



**INTERNATIONAL PLANT GENETIC  
RESOURCES INSTITUTE (IPGRI)**

Auditors' report on the financial statements for  
the year ended 31 December 2003

## AUDITOR'S REPORT

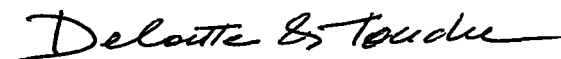
**To the Board of Trustees  
International Plant Genetic Resources Institute (IPGRI)  
Rome**

We have audited the accompanying statement of financial position of International Plant Genetic Resources Institute (IPGRI), as at and for the year ended 31 December 2003 and the related statements of activities and cash flows for the year then ended. As more fully described in note 2 to the financial statements, the accompanying financial statements consolidate the accounts of the two legal entities IPGRI and INIBAP. These financial statements are the responsibility of management. Our responsibility is to express an opinion on these financial statements based on our audit.

The financial statements of International Plant Genetic Resources Institute (IPGRI) for the year ended 31 December 2002 were audited by another auditor whose report, dated March 12, 2003, expressed an unqualified opinion on those statements.

We conducted our audit 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. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements give a true and fair view of the financial position of the International Plant Genetic Resources Institute (IPGRI) at 31 December 2003 and the results of its activities and its cash flows for the year then ended in accordance with the CGIAR Accounting Policies and Reporting Practices as described in note 3 to the financial statements.



Italy, Rome  
March 15, 2004

# **INTERNATIONAL PLANT GENETIC RESOURCES INSTITUTE (IPGRI)**

## **Table of Contents**

Management Representation	2
Statement of financial position	3
Statement of activities	4
Statement of movements in net assets	5
Statement of cash flows	6
Notes to the financial statements	7-20
Exhibits:	
1 - Statement of grant revenue	21-23
2 - Schedule of restricted and non-agenda projects	24-30
3 - Detail of donors supporting IPGRI's Research Agenda Programme	31-33
4 - Schedule of fixed assets	34



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## Management Representation

The following financial statements consolidate the accounts of the two legal entities IPGRI and INIBAP. They have been prepared in conformity with the CGIAR Accounting Policies and Reporting Practices. These financial statements are the responsibility of management.

IPGRI maintains a system of internal control designed to provide reasonable assurance in promoting operational efficiency, reducing the risk of asset loss, and help in ensuring the reliability of financial statements and compliance with Institute's policies and procedures. In close collaboration with the CGIAR Internal Audit Unit, the internal audit function within IPGRI provides ongoing evaluation of the effectiveness and adequacy of the internal control system.

Deloitte and Touche are engaged to examine the consolidated financial statements of IPGRI and issue reports thereon. Their examination is conducted in accordance with International Standards on Auditing and includes a review of internal controls and a test of transactions. The auditors' report is attached.

The Board of Trustees, through its Financial and Audit Task Group, is responsible for assuring that management fulfills its responsibilities in the preparation of the financial statements and for engaging the independent external audit firm with whom the Task Group reviews the scope and results of their audit examination.

The Financial and Audit Task Group is composed of Board of Trustees members who are not officers of IPGRI. The Task Group meets regularly (separately and jointly) with the independent auditors, management and Director - CGIAR Internal Audit to discuss internal accounting controls, auditing and financial reporting matters.

Emile Frison  
Director General

Koenraad Geerts  
Director Finance and Administration

Date: 12 March 2004

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HARVEST**  
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IPGRI is  
a Future Harvest Centre  
supported by the  
Consultative Group on  
International Agricultural  
Research (CGIAR)

**I P G R I**  
**STATEMENT OF FINANCIAL POSITION**  
At December 31, 2003 and 2002  
( US dollar 000s )

<b>Assets</b>	<b>Note</b>	<b>2003</b>	<b>2002</b>
<b>Current assets</b>			
Cash and cash equivalents	(4)	14,200	9,867
Accounts receivable	(5)		
Donors	(5a)	9,884	9,032
Others	(5b)	1,547	550
Prepaid expenses	(6)	117	474
<b>Total current assets</b>		<b>25,748</b>	<b>19,923</b>
<b>Non-current assets</b>			
Property and equipment (net of accumulated depreciation of \$2,756 thousand)	Exhibit 4	2,188	2,221
Other assets	(7)	103	174
<b>Total non-current assets</b>		<b>2,291</b>	<b>2,395</b>
<b>Total assets</b>		<b>28,039</b>	<b>22,318</b>
<b>Liabilities and net assets</b>			
<b>Current liabilities</b>			
Accounts payable:			
Donors	(8)	8,074	5,084
Others	(9)	4,755	5,262
Accruals	(10)	1,881	2,219
Funds in trust	(11)	3,460	
<b>Total current liabilities</b>		<b>18,170</b>	<b>12,565</b>
<b>Long-term liabilities</b>			
Accounts payable			
Employees	(13a)	2,503	2,113
Others	(13b)	166	171
<b>Total long-term liabilities</b>		<b>2,669</b>	<b>2,284</b>
<b>Total liabilities</b>		<b>20,839</b>	<b>14,849</b>
<b>Net assets</b>	(14)		
Unrestricted:			
Unappropriated		4,197	4,478
Appropriated		3,003	2,991
<b>Total net assets</b>		<b>7,200</b>	<b>7,469</b>
<b>Total liabilities and net assets</b>		<b>28,039</b>	<b>22,318</b>

*The accompanying notes and exhibits are an integral part of this statement.*

**I P G R I**  
**STATEMENT OF ACTIVITIES**  
For the Years Ended December 31, 2003 and 2002  
( US dollar 000s )

	Note	Unrestricted	Temporarily Restricted	2003	2002
<b>Revenues</b>					
Grants	Exhibits 1 & 2	10,740	16,724	27,464	25,148
Other revenues	(15)	187		187	513
<b>Total revenues</b>		<b>10,927</b>	<b>16,724</b>	<b>27,651</b>	<b>25,661</b>

**Expenses and losses**

Program related expenses	(16)	8,285	16,724	25,009	23,405
Management and general expenses		4,832		4,832	3,882
<b>Total expenses and losses</b>		<b>13,117</b>	<b>16,724</b>	<b>29,841</b>	<b>27,287</b>
Indirect cost recovery		(1,921)		(1,921)	(1,535)
<b>Total expenses and losses</b>		<b>11,196</b>	<b>16,724</b>	<b>27,920</b>	<b>25,752</b>
Change in net assets		(269)		(269)	(91)
Net assets beginning of the year		7,469		7,469	7,560
<b>Net assets at end of year</b>		<b>7,200</b>	<b>0</b>	<b>7,200</b>	<b>7,469</b>

**MEMO ITEM**

**Operating expenses - by natural classification**

Personnel cost	8,711	4,780	13,491	11,608
Supplies and services	3,059	11,211	14,270	13,600
Travelling	921	733	1,654	1,671
Depreciation	426		426	408
<b>Total operating expenses</b>	<b>13,117</b>	<b>16,724</b>	<b>29,841</b>	<b>27,287</b>

*The accompanying notes and exhibits are an integral part of this statement.*

**I P G R I**  
**STATEMENT OF MOVEMENTS IN NET ASSETS**  
For the Years Ended December 31, 2003 and 2002  
( US dollar 000s )

	Unrestricted Unappropriated	Unrestricted Appropriated	Totals
<b>Balances January 1, 2002</b>	<b>4,560</b>	<b>3,000</b>	<b>7,560</b>
Excess of Revenues over Expenses	(91)		(91)
Net changes in the appropriation for the purchase of property and equipment	9	117	126
Net investment in property and equipment		(126)	(126)
<b>Balances December 31, 2002</b>	<b>4,478</b>	<b>2,991</b>	<b>7,469</b>
Excess of Revenues over Expenses	(269)		(269)
Net changes in the appropriation for the purchase of property and equipment	(12)	45	33
Net investment in property and equipment		(33)	(33)
<b>Balances December 31, 2003</b>	<b>4,197</b>	<b>3,003</b>	<b>7,200</b>

*The accompanying notes and exhibits are an integral part of this statement.*

**I P G R I**  
**STATEMENT OF CASH FLOWS**  
For the Years Ended December 31, 2003 and 2002  
( US dollar 000s )

	2003	2002
<b>Cash flows from operating activities</b>		
Change in net assets	(269)	(91)
<i>Adjustments to reconcile change in net assets to net cash from operating activities</i>		
Depreciation	426	408
(Gain)/loss on disposal and/or write-off of property and equipment	(12)	9
<i>Decrease (increase) in assets</i>		
Accounts receivable	(1,849)	(3,582)
Prepaid expenses	357	(42)
<i>Increase (decrease) in liabilities</i>		
Accounts payable	2,483	2,736
Accruals	(338)	484
Funds in trust	3,460	
<b>Net cash from operating activities</b>	<b>4,258</b>	<b>(78)</b>
<b>Cash flows from investing activities</b>		
Acquisition of property and equipment	(423)	(319)
Proceeds from disposal of property and equipment	42	28
Changes in Other assets	71	362
<b>Net cash from in investing activities</b>	<b>(310)</b>	<b>71</b>
<b>Cash flows from in financing activities</b>		
Increase (decrease) in long-term liabilities		
Accounts payable		
Employees	390	453
Others	(5)	2
<b>Net cash from in financing activities</b>	<b>385</b>	<b>455</b>
<b>Net increase in cash and cash equivalents</b>	<b>4,333</b>	<b>448</b>
<b>Cash and cash equivalents</b>		
At beginning of year	9,867	9,419
At end of year	14,200	9,867

*The accompanying notes and exhibits are an integral part of this statement.*

# **INTERNATIONAL PLANT GENETIC RESOURCES INSTITUTE (IPGRI)**

## **Notes to the financial statements for the years ended December 31, 2003 and 2002**

### **(1) Statement of purpose**

The International Plant Genetic Resources Institute (IPGRI) is an autonomous not-for-profit international scientific organization. It is one of the sixteen<sup>1</sup> similar centers supported by the Consultative Group on International Agricultural Research (CGIAR), whose secretariat is located at the World Bank, Washington, D.C., USA.

The CGIAR is an informal association of donor agencies, development banks, international public sector agricultural research centers and other organizations.

IPGRI's mandate is to advance the conservation and use of plant genetic resources for the benefit of present and future generations. IPGRI's headquarters are in Maccarese near Rome, Italy, with offices in another 22 countries worldwide. It operates through three programmes:

- (1) the Plant Genetic Resources Programme
- (2) the CGIAR Genetic Resources Support Programme, and
- (3) the International Network for the Improvement of Banana and Plantain (INIBAP)

The international status of IPGRI is conferred under an Establishment Agreement which has been signed by 48 countries. In January 1994, arrangements with the Government of Italy to confirm Rome as IPGRI's headquarters were concluded and published in the Gazzetta Ufficiale no. 23 of 29 January 1994. IPGRI is exempt from direct (income) and indirect (value-added) taxation.

Financial support for the research agenda programme of IPGRI is provided by donor nations, development banks, international organizations, international aid agencies, foundations and private sector donors.

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<sup>1</sup> To reduce to fifteen with the merger of ISNAR with IFPRI.

## **(2) IPGRI/INIBAP integration**

In 1994, the International Network for the Improvement of Banana and Plantain (INIBAP) was placed under the governance and administration of IPGRI. This arrangement was formalized in a Memorandum of Understanding (MOU) signed by the members of the Board of Trustees of both IPGRI and INIBAP, and the INIBAP Support Group.

*According to the MOU, Article V: 'As of 1 January 1995, income, expenditures, assets, liabilities, depreciation and reserves of the INIBAP programme will be recorded as an integral, but identifiable part of IPGRI's financial systems and reporting procedures, and will be audited in accordance with IPGRI's Financial Policies and Procedures. All land, buildings, leaseholds and fittings and fixtures therein shall remain the property of INIBAP as an Institute, as well as liens, charges and mortgages on these assets. Only in the event that IPGRI becomes the owner of these assets on the dissolution of INIBAP by arrangement with the French State, will they be recorded in the financial statements of IPGRI. IPGRI shall make no commitment to guarantee any liability incurred by INIBAP as an Institute.'*

These financial statements present the consolidated accounts of the two separate legal entities IPGRI and INIBAP.

During the 1996/97 External Programme and Management Review (EPMR) the IPGRI/INIBAP situation was evaluated. The EPMR Panel recommended that:

1. INIBAP be fully integrated into IPGRI as an identifiable programme;
2. the INIBAP Support Group endorse this recommendation and exercise its right to terminate the MOU between the Support Group, INIBAP and IPGRI [dated 22 May 1994 under the provisions of Article VII (Final Provisions), Section 2] forthwith;
3. the Support Group remain as an advisory group to the INIBAP programme within IPGRI; and
4. IPGRI should seek to conclude any necessary agreements with the Government of France to protect the privileges and immunities of the institution and its staff.

These recommendations were accepted by the Board of Trustees of both IPGRI and INIBAP, the INIBAP Support Group and the CGIAR. Steps were taken in 1998 for IPGRI to assume full legal responsibility for the assets and liabilities of the INIBAP Programme upon the dissolution of INIBAP as a legal entity. The dissolution of INIBAP as a legal entity will not become effective until all the legal requirements for the full implementation of IPGRI's "Accord de Siège Français" have been fulfilled. In June 1998, this agreement covering the privileges and immunities of IPGRI's operation in France was submitted for signature to the Ministry of Foreign Affairs in Paris. As of 31 December 2003, negotiations are still on-going.

**(3) Summary of significant accounting policies**

**(a) *Accounting for not-for-profit organizations***

The financial statements of IPGRI are presented using the accrual basis of accounting. IPGRI follows the accounting policies issued by the CGIAR Secretariat. These accounting policies are applied consistently in dealing with items that are considered material in relation to the financial statements. Report presentation and specific accounting principles are in accordance with the guidelines set out in the CGIAR Accounting Policies and Reporting Practices Manual.

In March 1999, the CGIAR issued an extensively revised Financial Guidelines on Accounting Policies and Reporting Practices which was applied by all CGIAR centers beginning January 1, 2001.

The revised version of the CGIAR Guidelines was the result of a series of benchmarking exercises among international accounting standards (IAS), US generally accepted accounting principles (US GAAP) applicable to not-for-profit organizations (NPOs) and CGIAR accounting standards and practices currently in use.

The objective of the CGIAR manual is to develop a standard set of accounting policies and reporting practices which addresses to the extent possible the differences in the accounting standards and conventions followed in the various countries where the CGIAR centers operate.

Given the international status of the centers and the unique situations of some centers, the manual follows internationally accepted accounting standards which are generally applicable to business enterprises to govern normal accounts like cash and cash equivalents, receivables, inventories, property and equipment, liabilities, etc.

However, following the developments in accounting standards in the US for not-for-profit organizations in 1997, the CGIAR Secretariat chose to align the CGIAR accounting standards on net assets accounting, investments and financial statement presentation and disclosures with the more persuasive provisions of the US GAAP for not-for-profit organizations, specifically, FAS116 (Accounting for Contributions Received and Made), FAS 117 (Financial Statements of Not-for-Profit Organizations) and FAS 124 (Accounting for Certain Investments held by Not-for-Profit Organizations).

(b) *Revenue recognition*

- (i) *Grants* are recognized as revenues upon the fulfillment of the donor-imposed conditions attached to them. Grants are classified according to the type of donor-imposed restrictions.

*Kinds of Grants*

- *Unrestricted grants* received, as well as conditional promises to give grants, are recognized as revenues upon or until the conditions have been substantially met or explicitly waived by the donor.
  - *Restricted grants* are grants received in support of specified projects or activities mutually agreed upon by IPGRI and the donors. Restricted grants may either be temporarily or permanently restricted. Temporarily restricted grants are those whose use by the organization has been limited by donors to later periods of time or after specified dates or to specific purpose. Permanently restricted grants are those whose donor-imposed restrictions limit the organization's use of the asset, or its economic benefits neither expire with the passage of time nor can be removed by the organization's meeting certain requirements. IPGRI had no permanently restricted grants during the year 2003.
- (ii) *Grants in kind* are recorded at the fair value of the assets (or services) received or promised, or the fair value of the liabilities satisfied. Cash grants are recorded at the face value of the cash received or the US dollar equivalent.
- (iii) *Other revenues* include, but are not limited to:
- interest earned on bank accounts and time deposits;
  - gains, net of losses from the sale of property and equipment;
  - gains, net of losses resulting from transactions involving currencies other than the US dollar and restatement of foreign currency denominated assets and liabilities at year-end;
  - other miscellaneous income including any other items not specifically covered above.

(c) *Foreign currency transactions*

IPGRI habitually effects transactions in a number of foreign currencies. The US dollar is its reporting currency and the accounting records are maintained in US dollars. Foreign currency transactions in IPGRI are accounted for at the exchange rates prevailing at the date of transactions: gains and losses resulting from the settlement of such transactions are recognized in the statement of activities.

At year-end all monetary items denominated in foreign currencies are re-valued at exchange rates prevailing on the date of the statement of financial position. Any resulting exchange gains and losses are recognized in the statement of activities as "Other revenues." Non-monetary items denominated in foreign currency which are carried at historical cost are reported using the exchange rate at the date of the transaction.

(d) *Property and equipment*

Property and equipment are defined as all tangible assets with an expected life of three years or more, and having a minimum cost of \$1,000. Property and equipment are stated at cost. Cost includes all charges to bring the asset to its location and condition (i.e. purchase price plus cost of freight, insurance and handling charges).

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

Furniture and office equipment	10 years
Computers	4 years
Scientific equipment	10 years
Vehicles	5 years
Leasehold improvements	10 years
Building	40 years

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

When property and equipment are sold, the cost as well as the accumulated depreciation is removed from the books; any gain or loss from the sale is charged as other gains or losses.

CGIAR accounting policies provide that property and equipment acquired for a project through restricted contributions should not be reflected as part of IPGRI's assets, since the ownership is not vested to the organization but to the project. Furthermore, property and equipment from completed projects are not carried in the books of the Institute until the donor expressly reverts the ownership of such assets to the Institute at the completion of the project. If title to assets purchased from restricted grants has not passed to IPGRI, such purchases are outright expensed.

(e) *Indirect Expenses (Overheads)*

IPGRI charges overheads to restricted projects to ensure that such projects contain a fair share of indirect costs incurred.

IPGRI uses a percentage rate of recovery. The percentage rate is set periodically by the Board of Trustees upon management recommendation. The rate is applied to all restricted projects' non-capital expenditures. The Board approved target rate of overhead cost recovery for projects negotiated from 1994 onward is 25%, but the actual rate of recovery depends on the provision agreed upon by the two contracting parties (IPGRI and the donor) for overhead cost recovery and stated in each project's contract.

(f) *Prior year balances*

Prior year amounts have been reclassified wherever necessary, to conform to the presentation of the current year.

(4) **Cash and cash equivalents**

The amounts are composed of the following:

	(\$000s)	
	2003	2002
Cash in banks*	13,349	9,061
Imprest Funds - Regional Offices	<u>851</u>	<u>806</u>
	<u>14,200</u>	<u>9,867</u>

\*includes funds in trust of \$3.456 million as at 31 December 2003; IPGRI had no funds in trust in 2002 (note 11).

Cash and cash equivalents comprise cash in hand and in banks (current accounts), interest bearing time deposits held at call with banks and investments in money market instruments. Cash in banks are denominated in US Dollars and Euro.

Regional offices' imprest funds are denominated in local currencies (Kenyan Shillings, Euro, Malaysian Ringgits, Ugandan Shillings, and Central African Francs), as well as in US Dollars.

The imprest fund denominated in Malaysian Ringgits, as of 31 December 2003, equivalent to \$200 thousand, is subject to foreign exchange control measures introduced by the government of Malaysia in 1998.

**(5) Accounts receivable**

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

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

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

Any receivable, or portion of receivable judged to be un-collectible is written off. Write-offs or receivables are done via allowance for doubtful accounts after all efforts to collect have been exhausted.

Based on past experience and review of accounts receivable at year-end, no accounts receivable were deemed doubtful of collection. Therefore, no allowance for doubtful account was provided in 2003.

**(a) Accounts receivable – donors**

Accounts receivable from donors consists of claims from donors for grants promised or pledged provided that the conditions attached to the grants have already been met. It also pertains to claims from donors for expenses paid on behalf of projects in excess of grants received.

The amounts are composed of the following:

	(\$000s)	
	2003	2002
Unrestricted	2,687	2,284
Restricted	<u>7,197</u>	<u>6,748</u>
	<u>9,884</u>	<u>9,032</u>

Further detail is found in Exhibit 1.

*(b) Accounts receivable – others*

The amount includes:

	(\$000s)	
	2003	2002
Advances to other CGIAR centers	104	341
Interest accrued	31	8
Loan to ISNAR*	1,000	0
Advance for the EPMR	70	0
Other advances and receivables	<u>342</u>	<u>201</u>
	<u>1,547</u>	<u>550</u>

\* ISNAR reimbursed to IPGRI \$400,000 in January 2004 and \$600,000 in March 2004.

**(6) Prepaid expenses**

This amount consists of :

	(\$000s)	
	2003	2002
Advance payments to suppliers	29	33
Prepaid rent	<u>88</u>	<u>451</u>
	<u>117</u>	<u>474</u>

**(7) Other Assets**

This amount is composed of:

	(\$000s)	
	2003	2002
A collateral deposit with CIC Lyonnaise de Banque*	103	101
Rent paid in advance for the premises in Maccarese	<u>0</u>	<u>73</u>
	<u>103</u>	<u>174</u>

\*to guarantee the capital lease for the INIBAP building. This collateral bank account is denominated in Euro and bears interest at current bank rates.

**(8) Accounts payable - donors**

Accounts payable to donors at December 31 include grants received from donors for which conditions are not yet met and amounts payable to donors in respect of any unexpended funds received in advance for signed contracts. The amounts are composed of the following:

	(\$000s)	
	2003	2002
Unrestricted	1,875	897
Restricted	<u>6,199</u>	<u>4,187</u>
	<u>8,074</u>	<u>5,084</u>

Further detail is found in Exhibit 1.

**(9) Accounts payable - others**

The amount includes:

	(\$000s)	
	2003	2002
Letters of agreement	3,754	4,616
Suppliers	356	161
Imprest claims (regional offices)	439	247
Others	<u>206</u>	<u>238</u>
	<u>4,755</u>	<u>5,262</u>

**(10) Accruals**

The amount is composed of:

- (a) accruals and provisions made for supplies and services received in 2003 for which invoices were not yet received as of the balance sheet date; and
- (b) accruals for amounts due to staff members for vacation leave.  
Regular staff members accumulate paid vacation leave. A maximum of sixty days may be accumulated. Upon separation, accumulated days as of December 31st plus any earned but unused days from the following January 1st to the date of termination will be paid in lump sum.

	(\$000s)	
	2003	2002
Supplies and services	1,133	1,157
Accrued accumulated vacation leave	<u>748</u>	<u>652</u>
	<u>1,881</u>	<u>2,219</u>

#### (11) Funds in Trust

This account consists of funds provided by donors which are managed by IPGRI for an ultimate beneficiary other than the Center. Current year movements are as follows:

Donor/Beneficiary	Balance Jan. 1	Receipts	Payments	Balance Dec. 31
AusAID				
Global Crop Diversity Trust	0	3,660	200	3,460

#### (12) Employee Benefits Programme

The IPGRI Employee Benefits Programme (EBP) replaces the social security programmes of its various host countries. The EBP was established by the CGIAR and adopted by all of its institutions. It provides a comprehensive package of insurance and fund accumulations to meet staff members' and their dependants' needs during employment and for retirement. The EBP is fully funded by IPGRI. No deductions from salary are required of staff members.

IPGRI makes contributions on behalf of staff members to the pension plan managed by the Association of International Agricultural Research Centers (AIARC). These contributions are charged against revenue in the year in which the benefit accrues. Therefore, IPGRI has no future obligations for retirement benefits for its staff members. The 2003 contribution to the AIARC administered pension plan amounted to \$979 thousand; this amount was \$841 thousand in 2002.

#### (13) Long-term liabilities

This balance consists of:

- (a) Accruals for amounts due to staff members for separation allowances.  
The separation allowance is an end-of-service indemnity payable to IPGRI staff members on completion of appointment. The value of this indemnity is calculated in accordance with the personnel policies of IPGRI and is based on the length of service and salary level.

- (b) A 12-year capital lease signed on August 25<sup>th</sup>, 1996 between INIBAP and Locasolam to partially finance the construction of INIBAP's building. The lease is denominated in Euro and interest is calculated at a fixed rate of 7.83% (as per agreement between INIBAP and Locasolam in August 1997). Lease payments are due every quarter. A collateral deposit/bank account with CIC Lyonnaise de Banque was given as a security for this financial obligation.

	(\$000s)	
	2003	2002
Separation Allowance	2,503	2,113
Capital Lease	<u>166</u>	<u>171</u>
	<u>2,669</u>	<u>2,284</u>

#### (14) Net assets

Net assets are the residual interest in IPGRI's assets remaining after liabilities are deducted. Net assets are classified as unrestricted, temporarily restricted, or permanently restricted.

- (a) *Unrestricted* - include those net assets whose use is not restricted by donors, even though their use may be limited in other respects, such as by contract or by Board designation. Changes in net assets arising from exchange transactions should be included in the unrestricted class except income and gains on assets that are restricted by donor or by law. Unrestricted net assets may be further classified as follows:
- (i) *Unappropriated* - use of assets is not designated by IPGRI's management for special purposes and is intended to meet on-going operating requirements throughout the year;
  - (ii) *Appropriated* - use of assets is restricted by management for specific purposes. Appropriation from unrestricted net assets may be done based on Board of Trustees' resolution.

##### Appropriation for acquisition and replacement of property and equipment

As per Board of Trustees resolution, each year an amount equal to the annual depreciation charged to the operating income is appropriated from the unrestricted net assets and is designated to meet the costs of acquisition and replacement of property and equipment.

##### Appropriation for net investment in property and equipment

A portion of the unrestricted net assets has been appropriated by the Board of Trustees to reflect net investment in property and equipment.

(b) *Temporarily restricted* - are net assets whose use is limited by donors to:

- later periods of time or after specified dates; or
- to a specified purpose.

As of December 31, 2003 and 2002, IPGRI had no temporarily restricted net assets.

(c) *Permanently restricted* - increases upon receipt of grants for which donor-imposed restrictions limiting the Institute's use of the asset or its economic benefits neither expire with the passage of time nor can be removed by the Institute's meeting certain requirements. As of December 31, 2003 and 2002, IPGRI had no permanently restricted net assets.

(d) Breakdown of Unappropriated Net Assets by Programme

	(\$000s)	
	2003	2002
PGR	2,680	3,168
CGIAR/GR	489	386
INIBAP	<u>1,028</u>	<u>924</u>
	<u>4,197</u>	<u>4,478</u>

(e) Breakdown of Net Assets

	(\$000s)	
	2003	2002
Unappropriated	<u>4,197</u>	<u>4,478</u>
Appropriated for:		
- acquisition and replacement of property and equipment	815	770
- net investment in property and equipment	<u>2,188</u>	<u>2,221</u>
	<u>3,003</u>	<u>2,991</u>
	<u>7,200</u>	<u>7,469</u>

**(15) Other Revenues**

This amount includes:

	(\$000s)	
	2003	2002
Investment income	82	137
Foreign exchange losses, net of gains	(2)	(82)
Gains (net of losses) on the disposal of property and equipment	12	(9)
Miscellaneous income (losses)	<u>95</u>	<u>467</u>
	<u>187</u>	<u>513</u>

**(16) Programme related expenses**

Programme related expenses incurred as of December 31 are as follows:

	(\$000s)	
	2003	2002
Research	11,887	11,135
Research support	7,994	7,542
Training, information and library	<u>5,128</u>	<u>4,728</u>
	<u>25,009</u>	<u>23,405</u>

### **(17) Indirect Cost Ratio**

Following the CGIAR study on indirect cost allocation (Financial Guidelines Series, No. 5, August 2001), each center must compute its own indirect cost ratio using the new CGIAR methodology. Direct and indirect costs are pooled based on the principle of attribution and assignability. Expenditures are pooled to different resource user units (cost centers) by direct identification. Costs that are not directly allocable to specific cost centers are apportioned on the basis of resource drivers.

The indirect cost ratio for IPGRI for the years 2003 and 2002 is calculated as follows:

	(\$000s)	
	2003	2002
<b><u>Direct Operating Expenses</u></b>		
Research	12,547	11,796
Research Support	10,247	9,591
Operations	297	269
<b>Total Direct Operating Expenses</b>	<b>23,091</b>	<b>21,656</b>
<b><u>Indirect Operating Expenses</u></b>		
Management	4,271	3,627
Common Sustenance Services	558	469
<b>Total Indirect Operating Expenses</b>	<b>4,829</b>	<b>4,096</b>
<b>Total Operating Expenses</b>	<b>27,920</b>	<b>25,752</b>
<b><u>Cost ratios</u></b>		
<b>Direct/Total</b>	<b>82.70%</b>	<b>84.10%</b>
<b>Indirect/Total</b>	<b>17.30%</b>	<b>15.90%</b>
<b>Indirect/Direct</b>	<b>20.90%</b>	<b>18.90%</b>

**I P G R I**  
**STATEMENT OF GRANT REVENUE**  
For the Years Ended December 31, 2003 and 2002  
(US dollar 000s)

Donors	Funds Received	Accounts Receivable	Advance Payment	Grant 2003	Grant 2002
<b>Unrestricted</b>					
Australia	359		(197) (1)	162	238
Austria	207			207	
Belgium	335			335	271
Canada	1,618		(533) (2)	1,085	446
China		120		120	120
Denmark	444			444	527
France		202 (3)		202	302
Germany	241			241	192
India		75		75	75
Italy		1,640 (4)		1,640	1,364
Japan	498			498	442
Korea, Republic of	50			50	50
Mexico		10		10	10
Netherlands	2,553		(891) (5)	1,662	1,407
Norway	485			485	467
Philippines	10	4 (6)		14	17
South Africa		50		50	50
Sweden	694		(254) (7)	440	361
Switzerland	635	67 (8)		702	559
Thailand	(10)	19		9	8
USA		500		500	650
World Bank	1,809			1,809	2,431
<b>Total - Unrestricted</b>	<b>9,928</b>	<b>2,687</b>	<b>(1,875)</b>	<b>10,740</b>	<b>9,987</b>

(1) Australia's 2004 unrestricted contribution received in August 2003.

(2) Canada's 2004 unrestricted contribution received in December 2003.

(3) France's 2003 unrestricted contribution of Euro160,000 at year-end rate of exchange of Euro.7928=US\$1.00.

(4) Italy's 2003 unrestricted contribution of Euro1,300,000 at year-end rate of exchange of Euro.7928=US\$1.00.

(5) The Netherlands' 2004 unrestricted contribution received in December 2003.

(6) The Philippines' 2003 unrestricted contribution of PHP216,344 at year-end rate of exchange of PHP55.22=US\$1.00.

(7) Sweden's 2004 unrestricted contribution received in December 2003.

(8) Switzerland's 2003 unrestricted contribution of CHF83,333 at year-end exchange rate of CHF1.2368=US\$1.00.

**I P G R I**  
**STATEMENT OF GRANT REVENUE**  
For the Years Ended December 31, 2003 and 2002  
(US dollar 000s)

Donors	Funds Received	Accounts Receivable	Advance Payment	Grant 2003	Grant 2002
<i>Restricted</i>					
ACIAR	354	87	(168)	273	117
ADB	534	341	(49)	826	471
AfDB					53
AusAID					8
Belgium	2,012	200	(1,109)	1,103	1,016
Brazil	10			10	16
CABI	10			10	
CAPRI	27	99	(13)	113	43
CAS					5
CATIE	38		(12)	26	7
CDC	1,277		(912)	365	
CENICAFE	18	8		26	
CFC	(612)	1,270		658	1,032
CGIAR Gender and Diversity Program	28		(25)	3	
CGIAR Secretariat					53
CIDA	36		(8)	28	4
CIMMYT	55	68	(41)	82	
CIRAD	23	211	(205)	29	167
COL	14			14	14
CORAF/WECARD		24		24	32
CTA	118		(29)	89	85
DAGS - Malaysia					16
DANIDA	30		(17)	13	66
DFID	998	94	(1)	1,091	1,079
DFSC	13		(10)	3	10
DSE	6			6	4
European Countries	1,089		(180)	909	558
European Commission	70	1,903	(25)	1,948	1,739
FAO	193	72	(8)	257	202
FECYT					14
FFTC	10		(3)	7	19
Finland	138		(79)	59	53
FONTAGRO	62			62	69
France	18	5	(6)	17	187
Gatsby Foundation	129	135		264	136
GTZ/BMZ	629	64	(185)	508	700
IAO	21		(6)	15	
ICARDA		59		59	
ICIPE	28		(11)	17	10
ICRAF	1			1	16
IDRC	385	112	(192)	305	161
IFAD	309	100		409	445
IFPRI	17		(14)	3	8
ISF	24	1		25	4
IICD					15
ISNAR	(3)	3			3
Italy	253	11	(102)	162	106
Japan	475	2	(42)	435	428
Korea, Republic of	328		(133)	195	126
KUL	25		(9)	16	6
Luxembourg	321		(115)	206	44
Mexico	24		(21)	3	46
Morocco	70		(70)		
Multi-donors to Cocoa Phase II Preparation Meetings	25			25	
Multi-donors to Conference on PGR in West & Central Africa	10		(10)		
Multi-donors to Genetic Resource Policy Initiative	1,392		(797)	595	128
Multi-donors to Global Crop Diversity Trust Campaign	332	611		943	679
Multi-donors to World Summit on Sustainable Development	5			5	167
Sub-total - to be carried forward to next page	11,369	5,480	(4,607)	12,242	10,367

**I P G R I**  
**STATEMENT OF GRANT REVENUE**  
For the Years Ended December 31, 2003 and 2002  
(US dollar 000s)

Donors	Funds Received	Accounts Receivable	Advance Payment	Grant 2003	Grant 2002
<i>Restricted (continued)</i>					
Sub-total carried forward from previous page	11,369	5,480	(4,607)	12,242	10,367
National Geographic Society					8
Netherlands	335	35	(108)	262	403
Norway	198		(147)	51	115
NZODA	119		(32)	87	85
OAS/CICAD	335	463		798	914
Peru	37		(37)		73
Philippines	135		(89)	46	
Pioneer	6			6	4
Portugal	(109)	109			11
PRGA					22
Quebec	47			47	93
Rockefeller Foundation	120	85	(104)	101	58
SDC	881	153	(427)	607	768
SEARCA	1			1	
SIDA	181		(70)	111	110
Spain	74	4	(60)	18	101
SPC	8			8	3
TBRI	13		(12)	1	
Technova					9
Uganda	(128)	601		473	592
UNDP-GEF	660	206		866	564
UNEP-GEF	481	35	(17)	499	225
USAID	655	19	(437)	237	340
USDA	13	2		15	46
VVOB	249	3	(10)	242	179
World Bank	48		(42)	6	64
Worldview Foundation	(2)	2			7
Total - Restricted	15,726	7,197	(6,199)	16,724	15,161
<b>Total Grants</b>	<b>25,654</b>	<b>9,884</b>	<b>(8,074)</b>	<b>27,464</b>	<b>25,148</b>

**SCHEDULE OF RESTRICTED PROJECTS**  
For the Year Ended December 31, 2003  
(US dollar 000s)

Donor and Programme/Project (b)	Grant Period (DD/MM/YY)	Grant Pledged (a)	Prior Years	Current Year	Total
<b>AAS/AFORNET</b>					
Rain forest management for wood production in Central Africa	17.10.03 - 31.12.04	6	0	0	0
		6	0	0	0
<b>ACIAR</b>					
Technical support for regional plant genetic resources development in the Pacific	01.01.02 - 31.12.04	353	96	98	194
Development of advanced technologies for germplasm conservation of tropical fruit species	01.01.03 - 31.12.05	438	0	171	171
Germplasm health management manual	16.06.03 - 31.05.04	13	0	4	4
		804	96	273	369
<b>ADB</b>					
Conservation and use of native tropical fruit species biodiversity in Asia	01.01.00 - 30.09.03	1,200	718	482	1,200
Developing sustainable coconut-based income-generating technologies in poor rural communities	01.01.02 - 31.12.04	1,000	294	344	638
		2,200	1,012	826	1,838
<b>Belgium</b>					
Collaborative <i>Musa</i> research - KUL	01.10.97 - 30.09.03	1,890	1,648	236	1,884
INIBAP <i>Musa</i> conservation research	01.01.01 - 31.12.03	1,560	305	370	675
INIBAP Transit Centre - KUL	01.10.97 - 30.09.03	2,046	1,457	149	1,606
<i>Musa</i> coordination in Africa	1997 - continuous	1,660	1,374	329	1,703
Studies on breeding systems ( <i>Phaseolus lunatus</i> ) Phase II	01.12.96 - 30.11.01	927	904	10	914
Study of diversity ( <i>Colletotrichum</i> and <i>Stylosanthes</i> ) Phase II	01.03.97 - 30.01.00	1,050	1,032	9	1,041
		9,133	6,720	1,103	7,823
<b>Brazil</b>					
Shipment of coconuts to Brazil	01.06.03 - 31.12.03	10	0	10	10
		10	0	10	10
<b>CABI</b>					
Plant genetic resources compendium: expert consultation	01.06.03 - 30.06.03	10	0	10	10
		10	0	10	10
<b>CAPRI</b>					
Strengthening community institutions to support the conservation and use of plant genetic resources in Uzbekistan and Turkmenistan	13.11.01 - 31.03.04	125	43	86	129
International conference on property rights	01.09.03 - 31.10.03	40	0	27	27
		165	43	113	156
<b>CATIE</b>					
Training in black Sigatoka management	2001 - 2002	44	37	7	44
Development of resistant plantain	2002 - 2004	40	0	19	19
		84	37	26	63
<b>CDC</b>					
CGIAR genebank upgrades - <i>Musa</i>	01.04.03 - 31.03.06	751	0	207	207
CGIAR genebank upgrades - SGRP/SINGER	01.04.03 - 31.03.06	377	0	143	143
CGIAR genebank upgrades for SGRP monitoring	01.04.03 - 31.03.06	150	0	15	15
		1,278	0	365	365
<b>CENICAFE</b>					
Study on genetic diversity of <i>Passiflora</i> and <i>Caricaceae</i>	21.10.03 - 20.10.04	102	0	26	26
		102	0	26	26
<b>CEC</b>					
Cocoa germplasm utilization and conservation	01.04.97 - 30.09.03	2,942	2,679	116	2,795
Coconut germplasm utilization and conservation	14.12.99 - 14.12.04	1,196	739	129	868
Farmer participatory evaluation and dissemination of improved <i>Musa</i> germplasm	01.11.01 - 31.10.04	1,862	814	413	1,227
		6,000	4,232	658	4,890
<b>CGIAR Gender and Diversity Program</b>					
Gender and diversity project	01.12.01 - 31.10.03	28	0	3	3
		28	0	3	3
<b>CIDA</b>					
Dietary diversity: a challenge linking human health with plant genetic resources	01.06.03 - 31.05.06	115	0	28	28
		115	0	28	28
<b>CIMMYT (c)</b>					
Challenge programs - unlocking genetic diversity in crops for the resource poor	01.01.04 - 31.12.04	1,017	0	82	82
		1,017	0	82	82

**SCHEDULE OF RESTRICTED PROJECTS**  
**For the Year Ended December 31, 2003**  
**(US dollar 000s)**

**Donor and Programme/Project (b)****CIRAD***Musa* publications**COL**

Distance learning Intern

Distance learning Intern

**CORAF/WE CARD**

Promoting Fonio production in West and Central Africa through germplasm management and improvement of post harvest technology

**CTA**

Information services/publications

Meeting - Plant genetic resources information networking, Benin

Plant genetic resources compendium: expert consultation

**DANIDA**

Effective conservation and use of intermediate and recalcitrant tropical forest tree seed phase II

**DFID**

Coconut genetic resources

Conservation strategies and technologies

Farmer participatory testing of banana IPM options in Eastern Africa

Laws and policies affecting the conservation, use and exchange of genetic resources for food and agriculture

Livelihoods and institutions: social, cultural and economic aspects of agro biodiversity

Regional support to *Musa* research in Latin America and the Caribbean, and in Asia and the Pacific

Support to national plant genetic resources programmes in Sub-Saharan Africa

**DFSC**

Proceedings from the IPGRI/DFSC project on handling and storage of recalcitrant and intermediate tropical forest tree seeds

Publication of country reports on the status of forest genetic resources in 18 African countries

**DSE**

Home Gardens publication

Publication of the Zschortau seminar

**European Countries**

ECF / GR - Phase VI

EUFORGEN - Phase II

**European Commission**

BioDiversity and Economics for CONservation (BioECON)

EPGRIS, European plant genetic resources information infra-structure

Establishing cryopreservation methods (CRYMCEPT)

EuroCat

European crop wild relative diversity assessment and conservation forum

Gene-Mine

Genetic resources policy and law - A.C.P.

Genetic resources policy and law - Asia

Support to BARNESA network of ASARECA

Support to plant genetic resources programmes in Sub-Saharan Africa - A.C.P.

Support to plant genetic resources programmes in the Central and West Asia and North Africa Region - CAC

Support to regional *Musa* programmes - ACPSupport to regional *Musa* programmes - AsiaSupport to regional *Musa* programmes - Latin America

Grant Period (DD/MM/YY)	Grant Pledged (a)	Prior Years	Current Year	Total
2003	38	0	29	29
	38	0	29	29
16.09.02 - 16.02.03	12	4	8	12
22.09.03 - 30.03.04	12	0	6	6
	24	4	14	18
01.06.02 - 30.11.04	64	32	24	56
	64	32	24	56
2003	69	0	69	69
01.03.03 - 30.06.03	9	0	9	9
26.06.03 - 27.06.03	11	0	11	11
	89	0	89	89
01.08.99 - 31.3.03	332	302	13	315
	332	302	13	315
01.01.03 - 31.12.03	60	0	60	60
01.01.03 - 31.12.03	277	0	277	277
01.04.00 - 31.03.03	295	254	41	295
01.01.03 - 31.12.03	124	0	124	124
01.01.03 - 31.12.03	186	0	186	186
01.01.02 - 31.12.03	214	88	126	214
01.01.03 - 31.12.03	277	0	277	277
	1,433	342	1,091	1,433
15.12.02 - 30.04.03	3	0	3	3
26.07.02 - 31.10.02	10	0	0	0
	13	0	3	3
01.12.01 - 31.12.02	5	4	1	5
15.12.02 - 31.12.03	5	0	5	5
	10	4	6	10
01.01.99 - 31.12.03	1,750	1,137	599	1,736
01.01.00 - 31.12.04	1,233	616	310	926
	2,983	1,753	909	2,662
01.01.01 - 31.12.03	124	79	45	124
01.01.00 - 30.09.03	31	20	20	40
01.11.02 - 31.10.05	52	0	5	5
01.04.03 - 30.03.07	14	0	1	1
01.11.02 - 31.10.05	45	17	5	22
01.01.01 - 31.12.03	8	4	1	5
01.01.03 - 31.12.03	269	0	269	269
01.01.03 - 31.12.03	171	0	171	171
2003	15	0	15	15
01.01.03 - 31.12.03	243	0	243	243
01.01.03 - 31.12.03	501	0	501	501
01.01.03 - 31.12.03	238	0	238	238
01.01.03 - 31.12.03	336	0	336	336
01.01.03 - 31.12.03	98	0	98	98
	2,145	120	1,948	2,068

**SCHEDULE OF RESTRICTED PROJECTS**  
**For the Year Ended December 31, 2003**  
**(US dollar 000s)**

**Donor and Programme/Project (b)****FAO**

An initiative of the EAPGREN, ECP/GR and GRENEWCA networks  
 Conservation and management of forest genetic resources - a practical guide  
 Enhancing plant genetic resources information management and exchange in Latin America and the Caribbean  
 FAO/IPGRI Activities for the consultation with stakeholders and development of a mechanism to facilitate the implementation of the global plan of action for the conservation and sustainable use of plant genetic resources  
 International training course on fruit tree genetic resource conservation and use for Central Asia  
 Meeting on "The evolving role of genebanks in the light of developments in molecular genetics"  
 National programme strategies and *in vitro* conservation manual  
 Pilot testing of GPA national information sharing mechanism in Kenya and Ghana  
 Workshop on "Agricultural biodiversity measurement: with a special focus on sorghum and wheat"  
 Technical paper for international technical workshop on *in situ*  
 Initiative to strengthen activities related to sustainable utilization of plant genetic resources for food and agriculture  
 Publication of the "Plant genetic resources newsletter"  
 Publications for Dresden conference 2000  
 Joint donor/informal panel of eminent expert meeting global crop diversity trust  
 Fundraising counseling activities and donor meeting global crop diversity trust  
 Conservation as content for digital bridging: A case study

**Finland**

Associate expert - Malaysia  
 Associate expert - Malaysia

**FFTC**

Support to germplasm multiplication training workshops

**FONTAGRO**

Utilization of papaya genetic resources for their improvement and promotion

**France**

The Montpellier Biotech Platform

**Gatsby Foundation**

Improving the management of banana and plantain genetic resources for Africa

**GTZ / BMZ**

Access and benefit sharing: exploring options to implement the international treaty on plant genetic resources for food and agriculture  
 Baseline survey on neglected and underutilized crops in East and Central Africa  
 Forest genetic resources in Brazil and Argentina  
 Home gardens and *in situ* conservation  
*In situ* conservation (Morocco component) phase II  
 Patterns of genetic diversity and genetic erosion of traditional crops in Peru  
 An initiative of the EAPGREN, ECP/GR & GRENEWCA networks  
 Promotion of neglected and indigenous vegetable crops for nutritional health in Eastern and Southern Africa  
 International workshop: managing agricultural biodiversity for sustainable development

Grant Period (DD/MM/YY)	Grant Pledged (a)	Prior Years	Current Year	Total
26.11.02 - 31.12.03	20	0	20	20
01.11.00 - 30.06.01	10	2	2	4
13.12.02 - 30.04.02	22	0	22	22
05.11.01 - 30.06.02	40	6	36	42
01.03.01 - 31.12.01	7	3	4	7
18.11.02 - 20.11.02	10	6	2	8
1999	15	13	2	15
13.12.02 - 30.04.03	25	0	25	25
4.10.02 - 31.12.02	10	9	0	9
23.05.03 - 27.06.03	10	0	10	10
03.04.03 - 31.08.03	25	0	25	25
01.01.03 - 31.12.03	28	0	28	28
11.12.02 - 28.02.03	5	0	5	5
01.10.03 - 04.10.03	50	0	50	50
01.12.03 - 31.01.04	50	0	26	26
01.10.03 - 31.03.04	2	0	0	0
	329	39	257	296
01.03.01 - 28.02.03	253	217	6	223
01.05.03 - 30.04.05	203	0	53	53
	456	217	59	276
2003	7	0	7	7
	7	0	7	7
1.10.99 - 30.04.03	250	188	62	250
	250	188	62	250
01.01.00 - 31.12.03	101	135	17	152
	101	135	17	152
01.10.02 - 30.09.05	1,083	136	264	400
	1,083	136	264	400
01.10.02 - 30.06.04	80	9	20	29
01.01.02 - 31.12.03	67	43	9	52
01.08.99 - 30.06.04	798	619	83	702
01.04.98 - 31.03.01	497	488	9	497
01.05.02 - 30.04.05	772	227	218	445
01.01.00 - 31.12.03	526	377	126	503
15.11.03 - 31.01.04	13	0	13	13
01.03.03 - 28.02.06	59	0	12	12
01.10.03 - 31.12.03	18	0	18	18
	2,830	1,763	508	2,271

**SCHEDULE OF RESTRICTED PROJECTS**  
For the Year Ended December 31, 2003  
(US dollar 000s)

**Donor and Programme/Project (b)****IAO**

An Initiative of the ECP/GR, GRENEWCA and EAPGREN  
workshop "Interregional networking for plant genetic resources"

**ICARDA**

Rebuilding Agriculture in Afghanistan

**ICIPE**

Conservation of biodiversity of Gramineae and Arthropods

**ICRAF**

Conservation and use of the mountain agro-biodiversity in the  
East African highlands

**IDRC**

Crucible meetings - publications in French and Spanish  
*Musa in situ* conservation  
Regional roundtable on contribution of plant genetic resources  
in Africa's economic renewal  
Scientific basis of *in-situ* conservation of agricultural biodiversity  
- Mexico Phase II  
Strengthening the scientific basis of *in situ* conservation of  
agricultural biodiversity on-farm - Nepal  
Symposium on managing biodiversity  
Utilization of banana (*Musa* sp.) based biodiversity to  
improve livelihoods in East Africa

**IEAD**

Assessing the impact of improved banana on  
livelihoods in East Africa  
Enhancing the contribution of neglected and underutilized species  
to food security and to incomes of the rural poor  
Enhancing farmer livelihoods through improved on-farm management  
of plant genetic resources: developing an innovative conceptual,  
methodological and operational framework  
Agro-biodiversity for development in North Africa: role of plant  
genetic resources in people's livelihoods

**IFPRI**

MSc student - diversity analysis of finger millet in India

**ISF**

SINGER - system-wide information network for genetic resources

**Italy**

Associate expert - socio-economic studies on neglected and  
underutilized species in Central and West Asia and North Africa  
Associate expert - forest genetic resources research

**Japan**

CGLAR genetic resources support program policy research and  
coordination of the system-wide genetic resources program  
Global forestry genetic resources strategies - research on the  
genetic resources of bamboo rattan  
Plant genetic program in Asia, the Pacific and Oceania  
Global forestry genetic resources strategies - research on the  
genetic resources of bamboo rattan  
Plant genetic program in Asia, the Pacific and Oceania

**Korea, Republic of**

Associate scientist  
Associate scientist - medicinal plants  
Associate scientist research grant  
Medicinal plants in 16 countries in Asia - Pacific  
Conducting an Asia Pacific medicinal plants research meeting

**KUL**

VLIR projects in Asia

Grant Period (DD/MM/YY)	Grant Pledged (a)	Prior Years	Current Year	Total
08.12.03 - 13.12.03	15	0	15	15
	15	0	15	15
2003	59	0	59	59
	59	0	59	59
01.06.02 - 30.05.04	45	10	17	27
	45	10	17	27
30.09.01 - 30.03.03	17	16	1	17
	17	16	1	17
01.04.01 - 31.12.01	64	35	23	58
01.05.99 - 30.04.02	240	208	32	240
01.03.02 - 31.08.02	16	10	6	16
01.03.00 - 28.02.03	322	314	8	322
01.08.02 - 01.07.04	222	0	191	191
29.10.01 - 29.03.04	62	38	6	44
01.03.03 - 01.03.06	337	0	39	39
	1,263	605	305	910
20.12.02 - 30.09.03	20	0	15	15
01.09.01 - 31.12.04	1,410	617	347	964
03.02.04 - 30.06.04	100	0	43	43
22.09.03 - 09.10.03	10	0	4	4
	1,540	617	409	1,026
15.12.02 - 31.05.04	5	0	3	3
	5	0	3	3
01.06.03 - 05.01.05	48	0	25	25
	48	0	25	25
01.11.02 - 31.10.04	173	15	72	87
03.01.00 - 02.01.05	280	190	90	280
	453	205	162	367
2003	100	0	100	100
2003	110	0	110	110
2003	80	0	80	80
1993 - 2001	1,850	1,688	123	1,811
1998 - 2001	452	430	22	452
	2,592	2,118	435	2,553
01.07.01 - 30.06.03	225	135	90	225
23.06.03 - 22.06.05	270	0	45	45
01.07.01 - 30.06.03	75	54	17	71
13.12.01 - 31.12.05	40	20	24	44
01.04.03 - 30.04.03	30	0	19	19
	640	209	195	404
2003	16	0	16	16
	16	0	16	16

**SCHEDULE OF RESTRICTED PROJECTS**  
**For the Year Ended December 31, 2003**  
**(US dollar 000s)**

<b>Donor and Programme/Project (b)</b>	<b>Grant Period (DD/MM/YY)</b>	<b>Grant Pledged (a)</b>	<b>Prior Years</b>	<b>Current Year</b>	<b>Total</b>
<b>Luxembourg</b>					
Genetic resources of broad-leaved forest tree species in South-Eastern Europe phase II	01.01.01 - 31.12.03	457	174	206	380
		457	174	206	380
<b>Mexico</b>					
Policy workshop - support to national genetic resources programme	2002	20	0	3	3
		20	0	3	3
<b>Morocco</b>					
INRA/IPGRI framework of agreement for joint collaboration on plant genetic resources conservation and utilization	12.09.03 - 31.12.04	70	0	0	0
		70	0	0	0
<b>Multi-Donors to Cocoa Phase II Preparation Meetings</b>					
USDA	2003	8			0
WCF	2003	8			0
Masterfoods	2003	9			0
Cocoa Phase II preparation meetings expenditure			0	25	25
		25	0	25	25
<b>Multi-Donors to Conference on Plant Genetic Resources in West and Central Africa</b>					
WARDA	30.12.03 - 31.12.04	10			
Conference expenditure			0	0	0
		10	0	0	0
<b>Multi-Donors to Genetic Resource Policy Initiative, GRPI</b>					
IDRC	15.06.02 - 30.06.06	935			
Netherlands	01.06.02 - 30.06.06	2,701			
Rockefeller Foundation	01.04.02 - 31.05.05	400			
Germany	01.01.03 - 31.12.05	854			
Genetic resource policy initiative expenditure			128	595	723
		4,890	128	595	723
<b>Multi-Donors to Global Crop Diversity Trust Campaign Phase II</b>					
SDC	01.10.02 - 30.09.03	200			
CIDA	2003	400			
USAID	01.10.02 - 30.09.03	100			
USAID	01.10.03 - 30.09.04	100			
Rockefeller Foundation	2003	200			
AusAID	14.11.03 - 30.06.04	200			
Syngenta	2003	50			
Global Trust Campaign Expenditure Phase II			272	943	1,215
		1,250	272	943	1,215
<b>Multi-Donors to World Summit on Sustainable Development</b>					
CDC	01.04.02 - 30.03.03	28			
CGIAR Secretariat	01.04.02 - 30.03.03	28			
IDRC	01.04.02 - 30.03.03	50			
PARC	01.04.02 - 30.03.03	66			
World Summit on Sustainable Development Expenditure			167	5	172
		172	167	5	172
<b>Netherlands</b>					
Associate expert - forest genetic resources research - CWANA	01.02.00 - 21.01.03	348	333	15	348
Associate expert - fruit and nut tree complementary conservation strategies	01.05.02 - 30.04.05	220	59	68	127
Associate expert - information management, networking and capacity building in conservation and use of forest genetic resources in Sub-Saharan Africa	01.06.02 - 31.05.05	238	53	95	148
Associate expert - restoration of plant genetic diversity	19.06.02 - 18.06.05	233	42	67	109
Associate expert - geographic information systems for plant biodiversity	01.12.03 - 30.11.06	243	0	8	8
Associate expert - agricultural economist	27.12.03 - 26.12.06	328	0	9	9
		1,610	487	262	749
<b>Norway</b>					
Policy unit	01.01.02 - 31.12.03	312	114	51	165
		312	114	51	165
<b>NZODA</b>					
Pacific plant genetic resources	01.04.01 - 30.04.04	297	178	87	265
		297	178	87	265
<b>OAS/CICAD</b>					
Rehabilitation and modernization of organic banana production in Alto Beni, Bolivia	01.06.02 - 31.05.04	1,789	890	798	1,688
		1,789	890	798	1,688
<b>Peru</b>					
Strengthening the scientific basis of agricultural biodiversity	2003	50	0	0	0
		50	0	0	0

**SCHEDULE OF RESTRICTED PROJECTS**  
**For the Year Ended December 31, 2003**  
**(US dollar 000s)**

**Donor and Programme/Project (b)****Philippines**

Conservation and use of tropical fruit species diversity in the Philippines  
 Introduction, evaluation and adoption of new banana materials in the Philippines

**Pioneer**

Advisory committee meeting on public domain/public goods

**Portugal**

Improving coconut production in Mozambique through germplasm characterization and evaluation of promising hybrids  
 The Lusophone Project

**Quebec**

Internship on genetic resources policy issues  
 Internship on impact assessment in Uganda  
 Internship on integrating print and electronic publishing  
 Internship on *Musa* germplasm information system  
 Internship on policy and legal issues

**Rockefeller**

Banana weevil resistance mechanisms - PhD student  
 Develop common approaches to exchange genetic resources with national and international partners in compliance with the international treaty on plant genetic resources for food and agriculture  
 Institutional Learning & Change, ILAC  
*Musa* baseline information project  
 Strategies for genetic transformation of bananas in Africa - workshop

**SDC**

Access & benefit-sharing: SADEC regional workshop  
 Systemwide PGR Policy Research Unit CGIAR and SGRP  
 Enhancing contribution of home gardens to on-farm management of plant genetic resources and to improve livelihood of Nepalese farmers  
*In situ* conservation of agricultural biodiversity phase III  
*In situ* conservation of agricultural biodiversity phase IV

**SEARCA**

Publication of the Myanmar workshop proceedings - 2002

**SIDA**

Genetic resources policy  
 Genetic resources policy  
 Regional roundtable on contribution of plant genetic resources in Africa's economic renewal  
 Seedling solutions publications volume II  
 Advisory committee meeting on public domain/public goods  
 ASARECA EAPGREN baseline survey - 8 countries

**Spain**

Training programme

**SPC**

Taro genetic resources conservation & utilisation

**TBRI**

Regional information system for banana and plantain for Asia and the Pacific

**UNDP-GEF**

Participatory management of date palm plant genetic resources in oases of the Maghreb  
 Formulation mission leading to the development of a GEF biodiversity project brief

Grant Period (DD/MM/YY)	Grant Pledged (a)	Prior Years	Current Year	Total
01.01.03 - 31.12.05	150	0	0	0
01.01.03 - 31.12.06	150	0	46	46
	300	0	46	46
01.10.02 - 31.12.02	10	4	6	10
	10	4	6	10
01.05.01 - 30.04.06 1999 - 2001	250	50	0	50
	450	409	0	409
	700	459	0	459
2002 - 2003	12	10	2	12
2003	15	0	15	15
2002 - 2003	12	8	4	12
2003	15	0	15	15
2003	11	0	11	11
	65	18	47	65
01.11.01 - 31.10.05	102	44	43	87
01.11.03 - 31.10.06	72	0	0	0
01.08.03 - 31.07.04	33	0	2	2
01.02.00 - 30.04.03	176	159	19	178
01.07.03 - 31.12.03	37	0	37	37
	420	203	101	304
01.12.02 - 31.12.03	126	0	20	20
01.01.03 - 31.12.03	150	0	123	123
01.11.02 - 30.11.04	218	66	75	141
01.01.00 - 31.12.02	1,581	1,562	19	1,581
01.01.03 - 31.12.05	1,319	0	370	370
	3,394	1,628	607	2,235
11.03.03 - 31.12.03	1	0	1	1
	1	0	1	1
01.01.00 - 31.12.02	303	281	22	303
01.01.03 - 31.12.03	81	0	70	70
01.03.02 - 31.12.02	16	14	2	16
13.11.02 - 31.12.03	5	0	5	5
01.10.02 - 31.12.02	16	14	2	16
01.09.03 - 15.02.04	25	0	10	10
	446	309	111	420
1996 - 2001	455	437	18	455
	455	437	18	455
12.06.02 - 31.05.03	8	0	8	8
	8	0	8	8
30.06.95 - 31.05.02	100	86	1	87
	100	86	1	87
01.06.00 - 31.01.06	2,779	981	861	1,842
15.12.03 - 31.03.04	5	0	5	5
	2,784	981	866	1,847

**SCHEDULE OF RESTRICTED PROJECTS**  
**For the Year Ended December 31, 2003**  
**(US dollar 000s)**

**Donor and Programme/Project (b)****UNEP-GEF**

Community-based management of on-farm plant genetic resources in arid and semiarid areas of Sub-Saharan Africa  
*In situ* / On farm conservation of agricultural biodiversity (horticultural crops and wild relatives species) in Central Asia

**Uganda**

Novel approaches to the improvement of banana production in Eastern Africa

**USAID**

Meeting on "The evolving role of genebanks in the light of developments in molecular genetics"  
 Support to FHIA breeding programme  
 Target Project - Increasing productivity and market opportunities for banana in Africa

**USDA**

Collection of germplasm in Bolivia and Guyana  
 Collection of Germplasm of *Phaseolus* spp. and *Arachis hypogaea* L. in Venezuela  
 Documentation and management of plant genetic resources in developing countries  
*In situ* conservation of wild crop relatives in Paraguay

**VVOB**

Nematology in Latin America and the Caribbean  
 Technology transfer in Eastern and Southern Africa  
 Nematology in West and Central Africa  
 Nematology in Asia

**World Bank**

CGIAR genetic resources policy committee

Grant Period (DD/MM/YY)	Grant Pledged (a)	Prior Years	Current Year	Total
01.12.01 - 30.11.04	750	206	239	445
01.08.02 - 31.12.03	350	6	260	266
	1,100	212	499	711
01.09.00 - 31.08.05	2,500	1,212	473	1,685
	2,500	1,212	473	1,685
18.11.02 - 20.11.02 2003	16 75	10 0	2 75	12 75
01.10.02 - 30.09.04	600	241	160	401
	691	251	237	488
27.09.00 - 30.09.02	36	20	9	29
01.10.98 - 30.09.03	33	29	1	30
25.09.00 - 30.09.02	18	16	2	18
28.09.98 - 27.09.03	27	24	3	27
	114	89	15	104
2003	52	0	52	52
2003	67	0	67	67
2003	59	0	59	59
2003	64	0	64	64
	242	0	242	242
1995 - 2002	359	310	6	316
	359	310	6	316
	64,473	29,564	16,724	46,288

**Total Restricted Grants**

(a) For information purposes only, amounts may change for pledges in non-US dollars.

(b) The full donor information is listed on Exhibit 3.

(c) The funds for the CGIAR Challenge Programme: Unlocking genetic diversity in crops for the resource poor provided by the EC and the World Bank are channeled through CIMMYT.

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#### Restricted donors agencies

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 Belgium (Ministère des Classes Moyennes et de l'Agriculture)  
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 Belgium (Ministry of Foreign Affairs, Foreign Trade and International Cooperation)  
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 Belgium (Vlaamse Vereniging voor Ontwikkelingssamenwerking en Technische Bijstand, VVOB)  
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### Donors Supporting IPGRI's Research Agenda Programme

#### Restricted donors agencies (continued)

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 Macedonia FYR (Ministry of Environment Urban Planning; Fund for Environment)  
 Malta (Ministry of Agriculture and Fisheries)  
 Masterfoods  
 Mexico  
 Morocco  
 Netherlands (Ministry of Agriculture, Nature Management and Fishery)  
 Netherlands (Ministry of Foreign Affairs)  
 New Zealand (Ministry of Foreign Affairs, NZODA)  
 Norway (Ministry of Foreign Affairs)  
 Norway (Royal Ministry of Agriculture through Norwegian Forest Research Institute)  
 Norway (Royal Ministry of Agriculture, Department of Food Production and Plant and Animal Health)  
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### Donors Supporting IPGRI's Research Agenda Programme

#### Restricted donors agencies (continued)

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 Rockefeller Foundation  
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 Slovakia (Ministry of Agriculture; Forestry Section)  
 Slovenia (Ministry of Agriculture, Forestry and Food, Department for International and European Affairs)  
 Spain (Instituto Nacional de Investigación y Tecnología Agraria y Alimentaria - INIA)  
 Sweden (Ministry of Agriculture)  
 Sweden (Ministry of Industry, Employment and Communications; National Board for Forestry)  
 Sweden (Swedish International Development Cooperation Agency, SIDA)  
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 United Kingdom (Department for International Development, DFID)  
 United Kingdom (Forestry Commission; Policy and Practice Division)  
 United Kingdom (Ministry of Agriculture, Fisheries and Food)  
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 United Nations Environment Programme Global Environmental Facility (UNEP-GEF)  
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 USA (United States Department of Agriculture, USDA)  
 West Africa Rice Development Association (WARDA)  
 World Bank  
 World Cocoa Foundation (WCF)

**I P G R I**  
**SCHEDULE OF FIXED ASSETS**  
For The Year Ended December 31, 2003  
( US dollars)

	Balance January 01	Additions	Transfers	Disposals	Balance December 31
<b>I. COST</b>					
A. Physical Facilities	0	0	0	0	0
B. Infrastructure & Leasehold	1,914,527	98,437	0	0	2,012,964
C. Furnishing & Equipment					
Office	912,750	27,840	0	(33,918)	906,672
Computers	1,440,364	263,144	0	(149,290)	1,554,218
Vehicles	437,392	33,491	0	0	470,883
Sub-Total	2,790,506	324,475	0	(183,208)	2,931,773
<b>TOTAL COST</b>	4,705,033	422,912	0	(183,208)	4,944,737
<b>II. ACCUMULATED DEPRECIATION</b>					
A. Physical Facilities	0	0	0	0	0
B. Infrastructure & Leasehold	(660,183)	(90,708)	0	0	(750,891)
C. Furnishing & Equipment					
Office	(338,783)	(77,771)	0	15,909	(400,645)
Computers	(1,136,078)	(212,701)	0	137,451	(1,211,328)
Vehicles	(349,296)	(44,324)	0	0	(393,620)
Sub-Total	(1,824,157)	(334,796)	0	153,360	(2,005,593)
<b>TOTAL ACCUM. DEPRECIATION</b>	(2,484,340)	(425,504)	0	153,360	(2,756,484)
<b>III. NET BOOK VALUE</b>					
A. Physical Facilities	0	0	0	0	0
B. Infrastructure & Leasehold	1,254,344	7,729	0	0	1,262,073
C. Furnishing & Equipment					
Office	573,967	(49,931)	0	(18,009)	506,027
Computers	304,286	50,443	0	(11,839)	342,890
Vehicles	88,095	(10,833)	0	0	77,262
Sub-Total	966,348	(10,321)	0	(29,848)	926,179
<b>TOTAL NET BOOK VALUE</b>	2,220,692	(2,592)	0	(29,848)	2,188,252

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