg	1,815	125	270	2,210
University of Greenwich	1,225	-	-	1,225
University of Illinois	300	-	34	334
University of Melbourne	105	35	70	210
University of Rhode Island	137	-	30	167
University of Tokyo	180	-	-	180
University of Wisconsin-Madison	234	-	-	234
USDA	1,207	-	-	1,207
VEDCO (Uganda)	75	3	-	78
WARDA	78	-	-	78
World Vision	2,536	-	-	2,536
Yale University	298	-	140	438
Zambia Agriculture Research Institute	177	-	78	255
Total disbursements for research	51,903	13,882	17,982	83,767
Disbursements for CIAT Programs and Management	12,323	2,115	3,050	17,488
Total disbursements (1)	64,226	15,997	21,032	101,255
Undisbursed funds held by CIAT	24,717	(5,310)	(1,202)	18,205

Note (1): \$576 executed by CIAT in 2013 are not included in the combined report (Exhibit IXa).

**Supplemental Schedule 2 - Unaudited
HarvestPlus Challenge Program**
(in thousands)

Schedule 2 sets out the transactions for the HarvestPlus Challenge Program recorded in the accounting records of IFPRI and CIAT from October 2002, date of program inception through December 31, 2013.

	2013			CUMULATIVE (2003 - 2013)		
	(unaudited)	(unaudited)	(unaudited)	(unaudited)	(unaudited)	(unaudited)
	Total*	IFPRI*	CIAT	Total*	IFPRI*	CIAT
Cash receipts						
A4NH	\$ 9,845	\$ 9,845	-	\$ 9,845	\$ 9,845	\$ -
Asian Development Bank	-	-	-	468	468	-
Austria	-	-	-	54	54	-
Bill & Melinda Gates Foundation	14,220	14,220	-	98,704	92,704	6,000
Canada	-	-	-	32,913	32,913	-
Denmark	-	-	-	1,538	1,538	-
International Life Sciences Institute	-	-	-	200	200	-
Stability Funding	-	-	-	5,000	5,000	-
Sweden	-	-	-	881	881	-
Syngenta Foundation	-	-	-	4,000	4,000	-
United Kingdom	15,970	15,970	-	45,597	45,597	-
United Kingdom/DFID (Zambia)	103	103	-	1,053	1,053	-
United States	2,197	1,658	539	13,193	9,400	3,793
USDA	-	-	-	70	70	-
World Bank	-	-	-	17,500	17,500	-
World Food Programme	-	-	-	350	350	-
Others/Donations	10	10	-	34	34	-
Zinc Project Group	263	263	-	1,752	1,752	-
Interest Income	70,000	63	7	2,360	1,947	413
Foreign Exchange Gain(Loss)	-	-	-	(9)	(9)	-
Total receipts before transfers	\$ 42,678	42,132	546	\$ 235,503	\$ 225,297	\$ 10,206
Transfers	-	(19,284)	19,284	-	(109,254)	109,254
Total receipts	\$ 42,678	\$ 22,848	\$ 19,830	\$ 235,503	\$ 116,043	\$ 119,460

**Supplemental Schedule 2 - Unaudited
HarvestPlus Challenge Program**
(in thousands)

Schedule 2 sets out the transactions for the HarvestPlus Challenge Program recorded in the accounting records of IFPRI and CIAT from October 2002, date of program inception through December 31, 2013.

	2013			CUMULATIVE (2003 - 2013)		
	(unaudited)	(unaudited)	(unaudited)	(unaudited)	(unaudited)	(unaudited)
	Total*	IFPRI*	CIAT	Total*	IFPRI*	CIAT
Cash receipts						
A4NH	\$ 9,845	\$ 9,845		\$ 9,845	\$ 9,845	\$ -
Adelaide Research & Innovation Pty Ltd.	\$ -	-	\$ -	\$ 28	\$ 28	\$ -
Africa 2000 Network - Uganda	42	42	-	172	172	-
Aidenvironment	-	-	-	336	-	336
AKADEP (Nigeria)	74	-	74	74	-	74
Arti Roller Flour	232	232	-	232	232	-
Australian Centre for Plant Functional Genomics	-	-	-	102	-	102
Banaras Hindu University	33	-	33	81	-	81
Bioversity International	105	-	105	752	-	752
Birsa Agricultural University	18	-	18	18	-	18
BNARDA (Nigeria)	73	-	73	73	-	73
BRAC Centre	16	16	-	31	31	-
Chinese Academy of Agricultural Sciences	24	24	-	551	533	18
Chinese Academy of Sciences	2	2	-	63	63	-
China Agricultural University	-	-	-	90	90	-
Children's Hospital Oakland Research Institute	128	128	-	502	502	-
CIAT	6,546	10	6,536	18,893	304	18,589
CIMMYT	2,788	-	2,788	14,105	573	13,532
CIP	282	162	120	6,560	1,499	5,061
CIP - (Uganda)	-	-	-	158	158	-
CLAYUCA Corporation	210	-	210	310	-	310
Community Enterprises Development Organization (Uganda)	137	137	-	206	206	-
Cornell University	140	140	-	290	290	-
Craft Technologies, Inc.	-	-	-	95	95	-
CRA-ORL	3	3	-	3	3	-
Dalberg Consulting-US, LLC	-	-	-	100	100	-
Danish Institute of Agricultural Science	-	-	-	1,230	1,230	-
Desert Medical Research Center	-	-	-	40	40	-
Directorate of Wheat Research (India)	51	-	51	51	-	51
DUVILLA	-	-	-	22	-	22
EMBRAPA	560	27	533	2,205	48	2,157
EMVEST Farms (Zambia)	-	-	-	100	-	100
ENVOY Consult Agriculture Produce (Nigeria)	94	-	94	138	-	138
ETH-Zurich	323	323	-	950	950	-
FANCAP	42	42	-	42	42	-
Farm Radio International (Uganda)	61	61	-	120	120	-
Farming for Food for Development Program - Eastern Uganda	-	-	-	39	-	39
Firetail Ltd	22	22	-	22	22	-
Flinders University	1,138	253	885	4,360	3,295	1,065
FNRI-DOST (Philippines)	6	6	-	40	40	-

**Supplemental Schedule 2 - Unaudited
HarvestPlus Challenge Program**
(in thousands)

Schedule 2 sets out the transactions for the HarvestPlus Challenge Program recorded in the accounting records of IFPRI and CIAT from October 2002, date of program inception through December 31, 2013.

	2013			CUMULATIVE (2003 - 2013)		
	(unaudited)	(unaudited)	(unaudited)	(unaudited)	(unaudited)	(unaudited)
	Total*	IFPRI*	CIAT	Total*	IFPRI*	CIAT
Cash receipts						
A4NH	\$ 9,845	\$ 9,845		\$ 9,845	\$ 9,845	\$ -
GB Pant University of Agriculture and Technology	58	-	58	205	-	205
Groundwork LLC	56	56	-	56	56	-
Health Development Initiative-Rwanda	175	175	-	628	628	-
HealthBridge	23	23	-	173	173	-
Hentges, Kahn, Strauss	119	119	-	119	119	-
Hoima Caritas Development Organization (Uganda)	41	41	-	143	143	-
Humanitas Global	60	60	-	60	60	-
ICARDA	242	-	242	1,056	-	1,056
ICDDR,B: Centre for Health and Population Research, Bangladesh	-	-	-	534	534	-
ICRISAT	1,265	-	1,265	6,367	9	6,358
IFPRI	6,219	6,219	-	31,423	31,423	-
IITA	1,376	103	1,273	8,075	896	7,179
Innovative Development Strategies	-	-	-	104	104	-
Institut de Recherche en Sciences de la Santé - IRSS	-	-	-	144	144	-
Institut de Recherche pour le Développement - IRD	-	-	-	182	182	-
Institut des Sciences Agronomiques du Rwanda - RAB	127	-	127	494	-	494
Institut National pour l'Etude et la Recherche Agronomiques - INERA (DRC)	205	-	205	950	-	950
Institute for Development Strategy GmbH	124	124	-	424	424	-
Institute for Development Strategy Consult	50	50	-	50	50	-
Instituto Nacional de Salud Pública	-	-	-	573	573	-
International Nutrition Foundation	-	-	-	127	127	-
Iowa State University	14	14	-	368	256	112
IRRI	979	-	979	7,560	1,011	6,549
John Innes Centre	40	-	40	40	-	40
Johns Hopkins University	1,219	1,219	-	2,856	2,856	-
Jiangsu Xuzhou Sweet Potato Research Center	10	10	-	121	121	-
Kahn Strauss LLC	-	-	-	83	83	-
Kigali Institute of Science & Technology	9	9	-	41	41	-
Kigarama Commodity Marketing Society Ltd	21	21	-	21	21	-
KSD Partners, LLC	-	-	-	90	90	-
London School of Hygiene and Tropical Medicine	45	45	-	90	90	-
Makerere University	39	39	-	230	230	-
Mbarara University of Science and Technology	10	10	-	30	30	-
Michigan State University	-	-	-	1,682	458	1,224
Millennium Villages Project (Uganda)	35	35	-	172	89	83
Ministry of Public Health and Sanitation of Kenya	7	7	-	34	34	-
Motivaction	-	-	-	94	-	94
MS University of Baroda	-	-	-	129	129	-
NAO (Nigeria)	52	-	52	52	-	52

**Supplemental Schedule 2 - Unaudited
HarvestPlus Challenge Program**
(in thousands)

Schedule 2 sets out the transactions for the HarvestPlus Challenge Program recorded in the accounting records of IFPRI and CIAT from October 2002, date of program inception through December 31, 2013.

	2013			CUMULATIVE (2003 - 2013)		
	(unaudited)	(unaudited)		(unaudited)	(unaudited)	
	Total*	IFPRI*	CIAT	Total*	IFPRI*	CIAT
Cash receipts						
A4NH	\$ 9,845	\$ 9,845		\$ 9,845	\$ 9,845	\$ -
National Agricultural Research Center (Pakistan-PARC)	31	-	31	97	-	97
National Agricultural Research Organization (Uganda)	-	-	-	62	54	8
National Crops Resources Research Institute (Uganda)	79	68	11	158	109	49
National Food and Nutrition Commission (Zambia)	34	34	-	647	647	-
National Institute for Scientific & Industrial Research (Zambia)	-	-	-	10	10	-
National Root Crops Research Institute (Nigeria)	201	-	201	675	21	654
Nehru Medical College	9	9	-	84	84	-
Nirmal Seeds India Pvt.	68	-	68	165	-	165
NORRACOL (Uganda)	-	-	-	50	-	50
North Dakota State University	-	-	-	18	18	-
Northwest Agriculture and Forestry University	-	-	-	25	25	-
Obafemi Awolowo University (Nigeria)	-	-	-	197	197	-
Ohio State University	70	70	-	275	275	-
Oriri Strategy & Transformation	-	-	-	49	-	49
OYSADEP (Nigeria)	74	-	74	74	-	74
Pennsylvania State University	40	40	-	40	40	-
PRAPACE	-	-	-	1,876	-	1,876
Punjab Agricultural University	83	-	83	358	115	243
Purdue University	50	-	50	311	111	200
Research Institute for Mindanao Culture	-	-	-	40	40	-
Rothamstead Research	4	4	-	59	59	-
Royal Veterinary and Agricultural University	-	-	-	87	87	-
Sabancı University	514	(4)	518	2,958	104	2,854
Samaritan's Purse (Uganda)	91	91	-	157	157	-
Sathguru Management Consultants Pvt. Ltd.	-	-	-	169	-	169
Satory Global	120	120	-	120	120	-
SAWEC (Nigeria)	39	-	39	39	-	39
SEAMEO-RECFON	-	-	-	25	25	-
SERPRO, S.A.	-	-	-	77	77	-
SNDT Women's University	150	150	-	531	531	-
Spitfire Strategies	-	-	-	110	110	-
St. John's Research Institute	8	8	-	88	88	-
Tropical Diseases Research Center	5	5	-	238	238	-
Tufts University	4	4	-	75	75	-
Universidad Autónoma de Queretaro	4	4	-	79	79	-
Universidade Federal do Rio Grande	-	-	-	200	-	200
University Catholique de Kabgayi	-	-	-	30	30	-
University of Aarhus	-	-	-	675	225	450
University of Adelaide	-	-	-	2,239	2,239	-

**Supplemental Schedule 2 - Unaudited
HarvestPlus Challenge Program**
(in thousands)

Schedule 2 sets out the transactions for the HarvestPlus Challenge Program recorded in the accounting records of IFPRI and CIAT from October 2002, date of program inception through December 31, 2013.

	2013			CUMULATIVE (2003 - 2013)		
	(unaudited)	(unaudited)	(unaudited)	(unaudited)	(unaudited)	(unaudited)
	Total*	IFPRI*	CIAT	Total*	IFPRI*	CIAT
Cash receipts						
A4NH	\$ 9,845	\$ 9,845		\$ 9,845	\$ 9,845	\$ -
University of California Davis	227	227	-	1,055	1,055	-
University of Colorado	35	35	-	460	460	-
University of Freiburg	270	-	270	2,210	-	2,210
University of Greenwich	157	157	-	1,717	492	1,225
University of Illinois	34	-	34	334	-	334
University of Melbourne	70	-	70	210	-	210
University of Natural Resources and Applied Life Sciences	-	-	-	52	52	-
University of Oklahoma	71	71	-	189	189	-
University of Pretoria	46	46	-	122	122	-
University of Rhode Island	30	-	30	167	-	167
University of Tokyo	-	-	-	180	-	180
University of Ulster	1	1	-	22	22	-
University of Wisconsin-Madison	15	15	-	907	673	234
USDA	54	54	-	3,684	2,477	1,207
Virginia Polytechnic University	15	15	-	15	15	-
VEDCO (Uganda)	55	55	-	237	159	78
Wageningen University	14	14	-	336	336	-
Waka Waka Estates Ltd	-	-	-	50	50	-
WARDA	-	-	-	78	-	78
World Vision	-	-	-	3,050	514	2,536
World Vision International Uganda	265	265	-	506	506	-
Yale University	140	-	140	438	-	438
Yunnan Academy of Agricultural Sciences	7	7	-	19	19	-
Zambia Agriculture Research Institute	88	10	78	285	30	255
Zhejiang University, China	20	20	-	178	178	-
Other	-	-	-	290	290	-
Total disbursements for research	\$ 29,062	\$ 11,604	\$ 17,458	\$ 148,722	\$ 65,479	\$ 83,243
			17,982			
Disbursements for Program Management (including Program Advisory Committee Administration/Bank Fee)	4,121 780	\$ 1,561 \$ 342	\$ 2,560 438	27,025 4,067	12,116 1,540	14,909 2,527
Total disbursements (1)	\$ 33,963	\$ 13,507	\$ 20,456	\$ 179,814	\$ 79,135	\$ 100,679
Undisbursed funds held by IFPRI/CIAT				\$ 55,689	\$ 36,908	\$ 18,781

Note (1): CIAT disbursements for 2013 do not include \$576 executed by CIAT.

Centro Internacional de Agricultura Tropical (CIAT)

Project Title: Grant No. C-ECG-42-CIAT-TSBF - Increasing smallholder farm productivity, income, and health through widespread adoption of Integrated Soil Fertility Management (ISFM) in the Great Lakes and Southern African Regions

Financial Statement - As of December 31, 2013
in EUR thousands

Grant period: From June 1, 2010 to December 31, 2012

Grant amount EUR 1,800,000 (USD 2,397,115) (1)

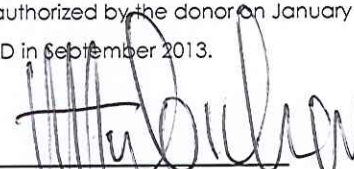
Category of expenditures	Total budget (2) (EUR)	Expenses 2010	Expenses 2011	Expenses 2012	Cumulative Expenses	Total budget balance
Personnel	504	34	273	165	473	31
Equipment	307	123	167	15	306	1
Working costs	196	35	100	74	209	(13)
Operation costs and publications	753	75	377	268	720	33
Training / Capacity building	41	3	24	6	33	8
Overall total	1,800	270	941	528	1,739	61

Balance income and expenses	Balance agreement and Income				
	EUR	USD	EUR	USD	
Funds received:			Grant agreement	1,800	2,397
March 18, 2011	627	876	Less:		
June 11, 2012	475	593	Received	1,743	2,321
June 11, 2013	641	853	Pending	57	76
	<u>1,743</u>	<u>2,321</u>			
Less: Actual expenses					
As of December 31, 2012	<u>1,739</u>	<u>2,316</u>			
Balance (3)	<u>4</u>	<u>5</u>			

(1) U.S. Dollar has been adjusted according to the exchange rate of the contributions received.

(2) Reflects the budget re-allocation formally authorized by the donor on January 22, 2013.

(3) The unexecuted funds were returned to IFAD in September 2013.



Albin Hubscher

DDG-Corporate Services

We hereby certify that the above amounts have been expended for Eligible Expenditures for the proper execution of the Project in accordance with the terms and conditions of the Large Grant Agreement dated December 10, 2010.

Centro Internacional de Agricultura Tropical - CIAT
Statement of Expenditures for the EC/IFAD Projects
expressed in € thousands

EC Contribution No.: 2000000472
Name of project: Climate Change, Agriculture and Food Security (CCAFS), with a focus on East and West Africa
Grant amount: € 7,500,000
Reporting period: January 1, 2013 to December 31, 2013 in (EUR)

Category	2013			2014			2015			TOTAL
	Budget	Spent (1)	Outstanding (2)	Budget	Spent	Outstanding	Budget	Spent	Outstanding	
Fund received	2,500	-	2,500	2,500	-	2,500	2,500	-	2,500	-
Total Income	2,500	-	2,500	2,500	-	2,500	2,500	-	2,500	-
Category of expenditure										
Salaries and allowances	769	602	167	769	-	769	769	-	769	602
Travel and allowances	183	122	61	183	-	183	183	-	183	122
Training	174	129	45	174	-	174	174	-	174	129
Workshops	174	129	45	174	-	174	174	-	174	129
Equipment and material	100	74	26	100	-	100	100	-	100	74
Operating costs	1,100	841	259	1,100	-	1,100	1,100	-	1,100	841
TOTAL contribution	2,500	1,897	603	2,500	-	2,500	2,500	-	2,500	1,897
Balance	-	(1,897)	1,897	-	-	-	-	-	-	(1,897)

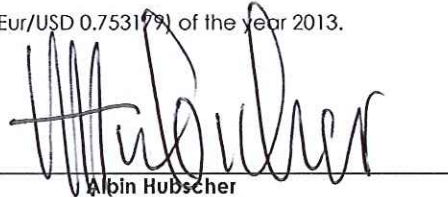
We hereby certify that the above amounts have been expended for Eligible Expenditure for the proper execution of the Project in accordance with the terms and conditions of this Agreement dated January 6, 2014.

Balance income and expenses

	EUR	USD
Funds received	-	-
(less) Cumulative expenses	1,897	2,518
Balance as of Dec 31, 2013	<u>(1,897)</u>	<u>(2,518)</u>

Notes

(1) The exchange rate used in the expenses was the average exchange rate (Eur/USD 0.753179) of the year 2013.


 Albin Hubscher
 DDG-Corporate Services

Centro Internacional de Agricultura Tropical - CIAT
Statement of Expenditures for the EC/IFAD Projects
expressed in € thousands

EC Contribution No.: COFIN-EGC-60-CIAT
Name of project: Emerging pests and diseases of cassava in Southeast Asia: Seeking eco-efficient solutions to overcome a threat to livelihoods and industries.
Grant amount: € 1,000,000
Reporting period: January 1, 2011 to August 31, 2015 in (EUR)

Category	2011			2012			2013			TOTAL
	Budget	Spent	Outstanding	Budget	Spent	Outstanding	Budget	Spent	Outstanding	
Funds received	400	-	400	300	-	300	300	380	(80)	380
Total income	400	-	400	300	-	300	300	380	(80)	380

Category of expenditure

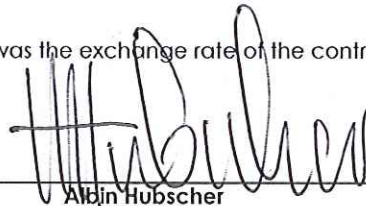
Personnel	85	-	85	88	21	67	91	63	28	84
Operational costs	160	-	160	98	-	98	98	60	38	60
Training and capacity building	52	-	52	39	41	(2)	39	25	14	66
Equipment	43	-	43	30	-	30	27	32	(5)	32
Consultancies	32	-	32	24	-	24	24	15	9	15
Travel costs	28	-	28	21	-	21	21	21	-	21
TOTAL contribution	400	-	400	300	62	238	300	216	84	278
Balance	-	-	-	-	(62)	62	-	164	(164)	102

We hereby certify that the above amounts have been expended for Eligible Expenditure for the proper execution of the Project in accordance with the terms and conditions of this Agreement dated July 26, 2012.

Balance income and expenses

	EUR	USD
Funds received	380	496
(less) Cumulative expenses (1)	278	363
Balance as of Dec 31, 2013	102	133

(1) The exchange rate used to convert U.S. Dollar expenses to Euro was the exchange rate of the contribution received (Eur/USD 0.766129).



Albin Hubscher
DDG-Corporate Services

Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH
 Unrestricted Contribution from Germany to the Maintenance of Genetic Resources Collections
 (genebank) of CIAT

Financial Statement in EUROS
 From January 1st to December 31st, 2013
 Expressed in € thousands

Grant period: From January 01 to December 31, 2013
 Grant amount: EUR 403,000

Items	Approved Budget	Expenses (1)		Committed (2)	Budget Balance
		1-Jan-2013 to 30-Jun-2013	1-Jul-2013 to 31-Dec-2013		
Staff costs	249	68	136	45	0
Operational costs (travel, supplies, services, workshops)	58	26	32	-	-
Capital equipment	-	-	-	-	-
Other costs	37	18	19	-	-
SUB TOTAL	344	112	187	45	0
Indirect costs	59	19	36	4	-
GRAN TOTAL	403	131	223	49	0

Balance income and expenses

Funds received from GIZ:

October 17, 2013	203	
December 12, 2013	200	403

Less: Actual expenses

01 January to 30 June 2013	131	
01 July to 31 December 2013	223	
Committed	49	403

Balance to December 31, 2013

0

Balance agreement and income

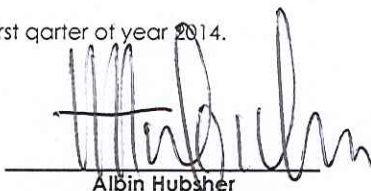
Grant amount	403
Less: Funds received	403
Pending From GIZ	0

(1) The exchange rate used to convert U.S Dollar expenses to Euro was the average exchange rate from the funds received during year 2013 (0.732843 Euro/USD).

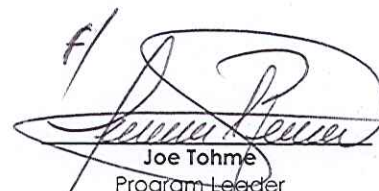
(2) The available balance will be spent in the first quarter of year 2014.



Luis Fernando Osorio
Grants Financial Officer



Albin Hubsher
DDG- Corporate Services



Joe Tohme
Program Leader

Note: We certify that all expenditures registered in this report have been financed by BMZ-GIZ.



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