

The IRRI logo consists of the letters "IRRI" in a white, serif font, centered within a dark green square. The background of the entire cover is a photograph of a tropical landscape featuring a path through a rice field, a row of palm trees, and a mountain in the distance under a blue sky with clouds.

**IRRI**

# **Audited Financial Statements 2016**



## Corporate information

### Board of Trustees

#### Members-at-large

Dr. Subbanna Ayyappan  
Prof. Kaye Basford  
Prof. Friedrich Berschauer  
Prof. Jim Godfrey  
Prof. Jiayang Li  
Dr. Karen Moldenhauer  
Prof. Bernadette Ndabikunze  
Dr. Akinori Noguchi  
Dr. Emerlinda R. Roman  
Dr. Suthad Setboonsarng  
Dr. Rita Sharma  
Dr. Tahlim Sudaryanto

#### Ex officio members

Mr. Alfredo E. Pascual  
President, University of the Philippines

Sec. Emmanuel Piñol  
Secretary, Philippine Department of Agriculture  
*(from July 2016)*

Sec. Proceso J. Alcala  
Secretary, Philippine Department of Agriculture  
*(up to June 2016)*

Dr. Matthew Morell  
Director General, IRRI

### Officers

Dr. V. Bruce J. Tolentino  
Secretary to the Board

Mr. Mark Gruner  
Treasurer to the Board  
*(from July 2016)*

Mr. Norman Macdonald  
Treasurer to the Board  
*(up to June 2016)*

### Los Baños Headquarters Location/Address

Office:  
IRRI FF Hill Building,  
Zeigler Experiment Station,  
University of the Philippines,  
Los Baños Campus  
Los Baños, Laguna  
Tel: (63-2) 580-5600; 845-0563  
(63-49) 536-2701 to 2705  
+1 (650) 833-6620 (USA direct)  
Fax: (63-2) 580-5699; 845-0606  
(63-49) 536-7995  
+1 (650) 833-6621 (USA direct)

Email: [irri@cgiar.org](mailto:irri@cgiar.org)

Web: [www.irri.org](http://www.irri.org)

### IRRI Makati Office Location/Address

10<sup>th</sup> Floor, Suite 1009  
Security Bank Center  
6776 Ayala Avenue, Makati City 1226  
Philippines  
Tel: (63-2) 856-6133; 856-6129  
Fax: (63-2) 891-1236

### Mail

DAPO Box 7777, Metro Manila 1301,  
Philippines

### External Auditors

Isla Lipana & Co.  
A member firm of PwC Network



## **Audit Committee**

### **Membership**

The members of the Audit Committee are appointed by the Board. It assists the Board in fulfilling its oversight responsibilities by reviewing and auditing, from time to time, the accounts and financial condition as well as the management and operating systems and procedures of the Institute. The Committee may undertake other duties delegated to it by the Board.

For the Institute's audit and accounts, the Committee discharges its functions in consultation and coordination with the external auditors, the internal auditors, and appropriate consultants of the Institute.

The Chairperson of the Audit Committee, who is customarily appointed by the Board at the time when the Board appoints members of the Committee, presides over all meetings of the Committee. In his/her absence or disability, the Vice Chairperson shall act as the Chairperson for that meeting.

A vacancy in the Audit Committee is filled from among other members of the Board through election by the Board or election by the remaining members of the Audit Committee. Any person so elected by the Committee serves only until the next meeting of the Board.

The Audit Committee shall meet at least once a year. Special meetings may be held upon call by its Chairman or upon request of at least one member. The committee shall report to the Board, at least at the conclusion of each committee meeting about Committee

activities, issues, and related recommendations, confirming that all responsibilities outlined in the charter have been carried out.

### **Authority**

The Audit Committee is authorized to commission investigations into matters within its scope of responsibility. It is empowered to seek any information it requires from Institute management and staff or external parties, meet with Institute management and staff, external auditors, or legal counsel, as necessary, and, retain independent counsel, accountants, or others to advise the committee or assist in the conduct of an investigation.

### **The Composition in 2016 and Designation of Audit Committee**

Prof. Kaye Basford	- Chairperson
Mr. Alfredo E. Pascual	- Vice Chair
Dr. Subbanna Ayyappan	- Member
Prof. Friedrich Berschauer	- Member
Dr. Karen Moldenhauer	- Member



## **Independent Auditor's Report**

To the Board of Trustees of  
**International Rice Research Institute**  
Los Baños, Laguna

### **Report on the Audit of the Financial Statements**

#### ***Our Opinion***

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of International Rice Research Institute (the "Institute") as at December 31, 2016, and its activities and its cash flows for the year then ended in accordance with the Consultative Group on International Agricultural Research (CGIAR) Accounting Policies and Reporting Practices Manual - Financial Guidelines Series No. 2 and the related Advisory note issued by CGIAR System Management Office for the 2016 financial statements. We do not, in giving this opinion, accept or assume any responsibility for the use of our report for any other purpose or by any other party other than as described in the foregoing.

#### *What we have audited*

The financial statements of the Institute comprise:

- the statement of financial position as at December 31, 2016;
- the statement of activities for the year ended December 31, 2016;
- the statement of changes in net assets for the year ended December 31, 2016;
- the statement of cash flows for the year ended December 31, 2016; and
- the notes to the financial statements, which include a summary of significant accounting policies.

#### ***Basis for Opinion***

We conducted our audit in accordance with Philippine Standards on Auditing (PSAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### *Independence*

We are independent of the Institute in accordance with the Code of Ethics for Professional Accountants in the Philippines ("Code of Ethics"), together with the ethical requirements that are relevant to our audit of the financial statements in the Philippines, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

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Independent Auditor's Report  
To the Board of Trustees of  
International Rice Research Institute  
Page 2

***Other Information***

Management is responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements and our auditor's report thereon. The annual report is expected to be made available to us after the date of this auditor's report.

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

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

***Responsibilities of Management and Those Charged with Governance for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Consultative Group on International Agricultural Research Accounting Policies and Reporting Practices manual - Financial Guidelines Series No. 2 and the related Advisory note issued by CGIAR System Management Office for the 2016 financial statements, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance are responsible for overseeing the Institute's financial reporting process.



Independent Auditor's Report  
To the Board of Trustees of  
International Rice Research Institute  
Page 3

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 PSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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



Independent Auditor's Report  
To the Board of Trustees of  
International Rice Research Institute  
Page 4

We communicate with those charged with governance 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.

**Report on the Supplementary Schedules and Statements**

Our audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary schedules: Exhibit 1 - Grants, Revenues and Accounts Receivable/ (Payable) - Donor; Exhibit 2 - Bilateral Restricted Funding; Exhibit 3 - Property, Plant and Equipment; Exhibit 4 - Indirect Cost Calculation; Exhibit 5 - European Community (EC) Funding; Exhibit 6 - German Contribution; and Exhibit 7 - CGIAR Research Program (CRP) Supplementary Schedules as at December 31, 2016 and for the year then ended, are presented for the purpose of additional analysis and are not a required part of the basic financial statements. Such supplementary information is the responsibility of management and has been subjected to the auditing procedures applied in our audit of the basic financial statements. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

***Other matter***

The financial statements of the Institute as at and for the year ended December 31, 2015 were audited by another auditor whose report dated April 14, 2016 expressed an unmodified opinion on those statements. Our report is not qualified based only on this other matter.

*Isla Lipana & Co.*

Makati City  
April 20, 2017



**Statement by the Chair of the IRRI Board of Trustees  
For the year ended 31 December 2016**

In 2016, the International Rice Research Institute made strong progress towards its goals. With careful stewardship, IRRI is now moving towards a better financial position and is putting into place the building blocks to establish long-term financial stability. IRRI's research strengths continue to grow and respond to the emerging needs of the countries in which it works and the general management of the organization is progressing well.

***Financial Highlights***

In 2016, IRRI successfully developed and secured support for phase 2 of the CGIAR Research Program (CRP) on Rice. The re-named CRP, now known as RICE, will build on the accomplishments of the Global Rice Science Partnership (GRiSP) and will run from 2017 to 2022.

At the same time, IRRI faced CGIAR Fund budget cuts in 2016. Despite this, IRRI's financial position remains stable, with total assets of USD 78.47 million compared with USD 80.36 million in 2015. The drop of USD 1.90 million was offset by a corresponding increase in liabilities and decrease in net assets. The liquidity and long-term stability indicators continue to remain above CGIAR benchmarks. IRRI had a net deficit of USD 2.67 million.

In 2016, IRRI's grant revenue was USD 65.76 million, which included USD 5.29 million of CGIAR GRiSP Windows 1 and 2 funds for our partners, AfricaRice and CIAT.

IRRI continues to successfully attract significant new investments to further its mission as well as to cover gaps due to CGIAR Fund budget cuts in 2016. This year, it has also begun to explore new sources of funding and investment to ensure its long-term stable funding.

***Research Strengths***

IRRI's science continues to be excellent as evidenced by its strong public record, particularly in journals such as *Nature's Scientific Reports*, *Plant Physiology*, and *Nature Genetics*. During the year, IRRI scientists published 235 scientific journal articles. In line with IRRI's commitment to knowledge sharing, the number of articles published as open access also increased from 2015.

A number of IRRI scientists were also conferred with honorary degrees, designations and awards in recognition of the organization's contribution to furthering the national goals for the rice sector in several of the countries in which IRRI works.



In July 2016, the CGIAR's Constitution was amended and replaced with the Charter of the CGIAR System Organization. IRRI participated fully in the CGIAR reform process and IRRI management has continued to advance relationships with key CGIAR partners; AfricaRice and CIAT. IRRI supports this restructuring and will continue to work with CGIAR in advancing its goals alongside those of IRRI.

Management also advanced relationships with national partners in South Asia, Southeast Asia and Southern and Eastern Africa. This included successfully signing new Host Country Agreements with Cambodia and Tanzania, a new Memorandum of Understanding with the Chinese Academy of Agricultural Sciences, and completion of capacity-building activities with Indonesia, South Korea, and Vietnam.

### ***Staff, Infrastructure & Key Programs***

IRRI welcomed a number of new staff members to the organization, including the arrival in March of Dr. Jacqueline Hughes as Deputy Director General for Research. Dr. Hughes brings to IRRI a wealth of experience in leadership in research for development in Africa and Asia, along with personal expertise in plant pathology. The organization continued to build its senior management team

Supporting its research agenda, IRRI opened the Genetic Resources Seed Processing Laboratory, located at IRRI Headquarters in Los Banos, Philippines. The facility is set to increase the capacity and speed at which seeds are prepared for entry into the International Rice Genebank.

In late 2016, the planning phase for IRRI Education was completed. Building from the half-century legacy of IRRI's Training Center, IRRI Education will provide a customer-focused and demand-driven set of educational programs that take advantage of the institute's proficiency in rice research, agriculture extension, and rice sector policy.

IRRI maintained its impetus through difficult times in some of the countries where it has a presence. This was particularly true in Burundi and Bangladesh where there was civil strife during the year. The Board sincerely thanks IRRI's partners, donors, and investors; staff; and management for their support, commitment, dedication, and perseverance toward achieving the institute's mission.



**Jim Godfrey**

Chair

Board of Trustees

**IRRI Board of Trustees**  
**Board Statement on Risk Management and Internal Controls**  
**April 2017**

The Institute's Board of Trustees has the responsibility for ensuring that an appropriate risk management process is in place to (a) identify and manage high and significant risks to the achievement of the Institute's business objectives, and (b) ensure alignment with CGIAR principles and guidelines. These risks include operational, financial, reputational, and safety risks that are inherent in the nature, *modus operandi*, and location of the Institute's activities, and are dynamic as the environment in which the Institute operates changes.

Risks represent the potential for loss resulting from inadequate or failed internal processes or systems, human factors, or external events. Risk management is aimed at understanding and mitigating risks and taking appropriate opportunities in line with the organization's strategy and business plans. IRRI has formalized a Risk Management Policy in 20 October 2008. In IRRI's context, risk management provides an environment in which the following can be achieved:

- high-impact (and therefore relevant) scientific activities and allocation of scientific efforts according to agreed priorities
- maintenance of reputation for scientific excellence and integrity
- business and information system continuity
- liquidity of funds for operational needs
- efficient transaction processing
- maintenance of assets, including information assets and germplasm held in trust
- recruitment, retention, and effective use of qualified and experienced leadership and staff
- maintenance of health and safety systems
- proper execution of legal, fiduciary, and agency responsibilities, including management of intellectual property

Risk mitigation strategies include the implementation of systems of internal control that, by their nature, are designed to manage rather than eliminate risk. The Institute endeavors to manage risk by ensuring that the appropriate infrastructure, controls, systems, and people are in place throughout the organization. Key practices employed in managing risks and opportunities include a risk appetite statement, business environmental scans, clear policies and accountabilities, transaction approval frameworks, financial and management reporting, and the monitoring of metrics that are designed to highlight the positive or negative performance of individuals and business processes across a broad range of key performance areas.

The IRRI risk management framework seeks to draw upon best practice promoted in the codes and standards of a number of donor countries, and it is subject to ongoing review as part of the Institute's continuous improvement effort.

The design and effectiveness of the risk management system and internal controls are subject to ongoing review by the Internal Audit (Audit Asia) in their role as the IRRI internal auditor, which is independent of business units and reports on the results of its audits directly to the Director General and the Board of Trustees through the Board's Audit Committee.

### Update for 2016

1. Updated research division and operating units risk registers, and strategic risks re-assessed
  - a. Risks identified in research divisions and operating units were re-assessed and re-evaluated. Existing risks were mostly operational in nature and were adequately addressed by the existing control measures in place. Additional action plans were also identified to manage residual risks.
  - b. The RMQA Oversight Committee reviewed and re-assessed strategic risks in 2016 and determined trending for 2017. The risk levels were reviewed with respect to the combination of the impact and likelihood of the risk. The fourteen key risks are mapped below accordingly with arrows indicating risk trending.

LIKELIHOOD	IMPACT	
	MEDIUM	HIGH
HIGH		<ul style="list-style-type: none"> <li>• Donor financial commitment to IRRI becomes more uncertain ↑</li> </ul>
MEDIUM	<ul style="list-style-type: none"> <li>• CGIAR change management process negatively impacts IRRI ↓</li> </ul>	<ul style="list-style-type: none"> <li>• Inadequate infrastructure for development ⇐</li> <li>• High occurrence of occupational health, safety and security incidents in the workplace ⇐</li> <li>• Intellectual asset inadequately leveraged ↓</li> <li>• Golden rice and High Iron High Zinc Rice reputational risk ↑</li> </ul>
LOW		<ul style="list-style-type: none"> <li>• Failure to attract and retain suitable staff for key positions ⇐</li> <li>• Inadequate reserves ⇐</li> <li>• Loss of research data and research materials affects quality and timely delivery of research outputs ⇐</li> <li>• Disaster and public events (health, political) disrupt operations ⇐</li> <li>• Scientific misconduct affects reputation and integrity ⇐</li> <li>• Relatively short tenure on research land and facilities in the Philippines ⇐</li> <li>• Non-compliance with regulatory policies and guidelines (including Transgenes, stewardship and biosafety) ⇐</li> <li>• Cyber attack / Malware ↑</li> </ul>



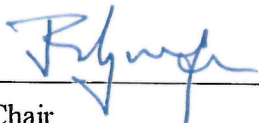
2. Enhanced QA processes and practices
  - a. Research Data Management training course offered regularly. Good practices in managing research data are imparted to staff as data are considered important assets of the Institute. Good practices on data sharing and archiving are in line with the CGIAR Open Access Policy.
  - b. Biosafety compliance with IRRI Policies and Philippine regulatory guidelines
  - c. IRRI is working on becoming a member of Excellence Through Stewardship (ETS) to ensure quality management and stewardship guidance in conducting transgenic research
  - d. SOP documentation uploading to an online repository as part of quality management system
  
3. Business continuity (BC) planning
  - a. IRRI Contingency plans updated. This includes Crisis Management Plan, Corporate Business Continuity Plan, Emergency Response Plan, and Evacuation Plan.
  - b. Research divisions and operating units continue to update and improve their business continuity and recovery plans, which are aligned to the Corporate Business Continuity Plan. The plans are tested as applicable.
  - c. Off-site back up seed storage established at PhilRice, Muñoz Nueva Ecija to store elite breeding lines.

### Conclusions

The implementation of the risk management framework during 2016 has been reviewed by the Board with IRRI management. The Board views risk management as an ongoing process and is satisfied with the progress made.

The Board will be actively monitoring with management, during 2017, the major risks identified in the latest risk assessment.

Signed:

  
 \_\_\_\_\_  
 Board Chair  
 Jim Godfrey

\_\_\_\_\_  
 20 April 2017  
 Date



**International Rice Research Institute**  
Financial Statements  
For the year ended December 31, 2016

**Management Statement of Responsibility for Financial Reporting**

The accompanying financial statements of the International Rice Research Institute (IRRI), for the year ended December 31, 2016 are the responsibility of management. IRRI management is of the opinion that these statements provide a true and fair view of IRRI's financial activities. IRRI management also claims responsibility for the substance and objectivity of the information contained therein.

Our financial reporting practices follow the "Accounting Policies and Reporting Practices Manual – Financial Guidelines Series No. 2" of the CGIAR and the related Advisory Note issued by the CGIAR System Management Office for 2016 financial statements. IRRI maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded and transactions are properly recorded and executed in accordance with management's authorization.

A system of reporting within the Institute presents the management with an accurate view of the operations, enabling us to discern risks to our assets or fluctuations in the economic environment of the Institute at an early stage and at the same time providing a reliable basis for the financial statements and management reports.

The Board of Trustees exercises its responsibility for these financial statements through its Audit Committee. The Committee meets regularly with management and representatives of the external auditors to review matters relating to financial reporting, internal controls, and auditing.

**Matthew Morell**  
Director General

**Mark Gruner**  
Treasurer and Director of Finance

**International Rice Research Institute**

**Mailing address** DAPO Box 7777, 1301 Metro Manila, Philippines **City and courier address** Suite 1009, Security Bank Center, 6776 Ayala Avenue, 1226 Makati City, Philippines: Tel. +63 (2) 856-6133, 856-6129; Fax. +63 (2) 891-1236 **Headquarters at Los Baños** Tel. +63 (2) 580-5600, 845-0563. Fax. +63 (2) 580-5699, 845-0606 **Email:** [info@irri.org](mailto:info@irri.org) **Website:** [www.irri.org](http://www.irri.org)

*Rice science for a better world*



# ***International Rice Research Institute***

(A nonstock, not-for-profit  
organization)

**Financial Statements and Supplementary Information  
As at and for the year ended December 31, 2016  
(With comparative figures as at and for the year ended  
December 31, 2015)**

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**International Rice Research Institute**  
(A Nonstock, Not-for-Profit Organization)

Statement of Financial Position  
As at December 31, 2016  
(With comparative figures as at December 31, 2015)  
(All amounts in thousands US Dollar)

	Notes	2016	2015
<b><u>ASSETS</u></b>			
<b>Current assets</b>			
Cash and cash equivalents	2	42,610	36,671
Short-term investments	3	1,821	4,198
Accounts receivable, net			
Donors	4	3,229	8,806
Employees	5	570	688
Others (net of allowance of \$1,066 in 2016 and \$1,108 in 2015)	6	6,885	7,510
Inventories, net (net of allowance of \$207 in 2016 and \$359 in 2015)	7	965	915
Prepaid expenses	8	97	205
Total current assets		56,177	58,993
<b>Non-current assets</b>			
Long-term investments	3	6,151	5,770
Property, plant and equipment, net	9	16,143	15,601
Total non-current assets		22,294	21,371
<b>Total assets</b>		<b>78,471</b>	<b>80,364</b>
<b><u>LIABILITIES AND NET ASSETS</u></b>			
<b>Current liabilities</b>			
Accounts payable			
Donors	10	20,998	16,937
Employees		430	513
Others	11	11,279	12,338
Accruals	13	4,480	6,511
Provision for employee benefits	14	1,333	2,056
Total current liabilities		38,520	38,355
<b>Non-current liability</b>			
Provision for employee benefits	14	2,476	1,863
Total liabilities		40,996	40,218
<b>Net assets</b>			
Designated	16	27,422	40,146
Undesignated	16	10,053	-
Total net assets		37,475	40,146
<b>Total liabilities and net assets</b>		<b>78,471</b>	<b>80,364</b>

The notes on pages 1 to 20 are an integral part of these financial statements.

**International Rice Research Institute**  
(A Nonstock, Not-for-Profit Organization)

Statement of Activities

For the year ended December 31, 2016  
(With comparative figures for the year ended December 31, 2015)  
(All amounts in thousands US Dollar)

	Notes	2016			2015 Restated			Total
		Unrestricted	Restricted CRPs	Restricted non-CRP	Unrestricted	Restricted CRPs	Restricted non-CRP	
<b>Revenue and gains</b>								
Grant revenue								
Windows 1 and 2		-	20,104	-	-	28,284	-	28,284
Window 3		541	21,116	-	539	23,625	56	24,220
Bilateral		209	22,326	1,467	661	25,770	12,259	38,690
<b>Total grant revenue</b>		750	63,546	1,467	1,200	77,679	12,315	91,194
Other revenue and gains	18	759	-	-	822	-	-	822
<b>Total revenue and gains</b>		1,509	63,546	1,467	2,022	77,679	12,315	92,016
<b>Expenses and losses</b>								
Research expenses		3,788	42,215	856	3,474	49,739	11,660	64,873
CGIAR collaboration expenses		-	6,947	-	-	12,263	-	12,263
Non-CGIAR collaboration expenses		-	6,418	397	5	6,370	13	6,388
General and administration expenses	21	392	7,966	214	(698)	9,307	642	9,251
Other expenses and losses		63	-	-	70	-	-	70
<b>Total operating expenses</b>	22	4,243	63,546	1,467	2,851	77,679	12,315	92,845
<b>Financial income</b>	19	439	-	-	274	-	-	274
<b>Financial expenses</b>	20	376	-	-	624	-	-	624
<b>Deficit</b>		(2,671)	-	-	(1,179)	-	-	(1,179)

The notes on pages 1 to 20 are an integral part of these financial statements.



**International Rice Research Institute**  
(A Nonstock, Not-for-Profit Organization)

Statement of Changes in Net Assets  
For the year ended December 31, 2016  
(With comparative figures for the year ended December 31, 2015)  
(All amounts in thousands US Dollar)

	Notes	Designated										Total net assets
		Undesignated	Invested in fixed assets	Fixed assets acquisitions	Risk management	Non-vested			Research initiative fund	Total non-vested	Total designated assets	
						Unrealized foreign exchange translation	Genetic resource center reserve	Genetic resource center reserve				
<b>Balances, January 1, 2015</b>		-	16,268	(2,872)	7,650	1,205	10,000	9,074	25,057	41,325	41,325	
Acquisitions of fixed assets	9	-	3,958	(3,958)	-	-	-	-	(3,958)	-	-	
Capital reserve replenishment	9	-	(4,555)	4,555	-	-	-	-	4,555	-	-	
Net deficit for the year		-	(70)	-	(1,109)	-	-	-	(1,109)	(1,179)	(1,179)	
<b>Balances, December 31, 2015</b>		-	15,601	(2,275)	6,541	1,205	10,000	9,074	24,545	40,146	40,146	
Board of Trustees re-designation	16	12,661	-	4,159	(6,541)	(1,205)	-	(9,074)	(12,661)	(12,661)	-	
Acquisitions of fixed assets	9	-	16,034	(16,034)	-	-	-	-	(16,034)	-	-	
Capital reserve replenishment	9	-	(15,429)	15,429	-	-	-	-	15,429	-	-	
Net deficit for the year		(2,608)	(63)	-	-	-	-	-	-	(63)	(2,671)	
<b>Balances, December 31, 2016</b>	16	10,053	16,143	1,279	-	-	10,000	-	11,279	27,422	37,475	

The notes on pages 1 to 20 are an integral part of these financial statements.

**International Rice Research Institute**  
(A Nonstock, Not-for-Profit Organization)

Statement of Cash Flows  
For the year ended December 31, 2016  
(With comparative figures for the year ended December 31, 2015)  
(All amounts in thousands US Dollar)

	Note	2016	2015
<b>Cash flows from operating activities</b>			
Net deficit for the year		(2,671)	(1,179)
Adjustments for:			
Depreciation and amortization	9	15,429	4,555
Provision for employee benefits	14	738	1,072
Unrealized foreign exchange loss	20	84	193
Loss on disposal of property, plant and equipment	9	63	70
Provision for doubtful accounts	6	42	-
Interest income	2,3,19	(171)	(184)
Provision for (Reversal of) inventory obsolescence	7	(152)	18
Gain on sale of investments	3,19	(268)	(90)
Net surplus before working capital changes		13,094	4,455
Decrease (Increase) in:			
Short-term investments		2,377	2
Accounts receivable		6,194	(3,343)
Inventories		102	(324)
Prepaid expenses		108	9
Increase (Decrease) in:			
Accounts payable		2,919	(18,922)
Accruals and provision for employee benefits		(2,879)	(317)
Cash generated from (absorbed by) operations		21,915	(18,440)
Interest received	2,3,19	171	184
Net cash provided by (used in) operating activities		22,086	(18,256)
<b>Cash flows from investing activities</b>			
Proceeds from maturity of long-term investments		(113)	1,320
Acquisitions of property, plant and equipment	9	(16,034)	(3,958)
Net cash used in investing activities		(16,147)	(2,638)
<b>Net increase (decrease) in cash and cash equivalents for the year</b>		5,939	(20,894)
Cash and cash equivalents as at January 1		36,671	57,565
<b>Cash and cash equivalents as at December 31</b>	2	42,610	36,671

The notes on pages 1 to 20 are an integral part of these financial statements.

**International Rice Research Institute**  
**(A Nonstock, Not-for-Profit Organization)**

Notes to Financial Statements

As at and for the year ended December 31, 2016

(With comparative figures as at and for the year ended December 31, 2015)

(All amounts are in thousand US Dollars, unless otherwise stated)

**Note 1 - General information**

International Rice Research Institute (the "Institute") was established in 1960 to undertake basic research on the rice plant and applied research on all phases of rice production, management, distribution and utilization, with the objective of attaining nutritive and economic advantage and benefit for the people of Asia and other major rice-growing areas.

The Institute aims to reduce poverty and hunger, improve the health of rice farmers and consumers, and ensure environmental sustainability of rice farming through collaborative research, partnerships, and the strengthening of the national agricultural research and extension systems (NARES).

The Institute was first conferred the status of an international organization in the Philippines under Presidential Decree (PD) No. 1620. On May 19, 1995, a multi-lateral agreement (1995 Agreement) recognizing the status of the Institute as an international organization was signed by representatives of nineteen (19) countries, including the Philippines. The 1995 Agreement allows the Institute to have a juridical status to more effectively pursue its international collaborative activities in rice research and training. Pursuant to the 1995 Agreement, the Institute and the Government of the Republic of the Philippines entered into a Headquarters (HQ) Agreement, which was ratified by the Philippine President on May 23, 2006 and concurred by the Philippine Senate on April 28, 2008. The HQ Agreement took effect on May 14, 2008.

The Institute enjoys, among other privileges and prerogatives, the following tax exemptions:

- a) Gift, franchise, specific, percentage, real property, exchange, import, export and all other taxes provided under existing laws or ordinances. This exemption shall extend to goods imported and owned by the Institute to be leased or used by members of its staff.
- b) Taxes imposed under Title III of the National Internal Revenue Code (Tax Reform Act of 1997) on gifts, bequests, donations and contributions which may be received by the Institute from any source whatsoever, or which may be granted by the Institute to any individual or non-profit organization for educational or scientific purposes. All gifts, contributions and donations to the Institute shall be considered allowable deductions for purposes of determining the income tax of the donor.
- c) Income tax on salaries and stipends in US dollars of non-Filipino citizens serving on the senior professional and administrative staff of the Institute received solely and by reason of service rendered to the Institute.
- d) All customs duties and related levies of any kind, except charges for storage, transport and services supplied, and exemption from prohibitions and restrictions on the import or export of articles intended for its official use.

The Institute receives support from various donor agencies and entities including the Consultative Group on International Agricultural Research (CGIAR) Fund, which is a multi-donors trust fund that supports international agricultural research aimed at reducing rural poverty, strengthening food security, improving human nutrition and health and enhancing natural resource management.

CGIAR Fund donors may designate their contribution to one or more of three (3) funding “Windows”. For Window 1 funds, the CGIAR Fund Council sets the overall priorities and makes specific decisions about the use of the contribution, such as allocation to CGIAR Research Programs (CRPs), payment of system costs or any other use required to achieve the CGIAR mission. Window 2 funds are contributions designated by CGIAR donors to one or more specific CRPs. Window 3 funds are contributions designated by CGIAR donors to individual research centers.

Each of the sixteen (16) CRPs are led by a designated research center which would be responsible, through a Program Implementation Agreement (PIA), for overseeing the implementation of the CRP by and reporting from program participants, and for payments of all CRP expenses. Program participants include other Research Centers which are subcontracted by the Lead Center via a Program Participant Agreement or other suitable contracting arrangement.

The Institute is the Lead Center of CRP3.3 Global Rice Science Partnership (GRiSP), which started in January 2011 with a total budget of US\$593,390 for a period of five (5) years and extended for another year up to December 31, 2016. As a Lead Center, the Institute entered into an agreement with the CGIAR Consortium Board for the overall performance of the CRP. The Institute will receive the grants from Windows 1 and 2 for further allocation to two (2) participating research centers, Africa Rice Center (AfricaRice) and International Center for Agriculture in the Tropics (CIAT). The Institute is responsible, through the PIA, for overseeing the implementation of GRiSP and for submitting regular financial reports and cash flow statements to the CGIAR System Management Office.

The Institute received a total amount of US\$12,574 for GRiSP in 2016 (US\$23,510 in 2015) and allocated US\$4,150 to AfricaRice and CIAT in 2016 (US\$11,667 in 2015). As at December 31, 2016 and 2015, accounts receivable for GRiSP funding from Windows 1 and 2 amounted to \$3,528 and nil, respectively.

The Institute’s major facilities are located in Los Baños, Laguna, Philippines. In addition, the Institute owns an administrative office in Makati City, Philippines, and maintains country offices with respective representatives in Bangladesh, Burundi, Cambodia, China, India, Indonesia, Korea, Laos, Mozambique, Myanmar, Nepal, Thailand and Vietnam.

The accompanying financial statements and supplementary schedules and statements of the Institute were approved and authorized for issue by the Board of Trustees (the “Board”) on April 20, 2017.

**Note 2 - Cash and cash equivalents**

This account at December 31 consists of:

	2016	2015
Petty cash fund	401	403
Cash in banks	13,656	10,634
Cash equivalents	28,493	25,570
Self-insurance fund	60	64
	42,610	36,671

(2)

Cash in banks earn interest at bank deposit rates ranging from 0.01% to 0.25% in 2016 (0.01% in 2015). The interest income from the cash in banks, included as part of the "Financial income" account in the statements of activities, amounted to US\$19 in 2016 (US\$77 in 2015) (see Note 19).

Cash equivalents are short-term time deposits which are made for varying periods of up to three (3) months depending on the immediate cash requirements of the Institute, and earn interest at the prevailing short-term rates ranging from 0.02% to 1.50% in 2016 and 2015.

### **Note 3 - Investments**

This account at December 31 consists of:

	2016	2015
Short-term investments	1,821	4,198
Long-term investments		
Held-to-maturity (HTM)	6,151	5,770
<b>Total investments</b>	<b>7,972</b>	<b>9,968</b>

Short-term investments are time deposits with original maturities of more than three (3) months but less than one (1) year.

Long-term investments outstanding as at December 31, 2016 and 2015 have terms ranging from more than one (1) year to seven (7) years.

The HTM investments are principal-protected if held until maturity and are held in US Dollars.

The average annual interest rate on the above investments is 1.15% in 2016 (0.92% in 2015). The interest income from the investments, included as part of the "Financial income" account in the statements of activities, amounted to US\$152 in 2016 (US\$107 in 2015) (see Note 19). Gain on sale of investments amounted to US\$268 in 2016 (US\$90 in 2015) (see Note 19).

Based on the Board approved investment policy, all funds are invested and diversified in financial institutions that are highly rated by reputable credit rating firms.

### **Note 4 - Accounts receivable - Donors**

Receivables from donors arise from: (a) unrestricted grants which are due and recognized as receivable by the Institute upon receipt of confirmed commitments from donors; and (b) restricted grants expenses which are not yet reimbursed by the donors (see Exhibit 1).

	2016	2015
Restricted	2,460	8,262
Unrestricted	513	193
CGIAR Windows 1 and 2	256	351
	<b>3,229</b>	<b>8,806</b>

**Note 5 - Accounts receivable - Employees**

This account at December 31 consists of advances to:

	2016	2015
Globally recruited staff (GRS)	318	258
Nationally recruited staff (NRS)	210	301
Long-term trainees	42	129
	570	688

**Note 6 - Accounts receivable - Others, net**

This account at December 31 consists of advance payments to:

	2016	2015
International Rice Research Institute (IRRI) Fund Limited	1,225	1,066
Suppliers	410	3,686
Others	6,316	3,866
	7,951	8,618
Allowance for doubtful accounts	(1,066)	(1,108)
	6,885	7,510

IRRI Fund Limited is a company registered in Singapore as an international charitable organization that facilitates and encourages support for rice research, particularly the work of the Institute, from private and public donors in Singapore, Asia and other countries. The receivables from IRRI Fund Limited pertain to operating expenses funded by the Institute in the form of advances. The Institute is the sole beneficiary of the funds raised by IRRI Fund Limited in its fund-raising campaigns.

The allowance for doubtful accounts decreased by US\$42 in 2016 due to a collection of previously impaired receivable from IRRI Fund Limited.

**Note 7 - Inventories, net**

This account at December 31 consists of:

	2016	2015
Supplies and other inventories	835	800
Spare parts	337	474
	1,172	1,274
Allowance for inventory obsolescence	(207)	(359)
	965	915

Inventories written-off amounted to US\$152 in 2016 (US\$18 in 2015).

**Note 8 - Prepaid expenses**

This account at December 31 consists of prepayments to:

	2016	2015
International Institute of Tropical Agriculture (IITA)	32	32
Others	65	173
	97	205

**Note 9 - Property, plant and equipment, net**

The movements and balances of this account as at and for the years ended December 31 are as follows:

	Building and Improvements	Infrastructure and Leasehold Improvements	Furnishing and Equipment	Total
<b>Cost</b>				
January 1, 2015	123	10,227	51,288	61,638
Additions	-	809	3,149	3,958
Disposals	-	-	(1,814)	(1,814)
December 31, 2015	123	11,036	52,623	63,782
Additions	-	12,804	3,230	16,034
Disposals	-	-	(963)	(963)
December 31, 2016	123	23,840	54,890	78,853
<b>Accumulated depreciation and amortization</b>				
January 1, 2015	44	4,132	41,194	45,370
Depreciation and amortization	2	417	4,136	4,555
Disposals	-	-	(1,744)	(1,744)
December 31, 2015	46	4,549	43,586	48,181
Depreciation and amortization	2	11,450	3,977	15,429
Disposals	-	-	(900)	(900)
December 31, 2016	48	15,999	46,663	62,710
<b>Net book values at</b>				
December 31, 2015	77	6,487	9,037	15,601
December 31, 2016	75	7,841	8,227	16,143

Total property, plant and equipment purchased using restricted grants amounted to US\$12,687 for the year ended December 31, 2016 (US\$15,472 in 2015).

**Note 10 - Accounts payable - Donors**

This account at December 31 includes grants received for which conditions are not yet fulfilled and amounts payable to donors in respect of unexpended funds received in advance for restricted grants (see Exhibit 1).

	2016	2015
CRP Funds, Windows 1 and 2 (including advance payment for 2017 RICE and Genebank amounting to \$6,280 and \$1,220, respectively)	3,972	390
Bilateral/Window 3	17,026	16,547
	20,998	16,937

**Note 11 - Accounts payable - Others**

This account at December 31 consists of:

	Note	2016	2015
Payable to other CGIAR Centers			
Bioversity		20	42
CGIAR		396	429
International Center for Tropical Agriculture (CIAT)		300	-
Centro Internacional de Mejoramiento de Maíz y Trigo (CIMMYT)		6	136
International Food Policy Research Institute (IFPRI)		1	-
International Livestock Research Institute (ILRI)		17	10
AfricaRice		737	1,600
International Water Management Institute (IWMI)		-	4
WorldFish		3	45
Funds in-trust	12	1,592	1,400
Deferred work in progress		2,494	3,880
Deferred training charges		708	475
Deferred salaries and benefits		355	344
Others		4,650	3,973
		11,279	12,338



**Note 12 - Funds in-trust**

The movements in this account as at and for the years ended December 31 are as follows:

	Note	2016	2015
January 1		1,400	1,241
Receipts			
Philippine Government		357	314
		1,757	1,555
Disbursements			
International Crops Research Institute for the Semi-Arid Tropics (ICRISAT)		(34)	(35)
WorldFish		(26)	(26)
Bioversity		(17)	(17)
CIAT		(9)	-
International Centre for Research in Agroforestry (ICRAF)		(8)	(9)
International Potato Center (CIP)		(8)	(9)
CIMMYT		-	(9)
IRRI		(63)	(50)
		(165)	(155)
December 31	11	1,592	1,400

**Note 13 - Accruals**

This account at December 31 consists of:

	2016	2015
Trade	3,795	5,216
Others	685	1,295
	4,480	6,511

**Note 14 - Provision for employee benefits**

This account consists of accumulated unused leave credits due to staff as at December 31, 2016 and 2015 based on the current personnel policy manual, and repatriation costs of IRS.

The movements in this account as at and for the years ended December 31 are as follows:

	2016	2015
Balance at beginning of year	3,919	5,503
Provisions	738	1,072
Leave credits used	(848)	(2,656)
Balance at end of year	3,809	3,919
	2016	2015
Current portion	1,333	2,056
Non-current portion	2,476	1,863
	3,809	3,919

### **Note 15 - Nationally recruited staff provident fund**

The Institute maintains a non-contributory provident fund for the benefit of its NRS. The monthly contribution of the Institute is computed at 10.5% of a NRS' monthly basic salary which is remitted to the trustee-administered funds. The fund provides for a lump sum payment to qualified employees/members upon their separation from the Institute, under certain conditions.

The Institute's provident fund is administered and managed by a trustee based on approved investment guidelines as contained in the Trust Agreement.

Contributions to the fund amounted to US\$714 in 2016 (US\$822 in 2015). The contributions to the provident fund are recognized in the statement of activities as part of "Personnel costs" account.

### **Note 16 - Net assets**

This account at December 31 consists of:

	2016	2015
Funds invested in fixed assets	16,143	15,601
Undesignated net assets	10,053	-
Other designated assets	11,279	24,545
	37,475	40,146

On October 13, 2016, the Board of Trustees approved the re-designation of net assets as follows:

Undesignated net assets	12,661
Designated net assets	
Non-vested reserve	
Fixed assets acquisitions	4,159
Risk management	(6,541)
Unrealized foreign exchange translation	(1,205)
Research initiative fund	(9,074)
Total designated assets	(12,661)
	-

The undesignated net assets as at December 31, 2016 amounted to US\$10,053 (nil in 2015).

### **Note 17 - Leases**

The Institute entered into the following operating lease agreements:

- a) The Institute has a lease agreement with the University of the Philippines System (the "University") for research facilities. The lease agreement is for a period of twenty five (25) years up to June 30, 2025, and renewable upon mutual agreement of the parties. Under the terms of the agreement, the following provisions apply:
  - i. The Institute will pay a nominal rental of one peso every year for the parcels of land used as sites for its laboratories, office and service buildings, and housing. In addition and continuing the past practice of providing the equivalent in cash of the approximate value of agricultural products that otherwise could be grown on the land being leased, the Institute provided a lump sum and non-reimbursable financial assistance to the University in the amount of US\$375.

- ii. For the duration of the lease, the Institute will also contribute to the cost of development and maintenance of the roads, utilities and other support infrastructure at the University outside the leased land in the amount of US\$12.50 per year from 2011 to 2025.
  - iii. Pursuant to the Second Consolidated Renewal of Lease Contract between the University and the Institute, the latter shall execute documents necessary to facilitate the transfer of ownership of the buildings and permanent improvements to the former upon termination of the lease. Further, in Section 2 of Article XV of the Institute's Charter, all the physical plant, equipment and other assets shall become the property of the University in case the Institute's Charter is terminated for any reason. As stated in the lease contract, the transfer of ownership shall not cover other assets such as the Institute's Genebank and Genetic Resources, which have been assigned in trust to the Institute. Other assets donated to the Institute shall be subjected to other conditions in respect of their disposition upon dissolution of the Institute.
  - iv. In support of any expansion of the agricultural research program of the Institute and the University, the Philippine Government authorized the University to acquire, by negotiated sale or by expropriation, private agricultural property under PD No. 457.
- b) The Institute entered into an operating lease agreement with service support and an agreement for provision of services/maintenance, including the supply of necessary spare parts and consumables with a vendor for a minimum period of thirty six (36) months starting February 1, 2011. On December 1, 2012, the operating lease agreement was revised, extending the minimum period to 48 months or until November 30, 2016. Said agreement has been extended for another 34 months, ending December 31, 2018. The minimum payment under this contract is US\$105 per year.
  - c) The Institute leases land and other properties for project experimental sites, with periods ranging from one (1) to five (5) years.

Rent expense shown as part of "Supplies and services" account amounted to US\$224 in 2016 (US\$284 in 2015).

The future lease commitments of the Institute for the remaining term of the contracts are as follows:

	2016	2015
Within one (1) year	23	23
More than one (1) year but not more than five (5) years	30	40
More than five (5) years	35	48
	88	111

**Note 18 - Other revenue and gains**

This account for the years ended December 31 consists of:

	2016	2015
Consultancy income	24	90
Hosting service revenue	312	190
Sundry revenue	423	542
	759	822

**Note 19 - Financial income**

This account for the years ended December 31 consists of:

	Notes	2016	2015
Interest income on cash in banks	2	19	77
Interest income on investment	3	152	107
Gain on disposal of investments	3	268	90
		439	274

**Note 20 - Financial expenses**

This account consist of foreign exchange losses for the years ended December 31, 2016 and 2015 amounting to \$376 and \$624, respectively, as a result of transactions denominated in currencies other than US Dollar and translation of foreign currency denominated assets and liabilities at year-end.

**Note 21 - General and administration expenses**

This account includes costs incurred by the Board of Trustees, Management, Communication, Partnership and other general expenses. The general and administration expenses amounted to US\$8,572 in 2016 (US\$9,251 in 2015).

**Note 22 - Expenses by natural classification**

The expenses of the Institute is presented as follows:

	Note	2016			Total
		Unrestricted	Restricted CRPs	Restricted non-CRP	
Personnel costs		9,266	21,667	342	31,275
CGIAR collaboration costs		-	6,947	-	6,947
Other collaboration costs		4	4,417	397	4,818
Supplies and services		2,670	13,874	(10,703)	5,841
Operational travel		719	3,472	-	4,191
Depreciation and amortization		2,144	2,146	11,139	15,429
Cost sharing percentage	23	4	725	26	755
Total direct costs		14,807	53,248	1,201	69,256
Indirect cost recovery		(10,564)	10,298	266	-
Total all costs		4,243	63,546	1,467	69,256

2015					
	Note	Unrestricted	Restricted CRPs	Restricted non-CRP	Total
Personnel costs		10,098	22,693	700	33,491
CGIAR collaboration costs		-	12,263	-	12,263
Other collaboration costs		5	6,370	13	6,388
Supplies and services		1,720	18,299	10,255	30,274
Operational travel		638	4,112	234	4,984
Depreciation and amortization		2,258	1,908	389	4,555
Cost sharing percentage	23	10	808	72	890
Total direct costs		14,729	66,453	11,663	92,845
Indirect cost recovery		(11,878)	11,226	652	-
Total all costs		2,851	77,679	12,315	92,845

**Note 23 - Cost sharing percentage (CSP) payable**

The movements in this account as at and for the years ended December 31 are as follows:

	Note	2016	2015
January 1		429	354
Previous year's CSP paid in current year		(429)	(354)
Current year's CSP	22	755	890
CSP from Window 3 grants withheld by System Management Office		(359)	(461)
December 31		396	429

**Note 24 - Reclassification**

In 2016, the CGIAR System Management Office issued Advisory Note to assist Centers with the presentation of their 2016 financial statements, especially with regards to the format of the Statement of Activities.

To easily identify from the report the indirect and direct expenses for the computation of indirect cost, the following reclassifications were made.

	2015 (Restated)			2015 (Previously presented)					
	Unrestricted	Restricted CRPs	Restricted non-CRP	Total	Reclassification	Unrestricted	Restricted CRPs	Restricted non-CRP	Total
<b>Revenue and gains</b>									
Grant revenue	1,200	77,679	12,315	91,194	-	1,200	77,679	12,315	91,194
Other revenue and gains	822	-	-	822	-	822	-	-	822
<b>Total revenue and gains</b>	<b>2,022</b>	<b>77,679</b>	<b>12,315</b>	<b>92,016</b>	<b>-</b>	<b>2,022</b>	<b>77,679</b>	<b>12,315</b>	<b>92,016</b>
<b>Expenses and losses</b>									
Research expenses	3,474	49,739	11,660	64,873	7,667	1,192	59,046	12,302	72,540
CGIAR collaboration expenses	-	12,263	-	12,263	-	-	12,263	-	12,263
Non-CGIAR collaboration expenses	5	6,370	13	6,388	-	5	6,370	13	6,388
General and administration expenses	(698)	9,307	642	9,251	(7,667)	1,584	-	-	1,584
Other expenses and losses	70	-	-	70	-	70	-	-	70
<b>Total operating expenses</b>	<b>2,851</b>	<b>77,679</b>	<b>12,315</b>	<b>92,845</b>	<b>-</b>	<b>2,851</b>	<b>77,679</b>	<b>12,315</b>	<b>92,845</b>
<b>Financial income</b>	<b>274</b>	<b>-</b>	<b>-</b>	<b>274</b>	<b>-</b>	<b>274</b>	<b>-</b>	<b>-</b>	<b>274</b>
<b>Financial expenses</b>	<b>624</b>	<b>-</b>	<b>-</b>	<b>624</b>	<b>-</b>	<b>624</b>	<b>-</b>	<b>-</b>	<b>624</b>
<b>Deficit</b>	<b>(1,179)</b>	<b>-</b>	<b>-</b>	<b>(1,179)</b>	<b>-</b>	<b>(1,179)</b>	<b>-</b>	<b>-</b>	<b>(1,179)</b>

The indirect costs recovered from Window 3 and Bilateral Restricted CRPs and non-CRP are shown in General and administrative expenses under its respective headings, while the under or over recovery of indirect costs are presented under unrestricted.

## **Note 25 - Significant accounting judgments, estimates and assumptions**

The preparation of the financial statements in accordance with the Consultative Group on International Agricultural Research (CGIAR) Accounting Policies and Reporting Practices Manual - Financial Guidelines Series No. 2 and the related Advisory note issued by CGIAR requires the Institute to make judgments, estimates and assumptions that affect the reported amounts of assets, liabilities, receipts and expenses and disclosure of contingent assets and contingent liabilities. Future events may occur which will cause the assumptions used in arriving at the estimates to change. The effects of any change in estimates are reflected in the financial statements as they become reasonably determinable.

Estimates, assumptions and judgments are continually evaluated and are based on historical experience and other factors, including expectation and future events that are believed to be reasonable under the circumstances.

### **25.1 Critical judgments in applying the Institute's accounting policies**

In the process of applying the accounting policies, management has made the following judgments, apart from those involving estimations, which has the most significant effect on the amounts recognized in the financial statements:

#### *(a) Functional currency*

Based on the economic substance of the underlying circumstances relevant to the Institute, management has determined the functional currency of the Institute to be the US dollar, which is the currency of the primary economic environment in which the Institute operates.

#### *(b) Operating leases - Institute as lessee*

The Institute has various agreements related to the lease of property, plant and equipment. The Institute has determined that, as lessee, it does not retain all the significant risks and rewards of ownership of the property, plant and equipment, which are leased out in operating lease agreements.

#### *(c) Impairment of non-financial assets*

The Institute assesses impairment of non-financial assets whenever events or changes in circumstances indicate that the carrying amount of the non-financial assets may not be recoverable. If such indication exists, the recoverable amount of the non-financial assets is estimated in order to determine the extent of impairment. The recoverable amount is the higher of an asset's fair value less cost to sell or its value in use.

#### *(d) Provision for impairment of receivables*

The Institute maintains provisions for impaired accounts at a level considered adequate to provide for potential uncollectible receivables. The level of this provision is evaluated by management based on collection experience and other factors that affect the collectability of the accounts. These factors include, but not limited to, the length of the Institute's relationship with the donors, remittance behavior and other known economic factors.

## **25.2 Critical accounting estimates and assumptions**

The Institute makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

### *Estimating useful lives of property, plant and equipment*

The Institute estimates useful lives of property, plant and equipment based on the period over which the assets are expected to be available for use. These are updated if expectations differ from previous estimates due to physical wear and tear and technical and commercial obsolescence. The useful life and depreciation method are reviewed periodically to ensure that it is consistent with the expected pattern of economic benefits from items of property, plant and equipment.

## **Note 26 - Summary of significant accounting policies**

### **26.1 Basis of preparation**

The financial statements are prepared on the basis of accounting practices prescribed for international agricultural research centers referred to as the Consultative Group on International Agricultural Research Accounting Policies and Reporting Practices Manual - Financial Guidelines No. 2 ("FG 2") and the related Advisory Notes issued by CGIAR System Management Office. These accounting policies are applied consistently in dealing with items that are considered material in relation to the financial statements.

The preparation of financial statements in conformity with FG 2 requires management to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, revenues and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgments about the carrying amounts of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

Future events may occur which can cause the assumptions used in arriving at the estimates to change. The effects of any change in estimates are reflected in the financial statements as they become reasonably determinable.

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

### **26.2 Cash and cash equivalents**

Cash and cash equivalents includes cash on hand, deposits held at call with banks and other short-term, highly liquid investments with original maturities of three (3) months or less. It is carried in the statement of financial position at face amount or nominal amount.



### **26.3 Accounts receivable**

Receivables and other current receivables are recognized and carried at fair value and subsequently measured at amortized cost, less provision for impairment loss on receivables. The fair value of trade receivables at initial recognition is equivalent to the original invoice amount (as the effect of discounting is immaterial).

A provision for impairment of receivable is established when there is objective evidence that the Institute will not be able to collect all amounts due according to the original terms of the receivable. Significant financial difficulties of the donor, probability that the donor will enter bankruptcy or financial reorganization, and default or delinquency in payments are considered indicators that the receivable is impaired. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. The carrying amount of the asset is reduced through the use of an allowance account, and the amount of the loss is recognized in the statement of activities.

When a receivable remains uncollectible after the Institute has exerted all legal remedies, it is written-off against the allowance account. Subsequent recoveries of amounts previously written-off are recognized in the statement of activities.

### **26.4 Investments**

Investments are initially recorded at acquisition cost if purchased and at fair market value if received as grants. Investments in equity securities and debt securities are re-measured at their market values as at the reporting date. The gain or loss on disposal of current investments and changes in value of such investments are included in the statements of activities under "Financial Income" account.

Short-term investments consist of investments that are: (a) acquired with an original maturity of more than three (3) months but not exceeding one (1) year, and (b) originally long-term in nature but are currently due to mature within one (1) year from the reporting date.

Long-term investments are those that are acquired with the intention of keeping the same for more than one (1) year from the acquisition date and which are not maturing within one (1) year as at the reporting date.

Held-to-maturity (HTM) investments are quoted non-derivative financial assets with fixed or determinable payments and fixed maturities for which management has the positive intention and ability to hold to maturity. These principal-protected investments are measured at acquisition cost.

The carrying amounts of financial assets under this category amounted to US\$6,151 and US\$5,770 as at December 31, 2016 and 2015, respectively (see Note 3).

### **26.5 Inventories**

Inventories on hand are valued at lower of cost and net realizable value. Net realizable value is the estimated selling price in the ordinary course of business less applicable variable selling expenses. Cost is determined using the moving average method. Inventories and supplies in-transit are stated at invoice cost plus importation and incidental charges. Inventory losses are set-up, if necessary, based on a review of the movement and current condition of each inventory item and charged to expense in the statement of activities.

Inventories are derecognized when they are issued or when there are no more future benefits to the Institute. The carrying amount of those inventories is recognized and reported as an expense in statement of activities in the period in which the related revenue is recognized.

## 26.6 Prepaid expenses

Prepaid expenses are expenses paid in cash and recorded as assets before they are used or consumed as the services or benefits will be received in the future. Prepaid expenses expire and are recognized as expenses in the statement of activities either with the passage of time or through use or consumption/utilization.

## 26.7 Property, plant and equipment

Property, plant and equipment acquired prior to 1991 are carried at cost or estimated value. Acquisitions starting 1991 are stated at cost. Capital expenditures with a minimum cost of US\$2 or its equivalent and with an estimated life beyond one (1) year are capitalized. Property and equipment are carried at historical cost less accumulated depreciation and amortization (except for work in-progress which represents equipment under construction and is stated at cost). Historical cost includes expenditure that is directly attributable to the acquisition of the items. Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Institute and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the statement of activities during the financial period in which they are incurred.

Property, plant and equipment acquired through the use of grants restricted for a specific project are recorded as assets. Such assets are depreciated at a rate of 100% in the year of purchase. The depreciation or amortization expense is charged directly to the appropriate restricted project.

Depreciation is calculated using the straight-line method over their estimated useful lives (in years), as follows:

Category Description	Estimated Life in Years
Physical facilities	
Building and improvements	60
Infrastructure and leasehold improvements	25 or term of lease, whichever is shorter
Furnishing and equipment	
Farming	
Farm machinery and equipment	7 - 10
Shop machinery and equipment	7 - 10
Laboratory	5 - 10
Office	5 - 10
Auxiliary units	5 - 10
Vehicles	4 - 7
Computers	3 - 5

Work in-progress is depreciated upon transfer to the respective asset account once completed, and placed into operational use.

The carrying amount of an item of property and equipment are derecognized on disposal or when no future economic benefits are expected from its use or disposal. When assets are derecognized, their cost, accumulated depreciation and amortization and accumulated impairment losses, if any, are eliminated from the statement of financial position. Gains and losses on disposals are determined by comparing proceeds with carrying amount and are charged/credited to other operating income (expense) in the statement of activities.

#### **26.8 Accounts payable and other current liabilities**

Accounts payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payables are classified as current liabilities if payment is due within one (1) year or less. If not, they are presented as non-current liabilities.

Other current payables representing accrued expenses are recognized in the period in which the related money, goods or services are received or when a legally enforceable claim against the Institute is established.

#### **26.9 Provisions**

Provisions are recognized when the Institute has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated. Provisions are not recognized for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognized even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small. Provisions are derecognized when the obligation is settled, cancelled or has expired.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the end of the reporting period. The discount rate used to determine the present value is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognized as interest expense.

Contingent liabilities are not recognized in the financial statements. They are disclosed unless the possibility of an outflow of resources embodying economic benefits is remote. Contingent assets are not recognized in the financial statements but disclosed when an inflow of economic benefit is probable. If it becomes virtually certain that an inflow of economic benefits will arise, the asset and the related income are recognized in the financial statements.

#### **26.10 Leases**

A lease is an agreement whereby the lessor conveys to the lessee, in return for a payment or a series of payments, the right to use an asset for an agreed period of time.

Leases which do not transfer to the Institute substantially all the risks and rewards of ownership of the asset are classified as operating leases. Payments made under operating leases are charged to operations on a straight-line basis over the period of the lease.

### **26.11 Employee benefits**

Employee benefits are all forms of consideration given by the Institute in exchange for service rendered by all employees - whether globally recruited staff (GRS) or nationally recruited staff (NRS).

A defined contribution plan is a post-employment benefit plan under which the Institute pays fixed contributions into an account maintained by a trustee and will have no legal or constructive obligation to pay further amounts, subject to the minimum requirements of Republic Act No. 7641. Obligations for contributions to a defined contribution pension plan are recognized as "Personnel costs" under the statement of activities in the periods during which services are rendered by the employees.

### **26.12 Other support: scientists-in-kind**

France (CIRAD) seconded two scientific personnel to the Institute during the year. Their cost of US\$252 in 2016 (US\$285 in 2015) was borne by the donor. This support is reported in the statement of activities.

### **26.13 Foreign currency transactions and translations**

#### *(a) Functional and presentation currency*

Items included in the financial statements of the Institute are measured using the currency of the primary economic environment in which the Institute operates (the "functional currency"). The financial statements are presented in US Dollars, which is the Institute's functional and presentation currency.

Based on the economic substance of the underlying circumstances relevant to the Institute, management has determined the functional currency of the Institute to be the US dollar, which is the currency of the primary economic environment in which the Institute operates.

#### *(b) Transactions and balances*

Foreign currency transactions are translated into US Dollars using the exchange rates prevailing at the dates of the transactions. Outstanding foreign currency denominated financial assets and liabilities are translated at the exchange rate prevailing at reporting date. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of financial assets and liabilities denominated in foreign currencies are recognized in statement of activities.

### **26.14 Revenue recognition**

#### *(a) Grants*

Grants are recognized as revenue upon the substantial fulfillment of the conditions attached to them, regardless of the period when they are intended to be used, or when the donor has explicitly waived the conditions. Grants are classified according to the type of restrictions attached to them.

### *Unrestricted grants*

Unrestricted grants received may be freely used by the Institute for its mandated activities, and are recognized in full in the period specified by the donor wherein sufficient verifiable evidence exists that a commitment was made by the donor.

### *Window 3 and Bilateral Restricted grants*

Window 3 and bilateral restricted grants received in support of specified projects or activities mutually agreed upon by the Institute and the donors are recognized as revenue to the extent of expenses actually incurred. The excess of grants received over expenses, representing grants applicable to succeeding years, are shown under "Accounts payable - donors" account in the statement of financial position. Claims from donors for project expenses paid for in advance by the Institute are shown under "Accounts receivable - donors" account in the statement of financial position.

Grants in kind are measured at the fair value of the assets (or services) received or promised while cash grants are measured at the face amount of the cash received or the US dollar equivalent.

As the Lead Center for GRiSP, the Institute recognizes as revenue and expense the full amount of the grants received from the CGIAR System Organization, including the amount passed on to and spent by AfricaRice and CIAT.

Disbursements to another research center by the Lead Center are recorded as an "Account receivable" until an expenditure report is received from the participating research center (see Note 1).

### *(b) Financial income*

Financial income includes interest income on investment and cash in banks and gains that are financial in nature.

## **26.15 Expense recognition**

Expenses are decreases in economic benefits during the accounting period in the form of outflows or depletion of assets or incurrence of liabilities that result in decreases in net assets. Expenses are recognized on the basis of a direct association between the costs incurred and the earning of specific items of revenue.

The Institute presents on the face of the statements of activities an analysis of expenses using a classification based on the function and nature of expenses within the Institute.

### *(a) Research expenses*

Research expenses are those incurred for activities that result in goods and services being distributed to beneficiaries, project proponents and members that fulfill the purpose or mission for which the Institute exists.

*(b) General and administration expenses*

General and administration expenses are those incurred for the activities of the Institute other than research activities. The indirect costs recovered from the Window 3 and Bilateral Restricted CRPs and non-CRP are shown in this line item under its respective headings, while the under or over recovery of indirect costs are presented under unrestricted.

*(c) Collaboration costs*

Collaboration costs arise from the collaborative researches undertaken by the Institute and payments to collaborators and partners for direct research inputs.

*(d) Financial expenses*

Financial expenses include interest expense and net gains or losses on exchange rate differences.

*(e) Other expenses and losses*

Other expenses and losses are those expenses that are incurred to create other income such as losses on sale/ disposal of property and equipment and other miscellaneous expenses not specifically covered above.

**26.16 Reclassification**

Certain amount in the statement of financial position for the year ended December 31, 2015 has been reclassified to conform to the current year presentation. The Institute reclassified payables amounting to US\$3,464 from Accounts Payable - Others to Accruals.

Due to such reclassification, the movement in Accounts Payable in the Institute's cash flow for the year ended December 31, 2015 decreased by US\$3,464. Consequently, the movement in Accruals and Provision for employee benefits in the Institute's cash flow for the year ended December 31, 2015 increased by the same amount. The reclassification did not impact previously reported statement of activities and statement of changes in net assets for the year ended December 31, 2015.

**26.17 Events after the reporting date**

Post year-end events that provide additional information about the Institute's financial position at the reporting date (adjusting events) are reflected in the financial statements when material. Post year-end events that are not adjusting events are disclosed in the notes to the financial statements when material.

**International Rice Research Institute**  
(A Nonstock, Not-for-Profit Organization)

Schedule of Grants Revenues and Accounts Receivable/(Payable) - Donor  
For the year ended December 31, 2016  
(With comparative figures for the year ended December 31, 2015)  
(All amounts in thousands US Dollar)

Donors	2016				2015 grant
	Total funds available	Accounts receivable	Advance payment	Current year grant	
<b>Unrestricted</b>					
Bangladesh	98	-	-	98	98
China	-	196	-	196	167
Germany	-	-	-	-	331
Indonesia	-	45	-	45	45
Japan	-	247	-	247	275
Korea	50	-	-	50	50
Philippines	74	25	-	99	106
Thailand	-	-	-	-	98
Vietnam	15	-	-	15	30
<b>Total</b>	<b>237</b>	<b>513</b>	<b>-</b>	<b>750</b>	<b>1,200</b>
<b>CRP Funds, Windows 1 and 2</b>					
CGIAR Fund - CRP 3.3-Global Rice Science Partnership (GRISP) (including advance payment for 2017 RICE amounting to US\$6,280)	18,854	-	(2,752)	16,102	23,510
CGIAR Fund - Genebank	3,008	-	(1,220)	1,788	1,327
Harvest Plus - CRP 4-Agriculture for Improved Nutrition and Health	-	-	-	-	1,115
International Center for Tropical Agriculture (CIAT) - CRP 7 - Climate Change, Agriculture and Food Security (CCAFS)	1,569	148	-	1,717	1,997
International Food Policy Research Institute (IFPRI) - CRP 2 - Policies, Institutions, and Markets (PIM)	190	70	-	260	10
International Water Management Institute (IWMI) - CRP 5 -Water, Land and Ecosystems (WLE)	199	38	-	237	325
<b>Subtotal</b>	<b>23,820</b>	<b>256</b>	<b>(3,972)</b>	<b>20,104</b>	<b>28,284</b>
<b>Window 3 and Bilateral Restricted</b>					
Africa Rice	363	-	(82)	281	225
Asian Development Bank (ADB)	(164)	989	-	825	597
Australia	158	345	-	503	10,432
Bayer CropScience	265	80	-	345	302
Bill & Melinda Gates Foundation	16,666	-	(4,950)	11,716	12,811
China	71	-	(44)	27	1
Chinese Academy of Agricultural Sciences (CAAS)	1,852	-	(840)	1,012	2,322
CGIAR	55	-	(34)	21	-
International Center for Maize and Wheat Improvement (CIMMYT)	1,647	-	(25)	1,622	4,604
CIAT	-	2	-	2	-
European Commission	419	-	(318)	101	-
Food and Agricultural Organization of the United Nations (FAO)	401	-	(137)	264	77
France	312	38	-	350	523
Germany	1,635	-	(388)	1,247	2,613
<b>Amounts carried forward</b>	<b>23,680</b>	<b>1,454</b>	<b>(6,818)</b>	<b>18,316</b>	<b>34,507</b>

**International Rice Research Institute**  
(A Nonstock, Not-for-Profit Organization)

Schedule of Grants Revenues and Accounts Receivable/(Payable) - Donor  
For the year ended December 31, 2016  
(With comparative figures for the year ended December 31, 2015)  
(All amounts in thousands US Dollar)

Donors	2016				2015 grant
	Total funds available	Accounts receivable	Advance payment	Current year grant	
Amounts from page 1	23,680	1,454	(6,818)	18,316	34,507
Global Crop Diversity Trust (GCDT)	564	32	-	596	532
Harvest Plus	1,194	521	-	1,715	1,220
Hybrid Rice Research & Development Consortium (HRDC)	371	-	(67)	304	354
India	3,608	-	(1,319)	2,289	1,804
Indonesia	(1)	1	-	-	45
International Centre for Research and Agroforestry (ICRAF)	84	-	(35)	49	8
International Crop Research Institute for Semi-Arid Tropics (ICRISAT)	(140)	231	-	91	465
International Fertilizer Association (IFA)/International Plant Nutrition Institute (IPNI)/International Potash Institute (IPI)	-	-	-	-	8
International Food Policy Research Institute (IFPRI)	-	30	-	30	150
International Fund for Agricultural Development (IFAD)	384	159	-	543	595
International Water Management Institute (IWMI)	-	-	-	-	8
Japan	1,695	-	(547)	1,148	1,350
Kellogg Foundation	59	-	(27)	32	65
Korea	1,710	-	(925)	785	815
Philippines	5,007	-	(295)	4,712	4,017
Portugal	827	-	(406)	421	567
Switzerland	3,060	-	(807)	2,253	1,849
Syngenta Asia Pacific Pte Ltd.	958	-	(297)	661	1,134
Thailand	98	-	(24)	74	-
Turkey	57	-	(23)	34	29
United Nations Office for Project Services (UNOPS)	104	6	-	110	1,374
United States of America	9,845	-	(3,687)	6,158	7,915
Vietnam	93	21	-	114	122
Others	6,218	5	(1,749)	4,474	2,777
<b>Subtotal</b>	<b>59,475</b>	<b>2,460</b>	<b>(17,026)</b>	<b>44,909</b>	<b>61,710</b>
<b>Total Windows 1, 2 and 3, and Bilateral Restricted</b>	<b>83,295</b>	<b>2,716</b>	<b>(20,998)</b>	<b>65,013</b>	<b>89,994</b>
<b>Total Grants</b>	<b>83,532</b>	<b>3,229</b>	<b>(20,998)</b>	<b>65,763</b>	<b>91,194</b>



**International Rice Research Institute**  
(A Nonstock, Not-for-Profit Organization)

Schedule of Bilateral Restricted Funding  
As at and for the year ended December 31, 2016  
(All amounts in thousands US Dollar)

Donors and Program/ Project	Grant period	Grant pledge	Expenditures		
			Prior years	2016	Total
<b>A. CRP Funds, Windows 1 and 2</b>					
CGIAR Fund - CRP 3.3 Global Rice Science Partnership (GRISP)	1/Jan/16 - 31/Dec/16	16,102	-	16,102	16,102
CGIAR Fund - Genebank	1/Jan/12 - 31/Dec/16	2,518	1,247	1,271	2,518
CGIAR Fund - Genebank	1/Jul/13 - 31/Dec/16	55	48	7	55
CGIAR Fund - Genebank	31/Jul/15 - 31/Dec/16	328	44	284	328
CGIAR Fund - Genebank	16/Jun/15 - 31/Dec/16	242	16	226	242
International Center for Tropical Agriculture (CIAT) - CRP 7 Climate Change, Agriculture and Food Security (CCAFS)	1/Jan/11 - 31/Dec/16	3,715	1,997	1,718	3,715
International Food Policy Research Institute (IFPRI) - CRP 2 Policies, Institutions and Markets (PIM)	26/Jun/15 - 31/Dec/16	270	10	260	270
IWMI - CRP 5	15/Dec/14 - 31/Dec/16	563	326	236	563
<b>Subtotal</b>		<b>23,793</b>	<b>3,688</b>	<b>20,104</b>	<b>23,793</b>
<b>B. Bilateral Restricted</b>					
<b>ADB</b>					
Development and Dissemination of Climate-Resilient Rice Varieties for Water-Short Areas of South Asia and Southeast Asia	24/Oct/14 - 31/Jan/17	1,343	482	848	1,330
Islamic Republic of Pakistan: Punjab Basmati Rice Value Chain	9/Feb/15 - 6/Feb/17	124	147	(23)	124
<b>Total</b>		<b>1,467</b>	<b>629</b>	<b>825</b>	<b>1,454</b>
<b>Australia</b>					
Creating Climate Ready Rice for Future Global Food Security: Investing in World-Class Scientific Infrastructure	11/Oct/10 - 31/Dec/16	15,202	15,113	89	15,202
Directed Search for Broad Spectrum Disease resistance Alleles in Cereals (funded by BMGF)	1/Jan/16 - 31/Oct/18	200	-	39	39
Diversification and Intensification of Rice-Based Systems in Lower Myanmar	1/Jul/12 - 31/Dec/17	2,189	1,719	361	2,080
Management of key coastal areas of Indonesia to improve agricultural productivity and resilience to climate change (SRA proposal)	7/Dec/16 - 31/Oct/17	84	-	7	7
Undertake research on developing rice-fish business models in disadvantaged flood-prone areas of Ayeyarwaddy Delta	1/Jul/16 - 31/Oct/17	36	-	7	7
<b>Total</b>		<b>17,711</b>	<b>16,832</b>	<b>503</b>	<b>17,335</b>
<b>Bayer</b>					
False Smut Mini Consortium	1/Aug/16 - 31/Jul/19	696	-	75	75
Identifying Resistant Rice Germplasm to False Smut Using Combined Screening Approaches and Understanding the Mechanisms Underlying Rice Resistance	24/Oct/14 - 31/Jul/16	304	187	117	304
Scientific Know-how and Exchange Program (SKEP II)	1/Sep/13 - 31/Dec/16	375	222	153	375
<b>Total</b>		<b>1,375</b>	<b>409</b>	<b>345</b>	<b>754</b>

**International Rice Research Institute**  
(A Nonstock, Not-for-Profit Organization)

Schedule of Bilateral Restricted Funding  
As at and for the year ended December 31, 2016  
(All amounts in thousands US Dollar)

Donors and Program/ Project	Grant period	Grant pledge	Expenditures		
			Prior years	2016	Total
<b>BMGF</b>					
BIRRI-TRB Project (BIRRI-IRRI Collaboration Plan)	1/Sep/16 - 31/Aug/17	90	-	5	5
Rice Monitoring System for South Asia (Phase II)	30/Oct/14 - 31/Oct/17	3,360	696	1,293	1,989
STRASA Phase 3 – Stress-Tolerant Rice for Africa and South Asia	11/Mar/14 - 31/Mar/19	32,770	11,123	6,166	17,289
The Deployment and Validation of High Beta-carotene Rice Varieties in Bangladesh and the Philippines to Combat Vitamin A Deficiency	11/Nov/10 - 30/Sep/17	10,288	7,763	1,343	9,106
Transforming Rice Breeding	18/Oct/13 - 31/Oct/18	12,500	4,595	2,895	7,490
TRB Support: A support unit for the transformation of rice breeding in South Asia and Sub-Saharan Africa	8/Nov/16 - 31/Oct/19	880	-	14	14
<b>Total</b>		<b>59,888</b>	<b>24,177</b>	<b>11,716</b>	<b>35,893</b>
<b>China</b>					
China Attribution	1/Jan/12 - 31/Dec/17	220	174	13	187
Research on innovation and creation of major-important rice germplasm and the development of its related novel technology	1/Jan/16 - 31/Dec/18	23	-	14	14
<b>Total</b>		<b>243</b>	<b>174</b>	<b>27</b>	<b>201</b>
<b>CAAS</b>					
EuropeAid Greater Mekong Subregion Rice IPM Project	28/Jan/11 - 27/Jan/16	16	15	1	16
Green Super Rice for the Resource-Poor of Africa and Asia - Phase III (funded by BMGF)	1/Mar/16 - 28/Feb/19	4,405	-	999	999
Training Program for Chinese Young Scientists	24/Sep/13 - 31/Dec/17	60	34	11	45
<b>Total</b>		<b>4,481</b>	<b>49</b>	<b>1,011</b>	<b>1,060</b>
<b>Consultative Group for International Agricultural Research Center (CGIAR)</b>					
<b>CGIAR</b>					
Mixed-methods research for improved understanding of gender issues in agricultural development	1/Jan/16 - 31/Dec/17	108	-	21	21
<b>AfricaRice Center</b>					
Rapid Mobilization of Alleles for Rice Cultivar Improvement in Sub-Saharan Africa	1/Feb/14 - 31/Jan/18	906	268	281	549
<b>CIAT</b>					
USAID's strategy for reducing net greenhouse gas (GHG) emissions related to agriculture and food security (funded by USAID)	30/Jul/16 - 31/May/17	100	-	2	2
<b>CIMMYT</b>					
Agricultural Innovation Project Pakistan (AIP)	8/Mar/13 - 31/Mar/17	1,417	715	273	988
Cereal Systems Initiative for South Asia (CSISA) (BMGF component) (Phase III)	1/Dec/15 - 30/Nov/17	915	15	752	767
Cereal Systems Initiative for South Asia (CSISA) (USAID component) (Phase III)	1/Dec/15 - 30/Nov/17	1,439	34	597	631
<b>Total</b>		<b>3,771</b>	<b>764</b>	<b>1,622</b>	<b>2,386</b>
<i>Amounts carried forward</i>					

**International Rice Research Institute**  
(A Nonstock, Not-for-Profit Organization)  
Schedule of Bilateral Restricted Funding  
As at and for the year ended December 31, 2016  
(All amounts in thousands US Dollar)

Donors and Program/ Project	Grant period	Grant pledge	Expenditures		
			Prior years	2016	Total
<b>ICRAF</b>					
Standard Assessment of Mitigation Potential and Livelihoods in Smallholder Systems (SAMPLES) (funded by CCAFS)	1/Sep/12 - 30/Jun/17	267	183	49	232
<b>ICRISAT</b>					
Andhra Pradesh Primary Section Mission - Rythu Kosam (funded by Govt. of Andhra Pradesh)	1/Apr/16 - 31/Mar/19	180		2	2
Improving Rural Livelihoods through Innovative Scaling-up of Science-led Participatory Research for Development in Karnataka (funded by Government of Karnataka)	1/Apr/13 - 31/Mar/17	220	120	89	209
<b>Total</b>		<b>400</b>	<b>120</b>	<b>91</b>	<b>211</b>
<b>IFPRI</b>					
Global Futures and CGIAR Strategic Foresight Program	20/Nov/14 - 30/Apr/17	210	150	30	180
<b>European Commission/IFAD</b>					
Improved crop management and strengthened seed supply system for drought-prone rainfed lowlands in South Asia under the Programme Putting Research into Use for Nutrition, Sustainable Agriculture and Resilience (PRUNSAR) (the "Project") (funded by EC)	1/Jan/16 - 31/Dec/18	1,589	-	101	101
<b>FAO</b>					
Adoption and Impact of Alternative Wetting and Drying (AWD) Water Management for Irrigated Rice in the Philippines	9/Mar/16 - 30/Jun/17	200	-	83	83
Coordination of the Design and Development of the Global Information System on PGRFA Project	29/Sep/15 - 6/Sep/18	1,172	42	181	223
<b>Total</b>		<b>1,372</b>	<b>42</b>	<b>264</b>	<b>306</b>
<b>France</b>					
Assessment Tools for Climate Change Impact on Rice	12/Dec/11 - 31/Mar/16	75	61	14	75
AXA Chair in Genome Biology and Evolutionary Genomics	16/Apr/14 - 15/Apr/19	690	191	80	271
France Attribution	1/Jan/11 - 31/Dec/16	1,925	1,673	252	1,925
GS-Ruse - Genomic Selection for Resources Use Efficiency in Rice (funded by Agropolis Foundation)	1/Nov/12 - 31/Dec/16	97	93	4	97
<b>Total</b>		<b>2,787</b>	<b>2,018</b>	<b>350</b>	<b>2,368</b>
<b>Germany</b>					
Drought and heat-stress recovery for partial mitigation of climate change-driven losses in rice yield and grain quality (BMZ Small Grant)	1/Feb/14 - 31/Jan/16	82	82	-	82
Facilitation of ICON Phase-2 Field Experiment (funded by DFG)	1/Jul/15 - 30/Jun/17	188	45	42	87
Improving conservation of rice genetic resources in the genebank (BMZ Attributed Funding for 2016)	1/Jan/16 - 31/Dec/16	327	-	327	327
Increasing Productivity of Direct Seeded Rice Areas by Incorporating Genes for Tolerance to Anaerobic Conditions During Germination (Large Grant)	1/May/13 - 28/Feb/17	1,467	935	428	1,363
<i>Amounts carried forward</i>					

**International Rice Research Institute**  
(A Nonstock, Not-for-Profit Organization)

Schedule of Bilateral Restricted Funding  
As at and for the year ended December 31, 2016  
(All amounts in thousands US Dollar)

Donors and Program/ Project	Grant period	Grant pledge	Expenditures		
			Prior years	2016	Total
LEGATO - Land-use intensity and Ecological Engineering – Assessment Tools for Risks and Opportunities in Irrigated Rice Based Production Systems	1/Mar/11 - 2/Dec/16	677	668	9	677
Optimization of a Solar Bubble Dryer for drying rice and other commodities	1/Dec/16 - 1/Jan/18	133	-	2	2
Production of Co-hybrids from Non-GM Oryza Sativa BASF Male Rice Lines and IRRI Female Rice Lines"	27/Nov/15 - 31/Dec/18	54	-	28	28
Salinity Advisory as a Location - specific, Timely Services for Rice farmers (SALTS)	1/Jan/16 - 30/Apr/17	106	-	52	52
Scalable Straw Management Options for Improved Farmer Livelihoods, Sustainability, and Low Environmental Footprint in Rice-based Production Systems (Large Grant)	1/Feb/16 - 31/Jan/19	1,271	-	359	359
<b>Total</b>		<b>4,305</b>	<b>1,730</b>	<b>1,247</b>	<b>2,977</b>
<b>GCDT</b>					
Enhancing Utilization of Crop Wild Relatives: Capturing Genetic Value from Ancestral Populations of Wild Rice	1/Jan/06 - 30/Apr/16	246	183	63	246
Long-term Funding of the EX Situ Collection of Rice Germplasm Held by the International Rice Research Institute	1/Jan/06 - 31/Dec/16	2,937	2,638	299	2,937
RegenIntro: Introduction of Accessions from the Regeneration Initiative Into the International Rice Collection held by IRRI	29/Oct/13 - 31/Dec/16	451	217	234	451
<b>Total</b>		<b>3,634</b>	<b>3,038</b>	<b>596</b>	<b>3,634</b>
<b>HRDC Members</b>					
Hybrid Rice Development Consortium (Management)	1/Jan/08 - 31/Dec/99	3,650	1,293	304	1,597
<b>India</b>					
2015 IRRI-INDIA: ICAR Collaboration to IRRI via W3	1/Apr/15 - 31/Mar/16	1,247	548	699	1,247
2016 IRRI-INDIA: ICAR Collaboration to IRRI via W3	1/Apr/16 - 31/Mar/17	1,200	-	1,200	1,200
Cluster Demonstration on Stress Tolerant Rice Varieties under NFSM Rice 2012-2015	28/May/12 - 31/Jan/16	3,561	3,501	60	3,561
Cooperation on Strengthening Informal Seed Systems by introduction of Stress tolerant Rice Varieties through Women Self-Help Groups in Uttar Pradesh, India (funded by BMGF)	1/Jun/16 - 31/Dec/18	140	-	4	4
Increasing Access to Stress Tolerant Rice Varieties through Seed Production-linked Cluster Demonstrations for Improving and Stabilizing the Rice Productivity in Stress Prone Areas of Eastern Uttar Pradesh	1/Apr/15 - 31/Mar/16	229	-	229	229
Increasing Productivity of Rice-based Cropping Systems and Farmer's Income in Odisha	1/Apr/16 - 31/Mar/17	2,562	-	77	77
<i>Amounts carried forward</i>					

**International Rice Research Institute**  
(A Nonstock, Not-for-Profit Organization)

Schedule of Bilateral Restricted Funding  
As at and for the year ended December 31, 2016  
(All amounts in thousands US Dollar)

Donors and Program/ Project	Grant period	Grant pledge	Expenditures		
			Prior years	2016	Total
IRRI - RELIANCE Collaborative Project on Photosynthetic Enhancement and Genome Editing	15/Nov/16 - 14/Nov/17	1,077	-	20	20
<b>Total</b>		<b>10,016</b>	<b>4,049</b>	<b>2,289</b>	<b>6,338</b>
<b>IFAD</b>					
Improved Crop Management and Strengthened Seed Supply System for Drought-prone Rainfed Lowlands in South Asia (Small Grant)	19/Mar/15 - 18/Mar/18	300	76	139	215
Reducing Risks and Improving Rice Livelihoods in South-East Asia through the Consortium for Unfavourable Rice Environments (CURE) Phase2	13/Mar/14 - 31/Mar/18	2,000	558	404	962
<b>Total</b>		<b>2,300</b>	<b>634</b>	<b>543</b>	<b>1,177</b>
<b>Japan</b>					
2015 DREB - Evaluation of Drought Tolerance of Lowland Rice Transformed with Environmental Stress Tolerance Genes and Selection of Elite Lines	1/Apr/15 - 31/Mar/16	59	46	13	59
Breeding Project (JIRCAS Project Director Project)	1/Oct/15 - 31/Mar/16	60	26	34	60
Climate Change Adaptation through Development of Decision-Support Tool to Guide Rainfed Rice Production	1/Oct/15 - 30/Sep/20	368	32	188	220
Development of Drought-tolerant Crops for Developing Countries (2016 DREB)	1/Apr/16 - 31/Mar/17	47	-	47	47
Development of Rice Breeding Materials with Improved Traits to Facilitate Crop Intensification	1/Apr/16 - 31/Mar/21	80	-	56	56
Extension Capacity Development for Rice Food Security in Africa (a JICA-IRRI-PhilRice Initiative)	1/Apr/16 - 29/Mar/19	2,526	-	649	649
Introduction and Utilization of the Genetic Resources Produced by (JIRCAS President Incentive Project 2015)	1/Oct/15 - 31/Mar/16	9	4	5	9
Technology Development for Circulatory Food Production Systems Responsive to Climate Change (Development of Mitigation Option for Greenhouse Gases Emissions from Agricultural Lands in Asia) (funded by Japan-MAFF)	5/Sep/13 - 28/Feb/18	174	85	63	148
Wonder Rice Initiative for Food Security and Health (WISH) (IRRI-Nagoya University-JICA Joint Research Project) (Preparatory Phase II)	1/Jan/13 - 31/Mar/18	557	322	93	415
<b>Total</b>		<b>3,880</b>	<b>515</b>	<b>1,148</b>	<b>1,663</b>
<b>Kellogg Foundation</b>					
Postharvest Loss Reduction	1/Apr/15 - 31/Mar/17	75	15	32	47
<i>Amounts carried forward</i>					

**International Rice Research Institute**  
(A Nonstock, Not-for-Profit Organization)

Schedule of Bilateral Restricted Funding  
As at and for the year ended December 31, 2016  
(All amounts in thousands US Dollar)

Donors and Program/ Project	Grant period	Grant pledge	Expenditures		
			Prior years	2016	Total
<b>Korea</b>					
Breeding for Tropical Japonica Rice Varieties Resistant to Rice Tungro Bacilliform Virus and Rice Tungro Spherical Viruse by Marker-Aided Gene Selection	1/Apr/13 - 31/Mar/16	90	74	16	90
Development of Abiotic Tolerance and Disease Resistant Temperate Japonica Breeding Lines with Molecular Breeding Approaches	1/Apr/13 - 31/Mar/16	90	85	5	90
Development of Chromosomal Segment Substitution Lines (CSSLs) with Jinmibyeo/O.Rufipogon for Identification of New Gene and Epistasis	1/Apr/13 - 31/Mar/16	120	91	29	120
Korean Seed Multiplication Project (KSMP)	31/Dec/05 - 6/Jun/17	810	713	72	785
RDA New Special Project: Development of Mid-parent for Indica/Japonica Hybrid Rice Breeding	1/May/14 - 31/Mar/18	110	57	34	91
RDA New Special Project: Development of Mid-parent for Indica/Japonica Hybrid Rice Breeding 2016-2017	1/Apr/16 - 31/Mar/17	40	-	-	-
RDA-IRRI Collaborative Project (for Seconded Scientists)	1/Jan/69 - 11/Jun/17	762	559	(22)	537
RDA-IRRI Collaborative Project for Seconded Scientists (Phase II)	1/Dec/15 - 30/Nov/20	309	-	164	164
RDA-IRRI Special Project: Development of Tongil Type Breeding Lines with Useful Genes Related Yield and Stress Tolerance	1/Apr/15 - 31/Mar/16	40	16	24	40
Support to IRRI-Korea Office (Temperate Irrigated (Japonica) Rice Ecosystem)	23/Oct/00 - 31/Dec/17	1,422	712	261	973
Temperate Rice (Japonica) Research Consortium (TRRC)	8/Feb/07 - 31/Dec/17	1,772	1,129	113	1,242
The Germplasm Utilization for Value Added (GUVA) Traits of Japonica Rice (Phase II)	1/Dec/15 - 30/Nov/20	160	-	89	89
<b>Total</b>		<b>5,725</b>	<b>3,436</b>	<b>785</b>	<b>4,221</b>
<b>Philippines</b>					
Accelerating the Development and Adoption of Next-Generation (Next-Gen) Rice Varieties for the Major Ecosystems in the Philippines – Year 2	1/Feb/15 - 31/Jan/16	711	549	162	711
Accelerating the Development and Adoption of Next-Generation (Next-Gen) Rice Varieties for the Major Ecosystems in the Philippines – Year 3	1/Feb/16 - 31/Dec/16	538	-	538	538
Accelerating the Development and Dissemination of Associated Rice Production Technologies that are Resource-Use Efficient – Year 3	1/Jun/15 - 31/May/16	28	19	9	28
Accelerating the Development and Dissemination of Associated Rice Production Technologies that are Resource-Use Efficient – Year 4	1/Mar/16 - 31/Dec/16	29	-	29	29
Assessing the Production and Marketing of Philippine Specialty Rice	1/Jul/16 - 30/Jun/17	112	-	30	30
<i>Amounts carried forward</i>					

**International Rice Research Institute**  
(A Nonstock, Not-for-Profit Organization)

Schedule of Bilateral Restricted Funding  
As at and for the year ended December 31, 2016  
(All amounts in thousands US Dollar)

Donors and Program/ Project	Grant period	Grant pledge	Expenditures		
			Prior years	2016	Total
Automated Text Messaging for Rice Farmers: Identify Cost-effective Options for Large-Scale Deployment through Rice Crop Manager – IRRI Component Year 1	1/Sep/16 - 31/Jul/17	172	-	67	67
Benchmarking the Philippine Rice Economy Relative to Major Rice-Producing Countries in Asia – Year 3	1/Jun/15 - 31/May/16	78	49	29	78
Benchmarking the Research and Development Capacity of the Regional Rice and Rice-based Research and Development Network (BR4D)	1/Dec/16 - 31/Mar/18	474	-	-	-
Development of a Fertilizer Guide for Rice and Fertilizer Guide for Corn Customized for Atlas Fertilizer Corporation in the Philippines	10/Nov/13 - 9/Nov/16	72	47	25	72
Development of Corn Crop Manager: A Mobile Phone and Computer-based Decision-Making Tools for Increasing Income and Yields of Corn Farmers in the Philippines	1/Jun/15 - 31/May/16	64	37	27	64
Development of Innovative Web and Mobile Phone Based and Field Testing and Technical Decision Support System Tools (DSS) for Rice and Maize	23/Apr/13 - 22/Apr/17	86	65	19	84
Improved Resource-Use Efficient (iRUE) Rice Varieties for the Philippines (funded by PCAARRD)	16/Sep/16 - 15/Sep/19	47	-	4	4
Improving and Sustaining Local Capacity in Rice Research and Development Through Unified Rice and Rice-based General Educational and Technical Assistance	1/Sep/10 - 28/Feb/17	267	167	7	174
Improving Crop Productivity in Drought-Prone Rainfed Lowlands in the Philippines with Mechanized Direct Seeding Technology	1/Jun/15 - 31/May/16	74	25	49	74
Improving Crop Productivity in Drought-Prone Rainfed Lowlands in the Philippines with Mechanized Direct Seeding Technology (Year 2)	1/May/16 - 31/Dec/16	53	-	53	53
Improving Technology Promotion and Delivery through Capability Enhancement of the Next Generation of Rice Extension Professionals and Farmer Intermediaries	1/Aug/14 - 31/Jan/17	62	48	1	49
Improving Technology Promotion and Delivery through Capability Enhancement of the Next Generation of Rice Extension Professionals and Farmer Intermediaries - Year 2	1/Jul/15 - 30/Jun/16	680	369	311	680
Improving Technology Promotion and Delivery through Capability Enhancement of the Next Generation of Rice Extension Professionals and Farmer Intermediaries - Year 3	1/Mar/16 - 31/Jan/17	611	-	582	582
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**International Rice Research Institute**  
(A Nonstock, Not-for-Profit Organization)

Schedule of Bilateral Restricted Funding  
As at and for the year ended December 31, 2016  
(All amounts in thousands US Dollar)

Donors and Program/ Project	Grant period		Grant pledge	Expenditures		
				Prior years	2016	Total
Mapping and Monitoring of Rice Areas to Assess the effects of El Niño on Rice Crop Production in the Philippines CY 2015	1/Oct/15	- 31/May/16	92	43	49	92
Mapping and Monitoring of Rice Areas to Assess the effects of El Niño on Rice Crop Production in the Philippines CY 2016	1/Jun/16	- 31/Mar/17	54	-	48	48
PRISM: Philippine Rice Information System Management - An Operational System for Rice Monitoring to Support Decision Making Towards Increased Rice Production in the Philippines - Year 3	1/Jun/15	- 31/Jul/16	790	322	468	790
PRISM: Philippine Rice Information System Management - An Operational System for Rice Monitoring to Support Decision Making Towards Increased Rice Production in the Philippines - Year 4	1/May/16	- 31/Mar/17	691	-	614	614
Philippine Rice Information System Management - An Operational System for Rice Monitoring to Support Decision Making Towards Increased Rice Production in the Philippines (PRISM) - RFU I - Year 1	1/May/15	- 31/Oct/16	85	60	25	85
Philippine Rice Information System Management - An Operational System for Rice Monitoring to Support Decision Making Towards Increased Rice Production in the Philippines (PRISM) - RFU I - Year 2	1/Nov/16	- 31/Oct/17	65	-	1	1
Philippine Rice Information System Management - An Operational System for Rice Monitoring to Support Decision Making Towards Increased Rice Production in the Philippines (PRISM) - RFU II	1/May/15	- 31/Oct/16	105	60	45	105
Philippine Rice Information System Management - An Operational System for Rice Monitoring to Support Decision Making Towards Increased Rice Production in the Philippines (PRISM) - RFU II - Year 2	1/Nov/16	- 31/Oct/17	34	-	1	1
Philippine Rice Information System Management - An Operational System for Rice Monitoring to Support Decision Making Towards Increased Rice Production in the Philippines (PRISM) - RFU III - Year 2	1/May/15	- 31/Oct/16	104	60	44	104
Philippine Rice Information System Management - An Operational System for Rice Monitoring to Support Decision Making Towards Increased Rice Production in the Philippines (PRISM) - RFU IV-A Year 1	1/May/15	- 31/Oct/16	34	18	16	34
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**International Rice Research Institute**  
(A Nonstock, Not-for-Profit Organization)  
Schedule of Bilateral Restricted Funding  
As at and for the year ended December 31, 2016  
(All amounts in thousands US Dollar)

Donors and Program/ Project	Grant period	Grant pledge	Expenditures		
			Prior years	2016	Total
Philippine Rice Information System Management - An Operational System for Rice Monitoring to Support Decision Making Towards Increased Rice Production in the Philippines (PRISM) - RFU IV-A-Year 2	1/Nov/16 - 31/Oct/17	26	-	1	1
Philippine Rice Information System Management - An Operational System for Rice Monitoring to Support Decision Making Towards Increased Rice Production in the Philippines (PRISM) - RFU IVB - Year 2	1/May/15 - 31/Oct/16	64	25	39	64
Philippine Rice Information System Management - An Operational System for Rice Monitoring to Support Decision Making Towards Increased Rice Production in the Philippines (PRISM) - RFU IVB - Year 3	1/Nov/16 - 31/Oct/17	29	-	1	1
Philippine Rice Information System Management - An Operational System for Rice Monitoring to Support Decision Making Towards Increased Rice Production in the Philippines (PRISM) - RFU V - Year 2	1/May/15 - 31/Oct/16	73	62	11	73
Philippine Rice Information System Management - An Operational System for Rice Monitoring to Support Decision Making Towards Increased Rice Production in the Philippines (PRISM) - RFU V - Year 3	1/Nov/16 - 31/Oct/17	44	-	1	1
Philippine Rice Information System Management - An Operational System for Rice Monitoring to Support Decision Making Towards Increased Rice Production in the Philippines (PRISM) - RFU VI - Year 2	1/May/15 - 31/Oct/16	120	61	59	120
Philippine Rice Information System Management - An Operational System for Rice Monitoring to Support Decision Making Towards Increased Rice Production in the Philippines (PRISM) - RFU VI - Year 3	1/Nov/16 - 31/Oct/17	38	-	1	1
Philippine Rice Information System Management - An Operational System for Rice Monitoring to Support Decision Making Towards Increased Rice Production in the Philippines (PRISM) - RFU VII - Year 2	1/May/15 - 31/Oct/16	33	26	7	33
Philippine Rice Information System Management - An Operational System for Rice Monitoring to Support Decision Making Towards Increased Rice Production in the Philippines (PRISM) - RFU VIII - Year 2	1/May/15 - 31/Oct/16	65	30	35	65
Philippine Rice Information System Management - An Operational System for Rice Monitoring to Support Decision Making Towards Increased Rice Production in the Philippines (PRISM) - RFU VIII - Year 3	1/Nov/16 - 31/Oct/17	29	-	1	1
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**International Rice Research Institute**  
(A Nonstock, Not-for-Profit Organization)

Schedule of Bilateral Restricted Funding  
As at and for the year ended December 31, 2016  
(All amounts in thousands US Dollar)

Donors and Program/ Project	Grant period	Grant pledge	Expenditures		
			Prior years	2016	Total
Philippine Rice Information System Management - An Operational System for Rice Monitoring to Support Decision Making Towards Increased Rice Production in the Philippines (PRISM) - RFU IX	1/May/15 - 31/Oct/16	43	26	17	43
Philippine Rice Information System Management - An Operational System for Rice Monitoring to Support Decision Making Towards Increased Rice Production in the Philippines (PRISM) - RFU IX - Year 2	1/Nov/16 - 31/Oct/17	32	-	1	1
Philippine Rice Information System Management - An Operational System for Rice Monitoring to Support Decision Making Towards Increased Rice Production in the Philippines (PRISM) - RFU 10 - Year 1	1/May/15 - 31/Oct/16	48	23	25	48
Philippine Rice Information System Management - An Operational System for Rice Monitoring to Support Decision Making Towards Increased Rice Production in the Philippines (PRISM) - RFU X - Year 2	1/Nov/16 - 31/Oct/17	31	-	1	1
Philippine Rice Information System Management - An Operational System for Rice Monitoring to Support Decision Making Towards Increased Rice Production in the Philippines (PRISM) - RFU XI	1/May/15 - 31/Oct/16	33	24	9	33
Philippine Rice Information System Management - An Operational System for Rice Monitoring to Support Decision Making Towards Increased Rice Production in the Philippines (PRISM) - RFU XI - Year 2	1/Nov/16 - 31/Oct/17	25	-	1	1
Philippine Rice Information System Management - An Operational System for Rice Monitoring to Support Decision Making Towards Increased Rice Production in the Philippines (PRISM) - RFU-XII	1/May/15 - 31/Oct/16	81	37	44	81
Philippine Rice Information System Management - An Operational System for Rice Monitoring to Support Decision Making Towards Increased Rice Production in the Philippines (PRISM) - RFU-XII - Year 2	1/Nov/16 - 31/Oct/17	57	-	1	1
Philippine Rice Information System Management - An Operational System for Rice Monitoring to Support Decision Making Towards Increased Rice Production in the Philippines (PRISM) - RFU-XIII	1/May/15 - 31/Oct/16	41	26	15	41
Philippine Rice Information System Management - An Operational System for Rice Monitoring to Support Decision Making Towards Increased Rice Production in the Philippines (PRISM) - RFU-XIII - Year 2	1/Nov/16 - 31/Oct/17	34	-	1	1
<i>Amounts carried forward</i>					

**International Rice Research Institute**  
(A Nonstock, Not-for-Profit Organization)  
Schedule of Bilateral Restricted Funding  
As at and for the year ended December 31, 2016  
(All amounts in thousands US Dollar)

Donors and Program/ Project	Grant period	Grant pledge	Expenditures		
			Prior years	2016	Total
Philippine Rice Information System Management - An Operational System for Rice Monitoring to Support Decision Making Towards Increased Rice Production in the Philippines (PRISM) - RFU ARMM - Year 1	1/May/15 - 31/Oct/16	52	24	28	52
Philippine Rice Information System Management - An Operational System for Rice Monitoring to Support Decision Making Towards Increased Rice Production in the Philippines (PRISM) - RFU ARMM - Year 2	1/Nov/16 - 31/Oct/17	40	-	1	1
Philippine Rice Information System Management - An Operational System for Rice Monitoring to Support Decision Making Towards Increased Rice Production in the Philippines (PRISM) - RFU CAR - Year 2	1/May/15 - 31/Oct/16	49	36	13	49
Philippine Rice Information System Management - An Operational System for Rice Monitoring to Support Decision Making Towards Increased Rice Production in the Philippines (PRISM) - RFU CAR - Year 3	1/Nov/16 - 31/Oct/17	19	-	1	1
Raising Productivity and Enriching the Legacy of Heirloom/ Traditional Rice Through Empowering Communities in Unfavorable Rice-based Ecosystems (Heirloom Rice) – Year 2	1/May/15 - 30/Apr/16	336	200	136	336
Raising Productivity and Enriching the Legacy of Heirloom/ Traditional Rice Through Empowering Communities in Unfavorable Rice-based Ecosystems (Heirloom Rice) – Year 3	1/May/16 - 31/Dec/16	185	-	185	185
Rice Crop Manager Phase II: Part A. Research to Develop and Target Location-Specific Rice-Farming Practices in a Changing Climate in the Philippines (2016-2018)	1/Mar/15 - 29/Feb/16	460	-	460	460
Rice Crop Manager Phase II: Part B. Maintenance and Use of a Climate-Informed Rice Agro-Advisory and Information Service for the Philippines (2016-2018)	1/Mar/16 - 28/Feb/17	233	-	177	177
Rice Crop Manager: A Comprehensive Decision Support Tool for Increasing Yields and Income for Farmers in the Philippines – Year 3	1/Mar/15 - 29/Feb/16	454	358	96	454
Seed Characterization and Multiplication of Philippines' Heirloom (Traditional) Rice Varieties	1/May/14 - 30/Apr/16	21	6	15	21
Supplemental Component: Conduct of the National Training of Trainers for AgRiDOCs and Regional Training of Roving AgRiDocs	1/Sep/15 - 29/Feb/16	98	62	36	98
Water-Efficient and Risk Mitigation Technologies for Enhancing Rice Production in Irrigated and Rainfed Environments (WATERice) - IRRI Component (2016)	1/Aug/16 - 31/Dec/16	40	-	40	40
<b>Total</b>		<b>9,145</b>	<b>2,964</b>	<b>4,712</b>	<b>7,676</b>
<i>Amounts carried forward</i>					

**International Rice Research Institute**  
(A Nonstock, Not-for-Profit Organization)

Schedule of Bilateral Restricted Funding  
As at and for the year ended December 31, 2016  
(All amounts in thousands US Dollar)

Donors and Program/ Project	Grant period	Grant pledge	Expenditures		
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<b>Portugal</b>					
Agricultural Research for Development in Portuguese-Speaking Africa: Enhancing Local Research Capacity and Helping to Address Local Challenges	1/Oct/14 - 30/Sep/18	1,025	200	270	470
Rice Business Line Development - Sustainable Irrigation Development Project (PRO IRR) (funded by WB)	22/Aug/12 - 21/Aug/17	791	512	151	663
Village- Level Market Driven Rice Intensification in Mozambique – Phase II	1/Jun/08 - 31/Dec/17	921	921	-	921
<b>Total</b>		<b>2,737</b>	<b>1,633</b>	<b>421</b>	<b>2,054</b>
<b>Switzerland</b>					
CORIGAP: Closing Rice Yield Gaps in Asia (Phase I)	1/Jan/13 - 31/Jan/17	5,245	3,373	1,844	5,217
CORIGAP-PRO: Closing Rice Yield Gaps in Asia (Phase II)	1/Jan/17 - 31/Dec/20	4,180	-	-	-
Remote sensing-based information and insurance for crops in emerging economies (RIICE) (funded by SDC) - Phase II	1/May/15 - 30/Jun/17	807	176	409	585
<b>Total</b>		<b>10,232</b>	<b>3,549</b>	<b>2,253</b>	<b>5,802</b>
<b>Syngenta</b>					
Scientific Know-how and Exchange Program (SKEP II Syngenta)	18/Feb/13 - 17/Feb/19	2,802	2,350	335	2,685
Scientific Know-how and Exchange Program (SKEP III Syngenta)	1/Apr/16 - 31/Mar/19	1,862	-	326	326
TEGRA Scoping and Mapping	13/Aug/12 - 31/Jan/18	50	41	-	41
<b>Total</b>		<b>4,714</b>	<b>2,391</b>	<b>661</b>	<b>3,052</b>
<b>Thailand</b>					
Thai Rice Department Collaborations with IRR	1/Oct/15 - 30/Sep/17	98	-	74	74
<b>Turkey</b>					
Turkey-IRRI Cooperative Research Projects: Developing Blast-Resistant Japonica Rice using Marker-assisted Backcross Breeding (MAB)	1/Nov/10 - 8/Dec/16	151	118	33	151
Turkey-IRRI Cooperative Research Projects: Developing Blast-Resistant Japonica Rice Using Marker-Assisted Backcross Breeding (MAB) (Phase III)	1/Jan/17 - 31/Dec/19	75	-	1	1
<b>Total</b>		<b>226</b>	<b>118</b>	<b>34</b>	<b>152</b>
<b>United Nations Office for Project Services</b>					
Mitigation Options to Reduce Methane Emissions in Paddy Rice - FP 3 (under CCAFS)	18/Nov/14 - 31/Jul/17	485	311	96	407
Mitigation Options to Reduce Methane Emissions in Paddy Rice	1/Dec/16 - 31/May/19	1,000	-	14	14
<b>Total</b>		<b>1,485</b>	<b>311</b>	<b>110</b>	<b>421</b>
<i>Amounts carried forward</i>					

**International Rice Research Institute**  
(A Nonstock, Not-for-Profit Organization)  
Schedule of Bilateral Restricted Funding  
As at and for the year ended December 31, 2016  
(All amounts in thousands US Dollar)

Donors and Program/ Project	Grant period	Grant pledge	Expenditures		
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<b>USA</b>					
2015 CGIAR Linkages with U.S. Universities and Other partners (US University Linkage)	1/Oct/14 - 30/Sep/16	110	79	31	110
2016 CGIAR Linkages with U.S. Universities and Other partners (US University Linkage)	1/Oct/15 - 30/Sep/16	110	2	108	110
Accelerating the Adoption of Stress-Tolerant Varieties by Smallholder Farmers in Nepal and Cambodia	1/Oct/14 - 30/Apr/18	6,015	1,633	2,718	4,351
ACI-IRRI Public-Private Partnership for Rice Breeding and Seed in Bangladesh	1/Oct/15 - 30/Sep/20	2,979	64	408	472
Advancing the Development of Golden Rice Varieties for the Philippines and Indonesia (USAID-HP Golden Rice)	1/Jan/10 - 31/Mar/16	1,446	1,333	113	1,446
Advancing the Development of Golden Rice Varieties for the Philippines and Indonesia (USAID-HP Golden Rice) - 2016 Funding	1/Apr/16 - 30/Sep/17	500	-	145	145
Feed the Future Bangladesh Rice Value Chain Project	1/Oct/15 - 28/Feb/17	2,500	396	1,822	2,218
Project STRIVE (Stress Tolerant Rice in Vulnerable Environments): Building Resilience to Natural Disasters in Burma through Stress Tolerant Rice Varieties	1/Oct/13 - 30/Sep/18	2,000	794	606	1,400
Vitamin A Deficiency (VAD) Biofortification and Golden Rice (IRRI) (Jakarta Mission)	1/Oct/10 - 31/Mar/16	850	643	207	850
<b>Total</b>		<b>16,510</b>	<b>4,944</b>	<b>6,158</b>	<b>11,102</b>
<b>Vietnam</b>					
Development of Export Quality Rice Varieties Suitable for the Major Rice-Growing Regions of Vietnam - Component of 2016 (funded by MARD)	1/Nov/16 - 31/Mar/17	79	-	6	6
Improving Rice Tolerance of Submergence and Salinity to Cope with Climate Change in Coastal Areas of Vietnamese Deltas Phase II (funded by DANIDA)	28/May/10 - 28/Feb/16	440	364	76	440
Research for More Efficient Fertilizer Management for Rice Production in Vietnam	22/Dec/14 - 21/Apr/16	100	68	32	100
<b>Total</b>		<b>619</b>	<b>432</b>	<b>114</b>	<b>546</b>
<b>Others</b>					
<b>Universities</b>					
Australian National University - High Throughput Phenotyping of the Rice Core Collection at the C4 Rice Center (C4C)	24/Nov/15 - 23/Nov/17	157	-	58	58
Cornell University - Delivering High-Density Genomics Breeder's Tools (funded by BMGF)	21/Nov/14 - 30/Oct/19	1,451	129	256	385
Cranfield University - Rice Germplasm for High Grain Zn Content and Tolerance of Zn Deficient Soils	1/Oct/12 - 31/Aug/16	441	388	53	441
Kansas State University - Unlocking the Production Potential of "Polder Communities" in Coastal Bangladesh through Improved Resource Use Efficiency and Diversified Cropping Systems (funded by USAID)	1/Oct/15 - 30/Sep/19	824	-	113	113
<i>Amounts carried forward</i>					

**International Rice Research Institute**  
(A Nonstock, Not-for-Profit Organization)  
Schedule of Bilateral Restricted Funding  
As at and for the year ended December 31, 2016  
(All amounts in thousands US Dollar)

Donors and Program/ Project	Grant period		Grant pledge	Expenditures		
				Prior years	2016	Total
Manchester University - Rice Straw Bioenergy Project (funded by EPSRC) (SUPERGEN Bioenergy Hub)	1/Sep/13	- 31/Aug/16	711	448	263	711
Michigan State University - Organize the Collection of Crop Germplasm Improvement Research Related Direct Outcomes in South, Southeast and East Asia (Activity 2.1)	1/Jul/14	- 15/Oct/16	277	189	88	277
New York University - Systems Genomics of Rice Drought Stress Adaptation	1/Mar/17	- 28/Feb/17	117	-	28	28
North Carolina State University - Transcriptional and Metabolic Alterations in Circadian Rhythm Networks with Increasing Nighttime Temperatures in Rice (funded by USDA)	15/Feb/15	- 30/Nov/17	123	22	59	81
Oxford University - C4-Rice Phase III	1/Dec/15	- 30/Nov/19	660	22	178	200
University of Aberdeen - A Genetic Dissection of Traits Required for Sustainable Water Use in Rice using Genome Wide Association Studies (GWAS) (funded by BBSRC)	31/May/12	- 31/Jan/16	140	140	-	140
University of California Berkeley - Impact of Drought Tolerant Rice on Water & Labor Markets (funded by ATAI)	1/Mar/15	- 30/Sep/17	435	31	204	235
University of California Berkeley - The Impacts of Drought Tolerance on Local Labor Markets in India (Funded by ATAI)	13/Jan/15	- 31/Dec/16	80	57	23	80
University of Cambridge - Wild Rice MAGIC (funded by BBSRC)	12/Nov/12	- 11/Nov/17	663	559	(36)	523
University of Exeter - Durable Rice Blast Resistance through Genomic Analysis of the Host-Pathogen Interaction (funded by BBSRC)	1/Oct/15	- 30/Sep/17	133	-	47	47
University of Illinois - Post Harvest Loss Innovation Lab (funded by USAID)	1/Jan/14	- 31/Dec/18	160	158	-	158
University of Nottingham - Rhizo-rice, a Novel Ideotype for Greater Rooting Depth and Drought Tolerance in Rice (funded by BBSRC)	1/Apr/16	- 31/Mar/19	71	-	10	10
University of Sheffield - Climate Ready Rice: Optimising Transpiration to Protect Rice Yields under Abiotic Stresses (funded by BBSRC)	1/Apr/16	- 31/Mar/19	463	-	51	51
University of Tasmania - Association Analysis of Rice Yield in Irrigated Ecosystem: Effectiveness of Fine- Mapped and Cloned Yield-Related QTLs/Genes, Identification of New Marker-Trait Associations and Efficiency of Genomic Selection (Shanshan Liang's PhD study by Monsanto)	1/Aug/12	- 24/Apr/17	62	22	3	25
University of York - Developing Rice with Increased Resistance to Salinity and Drought (funded by BBSRC)	1/Sep/16	- 31/Aug/19	531	-	4	4
University of Zurich - Improvement Of Broad-Spectrum Disease Resistance In Rice: How A Comprehensive Study Of Natural Rice Diversity Can Help To Reduce Crop Losses In Developing Countries (Funded By SDC)	1/Aug/16	- 31/Jul/19	242	-	24	24

*Amounts carried forward*

**International Rice Research Institute**  
(A Nonstock, Not-for-Profit Organization)

Schedule of Bilateral Restricted Funding  
As at and for the year ended December 31, 2016  
(All amounts in thousands US Dollar)

Donors and Program/ Project	Grant period	Grant pledge	Expenditures		
			Prior years	2016	Total
Univeristy of Sheffield - 3to4: Converting C3 to C4 Photosynthesis for Sustainable Agriculture (funded by EC)	1/Jan/12 - 31/Dec/16	180	109	71	180
<b>Others</b>					
Access Agriculture - Video for Farmers	1/Jan/16 - 31/Dec/17	79	-	20	20
Bangladesh Association of Banks - ICT Tools for Benefiting Rice Farmers through Increased Profit and Yield: A Plot Study in Bangladesh (contribution to IRRI from 18 different Bangladesh Banks)	1/Mar/12 - 31/Dec/16	157	104	53	157
Carnegie Insitution of Washington - Transformative Strategy for Controlling Rice Disease in Developing Countries (funded by BMGF)	28/Oct/14 - 30/Apr/17	241	57	72	129
Catholic Relief Services - Improved Rice-Based Rainfed Agricultural Systems in Bihar State, India (funded by BMGF)	14/Feb/12 - 31/Mar/17	1,257	980	226	1,206
Catholic Relief Services - Resilient Agricultural Systems for Smallholder Farmers in Rainfed Areas of Bihar, India (RASSFIRA)	16/Aug/16 - 30/Sep/17	30	-	10	10
Development of High Yielding Rice Varieties with 'Sadri' Quality	1/Jan/11 - 31/Dec/99	150	29	-	29
DKT International - Strengthening Communication and Stakeholder Management to Facilitate Delivery of Golden Rice	1/Jan/16 - 31/Dec/17	100	-	53	53
Funding Support to the Operations of IRRI in Iran	24/Jul/13 - 23/Jul/18	50	50	-	50
International Rice Informatics Consortium (Management)	1/Jan/15 - 31/Dec/19	62	-	26	26
International Seed Testing Association - SST Chief Editor	14/Oct/11 - 31/Dec/99	119	98	10	108
IRRI Fund Hongkong - Increasing Economic and Food Security in Burundi through Rice Production (Phase II)	1/Jul/12 - 30/Jun/16	300	223	77	300
IRRI Fund Hongkong - Increasing Economic and Food Security in Burundi through Rice Production (Phase III)	1/Jul/16 - 30/Jun/18	100	-	30	30
IRRI Fund Singapore - A Genetic Diversity Platform to Enable the Development of Climate Resilient and High-Nutrition Rice (funded by COA)	1/Jan/16 - 31/Dec/19	2,000	-	343	343
IRRI Fund Singapore - Building Capacity for Sustainable Intensification of Rice Ecosystems in Indonesian Outer Islands (Phase II)	1/Aug/15 - 31/Jul/17	150	16	78	94
IRRI Fund Singapore - Educating the Next Generation of Rice Scientists. Never an Empty Bowl: Securing Asia's Food Security. The Lee Foundation Rice Scholarship Program	15/Mar/13 - 31/Dec/20	3,000	1,348	297	1,645
<i>Amounts carried forward</i>					

**International Rice Research Institute**  
(A Nonstock, Not-for-Profit Organization)

Schedule of Bilateral Restricted Funding  
As at and for the year ended December 31, 2016  
(All amounts in thousands US Dollar)

Donors and Program/ Project	Grant period	Grant pledge	Expenditures		
			Prior years	2016	Total
IRRI Fund Singapore - The Best Young Minds for Food Security. Securing the Global Rice Supply by Building and New Generation of Rice Scientists (funded by Lee Foundation)	1/Jan/15 - 31/Dec/21	3,000	83	1,026	1,109
Mars Incorporated - Grain Quality Breeding Program	1/Dec/11 - 30/Sep/16	100	100	-	100
National Institute of Agricultural Botany - Cis-acting Regulatory Elements in the Rice Genome: A Novel Source of Alleles for Rice Breeding - Budget Below is IRRI portion only (funded by BBSRC, DFID)	1/Apr/16 - 31/Mar/19	290	-	58	58
Rice Wheat Consortium	11/Feb/08 - 31/Aug/17	328	150	35	185
Rothamsted Research Ltd - Characterization and Genetic Analysis of Nutritional Components of Philippine Indigenous Pigmented Rice Germplasm (funded by BBSRC)	1/Jan/16 - 31/Dec/18	211	-	24	24
Rothamsted Research Ltd - Real Time Deployment of Pathogen Resistance Genes in Rice (funded by BBSRC)	1/Apr/16 - 31/Mar/19	206	-	8	8
United Way Worldwide - Postharvest Reduction Program and Global Food Security (funded by Kellogg's)	1/Sep/15 - 31/Dec/17	225	25	59	84
Virginia Tech - Development of Ecologically-based Participatory Integrated Pest Management (IPM) Package for Rice in Cambodia (EPIC)	1/Jan/16 - 16/Nov/19	1,875	-	416	416
Virginia Tech - Innovative Scientific Research and Technology Transfer to Develop and Implement Integrated Pest Management Strategies for Vegetable and Mango Pests in Asia (funded by USAID)	1/Oct/15 - 16/Nov/19	151	-	56	56
<b>Total</b>		<b>22,102</b>	<b>5,537</b>	<b>4,474</b>	<b>10,011</b>
<b>Subtotal</b>		<b>198,128</b>	<b>82,404</b>	<b>43,193</b>	<b>125,597</b>
<b>C. Challenge Programs</b>					
<b>Generation</b>					
Developing High-iron Transgenic Rice to Alleviate Iron Deficiency in Bangladesh, Eastern India and Southeast Asia (Phase III)	1/Jun/14 - 31/Jan/17	2,570	1,473	962	2,435
Harvest Plus - CRP 4 Agriculture for Improves Nutrition and Health	1/Jan/14 - 31/Mar/17	2,653	1,766	733	2,499
Zinc Rice Bangladesh NARS Partnerships - Phase III (Agreement 5313)	1/Jan/14 - 31/Dec/16	210	190	20	210
<b>Subtotal</b>		<b>5,433</b>	<b>3,429</b>	<b>1,715</b>	<b>5,144</b>
<b>Grand Total</b>		<b>227,354</b>	<b>89,521</b>	<b>65,013</b>	<b>154,534</b>



**International Rice Research Institute**  
(A Nonstock, Not-for-Profit Organization)

Schedule of Property, Plant and Equipment  
As at and for the year ended December 31, 2016  
(With comparative figures as at and for the year ended December 31, 2015)  
(All amounts in thousands US Dollar)

	COST		ACCUMULATED DEPRECIATION		NET BOOK VALUE	
	December 31		December 31		December 31	
	2015	2016	2015	2016	2015	2016
<b>Building and Improvements</b>						
Administration	123	-	123	46	2	77
<b>Infrastructure and Leasehold Improvements</b>						
Infrastructure	11,036	12,804	23,840	4,549	11,450	15,999
<b>Furnishing and Equipment</b>						
Farming	5,894	90	5,850	4,449	296	4,640
Laboratory and scientific equipment	20,070	2,049	21,908	17,702	1,178	18,671
House and kitchen equipment	7,816	201	7,939	6,076	444	6,453
Computers	7,981	250	8,015	7,127	801	7,713
Vehicles	9,256	129	9,156	6,880	680	7,340
Office equipment and furniture	1,606	511	2,022	1,352	578	1,846
	<b>52,623</b>	<b>3,230</b>	<b>54,890</b>	<b>43,586</b>	<b>3,977</b>	<b>46,663</b>
	<b>63,782</b>	<b>16,034</b>	<b>78,853</b>	<b>48,181</b>	<b>15,429</b>	<b>62,710</b>
					<b>900</b>	<b>900</b>
					<b>6,487</b>	<b>15,601</b>
					<b>254</b>	<b>1,445</b>
					<b>854</b>	<b>2,368</b>
					<b>2,376</b>	<b>3,237</b>
					<b>1,816</b>	<b>1,486</b>
					<b>1,846</b>	<b>302</b>
					<b>254</b>	<b>1,816</b>
					<b>900</b>	<b>1,816</b>
					<b>15,601</b>	<b>176</b>
					<b>8,227</b>	<b>8,227</b>
					<b>15,601</b>	<b>16,143</b>

**International Rice Research Institute**  
(A Nonstock, Not-for-Profit Organization)

Indirect Cost Calculation  
For the year ended December 31, 2016  
(With comparative figures for the year ended December 31, 2015)  
(All amounts in thousands US Dollar)

	<b>2016</b>		
	<b>In-house</b>	<b>Partner</b>	<b>Total</b>
General and administration expenses	8,299	273	8,572
Research expenses	46,859	6,815	53,674
<b>Total</b>	<b>55,158</b>	<b>7,088</b>	<b>62,246</b>
<b>Cost Ratios</b>			
<i>Indirect/Direct</i>	<i>17.71%</i>	<i>4.01%</i>	<i>15.97%</i>
	<b>2015</b>		
	<b>In-house</b>	<b>Partner</b>	<b>Total</b>
General and administration expenses	8,995	256	9,251
Research expenses	64,873	6,388	71,261
<b>Total</b>	<b>73,868</b>	<b>6,644</b>	<b>80,512</b>
<b>Cost Ratios</b>			
<i>Indirect/Direct</i>	<i>13.86%</i>	<i>4.01%</i>	<i>12.98%</i>

Partnerships are a growing part of CGIAR business. Some Centers use the more complex multi-tier overhead system which results in a higher overall Center Indirect Cost Rate. Some Centers use a single tier overhead system applying the same rate if fiduciary responsibility is assumed. It is a simpler method and results in a lower overall Center Indirect Cost Rate.

**International Rice Research Institute**  
(A Nonstock, Not-for-Profit Organization)

European Community (EC) Funding  
Statement of Budget and Expenditures  
For the period from June 1, 2016 to December 31, 2016  
(All amounts in thousands Euro)

EC grant no. : 2000000983  
Name of project : Improved crop management and strengthened seed supply system for drought-prone rainfed lowlands in South Asia under the Programme Putting Research into Use for Nutrition, Sustainable Agriculture and Resilience (PRUNSAR)  
Reporting period : June 1, 2016 to December 31, 2016

Expenditures	Budgeted	Received	Spent	Outstanding
Consultancies	64	48	18	46
Equipment and Materials	10	7	-	10
Goods, Services and Inputs	180	135	32	148
Operating Costs	49	37	1	48
Salaries and Allowances	122	91	8	114
Workshops	32	24	-	32
Training	14	11	16	(2)
Travel and Allowances	29	22	9	20
Administrative costs	16	12	3	13
Cost Sharing Percentage	10	8	8	2
	526	395	95	431

**International Rice Research Institute**  
(A Nonstock, Not-for-Profit Organization)

German Contribution  
Contract No. 81201723; Project No. 15.7860.8-001.00  
Statement of Expenditures  
For the year ended December 31, 2016  
(With comparative figures for the year ended December 31, 2015)  
(All amounts in thousands)

Particulars	2016		2015	
	In Euro	In USD	In Euro	In USD
<b>Improving conservation of rice genetic resources in the Genebank</b>				
Staff Costs	149	161	106	116
Operational Costs	111	120	153	168
Indirect Costs	36	39	37	40
Other Indirect Costs	6	7	6	7
<b>Total</b>	<b>302</b>	<b>327</b>	<b>302</b>	<b>331</b>

**International Rice Research Institute**  
(A Nonstock, Not-for-Profit Organization)

CRP Supplementary Schedules

For the year ended December 31, 2016

(With comparative figures for the year ended December 31, 2015)

(All amounts in thousands US Dollars)

GRISP: The Global Rice Science Partnership  
Expenditure Report

Expenses by natural classification	2016					2015				
	Windows 1 and 2	Window 3	Bilateral Funding	Center Own Fund	Total Funding	Windows 1 and 2	Window 3	Bilateral Funding	Center Own Fund	Total Funding
Personnel costs	5,216	6,932	7,013	829	19,990	7,257	6,242	6,824	-	20,323
CGIAR collaboration costs	-	1,656	-	-	1,656	-	4,040	-	-	4,040
Other collaboration costs	273	2,421	1,210	-	3,904	331	2,988	2,158	-	5,477
Supplies and services	1,046	4,787	5,686	1,461	12,980	2,396	5,463	7,822	-	15,681
Operational travel	459	1,338	1,283	50	3,130	700	1,075	1,886	-	3,661
Depreciation	1,139	700	257	-	2,096	1,004	602	266	-	1,872
Cost sharing percentage	-	359	319	-	678	-	460	303	-	763
<b>Total direct costs</b>	<b>8,133</b>	<b>18,193</b>	<b>15,768</b>	<b>2,340</b>	<b>44,434</b>	<b>11,688</b>	<b>20,870</b>	<b>19,259</b>	<b>-</b>	<b>51,817</b>
Indirect costs	2,679	2,923	4,004	-	9,606	3,721	2,755	4,024	-	10,500
<b>Total costs</b>	<b>10,812</b>	<b>21,116</b>	<b>19,772</b>	<b>2,340</b>	<b>54,040</b>	<b>15,409</b>	<b>23,625</b>	<b>23,283</b>	<b>-</b>	<b>62,317</b>

**International Rice Research Institute**  
(A Nonstock, Not-for-Profit Organization)

CRP Supplementary Schedules  
For the year ended December 31, 2016  
(With comparative figures for the year ended December 31, 2015)  
(All amounts in thousands US Dollars)

GRiSP: The Global Rice Science Partnership  
Expenditure Report

	<b>Windows 1 and 2</b>
Fund balance, January 1, 2015	-
Cash receipts	23,510
Disbursements	(23,491)
Fund balance, December 31, 2015	19
Cash receipts	12,574
Disbursements	(16,121)
<b>Fund deficit, December 31, 2016</b>	<b>(3,528)</b>

**International Rice Research Institute**  
(A Nonstock, Not-for-Profit Organization)

CRP Supplementary Schedules

For the year ended December 31, 2016

(With comparative figures for the year ended December 31, 2015)

(All amounts in thousands US Dollars)

GRISP: The Global Rice Science Partnership  
Expenditure Report - Lead Center

Expenses by natural classification	2016					2015				
	Windows 1 and 2	Window 3	Bilateral Funding	Center Own Fund	Total Funding	Windows 1 and 2	Window 3	Bilateral Funding	Center Own Fund	Total Funding
Personnel costs	5,216	6,932	7,013	829	19,990	7,257	6,242	6,824	-	20,323
CGIAR collaboration costs	5,290	1,656	-	-	6,946	8,101	4,040	-	-	12,141
Other collaboration costs	273	2,421	1,210	-	3,904	331	2,988	2,158	-	5,477
Supplies and services	1,046	4,787	5,686	1,461	12,980	2,396	5,463	7,822	-	15,681
Operational travel	459	1,338	1,283	50	3,130	700	1,075	1,886	-	3,661
Depreciation	1,139	700	257	-	2,096	1,004	602	266	-	1,872
Cost sharing percentage	-	359	319	-	678	-	460	303	-	763
<b>Total direct costs</b>	<b>13,423</b>	<b>18,193</b>	<b>15,768</b>	<b>2,340</b>	<b>49,724</b>	<b>19,789</b>	<b>20,870</b>	<b>19,259</b>	<b>-</b>	<b>59,918</b>
Indirect costs	2,679	2,923	4,004	-	9,606	3,721	2,755	4,024	-	10,500
<b>Total costs</b>	<b>16,102</b>	<b>21,116</b>	<b>19,772</b>	<b>2,340</b>	<b>59,330</b>	<b>23,510</b>	<b>23,625</b>	<b>23,283</b>	<b>-</b>	<b>70,418</b>

**International Rice Research Institute**  
(A Nonstock, Not-for-Profit Organization)

CRP Supplementary Schedules  
For the year ended December 31, 2016  
(With comparative figures for the year ended December 31, 2015)  
(All amounts in thousands US Dollars)

GRiSP: The Global Rice Science Partnership  
Funding Report - Lead Center

	<b>Windows 1 and 2</b>
Fund balance, January 1, 2015	3,653
Cash receipts from CGIAR Consortium	23,510
<b>Total cash available</b>	<b>27,163</b>
Disbursements	
AfricaRice	(8,274)
CIAT	(3,394)
IRRI	(15,476)
<b>Total disbursements</b>	<b>(27,144)</b>
Fund balance, December 31, 2015	19
Cash receipts from CGIAR Consortium	12,574
<b>Total cash available</b>	<b>12,593</b>
Disbursements	
AfricaRice	(3,775)
CIAT	(1,535)
IRRI	(10,811)
<b>Total disbursements</b>	<b>(16,121)</b>
<b>Fund deficit, December 2016</b>	<b>(3,528)</b>



**International Rice Research Institute**  
(A Nonstock, Not-for-Profit Organization)

CRP Supplementary Schedules

For the year ended December 31, 2016  
(With comparative figures for the year ended December 31, 2015)  
(All amounts in thousands US Dollars)

CRP on Policies, Institutions and Markets  
Expenditure Report

Expenses by natural classification	2016				2015			
	Windows 1 and 2	Window 3	Bilateral Funding	Total Funding	Windows 1 and 2	Window 3	Bilateral Funding	Total Funding
Personnel costs	163	-	22	185	7	-	79	86
Other collaboration costs	-	-	-	-	-	-	-	-
Supplies and services	37	-	5	42	2	-	12	14
Operational travel	30	-	1	31	-	-	39	39
Depreciation	-	-	-	-	-	-	-	-
Cost sharing percentage	-	-	-	-	-	-	3	3
<b>Total direct costs</b>	230	-	28	258	9	-	133	142
Indirect costs	30	-	3	33	1	-	17	18
<b>Total costs</b>	260	-	31	291	10	-	150	160

**International Rice Research Institute**  
(A Nonstock, Not-for-Profit Organization)

CRP Supplementary Schedules  
For the year ended December 31, 2016  
(With comparative figures for the year ended December 31, 2015)  
(All amounts in thousands US Dollars)

CRP on Policies, Institutions and Markets  
Funding Report

	<b>Windows 1 and 2</b>
Fund balance, January 1, 2015	-
Cash receipts	150
Disbursements	(10)
Fund balance, December 31, 2015	140
Cash receipts	50
Disbursements	(260)
<b>Fund deficit, December 31, 2016</b>	<b>(70)</b>

**International Rice Research Institute**  
(A Nonstock, Not-for-Profit Organization)

CRP Supplementary Schedules  
For the year ended December 31, 2016  
(With comparative figures for the year ended December 31, 2015)  
(All amounts in thousands US Dollars)

CRP on Agriculture for Nutrition and Health  
Expenditure Report

Expenses by natural classification	2016				2015			
	Windows 1 and 2	Window 3	Bilateral Funding	Total Funding	Windows 1 and 2	Window 3	Bilateral Funding	Total Funding
Personnel costs	-	-	526	526	335	-	312	647
CGIAR collaboration costs	-	-	-	-	-	-	-	-
Other collaboration costs	-	-	59	59	89	-	102	191
Supplies and services	-	-	779	779	502	-	568	1,070
Operational travel	-	-	74	74	63	-	50	113
Depreciation	-	-	50	50	5	-	30	35
Cost sharing percentage	-	-	34	34	-	-	25	25
<b>Total direct costs</b>	-	-	1,522	1,522	994	-	1,087	2,081
Indirect costs	-	-	193	193	121	-	132	253
<b>Total costs</b>	-	-	1,715	1,715	1,115	-	1,219	2,334

**International Rice Research Institute**  
(A Nonstock, Not-for-Profit Organization)

CRP Supplementary Schedules  
For the year ended December 31, 2016  
(With comparative figures for the year ended December 31, 2015)  
(All amounts in thousands US Dollars)

CRP on Agriculture for Nutrition and Health  
Funding Report

	<b>Windows 1 and 2</b>
Fund balance, January 1, 2015	(11)
Cash receipts	985
Disbursements	(1,115)
Fund balance, December 31, 2015	(141)
Cash receipts	141
Disbursements	-
<b>Fund balance, December 31, 2016</b>	<b>-</b>

**International Rice Research Institute**  
(A Nonstock, Not-for-Profit Organization)

CRP Supplementary Schedules  
For the year ended December 31, 2016  
(With comparative figures for the year ended December 31, 2015)  
(All amounts in thousands US Dollars)

CRP on Water, Land and Ecosystems  
Expenditure Report

Expenses by natural classification	2016				2015			
	Windows 1 and 2	Window 3	Bilateral Funding	Total Funding	Windows 1 and 2	Window 3	Bilateral Funding	Total Funding
Personnel costs	76	-	-	76	75	-	-	75
CGIAR collaboration costs	-	-	-	-	-	-	-	-
Other collaboration costs	126	-	-	126	93	-	-	93
Supplies and services	10	-	-	10	100	-	-	100
Operational travel	8	-	-	8	20	-	-	20
Depreciation	-	-	-	-	15	-	-	15
Cost sharing percentage	-	-	-	-	-	-	-	-
<b>Total direct costs</b>	220	-	-	220	303	-	-	303
Indirect costs	17	-	-	17	22	-	-	22
<b>Total costs</b>	237	-	-	237	325	-	-	325

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CRP Supplementary Schedules  
For the year ended December 31, 2016  
(With comparative figures for the year ended December 31, 2015)  
(All amounts in thousands US Dollars)

CRP on Water, Land and Ecosystems  
Funding Report

	<b>Windows 1 and 2</b>
Fund balance, January 1, 2015	-
Cash receipts	291
Disbursements	(325)
Fund balance, December 31, 2015	(34)
Cash receipts	233
Disbursements	(237)
<b>Fund deficit, December 31, 2016</b>	<b>(38)</b>

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CRP Supplementary Schedules  
For the year ended December 31, 2016  
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CRP on Climate Change, Agriculture and Food Security  
Expenditure Report

Expenses by natural classification	2016				2015			
	Windows 1 and 2	Window 3	Bilateral Funding	Total Funding	Windows 1 and 2	Window 3	Bilateral Funding	Total Funding
Personnel costs	635	-	68	703	499	-	338	837
CGIAR collaboration costs	-	-	-	-	24	-	6	30
Other collaboration costs	266	-	55	321	584	-	-	584
Supplies and services	502	-	77	579	558	-	146	704
Operational travel	138	-	38	176	153	-	98	251
Depreciation	-	-	-	-	-	-	-	-
Cost sharing percentage	-	-	3	3	-	-	6	6
<b>Total direct costs</b>	1,541	-	241	1,782	1,818	-	594	2,412
Indirect costs	176	-	35	211	179	-	82	261
<b>Total costs</b>	1,717	-	276	1,993	1,997	-	676	2,673

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CRP Supplementary Schedules  
For the year ended December 31, 2016  
(With comparative figures for the year ended December 31, 2015)  
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CRP on Climate Change, Agriculture and Food Security  
Funding Report

	<b>Windows 1 and 2</b>
Fund balance, January 1, 2015	(1,593)
Cash receipts	3,840
Disbursements	(1,997)
Fund balance, December 31, 2015	250
Cash receipts	1,319
Disbursements	(1,717)
<b>Fund deficit, December 31, 2016</b>	<b>(148)</b>



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CRP Supplementary Schedules

For the year ended December 31, 2016

(With comparative figures for the year ended December 31, 2015)

(All amounts in thousands US Dollars)

CRP on Genebank  
Expenditure Report

Expenses by natural classification	2016				2015			
	Windows 1 and 2	Window 3	Bilateral Funding	Total Funding	Windows 1 and 2	Window 3	Bilateral Funding	Total Funding
Personnel costs	759	-	258	1,017	551	-	175	726
CGIAR collaboration costs	-	-	-	-	-	-	-	-
Other collaboration costs	6	-	-	6	17	-	-	17
Supplies and services	729	-	218	947	591	-	218	809
Operational travel	81	-	21	102	8	-	26	34
Depreciation	-	-	-	-	-	-	-	-
Cost sharing percentage	-	-	10	10	-	-	11	11
<b>Total direct costs</b>	<b>1,575</b>	<b>-</b>	<b>507</b>	<b>2,082</b>	<b>1,167</b>	<b>-</b>	<b>430</b>	<b>1,597</b>
Indirect costs	214	-	25	239	160	-	11	171
<b>Total costs</b>	<b>1,789</b>	<b>-</b>	<b>532</b>	<b>2,321</b>	<b>1,327</b>	<b>-</b>	<b>441</b>	<b>1,768</b>

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CRP Supplementary Schedules  
For the year ended December 31, 2016  
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CRP on Genebank  
Funding Report

	<b>Windows 1 and 2</b>
Fund balance, January 1, 2015	(595)
Cash receipts	1,746
Disbursements	(1,327)
Fund balance, December 31, 2015	(176)
Cash receipts	1,964
Disbursements	(1,788)
<b>Fund balance, December 31, 2016</b>	<b>-</b>