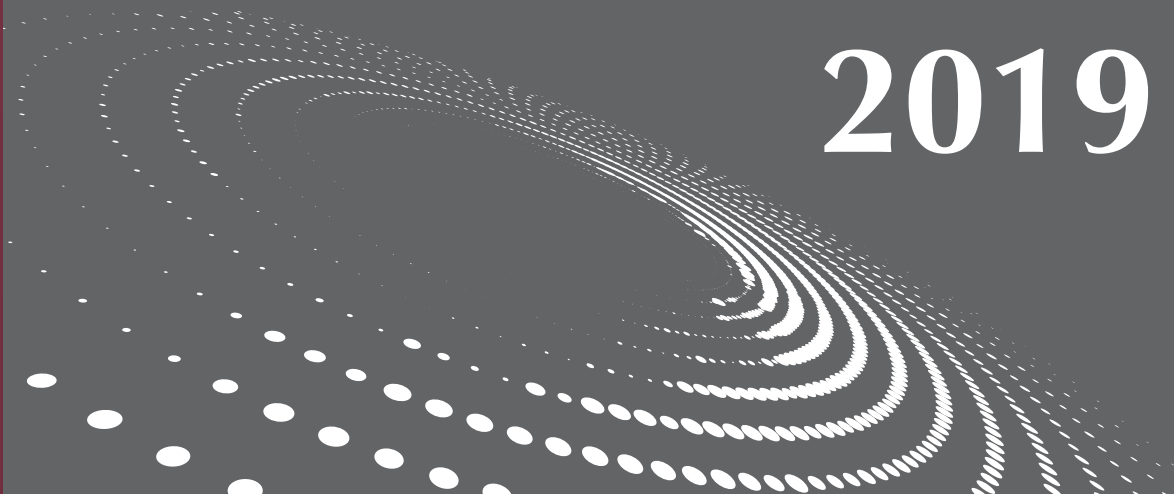




2019 FINANCIAL STATEMENTS





Samuel Ouma, a Brachiaria farmer and community facilitator with the Accelerated Value Chains Development Project in western Kenya (photo credit: ILRI/Muthoni Njiru).



International Livestock Research Institute


2019 FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

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Editors: Anne Kibe, Peter Mativo and Paul Karaimu.

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<https://www.cgiar.org/funders/>

Cover photo: Basilisk variety of *Brachiaria* grass at ILRI's Kapiti Research Station (photo credit: ILRI/Paul Karaimu).

*Patron: Professor Peter C Doherty, AC, FAA, FRS
Animal scientist, Nobel Prize Laureate for Physiology or Medicine–1996*

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ILRI has offices in East Africa • South Asia • Southeast and East Asia • Southern Africa • West Africa



Farmer Noor Ali ploughs his field in Kadmati Village, Brahampur, West Bengal, India (photo credit: ILRI/Stevie Mann).

The International Livestock Research Institute is a major partner in the Genebanks Platform and participates in the CGIAR Platforms for Big Data in Agriculture and Excellence in Breeding.



An Ethiopian farmer watering his fodder farm (photo credit: ILRI/Apollo Habtamu).

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A milk collection centre in Odisha (photo credit: ILRI/Jules Mateo).

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ILRI is the co-founder, with the African Union New Partnership for Africa's Development (AU-NEPAD), of the Biosciences eastern and central Africa (BecA-ILRI) Hub.

Organizational information

Board of Trustees

Lindsay Falvey	Australia	Chair (from November 2015, appointed April 2013)
Elsa Murano	USA	Vice chair Appointed September 2016
Jimmy Smith	Canada	Ex officio (director general, joined October 2011)
Andrew Tuimur	Kenya	Host country representative (joined February 2016)
Gebregziabher Gebreyohannes	Ethiopia	Host country representative (joined November 2015)
Chanda Nimbkar	India	Appointed November 2015
Judith Lungu	Zambia	Appointed November 2015
Richard Golding	UK	Appointed April 2015
Siew Fing Wong	Malaysia	Appointed November 2013 (left October 2019)
Jing Zhu	China	Appointed September 2016
Martyn Jeggo	UK/Australia	Appointed May 2017
Li Lin Foo	Malaysia	Appointed May 2019

Senior leadership team

Jimmy Smith	Canada	Director general
Iain Wright	UK	Deputy director general, Integrated Sciences
Dieter Schillinger	Germany	Deputy director general, Biosciences
Shirley Tarawali	UK	Assistant director general, Planning and Partnerships
Siboniso Moyo	Zimbabwe	Director general's representative in Ethiopia
Albin Hubscher	Colombia	Interim director, Corporate Services (left February 2019)
Michael Gerba	USA	Chief operating officer (joined April 2019)
Stella Kiwango	Tanzania	Director, People and Organizational Development
Thomas Randolph	USA	Director, CGIAR Research Program on Livestock
Douwehan Mignouna	USA	Director, Biosciences eastern and central Africa (BeCA)-ILRI Hub

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Statement of purpose

The International Livestock Research Institute (ILRI) envisions a world where all people have access to enough food and livelihood options to fulfil their potential. ILRI's mission is to improve food and nutritional security and to reduce poverty in developing countries through research for efficient, safe and sustainable use of livestock—ensuring better lives through livestock. ILRI's three strategic objectives are:

- i. With partners, to develop, test, adapt and promote science-based practices that—being sustainable and scalable—achieve better lives through livestock.
- ii. With partners, to provide compelling scientific evidence in ways that persuade decision makers—from farms to boardrooms and parliaments—that smarter policies and bigger livestock investments can deliver significant socio-economic, health and environmental dividends to both poor nations and households.
- iii. With partners, to increase capacity among ILRI's key stakeholders to make better use of livestock science and investments for better lives through livestock.

ILRI is the co-founder, with the African Union New Partnership for Africa's Development (AU-NEPAD), of the Biosciences eastern and central Africa (BeCA)-ILRI Hub on its Nairobi campus where world-class facilities for biotechnology research are in use by ILRI, other international centres and many national partners.

CGIAR

ILRI is one of the 15 CGIAR research centres, a global research partnership that unites organizations engaged in research for a food-secure future. CGIAR research is dedicated to reducing poverty, enhancing food and nutrition security, and improving natural resources and ecosystem services.

Built on a strong partnership between CGIAR's funders and 15 centres, the governance model focuses on enabling CGIAR's centres and partners to conduct high-quality research for development based on a solid foundation of clearly defined roles, responsibilities and accountabilities. Research is carried out by the 15 centres that are members of CGIAR in close collaboration with hundreds of partner organizations, including national and regional research institutes, civil society organizations, academia and the private sector.

The CGIAR Portfolio 2017–2022 builds on aspects of the CGIAR Portfolio 2010–2016 to maintain momentum in selected areas, but puts more emphasis on integrated

agri-food systems-based approaches, nutrition and health, climate change, soils and degraded land, reducing food systems waste, food safety, global stewardship of genetic resources, and big data and information and communication technologies.

The CGIAR Portfolio 2017–2022 is structured around two interlinked clusters of challenge-led research. The first of these is the innovation in **agri-food** systems which involves adopting an integrated, agricultural systems approach to advancing productivity, sustainability, nutrition and resilience outcomes at scale. The second cluster consists of four cross-cutting **global integrating programs** framed to work closely with the **agri-food** systems programs within relevant agro-ecological systems. ILRI leads the CGIAR Research Program (CRP) on Livestock and participates in three other CGIAR research programs. ILRI is also a major partner in the Genebanks Platform and participates in the CGIAR Platform for Big Data in Agriculture.

Within ILRI, research staff work in one of ILRI's seven research programs covering integrated sciences and biosciences that develop and deliver science-based practices, provide scientific evidence for decision-making and develop capacities of livestock-sector stakeholders.

Partnership research

ILRI works with partners worldwide to achieve its mission. As a relatively small institute with a large global mandate, partnership remains the institute's fundamental modus operandi. The institute's current strategy requires that ILRI increases the range as well as the number of its partners.

Locations and staff

ILRI is co-hosted by the governments of Kenya and Ethiopia and has offices in 9 other countries in Africa (Burkina Faso, Burundi, Ghana, Mali, Mozambique, Nigeria, Tanzania, Uganda and Zimbabwe); 4 offices in Asia (China, India, Pakistan and Vietnam), and 2 other hosting locations: Costa Rica and Scotland. In 2019, ILRI had 692 permanent staff. Out of the total number of permanent staff, 137 were internationally recruited staff comprising 36% female. A number of scientists at ILRI hold joint appointments with other partner institutions.

Governance

The Board of Trustees (the Board) comprises 12¹ outstanding professionals with particular expertise in the fields of livestock science, agricultural research, development, and corporate management. The Board serves as the governing body of the institute primarily

¹There were 11 Board members in April 2019, and 12 at the October 2019 meeting. Li Lin Foo joined the Board and Siew Fing Wong finished her term at the end of the meeting in October.

through its governance and oversight roles of ensuring that ILRI functions to the highest standard to execute its mission and deliver on its strategy. The Board ensures that plans and programs are appropriate for carrying out ILRI's mandate, that they are in line with CGIAR priorities, and that they are aligned with the institute's mission. The Board has fiduciary responsibility for ILRI's financial resources.

Funding

ILRI is financed by CGIAR, major multilateral and bilateral donors, foundations and governments. Funding for the CRPs is disbursed using a three-window modality. For Window 1, funds are allocated to CRPs, payment of system costs and any other use required to achieve CGIAR's mission. Window 2 funds are contributions designated by fund donors to one or more specific CRPs. Window 3 funds are contributions designated by the fund donors to individual CGIAR centres for specific pieces of work. Bilateral funds are from a large group of public, governmental, foundations and private organizations from the North and South. In-kind support from national

partners, particularly Kenya and Ethiopia, as well from other countries and international collaborators, is substantial and vital. This mix of generic, specific and in-kind resources is essential for the partnership research ILRI conducts.

ILRI acknowledges the countries and organizations that supported its research in 2019, which are listed in Exhibits 1 through II. The institute could not have advanced its mission without their intellectual and financial support.

Signed on behalf of the Board of Trustees by:



Jimmy Smith
Director general
28 April 2020



Within ILRI, research staff work in one of ILRI's seven research programs covering integrated sciences and biosciences that develop and deliver science-based practices, provide scientific evidence for decision-making and develop capacities of livestock-sector stakeholders.

Corporate governance

The basic principles and rules concerning the organization and operation of the Board of Trustees of the International Livestock Research Institute (ILRI) are laid down in the institute's constitution and in the Board's rules of governance.

The Board comprises five committees: (a) Program Committee, (b) Finance Committee, (c) Audit and Risk Committee, (e) Nominations and Governance Committee and (f) Executive Committee.

Purpose of the committees

The *Program Committee* addresses all matters regarding the conception, elaboration, implementation and evaluation of the institute's programs of research, training and information. The committee provides directives concerning program orientation or conduct for the benefit of the director general and senior management. It also advises on optimizing program implementation and related matters.

The *Finance Committee* ensures that the Board fulfils its fiduciary responsibilities related to the budget preparation, budget execution, and financial systems and management reporting practices of the institute. The committee carries out its work against the backdrop of the institute's research strategies, its operating procedures and policies as approved by the Board.

The *Audit and Risk Committee* is responsible for advising ILRI's Board on all matters relating to ILRI's accounting and financial management practices, internal controls, and audit results, both external and internal, and institutional risk assessment and management. The committee recommends to the Board whether it should accept the external audit reports and suggests courses of remedial action if any, which should be implemented to follow up on audit findings. This committee also determines whether the internal control and audit systems established are adequate and whether the internal audit function is efficient and effective.

The *Nominations and Governance Committee* advises the Board on its composition, functioning and governance

and guides the processes for selection and recruitment of the director general.

The *Executive Committee* acts for the full Board in between Board meetings and on matters which the Board delegates to it.

Membership of the Board committees

During 2019, the Program, Finance and Audit and Risk committees of the Board were made up of all Board members. The Board Executive Committee consists of the Board chair, vice chair and chairs of all other committees and the director general. The Nominations and Governance Committee is made up of chairs of all committees, the vice chair and is chaired by the Board chair.

Frequency of Board meetings

The Board of Trustees meets twice a year in April/May and in October/November. In 2019, the April meeting was held in Addis Ababa, Ethiopia, and the October meeting in Nanjing, China.

External audit

ILRI's auditors are appointed by the Board for a period of four years. The current auditors, Ernst & Young LLP (EY), were appointed in July 2015 for the first four-year term subject to performance. In November 2018, the Board approved the retention of EY for an additional two years, noting this to be within the provisions of Financial Guideline 3 of CGIAR. The external auditors present and discuss the annual financial audited reports with the Audit and Risk Committee in the April/May Board meeting.



Lindsay Falvey
Chair, Board of Trustees
28 April 2020

Statement by the chair of the Board of Trustees

Livestock research conducted by ILRI is targeted at the sustainable, resilient and inclusive transformation of livestock food systems in low- and middle-income countries. The research contributes to CGIAR System Level Outcomes and to the Sustainable Development Goals, particularly the eight where livestock make direct contributions.

ILRI leads the Livestock CGIAR Research Program (CRP), which also includes the International Center for Tropical Agriculture (CIAT), the International Center for Agricultural Research in the Dry Areas (ICARDA), the Swedish University of Agricultural Sciences (SLU) and the German development agency GIZ as core partners. ILRI also delivers livestock science to three other CRPs; namely, Agriculture for Nutrition and Health, Climate Change Agriculture and Food Security, and Policies, Institutions and Markets. ILRI participates in the CGIAR platforms for Genebanks, Excellence in Breeding, and Big Data in Agriculture. For the Livestock CRP the Board exercises its responsibility as the governing body of the lead centre through direct review of the program's plan of work and budget, its annual report and reports from the CRP director at every Board meeting. Annually, the Board receives a report from the Livestock CRP Independent Steering Committee (ISC) through in-person or virtual interaction with the committee chair.

ILRI is pleased to play a new role in two new CGIAR-wide initiatives which began in 2019. The CGIAR's Antimicrobial Resistance (AMR) Hub is hosted and managed by ILRI in Nairobi and was launched in February. CGIAR centres that are members of the Hub are ILRI, the International Food Policy Research Institute (IFPRI), the International Water Management Institute (IWMI) and WorldFish, and through these centres many national and international partners are affiliated. Working with all CGIAR centres, ILRI is also leading the CGIAR Gender Platform following its approval at the 9th CGIAR System Council meeting (November 2019).

Among the significant research results from ILRI in 2019 was the first inclusion of Tier 2 data for methane emissions from livestock in Kenya in the 2019 Refinement to the 2006 Guidelines for National Greenhouse Gas (GHG) Inventories provided by the Intergovernmental Panel on Climate Change (IPCC), which is the handbook for every country for achieving their GHG reporting. Until now, these guidelines were not fully complementary to African livestock systems, but inclusion of this data means they are now better aligned. Another first was the use of genotyping and phenotyping platforms developed by ILRI and partners to select elite dairy bulls in Tanzania and Ethiopia. ILRI scientists in partnership with the Centre for Tropical Livestock Genetics and Health have made

new discoveries about the molecular basis for resistance to East Coast fever, which opens up new opportunities for vaccine development. Important new findings have advanced the concepts of women's empowerment highlighting how empowerment of an individual is not bound to that individual only but resides also in others around her. These findings have implications for how interventions to empower women should be designed and targeted.

ILRI played a significant role in the first Food and Agriculture Organization of the United Nations/World Health Organization/African Union International Food Safety Conference and a major new report on global food safety, with ILRI as a key partner, was launched by the [Global Food Safety Partnership](#) in Addis Ababa, Ethiopia in February. The report highlights the importance of informal markets where most smallholders sell their crops, vegetables and livestock products.

The World Economic Forum (WEF) invited ILRI to prepare a white paper on the future of livestock. Titled ['Meat: the Future series, options for the livestock sector in developing and emerging economies to 2030 and beyond.'](#) ILRI's paper addresses opportunities for the livestock sector to sustainably meet the growing demand for animal-source foods in developing and emerging economies to 2030 and beyond. It was published under the auspices of the WEF's Shaping the Future of Food initiative, which focuses on how to develop inclusive, sustainable and nutritious food systems.

In 2019, ILRI engaged and supported CGIAR system-wide events and processes, including participation of the Board chair and director general in the CGIAR 3rd General Assembly (Bogor, Indonesia) in January, and the CGIAR Extraordinary General Assembly in Rome in December as well as face-to-face and virtual meetings of board chairs and directors general. ILRI hosted the 8th CGIAR System Council meeting at its Addis Ababa campus in Ethiopia in May. ILRI staff were active contributors to many system events and communities of practice throughout 2019. ILRI scientists also participated in CGIAR events held at the EAT Forum in June and the Committee on Food Security in October.

In 2019, the Board held two meetings. The first, in April in Addis Ababa, Ethiopia, and the second, in late October, in Nanjing, China. The latter was hosted by the Nanjing Agricultural University (NAU) and included meetings between ILRI management and university counterparts to identify key areas for collaborative research, as well as meetings with key collaborators in Beijing. Several areas (African swine fever, antimicrobial resistance, Sino-Africa genomics, feed resources and capacity development)

were prioritized and a memorandum of understanding between ILRI and NAU was signed following which seed funding is expected to commence in 2020. Board and management participated in the ceremony for the Global Confederation of Higher Education Associations for Agricultural and Life Sciences (GCHERA) World Agricultural Prize where the Board chair, Lindsay Falvey, gave an address. The ILRI delegation also joined part of the GCHERA conference: Transforming Higher Education where Iain Wright (ILRI deputy director general) gave a presentation on: 'Bridging the gap: human resource development key to moving from excellence in livestock research to development impacts.'

At its April meeting, in accord with its rules of governance and the ILRI constitution, the Board invited the current chair to extend his term (scheduled to end in April 2020) for a second year to April 2021. I was pleased to accept the invitation. At the October meeting, Board member and chair of the Audit and Risk Committee, Siew Fing Wong, completed her term on the Board, and the Board welcomed new member Li Lin Foo as the incoming chair of the committee. The entire Board and management were highly appreciative of the outstanding professional contributions Siew Fing brought to the ILRI Board. The Board unanimously approved a second three-year term for Board member and chair of the program committee, Martyn Jeggo.

The Board approved two revised policies in 2019, a revised education grant policy and a revised policy on external auditors. The Board recognized that in 2019 ILRI had continued to operate in a conservative manner and within its investment policy. The investment policy was due for review at the October meeting and the Board confirmed there should be no changes to the policy. The Board also reviewed and revised the ILRI constitution in 2019, ensuring that the terminology and format were current with present CGIAR modalities.

CRP and ILRI management ensure that Window 3 and bilateral resources, which constitute the majority of funding, are aligned and contributing to CGIAR and institute agendas. ILRI has a broad resource mobilization strategy that aligns resources with CGIAR objectives, sourcing funds through windows 1 and 2 support as well as bilateral and Window 3 funds.

- I certify that, to the best of my knowledge and belief,
- i. all members of the Board of Trustees, and any centre staff as may be required under the centre's policies, have made a signed declaration of conflicts of interests, whether perceived or actual, and appropriate action has been taken to manage any such conflicts;
 - ii. the Board of Trustees has carried out an annual evaluation of the director general's performance in accordance with the centre's human resource policies;
 - iii. the Board of Trustees has carried out an annual evaluation of the performance of the Board chair, the Board secretary and the overall functioning of the Board and its committees; and
 - iv. the Board and all committees have complied with their respective mandates and terms of reference.

The Board is pleased to note the continued financial health and stability and the sound and prudent management of the institute's financial resources. In 2019, ILRI had an operating budget of USD86 million. Revenue in 2019 amounted to USD74.5 million against expenditure of USD74.4 million resulting in surplus of USD0.1 million. The institute's undesignated net assets at the end of 2019 amount to USD20 million (total net assets amount to USD34.9 million) with liquidity and operational reserve levels above CGIAR recommended ranges.

The Board remains confident that based on sound financial and programmatic planning, management and implementation, the institute remains well positioned to deliver on its mission. The Board would like to thank all ILRI staff for their continued commitment and hard work.

On behalf of the members of the Board, I thank our investors and partners for their confidence and continued support that is allowing the institute to fulfill its mission.



Lindsay Falvey
Chair, Board of Trustees
28 April 2020



Dorper and Red Maasai sheep at the ILRI Kapiti Research Station (photo credit: ILRI/Paul Karaimu).

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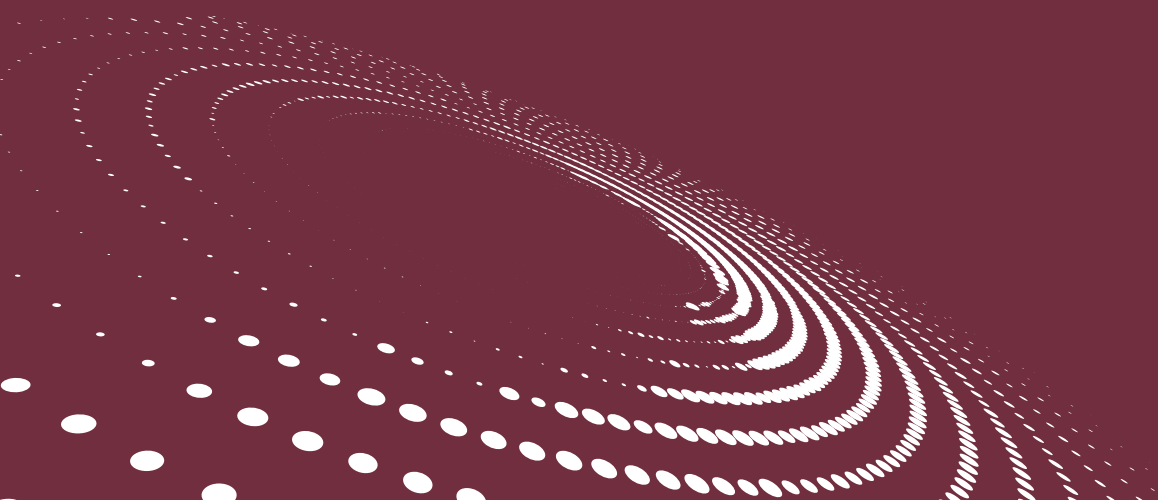
The CGIAR's Antimicrobial Resistance (AMR) Hub is hosted and managed by ILRI in Nairobi and was launched in February 2019.



*Sheep in Katanga Village, near Fakara, Niger
(photo credit: ILRI/Stevie Mann).*

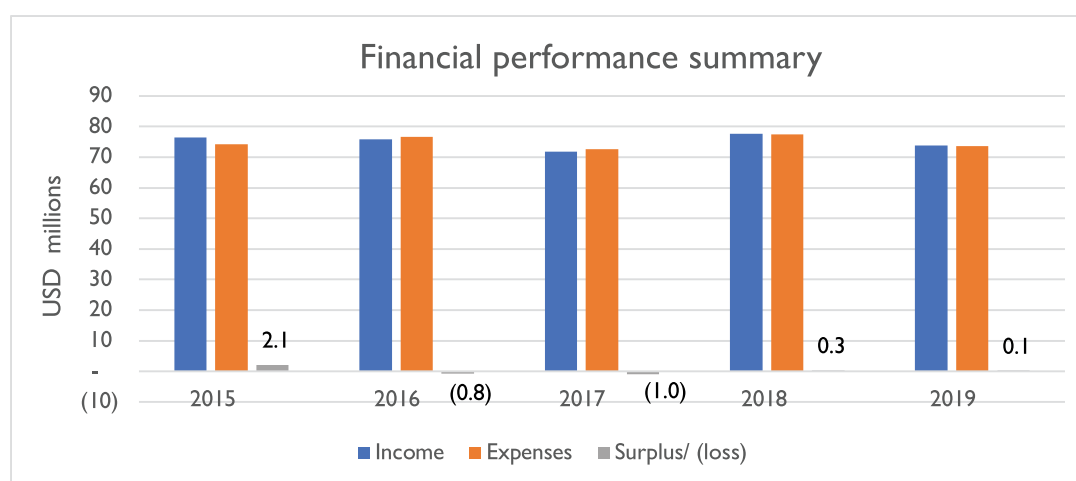
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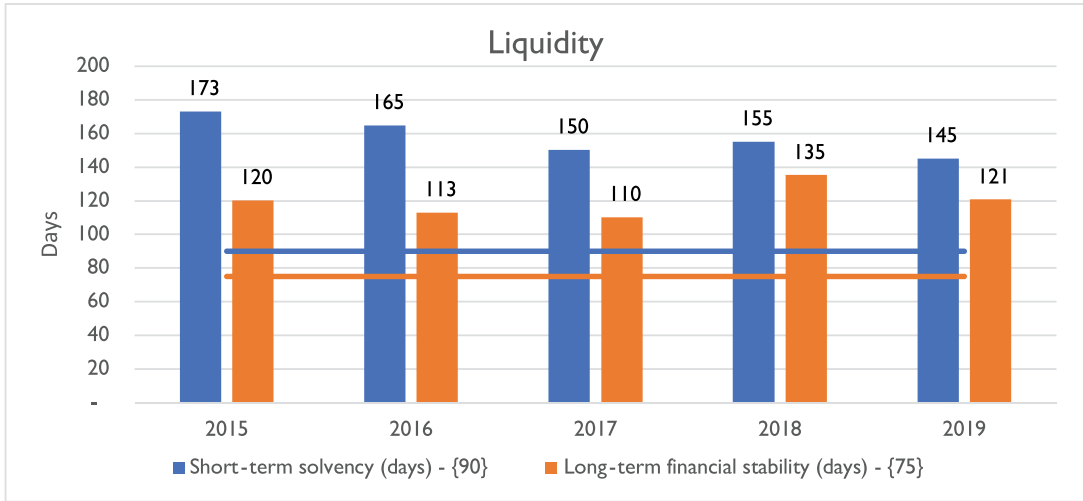
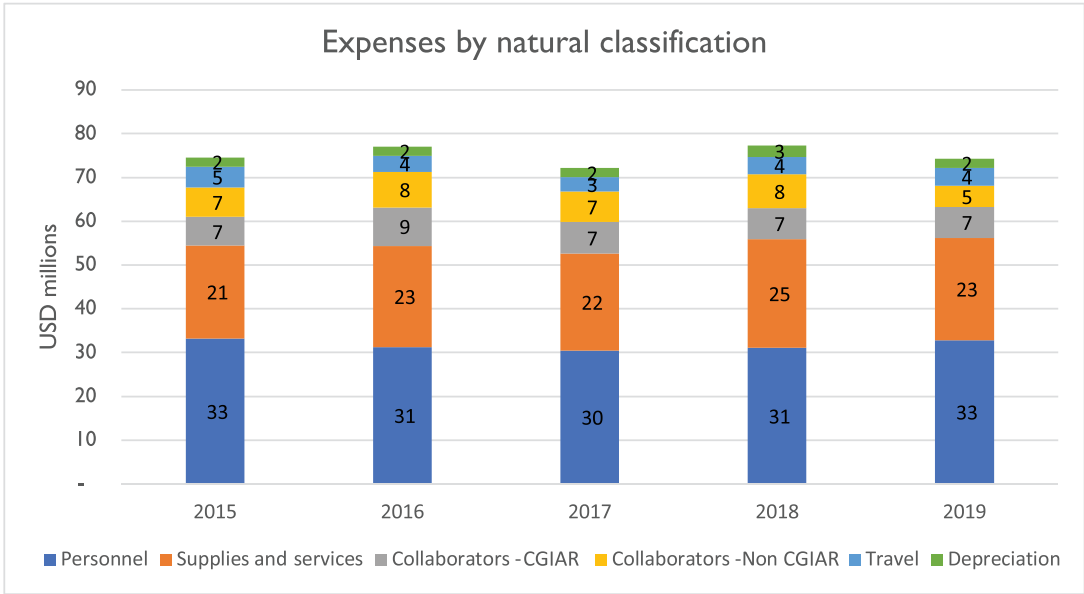
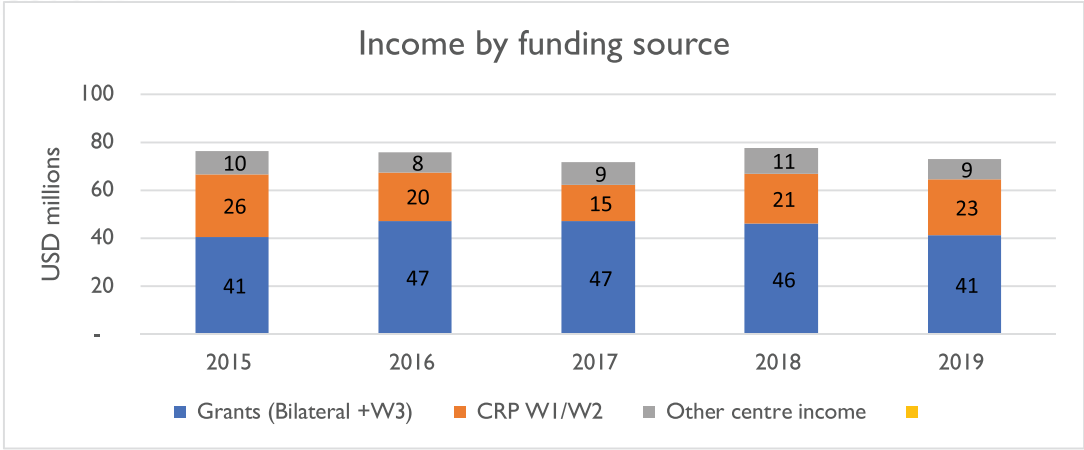
Financial statements

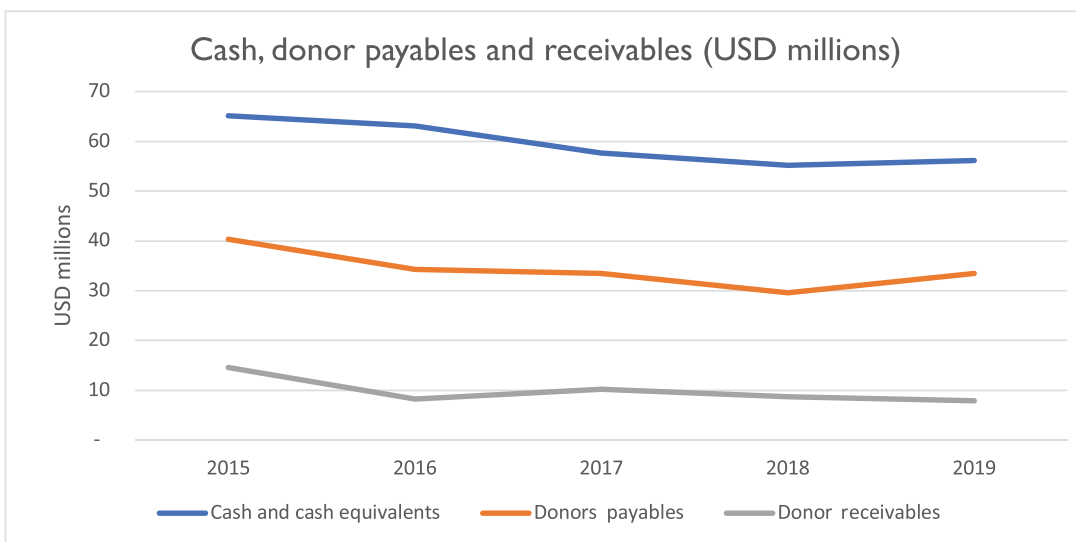
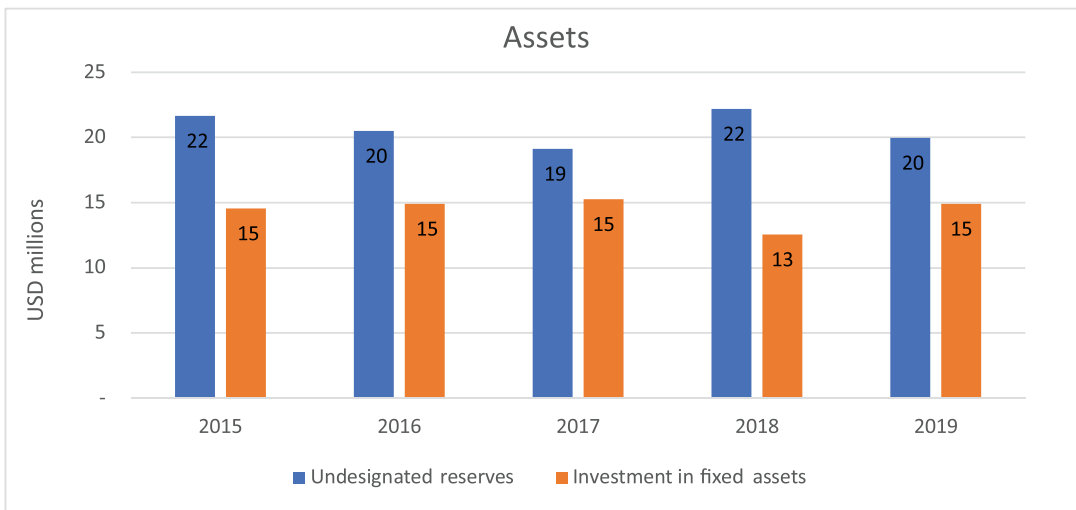
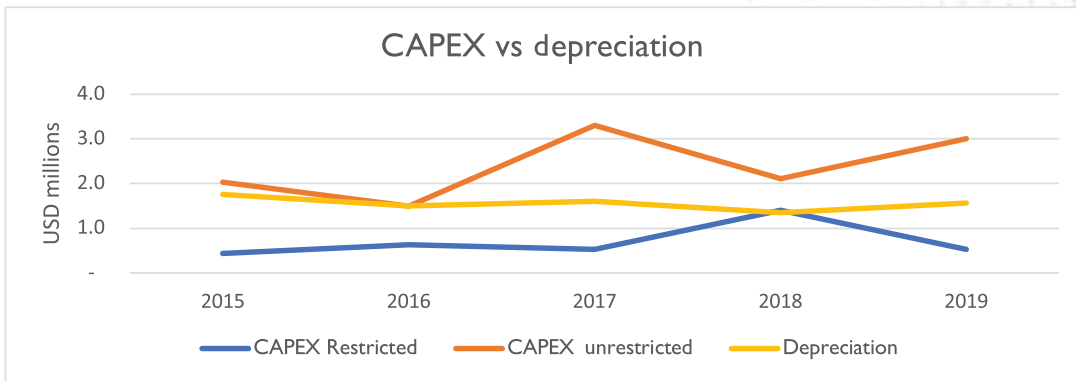


Five-year financial review

	2015 USD'000	2016 USD'000	2017 USD'000	2018 USD'000	2019 USD'000	CGIAR benchmarks
Income	76,734	76,181	71,729	77,759	74,498	
Expenses	74,595	77,025	72,696	77,425	74,396	
Surplus/ (loss)	2,140	(844)	(967)	334	102	
Assets						
Non-current	10,191	10,713	13,872	15,094	17,593	
Current	88,311	82,420	79,904	75,898	77,831	
Total assets	98,502	93,133	93,775	90,993	95,424	
Net assets & liabilities						
Net assets	36,229	35,388	34,416	34,750	34,853	
Non-current liabilities	5,200	5,220	5,550	5,763	6,713	
Current liabilities	57,072	52,526	53,809	50,480	53,858	
Total net assets & liabilities	98,502	93,133	93,776	90,993	95,424	
Short term stability indicator liquidity (days)	173	165	150	155	145	CGIAR min 90-120 days
Long term stability indicator (days)	120	113	110	135	121	
Expenses per day	180	181	174	164	165	CGIAR m 75-90 days
Working capital	31,239	29,894	26,094	25,419	23,973	
Gross operating expenditure	74,593	77,024	72,697	77,377	74,395	
_less depreciation (including project assets)	(2,176)	(2,104)	(2,106)	(2,752)	(2,161)	
_less collaboration	(6,599)	(8,767)	(7,218)	(14,806)	(11,923)	
Net operating expenditure	65,818	66,153	63,372	59,819	60,311	
Undesignated net assets	21,672	20,499	19,145	22,180	19,965	
Cash management of restricted operations	23%	20%	27%	27%	22%	
Current ratio	1.5	1.6	1.5	1.5	1.4	









Chickens at the new poultry research facility (photo credit: ILRI/Apollo Habtamu).

“

ILRI leads the Livestock CGIAR Research Program, which also includes CIAT, ICARDA, SLU and GIZ as core partners.

Statement of management responsibilities

Management is required to prepare consolidated financial statements for each financial year, which give a true and fair view of the state of affairs of the institute and its subsidiary as at the end of the financial year and of the consolidated results of activities and cash flows of the institute and its subsidiary for that year. Management is also required to ensure that the institute keeps proper accounting records, which disclose with reasonable accuracy at any time the financial position of the institute and its subsidiary. They are also responsible for safeguarding the assets of the institute and its subsidiary.

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards (IFRS) and for such internal controls as trustees determine are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Management accepts responsibility for the annual financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with IFRS. Management is of the opinion that the financial statements give a true and fair view of the state of the financial affairs of the institute and its subsidiary and of its consolidated results of activities and cash flows.

Management further accepts responsibility for the maintenance of accounting records, which may be relied upon in the preparation of financial statements, as well as adequate systems of internal financial control, selecting and applying appropriate accounting policies and making accounting estimates and judgments that are reasonable in the circumstances.

The Board of Trustees exercises its responsibility for these financial statements through its Finance, and Audit and Risk committees. The committees interact regularly with management, internal auditors and external auditors to review matters relating to financial planning, financial reporting, risk management, internal control, and auditing.

Nothing has come to the attention of management to indicate that the institute and its subsidiary will not remain going concerns for at least the next 12 months from the date of this statement.

Signed on behalf of management by:



Jimmy Smith
Director general
28 April 2020



Robert Nzioka
Chief financial officer
28 April 2020

ILRI Board statement on risk management

The ILRI Board has overall responsibility for overseeing the institute's internal control and risk management systems and for reviewing their adequacy and effectiveness in alignment with CGIAR principles and guidelines adopted by all CGIAR centres. This process lends support to the role of management in implementing the various policies on risk and control, which have been approved by the Board. Under an Enterprise Risk Management (ERM) approach, the goal is not to control or avoid all risk, but rather to take advantage of opportunities, while reducing or mitigating threats within the institute's appetite. The institute's risk appetite approach is to minimize its exposure to reputational, operational and financial risk, whilst recognizing, accepting and encouraging an appropriate degree of risk in pursuit of its mission and objectives. It recognizes that its appetite for risk varies according to the activity undertaken, and that its acceptance of risk is subject always to ensuring that potential benefits and risks are fully understood before developments are authorized, and that sensible measures to mitigate risk are established.

The Board has delegated its authority to the Audit and Risk Committee (A&RC) to review and determine the levels of different categories of risk, whilst management and unit/program heads are delegated the responsibility to manage risks related to their respective units/programs. The process requires the unit/program heads to identify and assess the relevant risks in terms of likelihood and magnitude of impact (each on a four-point scale), as well as to identify and evaluate the adequacy and effectiveness of applying the mechanisms in place to manage and mitigate these risks and how these change over time. Key risks; which include strategic, programmatic, operational, financial, reputational, and staff and stakeholder risks that are inherent in the nature of the institute's activities are identified and assessed at unit and program level, then deliberated at the Institute Management Committee and significant risks are communicated to the Board at their scheduled meetings.

The institute endeavours to manage risk by ensuring that mitigation actions are undertaken, which include making sure appropriate infrastructure, controls, systems and people are in place throughout the institute. Key practices employed in managing risks and opportunities include business environmental scans, clear policies and accountabilities, transaction approval frameworks, financial and management reporting, and the monitoring of metrics designed to highlight positive or negative performance of individuals and business processes across a broad range of key performance areas.

The design and effectiveness of the risk management system and internal controls is subject to ongoing review by the institute's Internal Audit Unit, which is independent of the business and research units, and which reports on the results of its audits directly to the director general and to the Board through the Audit and Risk Committee. Taken together, the Board is satisfied with the attention paid by management to risk. With regard to ILRI's 2019 Financial Statements and the effectiveness of internal controls over financial reporting, the A&RC reviewed management's assertions in its 2019 Management Letter (provided to the external auditors) and Management's Statement of Responsibility for Financial Reporting included as part of the annual financial statement and its assertions that internal controls are adequate.

The Board also remains very alert to the impact of external events over which the institute has no control over, other than to monitor and, as the occasion arises, to provide mitigation.



Lindsay Falvey
Chair, Board of Trustees
28 April 2020

Independent auditor's report

We have audited the accompanying financial statements of the International Livestock Research Institute (ILRI) set out on pages 22 to 88, which comprise the consolidated statement of financial position as at 31 December 2019, and the consolidated statement of activities, consolidated statement of changes in net assets and consolidated statement of cash flows, for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

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

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISA). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the institute in accordance with the International Ethics Standards Board for Accountants' code of ethics for professional accountants (IESBA Code). We have fulfilled our other ethical responsibilities in accordance with the IESBA Code, and in accordance with other ethical requirements applicable to performing audits of consolidated financial statements in Kenya. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other information

The Trustees are responsible for the other information. The other information comprises the organization information, the statement of purpose, corporate governance, the statement by the chair of the Board of Trustees, statement of management responsibilities and the ILRI Board statement on risk management. The other information does not include the consolidated financial statements and our auditor's report thereon.

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

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial

statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of management and those charged with governance for the consolidated financial statements

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

In preparing the consolidated financial statements, management is responsible for assessing the institute's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intend to liquidate the institute or to cease operations, or have no realistic alternative but to do so. Those charged with governance are responsible for overseeing the institute's financial reporting processes.

Auditor's responsibilities for the audit of the consolidated financial statements.

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

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

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the institute's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the institute's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report.

However, future events or conditions may cause the institute to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

The engagement partner responsible for the audit resulting in this independent auditor's report is CPA Nancy Muhoya Practicing Certificate No. 2158.

Ernest & Tong

Nairobi, Kenya
28 April 2020



Fodder research at the ILRI Forage Genebank (photo credit: ILRI/Apollo Habtamu).



Cattle in Ethiopia's Upper Ghibe Valley (picture credit: ILRI/Stevie Mann).

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ILRI played a significant role in the first FAO/WHO/AU International Food Safety Conference and a major new report on global food safety, which was launched by the Global Food Safety Partnership in 2019.

Consolidated statement of financial position

AT 31 DECEMBER 2019

	Note	2019 USD'000	2018 USD'000
Current assets			
Cash and cash equivalents	6	56,196	55,192
Account receivables	7	18,680	17,326
Prepaid expenses	8	2,548	2,901
Inventories	9	407	480
Total current assets		77,831	75,899
Non-current assets			
Property, plants and equipment	10	15,568	13,249
Biological assets	11	2,025	1,845
Total non-current assets		17,593	15,094
TOTAL ASSETS		95,424	90,993
Current liabilities			
Accounts payable	12	52,200	48,126
Provisions	13	433	283
Accruals	14	1,225	2,070
Total current liabilities		53,858	50,479
Non-current liabilities			
Long-term employee benefits	15	6,713	5,763
Total non-current liabilities		6,713	5,763
Net assets			
Undesignated		19,965	22,180
Designated		14,888	12,571
Total net assets		34,853	34,751
TOTAL NET ASSETS AND LIABILITIES		95,424	90,993

The consolidated financial statements were approved by the Board of Trustees on 28 April 2020 and were signed on its behalf by:



Jimmy Smith
Director general
28 April 2020



Robert Nzioka
Chief financial officer
28 April 2020

The notes and exhibits set out on pages 27 to 88 form an integral part of these consolidated financial statements.

Consolidated statement of activities and other comprehensive income

FOR THE YEAR ENDED 31 DECEMBER 2019

	Note	2019 USD'000	2018 USD'000
REVENUE			
Unrestricted	17	-	-
Window 1 & Window 2	17	23,217	20,761
Window 3	17	20,714	28,053
Bilateral	17	20,541	18,097
Other revenues and gains	18	7,770	8,009
Sale of livestock	19	312	250
Fair value (loss) gain on livestock	21	175	262
Cost of sale of livestock	20	(99)	(58)
TOTAL REVENUE AND GAINS		72,630	75,374
EXPENSES			
Research expenses	23	46,653	47,822
Collaborator expenses	24	11,923	14,806
General and administration expenses	25	8,624	9,601
Other expenses and losses	26	5,628	3,140
Expected credit loss	3	1,081	1,211
TOTAL OPERATING EXPENSES		73,909	76,580
Financial income	27	1,769	2,327
Financial expenses	27	(386)	(791)
SURPLUS/ (DEFICIT) FROM OPERATING ACTIVITIES		104	330
OTHER COMPREHENSIVE INCOME			
Revaluation gains/losses			
Exchange differences on translation or foreign operations		(2)	5
Actuarial gains/ (losses) on post-employment benefit obligations			
TOTAL OTHER COMPREHENSIVE INCOME		(2)	5
TOTAL SURPLUS/ (DEFICIT) FOR THE YEAR		102	335

The notes and exhibits set out on pages 27 to 88 form an integral part of these consolidated financial statements.

Consolidated statement of changes in net assets

FOR THE YEAR ENDED 31 DECEMBER 2019

Description	**Undesignated reserves	Designated investment in fixed assets	***Designated replacement of centre assets	*Kapiti exchange translation reserves	ILRI designated reserves	Total
	USD'000	USD'000	USD'000	USD'000	USD'000	USD'000
At January 2018	19,145	11,732	3,541	(2)	15,271	34,416
Surplus/ (deficit) for the year	330	-	-	-	-	330
Exchange translation*	-	-	-	5	5	5
Total comprehensive income for the year	330	-	-	5	5	335
Centre fixed assets replacement	3,541	-	(3,541)	-	(3,541)	-
Net change in investment in fixed assets	(836)	836	-	-	836	-
Balance as at December 2018	22,180	12,568	-	3	12,571	34,751
At January 2019	22,180	12,568	-	3	12,571	34,751
Surplus/ (deficit) for the year	104	-	-	-	-	104
Exchange translation*	-	-	-	(2)	(2)	(2)
Total comprehensive income for the year	104	-	-	(2)	(2)	102
Net change in investment in fixed assets	(2,319)	2,319	-	-	2,319	-
Balance as at December 2019	19,965	14,887	-	1	14,888	34,853

*Exchange translation on opening reserves in subsidiary and opening balance of assets

**Undesignated reserves refer to that part of net assets that is not allocated by management for specific purposes.

***Designated reserves refer to that part of net assets that has been allocated by management for specific purposes such as future acquisition of property and equipment and replacement of the institute's assets.

The notes and exhibits set out on pages 27 to 88 form an integral part of these consolidated financial statements.

Consolidated statement of cash flows

FOR THE YEAR ENDED 31 DECEMBER 2019

	Note	2019 USD'000	2018 USD'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Surplus/ (deficit) for the year		104	330
Adjustments to reconcile surplus or deficit to net cash flows	-	-	
Depreciation on property and equipment and amortization of intangible assets	10	2,160	2,752
Finance income	27	(1,769)	(2,327)
Finance expenses	27	386	809
Fair value adjustments on biological assets	21	(175)	(262)
Movement in long-term employee benefits	15	1,427	697
Movement in provisions for bad and doubtful debts	7	(195)	(623)
Movement in general provisions	13	155	(186)
Leave accruals	12	621	36
Other fixed movements and exchange differences		(2)	5
Decrease (increase) in assets			
Account receivables	7	(1,354)	1,654
Prepayments		353	(290)
Inventories	8	73	132
Increase (decrease) in liabilities			
Account payables	11	3,453	932
Provisions paid	13	(288)	(120)
Accruals	12	(845)	(3,992)
Subtotal		4,104	(453)
Interest received	13	1,389	1,509
Net cash inflow (outflow) from operating activities		5,493	1,057
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of property and equipment	9	(4,489)	(3,548)
Purchase of biological assets	10	-	(17)
Net cash inflow (outflow) from investing activities		(4,489)	(3,565)
Net (decrease) /increase in cash and cash equivalents		1,004	(2,509)
Cash and cash equivalents at the beginning of the year		55,192	57,701
Cash and cash equivalents at the end of the year		56,196	55,192

The notes and exhibits set out on pages 27 to 88 form an integral part of these consolidated financial statements.

Notes to the consolidated financial statements

1. REPORTING ENTITY

Creation and status of ILRI

The International Livestock Research Institute (ILRI) was created as an international organization by an agreement dated 21 September 1994 signed in Berne, Switzerland, by the governments of Switzerland, Denmark, Sweden, Kenya and Ethiopia and the United Nations Environment Programme. On 1 January 1995, all the activities, assets, liabilities and fund balances of the International Laboratory for Research on Animal Diseases (ILRAD) based in Nairobi, Kenya, and the International Livestock Centre for Africa (ILCA) based in Addis Ababa, Ethiopia, were transferred to ILRI.

ILRI operates under agreements entered into with the governments of the respective host countries (Kenya and Ethiopia). The Government of Kenya (1974) and the Government of Ethiopia (1976) made available to ILRI leasehold land of approximately 70 hectares and 32 hectares, respectively.

ILRI is a CGIAR research centre, operating under the name CGIAR System Organization since 1 July 2016. CGIAR System Organization is a global research partnership for a food-secure future. The System Organization advances international agricultural research for a food-secure future by integrating and coordinating the efforts of those who fund research and those who do the research. The CGIAR System Organization is comprised of the System Management Board, the System Management Office and 15 research centres.

ILRI's livestock research agenda continues to address many of the world's most pressing sustainable development challenges and to raise the profile of livestock globally. Our research contributes to both the CGIAR System Level Outcomes and to the Sustainable Development Goals.

CGIAR Research Programs (CRPs)

2019 was the third full year for ILRI's realigned research programs as well as the third year of the second phase of CGIAR research programs (CRPs). In addition to leading the Livestock CGIAR Research Program (CRP), ILRI delivers livestock science primarily to three other CRPs including Agriculture for Nutrition and Health, Climate Change Agriculture and Food Security, and Policies, Institutions and Markets. ILRI scientists also make substantive contributions to the platforms for Genebanks, Excellence in Breeding and Big Data in Agriculture. ILRI's research and the livestock agenda remains highly relevant to addressing the world's pressing sustainable development challenges and the institute continues to deliver valuable research products and raise the profile of livestock in this regard.

With a better alignment between ILRI's internal programs and the CRPs, the institute's livestock research is well positioned to contribute to the CGIAR System Level Outcomes and the Sustainable Development Goals. In 2019, funding through Window 1 and Window 2 constituted about 31% (up from 27% in 2018) of the institute's total income of USD74.4 million. The Board and management thus continue to emphasize the importance of attracting Window 1 and Window 2 support and also raising bilateral resources through a robust and multifaceted resource mobilization strategy aligned with overall CGIAR initiatives.

The financial statements of ILRI have been consolidated with the financial statements of its subsidiary—Kapiti Plains Estate Limited.

Subsidiary—Kapiti Plains Estate Limited

Kapiti Plains Estate Limited is a wholly owned subsidiary of ILRI purchased in 1981 and registered under the Companies Act of Kenya. The company operates a ranch that was acquired primarily to support the research needs of ILRI. The subsidiary sells surplus livestock to third parties. The loss for the year ending 31 December 2019 amounted to USD0.4 million (2018: USD0.5 million). At the end of 31 December 2019, the subsidiary had a receivable balance of USD4 million (2018: USD3 million) in ILRI's books.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of preparation

The financial statements of the group (which comprises ILRI and its whole owned subsidiary, Kapiti Plains Estate Limited) have been prepared in accordance with International Financial Reporting Standards (IFRS) as issued by the International Accounting Standards Board (IASB).

These financial statements for the year ended 31 December 2019 are the third the group has prepared in accordance with IFRS.

The consolidated financial statements have been prepared on a historical cost basis, except for biological assets belonging to the subsidiary which have been measured at fair value.

(b) Basis of consolidation

The consolidated financial statements comprise the financial statements of the institute and its subsidiary, Kapiti Plains Estate Limited, in which the institute holds 100% of the voting rights as at 31 December 2019.

Notes to the consolidated financial statements (cont'd)

Control is achieved when the institute is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee. Specifically, the institute controls an investee if, and only if, the institute has:

- Power over the investee (i.e. existing rights that give it the current ability to direct the relevant activities of the investee).
- Exposure, or rights, to variable returns from its involvement with the investee.
- The ability to use its power over the investee to affect its returns.

Subsidiaries are fully consolidated from the date on which control is transferred to the group. They are de-consolidated from the date the control ceases. All inter-company balances, transactions, income and expenses and profits and losses resulting from inter-company transactions are eliminated in full.

Where necessary, adjustments are made to the financial statements of subsidiary to bring their accounting policies into line with those used by other members of the group.

(c) Functional and presentation currency

The consolidated financial statements are presented in United States dollars (USD) and all values are rounded to the nearest thousand (USD '000), which is the institute's functional currency.

(d) Use of estimates and judgments

The preparation of financial statements involves the use of estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Although these estimates are based on the management's best knowledge of current events and actions, actual results ultimately may differ from the estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

In particular, information about significant areas of estimation and critical judgement in applying accounting policies that have the most significant effect on the amounts recognized in the financial statements are described in Note 4.

(e) Revenue recognition

Grant revenue

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the group and the revenue can be reliably measured, regardless of when the payment is received. Revenue is measured at the fair value of the consideration received or receivable, considering contractually defined terms of payment and excluding taxes or duty. The group assesses its revenue arrangements against specific criteria in order to determine if it is acting as principal or agent. The group has concluded that it is acting as a principal in all of its revenue arrangements. Revenue is the gross inflow of economic benefits during the period arising in the course of the ordinary activities of a CGIAR centre, where those inflows result in increases in net assets. The major portion of a centre's revenue is derived through the receipts of donor grants—either 'Unrestricted' or 'Restricted.'

Unrestricted grant revenue arises from the unconditional transfer of cash or other assets to ILRI. Restricted grant revenue arises from a transfer of resources to ILRI in return for past or future compliance related to the operating activities of the institute. Unrestricted grants are recognized upon receipt of confirmed commitment.

Restricted grants are recognized as revenue upon the fulfilment of donor-imposed conditions. Revenue associated with the transaction is recognized by referring to the stage of completion of the transaction at the reporting date. When the outcome of the transaction cannot be estimated reliably, revenue is recognized only to the extent of the expenses that are recoverable.

When the group receives non-monetary grants, the asset and the grant are recorded gross at nominal amounts and released to profit or loss over the expected useful life of the asset, based on the pattern of consumption of the benefits of the underlying asset by equal annual instalments. When loans or similar assistance are provided by governments or related institutions with an interest rate below the current applicable market rate, the effect of this favourable interest is regarded as a government grant.

Other revenue and gains

Revenue from Contracts with Customers

Other revenue and gains are recognized at an amount that reflects the consideration to which the group expects to be entitled in exchange for transferring goods or services to a customer. Revenue from service charges which is the only revenue from contract with customers, is recognized at the point in time when the services are provided to the customer (fulfils the performance obligations) at the contractual rates.

Notes to the consolidated financial statements (cont'd)

For the year ended 31 December 2019, the group did not have any contracts with customers exceeding one calendar year or any unfulfilled performance obligations under the contracts as at the year end.

In adopting IFRS 15, the Group took consideration of areas mentioned in the Standard such as: right of return, options to acquire additional goods and services, discounts, coupons, free services to customers, service warranties, loyalty programs and long-term advances received from customers and concluded that these characteristics are not exhibited in their contracts with their customers in light of the nature of the Group's operations.

(f) Currency translation

The groups financial statements are presented in USD. Transactions and balances expressed in currencies other than the USD are treated as follows:

- i) Non-USD grants and donations received in the year are converted to USD at the exchange rates prevailing on the dates of receipt. Non-USD grants and donations pledged for the year but not received by the year end are recognized in the financial statements at the exchange rates prevailing at the year end.
- ii) Non-USD denominated expenditures are recorded at the exchange rates prevailing for the month in which they are incurred and are accumulated in USD.
- iii) Assets and liabilities denominated in currencies other than the USD are translated into USD at the exchange rates prevailing at the year end.
- iv) Gains and losses arising from changes in exchange rates are charged to the statement of activities in the year in which they arise.
- v) On consolidation, exchange translation on opening reserves in the subsidiary is recognized in other comprehensive income and in the translation reserve in net assets.

(g) Cash and cash equivalents

Cash equivalents are short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near maturity date that they present insignificant risk of changes in value.

For the purpose of the consolidated statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as defined above, net of outstanding bank overdrafts as they are considered an integral part of the Group's cash management.

(h) Financial instruments

Initial recognition and measurement

Financial assets are classified, at initial recognition, as subsequently measured at amortized cost, fair value

through other comprehensive income (OCI), and fair value through profit or loss (FVTPL). The group has no financial instruments measured at fair value through OCI or fair value through profit or loss.

The classification of financial assets at initial recognition depends on the financial asset's contractual cash flow characteristics and the group's business model for managing them. With the exception of trade receivables that do not contain a significant financing component or for which the group has applied the practical expedient, the group initially measures a financial asset at its fair value plus, in the case of a financial asset not at fair value, through profit or loss transaction costs. Trade receivables that do not contain a significant financing component or for which the group has applied the practical expedient are measured at the transaction price determined under IFRS 15.

In order for a financial asset to be classified and measured at amortized cost or fair value through OCI, it needs to give rise to cash flows that are 'solely payments of principal and interest (SPPI)' on the principal amount outstanding. This assessment is referred to as the SPPI test and is performed at an instrument level.

The group's business model for managing financial assets refers to how it manages its financial assets in order to generate cash flows. The business model determines whether cash flows will result from collecting contractual cash flows, selling the financial assets, or both.

Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the marketplace (regular way trades) are recognized on the trade date (i.e. the date that the group commits to purchase or sell the asset).

Subsequent measurement of financial assets

For purposes of subsequent measurement, all the group's financial assets are classified as financial assets at amortized cost (debt instruments).

Financial assets at amortized cost (debt instruments)

The group measures financial assets at amortized cost if both of the following conditions are met:

- i) the financial asset is held within a business model with the objective to hold financial assets in order to collect contractual cash flows, and
- ii) the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at amortized cost are subsequently measured using the effective interest rate (EIR) method

Notes to the consolidated financial statements (cont'd)

and are subject to impairment. Gains and losses are recognized in the statement of activities and other comprehensive income when the asset is derecognized, modified or impaired.

The group's financial assets at amortized cost includes trade and other receivables, cash and bank balances and amounts due from related parties.

Subsequent measurement of financial liabilities

After initial measurement, financial liabilities are classified as financial liabilities at fair value through profit or loss, loans and borrowings, or account payables. The groups financial liabilities include trade and other payables, and balances due to related parties. The group has not designated any financial liabilities as 'at fair value through profit or loss' and does not have any loan or borrowing or hold derivatives.

Trade and other payables

This is the category most relevant to the group. After initial recognition, these financial liabilities are subsequently measured at amortized cost using the effective interest rate (EIR) method. Gains and losses are recognized in the statement of activities and other comprehensive income when the liabilities are derecognized as well as through the EIR amortization process. Amortized cost is calculated by considering any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included as finance costs in the statement of activities and other comprehensive income. Accounts payable represent amounts due to donors, employees and others for support services and/or materials received prior to year-end but not paid for at the reporting date.

- i) Accounts payable donors
These include amounts payable to donors in respect of any unexpended funds received in advance for restricted grants.
- ii) Accounts payable partners
These include amounts partners have accounted for but whose payments or reimbursements have not been done by the reporting date.
- iii) Accounts payable others
These include all other liabilities ILRI has incurred and has been billed for, which remain unpaid as at the reporting date.

Derecognition of financial instruments

Financial assets

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is primarily derecognized when;

- rights to receive cash flows from the asset have expired; or

- the group has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the group has transferred substantially all the risks and rewards of the asset, or (b) the group has neither transferred nor retained substantially all the risks and rewards of the assets, but has transferred control of the asset.

Financial liabilities

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability.

The difference in the respective carrying amounts is recognized in profit or loss.

Offsetting

Financial assets and financial liabilities are offset, and the net amount reported in the statement of financial position only when there is a currently enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis, or to realize the assets and settle the liability simultaneously.

Fair values

The fair value of the financial assets and liabilities approximate the carrying amounts shown in the statement of financial position due to their short-term nature.

Impairment of financial assets

The group recognizes an allowance for expected credit losses (ECLs) for all debt instruments not held at fair value through profit or loss. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the group expects to receive, discounted at an approximation of the original effective interest rate. The expected cash flows will include cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

ECLs are recognized in two stages. For credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next 12 months (a 12-month ECL). For those credit exposures for which there has been a significant increase in credit risk since initial recognition, a loss allowance is required for credit losses expected

Notes to the consolidated financial statements (cont'd)

over the remaining life of the exposure, irrespective of the timing of the default (a lifetime ECL).

For trade receivables and contract assets, the group applies a simplified approach in calculating ECLs. Therefore, the group does not track changes in credit risk, but instead recognizes a loss allowance based on lifetime ECLs at each reporting date. The group has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

The group considers a financial asset in default when contractual payments are 90 days past due date.

However, in certain cases, the group may also consider a financial asset to be in default when internal or external information indicates that the group is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements held by the group. A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flows.

Classification of financial instruments

The table below sets out the group's classification of each class of financial assets and liabilities. The amounts in the table are the carrying amounts of the financial instruments at the reporting date.

At 31 December 2019	Amortized cost USD'000	Mandatorily measured at FVTPL USD'000	Carrying amount USD'000
Financial assets			
Cash and bank balances	56,196	-	56,196
Accounts receivable	18,680	-	18,680
Total assets	74,876	-	74,876
Financial liabilities			
Accounts payable	52,200	-	52,200
Accruals	1,225	-	1,225
Total liabilities	53,425	-	53,425

At 31 December 2018	Amortized cost USD'000	Mandatorily measured at FVTPL USD'000	Carrying amount USD'000
Financial assets			
Cash and bank balances	55,192	-	55,192
Accounts receivable	17,326	-	17,326
Total assets	72,518	-	72,518
Financial liabilities			
Accounts payable	46,216	-	46,216
Accruals	2,070	-	2,070
Total liabilities	48,286	-	48,286

Notes to the consolidated financial statements (cont'd)

(i) Property and equipment

Property and equipment whose full cost exceeds USD3,000 and which ILRI has purchased using unrestricted funds and can be used in the production or supply of goods or services or for administrative services for more than one year are capitalized and stated at acquisition cost less accumulated depreciation and accumulated impairment losses. Acquisition cost includes the direct purchase price and incidental costs such as freight, insurance, installation and handling charges. Subsequent material expenditure that extends the useful life or enhances the operating efficiency of an item of property and equipment is capitalized. The cost of normal repairs and maintenance of existing property and equipment is recognized as an operating expense in the statement of activities and other comprehensive income. Any property and equipment acquired using restricted funds are expensed upon purchase as guided by IAS 20 paragraph 20 and 21 on government grants.

Construction work in progress is capitalized as work in progress but depreciation starts only when the work is complete, and the facility is put into use.

All immovable assets constructed or carried on leasehold land donated by host countries have been capitalized as assets of the institute. ILRI has the right to negotiate for extension of leases under the host country agreements upon expiry of the current leases. In accordance with the host country agreements, in the event that the host country agreement is terminated, or the host country does not renew a lease upon expiry, all immovable assets will be disposed of by CGIAR (in consultation with the governments of Ethiopia and Kenya).

Gains and losses on disposal of property and equipment are determined by reference to their carrying amount and are accounted for in the Statement of Activities.

Depreciation is calculated on a straight-line basis at annual rates estimated to write off the cost of each item of property and equipment over the estimated term of its useful life. The annual rates used are as follows:

Farm works	5%
Buildings and land improvements	3% (33 years)
Laboratory and scientific equipment	10–15% (7–10 years) on an item by item basis
ICT equipment	33.33% (3 years)
Office and household furniture and equipment	20% (5 years)
Farm equipment	10% (10 years)
Motor vehicles	20% (5 years)

Depreciation of acquired assets starts in the month that the assets are placed in operation and continues until the assets are fully depreciated or their use discontinued. Depreciation charge is time-apportioned in the year of disposal of items of property and equipment.

Property and equipment acquired using project-restricted funds are fully depreciated when they are placed in operation under the specific benefiting projects.

An item of property, plant and equipment is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gains and losses on disposal of property and equipment are determined by reference to their carrying amount and are accounted for in the Statement of Activities.

Operating lease rentals relating to lease land are amortized over the term of lease. The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

(j) Intangible assets

Intangible assets of the institute comprise acquired computer software. The cost of acquisition and installation of computer software is capitalized and amortized over the estimated useful life of the software, usually three years.

The useful lives of intangible assets are assessed as either finite or indefinite.

Intangible assets with finite lives are amortized over their useful economic lives, usually three years and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortization period and the amortization method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for by changing the amortization period or method, as appropriate, and are treated as changes in accounting estimates. The amortization expense on intangible assets with finite lives is recognized in the statement of activities in the expense category consistent with the function of the intangible assets.

Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of activities when the asset is derecognized.

Notes to the consolidated financial statements (cont'd)

(k) Impairment of non-financial assets

The group assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the group estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash generating units (CGU's) fair value less costs of disposal and its value in use. It is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. Impairment losses of continuing operations are recognized in the statement of activities and other comprehensive income in those expense categories consistent with the function of the impaired asset.

Impairment losses recognized in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists. If such indication exists, the group estimates the asset's or CGU's recoverable amount. A previously recognized impairment loss is reversed only if there has been a change in the estimates used to determine the recoverable amount since the last impairment loss was recognized. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortization, if no impairment loss had been recognized. Such reversal is recognized in the statement of activities and other comprehensive income.

(l) Inventories

Inventory is carried at the lower of cost and net realizable value. Cost is calculated on a weighted average basis and includes purchase price, freight and other incidental costs. Net realizable value is the price at which the inventory can be realized in the normal course of business after allowing for the costs of the realization.

The determination of obsolescence or expiration is based on the lower of the manufacturer's recommendations and documented experience and knowledge of the management. The amount of write-down of inventories to net realizable value and all losses of inventories are recognized as an expense in the period the write-down or loss occurs.

(m) Biological assets

Biological assets comprise livestock. Livestock is stated at fair value less point of sale costs. The fair value of livestock is determined based on market prices of livestock of similar age, breed and genetic merit. Also, a minimum selling price is set for young stock to minimize depletion of future stock. Changes in fair value are recognized in the statement of activities and other comprehensive income.

Employee benefits

- i) **Defined contribution plan**
The institute's contributions are maintained as a defined contribution plan for all categories of staff. Contributions to the defined contribution plan are charged to the Statement of Activities as incurred.
- ii) **Short-term employee benefits**
Short-term employee benefits are expensed as the related service is provided. A liability is recognized for amounts expected to be paid if the group has present legal or constructive obligation to pay this amount as a result of past service provided by employees and obligation can be estimated reliably.
- iii) **Termination benefits**
Termination benefits are expensed at the end of the employee contracts when the group can no longer withdraw the offer of those benefits.
- iv) **Long-term benefits**
Full provision is made for severance benefits payable to employees at the end of their contracts. Provisions are also made in respect of repatriation costs and outstanding leave days accruing to all staff.

(n) Net assets

Net assets represent the residual interest in the institute's assets remaining after liabilities have been deducted.

(o) Accruals

Accruals represent liabilities to pay for goods or services that have been received or supplied but not yet invoiced or formally agreed with suppliers.

(p) Provisions

Provisions are recognized when the institute has (a) a present legal or constructive obligation as a result of past events, (b) it is more likely than not that an outflow of resources will be required to settle the obligation and (c) a reliable estimate of the amount can be made. Provisions are measured at the present value of the management's best estimate of the expenditure required to settle the present obligation at the reporting date.

(q) Tax

ILRI:

The governments of Kenya and Ethiopia have undertaken to exempt ILRI from all local taxes including customs duty on goods and services received by the institute. Consequently, the institute does not account for tax in its financial statements.

Notes to the consolidated financial statements (cont'd)

Kapiti Plains Estate Limited:

Current income tax

Income tax expense is recognized in the statement of activities and other comprehensive income except to the extent that it relates to items recognized directly in equity or other comprehensive income, in which case it is recognized in equity or other comprehensive income. Income tax assets and liabilities for the current period are measured at the amount expected to be recovered from, or paid to, the taxation authorities.

Current tax is the amount of income tax payable on the taxable profit for the year determined in accordance with the relevant tax legislation. The current income tax charge is calculated on the basis of the tax rates and tax laws that are enacted or substantively enacted at the reporting date. Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognized for all taxable temporary differences, except when the deferred tax liability arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss. Deferred tax assets are recognized for all deductible temporary differences, the carry forward of unused tax credits and unused tax losses, to the extent that it is probable that taxable profit will be available against which the deductible temporary differences and the carry forward of unused tax credits and unused tax losses can be utilized.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized. Unrecognized deferred tax assets are reassessed at each reporting date and are recognized to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized, or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

Deferred tax relating to items recognized outside profit or loss is recognized outside profit or loss. Deferred tax items are recognized in correlation to the underlying transaction either in other comprehensive income or directly in equity.

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current income tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

(r) Determination of fair values

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- in the principal market for the asset or liability, or
- in the absence of a principal market, in the most advantageous market for the asset or liability.

The principal or the most advantageous market must be accessible by the group.

When available, the group measures the fair value of an instrument using quoted prices in an active market for that instrument. A market is regarded as active if quoted prices are readily and regularly available and represent actual and regularly occurring market transactions on an arm's-length basis.

If a market for a financial instrument is not active, then the group establishes fair value using a valuation technique. The chosen valuation technique makes maximum use of market inputs, relies as little as possible on estimates specific to the group, incorporates all factors that market participants would consider in setting a price and is consistent with accepted economic methodologies for pricing financial instruments.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The group uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy. This is described, as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 - Quoted (unadjusted) market prices in active

Notes to the consolidated financial statements (cont'd)

- markets for identical assets or liabilities.
- Level 2 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.
- Level 3 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For assets and liabilities that are recognized in the financial statements at fair value on a recurring basis, the group determines whether transfers have occurred between levels in the hierarchy by reassessing categorization (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

For the purpose of fair value disclosures, the group has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy, as explained above.

(s) New and amended standards and amendments.

The standards, amendments and interpretations listed below apply for the first time in 2019, but do not have an impact on the financial statements of the group.

- IFRS 16 Leases
- IFRIC Interpretation 23 Uncertainty over Income Tax Treatment
- Amendments to IFRS 9: Prepayment Features with Negative Compensation
- Interest Rate Benchmark Reform: Amendments to IFRS 9, IAS 39 and IFRS 7
- Long-term Interests in Associates and Joint Ventures – Amendments to IAS 28
- Plan Amendment, Curtailment or Settlement – Amendments to IAS 19
- AIP IFRS 3 Business Combinations – Previously Held Interests in a Joint Operation
- AIP IFRS 11 Joint Arrangements – Previously Held Interests in a Joint Operation
- AIP IAS 12 Income Taxes – Income Tax Consequences of Payments on Financial Instruments Classified as Equity
- AIP IAS 23 Borrowing Costs – Borrowing Costs Eligible for Capitalization

Standards issued but not yet effective

The standards and interpretations that are issued, but not yet effective, up to the date of issuance of the group's financial statements are disclosed below. The group intends to adopt these standards, if applicable, when they become effective.

Effective for annual periods beginning on or after 1 January 2020

- Definition of a Business – Amendments to IFRS 3
- Definition of Material – Amendments to IAS 1 and IAS 8
- The Conceptual Framework for Financial Reporting
- Interest Rate Benchmark Reform – Amendment to IFRS 9, IAS 39, and IFRS

Effective for annual periods beginning on or after 1 January 2021.

- IFRS 17 Insurance Contracts

Deferred effective date

- Amendments to IFRS 10 and IAS 28: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture.

3. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

Managing financial risk is one aspect of the risk management practice of ILRI, which considers all its operations. The institute's activities expose it to a variety of financial risks, including market risks (foreign currency risk, interest risk, funding risks, and inflation risk) and credit risk.

Risk management is carried out by the management of the institute supported by the Internal Audit Unit under policies approved by the Board of Trustees. A key element of the institute's risk management program is minimizing potential adverse effects on its financial performance. The finance function identifies, evaluates and hedges financial risks. The various categories of risks are described below.

i) Market risk

a. Foreign currency risk

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates.

The organization is exposed to foreign exchange risk arising from various currency exposures, primarily with respect to the Kenya Shilling, Ethiopian Birr, Uganda Shilling, British Pound and the Euro.

Foreign exchange risk arises from future transactions and recognized assets and liabilities. Investment decisions are also guided by the foreseeable conditions of foreign exchange markets and a conservative investment policy.

The following table demonstrates the sensitivity to

Notes to the consolidated financial statements (cont'd)

a reasonably possible change in the Kenya Shilling (KES), Ethiopian Birr (ETB), Euro (EUR) and British Pound (GBP) exchange rate, with all other variables held constant, of the group's profit before tax and

the group's surplus. The group's exposure to foreign currency changes for all other currencies is not material.

Currency	Increase/decrease in exchange rate	Effect on surplus/deficit pre-tax/equity 2019 USD'000	Effect on surplus/deficit pre-tax/equity 2018 USD'000
KES	5%	342	68
	-5%	(342)	(68)
ETB	5%	765	17
	-5%	(765)	(17)
GBP	5%	18	30
	-5%	(18)	(30)
EUR	5%	(101)	55
	-5%	101	(55)

b. Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Interest rate risk to the group is the risk of changes in market interest rates reducing the overall return or increasing the cost of finance to the group. All the institute's interest-bearing financial instruments are measured at amortized cost and have a fixed interest rate hence there is no interest rate risk.

c. Funding risk

ILRI manages funding risk through financial planning systems, a conservative investment policy and its resource mobilization strategy.

d. Inflation risk

Inflation risk is managed through conservative budgeting and a conservative investment policy.

ii) Credit risk

Credit risk is the risk that a counterparty will cause a financial loss to the institute by failing to discharge a contractual obligation. This risk is managed in the following four ways:

- avoiding contracts with donors on a reimbursable basis,
- minimizing advances to suppliers,
- strict management of employee advances, and
- stringent due diligence processes for bank selection and regular tenders for local banks and other suppliers.

The amount that best represents the group's maximum exposure to credit risk related to receivables at 31 December 2019 is made up of donor receivables, partner receivables, employee receivables, hosted institute receivables and other receivables as shown in the tables below.

Donor receivables

Description	2019 USD'000	2018 USD'000
Receivables < 6 months	5,559	3,336
Receivables > 6 months <= 12 months	1,202	3,305
Receivables > 12 months <= 24 months	670	1,654
Receivables over 24 months	460	449
Impaired	(563)	(700)
Total	7,328	8,044

Notes to the consolidated financial statements (cont'd)

Partner receivables

Description	2019 USD'000	2018 USD'000
Receivables < 6 months	1,578	1,421
Receivables > 6 months <= 12 months	1,007	1,003
Receivables > 12 months <= 24 months	681	631
Receivables over 24 months	447	418
Impaired	(518)	(511)
Total	3,195	2,962

Employee receivables

Description	2019 USD'000	2018 USD'000
Receivables < 6 months	763	455
Receivables > 6 months <= 12 months	54	2
Receivables > 12 months <= 24 months	49	157
Receivables over 24 months	73	-
Impaired	(23)	(32)
Total	916	582

Hosted institutes receivables

Description	2019 USD'000	2018 USD'000
Receivables < 6 months	4,919	3,570
Receivables > 6 months <= 12 months	569	824
Receivables > 12 months <= 24 months	188	-
Receivables over 24 months	-	-
Total	5,676	4,394

Other receivables

Description	2019 USD'000	2018 USD'000
Receivables < 6 months	1,075	699
Receivables > 6 months <= 12 months	135	-
Receivables > 12 months <= 24 months	229	525
Receivables over 24 months	126	118
Total	1,565	1,342

Notes to the consolidated financial statements (cont'd)

To determine the debtors that should be impaired, the management team pursues debtors that have been outstanding for 90 days. They gather information on the debtor's ability for debts repayment and intentions towards debt settlement. Based on the information obtained, the

receivables are impaired as per policy. Set out below is the information about the credit risk exposure on the group's trade receivables on donors and partners using a provision matrix:

Donor receivables

At 31 December 2019	Current USD'000	Days past due			Total USD'000
		7-12 months USD'000	13-24 months USD'000	over 24 months USD'000	
Expected credit loss rate	0%	3%	10%	100%	
Gross amount	5,559	1,202	670	460	7,891
Expected credit loss	-	(36)	(67)	(460)	(563)

Donor receivables

At 31 December 2018	Current USD'000	Days past due			Total USD'000
		7-12 months USD'000	13-24 months USD'000	over 24 months USD'000	
Expected credit loss rate	0%	3%	10%	100%	
Gross amount	3,746	2,900	1,649	449	8,744
Expected credit loss	-	(87)	(164)	(449)	(700)

Partner receivables

At 31 December 2019	Current USD'000	Days past due			Total USD'000
		7-12 months USD'000	13-24 months USD'000	over 24 months USD'000	
Expected credit loss rate	0%	3%	6%	100%	
Gross amount	1,578	1,007	681	447	3,713
Expected credit loss	-	(30)	(41)	(447)	(518)

At 31 December 2018	Current USD'000	Days past due			Total USD'000
		7-12 months USD'000	13-24 months USD'000	over 24 months USD'000	
Expected credit loss rate	0%	3%	10%	100%	
Gross amount	1,420	1,003	631	418	3,473
Expected credit loss	-	(30)	(63)	(418)	(511)

Expected credit loss

Description	2019 USD '000	2018 USD '000
Donor receivables credit loss	563	700
Partner receivables credit loss	518	511
Total	1,081	1,211

Notes to the consolidated financial statements (cont'd)

In 2019, the gross carrying amount for donor receivables reduced by USD853K, mainly attributed to the IFAD project whose receivable was settled during the year. For partner receivables the gross carrying amount increased by USD240K, mainly attributed to the different reporting timelines for different partners. These changes in the gross carrying amounts contributed to the changes in the expected credit loss for each category.

Credit risk from balances with banks and financial institutions is managed by the group's treasury department in accordance with the group's policy. Investments of surplus funds are made only with approved counterparties and within credit limits assigned to each counterparty.

Counterparty credit limits are reviewed by the group's Board of Trustees on an annual basis and may be updated throughout the year subject to approval of the investment committee. The limits are set to minimize the concentration of risks and therefore mitigate financial loss through a counterparty's potential failure to make payments. The group invests only on short-term fixed and call deposits hence we are not exposed to credit risk.

The amount that best represents the group's maximum exposure to credit risk related to other financial assets is indicated below:

Credit risk analysis—other financial assets

Description	2019 USD'000	2018 USD'000
Certificates of deposits	39,730	46,537
Bank balances	16,428	8,540
Total	56,158	55,077

iii) Liquidity risk

Effective cash flow and working capital management is carried out to ensure that there is a balance between operational and investment requirements.

Eighty per cent (80%) of cash in bank is investment in short-term deposits and 20% is kept on call deposits for funding day-to-day cash requirements. ILRI maintains a conservative investment strategy with investments limited to fixed-term deposits and short-term call deposits with a limited number of quality banks. To mitigate against political risk, our deposits are spread across several banks and in different countries, mainly the United States of America, European Union, Kenya and Ethiopia.

The table below analyses the institute's financial liabilities that will be settled on a net basis into relevant maturity groupings based on the remaining period at reporting date to the contractual maturity date. The amounts disclosed in the table below are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying amounts as the impact of discounting is not significant.

Certificates of deposits—2019

Financial institution	Currency	Amount USD '000	Investment date	Maturity date	Investment period - days
NCBA bank	USD	11,000	18-Nov-2019	18-May-2020	182
Credit Suisse AG	USD	3,665	4-Oct-2019	6-Jan-2020	94
I&M bank	USD	7,500	25-Nov-2019	25-May-2020	182
Credit Suisse AG	USD	2,023	29-Nov-2019	28-Feb-2020	91
Stanbic bank	USD	8,332	30-Apr-2019	Open	
Citibank	USD	5,000	30-Dec-2019	6-Jan-2020	7
Stanbic bank	EUR	2,205	20-Dec-2019	20-Mar-2020	91
Stanbic bank	KES	5	1-Jan-2019	Open	-
Total		39,730			

Notes to the consolidated financial statements (cont'd)

Certificates of deposits–2018

Financial institution	Currency	Amount USD '000	Investment date	Maturity date	Investment period - days
CBA bank	USD	12,500	17-Dec-2018	17-Jun-2019	182
Credit Suisse AG	USD	3,500	3-Oct-2018	3-Apr-2019	182
NIC bank	USD	13,000	18-Nov-2018	18-May-2019	181
Credit Suisse AG	USD	2,000	29-Nov-2018	29-May-2019	181
Stanbic bank	USD	7,811	11-Sep-2018	10-Mar-2019	180
Citibank	USD	4,000	24-Dec-2018	14-Jan-2019	21
Citibank	USD	3,000	24-Dec-2018	7-Jan-2019	14
Stanbic bank	KES	726	1-Dec-2018	Open	-
Total		46,537			

Current account bank balances

Description	2019 USD'000	2018 USD'000
Bank Balances in USD	12,064	5,416
Bank Balances in EUR	3,203	635
Bank Balances in GBP	156	436
Bank Balances in others	1,003	2,053
Total	16,426	8,540

The bulk of the donor payables amounting to USD34.4 million represent funds received in advance to be spent within the next year.

The table below summarizes the maturity profile of the group's financial assets and liabilities based on contractual undiscounted receipts and payments. All liabilities are due on demand.

Description	2019 USD'000	2018 USD'000
Accounts receivable	18,680	17,326
Bank balances and deposits	56,196	55,192
Total financial assets	74,876	72,518
Accounts payable	52,200	46,216
Accruals	1,225	2,070
Total financial liabilities	53,425	48,286
Liquidity gap	21,451	24,232

Notes to the consolidated financial statements (cont'd)

4. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the process of applying the institute's and its subsidiary's accounting policies, management has made estimates and assumptions that affect the reported amounts of assets and liabilities within current and future financial years. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The critical areas of accounting estimates and judgements in relation to the preparation of these financial statements are as set out below:

i. Critical judgements in applying accounting policies

There are no critical judgments, apart from those involving estimations (see below) that management has made in the process of applying the institute's accounting policies and that have significant effect on the amounts recognized in the financial statements.

ii. Key sources of estimation uncertainty

Impairment of non-financial assets

At each reporting date, the institute reviews the carrying amount of its assets to determine whether there is any indication that these assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of impairment. Refer to Notes 9 and 10.

Property and equipment

Critical estimates are made in determining the useful

lives and residual values to property and equipment based on the intended use of the assets and the economic lives of those assets. Subsequent changes in circumstances or prospective utilization of the assets concerned could result in the actual useful lives or residual values differing from initial estimates. Refer to Note 10 for the carrying amount.

Although management believes the estimates and assumptions used in the preparation of these consolidated financial statements were appropriate in the circumstances, actual results could differ from those estimates and assumptions.

5. INVESTMENT IN SUBSIDIARY – KAPITI

This represents the cost of investment in Kapiti Plains Estate Limited (Kapiti), a ranch that was acquired for purpose of securing adequate supplies of disease-free livestock to the institute for research. Kapiti is a wholly owned subsidiary of ILRI and operates as an experimental farm.

The subsidiary's net assets at 31 December 2019 amounted to USD910k, (2018: USD526k). The financial statements of Kapiti Plains Estate Limited are prepared in Kenya Shillings. Although the subsidiary has been making losses, tax returns are filed annually. The loss for the year ending 31 December 2019 amounted to USD383k (2018: USD489k). At the end of 31 December 2019, the subsidiary had a receivable balance of USD4m (2018: USD3m) in ILRI's books. The Consolidated Statement of Activities includes the subsidiary's results for the year as summarized on Note 19–22.

6. CASH AND CASH EQUIVALENTS

Description	2019 USD'000	2018 USD'000
Certificates of deposits	39,730	46,537
Bank balances	16,428	8,540
Cash in hand and cash in transit	38	115
Total	56,196	55,192

Notes to the consolidated financial statements (cont'd)

7. ACCOUNTS RECEIVABLES

Description	2019 USD'000	2018 USD'000
Donors		
Restricted Window 3	627	1,465
Restricted bilateral Window 1 & Window 2	7,074	6,629
	190	650
Subtotal donors	7,891	8,744
Less: Provision for doubtful debts	(563)	(700)
Total	7,328	8,044
Partners		
National Agricultural Research Stations	1,039	1,019
Universities	1,542	426
International non-governmental organizations	881	1,289
CGIAR centres	251	739
Subtotal partners	3,713	3,473
Less: Provision for doubtful debts	(518)	(511)
Total	3,195	2,962
Hosted organizations		
Center for International Forestry Research (CIFOR)	27	33
International Maize and Wheat Improvement Center (CIMMYT)	250	116
International Rice Research Institute (IRRI)	7	64
International Center for Agricultural Research in the Dry Areas (ICARDA)	100	130
World Agroforestry Centre (ICRAF)	25	137
International Center for Tropical Agriculture (CIAT)	47	105
International Institute of Tropical Agriculture (IITA)	3	-
International Crops Research Institute for the Semi-Arid Tropics (ICRISAT)	15	207
International Water Management Institute (IWMI)	57	122
Bioversity International (IPGRI), Italy	28	44
International Food Policy Research Institute (IFPRI)	8	370
International Potato Center (CIP)	63	61
Subtotal CGIAR centres	630	1,389
Hosted non-CGIAR centres	4,583	2,768
Universities and research organizations	463	237
Total	5,676	4,395
Employees		
Loans	53	25
Personnel expenses	886	588
Subtotal employees	939	613
Less: Provision for doubtful debts	(23)	(32)
Total	916	582
Other account receivables	1,565	1,343
Net total accounts receivables	18,680	17,326

Notes to the consolidated financial statements (cont'd)

The provisions for doubtful debts developed as follows:

Movement on doubtful debts for donors

Description	2019 USD'000	2018 USD'000
At the beginning of the year	(700)	(1,049)
Arising during the year	(349)	(733)
Utilized	486	1,082
Unused amounts reversed	-	-
Total	(563)	(700)

Movement on doubtful debts for partners

Description	2019 USD'000	2018 USD'000
At the beginning of the year	(511)	(785)
Arising during the year	(190)	(163)
Utilized	183	437
Unused amounts reversed	-	-
Total	(518)	(511)

Movement on doubtful debts for employees

Description	2019 USD'000	2018 USD'000
At the beginning of the year	(32)	(32)
Arising during the year	(23)	-
Utilized	32	-
Unused amounts reversed	-	-
Total	(23)	(32)

8. PREPAID EXPENSES

Description	2019 USD'000	2018 USD'000
Prepaid expenses*	2,548	2,901
Total	2,548	2,901

*Prepaid expenses relate to commercial supplies and consumables for different departments.

Notes to the consolidated financial statements (cont'd)

9. INVENTORIES

Description	2019 USD'000	2018 USD'000
Engineering and maintenance parts	81	66
Laboratory and chemical supplies	235	265
Fuel and lubricants	23	13
Stationery/office supplies	60	68
Other supplies	18	93
Subtotal	417	505
Less: Provision	(10)	(25)
Total	407	480

The movement in inventory provision developed as follows:

Description	2019 USD'000	2018 USD'000
At the beginning of the year	(25)	(25)
Arising during the year	(10)	-
Utilized	25	-
Unused amounts reversed	-	-
Total	(10)	(25)

10. PROPERTY PLANT, EQUIPMENT AND INTANGIBLE ASSETS–2019

Description	Balance as at 01.01.2019 USD'000	Additions		Disposals USD'000	Balance as at 31.12.2019 USD'000
		Unrestricted USD'000	Restricted USD'000		
Physical facilities, infrastructure and leasehold improvements	41,705	1,087	178	-	42,970
Furnishings and equipment	35,109	1,303	349	(3,291)	33,470
Intangible assets (software)	357	-	-	(8)	350
Work in progress**	508	1,538	33	-	2,080
Total cost of fixed assets	77,681	3,928	560	(3,299)	78,870
ACCUMULATED DEPRECIATION					
Physical facilities, infrastructure and leasehold improvements	33,087	368	178	-	33,633
Furnishings and equipment	30,983	1,247	349	(3,280)	29,299
Intangible assets (software)	339	18	-	(8)	350
Work in progress	-	-	-	-	-
Total accumulated depreciation	64,410	1,633	527	(3,288)	63,282
NET CARRYING AMOUNT					
Physical facilities, infrastructure and leasehold improvements	8,618	719	-	-	9,337
Furnishings and equipment	4,126	56	-	(11)	4,171
Intangible assets (software)	18	(18)	-	-	-
Work in progress	508	1,538	33	-	2,079
Exchange translation	(21)	2	-	-	(19)
Total net carrying amount	13,249	2,297	33	(11)	15,568

Notes to the consolidated financial statements (cont'd)

** The balance of USD2m at the end of 2019 is made up of ongoing capital projects such as new residential houses in Addis Ababa, renovation of three houses in Nairobi, hostels renovations in both Addis Ababa and Nairobi among other ongoing works.

Property plant, equipment and intangible assets–2018

Description	Balance as at 01.01.2018 USD'000	Additions		Disposals USD'000	Balance as at 31.12.2018 USD'000
		Unrestricted USD'000	Restricted USD'000		
Physical facilities, infrastructure and leasehold improvements	37,843	3,864	1	(3)	41,705
Furnishings and equipment	34,117	1,441	1,402	(1,851)	35,109
Intangible assets (software)	392	-	-	(34)	357
Work in progress	3,668	(3,160)	-	-	508
Total cost of fixed assets	76,020	2,145	1,403	(1,888)	77,681
ACCUMULATED DEPRECIATION					
Physical facilities, infrastructure and leasehold improvements	32,804	418	1	(136)	33,087
Furnishings and equipment	30,514	921	1,402	(1,854)	30,983
Intangible assets (software)	364	10	-	(34)	339
Work in progress	-	-	-	-	-
Total accumulated depreciation	63,682	1,349	1,403	(2,025)	64,410
NET CARRYING AMOUNT					
Physical facilities, infrastructure and leasehold improvements	5,039	3,446	-	133	8,618
Furnishings and equipment	3,603	520	-	3	4,126
Intangible assets (software)	28	(10)	-	-	18
Work in progress	3,668	(3,160)	-	-	508
Other movements	-	136	-	(136)	-
Exchange translation	(18)	(3)	-	-	(21)
Total net carrying amount	12,320	929	-	-	13,249

Expensed restricted project assets 2019

Description	Cost as at 01.01.2019 USD'000	Additions during the year USD'000	Disposals during the year USD'000	Balance as at 31.12.2019 USD'000
Physical facilities, infrastructure and leasehold improvements	47	178	-	225
Furnishings and equipment	5,396	349	66	5,811
Work in progress	4	-	-	4
Total	5,447	527	66	6,040

Notes to the consolidated financial statements (cont'd)

Expensed restricted project assets 2018

Description	Cost as at 01.01.2018 USD'000	Additions during the year USD'000	Disposals during the year USD'000	Balance as at 31.12.2018 USD'000
Physical facilities, infrastructure and leasehold improvements	46	1	-	47
Furnishings and equipment	4,119	1,402	(125)	5,396
Work in progress	4	-	-	4
Total	4,169	1,403	(125)	5,447

Property and equipment which has been written off to the statement of activities and other comprehensive income in the year of purchase is shown in the financial statements at nominal value. If these assets had not been written off in the year of purchase, the carrying amount as at 31 December 2019 (where depreciation is calculated to eliminate the cost of the assets over their estimated useful lives at the rate indicated) would have been as follows:

Accumulated depreciation of project assets written off:

Description	Depreciation %	Carrying amount year 2019 USD'000	Carrying amount year 2018 USD'000
Physical facilities, infrastructure and leasehold improvements	3%	218	41
Furnishings and equipment	10-15%	3,031	3,292
Work in progress		-	-
Total		3,249	3,333

As at 31 December 2019, property and equipment with the below costs were fully depreciated but still in use:

Description	2019 USD'000	2018 USD'000
Land and buildings	30,252	28,636
Motor vehicles	2,639	2,039
Total	32,891	30,675

11. BIOLOGICAL ASSETS

Description	2019 USD'000	2018 USD'000
Fair value at the beginning of the year	1,845	1,552
Exchange difference	5	15
Increases due to purchases	-	17
Fair value adjustments attributed to births	380	263
Fair value adjustments attributed to price changes	-	81
Fair value adjustments attributed to growth	150	207
Fair value adjustments attributed to sales	(310)	(203)
Fair value adjustments attributed to death and other decrements	(45)	(87)
Fair value at the end of the year	2,025	1,845

Notes to the consolidated financial statements (cont'd)

The biological assets relate to livestock held at Kapiti Plains Estate Limited, which continues to breed and keep livestock, primarily to support the research needs of ILRI, which is the principal shareholder, and sells surplus livestock to third parties. All the biological assets described above are categorized as consumable biological assets since they are held for research and/or sale rather than to bear produce. All the biological assets are mature biological assets.

There are no biological assets whose title is restricted or pledged as security. Additionally, there are no commitments for development or acquisition of biological assets. To manage financial risks, the group has in place policies to ensure that credit is only extended in limited instances and in those instances is only extended to customers with an established credit history.

There are no non-financial measures or estimates of the physical quantities of the group's biological assets at the end of the period.

The following significant assumptions are made in the estimate of fair values:

- The expected market price of livestock will remain constant based on the average price for the last one year.
- The market price for each animal can be reliably determined.

Fair value hierarchy

The fair value of livestock of 2019, USD2 million (2018–USD1.85 million), has been categorized as level 2 fair value based on inputs to the valuation technique used.

Type	Valuation technique	Significant unobservable inputs	Interrelationship between unobservable inputs and fair values
Livestock comprise of cattle, goats and sheep	Market comparison technique, fair values are based on market prices of livestock of similar age, weight and market values	Not applicable	Not applicable

Notes to the consolidated financial statements (cont'd)

12. ACCOUNTS PAYABLES

Description	2019 USD'000	2018 USD'000
Donors		
Unrestricted Window 3	-	-
Restricted Window 3	14,139	16,008
Restricted bilateral	8,908	5,005
Window 1 & Window 2	10,367	8,571
Subtotal donors	33,414	29,584
Partners		
National Agricultural Research Stations	205	360
Universities	89	97
International non-governmental organizations	173	201
CGIAR centres	3,291	2,986
Subtotal partners	3,758	3,644
Hosted CGIAR centres		
CGIAR Secretariat	5	-
International Institute of Tropical Agriculture (IITA)	596	130
International Food Policy Research Institute (IFPRI)	543	-0
International Water Management Institute (IWMI)	164	35
International Maize and Wheat Improvement Centre (CIMMYT)	-	100
International Crops Research Institute for the Semi-Arid Tropics (ICRISAT)	125	30
Bioversity International (IPGRI), Italy	538	474
International Potato Center (CIP)	1,768	223
Center for International Forestry Research (CIFOR)	53	25
World Agroforestry Centre (ICRAF)	327	218
Subtotal CGIAR centres	4,119	1,235
Hosted non-CGIAR centres	2,315	3,524
Subtotal hosted organizations	6,434	4,759
Employees		
Accrued leave	851	1,472
Travel expenses and other payables	797	438
Subtotal employees	1,648	1,910
Trade creditors	2,357	3,578
CGIAR cost sharing percentage	362	577
Universities and research organizations	1,178	1,102
Other account payables	3,049	2,973
Total accounts payable	52,200	48,126

Notes to the consolidated financial statements (cont'd)

13. PROVISIONS

Description	2019 USD'000	2018 USD'000
At the beginning of the year	283	589
Arising during the year	438	403
Utilized	(288)	(120)
Unused amounts reversed	-	(589)
Total	433	283

Movement on general provisions is computed as a percentage (2.5%) of donor and partner receivables excluding CRPs. Exclusion of CRP balances is based on the understanding that they are funded from the CGIAR Fund and possibility of default is minimal.

14. ACCRUALS

Description	2019 USD'000	2018 USD'000
Consultants' costs	3	10
Commercial suppliers	821	1,660
Project expenses	323	323
Other accruals	78	77
Total	1,225	2,070

15. EMPLOYEE LONG-TERM PAYABLE

Description	Severance pay USD'000	Repatriation costs USD'000	Total USD'000
As at January 2019	3,463	2,300	5,763
Arising during the year	737	690	1,427
Utilized	(352)	(125)	(477)
Unused amounts reversed	-	-	-
As at 31 December 2019	3,848	2,865	6,713

Description	Severance pay USD'000	Repatriation costs USD'000	Total USD'000
As at January 2018	3,148	2,403	5,551
Arising during the year	587	110	697
Utilized	(272)	(213)	(485)
Unused amounts reversed	-	-	-
As at 31 December 2018	3,463	2,300	5,763

Notes to the consolidated financial statements (cont'd)

16. RELATED PARTY TRANSACTIONS

The group's related parties include its fully owned subsidiary, key management personnel and their related parties. Compensation paid to key management personnel comprises the members of the Board of Trustees and members of the Institute Management Committee who have authority and responsibility for planning, oversight, directing and controlling the activities of the group.

Unless otherwise stated, none of the transactions with related parties incorporate special terms and conditions and no guarantees were given or received. Outstanding balances are usually settled in cash. The following transactions have been entered into between the group and related parties for the relevant financial year:

Description	2019 USD'000	2018 USD'000
Kapiti Plains Estate Limited		
Sales	-	-
Purchases	15	40
Key management personnel compensation		
Salaries and other short-term employment benefits	2,217	2,069
Post-employment benefits	268	254
Honorarium	86	84
Total	2,571	2,407

The table below shows outstanding balances from the related parties.

Description	2019 USD'000	2018 USD'000
Kapiti Plains Estate Limited		
Receivable balance	4,111	3,007
Key management personnel compensation		
Receivable/ (payable) balance	(5)	(6)
Total	4,106	3,001

17. GRANT REVENUE

Description	2019 USD'000	2018 USD'000
Window 1 & Window 2 (grant schedules)	23,217	20,761
Window 3 (grant schedules)	20,714	28,053
Bilateral (grant schedules)	20,541	18,097
Total	64,472	66,911

18. OTHER REVENUE AND GAINS

Description	2019 USD'000	2018 USD'000
Revenue from contracts with customers	7,582	7,906
Gain/loss on disposal of stock and equipment	188	103
Total	7,770	8,009

Notes to the consolidated financial statements (cont'd)

REVENUE FROM CONTRACTS WITH CUSTOMERS

Description	2019 USD'000	2018 USD'000
Housing and conferencing	4,152	4,130
Research support income	788	729
Office hosting and service income	2,642	3,047
Total	7,582	7,906

19. SALES OF LIVESTOCK

Description	2019 USD'000	2018 USD'000
Cattle	296	171
Sheep	16	31
Others	-	48
Total	312	250

*This relates to sickly and/or young cattle or sheep.

20. COST OF SALES

Description	2019 USD'000	2018 USD'000
Labour wages and rations	25	8
Veterinary expenses	74	50
Total	99	58

21. FAIR VALUE (LOSS) GAIN ON LIVESTOCK

Description	2019 USD'000	2018 USD'000
Gain attributed to births	381	264
Gain attributable to price changes	-	81
Gain attributed to growth	151	207
Loss attributed to sales	(312)	(203)
Loss attributed to death and other decrements	(45)	(87)
Fair value (loss) gain on biological assets	175	262

22. KAPITI PLAINS ESTATE EXPENSES

Description	2019 USD'000	2018 USD'000
Personnel expenses	421	334
Supplies and services	437	597
Depreciation	67	45
Travel	10	10
Total	935	986

Notes to the consolidated financial statements (cont'd)

23. RESEARCH EXPENSES

Description	2019 USD'000	2018 USD'000
Unrestricted expenses	1,621	2,597
Restricted portfolio	37,725	37,279
Restricted non-portfolio	7,307	7,946
Total	46,653	47,822

24. COLLABORATOR EXPENSES

Description	2019 USD'000	2018 USD'000
CGIAR collaborator expenses	7,125	7,119
Non-CGIAR collaborator expenses	4,798	7,687
Total	11,923	14,806

25. GENERAL AND ADMINISTRATION EXPENSES

Description	2019 USD'000	2018 USD'000
Personnel costs	3,825	4,046
Supplies and services	3,054	4,022
Operational travel	514	600
Depreciation and amortization	32	17
Cost sharing percentage	1,199	916
Total	8,624	9,601

26. OTHER EXPENSES AND LOSSES

Description	2019 USD'000	2018 USD'000
Engineering and facility costs	1,786	2,570
Business units' costs	1,520	104
Research facility units' costs	2,322	466
Total	5,628	3,140

27. FINANCIAL INCOME AND EXPENSES

Description	2019 USD'000	2018 USD'000
Interest income	1,389	1,509
Foreign exchange gain	380	818
Total financial income	1,769	2,327
Financial expenses		
Foreign exchange losses	386	791
Total financial expenses	386	791

Notes to the consolidated financial statements (cont'd)

28. EXPENSES BY FUNCTION

Description	2019					2018				
	Unrestricted		Restricted		Totals	Unrestricted		Restricted		Totals
	Portfolio USD '000	Non- portfolio USD'000	Portfolio USD '000	Non- portfolio USD '000	USD '000	Portfolio USD '000	Non- portfolio USD'000	Portfolio USD '000	Non- portfolio USD'000	USD '000
Personnel	-	10,366	19,353	3,132	32,851	-	10,237	17,208	3,600	31,045
CGIAR collaborators	-	-	7,005	120	7,125	-	-	7,120	(1)	7,119
Non-CGIAR collaborators	-	126	4,102	570	4,798	-	426	6,650	611	7,687
Supplies and services	25	3,779	14,863	3,447	22,114	34	4,286	15,907	3,688	23,915
Operational travel	-	989	2,666	386	4,041	-	795	2,711	433	3,939
Depreciation	-	1,634	345	182	2,161	-	1,349	1,295	108	2,752
Cost sharing percentage	11	23	772	400	1,206	28	61	712	115	916
Indirect costs	309	(7,525)	6,351	864	-	553	(7,305)	5,578	1,174	-
Total	345	9,392	55,457	9,101	74,296	614	9,849	57,181	9,728	77,372

29. PERSONNEL COSTS

Description	2019 USD'000	2018 USD'000
Salaries and allowances	25,958	23,962
Contributions to defined contribution plan	2,866	2,706
Medical and life insurance	2,086	1,989
Relocation and leave expenses	1,060	1,110
Other personnel costs	881	1,278
Total personnel costs	32,851	31,045

30. COMPUTATION OF INDIRECT COST RATE

Description	2019 USD'000	2018 USD'000
General and administration expenses	8,624	9,601
Research expenses (excluding all collaborator expenses)	46,653	47,822
Non-CGIAR collaborator expenses	4,798	7,687
Total cost excluding CGIAR collaborator expenses	51,451	55,509
ILRI indirect cost rate	17%	17%

31. EVENTS AFTER THE REPORTING DATE

Initial cases of the COVID-19 (coronavirus) infection were reported in China towards the end of 2019. The virus has since spread to many other countries around the world including Kenya. On 12 March 2020 the World Health Organization (WHO) declared the COVID-19 outbreak a global pandemic. One of the emerging results of this health crisis is the disruption of global economic activities, and this could include the activities of ILRI's existing and potential funding/development partners. The ILRI Board and Management will be closely monitoring and assessing the impact of COVID-19 on the operations of ILRI.



*Goat lives and livelihoods
in Mayurbhanj, Odisha,
India (photo credit: ILRI/
Susan MacMillan).*

*Girl drinking milk produced by the family cow
(photo credit: ILRI/Apollo Habtamu).*



Exhibit I

Grant revenues and accounts receivable/payable

For the year ended 31 December 2019 (USD'000)

Grant code	Donor	Grant pledge	Total funds available	Accounts receivable	Accounts payable	Revenue	
						Current year	Prior year
CG1200	International Institute of Tropical Agriculture (IITA)	8,655	57	-	57	-	-
CG3700	CGIAR System Office	66,010	3,108	-	3,108	-	-
CG4000	International Food Policy Research Institute (IFPRI)	-	3	-	3	-	-
CG7000	International Center for Tropical Agriculture (CIAT)	33,594	35	-	35	-	-
CGI	CGIAR System Office	278	4	5	-	9	140
CRP001	CGIAR Consortium	45,553	21,974	-	6,005	15,972	13,856
CRP002	International Center for Tropical Agriculture (CIAT)	3,490	2,146	-	60	2,086	1,864
CRP003	International Food Policy Research Institute (IFPRI)	5,822	4,689	-	948	3,737	2,964
CRP004	International Food Policy Research Institute (IFPRI)	809	486	-	135	352	359
CRP005	International Center for Tropical Agriculture (CIAT)	315	63	57	-	120	288
CRP008	Global Crop Diversity Trust	2,087	700	86	-	787	989
CRP010	CRP on Grain Legumes and Dryland Cereals (CRP-GLDC)	80	32	42	-	73	-
GEN002	Global Crop Diversity Trust	756	100	-	20	81	301
GEN003	Recommendation Action Plan - RA	521	-	-	-	-	-
A: Restricted CRPs – Window 1 & Window 2		167,970	33,397	190	10,370	23,217	20,761
ACI021	Australian Centre for International Agricultural Research (ACIAR)	4,123	212	-	212	-	-
ACI027	Australian Centre for International Agricultural Research (ACIAR)	1,568	558	-	274	284	232
AUT005	Austrian Development Agency	641	44	-	44	-	(2)
AUT006	Austrian Development Agency	560	175	-	83	92	117
BMG012	Bill & Melinda Gates Foundation (BMGF)	12,000	-(20)	20	-	-	1,872
BMG013	Bill & Melinda Gates Foundation (BMGF)	11,000	3,019	-	993	2,026	1,881
BMG018	Bill & Melinda Gates Foundation (BMGF)	9,130	4,241	-	1,503	2,738	2,124
BMG019	Bill & Melinda Gates Foundation (BMGF)	588	215	-	13	202	162
BMG021	Bill & Melinda Gates Foundation (BMGF)	4,088	1,390	-	705	685	573
BMG022	Bill & Melinda Gates Foundation (BMGF)	714	-(6)	-	-	(6)	681
BMG023	Bill & Melinda Gates Foundation (BMGF)	3,541	1,048	-	786	262	20
CHN001	China	940	391	-	191	200	175
ICA005	Indian Council of Agricultural Research (ICAR)	1,414	153	-	142	11	766
IFA023	International Fund for Agricultural Development (IFAD)	942	-	-	-	-	71
IFA024	International Fund for Agricultural Development (IFAD)	1,400	-	-	-	-	(6)
IFA026	International Fund for Agricultural Development (IFAD)	2,000	687	-	36	650	669
IFA027	International Fund for Agricultural Development (IFAD)	3,761	978	443	-	1,421	912
IFA028	Control of the peste des petits ruminants (PPR) in eastern and western Africa	3,706	971	-	662	309	-
MEX001	Government of Mexico	294	217	-	217	-	-
USA071	United States Agency for International Development (USAID)	10,016	-	-	-	-	-
USA072	United States Agency for International Development (USAID)	4,381	4	-	4	-	-
USA075	United States Agency for International Development (USAID)	323	155	-	155	-	-
USA080	United States Agency for International Development (USAID)	1,000	88	-	87	-	13
USA081	United States Agency for International Development (USAID)	37,337	5,859	-	1,896	3,963	8,920
USA083	United States Agency for International Development (USAID)	6,500	2,196	-	715	1,481	1,579
USA085	United States Agency for International Development (USAID)	9,630	2,889	-	1,612	1,276	1,361
USA087	United States Agency for International Development (USAID)	599	114	-	-	114	409

Exhibit I

Grant revenues and accounts receivable/payable

For the year ended 31 December 2019 (USD'000)

Grant code	Donor	Grant pledge	Total funds available	Accounts receivable	Accounts payable	Revenue	
						Current year	Prior year
B: Restricted CRPs – Window 3		132,197	25,578	463	10,332	15,708	22,533
BMG010	Bill & Melinda Gates Foundation (BMGF)	300	4	-	4	-	-
BMG014	Bill & Melinda Gates Foundation (BMGF)	12,850	2,700	-	832	1,868	3,458
BMG015	Bill & Melinda Gates Foundation (BMGF)	9,750	3,871	-	2,039	1,832	1,644
BMG017	Bill & Melinda Gates Foundation (BMGF)	1,440	43	14	-	57	9
BMG020	Bill & Melinda Gates Foundation (BMGF)	1,087	393	-	48	346	259
BMG025	Organizational needs assessment and planning for ILRI	1,000	1,000	-	749	251	-
GSA001	Republic of South Africa	240	67	-	3	64	58
ICA006	ILRI-ICAR Funds Phase 2	433	433	-	132	300	-
PRP001	Portugal	438	111	142	-	253	51
USA077	United States Agency for International Development (USAID)	500	-	-	-	-	-
USA086	United States Agency for International Development (USAID)	1,074	27	9	-	35	41
C: Restricted Other – Window 3		29,112	8,648	165	3,807	5,006	5,520
ACI028	Support symposium on research into smallholder pig	21	22	-	-	22	-
ACI029	Scoping livestock research opportunities in Africa	79	105	-	105	-	-
ARS001	Assam Rural Infrastructure and Agricultural Services (ARIAS) Society of the Government of Assam	1,428	58	120	-	178	71
AUI001	African Union–Interafrican Bureau for Animal Resources	279	-	-	-	-	-
AUI002	African Union–Interafrican Bureau for Animal Resources	908	(111)	111	-	-	37
BIO001	MycoSafe-South – The European–African partnership for safe and effective use of mycotoxin-mitigation strategies in sub-Saharan Africa	43	-	1	-	1	-
BMZ001	Improving animal health in Africa	8,750	1,675	-	1,428	247	-
BVI001	Capacity building workshop on genetic resource policies for CGIAR scientists and close partners	66	48	-	-	48	-
BVI002	Long-term diffusion and impacts of Index-Based Livestock Insurance	294	-	10	-	10	-
CAR001	CARE International	350	120	27	-	147	174
CIA007	International Center for Tropical Agriculture (CIAT)	488	22	2	-	24	104
CIA008	International Center for Tropical Agriculture (CIAT)	336	28	18	-	46	76
CIA009	International Center for Tropical Agriculture (CIAT)	96	-	-	-	-	-
CIA010	International Center for Tropical Agriculture (CIAT)	156	(1)	1	-	-	-
CIA011	International Center for Tropical Agriculture (CIAT)	101	-	-	-	-	(2)
CIA012	International Center for Tropical Agriculture (CIAT)	209	38	43	-	81	26
CIA014	International Center for Tropical Agriculture (CIAT)	420	63	86	-	149	149
CIA015	International Center for Tropical Agriculture (CIAT)	66	-	-	-	-	65
CIA016	Provision of climate and social studies services	78	-	32	-	32	-
CIL002	The Permanent Interstate Committee for Drought Control in the Sahel	60	6	-	6	-	54

Exhibit I

Grant revenues and accounts receivable/payable

For the year ended 31 December 2019 (USD'000)

Grant code	Donor	Grant pledge	Total funds available	Accounts receivable	Accounts payable	Revenue	
						Current year	Prior year
CIM005	International Maize and Wheat Improvement Center (CIMMYT)	4,532	40	-	2	38	253
CIM006	International Maize and Wheat Improvement Center (CIMMYT)	100	6	-	6	-	-
CIM008	International Maize and Wheat Improvement Center (CIMMYT)	703	80	2	-	82	290
CIM010	International Maize and Wheat Improvement Center (CIMMYT)	80	1	-	1	-	-
CRD001	US Civilian Research and Development Foundation (CRDF)	28	-	-	-	-	-
CSI006	Commonwealth Scientific and Industrial Research Organisation (CSIRO)	300	35	67	-	101	111
CTA001	Technical Centre for Agricultural and Rural Cooperation (CTA)	567	145	225	-	370	65
DTR002	Co-infection with Rift Valley fever virus, <i>Brucella spp</i> and <i>Coxiella burnetii</i> in humans and animals in Kenya: Disease burden and ecological factors	701	-	-	-	-	-
ECI001	To provide consultancy services to the East African Community (EAC) under the partnership project towards catalysing the implementation of CAADP-Malabo 2017-2020 Business Plan	20	20	-	1	19	-
EMU002	Emory University	86	-	-	-	-	42
EUR015	European Community (EC)	132	-	-	-	-	-
EUR016	European Community (EC)	118	3	-	3	-	65
EUR017	European Community (EC)	300	10	65	-	75	44
EUR019	European Community (EC)	183	68	6	-	74	103
FAN001	The Food, Agriculture and Natural Resources Policy Analysis Network (FANRPAN)	399	-	-	-	-	136
FAN002	Improved diet and health data for decision-making in Agriculture and Nutrition Actions in Africa	372	87	13	-	100	-
FAN003	GCRF-AFRICAP - Agricultural and Food system Resilience : Increasing Capacity and advising Policy- AFRICAP	16	3	-	3	-	-
FAO048	Food and Agriculture Organization of the United Nations (FAO)	62	-	-	-	-	22
FAO049	Food and Agriculture Organization of the United Nations (FAO)	170	-	-	-	-	-
FAO052	Food and Agriculture Organization of the United Nations (FAO)	95	-(1)	-	-	(1)	96
FAO053	Food and Agriculture Organization of the United Nations (FAO)	22	-	-	-	-	17
FAO054	Food and Agriculture Organization of the United Nations (FAO)	28	-	-	-	-	23
FAO055	A regional capacity building workshop on monitoring of SDG indicators in East Africa	43	35	3	-	37	-
FAO056	Conducting the socio-economic study on African swine fever (ASF) disease impact	20	6	14	-	20	-
FAO057	Development of a learning material to support the capacity development for the Livestock Sector Investment and Policy Toolkit (LSIPT)	13	13	-	-	14	-
FCD001	Frontier Counties Development Council	13	-	-	-	-	14
FCD002	Carry out participatory mapping and GIS data layer development of rangeland resources in Lamu	13	12	2	-	14	-

Exhibit I

Grant revenues and accounts receivable/payable

For the year ended 31 December 2019 (USD'000)

Grant code	Donor	Grant pledge	Total funds available	Accounts receivable	Accounts payable	Revenue	
						Current year	Prior year
FIN004	Ministry of Foreign Affairs Finland	161	1	-	1	-	-
FIN005	Ministry of Foreign Affairs Finland	146	-	-	-	-	82
FIN006	Ministry of Foreign Affairs Finland	147	-	-	-	-	119
GAN001	Global Alliance for Improved Nutrition (GAIN)	55	33	-	-	32	22
GAV002	Global Alliance for Livestock Veterinary Medicines (GALVmed)	300	48	-	48	-	26
GAV003	Global Alliance for Livestock Veterinary Medicines (GALVmed)	463	-	-	-	-	25
GAV005	Global Alliance for Livestock Veterinary Medicines (GALVmed)	100	-	-	-	-	16
GAV006	Global Alliance for Livestock Veterinary Medicines (GALVmed)	30	(10)	-	-	(10)	21
GAV007	Global Alliance for Livestock Veterinary Medicines (GALVmed)	1,065	364	2	-	367	41
GAV008	Global Alliance for Livestock Veterinary Medicines (GALVmed)	163	136	-	-	136	27
GEF007	United Nations-UNEP-GEF/UNOPS/UNEP/DEPI	1,983	11	-	11	-	3
GIZ003	Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)	1,614	48	-	48	-	-
GIZ005	Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)	1,555	58	-	58	-	-
GIZ008	Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)	300	49	-	49	-	-
GIZ009	Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)	1,655	54	-	54	-	8
GIZ011	Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)	90	1	-	1	-	-
GIZ012	Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)	1,346	(8)	23	-	16	280
GIZ014	Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)	850	(25)	25	-	-	-
GIZ015	Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)	112	-	-	-	-	24
GIZ016	Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)	296	10	-	10	-	-
GIZ017	Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)	611	(16)	15	-	(1)	310
GIZ018	Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)	183	(52)	52	-	-	94
GIZ019	Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)	120	89	-	23	65	14
GIZ020	Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)	7,221	1,120	48	-	1,168	238
GIZ021	Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)	397	520	-	163	357	-
GIZ022	SADC adaptation to climate change in rural areas	464	417	-	411	5	-
HEI005	Heifer International Project	1,577	2	-	-	2	228
ICA004	International Center for Agricultural Research in the Dry Areas (ICARDA)	351	-	-	-	-	44
ICI001	The implementation of Biolnnovate Africa Program Phase II supported project	73	21	22	-	44	-
ICR005	Improving sustainable productivity in farming systems and enhanced livelihoods through adoption of evergreen agriculture in eastern Africa	100	(2)	2	-	-	-
ICR008	World Agroforestry Centre (ICRAF)	717	(6)	154	-	148	359
ICR009	IBLI pre-feasibility study in Meyumuluke Woreda, East Harerghe Zone of Oromia National Regional State, Ethiopia.	30	30	-	2	28	-
ICS023	International Crops Research Institute for the Semi-Arid Tropics (ICRISAT)	821	202	15	-	216	147

Exhibit I

Grant revenues and accounts receivable/payable

For the year ended 31 December 2019 (USD'000)

Grant code	Donor	Grant pledge	Total funds available	Accounts receivable	Accounts payable	Revenue	
						Current year	Prior year
ICS024	International Crops Research Institute for the Semi-Arid Tropics (ICRISAT)	219	182	-	106	76	69
ICS026	International Crops Research Institute for the Semi-Arid Tropics (ICRISAT)	157	63	-	4	59	13
IDA001	The Integrated Development Authority of the Liptako-Gourma Region (ALG)	270	(13)	33	-	19	37
IDR018	International Development Research Centre (IDRC)	496	185	26	-	211	221
IDR019	International Development Research Centre (IDRC)	629	328	-	10	318	310
IDR020	Phages as a One Health approach for the replacement of antibiotics, and reduction of drug resistant nontyphoidal <i>Salmonella</i> , in poultry farms in Kenya	1,295	397	-	130	267	-
IDR021	Collaborating institutions, the project titled, Transforming the vaccine delivery system for chickens and goats in Ghana: what approaches and what benefits for women	390	133	-	94	39	-
IDR022	Capacity building on the Women's Empowerment in Livestock Index	102	98	-	86	12	-
IDR023	Development of a novel subunit vaccine for contagious bovine pleuropneumonia	316	113	-	103	10	-
IFA025	International Fund for Agricultural Development (IFAD)	60	11	-	11	-	-
IFP036	International Food Policy Research Institute (IFPRI)	18	(9)	9	-	-	-
IFP037	International Food Policy Research Institute (IFPRI)	80	-	-	-	-	12
IFP038	International Food Policy Research Institute (IFPRI)	2,500	272	130	-	402	454
IFP042	CAADP BR country pilots-Kenya	45	-	21	-	21	-
IIE003	International Initiative for Impact Evaluation	75	4	-	4	-	-
IIE004	International Initiative for Impact Evaluation	430	130	-	6	124	41
IIT020	International Institute of Tropical Agriculture (IITA)	282	19	-	19	-	-
IIT021	International Institute of Tropical Agriculture (IITA)	374	-	-	-	-	-
IIT024	International Institute of Tropical Agriculture (IITA)	150	2	-	2	-	-
IIT025	International Institute of Tropical Agriculture (IITA)	120	14	-	14	-	-
IIT026	International Institute of Tropical Agriculture (IITA)	167	-	-	-	-	-
IIT027	International Institute of Tropical Agriculture (IITA)	475	136	-	40	96	91
IIT028	International Institute of Tropical Agriculture (IITA)	304	108	-	4	104	52
IIT029	International Institute of Tropical Agriculture (IITA)	38	2	-	2	-	-
IIT030	International Institute of Tropical Agriculture (IITA)	237	49	29	-	78	104
IIT031	International Institute of Tropical Agriculture (IITA)	280	42	61	-	103	76
ILC002	The International Land Coalition	1,534	284	78	-	361	671
IRE005	Ireland Embassy	836	96	-	96	-	-
IRE006	Ireland Embassy	2,050	61	-	61	-	-
IVN001	New antigen identification in the African swine fever virus genome through a plasmid DNA library (ASFV)	127	113	-	81	32	-

Exhibit I

Grant revenues and accounts receivable/payable

For the year ended 31 December 2019 (USD'000)

Grant code	Donor	Grant pledge	Total funds available	Accounts receivable	Accounts payable	Revenue	
						Current year	Prior year
IWM015	International Water Management Institute (IWMI)	980	(6)	6	-	-	-
IWM017	International Water Management Institute (IWMI)	699	-	-	-	-	-
JCV002	National Science Foundation (NSF)	111	-	-	-	-	-
JKU001	Establishing field data-driven vaccine platform for Newcastle disease virus in poultry: Steps towards poverty alleviation and food security in Kenya	25	100	-	100	-	-
KFT001	Kifiya Financial Technology	200	(169)	169	-	-	-
KIT001	Feed and Forage – seed systems development	259	74	-	42	32	-
KOR009	Rural Development Administration – Korea	480	5	-	5	-	-
KOR017	Rural Development Administration – Korea	120	3	-	3	-	-
KOR018	Rural Development Administration – Korea	120	-	-	-	-	-
KOR019	Rural Development Administration – Korea	350	61	9	-	70	69
KOR020	Rural Development Administration – Korea	50	22	-	22	-	26
KOR021	Mechanism for genome, gut-microbiome and disease resistance in African chicken	90	30	-	28	2	-
KOR022	Gene expression profiling analysis of African swine fever (ASF) virus after experiment infection in pigs in Vietnam	100	20	-	20	0	-
LAN001	Restoring African degraded landscapes with biodiversity and livestock management	381	96	-	58	38	-
LOL001	Land O'Lakes International Development Fund	159	51	-	2	49	51
LSH001	The Urban Food Futures Project	199	-	16	-	16	-
LTG001	Global Crop Diversity Trust	974	384	236	-	619	380
LUN002	Lund University	366	129	10	-	139	213
MAL001	Regional Pastoral Livelihoods Resilience Project (RPLRP)	384	148	194	-	342	-
MCK002	The McKnight Foundation	75	65	-	6	59	10
MFE001	Health of Ethiopian Animals for Rural Development (HEARD)	4,750	1,017	-	512	505	-
MLF004	Training of trainers on result-based monitoring and evaluation and market-oriented extension	53	53	2	-	55	-
NCD001	Consulting agreement with INAC	82	62	-	54	7	-
NFN001	Niji Foods Nigeria Limited	36	-	-	-	-	(4)
NWO001	Netherlands Organisation for Scientific Research (NWO)	1,120	220	-	78	142	7
NWO002	Midterm meeting fourth call Food and Business Global Challenges Programme	94	-	24	-	24	-
ODI002	Overseas Development Institute (ODI)	1,140	(178)	370	-	192	333
OFI001	OPEC Fund for International Development (OFID) – Austria	150	-	-	-	-	-
OIE001	Feasibility study for the initiative 'Better enforcement of standards for safer trade'	239	143	99	-	242	-
OSU001	The assessment and management of risk from non-typhoidal Salmonella and diarrheagenic <i>Escherichia coli</i> and <i>campylobacter</i> in raw dairy and beef in Ethiopia (TARTARE)	242	(2)	9	-	9	-

Exhibit I

Grant revenues and accounts receivable/payable

For the year ended 31 December 2019 (USD'000)

Grant code	Donor	Grant pledge	Total funds available	Accounts receivable	Accounts payable	Revenue	
						Current year	Prior year
PAT001	PATH	11	8	-	8	-	-
PAT002	A strengthened AMR and AMU/AMC surveillance system in the animal health sector	956	-	2	-	2	-
PHF001	Public Health Foundation of India	355	-	-	-	-	201
RCI002	Resource Conflict Institute	75	-	-	-	-	-
RCI003	Resource Conflict Institute	47	41	-	2	39	39
RDD001	Rwanda Dairy Development Project	113	113	-	31	82	-
RTI001	Research Triangle Institute	1,288	94	132	-	227	243
RUC002	The Regents of the University of California	107	25	6	-	31	52
RUC003	The Regents of the University of California	1,052	(84)	136	-	52	879
RUC004	Feed the Future Innovation Lab for Genomics to Improve Poultry	124	124	-	19	105	-
SAG001	Livestock and Fisheries Department, Government of Sindh	1,295	181	239	-	420	423
SCB001	Developing a digital financial and service delivery agency platform	143	28	43	-	71	-
SEI001	Stockholm Environment Institute	180	35	4	-	39	63
SIR001	STAR-IDAZ International Research Consortium on Animal Health	10	-	-	-	-	-
SNV003	Climate-Smart Agriculture East Africa	2,367	584	-	16	568	-
SOA001	SOAS University of London	101	26	21	-	47	31
SRT004	Navajbai Ratan Tata Trust (NRTT)	218	(13)	7	-	(5)	24
SRT005	Navajbai Ratan Tata Trust (NRTT)	249	(4)	11	-	7	11
SRT006	Navajbai Ratan Tata Trust (NRTT)	174	2	-	2	-	25
TEN003	Terra Nuova	436	53	-	53	-	142
TEX012	Texas A&M AgriLife Research	1,087	-	-	-	-	164
TEX013	Texas A&M AgriLife Research	83	25	-	-	25	22
TEX014	Feed the Future Innovation Lab for Small Scale Irrigation (ILSSI) Project	127	53	50	-	104	-
TNS001	TechnoServe	36	-	-	-	-	12
TSC001	ETH, ILRI launching and training of WPLUP	16	3	13	-	15	-
UCM001	A safe DIVA vaccine for African swine fever control and eradication – (VACDIVA)	340	165	-	165	-	-
UCN001	University of Copenhagen	43	-	16	-	16	-
UCN002	Rights and Resilience in Kenya –RARE	45	-	21	-	21	-
UNE002	University of New England	488	2	-	2	-	-
UOB001	Implementation and promotion of research in animal and health related products	34	-	-	-	-	-
UOE003	University of Edinburgh	453	-	-	-	-	-
UOE006	University of Edinburgh	8,127	1,097	601	-	1,698	1,415
UOE007	University of Edinburgh	170	86	13	-	99	31

Exhibit I

Grant revenues and accounts receivable/payable

For the year ended 31 December 2019 (USD'000)

Grant code	Donor	Grant pledge	Total funds available	Accounts receivable	Accounts payable	Revenue	
						Current year	Prior year
UOE008	LegumeSELECT: Science-driven Evaluation of Legume Choice for Transformed Livelihoods project	438	29	18	-	48	-
UOF001	University of Florida (UF)	1,528	139	238	-	377	319
UOF002	University of Florida (UF)	1,105	125	164	-	289	240
UOF003	University of Florida (UF)	122	-	11	-	11	91
UOF004	University of Florida (UF)	775	38	208	-	246	119
UOF005	University of Florida (UF)	150	15	46	-	60	13
UOF006	EQUIP–Strengthening Smallholder Livestock Systems for the Future – Burkina Faso	588	2	236	-	238	-
UOF007	University of Florida (UF)	236	(6)	82	-	76	6
UOL001	Biotechnology and Biological Sciences Research Council (BBSRC)	1,524	316	-	145	171	483
UOL002	University of Liverpool	1,484	145	185	-	330	174
UON001	University of Nottingham	29	1	-	1	-	-
UON002	University of Nottingham	335	166	-	75	91	86
UOX001	University of Oxford	450	-	275	-	275	162
UPP001	Uppsala University	262	20	31	-	51	42
USA088	Operational research to improve policies and practices on the use of the Rift Valley fever vaccinations in East Africa	545	(2)	20	-	20	-
VSF001	One Health units for humans, environment, animals and livelihoods	138	106	-	56	50	-
VYS001	South Asia Biosurveillance and Epidemiology Research II (Saber II)	5	33	-	33	-	-
WAN002	Wageningen University	2,392	76	184	-	259	425
WAN004	Wageningen University	49	6	18	-	24	18
WAN005	Wageningen University	76	(19)	31	-	12	74
WAS001	West African Science Service Centre on Climate Change and Adapted Land Use	137	39	1	-	39	-
WBA030	World Bank	200	-	-	-	-	-
WBA036	World Bank	36	1	-	1	-	35
WBA037	World Bank	20	(1)	-	-	(1)	21
WBA038	PRAPS Gender Mid-Term Review (P147674)	40	40	-	-	40	-
WBA039	Somalia study to conduct an assessment for a satellite-based drought insurance	50	50	-	-	50	-
WBA040	Livestock insurance executive workshop	45	45	-	-	45	-
WEL013	Wellcome Trust	27	1	-	1	-	-
WFP001	World Food Program	173	-	-	-	-	37
WFP002	World Food Program	170	(1)	1	-	-	171
WFP003	Research on a new earth observation-based drought model for African pastoral areas	150	150	-	1	149	-

Exhibit I

Grant revenues and accounts receivable/payable

For the year ended 31 December 2019 (USD'000)

Grant code	Donor	Grant pledge	Total funds available	Accounts receivable	Accounts payable	Revenue	
						Current year	Prior year
WRI003	Background paper on rural livelihoods and rural transformation under climate change for the global commission on adaptation	75	-	74	-	74	-
WSU001	Washington State University	282	70	31	-	100	108
WVK001	Capacity development on IBLI activities in Mandera County	68	20	38	-	58	-
WVM001	World Vision International–Myanmar (WVM)	66	6	29	-	35	15
WYG001	WYG International Limited	244	65	55	-	120	73
ZEF001	Program of Accompanying Research for Agricultural Innovation (PARI)	30	27	-	16	11	-
D: Restricted CRPs – Bilateral		110,918	15,229	6,029	4,866	16,392	13,887
ACD001	ACDI/VOCA	158	104	35	-	139	7
ASA021	Association for Strengthening Agricultural Research in Eastern and Central Africa (ASARECA)	200	-	-	-	-	-
BBS004	Biotechnology and Biological Sciences Research Council (BBSRC)	468	17	-	17	-	-
BBS005	University of Cambridge	349	132	-	5	127	165
BEC001	Various donors	1,644	838	-	790	48	325
BEC002	Various donors	824	10	-	10	-	1
CID006	Canadian International Development Agency (CIDA)	19,324	(230)	230	-	-	269
COM001	Common Market for Eastern and Southern Africa (COMESA)	20	-	-	-	-	-
CRS001	Catholic Relief Services – United States Conference of Catholic Bishops (CRS)	170	54	10	-	64	49
CSI005	Commonwealth Scientific and Industrial Research Organization (CSIRO)	2,255	6	-	6	-	-
DRE002	The Federal Democratic Republic of Ethiopia, Ministry of Federal and Pastoral Development Affairs, Pastoral Community Development Project	386	-	-	-	-	-
DTR001	Defence Threat Reduction Agency/J4C	1,246	771	-	455	316	307
EMU003	Emory University	68	-	-	-	-	3
EUR018	European Community (EC)	776	319	-	136	184	168
EUR020	Adoption and scaling up of improved livestock production systems in Zimbabwe	5,510	1,887	-	1,887	-	-
FAO051	Food and Agriculture Organization of the United Nations (FAO)	33	-	-	-	-	6
GAV004	Global Alliance for Livestock Veterinary Medicines (GALVmed)	58	(2)	2	-	-	-
GUL001	Gulu University	100	-	-	-	-	41
IAE001	International Atomic Energy Agency (IAEA)	51	39	-	35	4	-
ICR006	World Agroforestry Centre (ICRAF)	464	(2)	2	-	-	29
ICR007	World Agroforestry Centre (ICRAF)	301	(1)	1	-	-	44
ICS025	International Crops Research Institute for the Semi-Arid Tropics (ICRISAT)	180	67	2	-	69	82
IFP027	International Food Policy Research Institute (IFPRI)	2,362	23	-	23	-	-
IFP029	International Food Policy Research Institute (IFPRI)	450	138	-	8	129	177

Exhibit I

Grant revenues and accounts receivable/payable

For the year ended 31 December 2019 (USD'000)

Grant code	Donor	Grant pledge	Total funds available	Accounts receivable	Accounts payable	Revenue	
						Current year	Prior year
IFP039	International Food Policy Research Institute (IFPRI)	30	-	-	-	-	30
IFP041	International Food Policy Research Institute (IFPRI)	31	-	-	-	-	28
IIT032	International Institute of Tropical Agriculture (IITA)	2,674	493	290	-	784	339
IIT033	International Institute of Tropical Agriculture (IITA)	31	25	10	-	34	21
IIT034	Extension of seed health laboratory for increased seed health indexing throughput in ILRI, Addis Ababa, Ethiopia	69	60	6	-	66	-
JIC001	Unlocking the Potential of Grass pea for Resilient Agriculture in Drought-prone Environments (UPGRADE)	277	-	33	-	33	-
KAR002	Kenya Agricultural & Livestock Research Organization (KALRO)	177	-	-	-	-	-
KSU001	Kansas State University	998	277	-	33	244	338
MLF001	Ministry of Livestock and Fisheries (MoL&F), Ethiopia	316	2	-	2	-	265
MLF002	Ministry of Livestock and Fisheries (MoL&F), Ethiopia	177	(1)	-	-	(1)	177
MLF003	Baseline survey for the Livestock and Fisheries Sector Development Project (LFSDP)	434	217	194	-	411	-
MON001	Monash University	20	(2)	5	-	3	13
NMA001	The Nelson Mandela African Institution of Science and Technology (NM-AIST)	246	1	-	-	1	64
SID003	Swedish International Development Cooperation Agency (SIDA)	5,556	-	-	-	-	-
SID006	Swedish International Development Cooperation Agency (SIDA)	5,494	1,817	-	612	1,206	614
SNV002	SNV Netherlands Development Organisation	2,073	3	66	-	69	127
SRT003	Navajbai Ratan Tata Trust (NRTT)	138	-	-	-	-	-
UEA001	Durable rice blast resistance for sub-Saharan Africa	338	-	125	-	125	-
UOE004	University of Exeter	249	1	-	1	-	-
UOL003	Tick Cell Biobank: Outposts in Asia, Africa and South America	22	22	-	3	19	-
WBA032	World Bank	1,280	(2)	-	3	(5)	510
WBA033	World Bank	12	-	-	-	-	-
WBA035	World Bank	225	(35)	35	-	-	-
WEL015	Wellcome Trust	433	94	-	14	80	13
E: Restricted other – Bilateral		58,693	7,143	1,045	4,039	4,149	4,211
Totals		498,890	89,994	7,891	33,414	64,472	66,911

Exhibit II

Grant pledges and expenses

For the year ended 31 December 2019 (USD'000)

Grant	Grant title	CRP/non-portfolio	Start date	End date	Grant pledge	Prior years' Expenses	Expenses 2019	Total Expenses
A: Restricted CRPs – Window 1 & Window 2								
CGI001	CGIAR gender postdoctoral fellow-social	Livestock	1/1/2016	1/12/2019	170	155	9	164
CRP001	CGIAR Research Program on Livestock Agri-Food Systems	Livestock	1/1/2017	31/12/2019	45,553	23,561	15,972	39,533
CRP002	CGIAR Research Program on Climate Change, Agriculture and Food Security (CCAFS)	CCAFS	1/1/2017	31/12/2019	3,490	3,407	2,086	5,493
CRP003	CGIAR Research Program for Nutrition and Health (A4NH)	A4NH	1/1/2017	31/12/2019	5,822	5,094	3,737	8,831
CRP004	CGIAR Research Program on Policies, Institutions and Markets (PIM)	PIM	1/1/2017	31/12/2019	809	741	352	1,093
CRP005	CGIAR Platform for Big Data in Agriculture	Big Data	1/1/2017	31/12/2019	315	319	120	439
CRP008	CGIAR Platform on Genebanks	Genebanks	1/1/2017	31/12/2019	2,087	2,034	787	2,821
CRP010	CGIAR Platform on Grain Legumes and Dryland Cereals (CRP-GLDC)	GLDC	1/1/2019	31/12/2019	80	-	73	73
GEN002	Genebank support – 2011 funds	Genebanks	1/1/2011	31/12/2019	756	686	81	767
SUBTOTAL A					59,190	36,117	23,217	59,333
B: Restricted CRPs – Window 3								
Australian Centre for International Agricultural Research (ACIAR)								
ACI021	Integrating crop and livestock for improved food security and livelihoods in rural Zimbabwe	Livestock	1/6/2012	31/1/2020	4,123	-	0-	0-
ACI027	SafePORK: Market-based approaches to improving the safety of pork in Vietnam	A4NH	16/10/2017	15/10/2022	1,568	236	284	520
ACIAR subtotal					5,691	236	285	521
Austrian Development Agency (ADA)								
AUT005	Increasing the productivity of dual-purpose cattle in Nicaragua – More milk and meat through better breeds	Livestock	1/7/2013	28/2/2019	641	562	-	562
AUT006	Sustainable intensification of the pig value chain in Uganda – for improved rural livelihoods and food security	Livestock	1/7/2017	31/7/2020	560	171	92	263
ADA subtotal					1,201	733	92	825
Bill & Melinda Gates Foundation (BMGF)								
BMG013	African Chicken Genetic Gains Program (ACGG)	Livestock	5/11/2014	31/10/2019	11,000	7,993	11,000	7,993
BMG018	Platform for African Dairy Genetic Gains (ADGG)	Livestock	10/26/2015	31/10/2019	9,130	4,909	2,738	7,647
BMG019	A novel intervention to protect cattle against East Coast fever through pre-infection with a related species	Livestock	4/3/2016	31/3/2019	588	375	202	576
BMG021	More milk: Making the most of milk	A4NH	8/11/2016	30/9/2021	4,088	1,280	685	1,965
BMG022	Technical assistance for development of the Bihar Livestock Master Plan (Bihar LMP)	Livestock	26/11/2017	30/11/2019	714	721	(6)	714
BMG023	Urban food markets in Africa – incentivizing food safety	A4NH	22/10/2019	31/10/2022	3,541	-	262	262
BMGF subtotal					41,062	27,314	5,906	33,220
China								
CHN001	Support to Han Jianlin activities in China	Livestock	17/5/2004	31/12/2019	940	647	200	847
China subtotal					940	647	200	847

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Grant pledges and expenses

For the year ended 31 December 2019 (USD'000)

Grant	Grant title	CRP/non-portfolio	Start date	End date	Grant pledge	Prior years' Expenses	Expenses 2019	Total Expenses
Indian Council of Agricultural Research (ICAR)								
ICA005	ILRI-ICAR Funds	A4NH	1/1/2016	31/12/2019	1,414	1,298	11	1,309
ICAR subtotal					1,414	1,298	11	1,309
International Fund for Agricultural Development (IFAD)								
IFA023	Innovative beef value chain development schemes in Southern Africa	Livestock	1/2/2013	31/7/2019	942	937	-	937
IFA024	Improved productivity through crop/livestock intervention in Burundi and the Eastern Democratic Republic of Congo	Livestock	16/2/2015	16/2/2019	1,400	1,381	-	1,381
IFA026	Greening livestock: Incentive-based interventions for reducing the climate impact of livestock in East Africa	CCAFS	31/3/2016	31/3/2019	2,000	1,321	650	1,972
IFA027	Improved productivity through crop-livestock interventions in eastern DR Congo and Burundi under program Putting Research into Use for Nutrition, Sustainable Agriculture and Resilience (PRUNSAR)	Livestock	24/6/2016	31/1/2020	3,761	1,923	1,421	3,344
IFA028	Control of the peste des petits ruminants (PPR) in eastern and western Africa	Livestock	25/2/2019	30/9/2021	3,706	-	309	309
IFAD subtotal					11,809	5,562	2,381	7,943
United States Agency for International Development (USAID)								
USA080	Scaling up the delivery of ITM in Tanzania through facilitation of ITM delivery value chain	Livestock	8/7/2015	31/12/2019	1,000	898	-	898
USA081	Feed the Future AVCD program management office	Livestock	1/10/2015	31/12/2020	37,337	26,069	3,963	30,032
USA083	Feed the Future Mali Livestock Technology Scaling Program (FTF-MLTS)	Livestock	1/1/2016	31/12/2019	6,500	4,254	1,481	5,736
USA085	Africa RISING Ethiopia	Livestock	10/1/2016	30/9/2021	9,630	2,818	1,276	4,094
USA087	Developing optimum vaccination strategies for Rift Valley fever	A4NH	1/2/2017	1/2/2019	599	486	114	600
USAID subtotal					55,067	34,525	6,834	41,359
Subtotal B:					98,718	55,961	15,708	71,669
C: RESTRICTED OTHER – WINDOW 3								
Bill & Melinda Gates Foundation (BMGF)								
BMG014	PEARL: Program support to BecA-ILRI Hub	Non-portfolio	11/7/2014	31/12/2019	15,750	11,136	1,868	13,004
BMG015	IGSS: Integrated Genotyping Service and Support	Non-portfolio	11/7/2014	31/12/2019	9,750	6,480	1,832	8,312
BMG017	Livestock development planning support to Tanzania: Tanzania Livestock Master Plan (LMP)	Non-portfolio	27/10/2015	30/6/2019	1,440	1,381	57	1,438
BMG020	Global Livestock Advocacy for Development (GLAD)	Non-portfolio	18/8/2016	31/10/2019	1,087	688	346	1,034
BMG025	Organizational needs assessment and planning for ILRI	Non-portfolio	3/10/2019	31/5/2020	1,000	-	251	251
BMGF subtotal					29,027	19,685	4,353	24,038
Republic of South Africa								
GSA001	South Africa funds for SA region	Non-portfolio	2/1/2015	31/12/2019	240	236	64	300
RSA subtotal					240	236	64	300
Indian Council of Agricultural Research (ICAR)								
ICA006	Indian Council of Agricultural Research (ICAR)	Non-portfolio	1/1/2019	31/12/2022	433	-	300	300

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Grant pledges and expenses

For the year ended 31 December 2019 (USD'000)

Grant	Grant title	CRP/non-portfolio	Start date	End date	Grant pledge	Prior years' Expenses	Expenses 2019	Total Expenses
ICAR subtotal					433	-	300	300
Portugal								
PRP001	Portugal funds	Non-portfolio	1/1/2009	31/12/2019	438	378	253	630
Portugal subtotal					438	378	253	630
United States Agency for International Development (USAID)								
USA086	Africa RISING – program level communication	Non-portfolio	1/10/2016	30/9/2021	1,074	177	35	213
USAID subtotal					1,074	177	35	213
Subtotal C:					31,212	20,476	5,006	25,482
D: RESTRICTED CRPS – BILATERAL								
Australian Centre for International Agricultural Research (ACIAR)								
ACI028	Support symposium on research into smallholder pig health and production in Southeast Asia	A4NH	1/12/2019	31/5/2019	21	-	22	22
ACI subtotal					21	-	22	22
Assam Rural Infrastructure and Agricultural Services (ARIAS) Society of the Government of Assam								
ARS001	Assam Agribusiness & Rural Transformation Project (APART)	A4NH	16/3/2019	15/3/2023	1,428	71	178	249
ARIAS subtotal					1,428	71	178	249
African Union–Interafrican Bureau for Animal Resources (AU-IBAR)								
AUI002	Strengthening the capacity of African countries for conservation and sustainable utilization of African animal genetic resources	Livestock	22/7/2015	31/3/2019	908	362	-	362
AU-IBAR subtotal					908	362	-	362
Biomim Holding GMBH								
BIO001	MycoSafe-South -European–African partnership for safe and effective use of mycotoxin mitigation strategies in sub-Saharan Africa	A4NH	1/9/2019	31/8/2021	43	-	1	1
Biomim subtotal					43	-	1	1
Federal Ministry for Economic Cooperation and Development, Germany (BMZ)								
BMZ001	Improving animal health in Africa	A4NH	1/1/2019	31/12/2023	8,750	-	247	247
BMZ subtotal					8,750	-	247	247
Bioversity International (IPGRI), Italy								
BVI001	Capacity building workshop on genetic resource policies for CGIAR scientists and close partners	Genebanks	1/3/2019	9/1/2020	66	-	48	48
BVI002	Long-term diffusion and impacts of Index-Based Livestock Insurance	Livestock	25/10/2019	24/10/2022	294	-	10	10
BVI subtotal					361	-	58	58
CARE International								
CAR001	Implementation of Harande program in Mali	PIM	1/12/2017	31/12//2019	350	174	147	321
CARE subtotal					350	174	147	321
International Center for Tropical Agriculture (CIAT)								
CIA007	Climate services for Africa	CCAFS	1/10/2015	31/1/2019	488	464	24	489
CIA008	Climate services for agriculture: Empowering farmers to manage risk and adapt to a changing climate in Rwanda	CCAFS	1/1/2016	30/9/2019	336	271	46	317
CIA011	Gap funding forage selection and breeding activities– Feeds and Forage Flagship of Livestock CRP	Livestock	1/1/2017	31/12//2017	101	101	-	101

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Grant pledges and expenses

For the year ended 31 December 2019 (USD'000)

Grant	Grant title	CRP/non-portfolio	Start date	End date	Grant pledge	Prior years' Expenses	Expenses 2019	Total Expenses
CIA012	Improved forage grasses: Making the case for their integration into humid- to sub-humid livestock production systems in Kenya and Ethiopia	Livestock	1/5/2019	28/2/2021	209	26	81	106
CIA014	Climate-smart dairy systems in East Africa through improved forage and feeding strategies: Enhancing productivity and adaptive capacity while mitigating greenhouse gas emissions.	Livestock	11/1/2017	1/4/2021	420	149	149	298
CIA015	Adaptation to climate change in agricultural development in Africa	Livestock	1/11/2017	31/3/2019	66	65	-	65
CIA016	Provision of climate and social studies services	CCAFS	16/10/2019	31/1/2020	78	-	32	32
CIAT subtotal					1,699	1,076	331	1,407
The Permanent Interstate Committee for Drought Control in the Sahel								
CIL002	Comparative analysis of the options 'export of livestock' versus 'export of refrigerated carcasses' from Sahelian countries to the coastal countries of West Africa	Livestock	1/5/2019	31/12/2019	60	54	-	54
CIL subtotal					60	54	-	54
International Maize and Wheat Improvement Center (CIMMYT)								
CIM005	Agricultural Innovation Program	Livestock	1/3/2013	31/3/2019	4,532	4,492	38	4,530
CIM008	SIMLESA-2 Dr code-CSE/2009/024	Livestock	1/7/2014	30/5/2019	703	595	82	677
CIMMYT subtotal					5,235	5,087	121	5,207
Commonwealth Scientific and Industrial Research Organization (CSIRO)								
CSI006	Supporting Evidence-based interventions to achieve agricultural development goals (SEBI) LiveGAPS2 Project	Livestock	1/7/2017	31/3/2020	300	165	101	266
CSIRO subtotal					300	165	101	266
Technical Centre for Agricultural and Rural Cooperation (CTA)								
CTA001	Resilience in livestock value chains in eastern Africa CLI-MARK	Livestock	4/8/2017	31/12/2019	567	157	370	528
CTA subtotal					567	157	370	528
Defence Threat Reduction Agency/J4C								
DTR002	Co-infection with Rift Valley fever virus, <i>Brucella spp</i> and <i>Coxiella burnetii</i> in humans and animals in Kenya: Disease burden and ecological factors	A4NH	10/9/2019	9/9/2022	701	-	-	-
DTR subtotal					701	-	-	-
Emerge Centre for Innovations – Africa								
ECI001	To provide consultancy services to the East African Community (EAC) under the partnership project towards catalysing the implementation of CAADP-Molabo 2017–2020 Business Plan	Livestock	1/3/2019	30/6/2019	20	-	19	19
ECI subtotal					20	-	19	19
Emory University								
EMU002	Women's Empowerment in Agriculture-IMMANA Project	Livestock	1/9/2015	31/12/2019	86	86	-	86
Emory subtotal					86	86	-	86

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Grant pledges and expenses

For the year ended 31 December 2019 (USD'000)

Grant	Grant title	CRP/non-portfolio	Start date	End date	Grant pledge	Prior years' Expenses	Expenses 2019	Total Expenses
European Commission (EC)								
EUR016	Bridging Biobanking and Biomedical Research across Europe and Africa – B3Africa (action)	Livestock	1/7/2015	30/9/2019	118	113	-	113
EUR017	Linking biodiversity, ecosystem functions and services in the Great Serengeti-Mara Ecosystem (GSME) – drivers of change, causalities and sustainable management strategies	A4NH	1/9/2015	30/9/2019	300	214	75	289
EUR019	Supporting EU-African cooperation on research infrastructures for food security and greenhouse gas observations	Livestock	1/3/2017	28/2/2020	183	105	74	179
EC subtotal					602	431	149	580
Food and Agriculture Organization of the United Nations (FAO)								
FAO048	Gender and livestock training workshop	Livestock	21/12/2016	31/10/2019	62	22	-	21
FAO052	Research on household dynamics in pastoral communities and implications for drought interventions including targeting	PIM	29/11/2017	28/2/2019	95	96	(1)	95
FAO053	Assessment of the socio-economic impact of the PPR and support to the participation of few experts to attend the PPR GEP Global Research and Expertise Network (PPR GEP GREN)	Livestock	22/12/2017	30/11/2019	22	17	-	17
FAO054	A regional training workshop and capacity building on proven livestock technology use, uptake and adoption for producers, processors, marketers and their associations in Eastern Africa	Livestock	2/11/2019	31/12/2019	28	23	-	23
FAO055	A regional capacity building workshop on monitoring of SDG indicators in East Africa"	Livestock	14/12/2019	31/12/2019	43	-	37	37
FAO056	Conducting the socio-economic study on African swine fever (ASF) disease impact	Livestock	1/6/2019	31/1/2020	20	-	20	20
FAO057	Development of a learning material to support the capacity development for the Livestock Sector Investment and Policy Toolkit (LSIPT)	Livestock	27/5/2019	31/1/2020	13	-	14	14
FAO subtotal					283	158	70	227
The Food, Agriculture and Natural Resources Policy Analysis Network								
FAN001	African Chicken Genetic Gains – Agriculture to nutrition interventions	Livestock	1/9/2016	30/11/2019	399	288	-	288
FAN002	Improved diet and health data for decision-making in agriculture and nutrition actions in Africa	Livestock	1/9/2019	30/6/2022	372	-	100	100
FAN subtotal					770	288	100	388
Frontier Counties Development Council								
FCD001	Carry out participatory mapping and GIS data layer development of rangeland resources in Tana River	Livestock	1/2/2019	30/4/2019	13	14	-	14
FCD002	Carry out participatory mapping and GIS data layer development of rangeland resources in Tana River	Livestock	16/2/2019	31/1/2020	13	-	14	14
FCD subtotal					26	14	14	27

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Grant pledges and expenses

For the year ended 31 December 2019 (USD'000)

Grant	Grant title	CRP/non-portfolio	Start date	End date	Grant pledge	Prior years' Expenses	Expenses 2019	Total Expenses
Ministry of Foreign Affairs Finland								
FIN005	Improving food security in West and East Africa through capacity building in research and information dissemination – Food Africa 2	Livestock	12/7/2016	30/9/2019	146	143	-	143
FIN006	Improving food security in West and East Africa through capacity building in research and information dissemination – Food Africa II	A4NH	12/7/2016	30/6/2019	147	146	-	146
Finland subtotal					293	289	-	289
Global Alliance for Improved Nutrition (GAIN)								
GAN001	Food safety landscape assessments in Tanzania	A4NH	13/8/2019	31/1/2019	55	22	32	55
GAIN subtotal					55	22	32	55
Global Alliance for Livestock Veterinary Medicines (GALVMED)								
GAV002	BEN-1 vaccine evaluation CBPP immunological studies	Livestock	2/9/2015	31/8/2019	300	259	-	259
GAV006	Porcine cysticercosis market scoping study in Uganda	A4NH	24/10/2017	15/12/2019	30	40	(10)	30
GAV007	Towards a subunit vaccine for African swine fever (ASF)	Livestock	30/11/2019	31/5/2022	1,065	41	367	408
GAV008	Development of a live vaccine for contagious caprine pleuropneumonia	Livestock	1/8/2019	30/4/2019	163	27	136	163
GALVMED subtotal					2,121	930	493	1,423
Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)								
GIZ012	In situ assessment of GHG emissions from two livestock systems in East Africa – Determining current status and quantifying mitigation options	CCAFS	1/3/2015	31/12/2019	1,347	1,330	16	1,346
GIZ017	International agricultural research – Attributed funds 2017	Genebanks	1/1/2017	31/3/2019	611	609	(1)	609
GIZ019	Safer indigenous pork and healthier ethnic minorities in Vietnam through better management of parasitic pig-borne diseases	A4NH	1/1/2019	31/12/2019	120	14	65	79
GIZ020	Programme for Climate-Smart Livestock Systems (PCSL)	CCAFS	1/10/2019	30/6/2022	7,221	238	1,168	1,406
GIZ021	Green innovation centres for the agriculture and food sector	Livestock	1/12/2019	31/12/2019	397	-	357	357
GIZ022	SADC adaptation to climate change in rural areas	Livestock	1/12/2019	31/8/2020	464	-	5	5
GIZ subtotal					12,109	3,835	1,611	5,446
Heifer International Project								
HEI005	East Africa Dairy Development (EADD Phase II)	Livestock	8/11/2013	31/12/2019	1,577	1,541	2	1,543
Heifer subtotal					1,577	1,541	2	1,543
International Centre of Insect Physiology and Ecology (ICIPE)								
ICI001	The implementation of BioInnovate Africa Program Phase II supported project	CCAFS	31/12/2019	30/9/2021	73	-	44	44
ICIPE subtotal					73	-	44	44

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Grant pledges and expenses

For the year ended 31 December 2019 (USD'000)

Grant	Grant title	CRP/non-portfolio	Start date	End date	Grant pledge	Prior years' Expenses	Expenses 2019	Total Expenses
World Agroforestry Centre (ICRAF)								
ICR008	Restoration of degraded lands for food security and poverty reduction in East Africa and the Sahel –Taking successes in land restoration (PRUN SAR).	Livestock	24/5//2016	30/9/2019	717	553	148	700
ICR009	IBLI pre-feasibility study in Meyumuluke Woreda, East Hareghe Zone of Oromia National Regional State, Ethiopia	Livestock	1/7/2019	30/9/2019	30	-	28	28
ICRAF subtotal					747	553	175	728
International Crops Research Institute for the Semi-Arid Tropics (ICRISAT)								
ICS023	Improved livelihoods through sustainable intensification and diversification of market-oriented crop-livestock systems in southern Malawi	Livestock	23/2/2017	22/8/2020	821	211	216	427
ICS024	Africa RISING: Sustainable intensification of key farming systems in the Sudano-Sahelian Zone of West Africa	Livestock	1/5/2017	31/5/2019	219	146	76	222
ICS026	Enabling value chains to create sustainable income for vulnerable people in crop-livestock systems of Burkina Faso and Niger	Livestock	26/1/2019	30/9/2020	157	13	59	73
ICRISAT subtotal					1,198	371	352	722
The Integrated Development Authority of the Liptako-Gourma Region (ALG)								
IDA001	Feasibility study of the five-year program for livestock development in the member states of Lpitako-Gourma	Non-portfolio	2/2/2017	30/9/2019	270	203	19	222
ALG subtotal					270	203	19	222
International Development Research Centre (IDRC)								
IDR018	Engineering of African swine fever virus using synthetic biology to accelerate vaccine	Livestock	1/7/2017	1/10/2019	496	285	211	496
IDR019	Custom design of multi-component nanoparticle vaccines for East Coast fever	Livestock	15/6/2017	15/6/2019	629	311	318	629
IDR020	Phages as a One Health approach for the replacement of antibiotics, and reduction of drug resistant nontyphoidal <i>Salmonella</i> , in poultry farms in Kenya	Livestock	18/3/2019	1/12/2021	1,295	-	267	267
IDR021	Transforming the vaccine delivery system for chickens and goats in Ghana: What approaches and what benefits for women?	Livestock	15/3/2019	15/3/2022	390	-	39	39
IDR022	Capacity building on the Women's Empowerment in Livestock Index	Livestock	4/10/2019	3/10/2020	102	-	12	12
IDR023	Development of a novel subunit vaccine for contagious bovine pleuropneumonia	Livestock	1/10/2019	30/9/2021	316	-	10	10
IDRC subtotal					3,227	596	857	1,453
International Food Policy Research Institute (IFPRI)								
IFP038	Regional Strategic Analysis and Knowledge Support System (ReSAKSS) Phase II	Livestock	1/1/2017	31/12/2021	2,500	928	402	1,330

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Grant pledges and expenses

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Grant	Grant title	CRP/non-portfolio	Start date	End date	Grant pledge	Prior year's Expenses	Expenses 2019	Total Expenses
IFP042	CAADP BR country pilots – Kenya	Livestock	1/5/2019	31/1/2020	45	-	21	21
IFPRI subtotal					2,625	1,006	424	1,430
International Initiative for Impact Evaluation								
IIE004	Creating informed demand and impacts through innovative and cost-effective extension	Livestock	1/3/2019	1/5/2022	430	41	124	165
IIE subtotal					430	41	124	165
International Institute of Tropical Agriculture (IITA)								
IIT027	Intensification of Integrated crop-livestock systems in northern Ghana for sustainable increase in smallholder farm productivity	Livestock	1/4/2016	31/3/2019	475	291	96	386
IIT028	Transforming key production systems: Maize mixed East and Southern Africa	Livestock	11/1/2016	30/9/2019	304	180	104	284
IIT030	Tuendelee Pamoja II Project	Livestock	1/10/2016	30/9/2019	237	106	78	184
IIT031	Facilitating value addition and processing in the context of the cassava, maize, banana, vegetable and livestock value chains (PRODEMA) activities to support the milk value chain	Livestock	28/9/2017	31/12/2019	280	104	103	207
IITA subtotal					1,296	681	381	1,062
The International Land Coalition								
ILC002	NES Formulation	Livestock	1/8/2016	31/12/2019	1,534	1,139	361	1,500
ILC subtotal					1,534	1,139	361	1,500
International Veterinary Vaccinology Network (IVVN)								
IVN001	New antigen identification in the African swine fever virus genome through a plasmid DNA library (ASFV)	Livestock	1/2/2019	28/2/2020	127	-	32	32
IVN subtotal					127	-	32	32
Royal Tropical Institute (KIT)								
KIT001	Feed and forage – seed systems development	Livestock	15/3/2019	14/3/2022	259	-	29	29
KIT subtotal					259	-	29	29
Rural Development Administration – Korea								
KOR019	Development of new forage genetic resources and their utilization	Livestock	1/12/2015	31/12/2020	350	213	70	283
KOR021	Mechanism for genome, gut-microbiome and disease resistance in African chicken	Livestock	1/1/2019	31/12/2021	90	-	2	2
KOR022	Gene expression profiling analysis of ASF virus after experiment infection in pigs in Vietnam	Livestock	28/8/2019	31/12/2021	100	-	-	-
Korea subtotal					590	241	73	314
Lancaster University								
LAN001	Restoring African degraded landscapes with biodiversity and livestock management	Livestock	1/4/2019	31/3/2021	381	-	38	38
LAN subtotal					381	-	38	38
Global Crop Diversity Trust (GCDT)								
LTG001	Long-term funding of ex situ collections of germplasm	Genebanks	1/1/2011	31/12/2019	974	1,307	619	1,926
GCDT subtotal					974	1,307	619	1,926

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Grant pledges and expenses

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Grant	Grant title	CRP/non-portfolio	Start date	End date	Grant pledge	Prior years' Expenses	Expenses 2019	Total Expenses
Land O' Lakes International Development Fund								
LOL001	Land O'Lakes International Development Fund	Livestock	12/7/2016	30/9/2019	159	105	49	154
LOL subtotal					159	105	49	154
London School of Hygiene & Tropical Medicine								
LSH001	The Urban Food Futures Project	A4NH	1/1/2019	31/10/2020	199	-	16	16
LSH subtotal					199	-	16	16
Lund University								
LUN002	Nurturing a network of policy analysts for enhanced development and food and nutrition security in Kenya	Livestock	1/10/2017	31/10/2019	366	225	139	364
LUN subtotal					366	225	139	364
Ministry of Agriculture, Livestock, Fisheries and Irrigation, Kenya								
MAL001	Regional Pastoral Livelihoods Resilience Project (RPLRP)	Livestock	3/4/2019	31/3/2021	384	-	342	342
MAL subtotal					384	-	342	342
The McKnight Foundation								
MCK002	Nurturing a network of policy analysts for enhanced development and food and nutrition security in Kenya	Livestock	1/4/2019	1/3/2020	75	10	59	69
McKnight Foundation subtotal					75	10	59	69
Ministry of Finance and Economic Cooperation								
MFE001	Health of Ethiopian Animals for Rural Development (HEARD)	Livestock	1/1/2019	31/12/2022	4,750	-	505	505
MFE subtotal					4,750	-	505	505
Ministry of Livestock and Fisheries (MoL&F)								
MLF004	Training of trainers on result-based monitoring and evaluation and market-oriented extension	Livestock	1/6/2019	31/12/2019	53	-	55	55
MLF subtotal					53	-	55	55
National Corporation for Development								
NCD001	Consulting agreement with INAC	Livestock	8/4/2019	7/12/2019	82	-	7	7
NCD subtotal					82	-	7	7
Netherlands Organisation for Scientific Research (NWO)								
NWO001	Women in Business: Chicken seed dissemination in Ethiopia and Tanzania	Livestock	1/9/2019	1/12/2019	1,120	7	142	149
NWO002	Midterm meeting fourth call Food and Business Global Challenges Programme	CCAFS	15/4/2019	31/1/2020	94	-	24	24
NWO subtotal					1,214	7	166	173
Overseas Development Institute (ODI)								
ODI002	Feed and fodder production in different agro-climatic zones and its utilization for livestock of Odisha	Livestock	15/4/2017	14/4/2020	1,140	430	192	622
ODI subtotal					1,140	430	192	622
World Organisation for Animal Health (OIE)								
OIE001	Feasibility study for the initiative 'Better Enforcement of Standards for Safer Trade'	Livestock	29/3/2019	31/3/2020	239	-	242	242
OIE subtotal					239	-	242	242

Exhibit II

Grant pledges and expenses

For the year ended 31 December 2019 (USD'000)

Grant	Grant title	CRP/non-portfolio	Start date	End date	Grant pledge	Prior years' Expenses	Expenses 2019	Total Expenses
The Ohio State University								
OSU001	The assessment and management of risk from non-typhoidal Salmonella and diarrheagenic <i>Escherichia coli</i> and campylobacter in raw beef and dairy in Ethiopia (TARTARE)	A4NH	26/11/2019	31/10/2022	242	-	8	8
OSU subtotal					242	-	8	8
PATH								
PAT002	A strengthened AMR and AMU/AMC surveillance system in the animal health sector	A4NH	1/10/2019	2/2/2021	956	-	2	2
PAT subtotal					956	-	2	2
Rwanda Agriculture and Animal Resources Development Board								
RDD001	Rwanda Dairy Development Project	Livestock	11/1/2019	30/11/2019	113	-	82	82
RDD subtotal					113	-	82	82
Resource Conflict Institute								
RCI003	Implementation of the Participatory Rangelands Management Project	Livestock	28/3/2018	27/7/2022	47	39	39	77
RCI subtotal					47	39	39	77
Research Triangle Institute								
RTI001	Kenya Feed the Future Crops and Dairy Markets Systems Development Activity	Livestock	21/10/2017	20/9/2022	1,288	243	227	469
RTI subtotal					1,288	243	227	469
The Regents of the University of California								
RUC002	Geospatial and Farming Systems Research Consortium	Livestock	5/1/2017	30/4/2019	107	82	31	113
RUC003	Advancing Index Insurance	Livestock	15/6/2017	30/4/2019	1,052	1,102	52	1,153
RUC004	Feed the Future Innovation Lab for Genomics to Improve Poultry	Livestock	27/9/2019	26/9/2020	124	-	105	105
RUC subtotal					1,283	1,184	188	1,371
Terra Nuova								
TEN003	Provision of Livestock Investment and Vocational Education Program (LIVES), Somalia	Livestock	3/3/2016	31/12/2019	436	446	-	446
Terra Nuova subtotal					436	446	-	446
Texas A&M AgriLife Research								
TEX013	Evaluation of the relationship between sustainably intensified production systems and farm family nutrition	Livestock	1/10/2015	15/9/2019	83	64	25	89
Texas subtotal					1,170	1,161	25	1,186
Livestock and Fisheries Department, Government of Sindh								
SAG001	Sindh Agricultural Growth Project (livestock component)	Livestock	15/9/2017	15/9/2019	1,295	491	420	911
SAG subtotal					1,295	491	420	911
Swiss Capacity Building Facility								
SCB001	Developing a digital financial and service delivery agency platform	Livestock	4/2/2019	10/30/2020	143	-	71	71
SCB subtotal					143	-	71	71

Exhibit II

Grant pledges and expenses

For the year ended 31 December 2019 (USD'000)

Grant	Grant title	CRP/non-portfolio	Start date	End date	Grant pledge	Prior years' Expenses	Expenses 2019	Total Expenses
Stockholm Environment Institute								
SEI001	Research and learning for sustainable intensification of smallholder livestock value chains in Burkina Faso, Ethiopia and Tanzania	Livestock	5/5/2017	31/12/2019	180	95	39	135
SEI subtotal					180	95	39	135
SNV Netherlands Development Organisation								
SNV003	Climate-smart agriculture East Africa	CCAFA	1/6/2019	31/12/2022	2,367	-	568	568
SNV subtotal					2,367	-	568	568
SOAS University of London								
SOA001	Market Intervention for Nutritional Improvement (MINI)	Livestock	3/3/2019	31/5/2020	101	31	47	78
SOAS subtotal					101	31	47	78
Navajbai Ratan Tata Trust (NRTT)								
SRT004	TATA-ILRI partnership on: Enhancing sustainable livelihoods of marginal communities through targeted livestock research-HIMMOTTHAN	Livestock	1/1/2015	31/1/2019	218	63	-5	57
SRT005	TATA-ILRI partnership on: Enhancing sustainable livelihoods of marginal communities through targeted livestock research-INEIDA	Livestock	1/4/2015	31/1/2019	249	65	7	72
NRTT subtotal					467	128	1	129
Texas A&M Agrilife Research								
TEX014	Feed the Future Innovation Lab for Small Scale Irrigation (ILSSI) Project	Livestock	1/12/2019	31/1/2020	259	-	104	104
TEX subtotal					259	-	104	104
The Swiss Confederation								
TSC001	ETH, ILRI launching and training of WPLUP	Livestock	16/9/2019	31/1//2020	16	-	15	15
TSC subtotal					16	-	15	15
University of Bonn								
UOB001	Implementation and arboviral disease in Kenya within the context of Collaborative Research Centre 228 Future Rural Africa	A4NH	13/10/2019	31/12/2021	34	-	-	-
UOB subtotal					34	-	-	-
University of Edinburgh								
UOE007	Poultry genomic work under the Centre for Tropical Livestock Genetics and Health (CTLGH)	Livestock	1/10/2015	31/12/2019	170	84	99	183
UOE006	Genomic tools to improve the productivity, efficiency, resilience and health of tropical livestock owned by poor smallholder farmers	Livestock	7/10/2015	31/3/2022	8,127	2,772	1,698	4,471
UOE008	LegumeSELECT: Science-driven Evaluation of Legume Choice for Transformed Livelihoods project	Livestock	1/7/2019	30/6/2021	438	-	48	48
UOE subtotal					8,735	2,857	1,845	4,701
University of Florida (UF)								
UOF001	Livestock Systems Innovation Lab (LSIL)	Livestock	1/3/2016	30/9/2020	1,528	508	377	885
UOF002	Enhancing milk quality and consumption for improved income and nutrition in Rwanda	Livestock	1/1/2017	31/12/2019	616	333	289	622

Exhibit II

Grant pledges and expenses

For the year ended 31 December 2019 (USD'000)

Grant	Grant title	CRP/non-portfolio	Start date	End date	Grant pledge	Prior years' Expenses	Expenses 2019	Total Expenses
UOF003	Improving handling practices and microbiological safety of milk and milk products in Borana pastoral communities, Ethiopia	A4NH	11/1/2016	31/12/2019	122	98	11	109
UOF004	Feed the Future Innovation Lab for Livestock Systems	A4NH	20/7/2017	19/7/2020	775	136	246	382
UOF005	Assessment of aflatoxin related health risk for milk consumers in rural and peri-urban areas in Burkina Faso	A4NH	7/8/2019	31/7/2019	150	13	60	73
UOF006	EQUIP – Strengthening Smallholder Livestock Systems for the Future – Burkina Faso-UFDSP00012281	Livestock	1/1/2019	31/12/2022	588	-	238	238
UOF007	EQUIP –Strengthening Smallholder Livestock Systems for the Future - Burkina Faso	Livestock	1/1/2019	31/12/2021	236	6	76	83
UoF subtotal					4,015	1,094	1,297	2,391
Biotechnology and Biological Sciences Research Council (BBSRC)								
UOL001	Zoonoses in Livestock in Kenya project (ZooLINK)	A4NH	1/8/2015	30/12/2019	1,297	1,123	171	1,294
BBSRC subtotal					1,297	1,123	171	1,294
University of Copenhagen								
UCN001	Health and antibiotics in Vietnamese pig production	A4NH	1/2/2019	31/1/2020	43	-	16	17
UCN002	Rights and Resilience in Kenya – RARE	Livestock	1/11/2019	31/10/2022	45	-	21	21
UCN subtotal					88	-	37	37
University of Liverpool								
UOL002	One Health Regional Network for the Horn of Africa	A4NH	1/10/2017	31/12/2021	1,484	174	330	504
UOL subtotal					1,484	174	330	504
University of Nottingham								
UON002	Understanding the pathogen, livestock, environment interactions involving Bluetongue virus	Livestock	6/1/2017	30/11/2020	335	86	91	177
UON subtotal					335	86	91	177
University of Oxford								
UOX001	Advanced development of a safe and effective Rift Valley fever vaccine for livestock	Livestock	1/1/2019	31/8/2019	653	162	275	437
UOX subtotal					653	162	275	437
Uppsala University								
UPP001	Metropolitan Mosquito and SEA Rabies Project	A4NH	1/1/2019	31/12/2021	262	42	51	93
Uppsala University subtotal					262	42	51	93
United States Agency for International Development (USAID)								
USA088	Operational research to improve policies and practices on the use of the Rift Valley fever vaccinations in East Africa	A4NH	25/9/2019	24/9/2021	545	-	20	20
USAID subtotal					545	-	20	20
Vétérinaires Sans Frontières (VSF)								
VSF001	Metropolitan Mosquito and SEA Rabies Project	Livestock	1/3/2019	31/5/2020	138	-	50	50
VSF subtotal					138	-	50	50
Wageningen University								
WAN002	Putting nitrogen fixation to work for smallholder farmers in Africa Phase II	Livestock	1/1/2014	30/6/2019	2,392	2,289	259	2,548

Exhibit II

Grant pledges and expenses

For the year ended 31 December 2019 (USD'000)

Grant	Grant title	CRP/non-portfolio	Start date	End date	Grant pledge	Prior years' Expenses	Expenses 2019	Total Expenses
WAN004	Improving village chicken protection to elevate livelihoods of poor people in Ethiopia	Livestock	1/4/2015	31/3/2019	49	19	24	44
WAN005	Piloting MDD-W as a nutrition-sensitive indicator for the Food Security and Nutrition Action in Chad	Livestock	1/3/2019	28/2/2019	76	74	12	87
WAN subtotal					2,518	2,382	296	2,678
West African Science Service Center on Climate Change and Adapted Land Use								
WAS001	Upscaling site specific climate-smart agriculture and land use practices to enhance regional production systems in West Africa	Livestock	1/8/2019	31/1/2021	137	-	39	39
WAS subtotal					137	-	39	39
World Bank								
WBA036	African food safety capacity building	A4NH	1/12/2017	30/9/2019	36	35	-	35
WBA037	Pastoral household survey database sharing and analytical support to the World Bank	Livestock	22/10/2019	24/12/2019	20	21	(1)	20
WBA038	Pastoral household survey database sharing and analytical support to the World Bank	Livestock	19/12/2019	26/6/2019	40	-	40	40
WBA039	Somalia study to conduct an assessment for a satellite-based drought insurance	Livestock	28/2/2019	30/6/2020	50	-	50	50
WBA040	Livestock insurance executive workshop	Livestock	17/5/2019	30/6/2019	45	-	45	45
World Bank subtotal					191	56	133	189
World Food Program								
WFP003	Research on a new EO-based drought model for African pastoral areas	Livestock	2/5/2019	31/12/2019	150	-	149	149
WFP subtotal					150	-	149	149
World Resources Institute (WRI)								
WRI003	Background paper on rural livelihoods and rural transformation under climate change for the global commission on adaptation.	CCAFS	1/1/2019	31/1/2020	75	-	74	74
WRI subtotal					75	-	74	74
Washington State University								
WSU001	Identifying anthrax hotspots and associated ecological factors in Kenya	A4NH	1/6/2017	31/5/2020	282	116	100	217
WSU subtotal					282	116	100	217
World Vision Kenya								
WVK001	Capacity development on IBLI activities in Mandera County	Livestock	1/2/2019	30/9/2020	68	-	58	58
WVK subtotal					68	-	58	58
World Vision International (Myanmar)								
WVM001	Tanintharyi Region Rural Income and Livelihoods Development	Livestock	15/10/2017	15/1/2019	66	15	35	50
WVI subtotal					66	15	35	50
WYG International limited								
WYG001	DFID Sustainable Agricultural Intensification Research and Learning in Africa (SAIRLA)	Livestock	1/12/2016	31/12/2019	244	146	120	266
WYG subtotal					244	146	120	266

Exhibit II

Grant pledges and expenses

For the year ended 31 December 2019 (USD'000)

Grant	Grant title	CRP/non-portfolio	Start date	End date	Grant pledge	Prior years' Expenses	Expenses 2019	Total Expenses
Center for Development Research (ZEF)								
ZEF001	Program of Accompanying Research for Agricultural Innovation (PARI)	Livestock	1/10/2019	31/1/2020	30	-	11	11
ZEF subtotal					30	-	11	11
Subtotal D:					86,885	28,627	16,392	45,019
E: RESTRICTED OTHER - BILATERALS								
ACDI/VOCA								
ACD001	Improving animal feed policy and regulatory environment in Ethiopia	Non-portfolio	1/9/2019	31/8/2020	158	7	139	146
ACDI/VOCA subtotal					158	7	139	146
Various Donors								
BEC001	Beca-ILRI Hub asset replacement fund	Non-portfolio	1/1/2014	31/12/2020	1,644	910	48	958
BEC subtotal					1,644	920	48	958
Biotechnology and Biological Sciences Research Council (BBSRC)								
BBS005	Targeting virus transmission in a vital crop for African food security	Non-portfolio	1/5/2017	30/4/2019	349	215	127	342
BBSRC subtotal					349	215	127	342
Canadian International Development Agency (CIDA)								
CID006	Livestock and Irrigation Value Chain for Ethiopia Smallholders (LIVES)	Non-portfolio	1/4/2012	31/2/2019	19,324	16,208	-	16,208
CIDA subtotal					19,324	16,208	-	16,208
Catholic Relief Services – United States Conference of Catholic Bishops (CRS)								
CRS001	Consulting service agreement for the goat value chain work as part of the Zimbabwe AgLivelihoods Innovations Project (ZALiP)	Non-portfolio	16/1/2017	28/2/2019	170	106	64	170
CRS subtotal					170	106	64	170
Defence Threat Reduction Agency/J4C								
DTR001	Africa swine fever virus genome sequencing to underpin control	Non-portfolio	7/7/2016	6/7/2019	1,246	475	316	791
DTR subtotal					1,246	475	316	791
European Community (EC)								
EUR018	Beca-ILRI Hub and SIDA partnership for agricultural research and biosciences capacity building	Non-portfolio	1/6/2017	31/5/2022	776	247	184	431
EC subtotal					776	247	184	431
International Atomic Energy Agency (IAEA)								
IAE001	Developing a laboratory screen house and field screening protocol for <i>Striga</i> resistance	Non-portfolio	22/12/2017	5/5/2020	51	-	4	4
IAE subtotal					51	-	4	4
International Crops Research Institute for the Semi-Arid Tropics (ICRISAT)								
ICS025	Scaling-up of Bhoosamrudhi Program in Bidar, Dharwad, Udupi and Chikkaballapur Districts in Karnataka (Bhoosamrudhi Phase II)	Non-portfolio	1/4/2017	31/3/2019	180	82	69	151
ICRISAT subtotal					180	82	69	151
International Food Policy Research Institute (IFPRI)								
IFP029	SNV-IFPRI project on evidence-based advocacy	Non-portfolio	1/7/2016	31/12/2019	450	362	129	492
IFPRI subtotal					450	362	129	492

Exhibit II

Grant pledges and expenses

For the year ended 31 December 2019 (USD'000)

Grant	Grant title	CRP/non-portfolio	Start date	End date	Grant pledge	Prior years' Expenses	Expenses 2019	Total Expenses
International Institute of Tropical Agriculture (IITA)								
IIT032	TAAT Small Livestock Compact	Non-portfolio	1/11/2017	1/10/2020	2,674	339	784	1,122
IIT033	An international symposium for cavy production	Non-portfolio	1/7/2019	31/12/2019	31	21	34	55
IIT034	Extension of the seed health laboratory for increased seed health indexing throughput in ILRI, Addis Ababa, Ethiopia	Non-portfolio	1/6/2019	31/1/2020	69	-	66	66
IITA subtotal					2,774	360	884	1,244
John Innes Centre								
JIC001	Unlocking the potential of grass pea for Resilient Agriculture in Drought-prone Environments (UPGRADE)	Non-portfolio	1/7/2019	30/6/2021	277	-	33	33
JIC subtotal					277	-	33	33
Kansas State University (KSU)								
KSU001	Sustainable intensification through better integration of crop and livestock productions systems for improved food security and environmental benefits in the Sahelian Zone in Burkina Faso	Livestock	1/10/2015	15/9/2019	998	718	244	962
KSU subtotal					998	718	244	962
Ministry of Livestock and Fisheries (MoL&F)								
MLF002	Baseline survey for the Drought Resilience and Sustainable Livelihood Program	Non-portfolio	1/2/2019	31/12/2019	177	177	(1)	176
MLF003	Baseline survey for the Livestock and Fisheries Sector Development Project (LFSDP)	Non-portfolio	1/2/2019	31/1/2020	434	-	411	411
MLF subtotal					611	177	410	587
Monash University								
MON001	Comparative assessment of livestock sector reforms in Pakistan over the past three decades	Non-portfolio	23/3/2017	23/3/2019	20	13	3	17
MU subtotal					20	13	3	17
The Nelson Mandela African Institution of Science and Technology (NM-AIST)								
NMA001	Global health, emerging infectious diseases and food safety implication of bushmeat consumption in Tanzania	Non-portfolio	20/4/2016	19/11/2019	246	165	1	167
NM-AIST subtotal					246	165	1	167
Swedish International Development Cooperation (SIDA)								
SID006	BecA-ILRI Hub and SIDA partnership for agricultural research and biosciences capacity building	Non-portfolio	30/6/2017	30/6/2022	5,494	849	1,206	2,055
SIDA subtotal					5,494	849	1,206	2,055
SNV Netherland Development Organisation								
SNV002	Red meat value chain development in Maputo and Limpopo corridors (Prosul) Project	Non-portfolio	1/1/2013	31/12/2019	2,073	366	69	435
SNV subtotal					2,073	366	69	435
University of East Anglia								
UEA001	Durable rice blast resistance for sub-Saharan Africa	Non-portfolio	1/9/2019	30/6/2021	338	-	125	125
UEA subtotal					338	-	125	125

Exhibit II

Grant pledges and expenses

For the year ended 31 December 2019 (USD'000)

Grant	Grant title	CRP/non-portfolio	Start date	End date	Grant pledge	Prior years' Expenses	Expenses 2019	Total Expenses
University of Liverpool								
UOL003	GCRF-BBR: Tick Cell Biobank: Outposts in Asia, Africa and South America	Non-portfolio	1/7/2017	30/6/2020	22	-	19	19
UOL subtotal					22	-	19	19
Wellcome Trust								
WEL015	Afrique One - African Science Partnership for Intervention Research Excellence (ASPIRE)	Non-portfolio	1/7/2016	30/6/2021	433	13	80	92
Wellcome Trust subtotal					433	13	80	92
World Bank								
WBA032	Kenya Livestock Insurance Program	Non-portfolio	4/10/2016	31/8/2019	1,280	1,272	(5)	1,267
World Bank subtotal					1,280	1,272	(5)	1,267
Subtotal E:					20,413	6,347	4,149	10,496
Grand total					296,417	147,528	64,472	211,999



Pigs at the Drestry Farm Industry commercial pig farm in Assam, India (photo credit: ILRI/Stevie Mann).

Exhibit III

CRP/portfolio expenditure reports

For the year ended 31 December 2019 (USD'000)

CGIAR Research Program on Livestock Agri-Food Systems- Lead centre

Natural classification	*Window 1 and 2	Window 3	Bilateral funding	Centre funds	Total funding
Personnel	5,293	3,377	5,341	-	14,011
Collaboration costs – CGIAR centres	4,438	1,968	(24)	-	6,383
Collaboration costs – partners	463	2,403	641	-	3,507
Supplies and services	3,464	3,185	3,868	25	10,542
Operational travel	460	634	652	-	1,746
Depreciation	-	285	42	-	328
Cost sharing percentage	-	489	192	10	691
Subtotal of direct costs	14,117	12,389	10,667	35	37,207
Indirect costs	1,864	1,368	1,267	300	4,798
Total – all costs	15,981	13,756	11,933	335	42,005

Note: *The W1/2 expenses include the gender postdoctoral expenses (CGI001 & CGI002 grants)

CGIAR Research Program on Climate Change, Agriculture and Food Security (CCAFS)

Natural classification	Window 1 and 2	Window 3	Bilateral funding	Centre funds	Total funding
Personnel	881	35	1,061	-	1,976
Collaboration costs – CGIAR centres	-	504	-	-	504
Collaboration costs – partners	21	-	3	-	24
Supplies and services	683	65	493	-	1,242
Operational travel	219	12	142	-	373
Depreciation	2	-	-	-	2
Cost sharing percentage	-	9	39	-	48
Subtotal of direct costs	1,806	625	1,737	-	4,169
Indirect costs	280	25	264	10	579
Total – all costs	2,086	650	2,001	10	4,748

CGIAR Research Program for Nutrition and Health (A4NH)

Natural classification	Window 1 and 2	Window 3	Bilateral funding	Centre funds	Total funding
Personnel	1,212	480	709	-	2,401
Collaboration costs – CGIAR centres	-	104	-	-	104
Collaboration costs – partners	214	222	128	-	564
Supplies and services	1,438	333	506	-	2,277
Operational travel	321	47	90	-	458
Depreciation	15	-	-	-	15
Cost sharing percentage	-	18	31	-	49
Subtotal of direct costs	3,200	1,205	1,465	-	5,870
Indirect costs	537	151	178	-	866
Total – all costs	3,737	1,356	1,643	-	6,736

Exhibit III

CRP/portfolio expenditure reports

For the year ended 31 December 2019 (USD'000)

CGIAR Research Program on Policies, Institutions and Markets (PIM)

Natural classification	Window 1 & 2	Window 3	Bilateral funding	Centre funds	Total funding
Personnel	201	-	42	-	243
Collaboration costs – CGIAR centres	-	-	-	-	-
Collaboration costs – partners	6	-	-	-	6
Supplies and services	77	-	67	-	143
Operational travel	22	-	15	-	37
Depreciation	-	-	-	-	-
Cost sharing percentage	-	-	3	-	3
Subtotal of direct costs	306	-	127	-	433
Indirect costs	46	-	19	-	65
Total – all costs	352	-	146	-	497

CGIAR Platform on Big Data in Agriculture

Natural classification	Window 1 & 2	Window 3	Bilateral funding	Centre funds	Total funding
Personnel	77	-	-	-	77
Collaboration costs – CGIAR centres	-	-	-	-	-
Collaboration costs – partners	-	-	-	-	-
Supplies and services	20	-	-	-	20
Operational travel	6	-	-	-	6
Depreciation	-	-	-	-	-
Cost sharing percentage	-	-	-	-	-
Subtotal of direct costs	104	-	-	-	104
Indirect costs	16	-	-	-	16
Total – all costs	120	-	-	-	120

CGIAR Platform on Genebanks

Natural classification	*Window 1 & 2	Window 3	Bilateral funding	Centre funds	Total funding
Personnel	397	-	225	-	622
Collaboration costs – CGIAR centres	14	-	-	-	14
Collaboration costs – partners	-	-	-	-	-
Supplies and services	331	-	315	-	646
Operational travel	3	-	41	-	45
Depreciation	-	-	-	-	-
Cost sharing percentage	-	-	-	-	-
Subtotal of direct costs	745	-	581	-	1,326
Indirect costs	122	-	86	-	208
Total – all costs	867	-	667	-	1,534

*W1/W2 expenditure includes 2011 Genebank support funds (GEN002)

Exhibit III

CRP/portfolio expenditure reports

For the year ended 31 December 2019 (USD'000)

CGIAR Research Program on Grain Legumes and Dryland Cereals (GLDC)

Natural classification	*Window 1 & 2	Window 3	Bilateral funding	Centre funds	Total funding
Personnel	21	-	-	-	21
Collaboration costs – CGIAR centres	-	-	-	-	-
Collaboration costs – partners	-	-	-	-	-
Supplies and services	42	-	-	-	42
Operational travel	-	-	-	-	-
Depreciation	-	-	-	-	-
Cost sharing percentage	-	-	-	-	-
Subtotal of direct costs	64	-	-	-	64
Indirect costs	10	-	-	-	10
Total – all costs	73	-	-	-	73

CGIAR Research Program on Livestock Agri-Food Systems–Participating centre

Natural classification	*Window 1 & 2	Window 3	Bilateral funding	Centre funds	Total funding
Personnel	5,287	3,377	5,341	-	14,005
Collaboration costs – CGIAR centres	-	1,968	(24)	-	1,945
Collaboration costs – partners	463	2,403	641	-	3,507
Supplies and services	3,463	3,185	3,868	25	10,540
Operational travel	460	634	652	-	1,746
Depreciation	-	285	42	-	328
Cost sharing percentage	-	489	192	10	691
Subtotal of direct costs	9,672	12,389	10,667	35	32,762
Indirect costs	1,863	1,368	1,267	300	4,797
Total – all costs	11,534	13,756	11,933	335	37,559

Note: *The W1/2 expenses include the gender postdoctoral expenses (CGI001 & CGI002 grants)

Exhibit IV

CRP W1 and W2 funding reports

For the year ended 31 December 2019 (USD'000)

CGIAR Research Program on Livestock	Window 1 & 2	
Opening balance held by lead centre		7,814
Add: cash receipts from lead centre		17,271
Less: disbursements		
<i>ILRI-lead centre</i>	(11,097)	
<i>CIAT</i>	(2,155)	
<i>ICARDA</i>	(2,283)	
<i>SLU</i>	(434)	
Closing balance held by lead centre		9,116

Note: * Income and expenditure for the gender postdoctoral agreements (CGI001 and CGI002 grants) is excluded in the report because it is not part of the PIA

CGIAR Research Program on Climate Change, Agriculture and Food Security (CCAFS)	Window 1 & Window 2	
Opening balance		(223)
Add: cash receipts from lead centre		2,369
Less: disbursements		(2,086)
Closing balance		60

CGIAR Research Program for Nutrition and Health (A4NH)	Window 1 & Window 2	
Opening balance		640
Add: cash receipts from lead centre		4,045
Less: disbursements		(3,737)
Closing balance		948

CGIAR Research Program on Policies, Institutions and Markets (PIM)	Window 1 & Window 2	
Opening balance		(221)
Add: cash receipts from lead centre		708
Less: disbursements		(352)
Closing balance		135

CGIAR Platform on Big Data in Agriculture	Window 1 & Window 2	
Opening balance		(17)
Add: cash receipts from lead centre		80
Less: disbursements		(120)
Closing balance		(57)

CGIAR Platform on Genebanks	Window 1 & Window 2	
Opening balance		(218)
Add: cash receipts from lead centre		918
Less: disbursements		(787)
Closing balance		(86)

CGIAR Research Program on Grain Legumes and Dryland Cereals (GLDC)	Window 1 & Window 2	
Opening balance		-
Add: cash receipts from lead centre		32
Less: disbursements		(73)
Closing balance		(42)

Exhibit VI

Detailed statement of financial position

For the year ended 31 December 2019 (USD'000)

	Notes	Consolidated 2019 USD'000	Consolidated 2018 USD'000
Assets			
Current assets			
Cash and cash equivalents	6	56,196	55,192
Short term investments			
Accounts receivable			
Donors	7	7,328	8,044
Advances to partners	7	3,195	2,962
Other CGIAR centres	7	630	1,389
Employees	7	916	582
Others	7	6,612	4,349
Inventories – net	9	407	480
Prepaid expenses	8	2,548	2,902
Total current assets		77,831	75,899
Non-current assets			
Prepaid operating lease		-	-
Property and equipment – net	10	15,567	13,249
Long term investments		-	-
Biological assets	11	2,025	1,845
Intangible assets		-	-
Other non-current assets		-	-
Total non-current assets		17,592	15,094
TOTAL ASSETS		95,424	90,993
LIABILITIES AND NET ASSETS			
Current liabilities			
Accounts payable			
Donors	12	33,414	29,584
Advances to partners	12	3,757	3,644
Other CGIAR centres	12	4,119	1,235
Employees	12	1,649	1,910
Others	12	9,261	11,753
Provisions	13	433	283
Accruals	14	1,225	2,070
Total current liabilities		53,858	50,479
Non-current liabilities			
Account payables – employees	15	6,713	5,763
Total liabilities		60,571	56,242
Net assets			
Undesignated		19,965	22,180
Designated		14,888	12,571
Total unrestricted net assets		34,853	34,751
Temporary net assets – other comprehensive income	-	-	-
IFRS conversion		-	-
Restricted net assets		-	-
Total net assets		34,853	34,751
TOTAL LIABILITIES AND NET ASSETS		95,424	90,993

Woman holding an improved chicken from the African Chicken Genetic Gains Project (photo credit: ILRI/Apollo Habtamu).





The International Livestock Research Institute (ILRI) works to improve food and nutrition security and reduce poverty in developing countries through research for efficient, safe and sustainable use of livestock. Co-hosted by Kenya and Ethiopia, it has regional or country offices and projects in East, South and Southern Asia as well as Central, East, Southern and West Africa.

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CGIAR is a global research partnership for a food-secure future. Its science is carried out by 15 research centres in close collaboration with hundreds of partners across the globe. cgiar.org