



# 2020

FINANCIAL  
STATEMENTS





International Livestock Research Institute

# 2020 Financial Statements

FOR THE YEAR ENDED 31 DECEMBER 2020

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Text by Lindsay Falvey, Jimmy Smith and Robert Nzioka.

Statements prepared by chief financial officer: Robert Nzioka.

Editors: Anne Kibe, Peter Mativo and Paul Karaimu.

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**Cover photo:** Boran cow at the ILRI farm in Nairobi (photo credit: ILRI/Paul Karaimu).

**Previous page:** Livestock moving back to the villages during a storm, Oromia, Ethiopia, 14 June 2016, (photo credits: ILRI/ Camille Hanotte).

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

Box 30709–00100, Nairobi, Kenya

Phone: + 254 20 422 3000

Fax: + 254 20 422 3001

Email: [ILRI-Kenya@cgiar.org](mailto:ILRI-Kenya@cgiar.org)

*ilri.org*

*better lives through livestock*

*ILRI is a CGIAR research centre*

Box 5689, Addis Ababa, Ethiopia

Phone: + 251 11 617 2000

Fax: + 251 11 667 6923

Email: [ILRI-Ethiopia@cgiar.org](mailto:ILRI-Ethiopia@cgiar.org)

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



*In 2020, ILRI began hosting the Generating Evidence and New Directions for Equitable Results (GENDER) Platform. CGIAR's new platform is designed to put gender equality at the forefront of global agricultural research for development.*



*Cattle grazing on Brachiaria grass at the ILRI campus in Nairobi (photo credit: ILRI/Paul Karaimu).*



*Dissecting infected ticks in ILRI's Tick Laboratory (photo credit: ILRI/David White).*

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*Pouring boiled milk in Waithaka, Nairobi, Kenya  
(photo credit: ILRI/Shadrack Isingoma).*

# Organizational information

## Board of Trustees (up to 30 September 2020)

|                             |              |  |
|-----------------------------|--------------|--|
| Lindsay Falvey              | Australia    | Chair (from November 2015, appointed April 2013)                           |
| Elsa Murano                 | USA          | Vice-chair and chair-elect (starting April 2021, appointed September 2016) |
| Jimmy Smith                 | Canada       | Ex officio (director general, joined October 2011)                         |
| Andrew Tuimur               | Kenya        | Host country member (left January 2020)                                    |
| Gebregziabher Gebreyohannes | Ethiopia     | Host country member (left May 2020)  |
| Harry Kimtai                | Kenya        | Host country member (joined January 2020)                                  |
| Regassa Fikru               | Ethiopia     | Host country member (joined September 2020)                                |
| Chanda Nimbkar              | India        | Appointed November 2015  |
| Judith Lungu                | Zambia       | Appointed November 2015  |
| Richard Golding             | UK           | Appointed April 2015   |
| Jing Zhu                    | China        | Appointed September 2016   |
| Martyn Jeggo                | UK/Australia | Appointed May 2017   |
| Li Lin Foo                  | Malaysia     | Appointed May 2019   |

## Board of Trustees (after 1 October 2020)

Congruent with One CGIAR unified governance, the ILRI Board of Trustees was reconstituted on 1 October 2020.

|                              |               |   |
|------------------------------|---------------|---|
| Lindsay Falvey (voting)      | Australia     | Chair (from November 2015, appointed April 2013)                        |
| Elsa Murano (non-voting)     | USA           | Vice-chair and chair-elect (as of April 2021, appointed September 2016) |
| Harry Kimtai (voting)        | Kenya         | Host country member (joined January 2020)                               |
| Regassa Fikru (voting)       | Ethiopia      | Host country member (joined September 2020)                             |
| Alyssa Jade MacDonald-Baertl | Germany       | Appointed October 2020  |
| Hilary Wild                  | UK/Ireland    | Appointed October 2020  |
| Marco Ferroni                | Switzerland   | Appointed October 2020  |
| Neal Gutterson               | United States | Appointed October 2020  |
| Patrick Caron                | France        | Appointed October 2020  |
| Shenggen Fan                 | China         | Appointed October 2020  |
| Alice Ruhweza                | Uganda        | Appointed October 2020  |
| Ismanhane Elouafi            | Morocco       | Appointed October 2020, (left November 2020)                            |
| Richard Golding (non-voting) | UK            | Appointed April 2015  |
| Li Lin Foo (non-voting)      | Malaysia      | Appointed May 2019  |
| Jimmy Smith (non-voting)     | Canada        | Ex officio (director general, joined October 2011)                      |

## 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  |
| Michael Gerba      | USA      | Chief operating officer  |
| 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 (left September 2020) |

## Advocates

Oraro & Co Advocates  
ACK Garden Annex, 6th Floor  
1st Ngong Avenue  
P.O. Box 51236-00200  
Nairobi, Kenya

## Auditors

Ernst & Young LLP  
Certified Public Accountants  
Kenya Re Towers, Upper Hill, off Ragati Road  
P.O. Box 44286-00100  
Nairobi, Kenya

## Address

International Livestock Research Institute  
Box 30709, Nairobi 00100 Kenya  
Phone +254 20 422 3000  
Fax +254 20 422 3001  
Email [ilri-kenya@cgiar.org](mailto:ilri-kenya@cgiar.org)  
[ilri.org](http://ilri.org)

International Livestock Research Institute  
Box 5689, Addis Ababa, Ethiopia  
Phone +251 11 617 2000  
Fax +251 11 667 6923  
Email [ilri-ethiopia@cgiar.org](mailto:ilri-ethiopia@cgiar.org)

## 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.

### CGIAR

ILRI is one of 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 emphasizes integrated agri-food systems-based approaches spanning 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. 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 CGIAR Genebank Platform and participates in the CGIAR

Platform for Big Data in Agriculture and hosts and manages the CGIAR Antimicrobial Resistance (AMR) Hub. In 2020, ILRI began hosting the Generating Evidence and New Directions for Equitable Results (GENDER) platform, CGIAR's new platform is designed to put gender equality at the forefront of global agricultural research for development. The platform works with all 15 CGIAR Research centres, 12 collaborative CGIAR Research Programs (CRPs) and three CGIAR Systemwide research support platforms.

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, Nigeria, Senegal, Tanzania, Uganda and Zimbabwe) and 5 offices in Asia (China, India, Nepal, Pakistan and Vietnam). In 2020, ILRI had 674 permanent staff. Out of the total number of permanent staff, 132 were internationally recruited staff comprising 40% female. Several scientists at ILRI hold joint appointments with other partner institutions.

### Governance

The Board of Trustees (the Board) comprises of outstanding professionals with expertise in the fields of livestock science, agricultural research, development and corporate management. The Board serves as the governing body of the institute primarily 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 2020, which are listed in Exhibits I 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 2021

## 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 procedure. During 2020, congruent with the transition to One CGIAR, ILRI's constitution, the Board rules of procedure and its Board composition were amended. One CGIAR aims to build on integration of CGIAR centres to increase impact and responses to emerging global challenges. From 1 October 2020, this introduced changes including appointment of all members of the CGIAR System Board to the ILRI Board, amendments to the voting/non-voting status for some members and resignation of some Board members. At the same time, a Board Advisory Committee was appointed to act as both a sounding board and a means of considering complex matters (in particular those that require in-depth knowledge of livestock and ILRI) in a manner that informs and streamlines ILRI Board decision-making.

Up to 30 September 2020 the Board comprised 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. During 2020 the committee led the process of changing the institute's constitution. 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

Up to 30 September 2020, the Program, Finance and Audit and Risk committees of the Board were made up of all Board members. The Board Executive Committee consisted of the Board chair, vice-chair and chairs of all other committees and the director general. The Nominations and Governance Committee was made up of chairs of all committees, the vice-chair, and was chaired by the Board chair.

### Frequency of Board meetings

Typically, the Board of Trustees meets twice a year in April/May and in October/November. In 2020, the COVID-19 pandemic and the travel restrictions imposed meant that all meetings were shorter in duration and conducted virtually. The transition to One CGIAR also necessitated additional Board meetings particularly as part of the review and approval of constitutional changes, with a total of five meetings held in April, July, September (two meetings) and October. The Executive Committee met several times throughout the year because of the governance changes, and the Board Chair and director general convened fortnightly to ensure continuity of research while preparing for change.

### 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 2019, the Board approved the retention of EY for an additional two years, covering ILRI's financial statements for 2020, noting this to be within the provisions of Financial Guideline 3 of CGIAR. The external auditors present and discuss the annual audited financial statements, their final audit opinion and their associated management reports on internal controls with the Audit and Risk Committee in the April/May Board meeting.

In September 2020, the Board approved the appointment of new auditors, PricewaterhouseCoopers (PwC), for a term of six years subject to performance from year 2021.



**Lindsay Falvey**  
Chair, Board of Trustees  
28 April 2021



## 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 (LMICs). The research contributes to CGIAR 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: Agriculture for Nutrition and Health, Climate Change Agriculture and Food Security, and Policies, Institutions and Markets. ILRI participates in the CGIAR Genebank Platform, 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.

Working with all CGIAR centres, CRPs and platforms, in 2020, ILRI began hosting the Generating Evidence and New Directions for Equitable Results (GENDER) Platform, CGIAR's new platform is designed to put gender equality at the forefront of global agricultural research for development. ILRI also hosts and manages the CGIAR's Antimicrobial Resistance (AMR) Hub in Nairobi. 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.

The COVID-19 pandemic made 2020 an exceptional year, and one where ILRI responded to both the managerial and research challenges it posed. ILRI triggered its Emergency Preparedness Plan and constituted (i) a Crisis Management Team, (ii) Crisis Response Teams on its Kenya and Ethiopia campuses and (iii) a Task Force (comprising experts in animal, human and occupational health, and from regional offices and hosted institutes). These interlocking committees worked seamlessly to develop and communicate guidelines to ILRI staff around the world and those of the centres ILRI hosts in Kenya and Ethiopia. Communication with these constituencies have been through e-mails, weekly all-staff virtual

round-up gatherings and an online SharePoint resource where staff can find emergency contacts, guidelines, etc. Management also prepared supporting crisis management and risk management plans to guide the multiple mitigation and business continuity processes.

Understandably, ILRI's leadership in livestock research on One Health in LMICs received considerable attention during 2020. Among the highlights was a major publication by the United Nations Environment Programme (UNEP) and ILRI on 'Preventing the next pandemic: Zoonotic diseases and how to break the chain of transmission'. This publication has significant publicity globally, with over 35,000 downloads of the report and related messages, more than 500 media reports – in more than 400 media outlets covering 36 countries and 19 languages. With support from Germany, ILRI launched a new One Health Research, Education and Outreach Centre for Africa (OHRECA), which also enabled the institute to support the Kenya Ministry of Health COVID-19 testing efforts. ILRI engagement in multiple global events also profiled livestock and One Health dimensions, including the Food and Agriculture Organization of the United Nations (FAO) Committee on Agriculture, the Committee on Food Security, the Board for International Food and Agricultural Development, the Global Landscapes Forum and the High-Level Political Forum.

2020 was a year of significant change for CGIAR with the transition to unified governance in the context of One CGIAR which necessitated ILRI Board approvals of resolutions concerning amendments to the Charter of the CGIAR System Organization and appointments of the new One CGIAR Executive Management Team and CGIAR System Board. As part of this governance transition, the ILRI Board also approved revisions to the institute's constitution and Board rules of procedure to align with One CGIAR on the condition that livestock research would be appropriately supported in the transition and the future. From 1 October 2020, ILRI Board membership was changed with all eight members of the CGIAR System Board, four voting ILRI members and four non-voting ILRI members, appointed to the ILRI Board. To accommodate these changes three ILRI Board members (Jing Zhu, Judith Lungu, Chanda Nimbkar) reluctantly resigned on 30 September 2020. I would like to acknowledge the considerable contributions of these Board members and I am pleased that they have also agreed to serve on the newly appointed (from 1 October 2020) ILRI Board Advisory Committee (BAC). The ILRI Board Advisory Committee will act as both a sounding board and a means of considering complex livestock and ILRI-related matters in a manner that informs and streamlines ILRI Board

decision-making. Its members are Lindsay Falvey (chair), Elsa Murano (vice chair), Martyn Jeggo, Chanda Nimbkar, Richard Golding, Jing Zhu, Li Lin Foo, Judith Lungu, Harry Kimtai, Regassa Fikru and Jimmy Smith.

During 2020, ILRI's host-country Board members, Gebregziabher Gebreyohannes (Ethiopia) and Andrew Tuimur (Kenya) both left the Board, and I would like to recognize their contributions to ILRI and its governance. The Board welcomed new host-country members Harry Kimtai (Kenya) and Regassa Fikru (Ethiopia). Members of the CGIAR System Board became members of the ILRI Board and I look forward to them making contributions to the furtherance of international livestock research. The Board appointed Elsa Murano (current Board vice-chair) as chair-elect, to begin after the April 2021 Board meeting when I will step down after an exceptional eight years on the ILRI Board.

In 2020, the Board held five virtual meetings in April, July, September (two meetings) and October. The October meeting was the first of the newly constituted ILRI Board. The Board reviewed and approved amendments to ILRI's Data Protection and Privacy Policy and the institute's Bank Operating Mandate. New ILRI policies on Safeguarding Children and Vulnerable Adults and on Modern Slavery and Human Trafficking were approved. The Board recognized that in 2020 ILRI had continued to operate in a conservative manner and within its investment policy, which is fully compliant with CGIAR guidelines. 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, that:

- 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 institute'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 2020, ILRI had an operating budget of USD96 million. Revenue in 2020 amounted to USD76.3 million against expenditure of USD75.6 million resulting in a surplus of USD0.7 million. Despite the restrictions on travel, fieldwork and other processes, it is of much credit that the institute executed its budget so well. The institute's undesignated net assets at the end of 2020 amount to USD15.86 million (total net assets amount to USD35.6 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. As I prepare to hand over the chair's role (on 28 April 2021) to the capable hands of Elsa Murano, I wish to express gratitude for the dedication of all ILRI personnel and its exceptional leadership. International livestock research is critical to global well-being, and it has been my very great privilege to have played a part in this with ILRI.



---

**Lindsay Falvey**  
Chair, Board of Trustees  
28 April 2021





Scientists preparing samples in biosafety level III facilities at ILRI laboratory in Kenya (photo credit: ILRI/Paul Karimu).



*A farmer watering his fodder farm in Ethiopia  
(photo credit: ILRI/Apollo Habtamu)*

A photograph of a man in a light-colored traditional Ethiopian garment watering a field of green fodder plants. He is holding a blue plastic jug and pouring water. The background shows a line of trees under a clear blue sky.

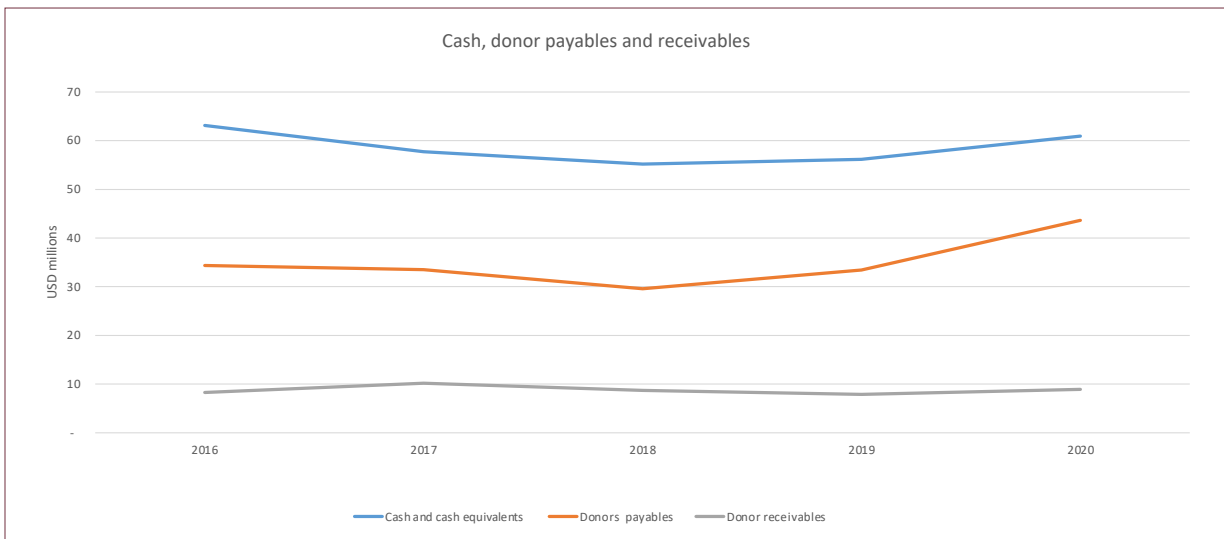
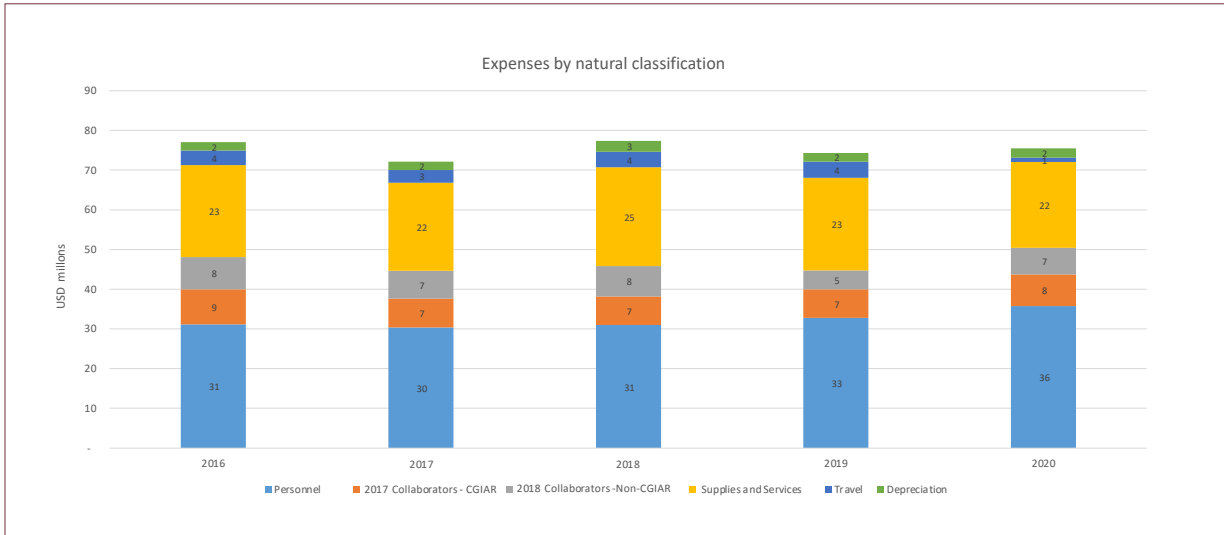
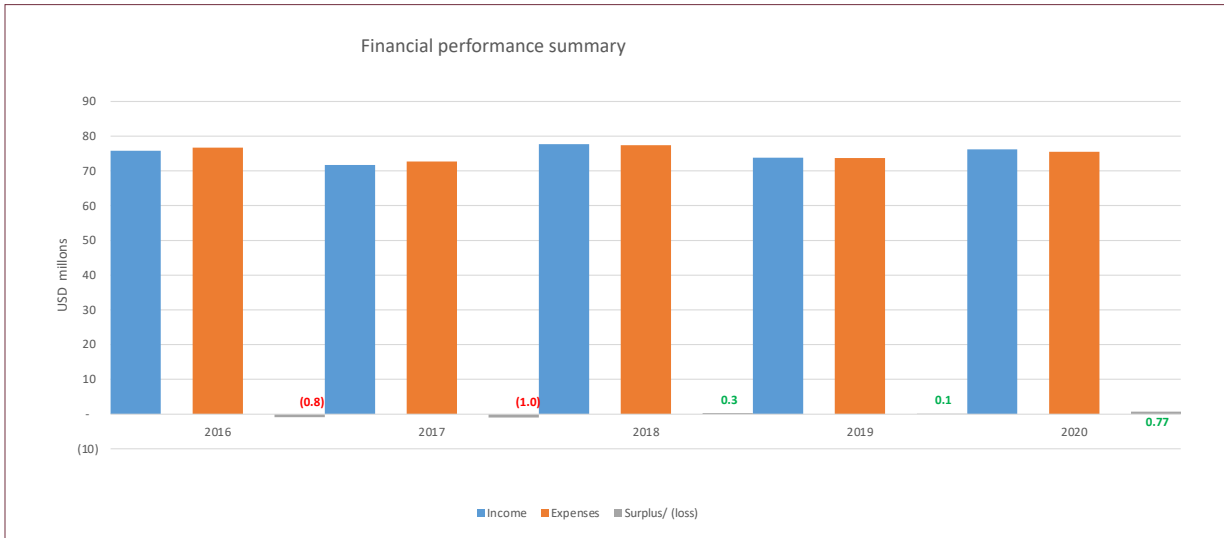
# 2020

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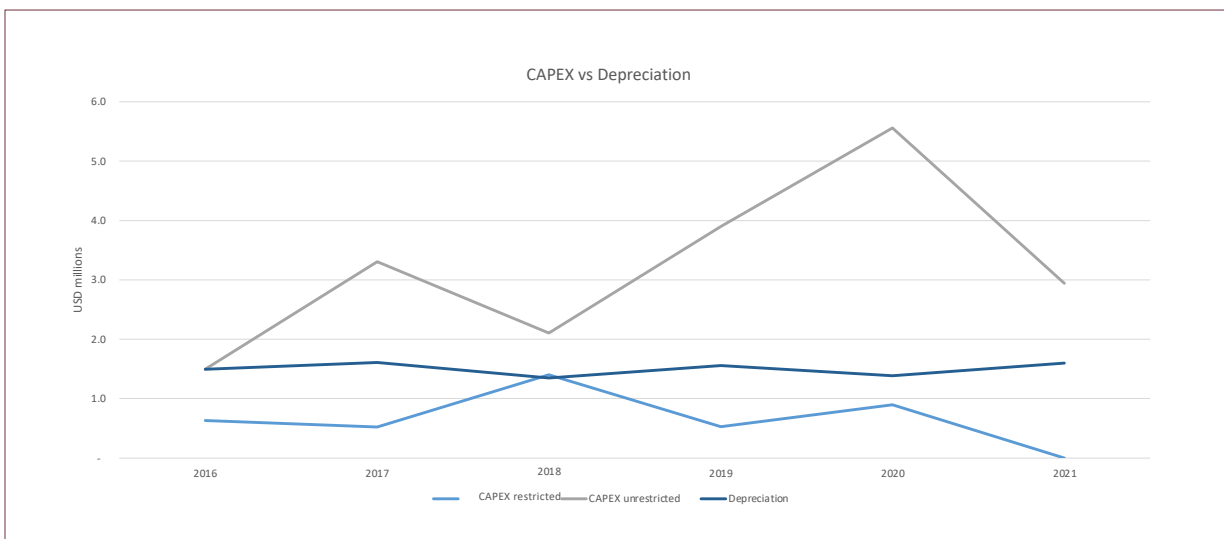
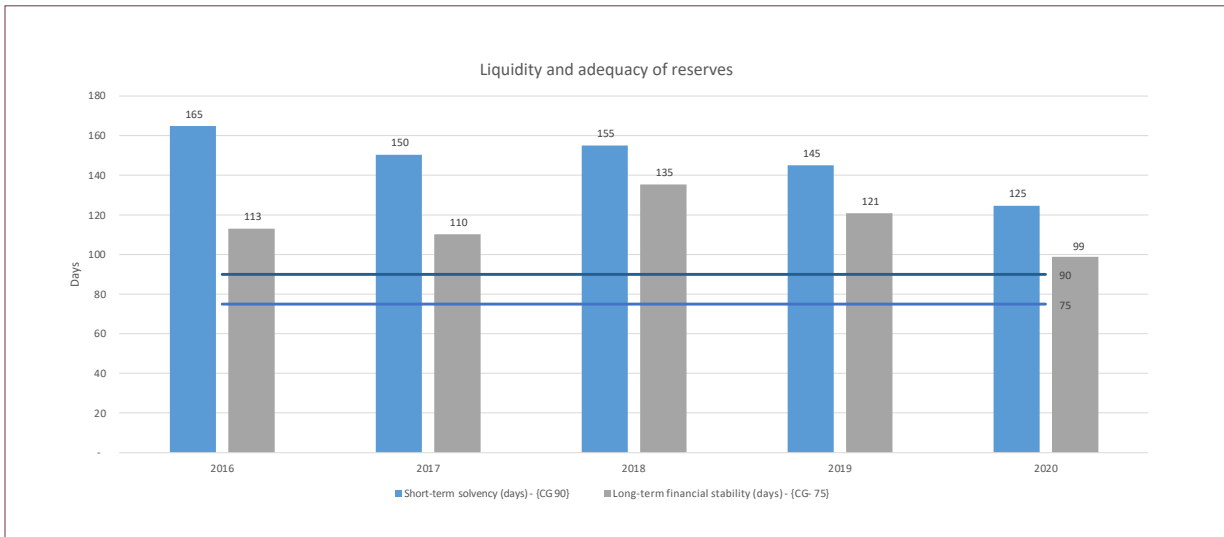
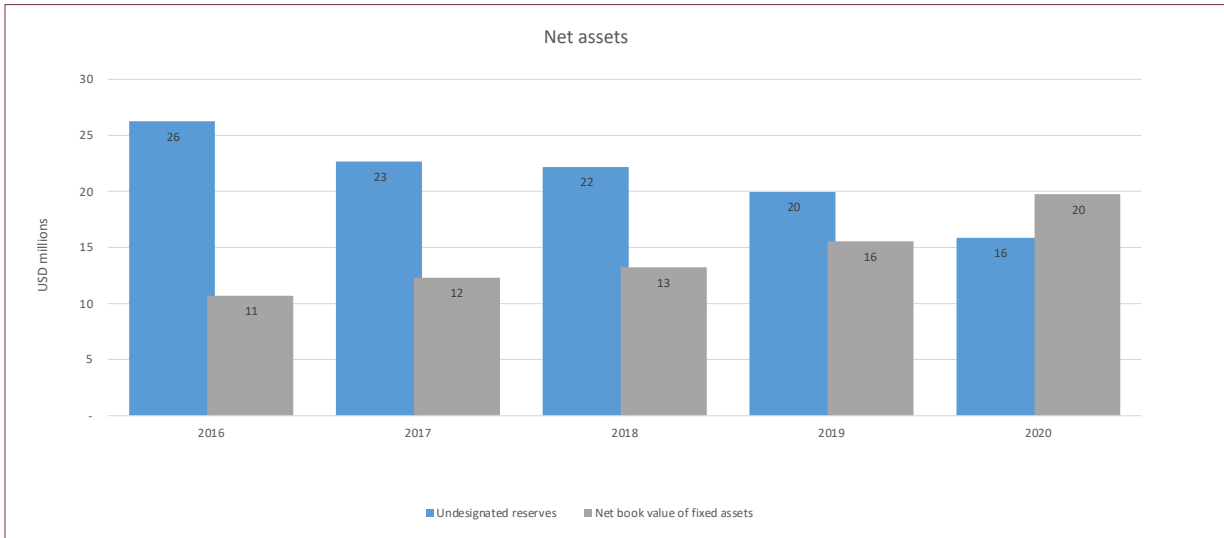


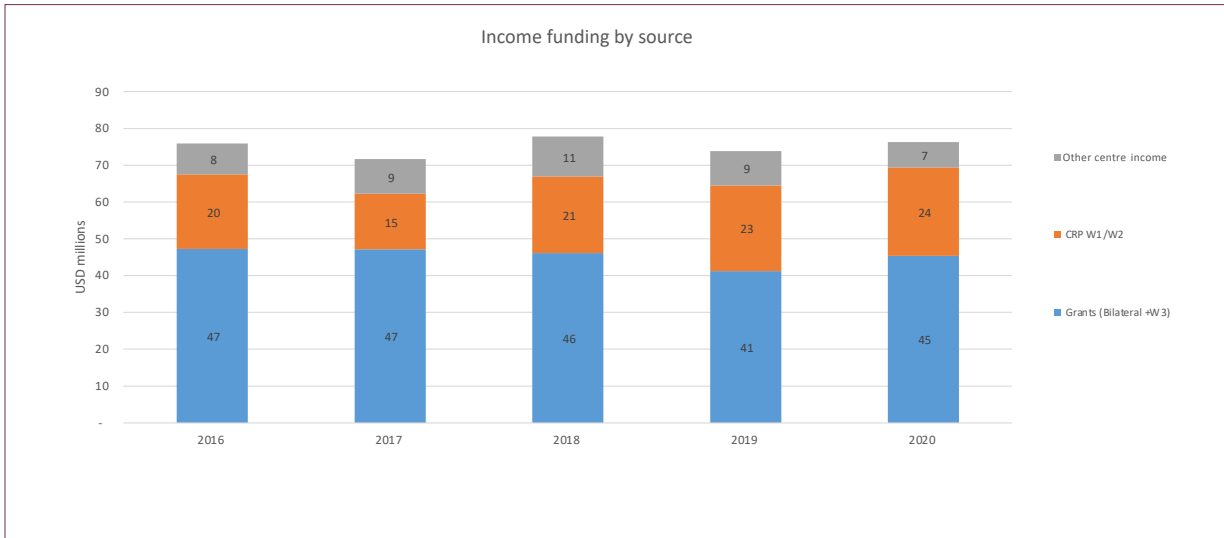
## Five-year financial review

|   | 2016<br>USD'000 | 2017<br>USD'000 | 2018<br>USD'000 | 2019<br>USD'000 | 2020<br>USD'000 | CGIAR<br>benchmarks      |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------------|
| <b>Income</b>                                   | 76,181          | 71,729          | 77,759          | 74,498          | 76,257          |                          |
| Expenses  | 77,025          | 72,696          | 77,425          | 74,396          | 75,483          |                          |
| <b>Surplus/ (loss)</b>                          | <b>(844)</b>    | <b>(967)</b>    | <b>334</b>      | <b>102</b>      | <b>774</b>      |                          |
| <b>Assets</b>                                   |                 |                 |                 |                 |                 |                          |
| Non-current                                     | 10,713          | 13,872          | 15,094          | 17,593          | 21,807          |                          |
| Current   | 82,420          | 79,904          | 75,898          | 77,831          | 84,500          |                          |
| <b>Total assets</b>                             | <b>93,133</b>   | <b>93,775</b>   | <b>90,993</b>   | <b>95,424</b>   | <b>106,308</b>  |                          |
| <b>Net assets &amp; liabilities</b>             |                 |                 |                 |                 |                 |                          |
| Net assets                                      | 35,388          | 34,416          | 34,750          | 34,853          | 35,627          |                          |
| Non-current liabilities                         | 5,220           | 5,550           | 5,763           | 6,713           | 6,172           |                          |
| Current liabilities                             | 52,526          | 53,809          | 50,480          | 53,858          | 64,509          |                          |
| <b>Total net assets and liabilities</b>         | <b>93,133</b>   | <b>93,776</b>   | <b>90,993</b>   | <b>95,424</b>   | <b>106,308</b>  |                          |
| Short-term stability indicator liquidity (days) | 165             | 150             | 155             | 145             | 125             | CGIAR min<br>90-120 days |
| Long-term stability indicator (days)            | <b>113</b>      | <b>110</b>      | <b>135</b>      | <b>121</b>      | <b>99</b>       |                          |
| Expenses per day                                | 181             | 174             | 164             | 165             | 160             | CGIAR min<br>75-90 days  |
| <b>Working capital</b>                          | <b>29,894</b>   | <b>26,094</b>   | <b>25,419</b>   | <b>23,973</b>   | <b>19,992</b>   |                          |
| Gross operating expenditure                     | 77,024          | 72,697          | 77,377          | 74,395          | 75,483          |                          |
| - less depreciation (including project assets)  | (2,104)         | (2,106)         | (2,752)         | (2,161)         | (2,297)         |                          |
| - less collaboration                            | (8,767)         | (7,218)         | (14,806)        | (11,923)        | (14,660)        |                          |
| <b>Net operating expenditure</b>                | <b>66,153</b>   | <b>63,372</b>   | <b>59,819</b>   | <b>60,311</b>   | <b>58,526</b>   |                          |
| Undesignated net assets                         | 20,499          | 19,145          | 22,180          | 19,965          | 15,859          |                          |
| Cash management of restricted operations        | 20%             | 27%             | 27%             | 22%             | 21%             |                          |
| Current ratio                                   | 1.6             | 1.5             | 1.5             | 1.4             | 1.3             |                          |
| Indirect cost %                                 | 17%             | 17%             | 17%             | 17%             | 17%             |                          |









## 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 a going concern for at least the next 12 months from the date of this statement.

Signed on behalf of management by:



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**Jimmy Smith**  
Director general  
28 April 2021



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**Robert Nzioka**  
Chief financial officer  
28 April 2021



## 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 risk'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. 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 COVID-19 pandemic made 2020 an exceptional year, and one where ILRI has responded to both the managerial and research challenges it posed. ILRI triggered its Emergency Preparedness Plan and constituted (i) a Crisis Management Team, (ii) Crisis Response Teams on its Kenya and Ethiopia campuses and (iii) a Task Force (comprising expertise relating to animal, human and occupational health, regional offices and hosted institutes). These interlocking committees worked seamlessly to develop and communicate guidelines to ILRI staff around the world and those of centres ILRI hosts in Kenya and Ethiopia. Communication with these constituencies have been through e-mails, weekly all-staff virtual round-up gatherings and an online SharePoint resource where staff can find emergency contacts, guidelines, etc. Management also prepared supporting crisis management and risk management plans to guide the multiple mitigation and business continuity processes.

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 2020 Financial Statements and the effectiveness of internal controls over financial reporting, the Audit and Risk Committee reviewed management's assertions in its 2020 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.



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**Lindsay Falvey**  
Chair, Board of Trustees  
28 April 2021

## Independent Auditor's report

We have audited the accompanying financial statements of the International Livestock Research Institute (ILRI) set out on pages 17 to 95, which comprise the consolidated statement of financial position as at 31 December 2020, 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 2020, 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.



For and on behalf of Ernst & Young LLP  
Certified Public Accountants  
Nairobi, Kenya  
28 April 2021





*Farm cart in West Bengal, India (photo credit: ILRI/Susan MacMillan).*

## Consolidated statement of financial position

AS AT 31 DECEMBER 2020

|   | Note | 2020<br>USD'000 | 2019<br>USD'000 |
|---|------|-----------------|-----------------|
| <b>Current assets</b>                   |      |                 |                 |
| Cash and cash equivalents               | 6    | 60,956          | 56,196          |
| Account receivables                     | 7    | 21,450          | 18,680          |
| Prepaid expenses                        | 8    | 1,745           | 2,548           |
| Inventories                             | 9    | 350             | 407             |
| <b>Total current assets</b>             |      | <b>84,501</b>   | <b>77,831</b>   |
| <b>Non-current assets</b>               |      |                 |                 |
| Property, plants and equipment          | 10   | 19,667          | 15,568          |
| Biological assets                       | 11   | 2,140           | 2,025           |
| <b>Total non-current assets</b>         |      | <b>21,807</b>   | <b>17,593</b>   |
| <b>TOTAL ASSETS</b>                     |      | <b>106,308</b>  | <b>95,424</b>   |
| <b>Current liabilities</b>              |      |                 |                 |
| Accounts payable                        | 12   | 62,847          | 52,200          |
| Provisions                              | 13   | 445             | 433             |
| Accruals                                | 14   | 1,217           | 1,225           |
| <b>Total current liabilities</b>        |      | <b>64,509</b>   | <b>53,858</b>   |
| <b>Non-current liabilities</b>          |      |                 |                 |
| Long-term employee benefits             | 15   | 6,172           | 6,713           |
| <b>Total non-current liabilities</b>    |      | <b>6,172</b>    | <b>6,713</b>    |
| <b>Net assets</b>                       |      |                 |                 |
| Undesignated                            |      | 15,860          | 19,965          |
| Designated                              |      | 19,767          | 14,888          |
| <b>Total net assets</b>                 |      | <b>35,627</b>   | <b>34,853</b>   |
| <b>TOTAL NET ASSETS AND LIABILITIES</b> |      | <b>106,308</b>  | <b>95,424</b>   |

The consolidated financial statements were approved by the Board of Trustees on 28 April 2021 and were signed on its behalf by:



**Jimmy Smith**  
Director general  
28 April 2021



**Robert Nzioka**  
Chief financial officer  
28 April 2021

The notes and exhibits set out on pages 27 to 85 form an integral part of these consolidated financial statements.



## Consolidated statement of activities and other comprehensive income

### FOR THE YEAR ENDED 31 DECEMBER 2020

|   | Note | 2020<br>USD'000 | 2019<br>USD'000 |
|---|------|-----------------|-----------------|
| <b>REVENUE</b>  |      |                 |                 |
| Window 1 and Window 2   | 17   | 24,008          | 23,217          |
| Window 3  | 17   | 20,574          | 20,714          |
| Bilateral   | 17   | 24,799          | 20,541          |
| Other revenues and gains  | 18   | 4,175           | 7,770           |
| Sale of livestock   | 19   | 221             | 312             |
| Fair value (loss) gain on livestock                             | 21   | 258             | 175             |
| Cost of sale of livestock                                       | 20   | (121)           | (99)            |
| <b>TOTAL REVENUE AND GAINS</b>                                  |      | <b>73,914</b>   | <b>72,630</b>   |
| <b>EXPENSES</b>   |      |                 |                 |
| Research expenses   | 23   | 47,809          | 46,653          |
| Collaborator expenses   | 24   | 14,660          | 11,923          |
| General and administration expenses                             | 25   | 9,076           | 8,624           |
| Other expenses and losses                                       | 26   | 1,207           | 5,628           |
| Expected credit loss  | 3    | 1,626           | 1,081           |
| <b>TOTAL OPERATING EXPENSES</b>                                 |      | <b>74,378</b>   | <b>73,909</b>   |
| Financial income  | 27   | 2,244           | 1,769           |
| Financial expenses  | 27   | (1,105)         | (386)           |
| <b>SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES</b>              |      | <b>675</b>      | <b>104</b>      |
| <b>OTHER COMPREHENSIVE INCOME</b>                               |      |                 |                 |
| Revaluation gains/losses  |      |                 |                 |
| Exchange differences on translation or foreign operations       |      | 99              | (2)             |
| Actuarial gains/(losses) on post-employment benefit obligations |      |                 |                 |
| <b>TOTAL OTHER COMPREHENSIVE INCOME</b>                         |      | <b>99</b>       | <b>(2)</b>      |
| <b>TOTAL SURPLUS/(DEFICIT) FOR THE YEAR</b>                     |      | <b>774</b>      | <b>102</b>      |

The notes and exhibits set out on pages 27 to 85 form an integral part of these consolidated financial statements



# Consolidated Statement of changes in net assets

FOR THE YEAR ENDED 31 DECEMBER 2020

| Description                                       | **Undesignated reserves | Designated investment | *Kapiti exchange translation reserve in fixed assets | ***ILRI designated reserves | Total         |
|---|-------------------------|-----------------------|--|-----------------------------|---------------|
|   | USD'000                 | USD'000               | USD'000  | USD'000                     | USD'000       |
| <b>At January 2019</b>                            | 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                       | -             |
| <b>Balance as at December 2019</b>                | <b>19,965</b>           | <b>14,887</b>         | <b>1</b>   | <b>14,888</b>               | <b>34,853</b> |
| <b>At January 2020</b>                            | 19,965                  | 14,887                | 1  | 14,888                      | 34,853        |
| Surplus/ (deficit) for the year                   | 675                     | -                     | -  | -                           | 675           |
| Exchange translation*                             | -                       | -                     | 99   | 99                          | 99            |
| Total comprehensive income for the year           | 675                     | -                     | 99   | 99                          | 774           |
| Designated reserves adjustment for prior year**** | (681)                   | 681                   | -  | 681                         | -             |
| Net change in investment in fixed assets          | (4,099)                 | 4,099                 | -  | 4,099                       | -             |
| <b>Balance as at December 2020</b>                | <b>15,860</b>           | <b>19,667</b>         | <b>100</b>   | <b>19,767</b>               | <b>35,627</b> |

\*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.

\*\*\*\* Designated reserves adjustment for prior year refers to an adjustment for the difference between net book values for last year and the value of the designated reserves

The notes and exhibits set out on pages 27 to 85 form an integral part of these consolidated financial statements.

## Consolidated statement of cash flows

### FOR THE YEAR ENDED 31 DECEMBER 2020

|  | Note | 2020<br>USD'000 | 2019<br>USD'000 |
|--|------|-----------------|-----------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                                  |      |                 |                 |
| Surplus/(deficit) for the year   |      | 675             | 104             |
| Adjustments to reconcile surplus or deficit to net cash flows                | -    | -               |                 |
| Depreciation on property and equipment and amortization of intangible assets | 10   | 2,301           | 2,160           |
| Finance income   | 27   | (2,244)         | (1,769)         |
| Finance expenses   | 27   | 1,105           | 386             |
| Fair value adjustments on biological assets                                  | 11   | (115)           | (175)           |
| Movement in long-term employee benefits                                      | 15   | 754             | 1,427           |
| Movement in provisions for bad and doubtful debts                            | 7    | 512             | (195)           |
| Movement in general provisions   | 13   | 489             | 155             |
| Leave accruals   | 12   | (639)           | 621             |
|  | -    |                 |                 |
| Other fixed movements and exchange differences                               |      | 99              | (2)             |
| <b>Decrease (increase) in assets</b>   |      |                 |                 |
| Account receivables  | 7    | (3,309)         | (1,354)         |
| Prepayments  | 8    | 804             | 353             |
| Inventories  | 9    | 33              | 73              |
| <b>Increase (decrease) in liabilities</b>                                    |      |                 |                 |
| Account payables   | 11   | 11,284          | 3,453           |
| Provisions paid  | 13   | (476)           | (288)           |
| Accruals   | 12   | (8)             | (845)           |
| Long term employee benefits  | 15   | (1,295)         | -               |
| <b>Subtotal</b>  |      | <b>9,970</b>    | <b>4,104</b>    |
| Interest received  | 13   | 1,190           | 1,389           |
| <b>Net cash inflow (outflow) from operating activities</b>                   |      | <b>11,160</b>   | <b>5,493</b>    |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                                  |      |                 |                 |
| Acquisition of property and equipment  | 9    | (6,400)         | (4,489)         |
| Purchase of biological assets  | 10   | -               | -               |
| <b>Net cash inflow (outflow) from investing activities</b>                   |      | <b>(6,400)</b>  | <b>(4,489)</b>  |
| Net (decrease) /increase in cash and cash equivalents                        |      | 4,760           | 1,004           |
| Cash and cash equivalents at the beginning of the year                       |      | 56,196          | 55,192          |
| Cash and cash equivalents at the end of the year                             |      | 60,956          | 56,196          |

The notes and exhibits set out on pages 27 to 85 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. The 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)

2020 was the fourth full year for ILRI's realigned research programs as well as the fourth year of the second phase of CGIAR Research Programs (CRPs). In addition to leading the CGIAR Research Program (CRP) on Livestock, 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 Genebank, 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 2020, funding through Window 1 and Window 2 constituted about 31% (which was similar to 2019) of the institute's total income of USD76.3 million.

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 2020 amounted to USD1.10 million (2019: USD0.4 million). At the end of 31 December 2020, the subsidiary had a debt balance of USD5 million (2019: USD4 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 wholly 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).

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 2020.

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.



## Notes to the consolidated financial statements (cont'd)

Subsidiaries are fully consolidated from the date on which control is transferred to the group. They are deconsolidated 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 the 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 fulfillment 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 installments. 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.

For the year ended 31 December 2020, 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.

## Notes to the consolidated financial statements (cont'd)

### (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 FVTPL.

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 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 group's financial liabilities include trade and other payables, and balances due to related parties. The group has not

## Notes to the consolidated financial statements (cont'd)

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 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



## Notes to the consolidated financial statements (cont'd)

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.

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.

### Classification of financial instruments

| At 31 December 2020          | Amortized cost<br>USD'000 | Mandatorily<br>measured at FVTPL<br>USD'000 | Carrying amount<br>USD'000 |
|------------------------------|---------------------------|---|----------------------------|
| <b>Financial assets</b>      |                           |   |                            |
| Cash and bank balances       | 60,956                    | -   | 60,956                     |
| Accounts receivable          | 21,450                    | -   | 21,450                     |
| <b>Total assets</b>          | <b>82,406</b>             | <b>-</b>                                    | <b>82,406</b>              |
| <b>Financial liabilities</b> |                           |   |                            |
| Accounts payable             | 62,847                    | -   | 62,847                     |
| Accruals                     | 1,217                     | -   | 1,217                      |
| <b>Total liabilities</b>     | <b>64,064</b>             | <b>-</b>                                    | <b>64,064</b>              |

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

## 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.

### (n) 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.

### (o) Net assets

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

### (p) 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.

### (q) 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.

### (r) Tax

#### ILRI:

The governments of Kenya and Ethiopia have undertaken



## Notes to the consolidated financial statements (cont'd)

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.

### **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.

#### **(s) 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

## Notes to the consolidated financial statements (cont'd)

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 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.

### (t) New and amended standards and amendments.

The standards, amendments and interpretations listed below apply for the first time in 2020, but do not have an impact on the financial statements of the group.

- Amendments to IFRS 3: Definition of a Business
- Amendments to IFRS 7, IFRS 9 and IAS 39 Interest Rate Benchmark Reform
- Amendments to IAS 1 and IAS 8 Definition of Material
- Conceptual Framework for Financial Reporting issued on 29 March 2018
- Amendments to IFRS 16 Covid-19 Related Rent Concessions

### 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 Organisation's financial statements are disclosed below. The Organisation intends to adopt these new and amended standards and interpretations, if applicable, when they become effective.

Effective for annual reporting periods beginning on or after 1 January 2022:

- Reference to the Conceptual Framework – Amendments to IFRS 3
- Property, Plant and Equipment: Proceeds before

Intended Use – Amendments to IAS 16

- Onerous Contracts – Costs of Fulfilling a Contract – Amendments to IAS 37
- IFRS 1 First-time Adoption of International Financial Reporting Standards – Subsidiary as a first-time adopter
- IFRS 9 Financial Instruments – Fees in the '10 per cent' test for derecognition of financial liabilities
- IAS 41 Agriculture – Taxation in fair value measurements

Effective for annual reporting periods beginning on or after 1 January 2023:

- IFRS 17 Insurance Contracts
- Amendments to IAS 1: Classification of Liabilities as Current or Non-current

The group's practice is to adopt these standards, whenever they become applicable on their effective dates.

### 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, 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 a

## Notes to the consolidated financial statements (cont'd)

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 2020 USD'000 | Effect on surplus/deficit pre-tax/equity 2019 USD'000 |
|----------|------------------------------------|---|---|
| KES      | 5%                                 | 51  | 342   |
|          | -5%                                | (51)  | (342)   |
| ETB      | 5%                                 | 12  | 765   |
|          | -5%                                | (12)  | (765)   |
| GBP      | 5%                                 | (159)   | 18  |
|          | -5%                                | 159   | (18)  |
| EUR      | 5%                                 | 510   | (101)   |
|          | -5%                                | (510)   | 101   |

### 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 2020 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                          | 2020<br>USD'000 | 2019<br>USD'000 |
|--------------------------------------|-----------------|-----------------|
| Receivables < 6 months               | 2,512           | 5,559           |
| Receivables > 6 months <= 12 months  | 3,985           | 1,202           |
| Receivables > 12 months <= 24 months | 2,453           | 670             |
| Receivables over 24 months           | 9               | 460             |
| Impaired                             | (1,191)         | (563)           |
| <b>Total</b>                         | <b>7,768</b>    | <b>7,328</b>    |



## Notes to the consolidated financial statements (cont'd)

### Partner receivables

| Description                          | 2020<br>USD'000 | 2019<br>USD'000 |
|--------------------------------------|-----------------|-----------------|
| Receivables < 6 months               | 3,738           | 1,578           |
| Receivables > 6 months <= 12 months  | 1,397           | 1,007           |
| Receivables > 12 months <= 24 months | 1,041           | 681             |
| Receivables over 24 months           | 331             | 447             |
| Impaired                             | (435)           | (518)           |
| <b>Total</b>                         | <b>6,072</b>    | <b>3,195</b>    |

### Employee receivables

| Description                          | 2020<br>USD'000 | 2019<br>USD'000 |
|--------------------------------------|-----------------|-----------------|
| Receivables < 6 months               | 502             | 763             |
| Receivables > 6 months <= 12 months  | 112             | 54              |
| Receivables > 12 months <= 24 months | 45              | 49              |
| Receivables over 24 months           | 38              | 73              |
| Impaired                             | (17)            | (23)            |
| <b>Total</b>                         | <b>680</b>      | <b>916</b>      |

### Hosted institutes receivables

| Description                          | 2020<br>USD'000 | 2019<br>USD'000 |
|--------------------------------------|-----------------|-----------------|
| Receivables < 6 months               | 6,127           | 4,919           |
| Receivables > 6 months <= 12 months  | 115             | 569             |
| Receivables > 12 months <= 24 months | 64              | 188             |
| Receivables over 24 months           | -               | -               |
| <b>Total</b>                         | <b>6,306</b>    | <b>5,676</b>    |

### Other receivables

| Description                          | 2020<br>USD'000 | 2019<br>USD'000 |
|--------------------------------------|-----------------|-----------------|
| Receivables < 6 months               | 207             | 1,075           |
| Receivables > 6 months <= 12 months  | -               | 135             |
| Receivables > 12 months <= 24 months | -               | 229             |
| Receivables over 24 months           | -               | 126             |
| <b>Total</b>                         | <b>207</b>      | <b>1,565</b>    |

## 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 2020         | Current<br>USD'000 | Days past due          |                         |                           |                   | Total<br>USD'000 |
|-----------------------------|--------------------|------------------------|-------------------------|---------------------------|-------------------|------------------|
|                             |                    | 7-12 months<br>USD'000 | 13-24 months<br>USD'000 | over 24 months<br>USD'000 | Other<br>Specific |                  |
| Expected credit loss rate   | 0%                 | 3%                     | 10%                     | 100%                      |                   |                  |
| Gross amount                | 1,694              | 3,985                  | 2,453                   | 9                         | 818               | 8,959            |
| <b>Expected credit loss</b> | <b>-</b>           | <b>(120)</b>           | <b>(245)</b>            | <b>(9)</b>                | <b>(818)</b>      | <b>(1,191)</b>   |

### Donor receivables

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

### Partner receivables

| At 31 December 2020         | Current<br>USD'000 | Days past due          |                         |                           | Total<br>USD'000 |
|-----------------------------|--------------------|------------------------|-------------------------|---------------------------|------------------|
|                             |                    | 7-12 months<br>USD'000 | 13-24 months<br>USD'000 | over 24 months<br>USD'000 |                  |
| Expected credit loss rate   | 0%                 | 3%                     | 6%                      | 100%                      |                  |
| Gross amount                | 3,738              | 1,397                  | 1,041                   | 331                       | 6,507            |
| <b>Expected credit loss</b> | <b>-</b>           | <b>(42)</b>            | <b>(62)</b>             | <b>(331)</b>              | <b>(435)</b>     |

| At 31 December 2019       | Current<br>USD'000 | Days past due          |                         |                           | Total<br>USD'000 |
|---------------------------|--------------------|------------------------|-------------------------|---------------------------|------------------|
|                           |                    | 7-12 months<br>USD'000 | 13-24 months<br>USD'000 | over 24 months<br>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)            |

### Expected credit loss

| Description                     | 2020<br>USD'000 | 2019<br>USD'000 |
|---------------------------------|-----------------|-----------------|
| Donor receivables credit loss   | 1,191           | 563             |
| Partner receivables credit loss | 435             | 518             |
| <b>Total</b>                    | <b>1,626</b>    | <b>1,081</b>    |

Expected credit loss from donor receivables includes USD818k from four grants (SCB001,SAG001,CRP001 and ODI002) for which, although the age is below 24 months, the probability of recovery is remote.

## Notes to the consolidated financial statements (cont'd)

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              | 2020<br>USD'000 | 2019<br>USD'000 |
|--------------------------|-----------------|-----------------|
| Certificates of deposits | 41,431          | 39,730          |
| Bank balances            | 19,479          | 16,428          |
| <b>Total</b>             | <b>60,910</b>   | <b>56,158</b>   |

### 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, the 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—2020

| Financial institution | Currency | Amount<br>USD'000 | Investment<br>date | Maturity<br>date | Investment<br>period - days |
|-----------------------|----------|-------------------|--------------------|------------------|-----------------------------|
| Credit Suisse         | USD      | 2,040             | 2-Nov-20           | 2-Feb-21         | 92                          |
| Credit Suisse         | USD      | 5,000             | 30-Dec-20          | Open             | Open                        |
| I&M Bank              | USD      | 3,700             | 16-Oct-20          | 16-Apr-21        | 182                         |
| I&M Bank              | USD      | 5,000             | 17-Nov-20          | 17-May-21        | 181                         |
| NCBA                  | USD      | 7,000             | 23-Nov-20          | 24-May-21        | 182                         |
| NCBA                  | USD      | 5,500             | 31-Jul-20          | 29-Jan-21        | 182                         |
| NCBA                  | USD      | 2,000             | 24-Jul-20          | 25-Jan-21        | 185                         |
| Stanbic               | USD      | 7,253             | Open               | Open             | Open                        |
| Stanbic               | EUR      | 3,155             | Open               | Open             | Open                        |
| Stanbic               | GBP      | 0                 | Open               | Open             | Open                        |
| NCBA                  | KES      | 778               | 16-Dec-20          | Open             | Open                        |
| Stanbic               | KES      | 5                 | Open               | Open             | Open                        |
| <b>Total</b>          |          | <b>41,431</b>     |                    |                  |                             |



## Notes to the consolidated financial statements (cont'd)

### Certificates of deposits–2019

| Financial institution | Currency | Amount<br>USD'000 | Investment<br>date | Maturity<br>date | Investment<br>period - days |
|-----------------------|----------|-------------------|--------------------|------------------|-----------------------------|
| NCBA bank             | USD      | 11,000            | 18-Nov-2019        | 18-May-2020      | 182                         |
| Credit Suisse         | 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         | 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             | -                           |
| <b>Total</b>          |          | <b>39,730</b>     |                    |                  |                             |

### Current account bank balances

| Description             | 2020<br>USD'000 | 2019<br>USD'000 |
|-------------------------|-----------------|-----------------|
| Bank balances in USD    | 11,434          | 12,064          |
| Bank balances in EUR    | 5,782           | 3,203           |
| Bank balances in GBP    | 1,208           | 156             |
| Bank balances in others | 1,055           | 1,003           |
| <b>Total</b>            | <b>19,479</b>   | <b>16,426</b>   |

The bulk of the donor payables amounting to USD43.6 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                        | 2020<br>USD'000 | 2019<br>USD'000 |
|------------------------------------|-----------------|-----------------|
| Accounts receivable                | 21,450          | 18,680          |
| Bank balances and deposits         | 60,956          | 56,196          |
| <b>Total financial assets</b>      | <b>82,406</b>   | <b>74,876</b>   |
| Accounts payable                   | 62,847          | 52,200          |
| Accruals                           | 1,217           | 1,225           |
| <b>Total financial liabilities</b> | <b>64,064</b>   | <b>53,425</b>   |
| <b>Liquidity gap</b>               | <b>18,342</b>   | <b>21,451</b>   |

## 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 the 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 2020 amounted to USD1.9m, (2019: USD0.9m). 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 2020 amounted to USD1.1m (2019: USD0.4m). At the end of 31 December 2020, the subsidiary had a receivable balance of USD5m (2019: USD4m) in ILRI's books. The consolidated statement of activities include the subsidiary's results for the year as summarized on Note 19–22.

### 6. CASH AND CASH EQUIVALENTS

| Description                      | 2020<br>USD'000 | 2019<br>USD'000 |
|----------------------------------|-----------------|-----------------|
| Certificates of deposits         | 41,431          | 39,730          |
| Bank balances                    | 19,479          | 16,428          |
| Cash in hand and cash in transit | 46              | 38              |
| <b>Total</b>                     | <b>60,956</b>   | <b>56,196</b>   |

## Notes to the consolidated financial statements (cont'd)

### 7. ACCOUNTS RECEIVABLES

| Description  | 2020<br>USD'000 | 2019<br>USD'000 |
|--|-----------------|-----------------|
| <b>Donors</b>  |                 |                 |
| Restricted Window 3  | 1,230           | 627             |
| Restricted bilateral<br>Window 1 and Window 2                              | 7,657           | 7,074           |
|  | 72              | 190             |
| Subtotal donors  | 8,959           | 7,891           |
| Less: Provision for doubtful debts   | (1,191)         | (563)           |
| <b>Total</b>   | <b>7,768</b>    | <b>7,328</b>    |
| <b>Partners</b>  |                 |                 |
| National Agricultural Research Stations                                    | 1,927           | 1,039           |
| Universities   | 1,826           | 1,542           |
| International non-governmental organizations                               | 776             | 881             |
| CGIAR centres  | 1,978           | 251             |
| Subtotal partners  | 6,507           | 3,713           |
| Less: Provision for doubtful debts   | (435)           | (518)           |
| <b>Total</b>   | <b>6,072</b>    | <b>3,195</b>    |
| <b>Hosted organizations</b>  |                 |                 |
| Center for International Forestry Research (CIFOR)                         | 148             | 27              |
| International Maize and Wheat Improvement Center (CIMMYT)                  | 374             | 250             |
| International Rice Research Institute (IRRI)                               | 13              | 7               |
| International Center for Agricultural Research in the Dry Areas (ICARDA)   | 139             | 100             |
| World Agroforestry Centre (ICRAF)  | 1               | 25              |
| International Center for Tropical Agriculture (CIAT)                       | 108             | 47              |
| International Institute of Tropical Agriculture (IITA)                     | 1               | 3               |
| International Crops Research Institute for the Semi-Arid Tropics (ICRISAT) | 14              | 15              |
| International Water Management Institute (IWMI)                            | 55              | 57              |
| Bioversity International (IPGRI), Italy                                    | 23              | 28              |
| International Food Policy Research Institute (IFPRI)                       | 11              | 8               |
| International Potato Center (CIP)  | 63              | 63              |
| Subtotal CGIAR centres   | 950             | 630             |
| Hosted non-CGIAR centres   | 5,355           | 4,583           |
| Universities and research organizations                                    | 418             | 463             |
| <b>Total</b>   | <b>6,723</b>    | <b>5,676</b>    |
| Loans  | 65              | 53              |
| Personnel expenses   | 632             | 886             |
| Subtotal employees   | 697             | 939             |
| Less: Provision for doubtful debts   | (17)            | (23)            |
| <b>Total</b>   | <b>680</b>      | <b>916</b>      |
| Other account receivables  | 207             | 1,565           |
| <b>Net total accounts receivables</b>                                      | <b>21,450</b>   | <b>18,680</b>   |

## Notes to the Consolidated Financial Statements (cont'd)

The provisions for doubtful debts developed as follows.

### Movement on doubtful debts for donors

| Description                  | 2020<br>USD'000 | 2019<br>USD'000 |
|------------------------------|-----------------|-----------------|
| At the beginning of the year | (563)           | (700)           |
| Arising during the year      | (921)           | (349)           |
| Utilized                     | 293             | 486             |
| Unused amounts reversed      | -               | -               |
| <b>Total</b>                 | <b>(1,191)</b>  | <b>(563)</b>    |

### Movement on doubtful debts for partners

| Description                  | 2020<br>USD'000 | 2019<br>USD'000 |
|------------------------------|-----------------|-----------------|
| At the beginning of the year | (518)           | (511)           |
| Arising during the year      | (211)           | (190)           |
| Utilized                     | 294             | 183             |
| Unused amounts reversed      | -               | -               |
| <b>Total</b>                 | <b>(435)</b>    | <b>(518)</b>    |

### Movement on doubtful debts for employees

| Description                  | 2020<br>USD'000 | 2019<br>USD'000 |
|------------------------------|-----------------|-----------------|
| At the beginning of the year | (23)            | (32)            |
| Arising during the year      | (17)            | (23)            |
| Utilized                     | 23              | 32              |
| Unused amounts reversed      | -               | -               |
| <b>Total</b>                 | <b>(17)</b>     | <b>(23)</b>     |

### Movement on doubtful debts for commercial suppliers

| Description                  | 2020<br>USD'000 | 2019<br>USD'000 |
|------------------------------|-----------------|-----------------|
| At the beginning of the year | (64)            | -               |
| Arising during the year      | (41)            | (64)            |
| Utilized                     | 64              | -               |
| Unused amounts reversed      | -               | -               |
| <b>Total</b>                 | <b>(41)</b>     | <b>(64)</b>     |

### 8. PREPAID EXPENSES

| Description       | 2020<br>USD'000 | 2019<br>USD'000 |
|-------------------|-----------------|-----------------|
| Prepaid expenses* | 1,745           | 2,548           |
| <b>Total</b>      | <b>1,745</b>    | <b>2,548</b>    |

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



## Notes to the consolidated financial statements (cont'd)

### 9. INVENTORIES

| Description                       | 2020<br>USD'000 | 2019<br>USD'000 |
|-----------------------------------|-----------------|-----------------|
| Engineering and maintenance parts | 83              | 81              |
| Laboratory and chemical supplies  | 176             | 235             |
| Fuel and lubricants               | 11              | 23              |
| Stationery/office supplies        | 41              | 60              |
| Other supplies                    | 73              | 18              |
| <b>Subtotal</b>                   | <b>384</b>      | <b>417</b>      |
| Less: Provision                   | (34)            | (10)            |
| <b>Total</b>                      | <b>350</b>      | <b>407</b>      |

The movement in inventory provision developed as follows.

| Description                  | 2020<br>USD'000 | 2019<br>USD'000 |
|------------------------------|-----------------|-----------------|
| At the beginning of the year | (10)            | (25)            |
| Arising during the year      | (34)            | (10)            |
| Utilized                     | 10              | 25              |
| Unused amounts reversed      | -               | -               |
| <b>Total</b>                 | <b>(34)</b>     | <b>(10)</b>     |

### 10. PROPERTY PLANT, EQUIPMENT AND INTANGIBLE ASSETS–2020

| Description  | Balance as at<br>01.01.2020<br>USD'000 | Additions               |                       | Disposals*<br>USD'000 | Balance as at<br>31.12.2020<br>USD'000 |
|--|--|-------------------------|-----------------------|-----------------------|--|
|  |  | Unrestricted<br>USD'000 | Restricted<br>USD'000 |                       |  |
| Physical facilities, infrastructure and leasehold improvements | 42,970                                 | 2,341                   | -                     | -                     | 45,311                                 |
| Furnishings and equipment                                      | 33,470                                 | 1,266                   | 907                   | (5,491)               | 30,152                                 |
| Intangible assets (software)                                   | 350                                    | -                       | -                     | (5)                   | 345                                    |
| Work in progress**   | 2,080                                  | 1,952                   | -                     | -                     | 4,032                                  |
| <b>Total cost of fixed assets</b>                              | <b>78,870</b>                          | <b>5,559</b>            | <b>907</b>            | <b>(5,496)</b>        | <b>79,840</b>                          |
| <b>ACCUMULATED DEPRECIATION</b>                                |  |                         |                       |                       |  |
| Physical facilities, infrastructure and leasehold improvements | 33,633                                 | 409                     | -                     | -                     | 34,042                                 |
| Furnishings and equipment                                      | 29,299                                 | 985                     | 907                   | (5,491)               | 25,700                                 |
| Intangible assets (software)                                   | 350                                    | -                       | -                     | (5)                   | 345                                    |
| Work in progress   | -                                      | -                       | -                     | -                     | -                                      |
| <b>Total accumulated depreciation</b>                          | <b>63,282</b>                          | <b>1,394</b>            | <b>907</b>            | <b>(5,496)</b>        | <b>60,087</b>                          |
| <b>NET CARRYING AMOUNT</b>                                     |  |                         |                       |                       |  |
| Physical facilities, infrastructure and leasehold improvements | 9,337                                  | 1,933                   | -                     | -                     | 11,270                                 |
| Furnishings and equipment                                      | 4,171                                  | 280                     | -                     | -                     | 4,451                                  |
| Intangible assets (software)                                   | -                                      | -                       | -                     | -                     | -                                      |
| Work in progress   | 2,079                                  | 1,952                   | -                     | -                     | 4,031                                  |
| Exchange translation   | (19)                                   | (66)                    | -                     | -                     | (85)                                   |
| <b>Total net carrying amount</b>                               | <b>15,568</b>                          | <b>4,099</b>            | <b>-</b>              | <b>-</b>              | <b>19,667</b>                          |

## Notes to the consolidated financial statements (cont'd)

\*Disposals during the year amounted to USD5.5m. This was due to disposal of old and fully depreciated research and laboratory equipment (USD2.8m) that were no longer in use and small assets each valued below USD3,000 that were transferred to CAFM Explorer. CAFM Explorer is an asset management software for tracking small and sensitive assets such as cameras and small fridges, among others.

\*\* The balance of USD4m at the end of 2020 is made up of ongoing capital projects such as new residential houses in Addis Ababa, renovation of three houses in Nairobi, and hostels renovations in Addis Ababa among other ongoing works.

### Property plant, equipment and intangible assets–2019

| Description  | Balance as at<br>01.01.2019<br>USD'000 | Additions               |                       | Disposals<br>USD'000 | Balance as at<br>31.12.2019<br>USD'000 |
|--|--|-------------------------|-----------------------|----------------------|--|
|  |  | Unrestricted<br>USD'000 | Restricted<br>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                                  |
| <b>Total cost of fixed assets</b>                              | <b>77,681</b>                          | <b>3,928</b>            | <b>560</b>            | <b>(3,299)</b>       | <b>78,870</b>                          |
| <b>ACCUMULATED DEPRECIATION</b>                                |  |                         |                       |                      |  |
| 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   | -                                      | -                       | -                     | -                    | -                                      |
| <b>Total accumulated depreciation</b>                          | <b>64,410</b>                          | <b>1,633</b>            | <b>527</b>            | <b>(3,288)</b>       | <b>63,282</b>                          |
| <b>NET CARRYING AMOUNT</b>                                     |  |                         |                       |                      |  |
| 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)                                   |
| <b>Total net carrying amount</b>                               | <b>13,249</b>                          | <b>2,297</b>            | <b>33</b>             | <b>(11)</b>          | <b>15,568</b>                          |

### Expensed restricted project assets 2020

| Description  | Cost as at<br>01.01.2020<br>USD'000 | Additions<br>during the year<br>USD'000 | Disposals during<br>the year<br>USD'000 | Balance as at<br>31.12.2020<br>USD'000 |
|--|-------------------------------------|---|---|--|
| Physical facilities, infrastructure and leasehold improvements | 225                                 | -                                       | -                                       | 225                                    |
| Furnishings and equipment                                      | 5,811                               | 907                                     | (17)                                    | 6,701                                  |
| <b>Total</b>   | <b>6,036</b>                        | <b>907</b>                              | <b>(17)</b>                             | <b>6,926</b>                           |

## Notes to the consolidated financial statements (cont'd)

### Expensed restricted project assets 2019

| Description  | Cost as at<br>01.01.2019<br>USD'000 | Additions<br>during the year<br>USD'000 | Disposals during<br>the year<br>USD'000 | Balance as at<br>31.12.2019<br>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                                      |
| <b>Total</b>   | <b>5,447</b>                        | <b>527</b>                              | <b>66</b>                               | <b>6,040</b>                           |

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 2020 (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<br>% | Carrying amount<br>year 2020<br>USD'000 | Carrying amount<br>year 2019<br>USD'000 |
|--|-------------------|---|---|
| Physical facilities, infrastructure and leasehold improvements | 3%                | 211                                     | 218                                     |
| Furnishings and equipment                                      | 10-15%            | 3,350                                   | 3,031                                   |
| Work in progress   | -                 | -                                       | -                                       |
| <b>Total</b>   |                   | <b>3,561</b>                            | <b>3,249</b>                            |

As at 31 December 2020, property and equipment with the below costs were fully depreciated but still in use.

| Description        | 2020<br>USD'000 | 2019<br>USD'000 |
|--------------------|-----------------|-----------------|
| Land and buildings | 30,296          | 30,252          |
| Motor vehicles     | 2,482           | 2,639           |
| <b>Total</b>       | <b>32,778</b>   | <b>32,891</b>   |

### 11. BIOLOGICAL ASSETS

| Description   | 2020<br>USD'000 | 2019<br>USD'000 |
|---|-----------------|-----------------|
| Fair value at the beginning of the year                         | 2,025           | 1,845           |
| Exchange difference   | (135)           | 5               |
| Increases due to purchases                                      | -               | -               |
| Fair value adjustments attributed to births                     | 385             | 380             |
| Fair value adjustments attributed to price changes              | (5)             | -               |
| Fair value adjustments attributed to growth                     | 152             | 150             |
| Fair value adjustments attributed to sales                      | (212)           | (310)           |
| Fair value adjustments attributed to death and other decrements | (70)            | (45)            |
| <b>Fair value at the end of the year</b>                        | <b>2,140</b>    | <b>2,025</b>    |

## 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 2020, USD2 million (2019–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 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  | 2020<br>USD'000 | 2019<br>USD'000 |
|--|-----------------|-----------------|
| <b>Donors</b>  |                 |                 |
| Restricted Window 3  | 13,880          | 14,139          |
| Restricted bilateral   | 13,596          | 8,908           |
| Window 1 and Window 2  | 16,168          | 10,367          |
| <b>Subtotal donors</b>   | <b>43,644</b>   | <b>33,414</b>   |
| <b>Partners</b>  |                 |                 |
| National Agricultural Research Stations                                    | 280             | 205             |
| Universities   | 205             | 89              |
| International non-governmental organizations                               | 67              | 173             |
| CGIAR centres  | 2,189           | 3,291           |
| <b>Subtotal partners</b>   | <b>2,741</b>    | <b>3,758</b>    |
| <b>Hosted organizations</b>  |                 |                 |
| International Center for Agricultural Research in the Dry Areas (ICARDA)   | 1               | 0               |
| CGIAR Secretariat  | -               | 5               |
| International Institute of Tropical Agriculture (IITA)                     | 680             | 596             |
| International Food Policy Research Institute (IFPRI)                       | 188             | 543             |
| International Water Management Institute (IWMI)                            | -               | 164             |
| International Center for Tropical Agriculture (CIAT)                       | 209             | -               |
| International Maize and Wheat Improvement Center (CIMMYT)                  | 34              | -               |
| International Crops Research Institute for the Semi-Arid Tropics (ICRISAT) | 367             | 125             |
| Bioversity International (IPGRI), Italy                                    | 796             | 538             |
| International Potato Center (CIP)  | 1,667           | 1,768           |
| Center for International Forestry Research (CIFOR)                         | -               | 53              |
| World Agroforestry Centre (ICRAF)  | 317             | 327             |
| Subtotal CGIAR centres   | 4,259           | 4,119           |
| Hosted non-CGIAR centres   | 2,675           | 2,315           |
| <b>Subtotal hosted organizations</b>                                       | <b>6,934</b>    | <b>6,434</b>    |
| <b>Employees</b>   |                 |                 |
| Accrued leave  | 213             | 851             |
| Travel expenses and other payables   | 1,718           | 797             |
| <b>Subtotal employees</b>  | <b>1,931</b>    | <b>1,648</b>    |
| <b>Trade creditors</b>   |                 |                 |
| CGIAR cost sharing percentage  | 3,653           | 2,357           |
| Universities and research organizations                                    | 428             | 362             |
| Other account payables   | 859             | 1,178           |
|  | 2,656           | 3,049           |
| <b>Total accounts payable</b>  | <b>62,847</b>   | <b>52,200</b>   |

## Notes to the consolidated financial statements (cont'd)

### 13. PROVISIONS

| Description                  | 2020<br>USD'000 | 2019<br>USD'000 |
|------------------------------|-----------------|-----------------|
| At the beginning of the year | 433             | 283             |
| Arising during the year      | 489             | 438             |
| Utilized                     | (477)           | (288)           |
| Unused amounts reversed      | -               | -               |
| <b>Total</b>                 | <b>445</b>      | <b>433</b>      |

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          | 2020<br>USD'000 | 2019<br>USD'000 |
|----------------------|-----------------|-----------------|
| Consultants' costs   | 3               | 3               |
| Commercial suppliers | 818             | 821             |
| Project expenses     | 323             | 323             |
| Other accruals       | 73              | 78              |
| <b>Total</b>         | <b>1,217</b>    | <b>1,225</b>    |

### 15. EMPLOYEE LONG-TERM PAYABLE

| Description                   | Severance pay<br>USD'000 | Repatriation costs<br>USD'000 | Total<br>USD'000 |
|-------------------------------|--------------------------|-------------------------------|------------------|
| As at January 2020            | 3,848                    | 2,865                         | 6,713            |
| Arising during the year       | 600                      | 154                           | 754              |
| Utilized                      | (446)                    | (849)                         | (1,295)          |
| Unused amounts reversed       | -                        | -                             | -                |
| <b>As at 31 December 2020</b> | <b>4,002</b>             | <b>2,170</b>                  | <b>6,172</b>     |

| Description                   | Severance pay<br>USD'000 | Repatriation costs<br>USD'000 | Total<br>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       | -                        | -                             | -                |
| <b>As at 31 December 2019</b> | <b>3,848</b>             | <b>2,865</b>                  | <b>6,713</b>     |

### 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.

## Notes to the consolidated financial statements (cont'd)

| Description                                       | 2020<br>USD'000 | 2019<br>USD'000 |
|---|-----------------|-----------------|
| <b>Kapiti Plains Estate Limited</b>               |                 |                 |
| Sales   | -               | -               |
| Purchases   | 4               | 15              |
| <b>Key management personnel compensation</b>      |                 |                 |
| Salaries and other short-term employment benefits | 1,872           | 2,217           |
| Post-employment benefits                          | 223             | 268             |
| Honorarium  | 132             | 86              |
| <b>Total</b>                                      | <b>2,227</b>    | <b>2,571</b>    |

The table below shows outstanding balances from the related parties.

| Description                                  | 2020<br>USD'000 | 2019<br>USD'000 |
|--|-----------------|-----------------|
| <b>Kapiti Plains Estate Limited</b>          |                 |                 |
| Receivable balance                           | 4,979           | 4,111           |
| <b>Key management personnel compensation</b> |                 |                 |
| Receivable/ (payable) balance                | (5)             | (5)             |
| <b>Total</b>                                 | <b>4,974</b>    | <b>4,106</b>    |

### 17. GRANT REVENUE

| Description                            | 2020<br>USD'000 | 2019<br>USD'000 |
|--|-----------------|-----------------|
| Window 1 and Window 2 (grant exhibits) | 24,008          | 23,217          |
| Window 3 (grant exhibits)              | 20,574          | 20,714          |
| Bilateral (grant exhibits)             | 24,799          | 20,541          |
| <b>Total</b>                           | <b>69,381</b>   | <b>64,472</b>   |

### 18. OTHER REVENUE AND GAINS

| Description                                  | 2020<br>USD'000 | 2019<br>USD'000 |
|--|-----------------|-----------------|
| Revenue from contracts with customers        | 4,133           | 7,582           |
| Gain/loss on disposal of stock and equipment | 42              | 188             |
| <b>Total</b>                                 | <b>4,175</b>    | <b>7,770</b>    |

### REVENUE FROM CONTRACTS WITH CUSTOMERS

| Description                       | 2020<br>USD'000 | 2019<br>USD'000 |
|-----------------------------------|-----------------|-----------------|
| Housing and conferencing          | 2,730           | 4,152           |
| Research support income           | 107             | 788             |
| Office hosting and service income | 1,296           | 2,642           |
| <b>Total</b>                      | <b>4,133</b>    | <b>7,582</b>    |

## Notes to the consolidated financial statements (cont'd)

### 19. SALES OF LIVESTOCK

| Description  | 2020<br>USD'000 | 2019<br>USD'000 |
|--------------|-----------------|-----------------|
| Cattle       | 172             | 296             |
| Sheep        | 49              | 16              |
| Others       | -               | -               |
| <b>Total</b> | <b>221</b>      | <b>312</b>      |

### 20. COST OF SALES

| Description              | 2020<br>USD'000 | 2019<br>USD'000 |
|--------------------------|-----------------|-----------------|
| Labour wages and rations | 10              | 25              |
| Veterinary expenses      | 111             | 74              |
| <b>Total</b>             | <b>121</b>      | <b>99</b>       |

### 21. FAIR VALUE (LOSS) GAIN ON LIVESTOCK

| Description  | 2020<br>USD'000 | 2019<br>USD'000 |
|--|-----------------|-----------------|
| Gain attributed to births                          | 399             | 381             |
| Gain attributed to price changes                   | (6)             | -               |
| Gain attributed to growth                          | 158             | 151             |
| Loss attributed to sales                           | (221)           | (312)           |
| Loss attributed to death and other decrements      | (72)            | (45)            |
| <b>Fair value (loss) gain on biological assets</b> | <b>258</b>      | <b>175</b>      |

### 22. KAPITI PLAINS ESTATE EXPENSES

| Description           | 2020<br>USD'000 | 2019<br>USD'000 |
|-----------------------|-----------------|-----------------|
| Personnel expenses    | 469             | 421             |
| Supplies and services | 703             | 437             |
| Depreciation          | 93              | 67              |
| Travel                | 6               | 10              |
| <b>Total</b>          | <b>1,271</b>    | <b>935</b>      |

### 23. RESEARCH EXPENSES

| Description              | 2020<br>USD'000 | 2019<br>USD'000 |
|--------------------------|-----------------|-----------------|
| Unrestricted expenses    | 623             | 1,621           |
| Restricted portfolio     | 42,222          | 37,725          |
| Restricted non-portfolio | 4,964           | 7,307           |
| <b>Total</b>             | <b>47,809</b>   | <b>46,653</b>   |



## Notes to the consolidated financial statements (cont'd)

### 24. COLLABORATOR EXPENSES

| Description                     | 2020<br>USD'000 | 2019<br>USD'000 |
|---------------------------------|-----------------|-----------------|
| CGIAR collaborator expenses     | 7,965           | 7,125           |
| Non-CGIAR collaborator expenses | 6,695           | 4,798           |
| <b>Total</b>                    | <b>14,660</b>   | <b>11,923</b>   |

### 25. GENERAL AND ADMINISTRATION EXPENSES

| Description                   | 2020<br>USD'000 | 2019<br>USD'000 |
|-------------------------------|-----------------|-----------------|
| Personnel costs               | 3,728           | 3,825           |
| Supplies and services         | 4,506           | 3,054           |
| Operational travel            | 39              | 514             |
| Depreciation and amortization | 18              | 32              |
| Cost sharing percentage       | 785             | 1,199           |
| <b>Total</b>                  | <b>9,076</b>    | <b>8,624</b>    |

### 26. OTHER EXPENSES AND LOSSES

| Description                    | 2020<br>USD'000 | 2019<br>USD'000 |
|--------------------------------|-----------------|-----------------|
| Engineering and facility costs | 327             | 1,786           |
| Business units' costs          | 469             | 1,520           |
| Research facility units' costs | 411             | 2,322           |
| <b>Total</b>                   | <b>1,207</b>    | <b>5,628</b>    |

### 27. FINANCIAL INCOME AND EXPENSES

| Description                             | 2020<br>USD'000 | 2019<br>USD'000 |
|---|-----------------|-----------------|
| <b>a. Financial income and expenses</b> |                 |                 |
| Interest income                         | 1,398           | 1,389           |
| Foreign exchange gain                   | 846             | 380             |
| <b>Total financial income</b>           | <b>2,244</b>    | <b>1,769</b>    |
| <b>Financial expenses</b>               |                 |                 |
| Foreign exchange losses                 | 784             | 386             |
| Current account revaluation losses      | 321             | 3               |
| <b>Total financial expenses</b>         | <b>1,105</b>    | <b>386</b>      |
| <b>b. Interest received</b>             |                 |                 |
| Interest income accrued                 | 1,398           | 1,389           |
| Receivable income                       | (208)           | -               |
| <b>Interest income received</b>         | <b>1,190</b>    | <b>1,389</b>    |

## Notes to the consolidated financial statements (cont'd)

### 28. EXPENSES BY FUNCTION

| Description                | 2020                     |                              |                      |                              |               | 2019                     |                              |                         |                              |               |
|----------------------------|--------------------------|------------------------------|----------------------|------------------------------|---------------|--------------------------|------------------------------|-------------------------|------------------------------|---------------|
|                            | Unrestricted             |                              | Restricted           |                              | Totals        | Unrestricted             |                              | Restricted              |                              | Totals        |
|                            | Portfolio<br>USD<br>'000 | Non-<br>portfolio<br>USD'000 | Portfolio<br>USD'000 | Non-<br>portfolio<br>USD'000 | USD<br>'000   | Portfolio<br>USD<br>'000 | Non-<br>portfolio<br>USD'000 | Portfolio<br>USD<br>000 | Non-<br>portfolio<br>USD'000 | USD<br>'000   |
| Personnel                  | -                        | 6,023                        | 27,230               | 2,534                        | 35,786        | -                        | 10,366                       | 19,353                  | 3,132                        | 32,851        |
| CGIAR Collaborators        | -                        | -                            | 7,965                | -                            | 7,965         | -                        | -                            | 7,005                   | 120                          | 7,125         |
| Non-CGIAR<br>collaborators | -                        | 55                           | 5,041                | 1,599                        | 6,695         | -                        | 126                          | 4,102                   | 570                          | 4,798         |
| Supplies and services      | -                        | 6,065                        | 12,600               | 2,139                        | 20,805        | 25                       | 3,779                        | 14,863                  | 3,447                        | 22,114        |
| Operational travel         | -                        | 160                          | 778                  | 210                          | 1,148         | -                        | 989                          | 2,666                   | 386                          | 4,041         |
| Depreciation               | -                        | 1,390                        | 877                  | 30                           | 2,297         | -                        | 1,634                        | 345                     | 182                          | 2,161         |
| Cost sharing percentage    | -                        | -                            | 738                  | 50                           | 788           | 11                       | 23                           | 772                     | 400                          | 1,206         |
| Indirect costs             | 136                      | (7,727)                      | 6,975                | 616                          | -             | 309                      | (7,525)                      | 6,351                   | 864                          | -             |
| <b>Total</b>               | <b>136</b>               | <b>5,966</b>                 | <b>62,203</b>        | <b>7,179</b>                 | <b>75,484</b> | <b>345</b>               | <b>9,392</b>                 | <b>55,457</b>           | <b>9,101</b>                 | <b>74,296</b> |

### 29. PERSONNEL COSTS

| Description                                | 2020<br>USD'000 | 2019<br>USD'000 |
|--|-----------------|-----------------|
| Salaries and allowances                    | 28,921          | 25,958          |
| Contributions to defined contribution plan | 3,125           | 2,866           |
| Medical and life insurance                 | 2,150           | 2,086           |
| Relocation and leave expenses              | 315             | 1,060           |
| Other personnel costs                      | 1,275           | 881             |
| <b>Total personnel costs</b>               | <b>35,786</b>   | <b>32,851</b>   |

### 30. COMPUTATION OF INDIRECT COST RATE

| Description   | 2020<br>USD'000 | 2019<br>USD'000 |
|---|-----------------|-----------------|
| General and administration expenses                     | 9,076           | 8,624           |
| Research expenses (excluding all collaborator expenses) | 47,809          | 46,653          |
| Non-CGIAR collaborator expenses                         | 6,695           | 4,798           |
| Total cost excluding CGIAR collaborator expenses        | 54,504          | 51,451          |
| ILRI indirect cost rate                                 | 17%             | 17%             |

*Cows grazing on the Nicaraguan hillsides (photo credit/  
Dirk Hauke Landmann).*





*Lwitiko Mwakaliba milks a cow at in the cow shed next to his home in the village of Mbalizi outside of Mbeya, Tanzania (photo K. Dhanji/ILRI)*





## Exhibit I

### Grant revenues and accounts receivable/payable

For the year ended 31 December 2020 (USD'000)

| Grant code                                 | Donor   | Grant pledge   | Total funds available | Accounts receivable | Accounts payable | Revenue       |               |
|--|---|----------------|-----------------------|---------------------|------------------|---------------|---------------|
|  |   |                |                       |                     |                  | Current year  | Prior year    |
| CG1200                                     | IITA–International Institute of Tropical Agriculture                      | 8,655          | 57                    | -                   | 57               | -             | -             |
| CG7000                                     | CIAT–International Center for Tropical Agriculture                        | 33,594         | 35                    | -                   | 35               | -             | -             |
| CGI001/2                                   | CGIAR Fund  | 278            | -                     | -                   | -                | -             | 9             |
| CRP001                                     | CGIAR Fund  | 72,554         | 25,510                | -                   | 8,741            | 16,769        | 15,976        |
| CRP002                                     | CIAT–International Center for Tropical Agriculture                        | 8,983          | 1,692                 | 26                  | -                | 1,719         | 2,086         |
| CRP003                                     | IFPRI–International Food Policy Research Institute                        | 14,717         | 3,678                 | -                   | 1,237            | 2,441         | 3,737         |
| CRP004                                     | IFPRI–International Food Policy Research Institute                        | 1,529          | 315                   | -                   | 69               | 245           | 352           |
| CRP005                                     | CIAT–International Center for Tropical Agriculture                        | 453            | 14                    | -                   | 9                | 6             | 120           |
| CRP008                                     | GCDT–Global Crop Diversity Trust  | 4,144          | 627                   | 1                   | -                | 628           | 787           |
| CRP010                                     | ICRISAT–International Crops Research Institute for the Semi-Arid Tropics  | 240            | 40                    | 45                  | -                | 86            | 73            |
| CRP011                                     | CGIAR Fund  | 14,946         | 8,135                 | -                   | 6,021            | 2,114         | -             |
| GEN002                                     | GCDT–Global Crop Diversity Trust  | 756            | -                     | -                   | -                | -             | 81            |
| <b>A: Restricted CRPs – Window 1 and 2</b> |   | <b>160,848</b> | <b>40,104</b>         | <b>72</b>           | <b>16,168</b>    | <b>24,008</b> | <b>23,221</b> |
| ACI021                                     | Australia–ACIAR–Australian Centre for International Agricultural Research | 4,123          | 212                   | -                   | 212              | -             | 0             |
| ACI027                                     | Australia–ACIAR–Australian Centre for International Agricultural Research | 1,568          | 435                   | -                   | 141              | 294           | 284           |
| ACI032                                     | Australia–ACIAR–Australian Centre for International Agricultural Research | 1,387          | 77                    | -                   | 75               | 2             | -             |
| AUT005                                     | Austria–ADA–Austrian Development Agency                                   | 641            | 44                    | -                   | 44               | -             | -             |
| AUT006                                     | Austria–ADA–Austrian Development Agency                                   | 560            | 310                   | -                   | 139              | 171           | 92            |
| BMG013                                     | BMGF–Bill & Melinda Gates Foundation                                      | 11,000         | 1,107                 | -                   | 448              | 659           | 2,026         |
| BMG018                                     | BMGF–Bill & Melinda Gates Foundation                                      | 9,130          | 1,598                 | -                   | 218              | 1,379         | 2,738         |
| BMG019                                     | BMGF–Bill & Melinda Gates Foundation                                      | 588            | 13                    | -                   | 13               | -             | 202           |
| BMG021                                     | BMGF–Bill & Melinda Gates Foundation                                      | 4,088          | 1,691                 | -                   | 950              | 740           | 685           |
| BMG022                                     | BMGF–Bill & Melinda Gates Foundation                                      | 714            | -                     | -                   | -                | -             | (6)           |
| BMG023                                     | BMGF–Bill & Melinda Gates Foundation                                      | 3,541          | 1,840                 | -                   | 1,068            | 772           | 262           |
| BMG024                                     | BMGF–Bill & Melinda Gates Foundation                                      | 16,983         | 10,215                | -                   | 6,583            | 3,632         | -             |
| CHN001                                     | China– Ministry of Agriculture and Rural Affairs                          | 940            | 545                   | -                   | 340              | 205           | 200           |
| ICA005                                     | ILRI-ICAR Funds Phase 1   | 1,414          | -                     | -                   | -                | -             | 11            |
| ICA006                                     | ILRI-ICAR Funds Phase 2   | 806            | 596                   | 42                  | -                | 638           | 300           |
| IFA026                                     | IFAD–International Fund for Agricultural Development                      | 2,000          | 36                    | -                   | 27               | 9             | 650           |
| IFA027                                     | IFAD–International Fund for Agricultural Development                      | 3,761          | -467                  | 1,074               | -                | 607           | 1,421         |
| IFA028                                     | IFAD–International Fund for Agricultural Development                      | 3,706          | 690                   | -                   | 108              | 582           | 309           |
| USA075                                     | USA–USAID–United States Agency for International Development              | 323            | 53                    | -                   | 53               | -             | -             |
| USA080                                     | USA–USAID–United States Agency for International Development              | 1,000          | 87                    | -                   | 87               | -             | 0             |
| USA081                                     | USA–USAID–United States Agency for International Development              | 40,031         | 5,952                 | -                   | 1,525            | 4,428         | 3,963         |
| USA083                                     | USA–USAID–United States Agency for International Development              | 6,500          | 719                   | 105                 | -                | 824           | 1,481         |

## Exhibit I

### Grant revenues and accounts receivable/payable

For the year ended 31 December 2020 (USD'000)

| Grant code                            | Donor   | Grant pledge   | Total funds available | Accounts receivable | Accounts payable | Revenue       |               |
|---------------------------------------|---|----------------|-----------------------|---------------------|------------------|---------------|---------------|
|                                       |   |                |                       |                     |                  | Current year  | Prior year    |
| USA085                                | USA–USAID–United States Agency for International Development                              | 9,630          | 3,544                 | -                   | 1,786            | 1,758         | 1,276         |
| USA087                                | USA–USAID–United States Agency for International Development                              | 599            | -                     | -                   | -                | -             | 114           |
| <b>B: Restricted CRPs – Window 3</b>  |   | <b>125,034</b> | <b>29,296</b>         | <b>1,221</b>        | <b>13,818</b>    | <b>16,699</b> | <b>16,009</b> |
| BMG014                                | BMGF–Bill & Melinda Gates Foundation  | 14,144         | 987                   | -                   | 56               | 931           | 1,868         |
| BMG015                                | BMGF–Bill & Melinda Gates Foundation  | 9,750          | 2,119                 | -                   | 0                | 2,119         | 1,832         |
| BMG017                                | BMGF–Bill & Melinda Gates Foundation  | 1,440          | -                     | -                   | -                | -             | 57            |
| BMG020                                | BMGF–Bill & Melinda Gates Foundation  | 1,087          | 53                    | -                   | -                | 53            | 346           |
| BMG025                                | BMGF–Bill & Melinda Gates Foundation  | 1,000          | 751                   | -                   | 1                | 750           | 251           |
| GSA001                                | South Africa–DAFF–Department of Agriculture, Forestry and Fisheries                       | 240            | 3                     | -                   | 3                | -             | 64            |
| PRP001                                | Portugal–IICT–Instituto de Investigação Científica Tropical (Tropical Research Institute) | 652            | 25                    | -                   | 3                | 22            | 253           |
| USA086                                | USA–USAID–United States Agency for International Development                              | 1,074          | -9                    | 9                   | -                | 0             | 35            |
| <b>C: Restricted other – Window 3</b> |   | <b>29,387</b>  | <b>3,929</b>          | <b>9</b>            | <b>63</b>        | <b>3,875</b>  | <b>4,705</b>  |
| AAS001                                | African Academy of Sciences   | 272            | 0                     | 9                   | -                | 9             | -             |
| ACD001                                | ACDI/VOCA   | 158            | 100                   | 12                  | -                | 112           | 139           |
| ACI028                                | Australia–ACIAR–Australian Centre for International Agricultural Research                 | 21             | 0                     | -0                  | -                | -             | 22            |
| ACI029                                | Australia–ACIAR–Australian Centre for International Agricultural Research                 | 79             | 162                   | -                   | 67               | 95            | -             |
| ACI030                                | Australia–ACIAR–Australian Centre for International Agricultural Research                 | 13             | 13                    | -                   | -                | 13            | -             |
| AKA001                                | AKADEMIYA2063   | 294            | -                     | 223                 | -                | 223           | -             |
| ARS001                                | India-Assam Rural Infrastructure & Agricultural Services Society                          | 1,428          | 107                   | 81                  | -                | 189           | 178           |
| AUI002                                | African Union Inter-African Bureau for Animal Resources                                   | 908            | 0                     | -0                  | -                | -             | 0             |
| BIO001                                | Biomin Holding GMBH   | 43             | 45                    | -                   | 6                | 39            | 1             |
| BMZ001                                | Germany–BMZ–German Federal Ministry for Economic Cooperation and Development              | 6,232          | 2,828                 | -                   | 1,772            | 1,056         | 247           |
| BMZ001-1                              | Germany–BMZ–German Federal Ministry for Economic Cooperation and Development              | 2,518          | 427                   | -                   | -                | 427           | -             |
| BMZ002                                | Germany–BMZ–German Federal Ministry for Economic Cooperation and Development              | 17,249         | 4,945                 | -                   | 2,571            | 2,373         | -             |
| BVF001                                | Biovision   | 100            | 33                    | -                   | 15               | 18            | -             |
| BVI001                                | Biodiversity International  | 66             | -                     | -                   | -                | -             | 48            |
| BVI002                                | Biodiversity International  | 294            | 137                   | 111                 | -                | 248           | 10            |

## Exhibit I

### Grant revenues and accounts receivable/payable

For the year ended 31 December 2020 (USD'000)

| Grant code | Donor  | Grant pledge | Total funds available | Accounts receivable | Accounts payable | Revenue      |            |
|------------|--|--------------|-----------------------|---------------------|------------------|--------------|------------|
|            |  |              |                       |                     |                  | Current year | Prior year |
| CAR001     | CARE International   | 350          | 179                   | -                   | -                | 179          | 147        |
| CIA007     | CIAT–International Center for Tropical Agriculture                             | 488          | -                     | -                   | -                | -            | 24         |
| CIA008     | CIAT–International Center for Tropical Agriculture                             | 336          | 2                     | 1                   | -                | 4            | 46         |
| CIA012     | CIAT–International Center for Tropical Agriculture                             | 209          | 26                    | 64                  | -                | 91           | 81         |
| CIA014     | CIAT–International Center for Tropical Agriculture                             | 420          | 2                     | 101                 | -                | 103          | 149        |
| CIA016     | CIAT–International Center for Tropical Agriculture                             | 79           | -32                   | 83                  | -                | 51           | 32         |
| CIA017     | CIAT–International Center for Tropical Agriculture                             | 813          | 412                   | -                   | 178              | 235          | -          |
| CIL002     | CILSS–Comité permanent inter-Etats de lutte contre la sécheresse dans le Sahel | 60           | 6                     | -                   | 6                | -            | -          |
| CIM005     | CIMMYT–International Maize and Wheat Improvement Center                        | 4,532        | 2                     | -                   | 2                | -            | 38         |
| CIM008     | CIMMYT–International Maize and Wheat Improvement Center                        | 703          | -0                    | 0                   | -                | -            | 82         |
| CRO001     | Commonwealth Scientific and Industrial Research Organisation                   | 39           | 39                    | -                   | -                | 39           | -          |
| CSI006     | Commonwealth Scientific and Industrial Research Organisation                   | 300          | 34                    | -                   | -                | 34           | 101        |
| CSU001     | Colorado State University  | 275          | 171                   | -                   | 165              | 6            | -          |
| CTA001     | CTA–Technical Centre for Agricultural and Rural Cooperation                    | 567          | 58                    | 4                   | -                | 61           | 370        |
| CWI001     | CowaterSogema International Inc  | 60           | 165                   | 9                   | -                | 174          | -          |
| DFI059     | United Kingdom–DFID–Department for International Development                   | 589          | 259                   | 30                  | -                | 289          | -          |
| DST001     | The Donkey Sanctuary Trust Limited   | 93           | 62                    | -                   | 34               | 28           | -          |
| DTR002     | Defense Threat Reduction Agency/J4C  | 2,158        | 883                   | -                   | 594              | 288          | 0          |
| ECI001     | Emerge Center for Innovations-Africa   | 20           | -                     | -                   | -                | -            | 19         |
| EGU001     | Egerton University   | 44           | 47                    | -                   | 47               | -            | -          |
| EMU002     | Emory University   | 86           | -                     | -                   | -                | -            | (0)        |
| EUR016     | EC–European Commission   | 118          | 3                     | -                   | 3                | -            | -          |
| EUR017     | EC–European Commission   | 300          | -33                   | 33                  | -                | -            | 75         |
| EUR019     | EC–European Commission   | 183          | -6                    | 22                  | -                | 16           | 74         |
| FAN002     | The Food, Agriculture and Natural Resources Policy Analysis Network            | 372          | 125                   | -                   | 40               | 85           | 100        |
| FAN003     | The Food, Agriculture and Natural Resources Policy Analysis Network            | 16           | 9                     | -                   | 1                | 8            | -          |
| FAO048     | FAO–Food and Agriculture Organization of the United Nations                    | 62           | -                     | -                   | -                | -            | (0)        |
| FAO052     | FAO–Food and Agriculture Organization of the United Nations                    | 95           | -                     | -                   | -                | -            | (1)        |
| FAO053     | FAO–Food and Agriculture Organization of the United Nations                    | 22           | -                     | -                   | -                | -            | (0)        |
| FAO055     | FAO–Food and Agriculture Organization of the United Nations                    | 43           | -                     | -                   | -                | -            | 37         |
| FAO056     | FAO–Food and Agriculture Organization of the United Nations                    | 20           | -                     | -                   | -                | -            | 20         |
| FAO057     | FAO–Food and Agriculture Organization of the United Nations                    | 13           | -                     | -                   | -                | -            | 14         |
| FCD002     | UNDP–Frontier Counties Development Council                                     | 13           | -                     | -                   | -                | -            | 14         |
| GAM001     | Gambia–Ministry of Agriculture   | 400          | -                     | 2                   | -                | 2            | -          |
| GAN001     | GAIN–Global Alliance for Improved Nutrition                                    | 55           | 0                     | -                   | -                | 0            | 32         |
| GAN002     | GAIN–Global Alliance for Improved Nutrition                                    | 1,001        | 24                    | 24                  | -                | 48           | -          |
| GAV002     | GALVmed–Global Alliance for Livestock Veterinary Medicines                     | 300          | 48                    | -                   | 48               | -            | -          |
| GAV006     | GALVmed–Global Alliance for Livestock Veterinary Medicines                     | 30           | -                     | -                   | -                | -            | (10)       |

## Exhibit I

### Grant revenues and accounts receivable/payable

For the year ended 31 December 2020 (USD'000)

| Grant code | Donor  | Grant pledge | Total funds available | Accounts receivable | Accounts payable | Revenue      |            |
|------------|--|--------------|-----------------------|---------------------|------------------|--------------|------------|
|            |  |              |                       |                     |                  | Current year | Prior year |
| GAV007     | GALVmed–Global Alliance for Livestock Veterinary Medicines               | 1,065        | 361                   | -                   | 18               | 343          | 367        |
| GAV008     | GALVmed–Global Alliance for Livestock Veterinary Medicines               | 163          | -                     | -                   | -                | -            | 136        |
| GEF007     | UNEP–United Nations Environment Programme                                | 1,983        | 91                    | 23                  | -                | 114          | -          |
| GIZ003     | Germany–GIZ–Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH | 1,614        | 48                    | -                   | 48               | -            | -          |
| GIZ005     | Germany–GIZ–Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH | 1,555        | 58                    | -                   | 58               | -            | -          |
| GIZ008     | Germany–GIZ–Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH | 300          | 49                    | -                   | 49               | -            | -          |
| GIZ009     | Germany–GIZ–Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH | 1,655        | 54                    | -                   | 54               | -            | -          |
| GIZ012     | Germany–GIZ–Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH | 1,346        | -23                   | 23                  | -                | -            | 16         |
| GIZ016     | Germany–GIZ–Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH | 296          | 10                    | -                   | 10               | -            | -          |
| GIZ017     | Germany–GIZ–Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH | 611          | 1                     | -                   | 1                | (0)          | (1)        |
| GIZ018     | Germany–GIZ–Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH | 183          | -9                    | 9                   | -                | -            | -          |
| GIZ019     | Germany–GIZ–Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH | 120          | 24                    | 12                  | -                | 36           | 65         |
| GIZ020     | Germany–GIZ–Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH | 7,221        | 2,531                 | -                   | 469              | 2,062        | 1,168      |
| GIZ021     | Germany–GIZ–Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH | 397          | -71                   | 103                 | -                | 32           | 357        |
| GIZ022     | Germany–GIZ–Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH | 464          | 413                   | -                   | 30               | 383          | 5          |
| GIZ023     | Germany–GIZ–Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH | 164          | 161                   | -                   | 145              | 17           | -          |
| GOB001     | Republic of Burundi: Ministry of Environment, Agriculture and Livestock  | 2,013        | 201                   | -                   | 195              | 6            | -          |
| HEI005     | Heifer International   | 1,577        | -                     | -                   | -                | -            | 2          |
| ICI001     | ICIPE–International Centre of Insect Physiology and Ecology              | 73           | 15                    | -                   | 11               | 4            | 44         |
| ICR008     | ICRAF–World Agroforestry Centre  | 717          | -154                  | 155                 | -                | 1            | 148        |
| ICR009     | ICRAF–World Agroforestry Centre  | 30           | 2                     | -                   | 2                | -            | 28         |
| ICS023     | ICRISAT–International Crops Research Institute for the Semi-Arid Tropics | 821          | 136                   | -                   | 36               | 100          | 216        |
| ICS024     | ICRISAT–International Crops Research Institute for the Semi-Arid Tropics | 336          | 199                   | -                   | 128              | 71           | 76         |
| ICS026     | ICRISAT–International Crops Research Institute for the Semi-Arid Tropics | 157          | 85                    | 0                   | -                | 85           | 59         |



## Exhibit I

### Grant revenues and accounts receivable/payable

For the year ended 31 December 2020 (USD'000)

| Grant code | Donor  | Grant pledge | Total funds available | Accounts receivable | Accounts payable | Revenue      |            |
|------------|--|--------------|-----------------------|---------------------|------------------|--------------|------------|
|            |  |              |                       |                     |                  | Current year | Prior year |
| IDA001     | Pakistan–Sindh–Livestock & Fisheries Department        | 270          | 47                    | -                   | 16               | 31           | 19         |
| IDR018     | IDRC–International Development Research Centre         | 496          | -                     | -                   | -                | -            | 211        |
| IDR019     | IDRC–International Development Research Centre         | 629          | 10                    | -                   | 10               | -            | 318        |
| IDR020     | IDRC–International Development Research Centre         | 1,295        | 641                   | -                   | 313              | 328          | 267        |
| IDR021     | IDRC–International Development Research Centre         | 390          | 220                   | -                   | 162              | 58           | 39         |
| IDR022     | IDRC–International Development Research Centre         | 131          | 116                   | -                   | 49               | 67           | 12         |
| IDR023     | IDRC–International Development Research Centre         | 316          | 220                   | -                   | 127              | 93           | 10         |
| IDR024     | IDRC–International Development Research Centre         | 361          | 235                   | -                   | 145              | 90           | -          |
| IDR025     | IDRC–International Development Research Centre         | 1,227        | 511                   | -                   | 149              | 362          | -          |
| IFA025     | IFAD–International Fund for Agricultural Development   | 60           | 11                    | -                   | 11               | -            | -          |
| IFP038     | IFPRI–International Food Policy Research Institute     | 1,400        | 70                    | 0                   | -                | 70           | 402        |
| IFP042     | IFPRI–International Food Policy Research Institute     | 45           | 24                    | -                   | -                | 24           | 21         |
| IIE004     | 3ie–International Initiative for Impact Evaluation Inc | 430          | 8                     | 24                  | -                | 31           | 124        |
| IIT020     | IITA–International Institute of Tropical Agriculture   | 282          | 19                    | -                   | 19               | -            | -          |
| IIT025     | IITA–International Institute of Tropical Agriculture   | 120          | 14                    | -                   | 14               | -            | -          |
| IIT027     | IITA–International Institute of Tropical Agriculture   | 475          | 173                   | -                   | 58               | 114          | 96         |
| IIT028     | IITA–International Institute of Tropical Agriculture   | 322          | 4                     | 34                  | -                | 38           | 104        |
| IIT030     | IITA–International Institute of Tropical Agriculture   | 237          | -                     | -                   | -                | -            | 78         |
| IIT031     | IITA–International Institute of Tropical Agriculture   | 280          | -                     | -                   | -                | -            | 103        |
| IIT033     | IITA–International Institute of Tropical Agriculture   | 55           | -0                    | -                   | -                | (0)          | 34         |
| IIT035     | IITA–International Institute of Tropical Agriculture   | 22           | 22                    | -                   | 0                | 22           | -          |
| ILC002     | International Land Coalition                           | 1,534        | -21                   | 14                  | -                | (7)          | 361        |
| IRE005     | Ireland  | 836          | 96                    | -                   | 96               | -            | -          |
| IRE006     | Ireland  | 2,050        | 61                    | -                   | 61               | -            | -          |
| IVN001     | IVVN–International Veterinary Vaccinology Network      | 127          | 81                    | -                   | 67               | 14           | 32         |
| IVN002     | IVVN–International Veterinary Vaccinology Network      | 105          | 58                    | -                   | 58               | -            | -          |
| IVN003     | IVVN–International Veterinary Vaccinology Network      | 49           | 59                    | -                   | 59               | -            | -          |
| JKU001     | Jomo Kenyatta University of Agriculture and Technology | 25           | 53                    | -                   | 44               | 9            | -          |
| KIT001     | KIT–Royal Tropical Institute                           | 259          | 50                    | 42                  | -                | 93           | 29         |
| KOR019     | Korea–RDA–Rural Development Administration             | 350          | 65                    | -                   | 1                | 63           | 70         |
| KOR020     | Korea–RDA–Rural Development Administration             | 50           | 22                    | -                   | 22               | -            | -          |
| KOR021     | Korea–RDA–Rural Development Administration             | 90           | 58                    | -                   | 19               | 39           | 2          |
| KOR022     | Korea–RDA–Rural Development Administration             | 100          | 60                    | -                   | 29               | 31           | 0          |
| KOR023     | Korea–RDA–Rural Development Administration             | 166          | 80                    | -                   | 63               | 17           | -          |
| LAN001     | Lancaster University                                   | 381          | 58                    | 70                  | -                | 128          | 38         |
| LOL001     | Land O'Lakes, Inc. International Development           | 159          | 2                     | -                   | 2                | -            | 49         |
| LSH001     | LSHTM–London School of Hygiene & Tropical Medicine     | 199          | 9                     | 37                  | -                | 46           | 16         |
| LSH002     | LSHTM–London School of Hygiene & Tropical Medicine     | 893          | 19                    | 6                   | -                | 24           | -          |
| LTG001     | GCDT–Global Crop Diversity Trust                       | 3,201        | 481                   | 210                 | -                | 691          | 619        |
| LUN002     | Lund University  | 366          | 5                     | -                   | 4                | 2            | 139        |

## Exhibit I

### Grant revenues and accounts receivable/payable

For the year ended 31 December 2020 (USD'000)

| Grant code | Donor   | Grant pledge | Total funds available | Accounts receivable | Accounts payable | Revenue      |            |
|------------|---|--------------|-----------------------|---------------------|------------------|--------------|------------|
|            |   |              |                       |                     |                  | Current year | Prior year |
| MAL001     | Kenya–MALF–Ministry of Agriculture, Livestock and Fisheries State Department of Agriculture | 384          | -194                  | 219                 | -                | 24           | 342        |
| MAL002     | Kenya–MALF–Ministry of Agriculture, Livestock and Fisheries State Department of Agriculture | 180          | 143                   | 37                  | -                | 179          | -          |
| MCK002     | McKnight Foundation   | 75           | 6                     | -                   | -                | 6            | 59         |
| MFE001     | Ethiopia–Ministry of Finance and Economic Cooperation                                       | 4,750        | 2,041                 | -                   | 1,365            | 676          | 505        |
| MLF004     | Ethiopia–Ministry of Livestock and Fisheries  | 53           | -2                    | -                   | -                | (2)          | 55         |
| MML001     | Euroconsult Mott MacDonald  | 343          | -                     | 12                  | -                | 12           | -          |
| MML002     | Euroconsult Mott MacDonald  | 1,026        | -                     | 5                   | -                | 5            | -          |
| NAS001     | NAS–National Academy of Sciences, USA   | 80           | 80                    | -                   | 47               | 33           | -          |
| NCD001     | Uruguay–National Corporation for Development  | 82           | 75                    | -                   | 72               | 3            | 7          |
| NUP001     | NUPI–Norwegian Institute of International Affairs   | 8            | 5                     | -                   | 5                | -            | -          |
| NWO001     | Netherlands–NWO–Netherlands Organisation for Scientific Research                            | 1,120        | 397                   | -                   | 122              | 275          | 142        |
| NWO002     | Netherlands–NWO–Netherlands Organisation for Scientific Research                            | 94           | 23                    | -                   | -                | 23           | 24         |
| ODI002     | ODI–Overseas Development Institute  | 1,140        | -116                  | 145                 | -                | 29           | 192        |
| OIE001     | World Organisation for Animal Health  | 239          | 107                   | -                   | 96               | 11           | 242        |
| OSU001     | The Ohio State University   | 242          | 50                    | 2                   | -                | 53           | 9          |
| PAT002     | PATH–Program for Appropriate Technologies in Health   | 956          | 187                   | 111                 | -                | 299          | 2          |
| PDU001     | Purdue University   | 100          | 90                    | -                   | 5                | 86           | -          |
| RCI003     | RECONCILE–Resource Conflict Institute   | 47           | 57                    | -                   | 11               | 46           | 39         |
| RDD001     | Rwanda–RAB–Rwanda Agricultural Board  | 273          | 31                    | -                   | 31               | -            | 82         |
| RTI001     | RTI International   | 1,288        | 25                    | 108                 | -                | 132          | 227        |
| RUC002     | University of California  | 107          | -                     | -                   | -                | -            | 31         |
| RUC003     | University of California  | 1,052        | 120                   | -                   | -                | 120          | 52         |
| RUC004     | University of California  | 249          | 232                   | -                   | 110              | 123          | 105        |
| RUC005     | University of California  | 339          | -                     | 339                 | -                | 339          | -          |
| RUC006     | University of California  | 40           | -                     | 5                   | -                | 5            | -          |
| SAG001     | Pakistan–Sindh–Livestock & Fisheries Department   | 1,295        | -26                   | 287                 | -                | 261          | 420        |
| SCB001     | Switzerland–Swiss Capacity Building Facility  | 143          | -43                   | 51                  | -                | 7            | 71         |
| SDA001     | Samagra Development Associates Private Limited  | 401          | -                     | 11                  | -                | 11           | -          |
| SEI001     | SEI–Stockholm Environment Institute   | 180          | -4                    | 11                  | -                | 7            | 39         |
| SNV003     | SNV–Netherlands Development Organisation  | 2,367        | 502                   | -                   | 6                | 496          | 568        |
| SOA001     | SOAS University of London   | 101          | -4                    | 11                  | -                | 8            | 47         |
| SRT004     | NRTT–Navajbai Ratan Tata Trust  | 218          | -                     | -                   | -                | -            | (5)        |
| SRT005     | NRTT–Navajbai Ratan Tata Trust  | 249          | -                     | -                   | -                | -            | 7          |
| SRU001     | Scotland's Rural College (SRUC)   | 12           | 13                    | -                   | 13               | -            | -          |
| SID006-1   | Sweden–SIDA–Swedish International Development Cooperation Agency                            | 1,007        | 332                   | -                   | -                | 332          | -          |
| TEN003     | Terra Nuova   | 436          | 53                    | -                   | 53               | -            | -          |

## Exhibit I

### Grant revenues and accounts receivable/payable

For the year ended 31 December 2020 (USD'000)

| Grant code | Donor   | Grant pledge | Total funds available | Accounts receivable | Accounts payable | Revenue      |            |
|------------|---|--------------|-----------------------|---------------------|------------------|--------------|------------|
|            |   |              |                       |                     |                  | Current year | Prior year |
| TEX013     | Texas A&M AgriLife Research   | 83           | -0                    | 0                   | -                | -            | 25         |
| TEX014     | Texas A&M AgriLife Research   | 628          | 260                   | 62                  | -                | 322          | 104        |
| TRS001     | The Royal Society   | 370          | 66                    | 55                  | -                | 122          | -          |
| TRS002     | The Royal Society   | 370          | 132                   | -                   | 81               | 50           | -          |
| TSC001     | Switzerland–Swiss Federal Department of Foreign Affairs                           | 16           | -                     | -                   | -                | -            | 15         |
| TUN002     | The University of Nairobi   | 26           | -                     | 24                  | -                | 24           | -          |
| UCM001     | Universidad Complutense de Madrid   | 340          | 165                   | -                   | 136              | 29           | -          |
| UCN001     | University of Copenhagen  | 43           | 13                    | -                   | 1                | 12           | 16         |
| UCN002     | University of Copenhagen  | 45           | -21                   | 53                  | -                | 32           | 21         |
| UOB001     | University of Bonn  | 34           | 14                    | -                   | 4                | 10           | 0          |
| UOE006     | University of Edinburgh   | 8,127        | 1,232                 | 595                 | -                | 1,827        | 1,698      |
| UOE007     | University of Edinburgh   | 170          | -13                   | -                   | 4                | (17)         | 99         |
| UOE008     | University of Edinburgh   | 438          | -18                   | 92                  | -                | 73           | 48         |
| UOF001     | University of Florida   | 1,316        | -147                  | 536                 | -                | 389          | 377        |
| UOF002     | University of Florida   | 1,089        | -164                  | 653                 | -                | 489          | 289        |
| UOF003     | University of Florida   | 122          | -                     | -                   | -                | -            | 11         |
| UOF004     | University of Florida   | 775          | -4                    | 294                 | -                | 289          | 246        |
| UOF005     | University of Florida   | 137          | -16                   | 88                  | -                | 71           | 60         |
| UOF006     | University of Florida   | 588          | -45                   | 181                 | -                | 136          | 238        |
| UOF007     | University of Florida   | 236          | -40                   | 116                 | -                | 77           | 76         |
| UOF008     | University of Florida   | 77           | -                     | 17                  | -                | 17           | -          |
| UOL001     | BBSRC–Biotechnology and Biological Sciences Research Council                      | 1,583        | 183                   | 195                 | -                | 378          | 171        |
| UOL002     | BBSRC–Biotechnology and Biological Sciences Research Council                      | 1,484        | 238                   | 209                 | -                | 447          | 330        |
| UON002     | University of Nottingham  | 335          | 75                    | 6                   | -                | 82           | 91         |
| UOQ001     | University of Queensland  | 19           | 21                    | -                   | 14               | 7            | -          |
| UOR001     | University of Rwanda  | 30           | -                     | 28                  | -                | 28           | -          |
| UOX001     | University of Oxford  | 653          | 67                    | 141                 | -                | 207          | 275        |
| UPP001     | Uppsala University  | 262          | 17                    | 16                  | -                | 33           | 51         |
| USA088     | USA–USAID–United States Agency for International Development                      | 545          | -18                   | 218                 | -                | 200          | 20         |
| VSF001     | VSF–Vétérinaires Sans Frontières  | 138          | 88                    | 6                   | -                | 93           | 50         |
| VYS001     | Vysnova Partners, Inc   | 5            | 50                    | -                   | 31               | 19           | -          |
| WAN002     | Wageningen University   | 2,392        | 55                    | -                   | 55               | -            | 259        |
| WAN004     | Wageningen University   | 49           | -18                   | 24                  | -                | 5            | 24         |
| WAN005     | Wageningen University   | 76           | -2                    | 2                   | -                | -            | 12         |
| WAN006     | Wageningen University   | 34           | 17                    | -                   | 14               | 3            | -          |
| WAS001     | WASCAL–West African Science Service Centre on Climate Change and Adapted Land Use | 137          | 2                     | 58                  | -                | 60           | 39         |
| WBA037     | World Bank  | 20           | -                     | -                   | -                | -            | (1)        |
| WBA038     | World Bank  | 40           | -                     | -                   | -                | -            | 40         |
| WBA039     | World Bank  | 50           | -                     | -                   | -                | -            | 50         |

## Exhibit I

### Grant revenues and accounts receivable/payable

For the year ended 31 December 2020 (USD'000)

| Grant code                          | Donor  | Grant pledge   | Total funds available | Accounts receivable | Accounts payable | Revenue       |               |
|-------------------------------------|--|----------------|-----------------------|---------------------|------------------|---------------|---------------|
|                                     |  |                |                       |                     |                  | Current year  | Prior year    |
| WBA040                              | World Bank   | 45             | -                     | -                   | -                | -             | 45            |
| WFP003                              | World Food Programme   | 150            | -                     | -                   | -                | -             | 149           |
| WRI003                              | WRI–World Resources Institute  | 75             | -74                   | 74                  | -                | -             | 74            |
| WSU001                              | Washington State University  | 282            | 54                    | 11                  | -                | 66            | 100           |
| WSU002                              | Washington State University  | 2,000          | -                     | 2                   | -                | 2             | -             |
| WVK001                              | World Vision International   | 68             | 1                     | 8                   | -                | 9             | 58            |
| WVM001                              | World Vision International   | 66             | 16                    | -                   | 6                | 10            | 35            |
| WYG001                              | WYG International Limited  | 244            | 3                     | 2                   | -                | 5             | 120           |
| ZEF001                              | ZEF–Center for Development Research of the University of Bonn            | 30             | 22                    | -                   | 6                | 16            | 11            |
| <b>D: Restricted CRPs–Bilateral</b> |  | <b>136,101</b> | <b>25,491</b>         | <b>6,690</b>        | <b>10,687</b>    | <b>21,495</b> | <b>16,561</b> |
| BBS004                              | BBSRC–Biotechnology and Biological Sciences Research Council             | 468            | 17                    | -                   | 17               | -             | -             |
| BBS005                              | University of Cambridge  | 349            | 5                     | -                   | 5                | -             | 127           |
| BEC001                              | ILRI–Miscellaneous   | 1,644          | 637                   | -                   | 307              | 330           | 48            |
| CGI004                              | CGIAR System Organization  | 68             | 68                    | 0                   | -                | 68            | -             |
| CRC001                              | ICRC–International Committee of the Red Cross                            | 200            | 75                    | 48                  | -                | 123           | -             |
| CRS001                              | CRS–Catholic Relief Services   | 170            | -                     | -                   | -                | -             | 64            |
| DRE002                              | Ethiopia   | 386            | -                     | -                   | -                | -             | 0             |
| DTR001                              | Defense Threat Reduction Agency/J4C                                      | 1,246          | 455                   | -                   | 127              | 328           | 316           |
| EUR018                              | EC–European Commission   | 776            | 136                   | 9                   | -                | 145           | 184           |
| EUR020                              | EC–European Commission   | 5,510          | 1,887                 | -                   | 1,673            | 215           | -             |
| IAE001                              | Austria-IAEA-International Atomic Energy Agency                          | 51             | 35                    | -                   | 27               | 8             | 4             |
| ICS025                              | ICRISAT–International Crops Research Institute for the Semi-Arid Tropics | 180            | 28                    | 9                   | -                | 38            | 69            |
| IFP027                              | IFPRI–International Food Policy Research Institute                       | 2,362          | 23                    | -                   | 23               | -             | -             |
| IFP029                              | IFPRI–International Food Policy Research Institute                       | 650            | 158                   | -                   | 3                | 155           | 129           |
| IIT032                              | IITA–International Institute of Tropical Agriculture                     | 2,674          | 242                   | 251                 | -                | 493           | 784           |
| IIT034                              | IITA–International Institute of Tropical Agriculture                     | 69             | -                     | -                   | -                | -             | 66            |
| JIC001                              | John Innes Centre  | 277            | -33                   | 83                  | -                | 50            | 33            |
| KSU001                              | KSU–Kansas State University  | 998            | -                     | -                   | -                | -             | 244           |
| MLF002                              | Ethiopia–Ministry of Livestock and Fisheries                             | 177            | -                     | -                   | -                | -             | (1)           |
| MLF003                              | Ethiopia–Ministry of Livestock and Fisheries                             | 434            | -194                  | 204                 | -                | 10            | 411           |
| MON001                              | Monash University  | 20             | -                     | -                   | -                | -             | 3             |
| NMA001                              | Portugal–Ministry of Agriculture   | 246            | -                     | -                   | -                | -             | 1             |
| RVC001                              | Royal Veterinary College   | 65             | -                     | 19                  | -                | 19            | -             |
| SID006                              | Sweden–SIDA–Swedish International Development Cooperation Agency         | 4,487          | 1,477                 | -                   | 683              | 794           | 1,206         |
| SNV002                              | SNV–Netherlands Development Organisation                                 | 2,073          | -66                   | 66                  | -                | -             | 69            |
| UEA001                              | University of East Anglia  | 338            | -125                  | 192                 | -                | 67            | 125           |



## Exhibit I

### Grant revenues and accounts receivable/payable

For the year ended 31 December 2020 (USD'000)

| Grant code                           | Donor  | Grant pledge   | Total funds available | Accounts receivable | Accounts payable | Revenue       |               |
|--------------------------------------|--|----------------|-----------------------|---------------------|------------------|---------------|---------------|
|                                      |  |                |                       |                     |                  | Current year  | Prior year    |
| UOL003                               | BBSRC–Biotechnology and Biological Sciences Research Council | 22             | 6                     | -                   | -                | 6             | 19            |
| WBA032                               | World Bank   | 1,280          | 3                     | -                   | 3                | -             | (5)           |
| WBA041                               | World Bank   | 350            | 199                   | 86                  | -                | 285           | -             |
| WEL015                               | Wellcome Trust   | 433            | 210                   | -                   | 40               | 169           | 80            |
| <b>E: Restricted other–Bilateral</b> |  | <b>28,000</b>  | <b>5,245</b>          | <b>967</b>          | <b>2,908</b>     | <b>3,304</b>  | <b>3,976</b>  |
| <b>Totals</b>                        |  | <b>479,370</b> | <b>104,065</b>        | <b>8,959</b>        | <b>43,644</b>    | <b>69,381</b> | <b>64,472</b> |

## Exhibit II

### Grant pledges and expenses

For the year ended 31 December 2020 (USD'000)

| Grant  | Grant title   | CRP/non-portfolio | Start date | End date | Grant pledge   | Prior years' Expenses | Expenses 2020 | Total Expenses |
|--|---|-------------------|------------|----------|----------------|-----------------------|---------------|----------------|
| <b>A: Restricted CRPs–Window 1 and 2</b>                                 |   |                   |            |          |                |                       |               |                |
| CRP001   | CGIAR Research Program on Livestock Agri-Food Systems   | Livestock         | Jan-17     | Dec-21   | 72,553         | 39,537                | 16,769        | 56,306         |
| CRP002   | CGIAR Research Program on Climate Change, Agriculture and Food Security (CCAFS)                               | CCAFS             | Jan-17     | Dec-21   | 8,983          | 5,493                 | 1,719         | 7,212          |
| CRP003   | CGIAR Research Program on Agriculture for Nutrition and Health (A4NH)   | A4NH              | Jan-17     | Dec-21   | 14,717         | 8,831                 | 2,441         | 11,272         |
| CRP004   | CGIAR Research Program on Policies, Institutions and Markets (PIM)  | PIM               | Jan-17     | Dec-21   | 1,529          | 1,093                 | 245           | 1,338          |
| CRP005   | CGIAR Platform for Big Data in Agriculture  | Big Data          | Jan-17     | Dec-21   | 453            | 439                   | 6             | 444            |
| CRP008   | CGIAR Genebank Platform   | Genebank          | Jan-17     | Dec-21   | 4,144          | 2,821                 | 628           | 3,449          |
| CRP010   | CGIAR Platform on Grain Legumes and Dryland Cereals (CRP-GLDC)  | GLDC              | Jan-19     | Dec-21   | 240            | 73                    | 86            | 159            |
| CRP011   | CGIAR Gender Platform   | Gender            | Jan-20     | Dec-21   | 14,946         | -                     | 2,114         | 2,114          |
| <b>Subtotal A:</b>   |   |                   |            |          | <b>117,565</b> | <b>59,333</b>         | <b>24,008</b> | <b>82,296</b>  |
| <b>B: Restricted CRPs–Window 3</b>                                       |   |                   |            |          |                |                       |               |                |
| <b>Australian Centre for International Agricultural Research (ACIAR)</b> |   |                   |            |          |                |                       |               |                |
| ACI027   | SafePORK-Market based approaches to improving the safety of pork in Vietnam                                   | A4NH              | Oct-17     | Oct-22   | 1,568          | 520                   | 294           | 815            |
| ACI032   | Australia-ACIAR-Australian Centre for International Agricultural Research                                     | Livestock         | Oct-20     | Jun-24   | 1,387          | -                     | 2             | 2              |
| <b>ACIAR subtotal</b>  |   |                   |            |          | <b>2,955</b>   | <b>520</b>            | <b>296</b>    | <b>816</b>     |
| <b>Austrian Development Agency</b>                                       |   |                   |            |          |                |                       |               |                |
| AUT006   | Sustainable intensification of the pig value chain in Uganda for improved rural livelihoods and food security | Livestock         | Jul-17     | Jan-21   | 560            | 263                   | 171           | 434            |
| <b>ADA subtotal</b>  |   |                   |            |          | <b>560</b>     | <b>263</b>            | <b>171</b>    | <b>434</b>     |
| <b>Bill &amp; Melinda Gates Foundation (BMGF)</b>                        |   |                   |            |          |                |                       |               |                |
| BMG013   | African Chicken Genetic Gains Program (ACGG)  | Livestock         | Nov-14     | Apr-22   | 11,000         | 10,020                | 659           | 10,678         |
| BMG018   | Platform for African Dairy Genetic Gains (ADGG)   | Livestock         | Oct-15     | Apr-21   | 9,130          | 7,647                 | 1,379         | 9,027          |
| BMG021   | MoreMilk: Making the most of milk   | A4NH              | Nov-16     | Sep-21   | 4,088          | 1,965                 | 740           | 2,705          |
| BMG023   | Urban food markets in Africa–incentivizing food safety  | A4NH              | Oct-18     | Oct-22   | 3,541          | 262                   | 772           | 1,033          |
| BMG024   | Preparatory phase for strategic CGIAR Livestock partnership   | Livestock         | Oct-19     | Apr-21   | 7,965          | -                     | 3,632         | 3,632          |
| <b>BMGF subtotal</b>   |   |                   |            |          | <b>35,725</b>  | <b>19,893</b>         | <b>7,182</b>  | <b>27,075</b>  |
| <b>China</b>   |   |                   |            |          |                |                       |               |                |
| CHN001   | Support to Han Jianlin activities in China  | Livestock         | May-04     | Dec-21   | 1,053          | 847                   | 205           | 1,053          |
| <b>China subtotal</b>  |   |                   |            |          | <b>1,053</b>   | <b>847</b>            | <b>205</b>    | <b>1,053</b>   |
| <b>Indian Council of Agricultural Research (ICAR)</b>                    |   |                   |            |          |                |                       |               |                |
| ICA006   | ILRI-ICAR funds   | Livestock         | Jan-19     | Dec-22   | 946            | 300                   | 638           | 938            |
| <b>ICAR subtotal</b>   |   |                   |            |          | <b>946</b>     | <b>300</b>            | <b>638</b>    | <b>938</b>     |
| <b>International Fund for Agricultural Development (IFAD)</b>            |   |                   |            |          |                |                       |               |                |
| IFA026   | Greening livestock: Incentive-based interventions for reducing the climate impact of livestock in East Africa | CCAFS             | Mar-16     | Dec-19   | 2,000          | 1,972                 | 9             | 1,981          |

## Exhibit II

### Grant pledges and expenses

For the year ended 31 December 2020 (USD'000)

| Grant  | Grant title  | CRP/non-portfolio | Start date | End date | Grant pledge   | Prior years' Expenses | Expenses 2020 | Total Expenses |
|--|--|-------------------|------------|----------|----------------|-----------------------|---------------|----------------|
| 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         | Jun-16     | Jun-20   | 3,761          | 3,344                 | 607           | 3,951          |
| IFA028   | Control of peste des petits ruminants (PPR) in eastern and western Africa  | Livestock         | Feb-19     | Sep-21   | 3,706          | 309                   | 582           | 891            |
| <b>IFAD subtotal</b>   |  |                   |            |          | <b>9,467</b>   | <b>5,625</b>          | <b>1,198</b>  | <b>6,823</b>   |
| <b>United States Agency for International Development (USAID)</b>        |  |                   |            |          |                |                       |               |                |
| USA081   | Feed the Future Accelerated Value Chain Development (AVCD) Program Management Office   | Livestock         | Oct-15     | Dec-20   | 37,337         | 30,032                | 4,428         | 34,460         |
| USA083   | Feed the Future Mali Livestock Technology Scaling Program (FTF-MLTS)   | Livestock         | Jan-16     | Sep-20   | 6,500          | 5,735                 | 824           | 6,560          |
| USA085   | Africa RISING Ethiopia   | Livestock         | Jan-16     | Sep-21   | 9,630          | 4,094                 | 1,758         | 5,852          |
| <b>USAID subtotal</b>  |  |                   |            |          | <b>53,467</b>  | <b>39,861</b>         | <b>7,010</b>  | <b>46,871</b>  |
| <b>Subtotal B:</b>   |  |                   |            |          | <b>104,173</b> | <b>67,310</b>         | <b>16,699</b> | <b>84,010</b>  |
| <b>C: Restricted other–Window 3</b>                                      |  |                   |            |          |                |                       |               |                |
| <b>Bill &amp; Melinda Gates Foundation (BMGF)</b>                        |  |                   |            |          |                |                       |               |                |
| BMG014   | PEARL: Program support to BecA Hub   | Non-portfolio     | Nov-14     | Aug-20   | 14,144         | 13,004                | 931           | 13,934         |
| BMG015   | IGSS: Integrated Genotyping Service and Support  | Non-portfolio     | Nov-14     | Aug-20   | 9,750          | 8,312                 | 2,119         | 10,430         |
| BMG020   | Global Livestock Advocacy for Development (GLAD)   | Non-portfolio     | Aug-16     | Jun-20   | 1,087          | 1,034                 | 53            | 1,086          |
| BMG025   | Organizational needs assessment and planning for ILRI  | Non-portfolio     | Jan-18     | May-20   | 1,000          | 251                   | 750           | 1,001          |
| <b>BMGF subtotal</b>   |  |                   |            |          | <b>25,980</b>  | <b>22,600</b>         | <b>3,853</b>  | <b>26,453</b>  |
| <b>Portugal</b>  |  |                   |            |          |                |                       |               |                |
| PRP001   | Portugal funds   | Non-portfolio     | Jan-09     | May-20   | 652            | 630                   | 22            | 652            |
| <b>Portugal subtotal</b>   |  |                   |            |          | <b>652</b>     | <b>630</b>            | <b>22</b>     | <b>652</b>     |
| <b>United States Agency for International Development (USAID)</b>        |  |                   |            |          |                |                       |               |                |
| USA086   | Africa RISING program-level communication  | Non-portfolio     | Oct-16     | Sep-21   | 1,074          | 213                   | 0             | 213            |
| <b>USAID Subtotal</b>  |  |                   |            |          | <b>1,074</b>   | <b>213</b>            | <b>0</b>      | <b>213</b>     |
| <b>Subtotal C:</b>   |  |                   |            |          | <b>27,706</b>  | <b>23,443</b>         | <b>3,875</b>  | <b>27,318</b>  |
| <b>D: Restricted CRPs–Bilateral</b>                                      |  |                   |            |          |                |                       |               |                |
| <b>African Academy of Sciences</b>                                       |  |                   |            |          |                |                       |               |                |
| AAS001   | Management of animal diseases and antimicrobial use by information and communication technology to control AMR in East Africa.   | A4NH              | Jun-20     | Jun-23   | 272            | -                     | 9             | 9              |
| <b>AAS subtotal</b>  |  |                   |            |          | <b>272</b>     | <b>-</b>              | <b>9</b>      | <b>9</b>       |
| <b>ACDI/VOCA</b>   |  |                   |            |          |                |                       |               |                |
| ACD001   | Improving the animal feed policy and regulatory environment in Ethiopia  | Livestock         | Sep-18     | Aug-20   | 523            | 146                   | 112           | 258            |
| <b>ACDI/VOCA subtotal</b>  |  |                   |            |          | <b>523</b>     | <b>146</b>            | <b>112</b>    | <b>258</b>     |
| <b>Australian Centre for International Agricultural Research (ACIAR)</b> |  |                   |            |          |                |                       |               |                |
| ACI029   | Australia-ACIAR-Australian Centre for International Agricultural Research  | CCAFS             | Jun-19     | Dec-20   | 79             | -                     | 95            | 95             |

## Exhibit II

### Grant pledges and expenses

For the year ended 31 December 2020 (USD'000)

| Grant  | Grant title  | CRP/non-portfolio | Start date | End date | Grant pledge  | Prior years' Expenses | Expenses 2020 | Total Expenses |
|--|--|-------------------|------------|----------|---------------|-----------------------|---------------|----------------|
| ACI030   | Australia-ACIAR-Australian Centre for International Agricultural Research  | Livestock         | Dec-19     | Jun-20   | 13            | -                     | 13            | 13             |
| <b>ACIAR subtotal</b>  |  |                   |            |          | <b>92</b>     | <b>-</b>              | <b>109</b>    | <b>109</b>     |
| <b>AKADEMIYA2063</b>   |  |                   |            |          |               |                       |               |                |
| AKA001   | Enhancing capacities for better data and analytics to improve policy implementation and outcome in Africa                                | Livestock         | Nov-20     | Jul-21   | 294           | -                     | 223           | 223            |
| <b>Akademiya subtotal</b>  |  |                   |            |          | <b>294</b>    | <b>-</b>              | <b>223</b>    | <b>223</b>     |
| <b>Assam Rural Infrastructure and Agricultural Services (ARIAS) Society of the Government of Assam</b> |  |                   |            |          |               |                       |               |                |
| ARS001   | Assam Agribusiness & Rural Transformation Project (APART)  | A4NH              | Mar-18     | Mar-23   | 1,428         | 249                   | 189           | 437            |
| <b>ARIAS subtotal</b>  |  |                   |            |          | <b>1,428</b>  | <b>249</b>            | <b>189</b>    | <b>437</b>     |
| <b>Biomin Holding GMBH</b>   |  |                   |            |          |               |                       |               |                |
| BIO001   | Mycosafe-South: European-African collaboratorship for safe and effective use of mycotoxin mitigation strategies in sub-Saharan Africa    | A4NH              | Aug-19     | Aug-21   | 43            | 1                     | 39            | 40             |
| <b>Biomin subtotal</b>   |  |                   |            |          | <b>43</b>     | <b>1</b>              | <b>39</b>     | <b>40</b>      |
| <b>BMZ-German Federal Ministry for Economic Cooperation and Development</b>                            |  |                   |            |          |               |                       |               |                |
| BMZ001   | Improving animal health in Africa  | A4NH              | Jan-19     | Dec-23   | 8,750         | 247                   | 1,056         | 1,303          |
| BMZ001-1   | Improving animal health in Africa  | Livestock         |            |          |               | -                     | 427           | 427            |
| BMZ002   | One Health Research, Education and Outreach Centre for Africa (OHRECA)   | A4NH              | Jan-20     | Dec-24   | 17,249        | -                     | 2,373         | 2,373          |
| <b>BMZ subtotal</b>  |  |                   |            |          | <b>25,999</b> | <b>247</b>            | <b>3,856</b>  | <b>4,103</b>   |
| <b>Biovision</b>   |  |                   |            |          |               |                       |               |                |
| BVF001   | Mycosafe - South: European-African collaboratorship for safe and effective use of mycotoxin mitigation strategies in sub-Saharan Africa  | A4NH              | Jan-20     | Dec-21   | 100           | -                     | 18            | 18             |
| <b>Biovision subtotal</b>  |  |                   |            |          | <b>100</b>    | <b>-</b>              | <b>18</b>     | <b>18</b>      |
| <b>Bioversity International (IPGRI), Italy</b>   |  |                   |            |          |               |                       |               |                |
| BVI002   | Long-term diffusion and impacts of index-based livestock insurance   | Livestock         | Mar-19     | Oct-22   | 294           | 10                    | 248           | 258            |
| <b>BVI subtotal</b>  |  |                   |            |          | <b>294</b>    | <b>10</b>             | <b>248</b>    | <b>258</b>     |
| <b>CARE International</b>  |  |                   |            |          |               |                       |               |                |
| CAR001   | Implementation of Harande program in Mali  | PIM               | Dec-17     | Aug-20   | 500           | 321                   | 179           | 500            |
| <b>CARE subtotal</b>   |  |                   |            |          | <b>500</b>    | <b>321</b>            | <b>179</b>    | <b>500</b>     |
| <b>International Centre for Tropical Agriculture (CIAT)</b>  |  |                   |            |          |               |                       |               |                |
| CIA008   | Climate services for agriculture: Empowering farmers to manage risk and adapt to a changing climate in Rwanda                            | CCAFS             | Jan-16     | Mar-20   | 336           | 317                   | 4             | 321            |
| CIA012   | Improved forage grasses: Making the case for their integration into humid to subhumid livestock production systems in Kenya and Ethiopia | Livestock         | May-18     | Feb-21   | 209           | 106                   | 91            | 197            |

## Exhibit II

### Grant pledges and expenses

For the year ended 31 December 2020 (USD'000)

| Grant   | Grant title  | CRP/non-portfolio | Start date | End date | Grant pledge | Prior years' Expenses | Expenses 2020 | Total Expenses |
|---|--|-------------------|------------|----------|--------------|-----------------------|---------------|----------------|
| 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         | Nov-17     | Apr-21   | 420          | 298                   | 103           | 401            |
| CIA016  | Provision of climate and social studies services   | CCAFS             | Oct-18     | Mar-20   | 79           | 32                    | 51            | 83             |
| CIA017  | Building livelihoods and resilience to climate change in East and West Africa  | CCAFS             | Jan-20     | Sep-21   | 813          | -                     | 235           | 235            |
| <b>CIAT subtotal</b>  |  |                   |            |          | <b>1,857</b> | <b>753</b>            | <b>484</b>    | <b>1,237</b>   |
| <b>CowaterSogema International Inc</b>                                      |  |                   |            |          |              |                       |               |                |
| CWI001  | Supporting Pastoralism and Agriculture in Recurrent and Protracted Crisis (SPARC)  |                   | Jun-20     | Sep-20   | 175          | -                     | 174           | 174            |
| <b>Cowater subtotal</b>   |  |                   |            |          | <b>175</b>   | <b>-</b>              | <b>174</b>    | <b>174</b>     |
| <b>Commonwealth Scientific and Industrial Research Organisation (CSIRO)</b> |  |                   |            |          |              |                       |               |                |
| CSI006  | Supporting Evidence-Based Interventions to achieve agricultural development goals (SEBI) LiveGAPS2 project   | Livestock         | Jul-17     | Mar-20   | 300          | 266                   | 34            | 300            |
| CRO001  | A review on the role of aquaculture in enhancing household income and nutrition in targeted region in Nigeria  |                   | Mar-20     | Apr-20   | 39           | -                     | 39            | 39             |
| <b>CSIRO subtotal</b>   |  |                   |            |          | <b>339</b>   | <b>266</b>            | <b>73</b>     | <b>339</b>     |
| <b>Colorado State University</b>  |  |                   |            |          |              |                       |               |                |
| CSU001  | Implementation of Harande program in Mali  | Livestock         | Jan-20     | Jun-20   | 275          | -                     | 6             | 6              |
| <b>CSU subtotal</b>   |  |                   |            |          | <b>275</b>   | <b>-</b>              | <b>6</b>      | <b>6</b>       |
| <b>Technical Centre for Agricultural and Rural Cooperation (CTA)</b>        |  |                   |            |          |              |                       |               |                |
| CTA001  | Enhancing market response to resilience in livestock value chains in eastern Africa (CLI-MARK)   | Livestock         | Aug-17     | Feb-20   | 600          | 528                   | 61            | 589            |
| <b>CTA subtotal</b>   |  |                   |            |          | <b>600</b>   | <b>528</b>            | <b>61</b>     | <b>589</b>     |
| <b>United Kingdom-DFID-Department for International Development</b>         |  |                   |            |          |              |                       |               |                |
| DFI059  | Drought Index-insurance for Resilience in the Sahel and Horn of Africa   | Livestock         | May-20     | May-21   | 589          | -                     | 289           | 289            |
| <b>DFID subtotal</b>  |  |                   |            |          | <b>589</b>   | <b>-</b>              | <b>289</b>    | <b>289</b>     |
| <b>The Donkey Sanctuary Trust Limited</b>                                   |  |                   |            |          |              |                       |               |                |
| DST001  | Mapping the issues of Indian donkey and mule population and identify the potential intervention strategies and partners  | Livestock         | Jun-20     | Jun-20   | 93           | -                     | 28            | 28             |
| <b>DST subtotal</b>   |  |                   |            |          | <b>93</b>    | <b>-</b>              | <b>28</b>     | <b>28</b>      |
| <b>Defense Threat Reduction Agency/J4C</b>                                  |  |                   |            |          |              |                       |               |                |
| DTR002  | Co-infection with Rift Valley fever virus, Brucella spp and Coxiella burnetii in humans and animals in Kenya: Disease burden and ecological factors                                | A4NH              | Oct-19     | Sep-22   | 701          | 0                     | 288           | 289            |
| <b>DTR subtotal</b>   |  |                   |            |          | <b>701</b>   | <b>0</b>              | <b>288</b>    | <b>289</b>     |
| <b>European Commission (EC)</b>   |  |                   |            |          |              |                       |               |                |
| EUR019  | Supporting EU African cooperation on research infrastructures for food security and greenhouse gas observations.   | Livestock         | Mar-17     | Feb-20   | 183          | 179                   | 16            | 194            |
| <b>EC subtotal</b>  |  |                   |            |          | <b>183</b>   | <b>179</b>            | <b>16</b>     | <b>194</b>     |



## Exhibit II

### Grant pledges and expenses

For the year ended 31 December 2020 (USD'000)

| Grant  | Grant title  | CRP/non-portfolio | Start date | End date | Grant pledge | Prior years' Expenses | Expenses 2020 | Total Expenses |
|--|--|-------------------|------------|----------|--------------|-----------------------|---------------|----------------|
| <b>The Food, Agriculture and Natural Resources Policy Analysis Network</b>     |  |                   |            |          |              |                       |               |                |
| FAN002   | Improved diet and health data for decision-making in agriculture and nutrition actions in Africa   | CCAFS             | Sep-18     | Jun-22   | 372          | 100                   | 85            | 185            |
| FAN003   | GCRF-AFRICAP- Agricultural and Food system Resilience: Increasing Capacity and Advisin Policy-AFRICAP  | Livestock         | Jan-19     | Jun-21   | 16           | -                     | 8             | 8              |
| <b>FAN subtotal</b>  |  |                   |            |          | <b>387</b>   | <b>100</b>            | <b>93</b>     | <b>193</b>     |
| <b>Gambia-Ministry of Agriculture</b>  |  |                   |            |          |              |                       |               |                |
| GAM001   | Development of livestock master plan   | A4NH              | Mar-20     | Sep-21   | 400          | -                     | 2             | 2              |
| <b>Gambia subtotal</b>   |  |                   |            |          | <b>400</b>   | <b>-</b>              | <b>2</b>      | <b>2</b>       |
| <b>Global Alliance for Improved Nutrition (GAIN)</b>                           |  |                   |            |          |              |                       |               |                |
| GAN001   | Food safety landscape assessments in Tanzania  | A4NH              | Aug-18     | May-19   | 55           | 55                    | 0             | 55             |
| GAN002   | EastSafe: Evidence and action towards safe, nutritious food  | Livestock         | Aug-19     | Jun-24   | 1,001        | -                     | 48            | 48             |
| <b>GAIN subtotal</b>   |  |                   |            |          | <b>1,056</b> | <b>55</b>             | <b>48</b>     | <b>102</b>     |
| <b>Global Alliance for Livestock Veterinary Medicines (GALVmed)</b>            |  |                   |            |          |              |                       |               |                |
| GAV007   | Towards a subunit vaccine for African swine fever (ASF)  | Livestock         | Nov-18     | May-22   | 1,065        | 408                   | 343           | 751            |
| <b>GALVmed subtotal</b>  |  |                   |            |          | <b>1,065</b> | <b>408</b>            | <b>343</b>    | <b>751</b>     |
| <b>UNEP–United Nations Environment Programme</b>                               |  |                   |            |          |              |                       |               |                |
| GEF007   | Development and application of decision-support tools to conserve and sustainably use genetic diversity in indigenous livestock and wild relatives | A4NH              | Mar-09     | Dec-20   | 1,983        | 1,795                 | 114           | 1,909          |
| <b>UNEP subtotal</b>   |  |                   |            |          | <b>1,983</b> | <b>1,795</b>          | <b>114</b>    | <b>1,909</b>   |
| <b>GIZ–Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH</b>        |  |                   |            |          |              |                       |               |                |
| GIZ017   | International agricultural research-attributed funds   | Genebank          | Jan-17     | Dec-19   | 611          | 609                   | -0            | 609            |
| GIZ019   | Safer indigenous pork and healthier ethnic minorities in Vietnam through better management of parasitic pig-borne diseases                         | CCAFS             | Jan-18     | Jun-20   | 120          | 79                    | 36            | 115            |
| GIZ020   | Programme for climate-smart livestock systems (PCSL)   | Livestock         | Oct-18     | Jun-22   | 7,221        | 1,406                 | 2,062         | 3,468          |
| GIZ021   | Green innovation centres for the agriculture and food sector   | Livestock         | Dec-18     | Mar-20   | 397          | 357                   | 32            | 389            |
| GIZ022   | SADC adaptation to climate change in rural areas   | Livestock         | Sep-19     | Aug-20   | 464          | 5                     | 383           | 388            |
| GIZ023   | BMZ intervention in support of global eradication program for PPR  | Livestock         | May-20     | Sep-21   | 164          | -                     | 17            | 17             |
| <b>GIZ subtotal</b>  |  |                   |            |          | <b>8,977</b> | <b>2,457</b>          | <b>2,529</b>  | <b>4,986</b>   |
| <b>Republic of Burundi: Ministry of Environment, Agriculture and Livestock</b> |  |                   |            |          |              |                       |               |                |
| GOB001   | Projet Regional de Developpement Agricole Integre dans les Grands Lacs (PRDAIGL)   | Livestock         | Nov-20     | May-22   | 2,013        | -                     | 6             | 6              |
| <b>Burundi subtotal</b>  |  |                   |            |          | <b>2,013</b> | <b>-</b>              | <b>6</b>      | <b>6</b>       |
| <b>International Centre of Insect Physiology and Ecology (ICIPE)</b>           |  |                   |            |          |              |                       |               |                |
| ICI001   | The implementation of Biolnnovate Africa program Phase II supported project  | CCAFS             | Dec-18     | Sep-21   | 73           | 44                    | 4             | 48             |
| <b>ICIPE subtotal</b>  |  |                   |            |          | <b>73</b>    | <b>44</b>             | <b>4</b>      | <b>48</b>      |

## Exhibit II

### Grant pledges and expenses

For the year ended 31 December 2020 (USD'000)

| Grant   | Grant title  | CRP/non-portfolio | Start date | End date | Grant pledge | Prior years' Expenses | Expenses 2020 | Total Expenses |
|---|--|-------------------|------------|----------|--------------|-----------------------|---------------|----------------|
| <b>World Agroforestry Centre (ICRAF)</b>  |  |                   |            |          |              |                       |               |                |
| 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         | May-16     | Mar-20   | 717          | 700                   | 1             | 701            |
| <b>ICRAF subtotal</b>   |  |                   |            |          | <b>717</b>   | <b>700</b>            | <b>1</b>      | <b>701</b>     |
| <b>International Crops Research Institute for the Semi-Arid Tropics (ICRISAT)</b> |  |                   |            |          |              |                       |               |                |
| ICS023  | Improved livelihoods through sustainable intensification and diversification of market-oriented crop-livestock systems in southern Malawi                      | Livestock         | Feb-17     | Aug-20   | 821          | 427                   | 100           | 527            |
| ICS024  | Africa RISING: Sustainable Intensification of key farming systems in the Sudano-Sahelian Zone of West Africa   | Livestock         | May-17     | May-20   | 219          | 222                   | 71            | 294            |
| ICS026  | Enabling value chains to create sustainable income for vulnerable people in crop-livestock systems of Burkina Faso and Niger                                   | Livestock         | Jan-18     | Sep-20   | 157          | 73                    | 85            | 158            |
| <b>ICRISAT subtotal</b>   |  |                   |            |          | <b>1,198</b> | <b>722</b>            | <b>256</b>    | <b>978</b>     |
| <b>The Integrated Development Authority of the Liptako-Gourma Region (ALG)</b>    |  |                   |            |          |              |                       |               |                |
| IDA001  | Feasibility study of the five-year program for livestock development in the member states of Lpitako-Gourma  | Livestock         | Feb-17     | Jun-20   | 270          | 222                   | 31            | 253            |
| <b>IDA subtotal</b>   |  |                   |            |          | <b>270</b>   | <b>222</b>            | <b>31</b>     | <b>253</b>     |
| <b>IDRC-International Development Research Centre</b>                             |  |                   |            |          |              |                       |               |                |
| 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         | Mar-19     | Mar-22   | 1,295        | 267                   | 328           | 595            |
| IDR021  | Transforming the vaccine delivery system for chickens and goats in Ghana: What approaches and what benefits for women?   | Livestock         | Mar-19     | Mar-22   | 390          | 39                    | 58            | 97             |
| IDR022  | Capacity building on the Women's Empowerment in Livestock Index  | Livestock         | Dec-19     | Oct-20   | 102          | 12                    | 67            | 78             |
| IDR023  | Development of a novel subunit vaccine for contagious bovine pleuropneumonia   | Livestock         | Oct-19     | Sep-21   | 316          | 12                    | 93            | 105            |
| IDR024  | Livestock keeping in a changing climate  | Livestock         | Jan-20     | Jun-22   | 361          | -                     | 90            | 90             |
| IDR025  | Engineering of African swine fever virus using synthetic biology to accelerate vaccine development - Phase 2   | Livestock         | Nov-19     | Feb-22   | 1,227        | -                     | 362           | 362            |
| <b>IDRC subtotal</b>  |  |                   |            |          | <b>3,690</b> | <b>329</b>            | <b>998</b>    | <b>1,327</b>   |
| <b>International Food Policy Research Institute (IFPRI)</b>                       |  |                   |            |          |              |                       |               |                |
| IFP038  | Regional Strategic Analysis & Knowledge Support Systems (ReSAKSS) Phase II   | Livestock         | Jan-17     | Dec-21   | 2,500        | 1,330                 | 70            | 1,400          |
| IFP042  | CAADP BR country pilots-Kenya  | Livestock         | May-19     | Sep-19   | 45           | 21                    | 24            | 45             |
| <b>IFPRI subtotal</b>   |  |                   |            |          | <b>2,545</b> | <b>1,351</b>          | <b>94</b>     | <b>1,445</b>   |

## Exhibit II

### Grant pledges and expenses

For the year ended 31 December 2020 (USD'000)

| Grant   | Grant title  | CRP/non-portfolio | Start date | End date | Grant pledge | Prior years' Expenses | Expenses 2020 | Total Expenses |
|---|--|-------------------|------------|----------|--------------|-----------------------|---------------|----------------|
| <b>International Initiative for Impact Evaluation (3ie)</b>   |  |                   |            |          |              |                       |               |                |
| IIE004  | Creating informed demand and impacts through innovative and cost-effective extension   | Livestock         | Mar-18     | May-22   | 430          | 165                   | 31            | 196            |
| <b>3ie subtotal</b>   |  |                   |            |          | <b>430</b>   | <b>165</b>            | <b>31</b>     | <b>196</b>     |
| <b>International Institute of Tropical Agriculture (IITA)</b> |  |                   |            |          |              |                       |               |                |
| IIT027  | Intensification of integrated crop-livestock systems in northern Ghana for sustainable increase in smallholder farm productivity                     | Livestock         | Apr-16     | Jun-20   | 475          | 386                   | 114           | 501            |
| IIT028  | Transforming key production systems: Maize mixed East and Southern Africa  | Livestock         | Nov-16     | Dec-20   | 304          | 284                   | 38            | 322            |
| IIT035  | Extension for seed health laboratory for increased seed health indexing throughput in ILRI, Addis Ababa, Ethiopia                                    | Livestock         | Oct-20     | Dec-20   | 22           | -                     | 22            | 22             |
| <b>IITA subtotal</b>  |  |                   |            |          | <b>801</b>   | <b>671</b>            | <b>175</b>    | <b>845</b>     |
| <b>The International Land Coalition</b>                       |  |                   |            |          |              |                       |               |                |
| ILC002  | NES Formulation  | Livestock         | Aug-16     | Oct-20   | 1,534        | 1,500                 | -7            | 1,494          |
| <b>ILC subtotal</b>   |  |                   |            |          | <b>1,534</b> | <b>1,500</b>          | <b>-7</b>     | <b>1,494</b>   |
| <b>International Veterinary Vaccinology Network (IVVN)</b>    |  |                   |            |          |              |                       |               |                |
| IVN001  | New antigen identification in the African swine fever virus genome through a plasmid DNA library (ASFV)  | Livestock         | Feb-19     | Apr-21   | 127          | 32                    | 14            | 46             |
| <b>IVN subtotal</b>   |  |                   |            |          | <b>127</b>   | <b>32</b>             | <b>14</b>     | <b>46</b>      |
| <b>Jomo Kenyatta University of Agriculture and Technology</b> |  |                   |            |          |              |                       |               |                |
| JKU001  | Establishing field data-driven vaccine platform for Newcastle disease virus in poultry: Steps towards poverty alleviation and food security in Kenya | Livestock         | Jan-19     | Aug-20   | 25           | -                     | 9             | 9              |
| <b>JKUAT subtotal</b>   |  |                   |            |          | <b>25</b>    | <b>-</b>              | <b>9</b>      | <b>9</b>       |
| <b>Royal Tropical Institute (KIT)</b>                         |  |                   |            |          |              |                       |               |                |
| KIT001  | Feed and forage - seed systems development   | Livestock         | Mar-19     | Mar-22   | 259          | 29                    | 93            | 122            |
| <b>KIT subtotal</b>   |  |                   |            |          | <b>259</b>   | <b>32</b>             | <b>93</b>     | <b>122</b>     |
| <b>Rural Development Administration-Korea</b>                 |  |                   |            |          |              |                       |               |                |
| KOR019  | Development of new forage genetic resources and their utilization  | Livestock         | Dec-15     | Dec-20   | 350          | 283                   | 63            | 346            |
| KOR021  | Mechanism for genome, gut-microbiome and disease resistance in African chicken   | Livestock         | Jan-19     | Dec-21   | 90           | 2                     | 39            | 41             |
| KOR022  | Gene expression profiling analysis of ASF virus after experiment infection in pigs in Vietnam  | Livestock         | Aug-19     | Dec-21   | 100          | 0                     | 31            | 31             |
| KOR023  | Analysis and monitoring of clinical and epidemiological features of African swine fever  | A4NH              | Mar-20     | Dec-21   | 166          | -                     | 17            | 17             |
| <b>Korea subtotal</b>   |  |                   |            |          | <b>706</b>   | <b>286</b>            | <b>149</b>    | <b>435</b>     |
| <b>Lancaster University</b>                                   |  |                   |            |          |              |                       |               |                |
| LAN001  | Restoring African degraded landscapes with biodiversity and livestock management   | A4NH              | Jun-19     | Mar-21   | 381          | 38                    | 128           | 166            |
| <b>LAN subtotal</b>   |  |                   |            |          | <b>381</b>   | <b>38</b>             | <b>128</b>    | <b>166</b>     |
| <b>Global Crop Diversity Trust (GCDT)</b>                     |  |                   |            |          |              |                       |               |                |
| LTG001  | Long-term funding of ex situ collections of germplasm  | Livestock         | Jan-11     | Dec-21   | 3,201        | 1,926                 | 691           | 2,617          |

## Exhibit II

### Grant pledges and expenses

For the year ended 31 December 2020 (USD'000)

| Grant   | Grant title   | CRP/non-portfolio | Start date | End date | Grant pledge | Prior year's Expenses | Expenses 2020 | Total Expenses |
|---|---|-------------------|------------|----------|--------------|-----------------------|---------------|----------------|
| <b>GCDT subtotal</b>  |   |                   |            |          | <b>3,201</b> | <b>1,926</b>          | <b>691</b>    | <b>2,617</b>   |
| <b>London School of Hygiene &amp; Tropical Medicine</b>                   |   |                   |            |          |              |                       |               |                |
| LSH001  | The Urban Food Futures Project  | Livestock         | Apr-19     | Oct-20   | 199          | 16                    | 46            | 62             |
| LSH002  | GCRF action against stunting hub  | Livestock         | Feb-19     | Feb-24   | 893          | -                     | 24            | 24             |
| <b>LSH subtotal</b>   |   |                   |            |          | <b>1,092</b> | <b>16</b>             | <b>70</b>     | <b>86</b>      |
| <b>Lund University</b>  |   |                   |            |          |              |                       |               |                |
| LUN002  | Nurturing a network of policy analysts for enhanced development and food and nutrition security in Kenya  | Livestock         | Oct-17     | Oct-20   | 366          | 364                   | 2             | 366            |
| <b>LUN subtotal</b>   |   |                   |            |          | <b>366</b>   | <b>364</b>            | <b>2</b>      | <b>366</b>     |
| <b>Kenya Ministry of Agriculture, Livestock, Fisheries and Irrigation</b> |   |                   |            |          |              |                       |               |                |
| MAL001  | Regional Pastoral Livelihoods Resilience Project (RPLRP)  | Livestock         | Apr-19     | Mar-21   | 384          | 342                   | 24            | 367            |
| MAL002  | Consultancy services for research on refinement of Normalized Difference Vegetation Index (NDVI) determination and provision of livestock insurance calculating agent for Kenya Livestock Insurance Program | Livestock         | Dec-19     | Nov-20   | 180          | -                     | 179           | 179            |
| <b>MAL subtotal</b>   |   |                   |            |          | <b>563</b>   | <b>342</b>            | <b>204</b>    | <b>546</b>     |
| <b>The McKnight Foundation</b>  |   |                   |            |          |              |                       |               |                |
| MCK002  | Nurturing a network of policy analysts for enhanced development and food and nutrition security in Kenya  | A4NH              | Apr-18     | Mar-20   | 75           | 69                    | 6             | 75             |
| <b>McKnight Foundation subtotal</b>                                       |   |                   |            |          | <b>75</b>    | <b>69</b>             | <b>6</b>      | <b>75</b>      |
| <b>Ministry of Finance and Economic Cooperation</b>                       |   |                   |            |          |              |                       |               |                |
| MFE001  | Health of Ethiopian Animals for Rural Development (HEARD)   | A4NH              | Jan-19     | Dec-22   | 4,750        | 505                   | 676           | 1,181          |
| <b>MFE subtotal</b>   |   |                   |            |          | <b>4,750</b> | <b>505</b>            | <b>676</b>    | <b>1,181</b>   |
| <b>Ethiopia Ministry of Livestock and Fisheries (MoL&amp;F)</b>           |   |                   |            |          |              |                       |               |                |
| MLF004  | Training of trainers on result based monitoring and evaluation and market oriented extension  | Livestock         | Jun-19     | Jan-20   | 53           | 55                    | -2            | 53             |
| <b>MLF subtotal</b>   |   |                   |            |          | <b>53</b>    | <b>55</b>             | <b>-2</b>     | <b>53</b>      |
| <b>Euroconsult Mott MacDonald</b>   |   |                   |            |          |              |                       |               |                |
| MML001  | Fleming Fund Fellowship Grant   | Livestock         | Nov-19     | Apr-21   | 343          | -                     | 12            | 12             |
| MML002  | Fleming Fund Fellowship Grant-Bangladesh  | Livestock         | Jun-20     | Jan-22   | 1,026        | -                     | 5             | 5              |
| <b>MML subtotal</b>   |   |                   |            |          | <b>1,369</b> | <b>-</b>              | <b>16</b>     | <b>16</b>      |
| <b>National Academy of Sciences (NAS), USA</b>                            |   |                   |            |          |              |                       |               |                |
| NAS001  | Application of partitioned woody and herbaceous forage estimates in index-based livestock insurance, a better alternative to NDVI as a proxy for forage index   | Livestock         | Jan-20     | Dec-20   | 80           | -                     | 33            | 33             |
| <b>NAS subtotal</b>   |   |                   |            |          | <b>80</b>    | <b>-</b>              | <b>33</b>     | <b>33</b>      |
| <b>National Corporation for Development</b>                               |   |                   |            |          |              |                       |               |                |
| NCD001  | Consulting agreement with INAC  | CCAFS             | Apr-19     | Nov-20   | 82           | 7                     | 3             | 11             |
| <b>NCD subtotal</b>   |   |                   |            |          | <b>82</b>    | <b>7</b>              | <b>3</b>      | <b>11</b>      |

## Exhibit II

### Grant pledges and expenses

For the year ended 31 December 2020 (USD'000)

| Grant   | Grant title  | CRP/non-portfolio | Start date | End date | Grant pledge | Prior years' Expenses | Expenses 2020 | Total Expenses |
|---|--|-------------------|------------|----------|--------------|-----------------------|---------------|----------------|
| <b>Netherlands Organisation for Scientific Research (NWO)</b> |  |                   |            |          |              |                       |               |                |
| NWO001  | Women in Business: Chicken seed dissemination in Ethiopia and Tanzania   | Livestock         | Sep-18     | Mar-22   | 1,120        | 149                   | 275           | 425            |
| NWO002  | Mid-term meeting fourth call food & business Global Challenges Programme   | A4NH              | Apr-19     | Sep-20   | 94           | 24                    | 23            | 46             |
| <b>NWO subtotal</b>   |  |                   |            |          | <b>1,214</b> | <b>173</b>            | <b>298</b>    | <b>471</b>     |
| <b>Overseas Development Institute (ODI)</b>                   |  |                   |            |          |              |                       |               |                |
| ODI002  | Feed and fodder production in different agro-climatic zones and its utilization for livestock of Odisha  | Livestock         | 4/15/2017  | Apr-20   | 1,140        | 622                   | 29            | 651            |
| <b>ODI subtotal</b>   |  |                   |            |          | <b>1,140</b> | <b>622</b>            | <b>29</b>     | <b>651</b>     |
| <b>World Organisation for Animal Health (OIE)</b>             |  |                   |            |          |              |                       |               |                |
| OIE001  | Feasibility study for the initiative 'Better enforcement of standards for safer trade'   | A4NH              | Mar-19     | Oct-20   | 261          | 242                   | 11            | 254            |
| <b>OIE subtotal</b>   |  |                   |            |          | <b>261</b>   | <b>242</b>            | <b>11</b>     | <b>254</b>     |
| <b>The Ohio State University</b>                              |  |                   |            |          |              |                       |               |                |
| OSU001  | The assessment and management of risk from non-typhoidal salmonella and diarrheagenic <i>Escherichia coli</i> in raw dairy and beef in Ethiopia (TARTARE)                                | A4NH              | Jan-19     | Oct-22   | 242          | 9                     | 53            | 62             |
| <b>OSU subtotal</b>   |  |                   |            |          | <b>242</b>   | <b>9</b>              | <b>53</b>     | <b>62</b>      |
| <b>PATH</b>   |  |                   |            |          |              |                       |               |                |
| PAT002  | A strengthened AMR and AMU/AMC surveillance System in the animal health sector   | Livestock         | Nov-18     | Feb-21   | 956          | 2                     | 299           | 301            |
| <b>PAT subtotal</b>   |  |                   |            |          | <b>956</b>   | <b>2</b>              | <b>299</b>    | <b>301</b>     |
| <b>Purdue University</b>                                      |  |                   |            |          |              |                       |               |                |
| PDU001  | Feed the Future innovation lab for food safety   | Livestock         | Jan-20     | Sep-20   | 100          | -                     | 86            | 86             |
| <b>Purdue subtotal</b>  |  |                   |            |          | <b>100</b>   | <b>-</b>              | <b>86</b>     | <b>86</b>      |
| <b>Resource Conflict Institute</b>                            |  |                   |            |          |              |                       |               |                |
| RCI003  | Implementation of participatory rangelands management project  | Livestock         | Mar-18     | Mar-22   | 47           | 78                    | 46            | 124            |
| <b>RCI subtotal</b>   |  |                   |            |          | <b>47</b>    | <b>78</b>             | <b>46</b>     | <b>124</b>     |
| <b>Research Triangle Institute (RTI)</b>                      |  |                   |            |          |              |                       |               |                |
| RTI001  | Kenya Feed the Future crops and dairy markets systems development activity   | Livestock         | Oct-17     | Sep-22   | 1,288        | 469                   | 132           | 601            |
| <b>RTI subtotal</b>   |  |                   |            |          | <b>1,288</b> | <b>469</b>            | <b>132</b>    | <b>601</b>     |
| <b>The Regents of the University of California</b>            |  |                   |            |          |              |                       |               |                |
| RUC003  | Advancing index insurance  | Livestock         | Jun-17     | Jun-20   | 1,397        | 1,153                 | 120           | 1,273          |
| RUC004  | Feed the Future innovation lab for genomics to improve poultry   | Livestock         | Sep-18     | Sep-20   | 249          | 105                   | 123           | 228            |
| RUC005  | Feed the Future evaluating the effectiveness of programs that enhance the economic resilience of vulnerable populations for the furtherance of the university's basis AMA Innovation Lab | Livestock         | Oct-19     | Sep-20   | 339          | -                     | 339           | 339            |
| RUC006  | Are graduation programs resilient to COVID-19?   | Livestock         | May-20     | Dec-20   | 40           | -                     | 5             | 5              |
| <b>RUC subtotal</b>   |  |                   |            |          | <b>2,025</b> | <b>1,259</b>          | <b>587</b>    | <b>1,845</b>   |



## Exhibit II

### Grant pledges and expenses

For the year ended 31 December 2020 (USD'000)

| Grant  | Grant title  | CRP/non-portfolio | Start date | End date | Grant pledge | Prior years' Expenses | Expenses 2020 | Total Expenses |
|--|--|-------------------|------------|----------|--------------|-----------------------|---------------|----------------|
| <b>Livestock &amp; Fisheries Department, Government of Sindh, Pakistan</b> |  |                   |            |          |              |                       |               |                |
| SAG001   | Sindh Agricultural Growth Project (livestock component)  | Livestock         | Sep-17     | Jun-20   | 1,295        | 911                   | 261           | 1,172          |
| <b>SAG subtotal</b>  |  |                   |            |          | <b>1,295</b> | <b>911</b>            | <b>261</b>    | <b>1,172</b>   |
| <b>Swiss Capacity Building Facility</b>                                    |  |                   |            |          |              |                       |               |                |
| SCB001   | Developing a digital financial and service delivery agency platform  | CCAFS             | Apr-19     | Oct-20   | 143          | 71                    | 7             | 79             |
| <b>SCB subtotal</b>  |  |                   |            |          | <b>143</b>   | <b>71</b>             | <b>7</b>      | <b>79</b>      |
| <b>Samagra Development Associates Private Limited</b>                      |  |                   |            |          |              |                       |               |                |
| SDA001   | Odisha livestock master plan   | Livestock         | Oct-20     | Sep-21   | 401          | -                     | 11            | 11             |
| <b>Samagra subtotal</b>  |  |                   |            |          | <b>401</b>   | <b>-</b>              | <b>11</b>     | <b>11</b>      |
| <b>Stockholm Environment Institute</b>                                     |  |                   |            |          |              |                       |               |                |
| SEI001   | Research and learning for sustainable intensification of smallholder livestock value chains in Burkina Faso, Ethiopia and Tanzania | Livestock         | May-17     | Dec-19   | 180          | 135                   | 7             | 142            |
| <b>SEI subtotal</b>  |  |                   |            |          | <b>180</b>   | <b>135</b>            | <b>7</b>      | <b>142</b>     |
| <b>Swedish International Development Cooperation (SIDA)</b>                |  |                   |            |          |              |                       |               |                |
| SID006-1   | BecA ILRI Hub and SIDA partnership for agricultural research and biosciences capacity building                                     | Livestock         | Jun-17     | Jun-22   | -            | -                     | 332           | 332            |
| <b>SIDA subtotal</b>   |  |                   |            |          | <b>-</b>     | <b>-</b>              | <b>332</b>    | <b>332</b>     |
| <b>SNV-Netherlands Development Organisation</b>                            |  |                   |            |          |              |                       |               |                |
| SNV003   | Climate-smart agriculture East Africa  | Livestock         | Jun-18     | Dec-22   | 2,367        | 568                   | 496           | 1,064          |
| <b>SNV subtotal</b>  |  |                   |            |          | <b>2,367</b> | <b>568</b>            | <b>496</b>    | <b>1,064</b>   |
| <b>SOAS University of London</b>   |  |                   |            |          |              |                       |               |                |
| SOA001   | Market Intervention for Nutritional Improvement (MINI)   | Livestock         | Mar-18     | Dec-20   | 101          | 78                    | 8             | 86             |
| <b>SOAS subtotal</b>   |  |                   |            |          | <b>101</b>   | <b>78</b>             | <b>8</b>      | <b>86</b>      |
| <b>Texas A&amp;M AgriLife Research</b>                                     |  |                   |            |          |              |                       |               |                |
| TEX014   | Feed the Future Innovation Lab for Small Scale Irrigation (ILSSI) Project  | Livestock         | Dec-18     | Aug-22   | 628          | 104                   | 322           | 425            |
| <b>TEX subtotal</b>  |  |                   |            |          | <b>628</b>   | <b>104</b>            | <b>322</b>    | <b>425</b>     |
| <b>The Royal Society</b>   |  |                   |            |          |              |                       |               |                |
| TRS001   | The Future Leaders-African Independent Research (FLAIR) Fellowship   | Livestock         | May-20     | Mar-22   | 370          | -                     | 122           | 122            |
| TRS002   | The Future Leaders-African Independent Research (FLAIR) Fellowship   | Livestock         | May-20     | Mar-22   | 370          | -                     | 50            | 50             |
| <b>Royal Society subtotal</b>  |  |                   |            |          | <b>740</b>   | <b>-</b>              | <b>172</b>    | <b>172</b>     |
| <b>The University of Nairobi</b>   |  |                   |            |          |              |                       |               |                |
| TUN002   | Mycosafe-South: European-African collaboration for safe and effective use of mycotoxin mitigation strategies in sub-Saharan Africa | A4NH              | Sep-18     | Aug-21   | 26           | -                     | 24            | 24             |
| <b>UON subtotal</b>  |  |                   |            |          | <b>26</b>    | <b>-</b>              | <b>24</b>     | <b>24</b>      |

## Exhibit II

### Grant pledges and expenses

For the year ended 31 December 2020 (USD'000)

| Grant   | Grant title  | CRP/non-portfolio | Start date | End date | Grant pledge | Prior years' Expenses | Expenses 2020 | Total Expenses |
|---|--|-------------------|------------|----------|--------------|-----------------------|---------------|----------------|
| <b>University of Bonn</b>   |  |                   |            |          |              |                       |               |                |
| UOB001  | Implementation and arboviral disease in Kenya within the context of collaborative research centre 228 Future Rural Africa            | Livestock         | Oct-18     | Dec-21   | 34           | 0                     | 10            | 10             |
| <b>UOB subtotal</b>   |  |                   |            |          | <b>34</b>    | <b>0</b>              | <b>10</b>     | <b>10</b>      |
| <b>University of Edinburgh</b>  |  |                   |            |          |              |                       |               |                |
| UOE007  | Poultry genomic work under CTLGH   | A4NH              | Oct-15     | Jan-20   | 170          | 183                   | (17)          | 166            |
| UOE006  | Genomic tools to improve the productivity, efficiency, resilience and health of tropical livestock owned by poor smallholder farmers | A4NH              | Oct-15     | Mar-22   | 8,127        | 4,471                 | 1,827         | 6,297          |
| UOE008  | LegumeSELECT: Science-driven Evaluation of Legume Choice for Transformed livelihoods project   | A4NH              | Jul-18     | Jun-21   | 438          | 48                    | 73            | 121            |
| <b>UOE subtotal</b>   |  |                   |            |          | <b>8,735</b> | <b>4,701</b>          | <b>1,883</b>  | <b>6,584</b>   |
| <b>University of Florida (UF)</b>                                     |  |                   |            |          |              |                       |               |                |
| UOF001  | Livestock Systems Innovation Lab (LSIL)  | Livestock         | Mar-16     | Sep-20   | 1,316        | 885                   | 389           | 1,274          |
| UOF002  | Enhancing milk quality and consumption for improved income and nutrition in Rwanda   | Livestock         | Jan-17     | Sep-20   | 3,750        | 622                   | 489           | 1,111          |
| UOF004  | Feed the Future Innovation Lab for Livestock Systems   | A4NH              | Jul-17     | Sep-20   | 775          | 382                   | 289           | 672            |
| UOF005  | Assessment of aflatoxin-related health risk for milk consumers in rural and peri-urban areas in Burkina Faso                         | A4NH              | Aug-18     | Sep-20   | 150          | 73                    | 71            | 144            |
| UOF006  | EQUIP-Strengthening Smallholder Livestock Systems for the Future–Burkina Faso UFDSP00012281  | Livestock         | Jan-18     | Dec-22   | 588          | 238                   | 136           | 374            |
| UOF007  | EQUIP-Strengthening Smallholder Livestock Systems for the Future–Burkina Faso  | Livestock         | Jan-18     | Dec-21   | 236          | 83                    | 77            | 159            |
| UOF008  | Feed the Future Innovation Lab for Livestock systems   | Livestock         | Feb-20     | Sep-20   | 77           | -                     | 17            | 17             |
| <b>UoF subtotal</b>   |  |                   |            |          | <b>6,893</b> | <b>2,282</b>          | <b>1,469</b>  | <b>3,751</b>   |
| <b>Biotechnology and Biological Sciences Research Council (BBSRC)</b> |  |                   |            |          |              |                       |               |                |
| UOL001  | Zoonoses in Livestock in Kenya (ZooLINK)   | Livestock         | Aug-15     | Nov-20   | 1,707        | 1,294                 | 378           | 1,672          |
| <b>BBSRC subtotal</b>   |  |                   |            |          | <b>1,707</b> | <b>1,294</b>          | <b>378</b>    | <b>1,672</b>   |
| <b>Universidad Complutense de Madrid</b>                              |  |                   |            |          |              |                       |               |                |
| UCM001  | A safe DIVA vaccine for African swine fever control and eradication (VACDIVA)  | A4NH              | Dec-19     | Jan-23   | 340          | -                     | 29            | 29             |
| <b>UCM subtotal</b>   |  |                   |            |          | <b>340</b>   | <b>-</b>              | <b>29</b>     | <b>29</b>      |
| <b>University of Copenhagen</b>                                       |  |                   |            |          |              |                       |               |                |
| UCN001  | Health and antibiotics in Vietnamese pig production  | Livestock         | Feb-18     | Jan-20   | 43           | 17                    | 12            | 28             |
| UCN002  | Right and resilience in Kenya 'RARE'   | Livestock         | Nov-18     | Oct-22   | 45           | 21                    | 32            | 53             |
| <b>UCN subtotal</b>   |  |                   |            |          | <b>88</b>    | <b>37</b>             | <b>44</b>     | <b>81</b>      |
| <b>University of Liverpool</b>  |  |                   |            |          |              |                       |               |                |
| UOL002  | One Health Regional Network for the Horn of Africa   | Livestock         | Oct-17     | Dec-21   | 1,484        | 504                   | 447           | 951            |
| <b>UOL subtotal</b>   |  |                   |            |          | <b>1,484</b> | <b>504</b>            | <b>447</b>    | <b>951</b>     |
| <b>University of Nottingham</b>                                       |  |                   |            |          |              |                       |               |                |
| UON002  | Understanding the pathogen, livestock, environment interactions involving bluetongue virus   | A4NH              | Jan-17     | Nov-20   | 335          | 177                   | 82            | 259            |
| <b>UON subtotal</b>   |  |                   |            |          | <b>335</b>   | <b>177</b>            | <b>82</b>     | <b>259</b>     |

## Exhibit II

### Grant pledges and expenses

For the year ended 31 December 2020 (USD'000)

| Grant   | Grant title  | CRP/non-portfolio | Start date | End date | Grant pledge | Prior years' Expenses | Expenses 2020 | Total Expenses |
|---|--|-------------------|------------|----------|--------------|-----------------------|---------------|----------------|
| <b>University of Queensland</b>   |  |                   |            |          |              |                       |               |                |
| UOQ001  | Developing a regional African swine fever socio-economic and livelihood impact analysis  | Livestock         | Jun-20     | Oct-20   | 19           | -                     | 7             | 7              |
| <b>UoQ subtotal</b>   |  |                   |            |          | <b>19</b>    | <b>-</b>              | <b>7</b>      | <b>7</b>       |
| <b>University of Rwanda</b>   |  |                   |            |          |              |                       |               |                |
| UOR001  | Challenges of implementing modern milk quality standards in developing countries—case of Rwanda                                | A4NH              | Sep-19     | Sep-20   | 30           | -                     | 28            | 28             |
| <b>UoR subtotal</b>   |  |                   |            |          | <b>30</b>    | <b>-</b>              | <b>28</b>     | <b>28</b>      |
| <b>University of Oxford</b>   |  |                   |            |          |              |                       |               |                |
| UOX001  | Advanced development of a safe and effective Rift Valley fever vaccine for livestock   | Livestock         | Jan-18     | Feb-21   | 653          | 437                   | 207           | 645            |
| <b>UOX subtotal</b>   |  |                   |            |          | <b>653</b>   | <b>437</b>            | <b>207</b>    | <b>645</b>     |
| <b>Uppsala University</b>   |  |                   |            |          |              |                       |               |                |
| UPP001  | Metropolitan mosquito and SEA rabies project   | Livestock         | Jan-18     | Dec-21   | 262          | 93                    | 33            | 126            |
| <b>Uppsala University subtotal</b>  |  |                   |            |          | <b>262</b>   | <b>93</b>             | <b>33</b>     | <b>126</b>     |
| <b>United States Agency for International Development (USAID)</b>                 |  |                   |            |          |              |                       |               |                |
| USA088  | Operational research to improve policies and practices on the use of the Rift Valley fever Vaccinations in East Africa         | Livestock         | Sep-19     | Sep-21   | 545          | 20                    | 200           | 221            |
| <b>USAID subtotal</b>   |  |                   |            |          | <b>545</b>   | <b>20</b>             | <b>200</b>    | <b>221</b>     |
| <b>Vétérinaires Sans Frontières (VSF)</b>   |  |                   |            |          |              |                       |               |                |
| VSF001  | Metropolitan Mosquito and SEA Rabies Project   | A4NH              | Mar-19     | Aug-20   | 146          | 50                    | 93            | 143            |
| <b>VSF subtotal</b>   |  |                   |            |          | <b>146</b>   | <b>50</b>             | <b>93</b>     | <b>143</b>     |
| <b>Vysnova Partners, Inc</b>  |  |                   |            |          |              |                       |               |                |
| VYS001  | Southeast Asia Biosurveillance & Epidemiology Research II (Saber II)   | Livestock         | Mar-19     | Aug-21   | 19           | -                     | 19            | 19             |
| <b>Vysnova subtotal</b>   |  |                   |            |          | <b>19</b>    | <b>-</b>              | <b>19</b>     | <b>19</b>      |
| <b>Wageningen University</b>  |  |                   |            |          |              |                       |               |                |
| WAN004  | Improving village chicken protection to elevate livelihoods of poor people in Ethiopia   | A4NH              | Apr-15     | Mar-20   | 49           | 44                    | 5             | 49             |
| WAN006  | Towards Inclusive, Sustainable, Nutritious and Efficient Food Systems (SFST)   | Livestock         | Jan-20     | Dec-20   | 34           | -                     | 3             | 3              |
| <b>WAN subtotal</b>   |  |                   |            |          | <b>83</b>    | <b>44</b>             | <b>8</b>      | <b>52</b>      |
| <b>West African Science Service Centre on Climate Change and Adapted Land Use</b> |  |                   |            |          |              |                       |               |                |
| WAS001  | Upscaling site specific climate-smart agriculture and land use practices to enhance regional production systems in West Africa | Livestock         | Aug-18     | Jan-21   | 137          | 39                    | 60            | 99             |
| <b>WAS subtotal</b>   |  |                   |            |          | <b>137</b>   | <b>39</b>             | <b>60</b>     | <b>99</b>      |
| <b>Washington State University</b>  |  |                   |            |          |              |                       |               |                |
| WSU001  | Identifying anthrax hotspots and associated ecological factors in Kenya  | Livestock         | Jun-17     | Dec-20   | 282          | 217                   | 66            | 282            |
| WSU002  | Feed the Future Innovation Lab for Animal Health (Animal Health Innovation Lab)  | Livestock         | Aug-20     | Aug-25   | 2,000        | -                     | 2             | 2              |
| <b>WSU subtotal</b>   |  |                   |            |          | <b>2,282</b> | <b>217</b>            | <b>67</b>     | <b>284</b>     |

## Exhibit II

### Grant pledges and expenses

For the year ended 31 December 2020 (USD'000)

| Grant  | Grant title   | CRP/non-portfolio | Start date | End date | Grant pledge   | Prior years' Expenses | Expenses 2020 | Total Expenses |
|--|---|-------------------|------------|----------|----------------|-----------------------|---------------|----------------|
| <b>World Vision Kenya</b>  |   |                   |            |          |                |                       |               |                |
| WVK001   | Capacity development on IBLI activities in Mander County  | Livestock         | Feb-19     | Sep-20   | 68             | 58                    | 9             | 67             |
| <b>WVK subtotal</b>  |   |                   |            |          | <b>68</b>      | <b>58</b>             | <b>9</b>      | <b>67</b>      |
| <b>World Vision International (Myanmar)</b>                                      |   |                   |            |          |                |                       |               |                |
| WVM001   | Tanintharyi Region rural income and livelihoods development   | Livestock         | Oct-17     | Sep-20   | 66             | 50                    | 10            | 60             |
| <b>WVI subtotal</b>  |   |                   |            |          | <b>66</b>      | <b>50</b>             | <b>10</b>     | <b>60</b>      |
| <b>WYG International Limited</b>   |   |                   |            |          |                |                       |               |                |
| WYG001   | DFID Sustainable Agricultural Intensification Research and Learning in Africa (SAIRLA)  | Livestock         | Dec-16     | Dec-20   | 275            | 266                   | 5             | 271            |
| <b>WYG subtotal</b>  |   |                   |            |          | <b>275</b>     | <b>266</b>            | <b>5</b>      | <b>271</b>     |
| <b>Center for Development Research (ZEF)</b>                                     |   |                   |            |          |                |                       |               |                |
| ZEF001   | Program of Accompanying Research for Agricultural Innovation (PARI)   | Livestock         | Sep-19     | Jan-20   | 30             | 11                    | 16            | 27             |
| <b>ZEF subtotal</b>  |   |                   |            |          | <b>30</b>      | <b>11</b>             | <b>16</b>     | <b>27</b>      |
| <b>Subtotal D:</b>   |   |                   |            |          | <b>111,640</b> | <b>31,893</b>         | <b>21,495</b> | <b>53,384</b>  |
| <b>E: Restricted other-Bilateral</b>   |   |                   |            |          |                |                       |               |                |
| <b>Various donors</b>  |   |                   |            |          |                |                       |               |                |
| BEC001   | BecA asset replacement fund   | Non-portfolio     | Jan-14     | Dec-20   | 1,644          | 958                   | 330           | 1,288          |
| <b>BEC subtotal</b>  |   |                   |            |          | <b>1,644</b>   | <b>958</b>            | <b>330</b>    | <b>1,288</b>   |
| <b>CGIAR System Organization</b>   |   |                   |            |          |                |                       |               |                |
| CGI004   | Transition to One CGIAR - TAG co-stewardship  | Non-portfolio     | Mar-20     | Sep-20   | 68             | -                     | 68            | 68             |
| <b>CGIAR SO subtotal</b>   |   |                   |            |          | <b>68</b>      | <b>-</b>              | <b>68</b>     | <b>68</b>      |
| <b>ICRC-International Committee of the Red Cross</b>                             |   |                   |            |          |                |                       |               |                |
| CRC001   | Support implementation of a pilot Index-Based Livestock Insurance (IBLI)  | Non-portfolio     | Apr-20     | Dec-22   | 200            | -                     | 123           | 123            |
| <b>ICRC subtotal</b>   |   |                   |            |          | <b>200</b>     | <b>-</b>              | <b>123</b>    | <b>123</b>     |
| <b>Defense Threat Reduction Agency/J4C</b>                                       |   |                   |            |          |                |                       |               |                |
| DTR001   | Africa swine fever virus genome sequencing to underpin control  | Non-portfolio     | Jul-16     | Dec-20   | 1,246          | 791                   | 328           | 1,119          |
| <b>DTR subtotal</b>  |   |                   |            |          | <b>1,246</b>   | <b>791</b>            | <b>328</b>    | <b>1,119</b>   |
| <b>European Community (EC)</b>   |   |                   |            |          |                |                       |               |                |
| EUR018   | BecA ILRI Hub and SIDA partnership for agricultural research and biosciences capacity building                                | Non-portfolio     | Jun-17     | May-21   | 776            | 431                   | 145           | 576            |
| EUR020   | Adoption and scaling up of improved livestock production systems in Zimbabwe  | Non-portfolio     | Jan-20     | Dec-24   | 5,510          | -                     | 215           | 215            |
| <b>EC subtotal</b>   |   |                   |            |          | <b>6,286</b>   | <b>431</b>            | <b>360</b>    | <b>791</b>     |
| <b>International Atomic Energy Agency (IAEA)</b>                                 |   |                   |            |          |                |                       |               |                |
| IAE001   | Developing a laboratory screen house and field screening protocol for <i>Striga</i> resistance                                | Non-portfolio     | Dec-17     | May-20   | 51             | 4                     | 8             | 12             |
| <b>IAE subtotal</b>  |   |                   |            |          | <b>51</b>      | <b>4</b>              | <b>8</b>      | <b>12</b>      |
| <b>International Crop Research Institute for the Semi-Arid Tropics (ICRISAT)</b> |   |                   |            |          |                |                       |               |                |
| ICS025   | Scaling-up of Bhoosamrudhi Program in Bidar, Dharwad, Udupi and Chikkaballapur districts in Karnataka (Bhoosamrudhi Phase II) | Non-portfolio     | Apr-17     | Mar-20   | 180            | 151                   | 38            | 188            |

## Exhibit II

### Grant pledges and expenses

For the year ended 31 December 2020 (USD'000)

| Grant   | Grant title   | CRP/non-portfolio | Start date | End date | Grant pledge   | Prior years' Expenses | Expenses 2020 | Total Expenses |
|---|---|-------------------|------------|----------|----------------|-----------------------|---------------|----------------|
| <b>ICRISAT subtotal</b>   |   |                   |            |          | <b>180</b>     | <b>151</b>            | <b>38</b>     | <b>188</b>     |
| <b>International Food Policy Research Institute (IFPRI)</b>     |   |                   |            |          |                |                       |               |                |
| IFP029  | SNV-IFPRI project on evidence-based advocacy  | Non-portfolio     | Jul-16     | Sep-20   | 650            | 492                   | 155           | 647            |
| <b>IFPRI subtotal</b>   |   |                   |            |          | <b>650</b>     | <b>492</b>            | <b>155</b>    | <b>647</b>     |
| <b>International Institute of Tropical Agriculture (IITA)</b>   |   |                   |            |          |                |                       |               |                |
| IIT032  | TAAT small livestock compact  | Non-portfolio     | Nov-17     | Oct-20   | 2,674          | 1,122                 | 493           | 1,615          |
| IIT033  | An international symposium for cavy production  | Genebank          | Jul-18     | Dec-19   | 55             | 55                    | -0            | 55             |
| <b>IITA subtotal</b>  |   |                   |            |          | <b>2,729</b>   | <b>1,178</b>          | <b>493</b>    | <b>1,670</b>   |
| <b>John Innes Centre</b>  |   |                   |            |          |                |                       |               |                |
| JIC001  | Unlocking the Potential of Grass pea for Resilient Agriculture in Drought-prone Environments (UPGRADE)      | Non-portfolio     | Jul-18     | Jun-21   | 277            | 33                    | 50            | 83             |
| <b>JIC subtotal</b>   |   |                   |            |          | <b>277</b>     | <b>33</b>             | <b>50</b>     | <b>83</b>      |
| <b>Ethiopia Ministry of Livestock and Fisheries (MoL&amp;F)</b> |   |                   |            |          |                |                       |               |                |
| MLF003  | Baseline survey for the Livestock and Fisheries Sector Development Project (LFSDP)                          | Non-portfolio     | Feb-19     | Jan-20   | 434            | 411                   | 10            | 421            |
| <b>MLF subtotal</b>   |   |                   |            |          | <b>434</b>     | <b>411</b>            | <b>10</b>     | <b>421</b>     |
| <b>Royal Veterinary College</b>                                 |   |                   |            |          |                |                       |               |                |
| RVC001  | Modelling exposure to biological hazards in the dairy chains of Andhra Pradesh to inform food safety policy | Non-portfolio     | Nov-19     | Oct-21   | 65             | -                     | 19            | 19             |
| <b>RVC subtotal</b>   |   |                   |            |          | <b>65</b>      | <b>-</b>              | <b>19</b>     | <b>19</b>      |
| <b>Swedish International Development Cooperation (SIDA)</b>     |   |                   |            |          |                |                       |               |                |
| SID006  | BecA ILRI Hub and SIDA partnership for agricultural research and biosciences capacity building              | Non-portfolio     | Jun-17     | Jun-22   | 5,494          | 2,055                 | 794           | 2,849          |
| <b>SIDA subtotal</b>  |   |                   |            |          | <b>5,494</b>   | <b>2,055</b>          | <b>794</b>    | <b>2,849</b>   |
| <b>University of East Anglia</b>                                |   |                   |            |          |                |                       |               |                |
| UEA001  | Durable rice blast resistance for sub-Saharan Africa  | Non-portfolio     | Sep-18     | Jun-21   | 338            | 125                   | 67            | 192            |
| <b>UEA subtotal</b>   |   |                   |            |          | <b>338</b>     | <b>125</b>            | <b>67</b>     | <b>192</b>     |
| <b>University of Liverpool</b>                                  |   |                   |            |          |                |                       |               |                |
| UOL003  | GCRF-BBR: Tick cell biobank; outposts in Asia, Africa and South America                                     | Non-portfolio     | Jul-17     | Jun-20   | 24             | 19                    | 6             | 25             |
| <b>UOL subtotal</b>   |   |                   |            |          | <b>24</b>      | <b>19</b>             | <b>6</b>      | <b>25</b>      |
| <b>World Bank</b>   |   |                   |            |          |                |                       |               |                |
| WBA041  | Feasibility analysis for a prearranged risk-financing solution for livestock in Sahel                       | Non-portfolio     | Feb-20     | Dec-20   | 350            | -                     | 285           | 285            |
| <b>World Bank subtotal</b>                                      |   |                   |            |          | <b>350</b>     | <b>-</b>              | <b>285</b>    | <b>285</b>     |
| <b>Wellcome Trust</b>   |   |                   |            |          |                |                       |               |                |
| WEL015  | Afrique One-African Science Partnership for Intervention Research Excellence (ASPIRE)                       | Non-portfolio     | Jul-16     | Jun-21   | 433            | 92                    | 169           | 261            |
| <b>Wellcome Trust subtotal</b>                                  |   |                   |            |          | <b>433</b>     | <b>92</b>             | <b>169</b>    | <b>261</b>     |
| <b>Subtotal E:</b>  |   |                   |            |          | <b>20,468</b>  | <b>6,738</b>          | <b>3,304</b>  | <b>10,042</b>  |
| <b>Grand total</b>  |   |                   |            |          | <b>381,553</b> | <b>188,717</b>        | <b>69,381</b> | <b>257,049</b> |



## Exhibit III

### CRP/portfolio expenditure reports

For the year ended 31 December 2020 (USD'000)

#### CGIAR Research Program on Livestock Agri-Food Systems

| Natural classification              | *Window 1 and 2 | Window 3      | Bilateral funding | Centre funds | Total funding |
|-------------------------------------|-----------------|---------------|-------------------|--------------|---------------|
| Personnel                           | 7,285           | 6,367         | 5,476             | -            | 19,128        |
| Collaboration costs – CGIAR centres | 4,308           | 1,924         | (0)               | -            | 6,231         |
| Collaboration costs – partners      | 752             | 1,870         | 1,140             | -            | 3,762         |
| Supplies and services               | 2,294           | 2,651         | 2,748             | -            | 7,693         |
| Operational travel                  | 86              | 238           | 241               | -            | 565           |
| Depreciation                        | 1               | -             | 131               | -            | 133           |
| Cost sharing percentage             | -               | 320           | 194               | -            | 514           |
| <b>Subtotal of direct costs</b>     | <b>14,726</b>   | <b>13,370</b> | <b>9,930</b>      | -            | <b>38,026</b> |
| Indirect costs                      | 2,043           | 1,514         | 1,130             | 137          | 4,824         |
| <b>Total – all costs</b>            | <b>16,769</b>   | <b>14,884</b> | <b>11,060</b>     | <b>137</b>   | <b>42,850</b> |

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                           | 991            | -        | 1,829             | -            | 2,820         |
| Collaboration costs – CGIAR centres | -              | -        | -                 | -            | -             |
| Collaboration costs – partners      | 91             | -        | 26                | -            | 117           |
| Supplies and services               | 394            | 8        | 931               | -            | 1,333         |
| Operational travel                  | (4)            | -        | 76                | -            | 72            |
| Depreciation                        | -              | -        | 32                | -            | 32            |
| Cost sharing percentage             | -              | -        | 59                | -            | 59            |
| <b>Subtotal of direct costs</b>     | <b>1,472</b>   | <b>8</b> | <b>2,953</b>      | -            | <b>4,433</b>  |
| Indirect costs                      | 247            | 1        | 408               | -            | 656           |
| <b>Total – all costs</b>            | <b>1,719</b>   | <b>9</b> | <b>3,361</b>      | -            | <b>5,089</b>  |

#### CGIAR Research Program on Agriculture for Nutrition and Health (A4NH)

| Natural classification              | Window 1 and 2 | Window 3     | Bilateral funding | Centre funds | Total funding |
|-------------------------------------|----------------|--------------|-------------------|--------------|---------------|
| Personnel                           | 1,238          | 497          | 2,471             | -            | 4,206         |
| Collaboration costs – CGIAR centres | 1              | -            | -                 | -            | 1             |
| Collaboration costs – partners      | 146            | 677          | 340               | -            | 1,163         |
| Supplies and services               | 561            | 367          | 1,808             | -            | 2,736         |
| Operational travel                  | 18             | 27           | 65                | -            | 110           |
| Depreciation                        | 38             | -            | 674               | -            | 712           |
| Cost sharing percentage             | -              | 39           | 122               | -            | 161           |
| <b>Subtotal of direct costs</b>     | <b>2,002</b>   | <b>1,607</b> | <b>5,480</b>      | -            | <b>9,089</b>  |
| Indirect costs                      | 439            | 199          | 701               | -            | 1,339         |
| <b>Total – all costs</b>            | <b>2,441</b>   | <b>1,806</b> | <b>6,181</b>      | -            | <b>10,428</b> |

## Exhibit III

### CRP/portfolio expenditure reports

For the year ended 31 December 2020 (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                           | 188          | -        | 69                | -            | 257           |
| Collaboration costs – CGIAR centres | -            | -        | -                 | -            | -             |
| Collaboration costs – partners      | -            | -        | -                 | -            | -             |
| Supplies and services               | 24           | -        | 82                | -            | 106           |
| Operational travel                  | 2            | -        | 2                 | -            | 3             |
| Depreciation                        | -            | -        | -                 | -            | -             |
| Cost sharing percentage             | -            | -        | 4                 | -            | 4             |
| <b>Subtotal of direct costs</b>     | <b>214</b>   | <b>-</b> | <b>157</b>        | <b>-</b>     | <b>370</b>    |
| Indirect costs                      | 32           | -        | 22                | -            | 54            |
| <b>Total – all costs</b>            | <b>245</b>   | <b>-</b> | <b>179</b>        | <b>-</b>     | <b>424</b>    |

#### CGIAR Platform for Big Data in Agriculture

| Natural classification              | Window 1 & 2 | Window 3 | Bilateral funding | Centre funds | Total funding |
|-------------------------------------|--------------|----------|-------------------|--------------|---------------|
| Personnel                           | 2            | -        | -                 | -            | 2             |
| Collaboration costs – CGIAR centres | -            | -        | -                 | -            | -             |
| Collaboration costs – partners      | -            | -        | -                 | -            | -             |
| Supplies and services               | 2            | -        | -                 | -            | 2             |
| Operational travel                  | 1            | -        | -                 | -            | 1             |
| Depreciation                        | -            | -        | -                 | -            | -             |
| Cost sharing percentage             | -            | -        | -                 | -            | -             |
| <b>Subtotal of direct costs</b>     | <b>5</b>     | <b>-</b> | <b>-</b>          | <b>-</b>     | <b>5</b>      |
| Indirect costs                      | 1            | -        | -                 | -            | 1             |
| <b>Total – all costs</b>            | <b>6</b>     | <b>-</b> | <b>-</b>          | <b>-</b>     | <b>6</b>      |

#### CGIAR Genebank Platform

| Natural classification              | *Window 1 & 2 | Window 3 | Bilateral funding | Centre funds | Total funding |
|-------------------------------------|---------------|----------|-------------------|--------------|---------------|
| Personnel                           | 372           | -        | 239               | -            | 611           |
| Collaboration costs – CGIAR centres | 6             | -        | -                 | -            | 6             |
| Collaboration costs – partners      | -             | -        | -                 | -            | -             |
| Supplies and services               | 160           | -        | 376               | -            | 536           |
| Operational travel                  | 8             | -        | 5                 | -            | 13            |
| Depreciation                        | -             | -        | -                 | -            | -             |
| Cost sharing percentage             | -             | -        | (0)               | -            | (0)           |
| <b>Subtotal of direct costs</b>     | <b>546</b>    | <b>-</b> | <b>620</b>        | <b>-</b>     | <b>1,166</b>  |
| Indirect costs                      | 82            | -        | 93                | -            | 175           |
| <b>Total – all costs</b>            | <b>628</b>    | <b>-</b> | <b>713</b>        | <b>-</b>     | <b>1,341</b>  |

## Exhibit III

### CRP/portfolio expenditure reports

For the year ended 31 December 2020 (USD'000)

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

| Natural classification              | *Window<br>1 & 2 | Window 3 | Bilateral<br>funding | Centre<br>funds | Total<br>funding |
|-------------------------------------|------------------|----------|----------------------|-----------------|------------------|
| Personnel                           | 29               | -        | -                    | -               | 29               |
| Collaboration costs – CGIAR centres | -                | -        | -                    | -               | -                |
| Collaboration costs – partners      | -                | -        | -                    | -               | -                |
| Supplies and services               | 39               | -        | -                    | -               | 39               |
| Operational travel                  | 7                | -        | -                    | -               | 7                |
| Depreciation                        | -                | -        | -                    | -               | -                |
| Cost sharing percentage             | -                | -        | -                    | -               | -                |
| <b>Subtotal of direct costs</b>     | <b>75</b>        | <b>-</b> | <b>-</b>             | <b>-</b>        | <b>75</b>        |
| Indirect costs                      | 11               | -        | -                    | -               | 11               |
| <b>Total – all costs</b>            | <b>86</b>        | <b>-</b> | <b>-</b>             | <b>-</b>        | <b>86</b>        |

#### CGIAR Gender Platform

| Natural classification              | *Window<br>1 & 2 | Window 3 | Bilateral<br>funding | Centre<br>funds | Total<br>funding |
|-------------------------------------|------------------|----------|----------------------|-----------------|------------------|
| Personnel                           | 175              | -        | -                    | -               | 175              |
| Collaboration costs – CGIAR centres | 1,727            | -        | -                    | -               | 1,727            |
| Collaboration costs – partners      | -                | -        | -                    | -               | -                |
| Supplies and services               | 155              | -        | -                    | -               | 155              |
| Operational travel                  | 7                | -        | -                    | -               | 7                |
| Depreciation                        | -                | -        | -                    | -               | -                |
| Cost sharing percentage             | -                | -        | -                    | -               | -                |
| <b>Subtotal of direct costs</b>     | <b>2,064</b>     | <b>-</b> | <b>-</b>             | <b>-</b>        | <b>2,064</b>     |
| Indirect costs                      | 50               | -        | -                    | -               | 50               |
| <b>Total – all costs</b>            | <b>2,114</b>     | <b>-</b> | <b>-</b>             | <b>-</b>        | <b>2,114</b>     |

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

| Natural classification              | *Window<br>1 & 2 | Window 3      | Bilateral<br>funding | Centre<br>funds | Total<br>funding |
|-------------------------------------|------------------|---------------|----------------------|-----------------|------------------|
| Personnel                           | 7,285            | 6,367         | 5,477                | -               | 19,129           |
| Collaboration costs – CGIAR centres | -                | 1,923         | (0)                  | -               | 1,923            |
| Collaboration costs – partners      | 752              | 1,870         | 1,140                | -               | 3,762            |
| Supplies and services               | 2,294            | 2,651         | 2,748                | -               | 7,693            |
| Operational travel                  | 86               | 238           | 241                  | -               | 565              |
| Depreciation                        | 1                | -             | 131                  | -               | 132              |
| Cost sharing percentage             | -                | 321           | 193                  | -               | 514              |
| <b>Subtotal of direct costs</b>     | <b>10,418</b>    | <b>13,370</b> | <b>9,930</b>         | <b>-</b>        | <b>33,718</b>    |
| Indirect costs                      | 2,043            | 1,514         | 1,130                | 137             | 4,824            |
| <b>Total – all costs</b>            | <b>12,461</b>    | <b>14,884</b> | <b>11,060</b>        | <b>137</b>      | <b>38,542</b>    |

## Exhibit IV

### CRP W1 and W2 funding reports

For the year ended 31 December 2020 (USD '000)

| CGIAR Research Program on Livestock Agri-Food Systems | Window 1 & 2    |
|---|-----------------|
| Opening balance held by lead centre                   | 9,116           |
| Add: cash receipts from lead centre                   | 16,758          |
| Less: disbursements                                   |                 |
| <i>ILRI-lead centre</i>                               | <i>(12,326)</i> |
| <i>CIAT</i>   | <i>(2,220)</i>  |
| <i>ICARDA</i>   | <i>(2,085)</i>  |
| <i>SLU</i>  | <i>(523)</i>    |
| <b>Closing balance held by lead centre</b>            | <b>8,720</b>    |

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   | 60                  |
| Add: cash receipts from lead centre   | 1,685               |
| Less: disbursements   | (1,719)             |
| <b>Closing balance</b>  | <b>26</b>           |

| CGIAR Research Program on Agriculture for Nutrition and Health (A4NH) | Window 1 & Window 2 |
|---|---------------------|
| Opening balance   | 948                 |
| Add: cash receipts from lead centre                                   | 2,730               |
| Less: disbursements   | (2,441)             |
| <b>Closing balance</b>  | <b>1,237</b>        |

| CGIAR Research Program on Policies, Institutions and Markets (PIM) | Window 1 & Window 2 |
|--|---------------------|
| Opening balance  | 135                 |
| Add: cash receipts from lead centre                                | 180                 |
| Less: disbursements  | (246)               |
| <b>Closing balance</b>   | <b>69</b>           |

| CGIAR Platform for Big Data in Agriculture | Window 1 & Window 2 |
|--|---------------------|
| Opening balance                            | (57)                |
| Add: cash receipts from lead centre        | 72                  |
| Less: disbursements                        | (6)                 |
| <b>Closing balance</b>                     | <b>9</b>            |

| CGIAR Genebank Platform             | Window 1 & Window 2 |
|-------------------------------------|---------------------|
| Opening balance                     | (86)                |
| Add: cash receipts from lead centre | 714                 |
| Less: disbursements                 | (629)               |
| <b>Closing balance</b>              | <b>(1)</b>          |

## Exhibit IV

### CRP W1 and W2 funding reports

For the year ended 31 December 2020 (USD '000)

| CGIAR Research Program on Grain Legumes and Dryland Cereals (GLDC) | Window 1 & Window 2 |
|--|---------------------|
| Opening balance  | (42)                |
| Add: cash receipts from lead centre                                | 83                  |
| Less: disbursements  | (86)                |
| <b>Closing balance</b>   | <b>(45)</b>         |

| CGIAR Gender Platform               | Window 1 & Window 2 |
|-------------------------------------|---------------------|
| Opening balance                     | -                   |
| Add: cash receipts from lead centre | 8,135               |
| Less: disbursements                 | (2,114)             |
| <b>Closing balance</b>              | <b>6,021</b>        |



# Exhibit V

## Statement of activities

For the year ended 31 December 2020 (USD'000)

| Notes   | 2020                  |                               |                       |                               |                       |                               | 2019                  |                               |                       |                               |                       |                               |
|---|-----------------------|-------------------------------|-----------------------|-------------------------------|-----------------------|-------------------------------|-----------------------|-------------------------------|-----------------------|-------------------------------|-----------------------|-------------------------------|
|   | Unrestricted          |                               | Restricted            |                               | Total                 |                               | Unrestricted          |                               | Restricted            |                               | Total                 |                               |
|   | Portfolio<br>USD '000 | Non-<br>portfolio<br>USD '000 | Portfolio<br>USD '000 | Non-<br>portfolio<br>USD '000 | Portfolio<br>USD '000 | Non-<br>portfolio<br>USD '000 | Portfolio<br>USD '000 | Non-<br>portfolio<br>USD '000 | Portfolio<br>USD '000 | Non-<br>portfolio<br>USD '000 | Portfolio<br>USD '000 | Non-<br>portfolio<br>USD '000 |
| <b>Revenue and gains</b>                                  |                       |                               |                       |                               |                       |                               |                       |                               |                       |                               |                       |                               |
| Grant revenue (Exhibit I & II)                            |                       |                               |                       |                               |                       |                               |                       |                               |                       |                               |                       |                               |
| Window 1 & 2  | -                     | -                             | 24,008                | -                             | 24,008                | -                             | -                     | -                             | 23,217                | -                             | 23,217                | -                             |
| Window 3  | -                     | -                             | 16,699                | 3,875                         | 16,699                | 3,875                         | -                     | -                             | 15,708                | 5,006                         | 15,708                | 5,006                         |
| Bilateral   | -                     | -                             | 21,495                | 3,304                         | 21,495                | 3,304                         | -                     | -                             | 16,392                | 4,149                         | 16,392                | 4,149                         |
| <b>Total grant revenue</b>                                | -                     | -                             | <b>62,202</b>         | <b>7,179</b>                  | <b>62,202</b>         | <b>7,179</b>                  | -                     | -                             | <b>55,317</b>         | <b>9,155</b>                  | <b>55,317</b>         | <b>9,155</b>                  |
| Other revenues and gains                                  | -                     | 4,175                         | -                     | -                             | 4,175                 | 4,175                         | -                     | 7,647                         | -                     | -                             | 7,647                 | 7,647                         |
| Sale of livestock   | -                     | 221                           | -                     | -                             | 221                   | 221                           | -                     | 312                           | -                     | -                             | 312                   | 312                           |
| Fair value (loss) gain on livestock                       | -                     | 258                           | -                     | -                             | 258                   | 258                           | -                     | 175                           | -                     | -                             | 175                   | 175                           |
| Cost of sale of livestock                                 | -                     | (121)                         | -                     | -                             | (121)                 | (121)                         | -                     | (99)                          | -                     | -                             | (99)                  | (99)                          |
| <b>TOTAL REVENUE AND GAINS</b>                            | -                     | <b>4,533</b>                  | <b>62,202</b>         | <b>7,179</b>                  | <b>62,202</b>         | <b>11,712</b>                 | -                     | <b>8,035</b>                  | <b>55,317</b>         | <b>9,155</b>                  | <b>55,317</b>         | <b>17,190</b>                 |
| <b>Expenses and losses</b>                                |                       |                               |                       |                               |                       |                               |                       |                               |                       |                               |                       |                               |
| Research expenses   | -                     | 623                           | 42,222                | 4,964                         | 42,222                | 5,587                         | 345                   | 1,276                         | 37,725                | 7,307                         | 38,070                | 8,583                         |
| CGIAR collaborator expenses                               | -                     | -                             | 7,965                 | -                             | 7,965                 | -                             | -                     | -                             | 7,005                 | 120                           | 7,005                 | 120                           |
| NON-CGIAR collaborator expenses                           | -                     | 55                            | 4,709                 | 1,931                         | 4,709                 | 1,986                         | -                     | -                             | 4,102                 | 696                           | 4,102                 | 696                           |
| General and administration expenses                       | 137                   | 1,349                         | 7,306                 | 284                           | 7,443                 | 1,633                         | -                     | 1,107                         | 6,486                 | 1,032                         | 6,486                 | 2,138                         |
| Other expenses and losses                                 | -                     | 2,833                         | -                     | -                             | 2,833                 | 2,833                         | -                     | 6,710                         | -                     | -                             | 6,710                 | 6,710                         |
| <b>TOTAL EXPENSES AND LOSSES</b>                          | <b>137</b>            | <b>4,860</b>                  | <b>62,202</b>         | <b>7,179</b>                  | <b>62,339</b>         | <b>12,039</b>                 | <b>345</b>            | <b>9,092</b>                  | <b>55,317</b>         | <b>9,155</b>                  | <b>55,662</b>         | <b>18,247</b>                 |
| Operating surplus/deficit                                 | (137)                 | (327)                         | 0                     | -                             | (137)                 | (327)                         | (345)                 | (1,057)                       | 0                     | (0)                           | (345)                 | (1,402)                       |
| <b>NON-OPERATING</b>                                      |                       |                               |                       |                               |                       |                               |                       |                               |                       |                               |                       |                               |
| Gain on sale of asset(s)                                  | -                     | -                             | -                     | -                             | -                     | -                             | -                     | 123                           | -                     | -                             | -                     | 123                           |
| Finance income  | -                     | 2,244                         | -                     | -                             | 2,244                 | 2,244                         | -                     | 1,769                         | -                     | -                             | 1,769                 | 1,769                         |
| <b>Total non-operating income</b>                         | -                     | <b>2,244</b>                  | -                     | -                             | <b>2,244</b>          | <b>2,244</b>                  | -                     | <b>1,892</b>                  | -                     | -                             | <b>1,892</b>          | <b>1,892</b>                  |
| Loss on sale of asset (s)                                 | -                     | -                             | -                     | -                             | -                     | -                             | -                     | -                             | -                     | -                             | -                     | -                             |
| Other non-operating costs                                 | -                     | (1,105)                       | -                     | -                             | (1,105)               | (1,105)                       | -                     | (386)                         | -                     | -                             | (386)                 | (386)                         |
| Finance expenses  | -                     | (1,105)                       | -                     | -                             | (1,105)               | (1,105)                       | -                     | (386)                         | -                     | -                             | (386)                 | (386)                         |
| <b>Total non-operating expenses</b>                       | -                     | <b>(1,105)</b>                | -                     | -                             | <b>(1,105)</b>        | <b>(1,105)</b>                | -                     | <b>(386)</b>                  | -                     | -                             | <b>(386)</b>          | <b>(386)</b>                  |
| <b>Non-operating surplus/deficit</b>                      | -                     | <b>1,139</b>                  | -                     | -                             | <b>1,139</b>          | <b>1,139</b>                  | -                     | <b>1,506</b>                  | -                     | -                             | <b>1,506</b>          | <b>1,506</b>                  |
| <b>SURPLUS / DEFICIT FOR THE YEAR</b>                     | <b>(137)</b>          | <b>812</b>                    | <b>0</b>              | -                             | <b>(137)</b>          | <b>812</b>                    | <b>(345)</b>          | <b>449</b>                    | <b>0</b>              | <b>(0)</b>                    | <b>(345)</b>          | <b>448</b>                    |
| <b>OTHER COMPREHENSIVE INCOME</b>                         |                       |                               |                       |                               |                       |                               |                       |                               |                       |                               |                       |                               |
| Exchange differences on translation or foreign operations | -                     | 99                            | -                     | -                             | 99                    | 99                            | -                     | (2)                           | -                     | -                             | -                     | (2)                           |
| Subtotal other comprehensive income                       | -                     | 99                            | -                     | -                             | 99                    | 99                            | -                     | (2)                           | -                     | -                             | -                     | (2)                           |
| <b>TOTAL COMPREHENSIVE SURPLUS/DEFICIT FOR THE YEAR</b>   | <b>(137)</b>          | <b>911</b>                    | <b>0</b>              | -                             | <b>(137)</b>          | <b>911</b>                    | <b>(345)</b>          | <b>447</b>                    | <b>0</b>              | <b>(0)</b>                    | <b>(345)</b>          | <b>447</b>                    |

## Exhibit VI

### Detailed statement of financial position

For the year ended 31 December 2020 (USD'000)

|   | Notes | Consolidated 2020<br>USD'000 | Consolidated 2019<br>USD'000 |
|---|-------|------------------------------|------------------------------|
| <b>Assets</b>                                     |       |                              |                              |
| Current assets                                    |       |                              |                              |
| Cash and cash equivalents                         | 6     | 60,956                       | 56,196                       |
| Short-term investments                            |       |                              |                              |
| Accounts receivable                               |       |                              |                              |
| Donors  | 7     | 7,768                        | 7,328                        |
| Advances to partners                              | 7     | 6,072                        | 3,195                        |
| Other CGIAR centres                               | 7     | 950                          | 630                          |
| Employees   | 7     | 680                          | 916                          |
| Others  | 7     | 5,980                        | 6,612                        |
| Inventories – net                                 | 9     | 350                          | 407                          |
| Prepaid expenses                                  | 8     | 1,745                        | 2,548                        |
| <b>Total current assets</b>                       |       | <b>84,501</b>                | <b>77,831</b>                |
| <b>Non-current assets</b>                         |       |                              |                              |
| Prepaid operating lease                           |       | -                            | -                            |
| Property and equipment – net                      | 10    | 19,667                       | 15,567                       |
| Long-term investments                             |       | -                            | -                            |
| Biological assets                                 | 11    | 2,140                        | 2,025                        |
| Intangible assets                                 |       | -                            | -                            |
| Other non-current assets                          |       | -                            | -                            |
| <b>Total non-current assets</b>                   |       | <b>21,807</b>                | <b>17,592</b>                |
| <b>TOTAL ASSETS</b>                               |       | <b>106,308</b>               | <b>95,424</b>                |
| <b>LIABILITIES AND NET ASSETS</b>                 |       |                              |                              |
| Current liabilities                               |       |                              |                              |
| Accounts payable                                  |       |                              |                              |
| Donors  | 12    | 43,644                       | 33,414                       |
| Advances to partners                              | 12    | 2,741                        | 3,757                        |
| Other CGIAR centres                               | 12    | 4,259                        | 4,119                        |
| Employees   | 12    | 1,931                        | 1,649                        |
| Others  | 12    | 10,272                       | 9,261                        |
| Provisions  | 13    | 445                          | 433                          |
| Accruals  | 14    | 1,217                        | 1,225                        |
| <b>Total current liabilities</b>                  |       | <b>64,509</b>                | <b>53,858</b>                |
| Non-current liabilities                           |       |                              |                              |
| Account payables – employees                      | 15    | 6,172                        | 6,713                        |
| <b>Total liabilities</b>                          |       | <b>70,681</b>                | <b>60,571</b>                |
| <b>Net assets</b>                                 |       |                              |                              |
| Undesignated                                      |       | 15,860                       | 19,665                       |
| Designated  |       | 19,767                       | 14,888                       |
| <b>Total unrestricted net assets</b>              |       | <b>35,627</b>                | <b>34,853</b>                |
| Temporary net assets – other comprehensive income | -     | -                            | -                            |
| IFRS conversion                                   |       | -                            | -                            |
| Restricted net assets                             |       | -                            | -                            |
| <b>Total net assets</b>                           |       | <b>35,627</b>                | <b>34,853</b>                |
| <b>TOTAL LIABILITIES AND NET ASSETS</b>           |       | <b>106,308</b>               | <b>95,424</b>                |

*Pork is eaten daily by most people in Vietnam  
(photo credit: ILRI/HUPH/Ngan Tran).*





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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. [ilri.org](http://ilri.org).

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