World Agroforestry Centre

Audited Financial Statements 2008

The World Agroforestry Centre (legally registered as the International Centre for Research in Agroforestry—ICRAF) was established in 1978 in Kenya by a consortium of independent states through a charter. It is an autonomous, non-profit research organization whose vision is a rural transformation in the developing world, where smallholder households strategically increase their use of trees in agricultural landscapes to improve their food security, nutrition, income, health, shelter, energy resources and environmental sustainability. The Centre generates science-based knowledge about the diverse role that trees play in agricultural landscapes, and uses its research to advance policies and practices that benefit the poor and the environment.

We are one of the 15 centres of the Consultative Group on International Agricultural Research (CGIAR). Headquartered in Nairobi, Kenya, we operate five regional offices located in Brazil, Mali, Indonesia, Kenya, and Malawi, and conduct research in eighteen other countries around the developing world.

We receive our funding from over 50 different governments, private foundations, international organizations and regional development banks. Our current top ten donors are Canada, the European Union, Finland, Ireland, the Netherlands, Norway, Denmark, the United Kingdom, the United States of America and the World Bank.

World Agroforestry Centre
TRANSFORMING LIVES AND LANDSCAPES

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content

The Centre

FIVE - YEAR PERFORMANCE REVIEW	1
CORPORATE INFORMATION	2
BOARD OF TRUSTEES	3-4
MANAGEMENT TEAM	5
CORPORATE GOVERNANCE	6
CORPORATE SOCIAL RESPONSIBILITY	7

Financial Statements

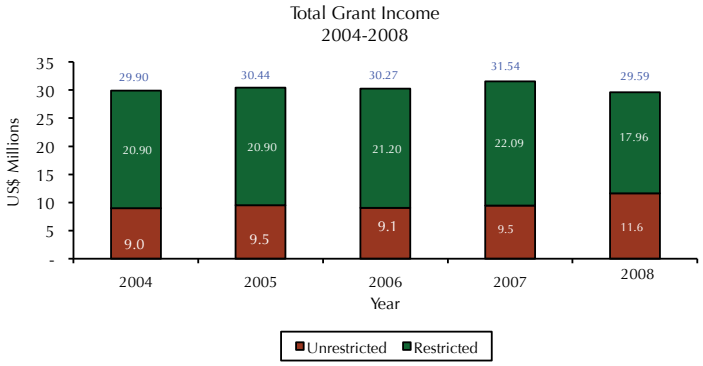
BOARD CHAIR'S STATEMENT	8-9
BOARD STATEMENT ON RISK MANAGEMENT	10
STATEMENT OF MANAGEMENT RESPONSIBILITES	11
REPORT OF THE INDEPENDENT AUDITORS	12
STATEMENT OF FINANCIAL POSITION	13
STATEMENT OF ACTIVITIES	14
STATEMENT OF CHANGE IN NET ASSETS	15
STATEMENT OF CASH FLOWS	16
NOTES TO THE FINANCIAL STATEMENTS	17-29

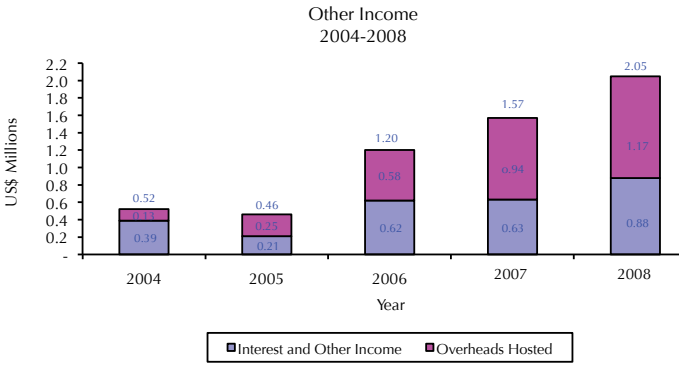
Exhibits

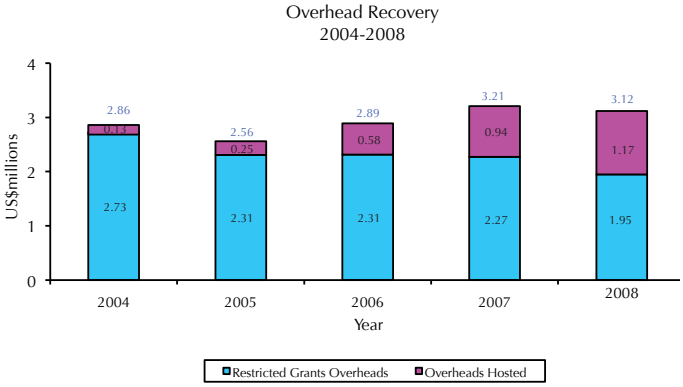
EXHIBIT 1: SCHEDULE OF UNRESTRICTED GRANT REVENUE	30
EXHIBIT 1a: SCHEDULE OF RESTRICTED GRANT REVENUE	31-39
EXHIBIT 1b: ANALYSIS OF SOURCES AND APPLICTIONS OF RESTRICTED PROJECT GRANTS	40-55
EXHIBIT 2: PROPERTY AND EQUIPMENT DETAILED SCHEDULE	56
EXHIBIT 3: STATEMENT OF OPERATING EXPENSES	57
EXHIBIT 4: CGIAR – GENDER AND DIVERSITY PROGRAM	58

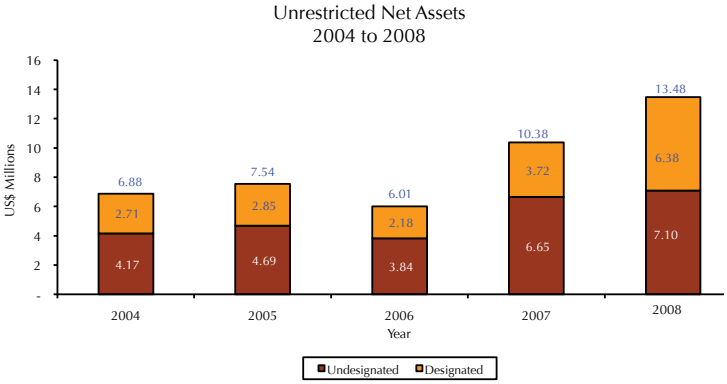
The Centre

Five year performance review









Corporate information

BOARD OF TRUSTEES

Ms. Lynn Haight, *Chair* ..... Canada
Dr. Romano Kiome, *Ex-officio* ..... Kenya
Dr. Kiyoshi Tanaka ..... Japan
Prof. Ragnhild Lund..... Norway (*left April 2008*)
Dr. Sara Scherr..... USA (*left April 2008*)
Dr. Linxiu Zhang ..... China
Dr. Dina Nath Tewari ..... India
Dr. Barbara Wells ..... USA
Dr. Juan Mayr ..... Columbia
Prof. Eric Tollens ..... Belgium
Dr. Cristian Samper, *Ex-officio* ..... USA (*left April 2008*)
M. Hosny El-Lakany, *Ex-officio* .... Egypt (*joined November 2008*)
Prof. Samir Barua..... India (*left November 2008*)
Dr. Paco Sereme ..... Burkina Faso
Dr. Dennis Garrity, *Ex-officio* ..... USA

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COMPANY SECRETARY

Michael Hailu

Board of Trustees

Ms Lynn Haight

Chair, Board of Trustees, World Agroforestry Centre

Ms Lynn Haight is a graduate of Oxford University and a fellow of the Canadian Institute of Chartered Accountants. She is also a fellow of the Canadian Insitute of Management Consultants. She has spent most of her career in financial services. She serves as the Vice President of the International Council on Management Consulting Institutes and a director of the Foundation for Responsible Computing. She is a member of the Canadian Advisory Board of Sybase Corporation and is a director of the Standards Council of Canada National Committee.

Dr. Dennis Garrity

Ex-officio member, Board of Trustees

Dr. Dennis Garrity is the Director General of World Agroforestry Centre, a position he has held since October 2001. Prior to that, he was the Regional Coordinator for World Agroforestry Centre's South East Asia programme in Indonesia. He is also the chair of the CGIAR Inter-Centre Working Group on Climate Change. Dr. Garrity has a PhD in Crop Physiology from the University of Nebraska.

Dr. Romano Kiome

Dr Romano Kiome, a Kenyan national, is currently the Permanent Secretary, Ministry of Agriculture in Kenya. He has PhD from the University of East Anglia in the United Kingdom. He is a member and/or chair of 12 technical advisory committees at national and international level. He has led several national and regional projects before becoming involved in research management. He is a board member of three other research institutes in Kenya, including the World Vegetable Centre and the International Maize and Wheat Improvement Centre or CIMMYT. He has published over 48 articles, book chapters, conference papers and reports.

Dr. Hosny El-Lakany

Dr El-Lakany holds a PhD in Forestry from the University of British Columbia. He was awarded the Distinguished World Agroforestry Fellow in 2007. He is a member of the Canadian Institute of Forestry, the Governing Council of the Commonwealth Forestry Association, the World Bank External Advisory Group on the Forest Strategy, the Board of Trustees of the Centre for International Forestry Research (CIFOR), and International Advisory Committee of the Model Forest Network. He is adjunct professor in Forest Resources Management, University of British Colombia and a former Assistant Director General for Food and Agricultural Organization.

Dr. Juan Mayr

Dr Juan Mayr has been at the forefront of environmental issues for many and has received many awards in recognition of his efforts. These include the Dunning Prize, the Goldman Environmental Prize and the Parker-Gentry Award for Conservation Biology. Dr Mayr is renowned for promoting decentralization and regionalization of the World Conservation Union (IUCN) where he has served as Vice-President and as Latin American Regional Representative. He was responsible for raising the profile and the decision-making powers of national and regional committees, and for establishing the IUCN Regional Congresses. He was appointed Minister for Environment in Colombia in 1998. In 2003, he was selected as a Member of the UN Secretary General's Panel of Eminent Persons on UN-Civil Society Relations.

Board of Trustees *cont.*

Dr. Dina Nath Tewari

Dr. Dina Nath Tewari is currently a member of the Planning Commission of the Government of India and Chair of major national initiatives on Greening India, Bio-diesel, Bamboo and Tribal Development. He is a former Director General of the Indian Council for Forest Research and Education. He has been Vice-Chancellor and Chancellor of Universities and has occupied senior positions in the Government of India. He has a PhD in social anthropology and postgraduate diplomas in Forestry and Environment.

Prof. Eric Tollens

Prof. Eric Tollens obtained his PhD in Agricultural Economics from Michigan State University in 1975. He is currently a professor of agricultural economics at the Faculty of Agricultural and Applied Biological Sciences of the Catholic University of Leuven, Belgium. He has held teaching jobs at various universities. He is registered with professional bodies including the American Agricultural Economics Association; European Association of Agricultural Economics; Belgium Association for Agricultural Economics and the Royal Academy of Overseas Sciences.

Dr. Paco Sereme

Dr. Paco Sereme is Executive Director of the West and Central African Council for Agricultural Research and Development, (CORAF/WECARD). He holds a PhD in Plant Pathology from the University of Rennes France and a Doctorat d'Etat Es-Sciences in Plant Pathology from the University de Cocody, Côte d'Ivoire. He is also trained in corporate governance and leadership. Dr Sereme is a member of the Scientific Committee of IER (Mali) and the Board of Directors of the Forum for Agricultural Research in Africa (FARA). A number of distinguished titles have been conferred upon him, including: Knight of the National Order of Merit, Burkina Faso; Knight of the Academic Palm Order, CAMES (African and Malagasy Council for of Scientific and High Education); and Knight of the National Education Order of Merit, Côte d'Ivoire.

Dr. Linxiu Zhang

Dr. Zhang is an economist by profession. She is the Deputy Director of the Centre for Chinese Agricultural Policy (CCAP) of the Chinese Academy of Sciences (CAS) where she oversees a research programme on integrated rural urban development and anti-poverty policy. She is currently a member of the American Agricultural Economists Association, an Executive Board Member of the Chinese Society of Agricultural Economics and a member of the Chinese Association of Agri-Technical Economics.

Dr. Kiyoshi Tanaka

Dr. Kiyoshi Tanaka is a Vice President of the Forestry and Forest Products Research Institute (FFPRI) in Japan. He has held many different posts, including Director of Research Planning and Coordination. Dr. Tanaka has a PhD in forest pathology from Hokkaido University.

Dr. Barbara Wells

Dr. Wells is President and Chief Executive Officer of ArborGen LLC. She has over 20 years experience in developing global commercial, technical and regulatory strategies for successful product launches, with particular emphasis on developing products of biotechnology in agriculture and forestry. She obtained her PhD from Oregon State University. Dr Wells serves on the boards of Food and Agriculture Sector - BIO and the Institute of Forest Biotechnology. She is also an executive committee member of the American Forestry and Paper Association.

Senior Leadership Team

1. Dr. Dennis Garrity, Director General

Dr. Dennis Garrity holds a PhD in Crop Physiology from the University of Nebraska. He joined World Agroforestry Centre in 1992 where he served as the Regional Coordinator for the South East Asia programme based in Indonesia. He was appointed Director General in 2001. Dr. Garrity is an ex-officio member of the Board of Trustees.

2. Dr. Tony Simons, Deputy Director General

Dr. Tony Simons is a graduate of Cambridge University, United Kingdom where he gained a PhD in Botany. He has worked with the World Agroforestry Centre since 1995 in different roles. He was appointed Director of Research and Innovation in 2008. He is a board member of Plant Resources of Tropical Africa (PROTA) and a member of the Panel of Experts of Forest Genetic Resources

3. Laksiri Abeysekera, Director of Finance and Operations

Mr. Abeysekera joined World Agroforestry Centre in August 1998. He is a fellow member of the Chartered Institute of Management Accountants. He is responsible for treasury and accounting, budgeting functions and systems, and for the formulation and implementation of financial strategies and policies. He assists the Director General in macro financial planning, financial analysis, investments, and budgetary control, and provides financial advice to the Senior Leadership Team, the Director General and the Board of Trustees.

4. Michael Hailu, Director of Communications

Mr. Hailu, a graduate of University of Pittsburgh, joined World Agroforestry Centre in December 2007. He oversees strategic communications, publishing, public awareness, knowledge management, information and communications technology services, and capacity building. He is also the secretary to the Board of Trustees, and has over 20 years of experience in communications and knowledge management.

Corporate governance report

Introduction

World Agroforestry Centre is one of 15 centres supported by the Consultative Group on International Agricultural Research (CGIAR). The CGIAR Secretariat has been instrumental in sharing information and promoting best practice among the Centre Boards. World Agroforestry Centre has embraced the principles of corporate governance issued by the CGIAR:

- focusing on purpose and outcomes
- ensuring accountability
- understanding stakeholder perspectives
- ensuring transparency and timely disclosure

Board of Trustees

World Agroforestry Centre operates under the authority of a legally constituted Board, charged with overall responsibility for the work of the Centre. The composition of the Board of Trustees is set out on page 3 of this report. The Board is chaired by a non executive chair. All non executive directors are independent of management.

The board has diverse skills in the areas of agroforestry science, business management and accountancy.

The board meets twice a year, once face-to-face and once by teleconference. In addition, teleconferences are held for various committees as needed. The Director General and Board Chair have weekly teleconferences. The Executive Committee of the board also meets once a year.

The Board of Trustees plays a number of crucial roles:

- Legal: ensuring the best interests of the Centre and its stakeholders.
- Functional: participating in policy setting, delegating responsibility to Centre management and evaluating and overseeing performance.
- Symbolic: assuring stakeholders and securing their goodwill.

The Board of Trustees has delegated implementation of the Centre's 2008-2015 Strategy and day to day operations to the Director General and Senior Leadership Team.

Board Committees

The purpose of the special committees of the Board of Trustees is to expedite its work. The committees have formal, written terms of reference that are approved and periodically reviewed by the board.

Currently the board has six standing committees:

- Executive and Finance Committee
- Programme Committee
- Audit Committee
- Nominations Committee
- Operations Committee
- Resource Mobilization Committee

Executive and Finance Committee

The principal function of this committee is to set up general management policies for the centre and overview management and financial practices. The Executive and Finance Committee submits a report and recommendations to the Board of Trustees for endorsement.

Programme Committee

This committee is mandated to review the current and future work program of the World Agroforestry Centre in consultation with the Director General, director–level staff and other staff members nominated by the Director General. The committee's findings are reported to the Board of Trustees.

Audit Committee

This committee is tasked with overseeing the financial reporting process, risk management and internal control, the audit process and the Centre's process for monitoring compliance with laws and regulations and the code of conduct.

Nominations Committee

The major responsibility of this committee is to monitor tenure of membership of serving trustees and to develop and maintain a roster of potential Board members.

Operations Committee

The principle function of this committee is to assist the Board of Trustees in reviewing the efficiency and effectiveness of the Centre's operational functions. This includes matters such as building expansion and safety and security.

Resource Mobilization Committee

This committee is responsible for ensuring an active resource mobilization strategy for World Agroforestry to ensure targeted and ongoing fundraising with traditional and non-traditional donors.

Corporate social responsibility

The World Agroforestry Centre participated in a number of activities during the year to contribute to the local community.

The post-elections violence experienced in Kenya during 2008 moved Centre staff who were concerned for the plight of innocent Kenyans who found themselves displaced from their homes. Staff made donations amounting to Kshs 600,000 and donated gifts in kind of a similar amount. These included foodstuffs, bedding and clothing as well as a host of other useful items. Staff also contributed in a blood drive to help save lives of Kenyans injured in the bloody clashes.

In December 2008, the Centre visited Watoto Wetu Children's home to brighten the Christmas of the orphans who live there. The home caters for nearly 40 children who have lost their parents. World Agroforestry Centre contributed foodstuffs and toiletries and gave a cash donation towards a Christmas party for the children.

World Agroforestry Centre's Faith Wambua (left) and Veronica Bosibori (right) present supplies to children of Watoto Wetu, a children's home for HIV orphans. The staff made the visit to mark World AIDS day. The team presented foodstuffs, toiletries and a cash donation.

Board Chair's statement

In its role of ensuring the World Agroforestry Centre achieves its mission and that appropriate management structure and control systems are in place, the Board of Trustees was pleased to usher in a new strategy in 2008 to guide and focus the Centre's research through to 2015. The Centre had a very successful year in research and program delivery, financial performance and risk management.

Centre highlights

Considerable progress has been made in implementing the Centre's new strategy, which organizes research around six global research projects operating in six regions across the tropics. The pillars of the strategy—improving science quality, accelerating impact, enhancing partnerships and increasing operational efficiency—will better position the Centre to tackle the challenges of poverty, food security and environmental degradation.

In light of the unprecedented global food prices crisis in 2008, the Centre sought many opportunities to highlight its research results, which demonstrate the potential for agroforestry to achieve greater food security. The incorporation of a diverse variety of trees into agricultural systems can increase crop productivity, increase the incomes of smallholder farmers, and improve nutrition, especially among the rural poor.

On climate change, the Centre played an active role at the UN Climate Change Conference COP 14 in Poznan, Poland and was invited to work closely with the Common Market for Eastern and Southern Africa (COMESA) while continuing its involvement with the Indonesia Forest Climate Alliance.

We saw the launch of new programs, including the India-Africa Bridge in Agroforestry Science collaboration and the Pro-Poor Research on Environmental Services in Africa (PRESA) as well as expansion of other programs such as the African Landcare Network.

Our scientists published vigorously in 2008, increasing peer-reviewed journal publications by over 70 percent in 2008 from that of 2007. Similarly, peer-reviewed non-journal publications rose by 22% in 2008 from the previous year.

The Centre continued to pursue programmatic alignment with the Centre for International Forestry Research (CIFOR) and operational alliance with the International Livestock Research Institute (ILRI).

The centre began in earnest preparations for the 2nd World Congress of Agroforestry—a watershed event, to be held in Nairobi, Kenya, 23-28 August 2009. The congress is expected to attract over a thousand participants, including very high profile speakers from around the world.

Financial performance

Operating results rose by 11% from a surplus of US$ 2.726 million in 2007 to a surplus of US$ 3.034 million in 2008. This was due to increases in unrestricted grant income from some donors, increase in other income from hosting operations and prudent financial management. The Centre's total revenue, however, decreased by 4% to US$ 31.637 million compared to US$ 33.117 million in the preceding year as a result of completion of two major grants.

The Centre did not operate an overdraft with any of its bankers during the year. The short-term solvency (liquidity) as at 31 December 2008 was 229 days against a bench mark of 90-120 days set by the CGIAR. The long term financial stability (adequacy of reserves) as at 31 December 2008 was 178 days against the CGIAR benchmark of 75- 90 days.

Internal controls

Management reviews the internal control environment regularly. The Centre's internal audit and the CGIAR internal audit provide the checks and balances for ongoing evaluation of the adequacy, effectiveness, and adherence to management's established polices and procedures. The Centre's internal audit unit also reviews structures in place for identifying risks and measures taken by

management to mitigate risks. It makes recommendations to management on improving processes for risk assessment and mitigation. The overall assessment of internal control functions, and the checks and balances in place relating to processing of all financial documents, are regularly enhanced, and are adequate and satisfactory.

Board operations

The full Board and its audit, operations, nominations, resource mobilization and executive committees met in April 2008 in Nairobi. The full Board met via teleconference in August 2008 and the Executive Committee had a two day meeting in Nairobi in November 2008 prior to the CGIAR Annual General Meeting held in Maputo, Mozambique. The Board Chair and Director General held weekly telephone conversations to discuss various aspects of centre management, including CGIAR change management, the centre's financial health, resource mobilization efforts, risk management, and other important aspects of management effectiveness.

CGIAR Change Management

The CGIAR Change Management Initiative reached a new milestone with the adoption of the proposal for a revitalized CGIAR at the 2008 Annual General Meeting (AGM08) in Maputo, Mozambique. The main elements of the new CGIAR consist of a legal Consortium of Centres, a new fund, a strategy and results framework, an independent science and partnership advisory committee and an independent evaluation unit. The Consortium Planning Team and Transition Management Team have been set up.

The World Agroforestry Centre's Board and senior management were actively engaged in the Change Management discussions and interactions in 2008. The Centre supports the change management initiative wholeheartedly and will continue to actively engage in the process. We also recognize a revitalized CGIAR can present new opportunities for the Centre and are closely monitoring the process. We anticipate several elements of the new CGIAR will be in place in 2010, which will require adjustment in our operations.

The year ahead

The coming year will bring many and varied challenges for the Centre. As we progress with the implementation of the Centre's new strategy, we will focus our efforts on: reinforcing our global research projects and regional programs; making rational choices in our engagement in new projects and partnerships; being more results-oriented in all our actions; putting more effort into raising the profile of agroforestry as a key contributor to addressing global challenges; and being alert to the global financial downturn and its effects on the Centre.

The 2nd World Congress of Agroforestry will provide us with a unique opportunity to share our research highlights and build stronger networks with a wide range of agroforestry researchers, educators, practitioners and policy makers from around the world.

Appreciation

The Board of Trustees expresses its appreciation to the Director General and the staff of the World Agroforestry Centre and congratulates them on a successful year. We also thank all the donors, partners, sister centres and the CGIAR system offices for their continued support to our Centre.

Lynn Haight
Chair
Board of Trustees
World Agroforestry Centre
April 2009

Board Statement on Risk Management

The Board of Trustees and Management of World Agroforestry reviewed implementation of the risk management framework during 2008 and the Board is satisfied with the progress that has been made.

The Board of Trustees is responsible for ensuring appropriate risk management processes are in place to identify and manage significant current and emerging risks to the achievement of the Centre's business objectives, and to ensure alignment with CGIAR principles and guidelines as adopted by all CGIAR Centres. Such risks include operational, financial and reputation risks inherent in the nature, *modus operandi* and locations of the Centre's activities. These risks are dynamic owing to the environment in which the Centre operates. There is potential for loss resulting from inadequate or failed internal processes or systems, human factors or external events. Risks include:

- misallocation of scientific efforts away from agreed priorities;
- loss of reputation for scientific excellence and integrity;
- business disruption and information system failure;
- liquidity problems;
- transaction processing failures;
- loss of assets, including information assets;
- failure to recruit, retain and effectively utilize qualified and experienced staff;
- failures in staff health and safety systems;
- failures in the execution of legal, fiduciary and Centre responsibilities;
- withdrawal or reduction of funding by donors due to the global financial crisis;
- potential negative impact of the CGIAR change management process in terms of funding or non-prioritization of agroforestry; and
- subsidization of the cost of projects funded from restricted grants and/or partial non-delivery of promised outputs, due to inadequate costing of restricted projects.

The Board has adopted a risk management policy that includes a framework by which the Centre's management: identifies, evaluates and prioritises risks and opportunities across the organization; develops risk mitigation strategies which balance benefits with costs; monitors the implementation of these strategies; and periodically reports to the Board on results. This process draws on risk assessments and analysis prepared by staff of the Centre's business unit, internal auditors, Centre-commissioned external reviewers and external auditors. The risk assessments also incorporate the results of collaborative risk assessments with other CGIAR Centres, System Office components, and other entities in relation to shared risks arising from jointly managed activities. The risk management framework is aiming for best practice, as documented in the codes and standards of a number of CGIAR member countries. The framework is subject to ongoing review as part of the Centre's continuous improvement efforts.

Risk mitigation strategies include implementation of systems of internal controls which, by their nature, are designed to manage rather than eliminate risk. The Centre endeavours to manage risk by ensuring appropriate infrastructure, controls, systems and people are in place throughout the organization. Key practices employed in managing risks and opportunities include business environmental scans, clear policies and accountabilities, transaction approval frameworks, financial and management reporting, and the monitoring of metrics designed to highlight positive or negative performance of individuals and business processes across a broad range of key performance areas. The design and effectiveness of the risk management framework and internal controls is subject to ongoing review by the Centre's internal audit service, which is independent of the business units and which reports on the results of its audits to the Director General and the Board through its Audit Committee.

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

Lynn Haight
Chair
Board of Trustees
World Agroforestry Centre

Statement of the management's responsibilities

World Agroforestry Centre's management is pleased to present the financial statements for the year ended 31 December 2008 set out on pages 13 to 29. The financial statements comprise the statement of financial position at 31 December 2008, the statement of activities, the statement of changes in net assets and the statement of cash flows for the year then ended, and the notes to the financial statements which include a summary of significant accounting policies and other explanatory notes, in accordance with *CGIAR Accounting Policies and Procedures Manual – Financial Guidelines Series No. 2 (Revised February 2006)*.

Management is responsible for the preparation and presentation of these financial statements on the basis of accounting described in Note 2 in accordance with the guidelines contained in the CGIAR Accounting Policies and Procedures Manual – Financial Guidelines Series No. 2 (Revised February 2006). This responsibility includes: determining that the basis of accounting described in Note 2 is an acceptable basis for preparing and presenting the financial statements in the circumstances; designing, implementing and maintaining internal control relevant to the preparation and presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

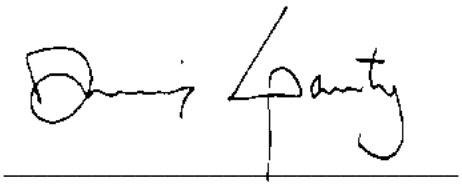
Management accepts responsibility for the preparation of the above mentioned financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with the CGIAR Accounting Policies and Procedures Manual – Financial Guidelines Series No. 2 (Revised February 2006). Management is of the opinion that the financial statements give a true and fair view of the state of the financial affairs of the Centre and of its operating results.

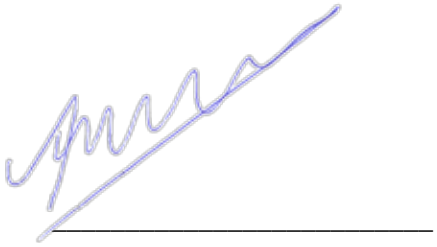
Management further accepts responsibility for the maintenance of accounting records which may be relied upon in the preparation of financial statements, as well as adequate systems of internal financial control.

Management's assessment of funding, as per the indicative Programme of Work and Budget for 2009, indicates that the Centre will remain a going concern for at least the next 12 months from the date of this statement.

Approval of the financial statements

The financial statements, as indicated above, were approved by management on 8 April 2009 and signed on its behalf by:





Dennis P. Garrity
Director General

Laksiri Abeysekera
Director of Finance and Operations

Date: 8 April 2009

INDEPENDENT AUDITOR'S REPORT TO THE BOARD OF TRUSTEES OF THE WORLD AGROFORESTRY CENTRE

We have audited the financial statements of the World Agroforestry Centre (the Centre) set out on pages 13 to 29 which comprise the statement of financial position as at 31 December 2008, the statement of activities, the statement of changes in net assets and the statement of cash flows for the year then ended, and the notes to the financial statements, which include a summary of significant accounting policies and other explanatory notes. The financial statements have been prepared by management of the Centre based on the financial reporting provisions of the *Consultative Group on International Agricultural Research (CGIAR) Accounting Policies and Procedures Manual – Financial Guidelines Series No. 2 (Revised February 2006)*.

Management's responsibility for the financial statements

The Centre's Management is responsible for the preparation and presentation of these financial statements on the basis of accounting described in Note 2 in accordance with the guidelines contained in the *CGIAR Accounting Policies and Procedures Manual – Financial Guidelines Series No. 2 (Revised February 2006)*. This responsibility includes: determining that the basis of accounting described in Note 2 is an acceptable basis for preparing and presenting the financial statements in the circumstances; designing, implementing and maintaining internal control relevant to the preparation and presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial affairs of the World Agroforestry Centre for the year ended 31 December 2008 in accordance with the basis of accounting described in Note 2 and in accordance with the *CGIAR Accounting Policies and Procedures Manual – Financial Guidelines Series No. 2 (Revised February 2006)*.

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PO Box 40612
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Date: 8 April 2009

WORLD AGROFORESTRY CENTRE
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 31 DECEMBER 2008

(In US Dollars '000)

	Note	2008	2007
ASSETS			
Current Assets			
Cash and cash equivalents	4	21,175	18,851
Accounts receivable			
Donor	5	6,936	7,487
Employees		123	74
Other CGIAR Centers		476	576
Other	6	1,828	2,251
Inventories - net	7	103	91
Prepaid expenses		332	35
Total current assets		30,973	29,365
Non-Current Assets			
Property and Equipment - net	8	5,285	5,444
Total Non-Current assets		**5,285**	**5,444**
TOTAL ASSETS		**36,258**	**34,809**
LIABILITIES AND NET ASSETS			
Current Liabilities			
Accounts payable			
Donor	9	7,742	8,943
Employees	10	719	967
Other CGIAR Centers		302	177
Other	11	1,399	1,304
Accruals	12	3,471	3,669
Total current liabilities		**13,633**	**15,060**
Non-Current Liabilities			
Accounts payable			
Employees	13	3,862	4,020
Total Non-Current liabilities		**3,862**	**4,020**
TOTAL LIABILITIES		**17,495**	**19,080**
NET ASSETS			
Unrestricted			
Designated	14	12,168	9,168
Undesignated	14	6,595	6,561
		18,763	15,729
TOTAL LIABILITIES AND NET ASSETS		**36,258**	**34,809**

The financial statements were approved by the Board of Trustees on 8 April 2009

Director General _____

Director of Finance and Operations _____

WORLD AGROFORESTRY CENTRE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2008
(In US Dollars '000)

		2008				2007
		Unrestricted	Restricted			
	Note		Temporarily	Challenge Programs	Total	Total
Revenue, Gains and other Support						
Grant Revenue	Exhibit 1,1a &1b	11,630	17,949	12	29,591	31,546
Other revenue and gains	15	2,046	-	-	2,046	1,571
Total Revenue and gains		13,676	17,949	12	31,637	33,117
Expenses and Losses						
Program related expenses	16	8,186	15,116	12	23,314	26,842
Management and general expenses		4,406	82	-	4,488	4,244
CGIAR Gender and diversity program	Exhibit 4	-	2,751		2,751	1,575
Sub Total expenses and losses		12,592	17,949	12	30,553	32,661
Overhead cost recovery		(1,950)	-	-	(1,950)	(2,270)
Total expenses and losses		10,642	17,949	12	28,603	30,391
Surplus for the year		3,034	-	-	3,034	2,726
Expenses by Natural Classification						
Personnel cost		6,662	5,170	7	11,839	12,441
Supplies and Services		1,918	7,041	5	8,964	9,063
Collaborators/Partnerships		552	2,811	-	3,363	4,206
Operational Travel		912	2,559	-	3,471	3,636
Depreciation		598	368	-	966	1,045
Total		**10,642**	**17,949**	**12**	**28,603**	**30,391**

WORLD AGROFORESTRY CENTRE
STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED 31 DECEMBER 2008
(In US Dollars '000)

	Note	Undesignated	Designated				Total
			Property and Equipment	Capital Replacements/ Acquisitions	Other Designated	Sub Total	
Balance as at January 1 2007		3,835	5,993	3,175	-	9,168	13,003
Net Changes in investment in Property and Equipment	14	-	(549)	549	-	-	
Surplus for the year		2,726	-	-	-	-	2,726
Balance as at December 31 2007		6,561	5,444	3,724	-	9,168	15,729
Net Changes in investment in Property and Equipment	14	-	(159)	159	-	-	-
Surplus for the year		3,034	-	-	-	-	3,034
		9,595	5,285	3,883	-	9,168	18,763
Appropriations							
Risk Management	14	(2,500)	-	-	2,500	2,500	-
Property and Equipment	14	(500)	-	500	-	500	-
Balance as at December 31 2008		6,595	5,285	4,383	2,500	12,168	18,763

WORLD AGROFORESTRY CENTRE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2008

	2008	2007
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	3,034	2,726
Adjustment to reconcile change in net assets to net cash provided by (used in) operating activities		
Depreciation and adjustments	964	1,045
Gains on disposal of property and equipment	(225)	(107)
Decrease (increase) in assets		
Accounts receivable	1,025	(308)
Inventories	(12)	(3)
Prepaid expenses	(297)	(2)
Increase (decrease) in liabilities		
Accounts payable	(1,229)	1,725
Accruals	(198)	1,245
Net cash used in operating activities	3,062	6,321
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of property and equipment	(815)	(496)
Net proceeds from disposal of property and equipment	235	107
Net cash used in investing activities	(580)	(389)
CASH FLOWS FROM FINANCING ACTIVITIES		
Increase (decrease) in long term liabilities		
Accounts payable		
Employees	(158)	(349)
Net cash from financing activities	(158)	(349)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	**2,324**	**5,583**
At the beginning of the period	18,851	13,268
At the end of the period	**21,175**	**18,851**

Notes to the Financial Statements
For the year ended 31 December 2008

1. REPORTING ENTITY

World Agroforestry Centre, established in 1978, is an autonomous, non-profit, international organization, recognized as such by the Government of Kenya, whose purpose is to help mitigate tropical deforestation, land depletion and rural poverty, through improved Agroforestry systems. World Agroforestry Centre is a member of the Consultative Group on International Agricultural Research (CGIAR). Established in 1971, the CGIAR is an association of more than 50 countries, international and regional organizations, and private foundations working together to support agricultural and forestry research around the world.

2. BASIS OF PREPARATION

a) Statement of compliance

The financial statements have been prepared in accordance with the CGIAR financial guidelines contained in the Accounting Policies and Reporting Practices Manual (Revised February 2006). The CGIAR recognizes that in certain respects, the existing International Financial Reporting Standards (IFRSs) do not cover issues unique to not-for-profit organizations. Therefore, the CGIAR has developed an accounting policies and procedures manual (CGIAR Financial Guidelines 2, February 2006) which draws on other widely applied standards to provide guidance on these matters. It is important to note that the Manual's full adoption of IFRS is subject to the following two clarifications:

- Since existing IFRS do not specifically cover issues unique to not-for-profit organizations, the Manual has drawn from other widely used standards (such as FAS 117 of US GAAP) to provide guidance on issues of importance that are not yet addressed by existing IFRS; and

- IAS 1 provides that "Entities with not-for-profit activities in the private sector, public sector or government seeking to apply this standard may need to amend the descriptions used for certain line items in the financial statements and for the financial statements themselves." In line with this provision, the Manual has, in places, applied descriptions that more closely reflect the nature of the Centre's activities than those set out in IFRS. The components of the financial statements use descriptions which reflect more clearly the nature of the Centre's activities than those set out in IFRS.

b) Basis of measurement

The financial statements have been prepared on the historical cost basis except for financial instruments at fair value through statement of activities, which are measured at fair value. The methods used to measure fair values are discussed further in note 3.

c) Functional and presentation currency

These financial statements are presented in US dollars (US$), which is the Centre's functional currency. All financial information presented in US dollars has been rounded to the nearest thousand.

d) Use of estimates and judgments

The preparation of financial statements requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

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 and in any future periods affected.

3. SIGNIFICANT ACCOUNTING POLICIES

The accounting policies set out below have been applied consistently to all periods presented in these financial statements.

a) Income recognition

i) Grant revenue

Grants are recognized as revenues only when the conditions have been substantially met or the donor has explicitly waived the conditions.

Unrestricted grant revenue

Unrestricted grant revenue arises from the unconditional transfer of cash or other assets. Such revenue is recognized in full in the period specified by the donor based on commitments made by the donor.

Restricted grant revenue

Restricted grant revenue is recognized when there is reasonable assurance that the conditions attaching to them have been complied with, and that the grants will be received.

ii) Donations in kind

Donations in kind are recognized at the fair value of the goods or services received or in the absence of this, at the amount attributed to them by the donor.

iii) Other income

Other income is recognized on an accruals basis.

b) Foreign currency transactions

Transactions in foreign currencies are translated to the functional currency at exchange rates at the dates of the transactions. Monetary assets and liabilities denominated in foreign currencies at the reporting date are retranslated to the functional currency at the exchange rate at that date. The foreign currency gain or loss arising is recognized in statement of activities.

Non-monetary assets and liabilities denominated in foreign currencies that are measured at fair value are retranslated to the functional currency at the exchange rate at the date that the fair value was determined. Foreign currency differences arising on retranslation are recognized in statement of activities.

c) Financial instruments

Financial instruments comprise term deposits, receivables, cash and cash equivalents and payables. Cash and cash equivalents comprise cash balances, call deposits and term deposits with tenor less than 90 days from the date of placement. The Centre's financial instruments are designated as financial instruments at fair value through the income statement (statement of activities).

Financial instruments are recognized initially at fair value. Subsequent to initial recognition, financial instruments are measured as described below.

i) Financial assets at fair value through statement of activities

An instrument is classified at fair value through the statement of activities if it is held for trading or is designated as such upon initial recognition. Financial instruments are designated at fair value through statement of activities if the Centre manages such investments and makes purchase and sale decisions based on their fair value in accordance with the Centre's documented risk management or investment strategy. Upon initial recognition attributable transaction costs are recognised in the statement of activities when incurred. Financial instruments at fair value through statement of activities are measured at fair value, and changes therein are recognised in statement of activities. Where an instrument does not have a quoted market price in an active market and the fair value cannot be reliably measured, the asset is stated at cost, including transaction costs less impairment losses.

ii) Other financial instruments

Other financial instruments are measured at amortized cost using the effective interest method, less any impairment losses.

d) Impairment

The carrying values of the Centre's assets are reviewed annually and adjusted for impairment losses when there is objective evidence that the asset carrying value is impaired. Impairment loss provisions are raised in respect of such assets.

e) Property and equipment

i) Recognition and measurement

Items of property and equipment are measured at cost less accumulated depreciation and accumulated impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the asset. The cost of self-constructed assets includes the cost of materials and direct labour, any other costs directly attributable to bringing the asset to a working condition for its intended use, and the costs of dismantling and removing the items and restoring the site on which they are located. Purchased software that is integral to the functionality of the related equipment is capitalised as part of that equipment.

When parts of an item of property and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Property and equipment acquired from designated (restricted) funds

Property and equipment acquired from restricted funds are recorded as assets. Such assets are depreciated at a rate of 100% and the depreciation expense charged directly to the appropriate restricted project.

Property and equipment previously owned by a project is recognized in the Centre's books at fair or appraised values upon termination of the project if it is expressly provided in the grant agreement that the ownership of item will be transferred to the Centre.

Gains and losses on disposal of an item of property and equipment are determined by comparing the proceeds from disposal with the carrying amount of property, plant and equipment and are recognized net within "other income" in statement of activities.

ii) Depreciation

Depreciation is recognised in the statement of activities on a straight-line basis over the estimated useful lives of each part of an item of property and equipment. Leased assets are depreciated over the shorter of the lease term and their useful lives unless it is reasonably certain that the organization will obtain ownership by the end of the lease term. Land is not depreciated.

Depreciation of acquired assets starts in the month the asset was placed in operation and continues until the asset has been fully depreciated or its use discontinued.

The estimated useful lives for the current and comparative financial years are as follows:

Buildings and laboratory benches	33 years
Motor vehicles	4 years
Computers and peripherals	4 years
Laboratory and scientific equipment	5 years
Office and other equipment	8 years
Furniture and fittings	8 years

In addition to charging annual depreciation expense, it is the Centre's policy to provide for the future renewal of fixed assets by way of an appropriation from unrestricted net assets.

f) Inventories

Inventories are measured at the lower of cost and net realisable value. The cost of inventories is based on the first-in first-out principle, and includes expenditure incurred in acquiring the inventories, production or conversion costs and other costs incurred in bringing them to their existing location and condition.

g) Employee benefits

i) Defined contribution benefit

World Agroforestry Centre operates a defined benefit contribution pension scheme for all its regular employees. Obligations for contributions to the defined contribution pension plan are recognised as an employee benefit expense in the statement of activities when they are due. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in future payments is available.

ii) Other post employment benefits

Full provision is made for gratuity payable to employees at the end of their contracts. Provisions are also made in respect of outstanding leave days accruing to all staff and all staff repatriation costs.

iii) Termination benefits

Termination benefits are recognised as an expense when World Agroforestry Centre is demonstrably committed, without realistic possibility of withdrawal, to a formal detailed plan to either terminate employment before the normal retirement date, or to provide termination benefits as a result of an offer made to encourage voluntary redundancy. Termination benefits for voluntary redundancies are recognised as an expense if World Agroforestry Centre has made an offer encouraging voluntary redundancy, it is probable that the offer will be accepted, and the number of acceptances can be estimated reliably.

iv) Short-term benefits

Short-term employee benefit obligations are measured on an undiscounted basis and are expensed as the related service is provided. A liability is recognised for the amount expected to be paid under short-term cash bonus if World Agroforestry Centre has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

h) Provisions and contingent liabilities

A provision is recognised if, as a result of a past event, the Centre has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows at a rate that reflects current market assessments of the time value of money and the risks specific to the liability.

i) Income tax

The Government of Kenya has exempted the Centre from all local taxes including customs duty on goods and services received by the Centre. Consequently, the Centre does not account for tax in its financial statements.

j) Overheads cost recovery

Overhead costs recovery represents the overhead costs recovered from restricted projects based on the rates

agreed and as stated in each project document with donors. The cost ratios presented in Exhibit 3 have been computed on the provisions of CGIAR Financial Guidelines 5.

k) Net assets

Net assets are those net assets whose use is not restricted by donor-imposed restrictions even though their use may be limited in other respects, such as by contract or by Board designation.

Unrestricted net assets are further classified as follows:

1. Undesignated – use of assets is not designated by center management for special purposes; and
2. Designated:-

   a) Use of assets has been designated by the Centre management for specific purposes such as reserve for replacement of property and equipment and net investment in property and equipment. Designation from unrestricted net assets is made on an annual basis based on Board of Trustees' resolution.

   b) The Board of Trustees may also designate from undesignated net assets to mitigate or counter unforeseen eventualities, funding reductions and currency risks that pose serious risks for business continuity.

l) Comparative information

Where necessary, comparative figures have been restated to conform with changes in presentation in the current year.

	2008	2007
4. CASH AND CASH EQUIVALENTS		
Project imprest	1,236	1,597
Cash at hand	6	1
Bank balances	8,170	8,813
Short term Deposits	11,763	8,440
	21,175	**18,851**
5. ACCOUNTS RECEIVABLE - DONORS		
Unrestricted	1,356	1,327
Restricted	5,906	6,210
	7,262	**7,537**
Less Allowance for doubtful accounts	**(326)**	**(50)**
	6,936	**7,487**
6. ACCOUNTS RECEIVABLE - OTHERS		
Associated organizations	1,324	1,505
Advance payment to suppliers	412	691
Deposits	97	77
Others	45	31
	1,878	**2,304**
Less Allowance for doubtful accounts	**(50)**	**(53)**
	1,828	**2,251**
7. INVENTORIES- NET		
Stationery and office supplies	86	69
Spare parts	8	10
Others	10	14
	104	**93**
Less Allowance for obsolescence	**(1)**	**(2)**
	103	**91**

8 PROPERTY AND EQUIPMENT- NET

	Balance January 1	Adjustments	Reclassification	Additions	Disposal	2008 Balance December 31
Cost						
Physical Facilities	7,829	53	(95)	2	-	7,789
Infrastructure & Leasehold	425			19		444
Furnishing & Equipment	14,074	(54)	95	794	(258)	14,651
Total cost	**22,328**	**(1)**	**-**	**815**	**(258)**	**22,884**
Accumulated Depreciation						
Physical facilities	(3,655)	(57)		(262)		(3,974)
Infrastructure & Leasehold	(149)	8		(37)		(178)
Furnishing & Equipment	(13,080)	52		(667)	248	(13,447)
Total depreciation	**(16,884)**	**3**	**-**	**(966)**	**248**	**(17,599)**
Net Book Value						
Physical facilities	4,174	(4)	(95)	(260)	-	3,815
Infrastructure & Leasehold	276	8	-	(18)	-	266
Furnishing & Equipment	994	(2)	95	127	(10)	1,204
Total net book value	**5,444**	**2**	**-**	**(151)**	**(10)**	**5,285**

	Balance January 1	Adjustments		Additions	Disposal	2007 Balance December 31
Cost						
Physical Facilities	7,829					7,829
Infrastructure & Leasehold	425					425
Furnishing & Equipment	13,828	(21)		496	(229)	14,074
Total cost	**22,082**	**(21)**		**496**	**(229)**	**22,328**
Accumulated Depreciation						
Physical facilities	(3,439)			(216)		(3,655)
Infrastructure & Leasehold	(122)			(27)		(149)
Furnishing & Equipment	(12,527)	21		(802)	228	(13,080)
Total depreciation	**(16,088)**	**21**		**(1,045)**	**228**	**(16,884)**
Net Book Value						
Physical facilities	4,390	-		(216)	-	4,174
Infrastructure & Leasehold	303	-		(27)	-	276
Furnishing & Equipment	1,301	-		(306)	(1)	994
Total net book value	**5,994**	**-**		**(549)**	**(1)**	**5,444**

9 ACCOUNTS PAYABLE- DONORS

	2008	2007
Unrestricted	243	748
Restricted	7,499	8,195
	7,742	**8,943**

10 ACCOUNTS PAYABLE - EMPLOYEES

	2008	2007
Accrued leave provision	442	577
Others	277	390
	719	**967**

11 ACCOUNTS PAYABLE - OTHER

	2008	2007
Associated Organizations	935	435
Trade creditors	260	374
Others	204	495
	1,399	**1,304**

12 ACCRUALS

	2008	2007
Project expenses	1,457	1,400
Supplies and services	2,014	2,269
	3,471	**3,669**

13 ACCOUNTS PAYABLE - EMPLOYEES

	2008	2007
Balance at Beginning of the Year	4,020	4,369
Provisions during the year	562	1,045
Disbursements during the year	(720)	(1,394)
Balance at end of the Year	**3,862**	**4,020**

14. NET ASSETS

The level of net assets recommended by the CGIAR is 75–90 days of operating expenses excluding depreciation. As at 31 December 2008, the Centre's net assets represented 178 days (2007 – 128 days) of the operating expenses excluding depreciation.

Net assets include both the designated and undesignated portions.

Undesignated

The actual balance in the undesignated portion at 31 December 2008 is US$ 6.595 million (2007 - US$ 6.561 million), which is presented as unrestricted (undesignated) net assets.

Designated

a) Reserve for acquisition and replacement of property and equipment

Each financial year the Centre appropriates from the unrestricted net assets an amount equal to the annual depreciation charge and any other specific allocation into a reserve designated to meet the acquisition and replacement costs for property and equipment items.

The net balance of US$ 4.383 million (2007 - $3.724million) at 31 December 2008 represents unspent funding available for use by the Centre in future years for acquisition and replacement of property and equipment. The amount comprises:

a) US$ 598,000 appropriated from unrestricted net assets by the Centre in 2008 as a reserve for acquisition and replacement of property and equipment. The amount is equivalent of the annual depreciation charge for restricted assets;

b) An appropriation of US$ 500,000 from the 2008 operating surplus for strategic investment in scientific equipment; and

c) An application of US$ 439,000 in replacements of equipment in 2008.

b) Risk management reserve for mitigating unforeseen eventualities

In 2008, the Centre appropriated US$ 2.5 million from undesignated net assets to cater for any future funding shortfalls and adverse foreign currency effects which could pose a risk the Centre's continuity.

c) Net investment in property and equipment

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

The balance of US$ 5.285 million at 31 December 2008 comprises the balance brought forward from 2007 and the current year's net decrease in fixed assets of US$ 159,000.

15. OTHER REVENUE AND GAINS

	2008	2007
Sale of farm produce	2	6
Investment income	(197)	356
Exchange Loss	(112)	(50)
Consultancy fees	2	8
Discounts	-	11
Administration fees	1,169	925
Office space charges	158	186
Equipment Rental	11	12
Gain on sale of equipment	224	107
Miscellaneous income	789	10
	2,046	**1,571**

16. PROGRAM RELATED EXPENSES

Research	20,187	23,232
Research support	1,989	1,732
System wide collaboration for alternatives to slash-and-burn	328	445
Eco-regional collaboration for the African highlands initiative	810	1,433
	23,314	**26,842**

17. OTHER SUPPORT

France (CTFT and CIRAD) and Belgium (VVOB) International seconded scientific personnel to the Centre during the year. Their cost was borne by the donors, as shown below, whilst World Agroforestry Centre provided the necessary support services. This support is not reported in the statement of activities.

	2008	2007
Belgium	68	259
France	116	110
	184	**369**

18. PERSONNEL COST

	2008	2007
The following items are included within staff costs:		
Salaries	7,539	7,932
Social security costs	12	13
Pension costs - defined contribution plans	1,150	1,154
	8,701	**9,099**

The number of persons employed by World Agroforestry Centre at the end of 2008 was 347 (2007: - 361).

19. PENSION OBLIGATION

World Agroforestry Centre operates a defined contribution pension scheme for all its regular nationally recruited employees. The scheme is administered by an insurance company, and is funded by contributions from World Agroforestry Centre and its employees. Contributions of the Centre to the pension scheme are charged to operating expenses in the year to which they relate.

20. CONTINGENT LIABILITIES

There are no contingent liabilities at the year end.

21. RISK MANAGEMENT

a) Operational Risk management

The Centre has a formal risk management policy approved by the Board of Trustees. This policy includes a framework by which the Centre's management: identifies, evaluates and prioritizes risks and opportunities across the organization; develops risk mitigation strategies which balance benefits with costs; and monitors implementation of these strategies Annually, the Audit Committee of the Board of Trustees reviews the risk profile of the Centre and risk mitigation measures introduced by the Centre. The Board Chair issues a statement on risk management that identifies key areas of risk and processes in place to identify and mitigate risks. The management of the Centre is responsible for implementing the risk management framework. The Internal Audit Unit supports management in addressing and reporting the Centre's risks. Additional risk management measures are set out in the table below.

Operational risk management matrix

Risk	Risk Management policies/process	Internal Audit
Strategic planning risk & Going concern risk	a) In meeting the objectives of the strategic plan, the Centre prepares a rolling three year Medium Term Plan (MTP) to implement its research agenda. The MTP is reviewed and amended in the context of current developments, priorities and strategies, the Centre's future requirements and opportunities. The Centre also prepares an annual Programme of Work and Budget (POWB) which is linked to the MTP; b) The Executive Committee of the Board meets twice each year to review the Centre's operations. Management uses annual work plans, buffer reports and donor intelligence to manage operational risks facing the Centre; c) Periodic external reviews – The Centre is subject to External Panel Reviews and Centre-commissioned External Reviews to ensure it maintains strategic objectives and addresses any misalignments; and d) Management on an annual basis assesses the Centre's funding, as per the indicative Programme of Work and Budget, to determine the future of the Centre as a going concern.	The Centre has an in-house audit function that supports management in managing the Centre's overall risk profile. Internal Audit provides assurance services by reviewing business units within the Centre at appropriate intervals. These audits determine whether the functions of planning, organizing, directing, and controlling are efficiently and effectively carried out according to management instructions, policies, and procedures, and in a manner consistent with the Centre objectives.
Fund raising risk	The Centre has a Resource Mobilization Committee responsible for fund raising. The Centre also exercises prudent financial planning by setting aside and maintaining adequate reserves to cover any unforeseen funding shortfalls.	
Managing donor reporting and compliance	The Centre maintains a Grants Management Information System that keeps track of donor reporting requirements and facilitates the compliance of the same.	
Compliance and legal risks	The Centre has set up a Protocol Office which collates information on legal matters in all countries where the Centre operates. This information is submitted to senior management for action. Significant exposures are reported regularly to the Board of Trustees.	
Fraud risk	The Centre has put internal controls in place for its day to day operations to mitigate the risk of fraud, and has a formal fraud and error management policy drafted and approved by the Board and circulated to staff.	
Disaster and recovery, and business continuity risk	The Centre has a Business Continuity Plan which outlines measures to ensure continuity of the Centre's operations in the event of unforeseen disasters and circumstances.	

b) Financial risk management

The Centre's is exposed to the following financial risks from its use of financial instruments:

- Credit risk
- Liquidity risk
- Market risk

The Centre's risk management objectives, policies and processes for measuring and managing its key financial risks are detailed below.

(i) Credit risk

Credit risk is the risk of financial loss to the Centre if a counterparty to a financial instrument fails to meet its contractual obligations, and arises from cash and cash equivalents and accounts receivables. The Centre's maximum exposure to credit risk as at 31 December 2008 is presented in the Statement of Financial Position.

Cash and cash equivalents

Cash and cash equivalents are held with reputable financial institutions, while the Centre's formal investment policy stipulates that all investments must be capital protected.

Accounts receivables

- Reviews of aging reports are carried out monthly and provisions for doubtful amounts made for any potentially irrecoverable amounts;
- The Centre does not incur expenditure on restricted donor grants before funding contracts are signed; and
- Advances to partner organizations and hosted organizations are subject to the Centre's internal requirements so as to limit any losses arising from funds advances by the Centre.

(ii) Liquidity risk

Liquidity risk is the risk that the Centre will not be able to meet its financial obligations as they fall due. The Centre has a Treasury Unit responsible for managing payment commitments. The Unit submits to management weekly cash flow forecasting reports showing expected cash inflows and outflows.

The table below analyses the liquidity position of the Centre's financial assets and liabilities.

LIQUIDITY RISK

	31 December 2008			
	0-6 mnths. US$ '000	**6-12 mnths. US$ '000**	**Over 1 year US$ '000**	**Total US$ '000**
Accounts receivable				
Cash and cash equivalents	21,175			21,175
Donor	4,162	2,774		6,936
Employees	123			123
Other CGIAR Centers	476			476
Other	1,828			1,828
	**27,764 -	2,774 -	- -	30,538**
Accounts payable				
Donor	3,097	4,645	-	7,742
Employees - non current	-	-	3,862	3,862
Employees - current	719			719
Other CGIAR Centers	302			302
Other	1,399			1,399
Accruals		3,471		3,471
	5,517	8,116	3,862	17,495
31 December 2008	**22,247**	**(5,342)**	**(3,862)**	**13,043**

	31 December 2007			
	0-6 mnths. US$ '000	**6-12 mnths. US$ '000**	**Over 1 year US$ '000**	**Total US$ '000**
Accounts receivable				
Cash and cash equivalents	18,851			18,851
Donor	4,492	2,995		7,487
Employees	74			74
Other CGIAR Centers	576			576
Other	2,251			2,251
	**26,244 -	2,995 -	- -	29,239**
Accounts payable				
Donor	3,577	5,366		8,943
Employees - non current			4,020	4,020
Employees - current	967			967
Other CGIAR Centers	177			177
Other	1,304			1,304
Accruals		3669		3,669
	6,025	**9,035**	**4,020**	**19,080**
31 December 2007	**20,219**	**(6,040)**	**(4,020)**	**10,159**

(iii) Market risk

Market risk is the risk that changes in market prices, such as foreign exchange rates and interest rates, will affect the Centre's income or the value of its holdings of financial instruments. Where possible, the Centre matches the currency of payment with the currency received from donors, to mitigate the foreign exchange risks. Also, the Centre regularly assesses the impact of interest rate changes on its financial assets.

The table below summarizes the Centre's exposure to interest rate risk.

MARKET RISK

	Average interest rate	31 December 2008			
		0-6 mnths.	6-12 mnths.	Over 1 year	Total
		US$ '000	US$ '000	US$ '000	US$ '000
Cash and cash equivalents	3%				
Short term Deposits		10,263		1,500	11,763
		10,263	**-**	**1,500**	**11,763**

		31 December 2007			
		0-6 mnths.	6-12 mnths.	Over 1 year	Total
				82	82
		US$ '000	US$ '000	US$ '000	US$ '000
Cash and cash equivalents					
Short term Deposits	5%	6,930		1,510	8,440
		6,930	**-**	**1,510**	**8,440**

Exhibit 1

World Agroforestry Centre
Schedule of Unrestricted Grants Revenue
For the year ended 31 December 2008
(in US Dollars '000)

	2008					
	Funds B/F	Received	Accounts Receivable	Advance Payment	Grant Revenue	2007
Donor						
Australia	220	243	-	(243)	220	188
Aid to Africa	-	7	-	-	7	5
Belgium	-	504	-	-	504	-
Canada	-	237	767	-	1,004	782
China	-	20	-	-	20	20
Denmark	-	1,136	-	-	1,136	-
Finland	(513)	1,334	-	-	821	513
Germany	-	443	-	-	443	354
Ireland	-	1,478	-	-	1,478	1,412
Japan	(7)	8	7	-	8	7
Netherlands	308	-	426	-	734	617
Norway	-	1,055		-	1,055	721
Philippines	-	10	-	-	10	10
South Africa	(20)	80	-	-	60	-
Sweden	-	416	-	-	416	507
Switzerland	-	489	-	-	489	443
Thailand	(8)	-	18	-	10	10
United Kingdom	-	1,034	-	-	1,034	1,285
United States of America	(779)	1,192	138	-	551	779
World Bank	-	1,630	-	-	1,630	1,800
	(1,327)	**528**	**11,316**	**1,356**	**(243)**	**11,630**	**9,453**

Exhibit 1 a

World Agroforestry Centre
Schedule of Restricted Grants Revenue
For the year ended 31 December 2008
(in US Dollars '000)

Donor Name		Project Description	Start Date	End Date	Currency	Grant Pledged	Prior Years	2008	Total
Australian Centre for International Agricultural Research									
	ACAR-212	How do changing agroforestry landscape mosaics in SE Asia impact on watershed functions?	1-Jan-01	31-Dec-08	AUD	900,000	797,699	4,991	802,690
	ACAR-259	Alternatives to slash-and-burn in Southeast Asia: Facilitating development of agroforestry systems	1-Jan-01	31-Dec-08	AUD	301,900	153,832	19,719	173,551
	ACAR-434	Economic Potential of Land-use Change and Forestry for Carbon Sequestration and Poverty Reduction Project	1-Jul-03	31-Dec-08	AUD	50,000	25,922	10,051	35,973
	ACAR-508	ASEM/2002/051 Sustainable and growing landcare systems in the Philippines and Australia	1-Jul-04	31-Dec-08	AUD	462,240	348,877	1,866	350,743
	ACAR-712	LWR/2004/078 Evaluation and Adoption of Improved Farming Practices on Soil and Water Resources, Bohol Island The Philippines	1-Jan-07	31-Dec-10	AUD	41,058	374	1,441	1,815
	ACAR-725	Enhancing Tree Seedlings supply via Economic and Policy Changes in the Philippines Nursery Sector Project	1-Jan-07	31-Dec-10	AUD	90,539	6,457	21,309	27,766
	ACAR-728	Sustaining and Growing Landcare systems in the Philippines and Australia - 1st Extension	7-Jan-07	30-Jun-09	AUD	68,441	32,390	18,694	51,084
ACDI/VOCA Rwanda									
	ACDI-660	Shade Tree Agroforestry Project	3-Jul-06	30-Sep-09	US$	448,041	188,288	152,528	340,816
Africa Now									
	AFNW-382	Natural Resource Management (NARM)	1-Feb-01	31-Dec-08	GBP	7,500	14,349	2,802	17,151
AGEFO									
	AGFO-802	Actions for Sustainable Management of Forests by Integrating the Baka Pygmies	1-Jan-08	31-Dec-08	EUR	23,427	-	11,537	11,537
Asia-Pacific Network for Global Change Research									
	APNZ-686	Linking Climate Change Adaption to Sustainable Development in Southeast Asia: A Synthesis of Activities	6-Oct-06	31-Dec-08	US$	35,000	7,242	23,749	30,991
Association for Strengthening Agriculture Research in Eastern and Central Africa									
	ASRC-575	Provision of Scientific Partnership Services to TOFNET	1-Mar-05	31-Dec-08	EUR	547,520	670,138	(294)	669,844
	ASRC-601	Enhanced Productivity, value added and competitiveness of the regional Agricultural systems- AHI	1-Jan-05	31-Dec-08	US$	960,000	871,092	88,908	960,000
Australian Aid									
	AUSD-746	Development Institutional Mechanisms and Capacity to scale Up the wider application of Landcare Approaches in Natural Resource Management within Participating countries, particularly Africa and Asia	13-Nov-07	30-Sep-08	AUD	100,000	-	69,014	69,014
Austria									
	AUST-510	Sustree sustainable use of Tree Resource in the Tropics	1-Oct-04	31-Dec-08	EUR	457,000	343,744	207,542	551,286
Africa Wildlife Foundation									
	AWFZ-692	Central Africa Regional Program for the Environment (CARPE) Landscape Program Implementation	1-Oct-06	30-Sep-11	US$	500,000	95,161	95,874	191,035

Exhibit 1a Schedule of Restricted Grants Revenue cont.

Donor Name		Project Description	Start Date	End Date	Currency	Grant Pledged	Prior Years	2008	Total
Belgium									
		(A) Flemish Office for Development Cooperation and Technical Assistance							
	BELG-342	VVOB global support 2003-2007	1-Jan-03	31-Dec-08	EUR	250,000	355,118	45,103	400,221
		(B) Directorate General for Development for Cooperation DGCD							
	BELG-358	Increasing market opportunities for indigenous fruit and culinary products in Cameroon through improved market skills and strategies	1-Jan-03	31-Dec-08	EUR	907,415	1,237,103	(7,684)	1,229,419
Bill and Melinda Gates Foundation									
	BMGF-702	Alleviation of Poverty in the Tropics	1-Mar-07	31-Dec-08	US$	15,000	8,361	2,471	10,832
	BMGF-745	AWARD Fellowship program to Fix the Leaky Pipeline of African Women Agricultural Scientists	1-Nov-07	31-Oct-11	US$	13,886,796	50,532	1,749,230	1,799,762
Brazil									
	BRZL-490	Specialized consultancy services and training technicians from the Brazilian agricultural research system	1-Jul-05	31-Dec-08	US$	200,000	92,094	103,409	195,503
CARE International									
	CARE-739	CARE-ICRAF-WWF Initiative	1-Jan-07	31-Dec-08	US$	86,685	42,407	44,078	86,485
Chinese Academy of Science									
	CASZ-779	Mountain Ecosystem Studies International Cooperative Project	1-Jan-08	31-Dec-08	CNY	150,000	-	6,070	6,070
Centre for Biodiversity and Indigenous Knowledge									
	CBIK-537	Mobile Workshop on Land Use History in MMSEA	1-Jun-04	31-Dec-08	US$	17,000	14,555	2,445	17,000
Cooperation of Common Fund for Commodities									
	CFCZ-214	Improving the productivity of rubber smallholdings through rubber agroforestry systems	1-Apr-04	31-Dec-08	US$	979,270	1,320,224	66,653	1,386,877
	CFCZ-438	Improving product quality and market access for shea butter originating from sub-Saharan Africa (CFC/FIGOOF/23)	1-Apr-04	31-Dec-08	US$	1,700,000	2,371,202	(203,974)	2,167,228
	CFCZ-747	Supporting Smallholder Rubber Agroforestry in Aceh for Higher Productivity through Environmentally Benign Practices	1-Jan-08	31-Dec-08	US$	120,000	-	859	859
The Centre for International Forestry Research CIFOR									
	CFOR-634	Time Sharing on Collaborative work on Spatial Analysis	1-Aug-05	31-Dec-08	IDR	80,937,498	21,828	1,090	22,918
	CFOR-635	Tropical Forest and Climate Change Adaption (TroFCCA) in the Philippines	1-Dec-05	31-Dec-08	US$	10,000	9,767	1,233	11,000
	CFOR-637	To support CFOR research activities in DRC	1-Dec-05	31-Dec-08	US$	37,800	30,750	7,050	37,800
	CFOR-707	Tropical Forests and Climate Change Adaptation	1-Apr-07	31-Dec-08	US$	10,000	9,724	14,743	24,467
	CFOR-716	Improving Economic Outcomes for Smallholder Growing Tea In Indonesia	1-Jan-07	31-Dec-10	AUD	266,545	22,962	90,174	113,136
	CFOR-734	CIFOR-ICRAF Biodiversity Platform «Research on Biodiversity Conservation on a Landscape Level»	1-Jun-07	31-May-10	US$	275,600	1,036	85,654	86,690
	CFOR-769	Climate Change and Forestry in Indonesia	1-Jul-08	31-Jul-08	US$	50,000	-	5,465	5,465
	CFOR-784	ICRAF/CIFOR Activities and Projects in Vietnam	1-Jan-09	31-Dec-11	US$	101,805	-	5	5
	CFOR-786	Assessing the Implications of Climate Change for USAID Forestry Programmes	1-Aug-08	30-Sep-08	US$	89,323	-	10,477	10,477
Consultative Group on International Agricultural Research									
	CGAR-448	African Highlands Initiative	1-Jan-04	31-Dec-08	US$	150,000	135,004	14,995	149,999
Centro International de Agricultural Tropical, Colombia									
	CIAT-565	Sustainin inclusive Collective Action that Links across Economic and Ecological Scales in Upper Watersheds (SCALES)	1-Nov-04	31-Dec-08	US$	175,000	160,514	13,826	174,340
Canadian International Development Agency									
	CIDA-162	Valuation of the environmental services provided by agroforestry systems	5-May-00	31-Dec-08	CAD	148,680	67,606	29,089	96,695
	CIDA-203	Agroforestry for sustainable rural development in the Zambezi river (phase II)	1-Apr-01	31-Dec-08	CAD	14,500,000	10,725,718	15	10,725,733
	CIDA-681	Rehabilitation of Agricultural Systems in Aceh - Developing "Nurseries of Excellence"	9-Jan-07	30-Mar-08	CAD	1,000,000	487,481	423,574	911,055

Exhibit 1a Schedule of Restricted Grants Revenue cont.

Donor Name		Project Description	Start Date	End Date	Currency	Grant Pledged	Prior Years	2008	Total
Conservation International Foundation									
	CIFZ-606	Implementation of the Development of Collaborative Orangutan Habitat Protection in Batang Toru Watershed, North Sumatra	12-May-05	31-Dec-08	US$	266,499	266,518	(8,269)	258,249
	CIFZ-674	Collaborative Research on Globally Threatened Species at the Landscape Scale	1-Jul-06	31-Dec-08	US$	7,000	6,024	976	7,000
	CIFZ-682	Biomass Production, Restoration and the triple benefit approach within the Sierra Madre Biodiversity Corridor	16-Sep-06	31-Dec-08	US$	22,182	20,739	1,399	22,138
	CIFZ-715	Ci›s Hotspots and High Biodiversity Wilderness Areas	15-Jun-06	15-Jun-08	US$	50,000	6,680	16,607	23,287
Centro International de la Papa									
	CIPZ-542	Global Mountain Program- AHI	1-Dec-04	31-Dec-08	US$	59,390	52,169	7,221	59,390
Centre for Mountain Ecosystem Studies									
	CMES-776	Rural Energy Production from Bioenergy	1-May-07	30-Apr-10	EUR	290,096	-	115,449	115,449
Comart Foundation									
	CMTF-768	Western Kenya Proposal - Making Carbon Finance Work for Rural Poverty Reduction	1-May-08	30-Apr-09	US$	50,000	-	13,458	13,458
Cornell University									
	CONL-632	Planning workshop Environmental Services	1-Jan-06	31-Dec-08	US$	8,119	7,402	717	8,119
	CONL-654	Research and Field worked Expenses -Western Kenya	1-Apr-06	31-Dec-08	US$	26,000	16,743	9,232	25,975
Internationale en Recherche Agronomique pour le Développement (CIRAD)									
	CRAD-696	CAFNET: Connecting, enhancing and sustaining environmental services and market values of coffee agroforestry in Central America, East Africa and India	1-Feb-07	31-Jan-11	EUR	624,859	130,232	149,606	279,838
Technical Centre for Agricultural and Rural Co-operation									
	CTAN-729	Second International Symposium on Multi-Strata Agroforestry Systems with Perennial Crops: Making ecosystem services count for farmers, consumers and the environment	15-Aug-07	31-Dec-08	EUR	13,000	17,369	1,973	19,342
	CTAN-763	ICRAF Proposal Writing Meeting	29-Apr-07	28-Aug-08	EUR	5,816	-	8,488	8,488
Department for International Development									
	DFID-293	Negotiation support for improved goverance and natural resource management in Indonesia	1-Mar-02	31-Dec-08	GBP	710,000	1,249,746	4,330	1,254,076
	DFID-513	Protracted Relief Programme- Southern Africa	1-Aug-04	30-Nov-08	GBP	452,207	656,574	200,279	856,853
	DFID-778	Protracted Relief Programme Phase 2 (PRP 2)	1-Jul-08	30-Nov-08	GBP	50,000	-	89,672	89,672
Darwin Inititiative									
	DRWF-579	Facilitating forest restoration for biodiversity recovery in Indochina	1-Apr-05	31-Aug-08	GBP	167,635	18,219	19,366	37,585
Dian Tama Foundation									
	DTFZ-544	Technical Input on Agroforestry Innovation and Land Rehabilitation and Ecological Monitoring.	1-Dec-04	31-Dec-08	EUR	26,000	3,927	1,808	5,735
Earth Institute - Columbia University									
	EICU-648	Monitoring and Impact assessment in the Millenium Villages	1-Jan-06	31-Dec-10	US$	717,700	285,604	32,323	317,927
European Union									
	EURU-431	The Role of Relevant Basic Education in Achieving Food Security and Sustainable Rural Development	1-Oct-03	31-Dec-08	EUR	146,945	144,159	8,123	152,282
	EURU-613	S.Easia Programme	1-Jan-06	31-Dec-08	EUR	914,671	188,569	599,049	787,618
	EURU-622	Sound management of genetic resources of agroforestry trees and developing sustainable seed and seeding systems- Asia 2007	1-Jan-06	31-Dec-08	EUR	277,200	-	22	22
	EURU-704	Sahelian Fruit Trees - SAFRUIT	1-Jul-04	31-Dec-08	EUR	6,000	43	3,526	3,569
	EURU-755	EC/IFAD CGIAR PROGRAMME -Policy Options and Incetives Mechanism for Strengthening Agroforestry	1-Jan-08	31-Dec-10	EUR	3,367,000	-	1,271,987	1,271,987

Exhibit 1a Schedule of Restricted Grants Revenue cont.

Donor Name		Project Description	Start Date	End Date	Currency	Grant Pledged	Prior Years	2008	Total
Centre for cultural and Technical interchange between East and Wesat, Inc									
	EWCZ-584	Human Social Dynamics: Understanding Dynamic Resource Management Systems and Land Cover Transitions in Montane Mainland Southeast Asia	1-Dec-04	31-Dec-08	US$	138,401	89,325	48,937	138,262
Food and Agriculture Organization of the United Nations									
	FAOZ-708	Somalia Water and Land Information Management (SWALIM) project	30-Mar-07	31-Dec-08	US$	9,000	-	9,000	9,000
	FAOZ-711	Support for production and dirtribution of Sahel Agroforesterie 2007	20-Sep-06	31-Dec-08	US$	20,000	641	2,296	2,937
	FAOZ-761	Mobilization and Strengthening of Capacities of Small and Medium Companies Involved in non-wood Forest Products in Central Africa	1-Jan-08	31-Dec-08	US$	165,390	-	162,563	162,563
	FAOZ-791	Anglophone Africa Workshop on the Global Forest Resources Assessment 2010	26-Sep-08	31-Dec-08	US$	62,000	-	46,611	46,611
Forum for Agricultural Research in Africa									
	FARA-717	FARA AGM 2007 Side Event	6-Jan-07	31-Dec-08	US$	29,090	2,400	14,929	17,329
Finland									
	FIND-677	Associate Expert - Salla Rantala	1-Dec-06	31-Dec-08	US$	353,546	136,286	99,306	235,592
	FIND-695	IPFE-Forestry Education Workshop	7-Feb-07	31-Dec-08	EU	50,000	50,676	17,257	67,933
	FIND-756	Policy Brief: Making African Forests Work for People and Nature	1-Apr-08	30-Oct-08	EU	30,000	-	15,438	15,438
	FIND-762	Finnish Associate Expert - Miika	4-Jan-08	31-Mar-09	US$	138,575	-	110,490	110,490
	FIND-78	Associate expert secondment	1-Sep-99	31-Dec-08	US$	292,955	272,881	20,074	292,955
Danish Centre for Forest, Landscape and Planning									
	FLDZ-785	Vegetation and Climate change in Eastern Africa	1-Apr-08	31-Jul-10	US$	250,000	-	18,050	18,050
Ford Foundation									
	FORD-521	Range of income generating opportunities for rural youth in Kakamega district of Kenya	11-Jan-04	31-Dec-08	US$	100,000	52,752	31,332	84,084
	FORD-597	Watershed Management in China	1-Sep-05	31-Dec-08	US$	317,946	313,524	4,422	317,946
	FORD-598	Increase understanding of the environmental services provided by upland communities living in poverty and their potential benefit for local political and economic empowerment.	1-Jul-05	30-Jun-08	US$	322,500	175,022	148,396	323,418
	FORD-661	Capacity Building for two community groups adjacent to Kakamega Forest Reserve	1-Jul-06	30-Jun-08	US$	267,000	120,465	146,535	267,000
	FORD-759	Develop and Pilot pro-poor Mechanism for Certifying non-timber Forest Products from Community-operated Forests in Yunnan Province, China	1-Mar-08	31-Aug-09	US$	161,616	-	120,447	120,447
	FORD-767	Develop efficient and fair mechanisms for reducing carbon emission from deforestation and resource degradation in Indonesia.	1-Apr-08	31-Aug-10	US$	150,000	-	21,971	21,971
Forest Peoples Programme									
	FPPZ-590	Collaborative Study on Social Issues in Oilpalm Plantations	1-Jan-05	31-Dec-08	EUR	5,000	5,454	575	6,029
Global Dimension Trust									
	GDTZ-450	Environmental Education workshop	1-Nov-03	31-Dec-08	GBP	1,000	1,154	757	1,911
Global Environment Facility									
	GEFZ-639	Western Kenya Integrated Ecosystem Management Project (WKIEMP)	1-Jul-05	30-Jun-08	US$	756,750	659,069	97,494	756,563
Global Mountain Programme									
	GMPZ-664	Joint GMP/AHI research posistion	1-Feb-06	31-Jan-08	US$	228,852	133,184	85,949	219,133
Deutsche Gessellschaft fur Technische Zusammenarbeit - GTZ									
	GTZG-705	Enhance Technical and Human Capacity fo Allablakia Production in the Project area	1-Jan-07	31-Dec-08	EUR	80,000	2,162	101,298	103,460
	GTZG-719	Trees in Multi-Use Landscapes in Southeast Asia(TUL-SEA)	1-May-07	30-Apr-10	EUR	1,000,000	175,990	233,764	409,754
	GTZG-722	PostDoc Project: Improving Soil Management Recommendations for Smallholder Farmers in Sub-Saharan Africa Using New Infrared Technology for Rapid Diagnosis of Soil Constraints	1-Sep-07	31-Aug-09	EUR	140,000	37,649	66,829	104,478
	GTZG-803	PostDoc Project: Developing High Intensity Fruit Garden Agroforestry Systems for Small-scale Farmers of Eastern Africa	1-Oct-08	30-Sep-10	EUR	148,103	-	12,111	12,111

Exhibit 1a Schedule of Restricted Grants Revenue cont.

Donor Name		Project Description	Start Date	End Date	Currency	Grant Pledged	Prior Years	2008	Total
Heifer International									-
	HFER-749	East Africa Dairy Development (EADD)	15-Dec-07	31-Dec-11	US$	2,356,227	-	496,962	496,962
Harvard University									
	HVUN-675	integrated Knowledge and Policy for the management of Natural Resources in International Development	20-Sep-06	30-Aug-08	US$	70,728	35,945	8,050	43,995
	HVUN-780	Allocation of incentive contracts for environmental service provision in agricultural landscapes	1-Jun-08	31-Dec-08	US$	39,995	-	22,802	22,802
Institute for Environmental Innovation									
	I4EI-666	International Small Group and Tree Planting Program - TIST	11-Jul-06	31-Dec-08	US$	75,000	-	9,775	9,775
World Bank									
	IBRD-402	GENNEBANK UPGRADING	1-Jan-03	31-Dec-08	US$	1,293,000	1,187,728	83,265	1,270,993
	IBRD-641	Demand Profiles and Supply Responses for Agricultural Education and Training at the Post-Primary Education Level in Sub-Saharan Africa	23-Jan-06	31-Dec-08	US$	70,300	68,144	2,155	70,299
	IBRD-689	2006 World Bank Support to ILRI/ICRAF Alignment	1-Oct-06	31-Dec-08	US$	70,150	36,372	26,653	63,025
	IBRD-701	Alternative to slash-and-burn-2007	1-Jan-07	31-Dec-08	US$	300,000	131,472	168,528	300,000
	IBRD-713	Trees, Resilience and Livelihood Recovery in Costal Zone of Aceh and Nias	16-Apr-07	31-Dec-08	IDR	381,348,000	15,939	(6,185)	9,754
	IBRD-750	IDF Grant for Strengthening the Amazon Initiative Consultium to Address the Need for Sustainable Use Systems in the Amazon	1-Jan-08	31-Dec-10	US$	487,000	-	147,492	147,492
	IBRD-774	Study on Hydrological Services in Sasumua Watershed	1-Aug-08	31-Dec-08	US$	102,000	-	47,000	47,000
	IBRD-782	FONTAGRO-CGIAR framwork project - Improving Competitiveness of Amazon Fruit Species	1-Jan-08	31-Dec-10	US$	433,302	-	14,225	14,225
	IBRD-793	AVRDC Support 2008	1-Jan-08	31-Dec-08	US$	200,000	-	200,000	200,000
International Crop Reseach Institute for the Semi Arid tropics									
	ICRI-744	Managing Unceryatinty: Innovation System for Coping with Climate Variability and change	1-Aug-07	31-Jul-10	US$	25,200	-	15,320	15,320
International Development Research Centre									
	IDRC-377	Enhancing knowledge management to advance INRM research development and advocacy	1-Jan-03	31-Dec-08	CAD	500,000	263,531	125,302	388,833
	IDRC-440	Enhancing Biodiversity of Agroforestry Parklands and Improving the Well-Being of the Rural Poor in the Sahel	1-Jan-04	31-Dec-08	CAD	411,435	286,666	735	287,401
	IDRC-456	African Highland Initiative- Acasia PhaseII	1-Jan-04	31-Dec-08	CAD	500,000	341,418	86,811	428,229
	IDRC-511	Enhancing Biodiversity of Agroforestry Parklands and Improving the Well-Being of the Rural Poor in the Sahel	24-Sep-04	31-Dec-08	CAD	442,620	360,382	613	360,995
	IDRC-625	Southeast Asia Programme	1-Apr-05	31-Dec-08	CAD	65,000	35,398	2,927	38,325
	IDRC-670	Donor Scoping for Payment for Environmental Services/Compensation for Ecosystem Services (PES/CES)	1-Oct-06	31-Dec-08	US$	7,500	6,293	3,307	9,600
	IDRC-703	Regional Impact Assessment of the African Highlands Initiative Ecoregional Programme	22-Mar-07	31-Dec-08	CAD	23,000	19,362	(8,477)	10,885
	IDRC-738	Regional Impact Assessment of the African Highlands Initiative Ecoregional Programme II	5-Oct-07	31-Mar-08	CAD	56,800	-	8,477	8,477
	IDRC-741	Options Politiques et de recherches Agroforesteres pour ameliorer la Nutrition	16-Oct-07	15-Oct-08	CAD	24,000	23,972	738	24,710
International Fund for Agricultural Development									
	IFAD-614	Strengthening Livelihood Strategies in the West Africa Sahel through improved Management and Utilization of Parkland Agroforest	29-Nov-05	31-Dec-09	US$	1,450,000	772,303	640,867	1,413,170
	IFAD-737	Programme for Pro-poor Rewards for Environmental Services in Africa	18-Apr-07	17-Apr-11	US$	1,000,000	-	147,638	147,638
	IFAD-781	Programme to Support Smallholder Conservation Agriculture Promotion in Western and Central Africa	1-Jul-08	30-Jun-11	US$	1,500,000	-	186,994	186,994
	IFAD-788	Rewards for, Use of and Shared Investment in Pro-poor Environmental Services Phase II(RUPES-II)	30-Sep-08	29-Sep-12	US$	1,500,000	-	26,303	26,303

Exhibit 1a Schedule of Restricted Grants Revenue cont.

Donor Name		Project Description	Start Date	End Date	Currency	Grant Pledged	Prior Years	2008	Total
IFAR Wilfried Thalwitz Scholarship									
	IFAR-633	Partnership Awards ASB	1-Dec-05	31-Dec-08	US$	10,000	3,104	6,896	10,000
	IFAR-771	IFAR Research Fellowships -Thomas Yatich	1-Jan-08	31-Dec-08	US$	11,000	-	10,409	10,409
International Food Policy Research Institute									
	IFPR-291	Negotiating land rights and natural resource regulations for local people: The role and effectiveness of secondary farmer and community organizations in upland watersheds of SE Asia	1-Oct-01	31-Dec-08	US$	125,000	120,242	2,323	122,565
	IFPR-504	CAPRI /IFPRI AHI Collaborative project	1-Sep-04	31-Dec-08	US$	126,175	102,625	23,550	126,175
Institute of International Education Inc									
	IIEZ-733	Repairing the Leaking Pipeline of Women Agricultural Scientists in Africa	22-Oct-07	31-Dec-08	US$	19,448	12,852	19	12,871
Institute for Law and Environmental Governance									
	ILEG-631	Tapping and Using Coastal Natural resource management Knowledge across generations project contribution to ANAFE	1-Oct-05	31-Dec-08	US$	25,000	19,759	5,185	24,944
International Livestock Research Institute									
	ILRI-483	Systemwide Livestock Program	1-Apr-04	31-Dec-08	US$	5,000	4,421	578	4,999
	ILRI-586	Secondment of GRU Staff	1-Jan-05	31-Dec-08	US$	43,369	35,783	1,625	37,408
	ILRI-69	Peri urban milk production in the highlands of East Africa	1-Jul-98	31-Dec-08	US$	333,161	285,991	16,052	302,043
INIA-Spain									
	INIA-709	Institutional Strengthening for Sustainable Resource use in the Amazon Region	1-Jan-07	31-Dec-09	US$	105,000	29,646	41,176	70,822
Bogor Institute of Agriculture									
	IPBZ-667	Agriculture and Sustainable Vegetable Production in South East Asia Watershed	1-Sep-06	31-Aug-10	US$	49,113	9,354	2,589	11,943
Bioversity International									
	IPGR-680	IPGRI/IFAD/FAO - Empowering Sahelian farmers to leverage their crop diversity assets for enhanced livelihoods-2006-2007	1-Sep-06	31-Dec-08	US$	25,000	18,594	3,910	22,504
Indonesia Palm Oil Board									-
	IPOB-787	Pilot Study of Carbon Footprint of Oil Palm Production in Indonesia	4-Sep-08	4-Jan-09	IDR	600,000,000	-	7,243	7,243
Ireland									
	IRLD-720	Malawi Agroforestry food Security Programme	1-Jan-07	31-Dec-10	EUR	4,026,000	1,143,824	1,430,096	2,573,920
	IRLD-765	Naturally African Platform	1-Jan-08	31-Dec-08	EUR	75,000	-	12,452	12,452
International Rice Research Institute									
	IRRI-676	Rice Landscape Management for Raising Water Productivity Conserving Resources and Improving Livelihoods in Upper Catchments of the Mekong and Red River Basin	1-Nov-06	31-Oct-09	US$	78,854	30,280	37,412	67,692
Italy									-
	ITLY-503	Agile Project -2004	1-Jan-04	31-Dec-08	EUR	150,000	283,558	10,320	293,878
	ITLY-668	AHI AGILE 2006	1-Jan-06	31-Dec-08	EUR	150,000	87,832	103,877	191,709
	ITLY-714	AHI AGILE 2007-2008	1-Jan-07	31-Dec-08	EUR	300,000	-	230,777	230,777
World Conservation Union									
	IUCN-698	Developing strategic partnerships for enhancing the role of natural resource management in integrated conservation and development- Phase II.	1-Jan-06	31-Dec-08	US$	92,500	84,503	7,860	92,363
Japan									
	JPAN-753	Bioenergy Provision within Agroforestry Systems in East Africa	1-Apr-07	31-Mar-08	JPY	22,040,000	-	143,039	143,039
Japan International Research Center For Agricultural Sciences									
	JRAS-684	Japan-CGIAR Fellowship Programme- 2006-2007	1-Jan-06	31-Dec-08	US$	3,000	2,270	730	3,000
	JRAS-742	Japan-CGIAR Fellowship Programme- 2007-2008	30-Sep-06	31-Aug-08	US$	9,000	2,644	356	3,000

Exhibit 1a Schedule of Restricted Grants Revenue cont.

Donor Name		Project Description	Start Date	End Date	Currency	Grant Pledged	Prior Years	2008	Total
Kenya									
	KENY-547	Arid Lands Resource Management Project II (ALRMP II)	1-Jan-05	31-Dec-08	US$	101,500	93,127	8,367	101,494
	KENY-628	KEFRI FORIAM PROJECT	1-Jan-06	31-Dec-08	EUR	7,457	7,034	1,900	8,934
Royal Swedish Academy of Agriculture and Forestry- KSLA									
	KSLA-642	Sustainable Forest Management in Africa	1-Mar-06	28-Feb-08	US$	1,270,000	718,340	551,566	1,269,906
Katholic University									
	KZEZ-685	Facilitaing Community-Driven Sustainable Development in The Uplands of Southwest China- Phase II	1-Jan-05	31-Dec-08	EUR	250,000	222,783	150,561	373,344
Mars Inc									
	MARS-619	Trees and Markets	1-Jan-06	31-Dec-08	US$	105,000	61,292	42,287	103,579
McKnight Foundation									
	MCNT-736	Climbing Beans Project	1-Jul-07	30-Jun-09	US$	27,115	-	14,002	14,002
Multidonor									
	MULT-651	Trees and Markets	1-Jan-06	31-Dec-08	US$	23,900	15,890	8,010	23,900
	MULT-748	GIS Multi-donor Funds	1-Dec-07	31-Dec-08	US$	24,004	-	1,670	1,670
	MULT-751	GRP3 Multi-donor Funds - EA	1-Apr-07	31-Mar-09	US$	7,000	-	2,897	2,897
	MULT-898	Tanzania Country Office Operations	1-Jun-06	31-Dec-08	US$	10,000	3,235	4,539	7,774
	MULT-899	SEA Regional Office Operations	1-Dec-06	31-Dec-08	US$	75,000	10,782	64,250	75,032
	MULT-993	Methods for analysis of agricultural markets	1-Jan-01	31-Dec-08	US$	32,000	22,750	323	23,073
	MULT-994	Gender and diversity programme	1-Jul-99	31-Dec-08	US$	6,199,700	5,333,221	866,479	6,199,700
North Carolina State University									
	NCSU-587	Provide Information on the Flow of Vegetables and Agroforestry Products from Indonesia and the Philippines	1-Jul-05	31-Dec-08	US$	3,000	2,763	237	3,000
	NCSU-657	Agroforestry and Sustainable Vegetable Production	1-Jan-06	31-Dec-08	US$	141,500	82,147	59,073	141,220
Netherlands									
	NETH-313	Advancing agroforestry reseach and evelopment through training and education	1-Oct-02	31-Dec-08	US$	3,257,650	2,505,388	328,212	2,833,600
	NETH-364	Junior professional officer for enterprise and entrepreneurship in agroforestry	1-Jan-03	31-Dec-08	US$	244,602	199,296	1,387	200,683
	NETH-688	Improved Rainwater Management for Sustainable Development - Bridging Grant	1-Jan-07	31-Dec-08	US$	356,224	317,535	38,789	356,324
	NETH-792	Improved Capacity in Rainwater Management for Sustainable Development	1-Jul-08	1-Jul-09	US$	735,300	-	173,605	173,605
Natural Resources Institute									
	NRIZ-730	SAPP Project - Caesalpinioid Woodlands of Southern Africa: Optimising the Use of Pesticidal Plants	1-Jan-07	31-Dec-09	EUR	93,872	7,103	20,793	27,896
National Science Foundation									
	NSFZ-346	Biocomplexity in the Environment (BE): Integrated Reseach and Education in Environmental Systems Dynamics of Coupled Natural and Human Systems (CNH)	1-Sep-01	31-Dec-08	US$	401,091	376,620	24,471	401,091
Peru									
	PERU-323	Estudio Integral de los factores claves para el desarrollo de la Agroforesteria en Ucayali	1-Jan-02	31-Dec-08	US$	225,000	242,328	43,878	286,206
Partnership for Governance Reforms in Indonesia									
	PGRI-758	Building upon Policy Advances: Next Steps in Strengthening community Based Natural Resources Management Framework in Indonesia	1-Apr-08	31-Mar-09	IDR	1,039,473,250	-	67,093	67,093
Plan Internaltional									
	PLAN-451	Scalling up - Zambia	1-Dec-03	31-Dec-08	ZKW	20,000,000	131,785	28,530	160,315
	PLAN-724	Agroforestry Development in 36 wards of Mutare - Zimbabwe	30-Jun-06	29-Jun-09	US$	41,600	4,652	2,130	6,782

Exhibit 1a Schedule of Restricted Grants Revenue cont.

Donor Name		Project Description	Start Date	End Date	Currency	Grant Pledged	Prior Years	2008	Total
Rockefeller Foundation									
	ROCK-142	Research planning workshops on agroforestry, livestock, policy and watershed management in East Africa.	1-Jun-96	31-Dec-08	US$	49,500	-	33,155	33,155
	ROCK-499	Development and more responsive agricultural extension for the uplands	1-Oct-04	31-Dec-08	US$	308,000	275,680	(3,662)	272,018
	ROCK-574	Gender and Diversity	1-May-05	30-Apr-08	US$	470,000	436,164	33,815	469,979
	ROCK-789	MDG- Assessing Water Resources Management Strategies to Improve the Capability of Smallholder Farmers inSub-Saharan Africa to Adapt to Climate Change	1-May-08	30-Sep-08	US$	89,900	-	69,624	69,624
Rights and Resources Group									
	RRGZ-757	Tenure and Enterprise Models: Country context and case study of Forest-based community-scale enterprises in Cameroon	1-Jan-08	30-Apr-08	US$	25,000	-	27,208	27,208
Government of Rwanda									
	RWND-706	Developing a Master Plan for implementing appropriate Rainwater Harvesting and related Interventions	1-Apr-07	31-Dec-08	US$	183,195	174,118	9,077	183,195
Send A Cow Rwanda									
	SACR-611	Training and Technical Guidance to Send A Cow Rwanda Framers in Kabuga, Buliza and Bicumbi	1-Jan-05	31-Dec-08	US$	14,174	6,969	7,205	14,174
Swiss Development Corporation									
	SDCZ-775	DPRK -Sustainable Sloping Land Management	1-Mar-08	31-Dec-08	EUR	22,810	-	20,771	20,771
Syngenta									
	SGNT-650	To investigate the scope for corporate support for tree nursery research and attributed tree planting	1-Jan-06	31-Dec-08	EUR	24,000	19,542	9,503	29,045
	SGNT-690	Fellowship Program to Enhance the Careers of East African Women Crop Scientists	1-Jun-06	31-May-08	US$	29,500	-	29,435	29,435
Swedish International Development Cooperation Agency									
	SIDA-591	EANAFE Phse II. Sharing Knowledge on Markets, Landscapes and Environmental Policies	1-May-05	30-Apr-09	SEK	12,517,000	815,847	373,516	1,189,363
	SIDA-608	Conference on Expanding Agribusiness Links with Samllholder Farmers in Africa Nov 2005	1-Oct-05	31-Dec-08	US$	161,091	197,908	9,562	207,470
	SIDA-694	A green-Blue Water Initiative on the Mara River basin	1-Jan-07	31-Dec-08	US$	71,500	67,243	-	67,243
	SIDA-718	Consolidating ANAFE for the expansion of Agroforestry Education into the BASIC Initiative	5-Jan-07	30-Jun-08	SEK	2,621,738	102,945	269,107	372,052
	SIDA-727	BIO-EARN	7-Jan-07	31-Dec-08	SEK	120,000	11,996	1,523	13,519
Spain									
	SPAN-475	Support to decentralization systems of seed produstion of agroforestry trees and community management of foreste land in provinces of visaya and mindanao Philippines	1-Apr-04	31-Dec-08	EUR	334,386	285,675	68,957	354,632
	SPAN-578	Support for Decentralized Tree Seed Systems and Improved Community-based Forest Management inCentral Visayas and Mindanao, the Philippines	1-Oct-05	31-Dec-08	EUR	305,766	371,406	18,857	390,263
SARCS Secretariat									
	SRCS-577	Influence of Biomass Burning, Biogenic and Anthropogenic Emissions on Urban Air Quality in South and East Asia- II	8-Jan-05	31-Dec-08	US$	4,763	3,472	1,291	4,763
Sunshine Technology Group Limited									
	STGL-693	Assessment of the production of Jatropha Curcas plantation and intercroping systems with other Oil/Cash Crops in Yunnan, China	1-Jan-07	31-Dec-08	US$	30,610	30,591	19	30,610
Tinker Foundation									
	TINK-339	Latin America	1-Jan-02	31-Dec-08	US$	120,000	108,537	11,463	120,000
Third World Organization for Women in Science (TWOWS)									
	TWAS-447	TWOWS Postgraduate Training Fellowship	1-Oct-03	31-Dec-08	US$	28,000	28,124	(500)	27,624
Upland Development Programme in Southern Mindanao									
	UDPZ-476	Enhancing the Upland Extension Delivery Systems in Southern Mindanao	1-Jan-04	31-Dec-08	US$	33,526	27,838	5,688	33,526
	UDPZ-646	2006 UDP Enhancement of Upland Delivery Extension Services in Southern Mindanao	1-Feb-06	31-Dec-08	PHP	5,400,000	75,500	37,184	112,684

Exhibit 1a Schedule of Restricted Grants Revenue cont.

Donor Name		Project Description	Start Date	End Date	Currency	Grant Pledged	Prior Years	2008	Total
United Nations Development Programme									
	UNDP-533	MDG Technical Centre Support	23-Dec-03	31-Dec-08	US$	25,000	-	12,500	12,500
	UNDP-683	Expansion of the Knowledge Base on Poverty-Environment Linkages through Conducting 10 Cases Studies, Reviews of National Programmes and the Development of Policy Investment Models	11-Dec-06	31-Dec-08	US$	196,061	86,719	26,129	112,848
	UNDP-726	Assessment of Carbon Sequestration in the Lowlands of Baringo District, Kenya	1-Aug-07	31-Jan-08	US$	50,000	5,809	18,593	24,402
	UNDP-731	UNDP Bio Carbon Certification Course	2-Aug-07	31-Dec-08	US$	5,000	-	2,471	2,471
	UNDP-764	Millenium Villages 1 - WCA	15-May-07	14-May-08	US$	23,307	-	21,552	21,552
United Nations Environmental Programme									
	UNEP-535	An Ecosystem Approach to Restoring West African Drylands and Improving Rural Livelihoods through Agroforestry-based Land Management Interventions	1-Nov-04	31-Dec-08	US$	1,748,090	1,533,090	3,482	1,536,572
	UNEP-678	Sustaining the Values of ecosystem Services in Lake Victoria Basin	1-Nov-06	31-Dec-08	US$	99,971	32,486	31,737	64,223
	UNEP-740	Pilot CBA study at Olepolos, Kajiado District of Kenya	12-Sep-07	31-May-08	US$	12,400	10,328	1,833	12,161
	UNEP-772	Land Health Surveillance for Targeting Climate Change and Ecosystem Management Intervetions in Africa	1-Jul-08	30-Jun-09	US$	140,000	-	72,106	72,106
Unilever									
	UNLV-616	To advanve domestication of Allanblackia spp. In selected countries in Africa III	1-Dec-05	31-Dec-08	EUR	175,000	112,457	56,741	169,198
United Nations Office at Nairobi									
	UNON-687	USE of ICRAF Facilities During UNFCCC COP12 Side Events	30-Oct-06	31-Dec-08	US$	63,738	34,868	18,009	52,877
University of Utrecht									
	UNUT-563	Doctoral Student - Hesti Lestari Tata	1-Jan-05	31-Dec-08	EUR	10,000	17,045	45	17,090
United States Agency for International Development									
	USAD-130	Collaboration with universities	1-Jan-00	31-Dec-08	US$	386,000	347,324	27,287	374,611
	USAD-599	Environmantal and Science Policies Mobilized to Address Development Challenges	15-Aug-05	30-Sep-08	US$	5,483,000	4,124,504	1,210,244	5,334,748
	USAD-638	Strengthening the Careers of African Women Scientists	1-Jan-06	31-Dec-08	US$	610,000	429,626	84,406	514,032
	USAD-699	Linking Climate Change Mitigation with Adaptation, Sustainable Development and Poverty Reduction Through Improved Land Management	1-Oct-06	31-Dec-08	US$	100,000	98,571	1,361	99,932
United States Department of Agriculture									
	USDA-445	CIRAD ICRAF contract for USDA project Coffee programme	1-Nov-03	31-Dec-08	US$	250,000	236,605	12,958	249,563
	USDA-700	MINPLAPDAT/ICRAF - Food for Prgress 2006	1-Jan-07	30-Dec-09	US$	4,000,000	314,730	704,382	1,019,112
World Food Programme									
	WFPZ-593	Provision of Grafted Seedlings	4-Mar-05	31-Dec-08	US$	12,000	2,308	9,686	11,994
World Resources Institute									
	WRIZ-671	Workshop NGOs and Environmental Governance in Yunnan	7-Sep-06	31-Dec-08	US$	22,446	21,502	944	22,446
World Wildlife Fund									
	WWFZ-617	Southeast Asia Programme	1-Apr-05	31-Dec-08	US$	15,000	2,205	3,915	6,120
	WWFZ-760	Linking Futures Programme- Economic Opportunities, Livelihoods and Ecological Sustainability in the Campo-Ma›an Landscape	1-Jan-08	31-Jul-08	CFA	26,450,439	-	55,167	55,167
	WWFZ-773	Socio-Economic (Livelihood) and Cost & Benefit Analysis of Equitable Payments for Watershed Services Project Upper Kapaus Basin - West Kalimntan, Indonesia	25-Jul-08	31-Oct-08	US$	35,071	-	26,075	26,075
	WWFZ-777	ICRAF/WWF/CARE Climate Change Project	1-Jul-07	30-Jun-08	US$	40,000	-	40,000	40,000
	WWFZ-790	Training on the Participatory domestication techniques and the vegetative preparation	21-Jul-08	31-Dec-08	CFA	1,962,342	-	127	127
Leibniz Centre for Agricultural Landscape Research e.V.									
	ZALF-783	Climate Change Impact Assessment and Adaption Options in Vulnerable Agro-landscapes in East Africa	1-May-08	30-Apr-11	EUR	431,492	-	3,975	3,975
							52,688,912	**17,960,277**	**70,649,189**

Exhibit 1b

World Agroforestry Centre

Analysis of sources and applications of restricted project grants

As at 31 December 2008

(in US Dollars)

		Sources of funds					Applications of funds								
Donor Name	Description	Funds accrued prior year	Funds b/f from prior year	Funds received 2008	Funds accrued 2008	Total available 2008	Personnel costs	Professional services	Training	Operational travel	Supplies & services	Capital & Depreciation	Partnerships	Total Expenditure	Funds c/f as at 31 Dec 2008
Australian Centre for International Agricultural Research															
	How do changing agroforestry landscape mosaics in SE Asia impact on watershed functions?	-	4,991	-	-	4,991	-	4,991	-	-	-	-		4,991	
	Alternatives to slash-and-burn in Southeast Asia: Facilitating development of agroforestry systems	-	19,719	-	-	19,719	-	19,719	-	-	-	-		19,719	
	Economic Potential of Land-use Change and Forestry for Carbon Sequestration and Poverty Reduction Project	-	10,051	-	-	10,051	-	10,051	-	-	-	-		10,051	
	ASEM/2002/051 Sustainable and growing landcare systems in the Philippines and Australia	-	1,866	-	-	1,866	-	1,866	-	-	-	-		1,866	
	LWR/2004/078 Evaluation and Adoption of Improved Farming Practices on Soil and Water Resources, Bohol Island The Philippines	-	17,604	(6,781)	-	10,823	1,185	69	-	187	-	-		1,441	9,382
	Enhancing Tree Seedlings supply via Economic and Policy Changes in the Philippines Nursery Sector Project	(6,457)	-	23,835	3,931	21,309	8,715	1,740	-	3,077	7,778	-		21,309	
	Sustaining and Growing Landcare systems in the Philippines and Australia - 1st Extension	-	10,895	-	7,799	18,694	6,669	971	-	1,191	9,863	-		18,694	
ACDI/VOCA Rwanda															
	Shade Tree Agroforestry Project	-	69,180	62,232	21,116	152,528	48,469	26,104	750	16,545	43,339	1,770	15,551	152,528	
Academy for Educational Development															
	Whole-System-in-Room Workshop	(3,585)	-	3,585	-	-	-	-	-	-	-	-		-	
Africa Now															
	Natural Resource Management (NARM)	-	2,802	-	-	2,802	-	2,802	-	-	-	-		2,802	
AGEFO															
	Actions for Sustainable Management of Forests by Integrating the Baka Pygmies	-	-	7,672	3,865	11,537	-	-	-	1,396	10,141	-		11,537	
Asia-Pacific Network for Global Change Research															
	Linking Climate Change Adaption to Sustainable Development in Southeast Asia: A Synthesis of Activities	-	20,758	-	2,991	23,749	-	11,638	-	6,614	5,496	-		23,749	

Exhibit 1b Analysis of sources and applications of restricted project grants cont.

		Sources of funds					Applications of funds								
Donor Name	Description	Funds accrued prior year	Funds b/f from prior year	Funds received 2008	Funds accrued 2008	Total available 2008	Personnel costs	Professional services	Training	Operational travel	Supplies & services	Capital & Depreciation	Partnerships	Total Expenditure	Funds c/f as at 31 Dec 2008
ASARECA															
	TOFNET Stake Holders Workshop	-	14,587	(14,587)	-	-	-	-	-	-	-	-		-	
	Provision of Scientific Partnership Services for AHI	(347,146)	-	146,723	200,423	-	-	-	-	-	-	-		-	
	Provision of Scientific Partnership Services to TOFNET	(237,141)	-	93,489	143,358	(295)	-	-	-	-	(294)	-		(294)	
	Enhanced Productivity, value added and competitiveness of the regional Agricultural systems- AHI	-	48,877	-	40,031	88,908	17,510	38,710	-	5,753	26,936	-		88,908	
	Support to TOFNET for CGS Funding Stream- B Research Projects	(154,389)	-	-	154,389	-	-	-	-	-	-	-		-	
	ASARECA CGS - Sub-Grant Contract for support to AHI for CGA stream- B Research Projects	-	47,576	(146,723)	99,147	-	-	-	-	-	-	-		-	
Australian Aid															
	Development Institutioonal Mechanisms and Capacity to scale Up the wider application of Landcare Approaches in Natural Resouce Management withinn Particioating countries, particularly Africa and Asia	-	81,513	-	-	81,513	21,498	14,894	-	23,293	6,310	-	3,019	69,014	12,499
Austria															
	Sustree sustainable use of Tree Resource in the Tropics	-	223,806	-	-	223,806	-	18,867	-	636	5,828	-	182,211	207,542	16,264
Africa Wildlife Foundation															
	Central Africa Regional Program for the Environment (CARPE) Landscape Program Implementation	(27,181)	-	67,165	55,890	95,874	9,696	-	-	18,685	67,493	-		95,874	
Belgium															
	Flemish Office for Development Cooperation and Technical Assistance														
	VVOB global support 2003-2007	-	2,731	74,742	-	77,473	-	-	-	-	43,021	2,082		45,103	32,370
	Directorate General for Development for Cooperation DGCD														
	Increasing market opportunities for indigenous fruit and culinary products in Cameroon through improved market skills and strategies	(128,155)	-	-	120,471	(7,684)	-	-	-	-	-	(7,684)		(7,684)	
	Increasing small-scale farmer benefits from agroforestry tree products in West and Central Africa- AFTP4A	-	-	837,631	-	837,631	-	-	-	-	-	-		-	837,631
Bill and Melinda Gates Foundation															
	Alleviation of Poverty in the Tropics	-	6,639	-	-	6,639	-	-	-	2,421	50	-		2,471	4,168
	AWARD Fellowship program to Fix the Leaky Pipeline of African Women Agricultural Scientists	-	2,820,837	138,106	-	2,958,943	496,593	489,836	-	465,576	223,069	12,056	62,100	1,749,230	1,209,713
Brazil															
	Specialized consultancy services and training technicians from the Brazilian agricultural research system	-	4,009	70,000	29,400	103,409	-	30,589	62,561	2,048	3,212	-	5,000	103,409	

Exhibit 1b Analysis of sources and applications of restricted project grants cont.

		Sources of funds					Applications of funds								
Donor Name	Description	Funds accrued prior year	Funds b/f from prior year	Funds received 2008	Funds accrued 2008	Total available 2008	Personnel costs	Professional services	Training	Operational travel	Supplies & services	Capital & Depreciation	Partnerships	Total Expenditure	Funds c/f as at 31 Dec 2008
CARE International															
	CARE-ICRAF-WWF Initiative	-	-	44,078	-	44,078	36,130	7,948	-	-	-	-		44,078	-
Chinese Academy of Science															
	Mountain Ecosystem Studies International Cooperative Project	-	-	20,091	-	20,091	-	1,219	1,102	1,420	2,329	-		6,070	14,021
Centre for Biodiversity and Indigenous Knwoledge															
	Mobile Workshop on Land Use History in MMSEA	-	2,445	-	-	2,445	-	2,445	-	-	-	-		2,445	
Cooperation of Common Fund for Commodities															
	Improving the productivity of rubber smallholdings through rubber agroforestry systems	(204,680)	-	90,000	181,333	66,653	7,797	3,449	-	16,754	17,712	2,291	18,650	66,653	
	Improving product quality and market access for shea butter originating from sub-saharian africa (CFC/FIGOOF/23)	(917,234)	-	187,066	526,194	(203,974)	-	(203,974)	-	-	-	-		(203,974)	
	Supporting Smallholder Rubber Agroforestry in Aceh for Higher Productivity through Environmentally Benign Practices	-	-	110,000	-	110,000	-	143	-	226	490	-		859	109,141
The Centre for Internatioanl Forestry research CIFOR															
	Time Sharing on Collaborative work on Spatial Analysis	-	1,090	-	-	1,090	-	1,090	-	-	-	-		1,090	
	Tropical Forest and Climate Change Adaption (TroFCCA) in the Philippines	-	1,233	-	-	1,233	-	1,233	-	-	-	-		1,233	
	To support CFOR research activities in DRC	-	7,050	-	-	7,050	-	7,050	-	-	-	-		7,050	
	Tropical Forests and Climate Change Adaptation	-	276	15,000	-	15,276	-	10,598	-	1,357	1,967	820		14,743	533
	Improving Economic Outcomes for Smallholder Growing Tea In Indonesia	-	33,068	-	57,106	90,174	9,951	65,975	-	10,341	3,908	-		90,174	
	CIFOR-ICRAF Biodiversity Platform «Research on Biodiversity Conservation on a Landscape Level»	-	72,964	-	12,690	85,655	15,710	640	5,525	4,042	6,068	-	53,669	85,654	
	Climate Change and Forestry in Indonesia	-	-	50,000	-	50,000	5,465	-	-	-	-	-		5,465	44,535
	ICRAF/CIFOR Activities and Projects in Vietnam	-	-	10,181	-	10,181	-	-	-	-	5	-		5	10,176
	Assessing the Implications of Climate Change for USAID Forestry Programmes	-	-	35,729	-	35,729	9,272	1,205	-	-	-	-		10,477	25,252
Consultative Group on Intrenational Agricultural Research															
	African Highlands Initiative	-	14,996	-	-	14,996	1,627	3,371	-	1,718	8,280	-		14,995	1
China															
	Scientific visits to ICRAF for Chinese Scientists	-	-	9,948	-	9,948	-	-	-	-	-	-		-	9,948
Centro Internacional de Agricultural Tropical, Colombia															
	Challenge programme on Water and Food	(33,080)	-	-	46,906	13,826	6,921	2,304	-	4,337	264	-		13,826	

Exhibit 1b Analysis of sources and applications of restricted project grants cont.

		Sources of funds					Applications of funds								
Donor Name	Description	Funds accrued prior year	Funds b/f from prior year	Funds received 2008	Funds accrued 2008	Total available 2008	Personnel costs	Professional services	Training	Operational travel	Supplies & services	Capital & Depreciation	Partnerships	Total Expenditure	Funds c/f as at 31 Dec 2008
Canadian International Development Agency															
	Valuation of the environmental services provided by agroforestry systems	-	29,089	-	-	29,089	-	29,089	-	-	-	-		29,089	
	Agroforestry for sustainable rural development in the Zambezi river (phase II)	-	15	-	-	15	-	15	-	-	-	-		15	
	Rehabilitatio of Agricultural Systems in Aceh - Developing «Nurseries of Excellence	(188,030)	-	624,046	-	436,016	132,077	133,781	2,759	71,078	82,539	1,340		423,574	12,442
Conservation International foundation															
	Implementation of the Development of Collaborative Orangutan Habitat Protection in Batang Toru Watershed, North Sumatra	(8,341)	-	72	-	(8,269)	-	(1,809)	-	-	(6,460)	-		(8,269)	
	Collaborative Research on Globally Threatened Species at the Landscape Scale	-	976	-	-	976	-	976	-	-	-	-		976	
	Biomass Production, Restoration and the triple benefit approach within the Sierra Madre Biodiversity Corridor	(9,648)	-	11,047	-	1,399	-	1,399	-	-	-	-		1,399	
	Ci›s Hotspots and High Biodiversity Wilderness Areas	-	43,320	-	-	43,320	5,896	-	-	8,390	2,263	-	57	16,607	26,713
Centro International de la Papa															
	Global Mountain Program- AHI	-	7,221	-	-	7,221	5,640	-	-	(81)	1,662	-		7,221	
Centre for Mountain Ecosystem Studies															
	Rural Energy Production from Bioenergy	-	-	161,626	-	161,626	58,132	21,193	1,316	22,280	10,218	-	2,311	115,449	46,177
Comart Foundation															
	Western Kenya Proposal - Making Carbon Finance Work for Rural Poverty Reduction	-	-	50,495	-	50,495	606	1,755	-	2,060	9,036	-		13,458	37,037
Cornell University															
	Planning workshop on dynamic poverty traps in East Africa	-	11,180	-	-	11,180	-	-	-	-	-	-		-	11,180
	Planning workshop Environmental Services	-	717	-	-	717	-	717	-	-	-	-		717	
	Research and Field workd Expenses -Western Kenya	(3,194)	-	12,567	-	9,373	-	2,397	-	89	6,745	-		9,232	141
Internationale en Recherche Agronomique pour le Développement (CIRAD)															
	CAFNET: Connecting, enhancing and sustaining environmental services and market values of coffee agroforestry in Central America, East Africa and India	-	53,232	-	96,374	149,606	69,937	18,222	16,918	9,157	11,585	-	23,786	149,606	
Technical Centre for Agricultural and Rural Co-operation															
	Second International Symposium on Multi-Strata Agroforestry Systems with Perennial Crops: Making ecosystem services count for farmers, consumers and the environment	(17,369)	-	19,342	-	1,973	-	1,973	-	-	-	-		1,973	

Exhibit 1b Analysis of sources and applications of restricted project grants cont.

		Sources of funds					Applications of funds								
Donor Name	Description	Funds accrued prior year	Funds b/f from prior year	Funds received 2008	Funds accrued 2008	Total available 2008	Personnel costs	Professional services	Training	Operational travel	Supplies & services	Capital & Depreciation	Partnerships	Total Expenditure	Funds c/f as at 31 Dec 2008
	ICRAF-WCA Workshop Agroforestry policy and research options for improving nutrition, health and livelihood of the rural poor in West and Central Africa	(3,016)	-	3,016	-	-	-	-	-	-	-	-		-	
	ICRAF Proposal Writing Meeting	-	-	6,321	2,167	8,488	-	-	-	8,488	-	-		8,488	
Development Alternative Inc.															
	PRIME - Design	(19,782)	-	19,782	-	-	-	-	-	-	-	-		-	
Department for International Development															
	Negotiation support for improved goverance and natural resource management in Indonesia	-	4,912	-	-	4,912	3,765	565	-	-	-	-		4,330	582
	Protracted Relief Programme- Southern Africa	-	156,088	75,526	-	231,614	51,416	13,068	190	4,150	26,446	22,945	82,064	200,279	31,335
	Protracted Relief Programme Phase 2 (PRP 2)	-	-	53,116	36,556	89,672	23,303	4,417	-	2,037	59,916	-		89,672	
Darwin Inititiative															
	Facilitating forest restoration for biodiversity recovery in Indochina	-	8,345	18,939	-	27,284	-	1,076	-	6,489	3,226	-	8,575	19,366	7,918
Dian Tama Foundation															
	Technical Input on Agroforestry Innovation and Land Rehabilitation and Ecological Monitoring.	-	4,380	6,754	-	11,134	765	280	-	749	14	-		1,808	9,326
Earthwatch Expeditions Inc															
	EB3 Challenge winners	(6,514)	-	-	6,514	-	-	-	-	-	-	-		-	
Earth Institute - Columbia University															
	Monitoring and Impact assessment in the Millenium Villages	(142,264)	-	142,264	32,323	32,323	-	25,481	-	2,781	53	4,008		32,323	
European Union															
	Stichting Forests Absorption Carbon Dioxide Emision - Encofor Proposal	(92,329)	-	92,329	-	-	-	-	-	-	-	-		-	
	The Role of Relevant Basic Education in Achieving Food Security and Sustainable Rural Development	-	9,269	-	-	9,269	-	-	-	7,553	571	-		8,123	1,146
	S.Easia Programme	-	114,938	300,845	183,266	599,050	135,741	99,763	7,943	63,343	30,785	2,089	259,385	599,049	
	Sound management of genetic resources of agroforestry trees and developing sustainable seed and seeding systems- Asia 2007	(321,446)	-	40,940	280,528	22	-	4	-	(3)	21	-		22	
	Sahelian Fruit Trees - SAFRUIT	(43)	-	2,502	1,067	3,525	2,511	113	-	189	713	-		3,526	
	EC/IFAD CGIAR PROGRAMME -Policy Options and Incetives Mechanism for Strengthening Agroforestry	-	-	-	1,271,987	1,271,987	628,303	311,969	16,813	98,394	136,497	5,100	74,911	1,271,987	
Centre for cultural and Technical interchange between East and Wesat, Inc															
	Human Social Dynamics: Understanding Dynamic Resource Management Systems and Land Cover Transitions in Montane Mainland Southeast Asia	(89,324)	-	138,260	1	48,936	-	7,210	-	1,408	5,310	-	35,009	48,937	-

Exhibit 1b Analysis of sources and applications of restricted project grants cont.

		Sources of funds					Applications of funds								
Donor Name	Description	Funds accrued prior year	Funds b/f from prior year	Funds received 2008	Funds accrued 2008	Total available 2008	Personnel costs	Professional services	Training	Operational travel	Supplies & services	Capital & Depreciation	Partnerships	Total Expenditure	Funds c/f as at 31 Dec 2008
Forest Action Network															
	Timber marketing activities in Meru	-	4,000	-	-	4,000	-	-	-	-	-	-		-	4,000
Food and Agriculture Organization of the United Nations															
	Synthesization of information from farmer field trials and experience	-	1,670	-	-	1,670	-	-	-	-	-	-		-	1,670
	Forestry Education Study S.E.Asia	-	3,765	(3,765)	-	-	-	-	-	-	-	-		-	
	FAO Land Tenure Programme - Sudan	(33,616)	-	33,616	-	-	-	-	-	-	-	-		-	
	Field Research on Market Chain analysis of Trichilia emetica(mafurra)	(4,954)	-	17,136	-	12,182	-	-	-	-	-	-		-	12,182
	Somalia Water and Land Information Management (SWALIM) project	-	-	9,000	-	9,000	-	4,193	1,140	2,381	1,286	-		9,000	
	Land Degradation Assessment in the Pilot Districts of Mbeere, Mwingi and Narok under UNTS/KEN/001/GEF projects	(15,025)	-	15,025	-	-	-	-	-	-	-	-		-	
	Support for production and dirtribution of Sahel Agroforesterie 2007	-	12,816	-	-	12,816	-	-	-	-	2,296	-		2,296	10,520
	Development of FFS Training Materials for Agro-Pastoral Systems	-	-	25,000	-	25,000	-	-	-	-	-	-		-	25,000
	Mobilization and Strengthening of Capacities of Small and Medium Companies Involved in non-wood Forest Products in Central Africa	-	-	66,156	96,407	162,563	69,070	9,812	-	56,089	27,592	-		162,563	
	Anglophone Africa Workshop on the Global Forest Resources Assessment 2010	-	-	40,000	6,611	46,611	3,866	4,235	-	34,592	3,918	-		46,611	
Forum for Agricultural Research in Africa															
	FARA AGM 2007 Side Event	(2,400)	-	28,577	-	26,177	45	2,250	-	915	11,719	-		14,929	11,248
Finland															
	Associate Expert - Salla Rantala	-	143,143	74,117	-	217,260	61,092	23,468	-	12,425	2,321	-		99,306	117,954
	IPFE-Forestry Education Workshop	(50,676)	-	79,697	-	29,021	-	-	5,110	-	12,148	-		17,257	11,764
	Policy Brief: Making African Forests Work for People and Nature	-	-	15,596	-	15,596	-	2,784	-	12,654	-	-		15,438	158
	Finnish Associate Expert - Miika	-	-	141,670	-	141,670	66,599	20,104	-	7,963	13,612	2,212		110,490	31,180
	Associate expert secondment	-	20,074	-	-	20,074	-	20,074	-	-	-	-		20,074	
Danish Centre for Forest, Landscape and Planning															
	Vegetation and Climate change in Eastern Africa	-	-	-	18,050	18,050	-	18,000	-	-	50	-		18,050	
Ford Foundation															
	Range of income generating opportunities for rural youth in Kakamega district of Kenya	-	41,449	-	-	41,449	-	2,415	-	26,441	2,476	-		31,332	10,117
	Watershed Management in China	-	4,422	-	-	4,422	-	4,422	-	-	-	-		4,422	
	Increase understanding of the environmental services provided by upland communities living in poverty and their potential benefit for local political and economic empowerment.	-	147,477	-	919	148,395	32,852	20,566	-	7,428	10,113	-	77,437	148,396	

Exhibit 1b Analysis of sources and applications of restricted project grants cont.

		Sources of funds					Applications of funds								
Donor Name	Description	Funds accrued prior year	Funds b/f from prior year	Funds received 2008	Funds accrued 2008	Total available 2008	Personnel costs	Professional services	Training	Operational travel	Supplies & services	Capital & Depreciation	Partnerships	Total Expenditure	Funds c/f as at 31 Dec 2008
	Capacity Building for two community groups adjacent to Kakamega Forest Reserve	-	146,535	-	-	146,535	21,259	19,700	-	5,094	3,998	-	٩٦,٤٨٤	146,535	-
	Develop and Pilot pro-poor Mechanism for Certifying non-timber Forest Products from Community-operated Forests in Yunnan Province, China	-	-	161,616	-	161,616	87,442	13,271	-	9,050	10,683	-		120,447	41,169
	Develop efficient and fair mechanisms for reducing carbon emission from deforestation and resource degradation in Indonesia.	-	-	150,000	-	150,000	8,025	7,400	-	3,265	3,281	-		21,971	128,029
Forest Peoples Programme															
	Collaborative Study on Social Issues in Oilpalm Plantations	-	575	-	-	575	-	575	-	-	-	-		575	
Global Dimension Trust															
	Environmental Education workshop	-	757	-	-	757	-	757	-	-	-	-		757	
Global Environment Facility															
	Western Kenya Integrated Ecosystem Management Project (WKIEMP)	(440,706)	-	466,271	71,929	97,494	68,355	-	900	6,677	41,030	(19,468)		97,494	
Global Mountain Programme															
	Joint GMP/AHI research posistion	-	2,092	73,576	10,281	85,949	85,949	-	-	-	-	-		85,949	
Goteborg University															
	Second Workshop: Land Markets and Poverty in Africa	-	10,277	-	-	10,277	-	-	-	-	-	-		-	10,277
Deutsche Gesellschaft fur Technische Zusammenarbeit - GTZ															
	Enhance Technical and Human Capacity fo Allablakia Production in the Project area	-	24,426	19,642	57,230	101,298	56,954	-	13,579	6,301	22,576	1,888		101,298	
	Trees in Multi-Use Landscapes in Southeast Asia(TUL-SEA)	-	318,308	330,841	-	649,149	68,160	80,408	277	41,541	14,621	2,700	26,058	233,764	415,385
	PostDoc Project: Improving Soil Management Recommendations for Smallholder Farmers in Sub-Saharan Africa Using New Infrared Technology for Rapid Diagnosis of Soil Constraints	-	16,884	96,601	-	113,485	65,962	-	-	(1,148)	2,016	-		66,829	46,656
	Field Surveys in Western Kenya	-	-	3,220	-	3,220	-	-	-	-	-	-		-	3,220
	PostDoc Project: Developing High Intensity Fruit Garden Agroforestry Systems for Small-scale Farmers of Eastern Africa	-	-	-	12,111	12,111	12,111	-	-	-	-	-		12,111	
	GIS Spatial Analysis :- Suitability Maps for Biofuel Feedstock for Ethiopa, Uganda, Tanzania	-	-	8,691	-	8,691	-	-	-	-	-	-		-	8,691
Heifer International															
	East Africa Dairy Development (EADD)	-	-	489,811	7,151	496,962	143,665	66,099	-	64,879	104,984	117,316	19	496,962	
Harvard University															
	integrated Knowledge and Policy for the management of Natural Resources in International Development	(35,945)	-	44,527	-	8,582	-	7,898	-	-	152	-		8,050	532
	Allocation of incentive contracts for environmental service provision in agricultural landscapes	-	-	39,995	-	39,995	-	3,478	-	12,357	6,967	-		22,802	17,193

Exhibit 1b Analysis of sources and applications of restricted project grants cont.

		Sources of funds					Applications of funds								
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Institute for Environmental Innovation															
	International Small Group and Tree Planting Program - TIST	-	9,775	-	-	9,775	8,500	1,275	-	-	-	-		9,775	
World Bank															
	GENNEBANK UPGRADING	-	105,272	-	-	105,272	12,983	17,500	919	-	44,075	7,788		83,265	22,007
	Information and Communication Technology (ICT) Global Public Goods	-	17,196	-	-	17,196	-	-	-	-	-	-		-	17,196
	Demand Profiles and Supply Responses for Agricultural Education and Training at the Post-Primary Education Level in Sub-Saharan Africa	-	2,155	-	-	2,155	-	485	-	1,103	568	-		2,155	-
	International Science-policy Forum on Climate Change Adaptation in Africa	-	33,662	-	-	33,662	-	-	-	-	-	-		-	33,662
	2006 World Bank Support to ILRI/ ICRAF Alignment	-	33,778	-	-	33,778	-	-	-	2,371	24,282	-		26,653	7,125
	Alternative to slash-and-burn-2007	-	168,528	-	-	168,528	47,197	74,995	-	37,360	8,976	-		168,528	
	Trees, Resilience and Livelihood Recovery in Costal Zone of Aceh and Nias	-	26,199	-	-	26,199	2,811	-	-	(9,744)	(865)	-	1,613	(6,185)	32,384
	IDF Grant for Strengthening the Amazon Initiative Consultium to Address the Need for Sustainable Use Systems in the Amazon	-	-	235,670	-	235,670	4,980	61,889	74,950	259	5,414	-		147,492	88,178
	Study on Hydrological Services in Sasumua Watershed	-	-	10,200	36,800	47,000	-	40,500	-	4,986	1,514	-		47,000	
	FONTAGRO-CGIAR framwork project - Improving Competitiveness of Amazon Fruit Species	-	-	433,302	-	433,302	3,812	6,386	-	-	4,028	-		14,225	419,077
	AVRDC Support 2008	-	-	200,000	-	200,000	-	-	-	-	-	-	200,000	200,000	
International Crop Reseach Institute for the Semi Arid tropics															
	Managing Unceryatinty: Innovation System for Coping with Climate Variability and change	-	-	7,200	8,120	15,320	13,557	1,762	-	-	-	-		15,320	
International Development Research Centre															
	Enhancing knowledge management to advance INRM research development and advocacy	-	20,285	123,682	-	143,967	31,800	28,891	-	28,809	33,268	-	2,533	125,302	18,665
	Forging links between agroforestry research and development in the Sahel	(22,684)	-	14,656	8,028	1	-	-	-	-	-	-		-	
	Enhancing Biodiversity of Agroforestry Parklands and Improving the Well-Being of the Rural Poor in the Sahel	-	10,314	-	-	10,314	-	67	-	619	49	-		735	9,579
	African Highland Initiative- Acasia PhaseII	(35,872)	-	122,689	-	86,817	7,628	34,491	56	16,425	25,174	-	3,036	86,811	6
	Urban Harvest Programme	-	4,602	-	-	4,602	-	-	-	-	-	-		-	4,602
	Enhancing Biodiversity of Agroforestry Parklands and Improving the Well-Being of the Rural Poor in the Sahel	(59,676)	-	3,022	57,267	614	-	71	-	543	-	-		613	
	African highlands initiative/Acacia	-	-	-	-	-	-	-	-	-	-	-		-	
	Southeast Asia Programme	(16,029)	-	15,664	3,292	2,927	(341)	3,124	-	534	(389)	-		2,927	

Exhibit 1b Analysis of sources and applications of restricted project grants cont.

		Sources of funds					Applications of funds								
Donor Name	Description	Funds accrued prior year	Funds b/f from prior year	Funds received 2008	Funds accrued 2008	Total available 2008	Personnel costs	Professional services	Training	Operational travel	Supplies & services	Capital & Depreciation	Partnerships	Total Expenditure	Funds c/f as at 31 Dec 2008
	Identifying Partners for the Rural Poverty and Environmental Programm-2005/2010	-	1	-	-	1	-	1	-	-	-	-		1	
	Donor Scoping for Payment for Environmental Services/Compensation for Ecosystem Services (PES/CES)	-	3,307	-	-	3,307	-	3,307	-	-	-	-		3,307	
	Regional Impact Assessment of the African Highlands Initiative Ecoregional Programme	(135)	-	(8,342)	-	(8,477)	-	(975)	-	(6,645)	(857)	-		(8,477)	-
	Regional Impact Assessment of the African Highlands Initiative Ecoregional Programme II	-	54,626	2,781	-	57,407	-	975	-	6,645	857	-		8,477	48,930
	Options Politiques et de recherches Agroforesteres pour ameliorer la Nutrition	-	738	-	-	738	-	738	-	-	-	-		738	
International Fund for Agricultural Development															
	Reward the Asian upland poor for the environmental services they provide	-	248	(247)	-	1	-	1	-	-	-	-		1	
	Diversification of smallholder farming systems in west and Central Africa through cultivation of indigenous trees-Phase II	(377,752)	-	377,752	-	-	-	-	-	-	-	-		-	
	Strengthening Livelihood Strategies in the West Africa Sahel through improved Management and Utilization of Parkland Agroforest	-	69,122	-	571,745	640,867	67,085	230,059	-	57,112	51,535	7,143	227,934	640,867	
	Programme for Pro-poor Rewards for Environmental Services in Africa	-	-	271,554	-	271,554	73,640	40,689	2,738	17,805	12,767	-		147,638	123,916
	Programme to Support Smallholder Conservation Agriculture Promotion in Western and Central Africa	-	-	507,360	-	507,360	-	13,044	-	-	-	-	173,950	186,994	320,366
	Rewards for, Use of and Shared Investment in Pro-poor Environmental Services Phase II(RUPES-II)	-	-	-	26,303	26,303	12,914	3,913	-	7,185	2,291	-		26,303	
IFAR Wilfried Thalwitz Scholarship															
	Partnership Awards ASB	-	6,896	-	-	6,896	-	1,550	-	5,346	-	-		6,896	-
	IFAR Research Fellowships -Thomas Yatich	-	-	11,000	-	11,000	-	2,500	2,000	3,390	293	-	2,225	10,409	591
International Food Policy Research Institute															
	Negotiating land rights and natural resource regulations for local people: The role and effectiveness of secondary farmer and community organizations in upland watersheds of SE Asia	-	4,759	-	-	4,759	-	2,253	-	54	16	-		2,323	2,436
	Technology inventory in Southwest	-	-	-	-	-	-	-	-	-	-	-		-	
	CAPRI /IFPRI AHI Collaborative project	-	23,550	-	-	23,550	13,686	8,118	-	-	1,746	-		23,550	-
	BASIC CRSP S.E. Asia	-	40,701	-	-	40,701	-	-	-	-	-	-		-	40,701
Institute of International Education Inc															
	Repairing the Leaking Pipeline of Women Agricultural Scientists in Africa	-	19	-	-	19	-	540	-	(521)	-	-		19	

Exhibit 1b Analysis of sources and applications of restricted project grants cont.

		Sources of funds					Applications of funds								
Donor Name	Description	Funds accrued prior year	Funds b/f from prior year	Funds received 2008	Funds accrued 2008	Total available 2008	Personnel costs	Professional services	Training	Operational travel	Supplies & services	Capital & Depreciation	Partnerships	Total Expenditure	Funds c/f as at 31 Dec 2008
Institute for Law and Environmental Governance															
	Tapping and Using Coastal Natural resource management Knowledge across generations project contribution to ANAFE	-	5,185	-	-	5,185	-	5,185	-	-	-	-		5,185	
International Livestock Research Institute															
	Systemwide Livestock Program	-	578	-	-	578	-	578	-	-	-	-		578	
	Secondment of GRU Staff	-	7,587	-	-	7,587	-	1,600	-	-	25	-		1,625	5,962
	Peri urban milk production in the highlands of East Africa	-	16,052	-	-	16,052	-	16,052	-	-	-	-		16,052	
	ICRAF-ILRI Spouce Program	-	4,669	-	-	4,669	-	-	-	-	-	-		-	4,669
INIA-Spain															
	Institutional Strengthening for Sustainable Resource use in the Amazon Region	(4,646)	-	40,000	5,822	41,176	19,559	6,642	5,482	7,675	818	1,000		41,176	
Bogor Institute of Agriculture															
	Agriculture and Sustainable Vegetable Production in South East Asia Watershed	-	5,155	11,979	-	17,134	1,148	306	-	597	538	-		2,589	14,545
Bioversity international															
	IPGRI/IFAD/FAO - Empowering Sahelian farmers to leverage their crop diversity assets for enhanced livelihoods-2006-2007	-	3,906	-	4	3,909	-	349	41	3,458	61	-		3,910	
Indonesia Palm Oil Board															
	Pilot Study of Carbon Footprint of Oil Palm Production in Indonesia	-	-	38,298	-	38,298	4,279	1,306	-	1,625	33	-		7,243	31,055
Ireland															
	Malawi Agroforestry food Security Programme	-	231,529	1,272,250	-	1,503,779	297,581	312,240	1,592	114,750	243,298	36,129	424,506	1,430,096	73,683
	Naturally African Platform	-	-	118,166	-	118,166	-	12,418	-	-	34	-		12,452	105,714
	Cooperation with Irish Universities and Research Institutes	-	-	219,877	-	219,877	-	-	-	-	-	-		-	219,877
International Rice Research Institute															
	South Asia Programme	-	5,585	-	-	5,585	-	-	-	-	-	-		-	5,585
	Rice Landscape Management for Raising Water Productivity Conserving Resources and Improving Livelihoods in Upper Catchments of the Mekong and Red River Basin	(14,776)	-	53,636	-	38,860	5,533	12,796	-	1,912	8,171	-	9,000	37,412	1,448
Italy															
	Agile Project -2004	-	10,320	-	-	10,320	-	2,320	-	8,000	-	-		10,320	
	AHI AGILE 2006	-	103,877	-	-	103,877	53,064	20,994	-	26,323	2,157	1,340		103,877	
	AHI AGILE 2007	-	201,532	233,770	-	435,302	39,634	116,133	-	61,745	13,264	-		230,777	204,525

Exhibit 1b Analysis of sources and applications of restricted project grants cont.

		Sources of funds					Applications of funds								
Donor Name	Description	Funds accrued prior year	Funds b/f from prior year	Funds received 2008	Funds accrued 2008	Total available 2008	Personnel costs	Professional services	Training	Operational travel	Supplies & services	Capital & Depreciation	Partnerships	Total Expenditure	Funds c/f as at 31 Dec 2008
World Conservation Union															
	Mt Elgon Regional Ecosystem Conservation Programme (MERECP)	(110,388)	-	-	110,388	-	-	-	-	-	-	-		-	
	Developing strategic partnerships for enhancing the role of natural resource management in integrated conservation and development- Phase II.	(4,521)	-	12,381	-	7,860	407	4,964	-	-	-	-	2,489	7,860	
Japan															
	Combating agaist Dessertification with Agroforestry in the Drylands of East Africa	-	9,710	-	-	9,710	-	-	-	-	-	-		-	9,710
	Bioenergy Provision within Agroforestry Systems in East Africa	-	-	113,281	29,758	143,039	67,914	31,341	321	8,921	6,643	27,899		143,039	
Japan International Research Center For Agricultural Sciences															
	Japan-CGIAR Fellowship Programme-2006-2007	-	730	-	-	730	-	730	-	-	-	-		730	
	Japan-CGIAR Fellowship Programme-2007-2008	-	356	-	-	356	-	356	-	-	-	-		356	
Kenya															
	Arid Lands Resource Management Project II (ALRMP II)	-	8,367	-	-	8,367	8,367	-	-	-	-	-		8,367	
	KEFRI FORIAM PROJECT	-	12,535	130	-	12,665	-	-	-	-	1,900	-		1,900	10,765
Royal Swedish Academy of Agriculture and Forestry- KSLA															
	Sustainable Forest Management in Africa	(58,420)	-	594,980	15,006	551,565	125,136	81,369	-	300,472	38,719	5,870		551,566	
Katholic University															
	Facilitaing Community-Driven Sustainable Development in The Uplands of Southwest China	(757)	-	757	-	-	-	-	-	-	-	-		-	
	Facilitaing Community-Driven Sustainable Development in The Uplands of Southwest China- Phase II	(59,859)	-	178,858	31,562	150,561	55,151	10,701	767	6,436	13,421	-	64,085	150,561	
Laguna Lake Development Authority															
	Laguna de Bay Environmental Action Planning (LEAP)	(2,150)	-	2,150	-	-	-	-	-	-	-	-		-	
Mars Inc															
	Cocoa Agroforestry Meeting	(9,146)	-	-	9,146	-	-	-	-	-	-	-		-	
	Trees and Markets	-	3,707	162,584	-	166,291	-	16,344	-	25,893	50	-		42,287	124,004
McKnight Foundation															
	Climbing Beans Project	-	27,115	19,926	-	47,041	2,952	1,273	-	7,169	2,608	-		14,002	33,039
Multidonor															
	Trees and Markets	-	2,375	19,945	-	22,320	-	4,800	-	3,144	66	-		8,010	14,310
	GIS Multi-donor Funds	-	24,004	-	-	24,004	-	301	469	890	10	-		1,670	22,334
	GRP3 Multi-donor Funds - EA	-	-	-	2,897	2,897	422	522	-	-	1,953	-		2,897	
	ANAFE Multi-donor Funds	-	-	24,154	-	24,154	-	-	-	-	-	-		-	24,154
	GRP4 Multi-donor Funds	-	-	3,609	-	3,609	-	-	-	-	-	-		-	3,609
	Tanzania Country Office Operations	-	11,880	172	-	12,052	-	-	-	(704)	5,243	-		4,539	7,513
	SEA Regional Office Operations	-	13,879	76,592	-	90,471	24,025	13,560	-	5,526	15,202	2,800	3,137	64,250	26,221

Exhibit 1b Analysis of sources and applications of restricted project grants cont.

		Sources of funds					Applications of funds								
Donor Name	Description	Funds accrued prior year	Funds b/f from prior year	Funds received 2008	Funds accrued 2008	Total available 2008	Personnel costs	Professional services	Training	Operational travel	Supplies & services	Capital & Depreciation	Partnerships	Total Expenditure	Funds c/f as at 31 Dec 2008
	Methods for analysis of agricultural markets	-	-	-	323	323	-	323	-	-	-	-		323	
	Gender and diversity programme	(163,847)	-	785,180	245,146	866,479	368,683	367,040	88	51,771	62,008	16,890		866,479	
	Nursery flagship project	-	-	-	-	-	-	-	-	-	-	-		-	
	Funds for purchase of vehicle	-	264,829	(181,799)	-	83,030	-	-	-	-	-	-		-	83,030
	Workshop on analyzing agricultural markets	-	97,914	(73,970)	-	23,944	-	-	-	-	-	-		-	23,944
North Carolina State University															
	Provide Information on the Flow of Vegetables and Agroforestry Products from Indonesia and the Philippines	-	237	-	-	237	-	237	-	-	-	-		237	
	Agroforestry and Sustainable Vegetable Production	-	47	20,313	38,713	59,073	24,588	13,946	-	8,222	11,618	-	700	59,073	
Netherlands															
	Advancing agroforestry reseach and evelopment through training and education	(43,609)	-	576,570	-	532,961	201,605	14,253	-	55,759	36,961	(3,498)	23,133	328,212	204,749
	Junior professional officer for enterprise and entrepreneurship in agroforestry	-	1,387	-	-	1,387	-	1,387	-	-	-	-		1,387	
	Junior professional officer for associate data analyst - Kenya	-	46,126	-	-	46,126	-	-	-	-	-	-		-	46,126
	Improved Rainwater Management for Sustainable Development - Bridging Grant	-	47,789	(9,000)	-	38,789	6,154	20,012	-	7,870	4,445	-	307	38,789	-
	Improved Capacity in Rainwater Management for Sustainable Development	-	-	122,945	50,660	173,605	82,964	17,256	1,285	47,785	19,521	4,794		173,605	
Norway															
	Farmers study - Sahel	(2,505)	-	265	2,240	-	-	-	-	-	-	-		-	
Natural Resources Institute															
	SAPP Project - Caesalpinioid Woodlands of Southern Africa: Optimising the Use of Pesticidal Plants	-	-	75,373	-	75,373	14,019	3,888	-	1,652	1,234	-		20,793	54,580
National Science Foundation															
	Biocomplexity in the Environment (BE): Integrated Reseach and Education in Environmental Systems Dynamics of Coupled Natural and Human Systems (CNH)	(27,936)	-	52,407	-	24,471	18,970	5,501	-	-	-	-		24,471	-
Peru															
	Estudio Integral de los factores claves para el desarrollo de la Agroforesteria en Ucayali	(14,953)	-	94,950	-	79,997	20,523	7,382	120	2,572	7,811	-	5,469	43,878	36,119
Partnership for Governance Reforms in Indonesia															
	Building upon Policy Advances: Next Steps in Strengthening community Based Natural Resources Management Framework in Indonesia	-	-	71,719	-	71,719	8,502	28,750	-	3,721	229	-	25,891	67,093	4,626

Exhibit 1b Analysis of sources and applications of restricted project grants cont.

		Sources of funds					Applications of funds								
Donor Name	Description	Funds accrued prior year	Funds b/f from prior year	Funds received 2008	Funds accrued 2008	Total available 2008	Personnel costs	Professional services	Training	Operational travel	Supplies & services	Capital & Depreciation	Partnerships	Total Expenditure	Funds c/f as at 31 Dec 2008
Plan Internaltional															
	Scalling up - Zambia	-	28,530	-	-	28,530	23,381	-	-	-	5,149	-		28,530	
	Agroforestry Development in 36 wards of Mutare - Zimbabwe	-	8,057	2,780	-	10,837	-	-	-	1,581	550	-		2,130	8,707
Rockefeller Foundation															
	Research planning workshops on agroforestry, livestock, policy and watershed management in East Africa.	-	33,155	-	-	33,155	-	33,155	-	-	-	-		33,155	
	Development and more responsive agricultural extension for the uplands	-	34,320	-	-	34,320	-	-	-	-	4	-	(3,666)	(3,662)	37,982
	Gender and Diversity	(24,745)	-	58,560	-	33,815	-	-	400	28,534	4,881	-		33,815	
	MDG- Assessing Water Resources Management Strategies to Improve the Capability of Smallholder Farmers inSub-Saharan Africa to Adapt to Climate Change	-	-	89,900	-	89,900	-	-	-	-	-	-	69,624	69,624	20,276
Rights and Resources Group															
	Alternative Tenure and Enterprise Models: Country context and case study of Forest-based community-scale enterprises in Cameroon	-	-	27,050	158	27,208	4,057	3,549	1,382	11,415	6,804	-		27,208	
RSSP															
	Progressive Terracing and Agroforestry for Soil Conservation and Improved Livelihoods	(36,799)	-	36,800	-	1	-	1	-	-	-	-		1	
Government of Rwanda															
	Developing a Master Plan for implementing appropriate Rainwater Harvesting and related Interventions	(67,353)	-	10,482	65,948	9,077	-	2,063	(315)	1,142	6,187	-		9,077	
Send A Cow Rwanda															
	Training and Technical Guidance to Send A Cow Rwanda Framers in Kabuga, Buliza and Bicumbi	-	7,205	-	-	7,205	7,205	-	-	-	-	-		7,205	-
Swiss Development Corporation															
	DPRK -Sustainable Sloping Land Management	-	-	17,137	3,634	20,772	15,679	-	-	5,092	-	-		20,771	
Soil Fertility Consortium for Southern Africa															
	influence of biomas burning-SOFECSA	-	1	-	-	1	-	1	-	-	-	-		1	
Syngenta															
	To investigate the scope for corporate support for tree nursery research and attributed tree planting	-	9,503	-	-	9,503	9,503	-	-	-	-	-		9,503	
	Fellowship Program to Enhance the Careers of East African Women Crop Scientists	-	19,714	9,721	-	29,435	27,282	-	-	-	2,153	-		29,435	
Swedish International Development Cooperation Agency															
	African network for agroforestry education	(30,513)	-	30,513	-	-	-	-	-	-	-	-		-	

Exhibit 1b Analysis of sources and applications of restricted project grants cont.

		Sources of funds					Applications of funds								
Donor Name	Description	Funds accrued prior year	Funds b/f from prior year	Funds received 2008	Funds accrued 2008	Total available 2008	Personnel costs	Professional services	Training	Operational travel	Supplies & services	Capital & Depreciation	Partnerships	Total Expenditure	Funds c/f as at 31 Dec 2008
	ICRAF/RELMA/ collaboration programme 2004-2006	-	224,173	(224,171)	-	2	-	2	-	-	-	-		2	
	KUSA Community Development Society	-	13,166	(13,166)	-	-	-	-	-	-	-	-		-	
	SEANAFE Phse II. Sharing Knowledge on Markets, Landscapes and Environmental Policies	(491,989)	-	657,667	207,838	373,515	70,201	84,955	6,552	63,541	12,965	-	135,302	373,516	
	Conference on Expanding Agribusiness Links with Samllholder Farmers in Africa Nov 2005	-	31,603	(22,041)	-	9,562	-	9,562	-	-	-	-		9,562	
	A green-Blue Water Initiative on the Mara River basin	-	36,493	-	-	36,493	91	-	-	-	(91)	-		-	36,493
	Consolidating ANAFE for the expansion of Agroforestry Education into the BASIC Initiative	-	194,657	-	74,450	269,107	76,369	61,226	41,485	74,401	15,625	-		269,107	
	BIO-EARN	(2,743)	-	4,267	-	1,524	-	-	-	68	1,455	-		1,523	1
Spain															
	Enhancing farmer adoption of conversation farming and agroforestry practices through farmer-driven knowledge-sharing institutions in Claveria, Philippines	-	206,790	(20,320)	-	186,470	-	-	-	-	-	-		-	186,470
	Support to decentralization systems of seed produstion of agroforestry trees and community management of foreste land in provinces of visaya and mindanao Philippines	-	134,814	(65,857)	-	68,957	-	67,215	-	36	1,706	-		68,957	
	Support for Decentralized Tree Seed Systems and Improved Community-based Forest Management inCentral Visayas and Mindanao, the Philippines	-	18,857	-	-	18,857	-	18,857	-	-	-	-		18,857	
SARCS Secretariat															
	Influence of Biomass Burning, Biogenic and Anthropogenic Emissions on Urban Air Quality in South and East Asia- II	-	1,291	-	-	1,291	-	1,291	-	-	-	-		1,291	
Sunshine Technology Group Limited															
	Assessment of the production of Jatropha Curcas plantation and intercroping systems with other Oil/ Cash Crops in Yunnan, China	-	19	-	-	19	-	19	-	-	-	-		19	
Tinker Foundation															
	Latin America	-	11,463	-	-	11,463	-	11,463	-	-	-	-		11,463	
Third World Organization for Women in Science (TWOWS)															
	TWOWS Postgraduate Training Fellowship	-	1,103	-	-	1,103	-	-	(500)	-	-	-		(500)	1,603
Upland Development Programme in Southern Mindanao															
	Enhancing the Upland Extension Delivery Systems in Southern Mindanao	-	5,688	-	-	5,688	-	5,688	-	-	-	-		5,688	

Exhibit 1b Analysis of sources and applications of restricted project grants cont.

		Sources of funds					Applications of funds								
Donor Name	Description	Funds accrued prior year	Funds b/f from prior year	Funds received 2008	Funds accrued 2008	Total available 2008	Personnel costs	Professional services	Training	Operational travel	Supplies & services	Capital & Depreciation	Partnerships	Total Expenditure	Funds c/f as at 31 Dec 2008
	2006 UDP Enhancement of Upland Delivery Extension Services in Southern Mindanao	-	37,184	-	-	37,184	-	37,184	-	-	-	-		37,184	
United Nations Development Programme															
	MDG Technical Centre Support	-	12,500	-	-	12,500	-	12,500	-	-	-	-		12,500	
	Expansion of the Knowledge Base on Poverty-Environment Linkages through Conducting 10 Cases Studies, Reviews of National Programmes and the Development of Policy Investment Models	-	41,222	65,981	-	107,203	5,953	15,583	-	996	3,597	-		26,129	81,074
	Assessment of Carbon Sequestration in the Lowlands of Baringo District, Kenya	(5,809)	-	-	24,402	18,593	-	3,265	-	61	15,266	-		18,593	
	UNDP Bio Carbon Certification Course	-	-	5,000	-	5,000	-	446	-	-	2,025	-		2,471	2,529
	Millenium Villages 1 - WCA	-	-	13,979	7,573	21,552	21,550	-	-	2	-	-		21,552	
United Nations Environmental Programme															
	An Ecosystem Approach to Restoring West African Drylands and Improving Rural Livelihoods through Agroforestry-based Land Management Interventions	(38,937)	-	257,393	-	218,456	-	-	-	835	2,647	-		3,482	214,974
	Rain Water Partnership Programme	-	12,494	-	-	12,494	-	-	-	-	-	-		-	12,494
	Building Capacities for Using Rain Water Harvesting (RWH) for Productive Purpose	(11,986)	-	-	11,986	-	-	-	-	-	-	-		-	
	Post Conflict Environmental Assessment for the Sudan	(35,000)	-	35,000	-	-	-	-	-	-	-	-		-	
	Sustaining the Values of ecosystem Services in Lake Victoria Basin	-	42,504	-	-	42,504	27,933	3,746	-	57	1	-		31,737	10,767
	Pilot CBA study at Olepolos, Kajiado District of Kenya	(1,028)	-	-	2,861	1,833	-	1,650	-	143	40	-		1,833	
	Land Health Surveillance for Targeting Climate Change and Ecosystem Management Intervetions in Africa	-	-	90,000	-	90,000	-	68,066	-	1,121	2,107	812		72,106	17,894
Unilever															
	To advanve domestication of Allanblackia spp. In selected countries in Africa II	-	7,993	-	-	7,993	-	-	-	-	-	-		-	7,993
	To advanve domestication of Allanblackia spp. In selected countries in Africa III	-	78,452	77,009	-	155,461	-	9,510	-	3,251	12,725	-	31,255	56,741	98,720
United Nations Office at Nairobi															
	USE of ICRAF Facilities During UNFCCC COP12 Side Events	-	28,870	-	-	28,870	-	-	-	-	14,234	3,775		18,009	10,861
University of Utrecht															
	Doctoral Student - Hesti Lestari Tata	(1,495)	-	(709)	2,249	45	-	-	-	-	45	-		45	
United States Agency for International Development															
	Collaboration with universities	-	19,676	103,696	-	123,372	-	6,551	-	6,508	3,856	-	10,372	27,287	96,085

Exhibit 1b Analysis of sources and applications of restricted project grants cont.

		Sources of funds					Applications of funds								
Donor Name	Description	Funds accrued prior year	Funds b/f from prior year	Funds received 2008	Funds accrued 2008	Total available 2008	Personnel costs	Professional services	Training	Operational travel	Supplies & services	Capital & Depreciation	Partnerships	Total Expenditure	Funds c/f as at 31 Dec 2008
	Negotiation support system for natural resource conflict resolution to enhance environmental services in Southeast Asia	-	-	-	-	-	-	1,445	-	(1,647)	203	-		-	
	Environmantal and Science Policies Mobilized to Address Development Challenges	(421,504)	-	1,482,601	149,141	1,210,238	32,829	410,265	3,659	116,031	280,220	4,839	362,396	1,210,238	
	AVDRC	(299,452)	-	299,452	-	-	-	-	-	-	-	-		-	
	Strengthening the Careers of African Women Scientists	(19,626)	-	598,950	-	579,324	18,006	17,084	-	39,761	9,555	-		84,406	494,918
	Linking Climate Change Mitigation with Adaptation, Sustainable Development and Poverty Reduction Through Improved Land Management	-	1,429	-	-	1,429	-	245	-	-	1,115	-		1,361	68
United States Department of Agriculture															
	CIRAD ICRAF contract for USDA project Coffee programme	(71,605)	-	95,000	-	23,395	-	1,178	-	1,641	439	-	9,700	12,958	10,437
	GIS Southern Sudan	-	20,664	-	-	20,664	-	-	-	-	-	-		-	20,664
	MINPLAPDAT/ICRAF - Food for Prgress 2006	-	167,858	388,008	148,516	704,383	353,755	95,399	3,894	43,499	98,904	108,931		704,382	
World Food Programme															
	Provision of Grafted Seedlings	-	9,686	-	-	9,686	-	9,686	-	-	-	-		9,686	
World Resources Institute															
	Workshop NGOs and Environmental Governance in Yunnan	-	944	-	-	944	-	944	-	-	-	-		944	
World Wildlife Fund															
	Southeast Asia Programme	-	3,915	-	-	3,915	-	3,915	-	-	-	-		3,915	
	RUPES Equitable Payments Watershed Services Phase I Making the Business Case	(308)	-	308	-	-	-	-	-	-	-	-		-	
	Carbon, Conservation and Livelihoods: an initiative for transforming the direction of Global Change	(42,634)	-	50,000	-	7,366	-	-	-	-	-	-		-	7,366
	Linking Futures Programme- Economic Opportunities, Livelihoods and Ecological Sustainability in the Campo-Ma›an Landscape	-	-	-	55,167	55,167	24,332	5,015	361	8,375	17,084	-		55,167	
	Socio-Economic (Livelihood) and Cost & Benefit Analysis of Equitable Payments for Watershed Services Project Upper Kapaus Basin - West Kalimntan, Indonesia	-	-	31,564	-	31,564	5,801	8,847	-	10,070	1,357	-		26,075	5,489
	ICRAF/WWF/CARE Climate Change Project	-	-	40,000	-	40,000	32,787	7,213	-	-	-	-		40,000	-
	Training on the Participatory domestication techniques and the vegetative preparation	-	-	2,076	-	2,076	-	-	-	127	-	-		127	1,949
Leibniz Centre for Agricultural Landscape Research e.V.															
	Climate Change Impact Assessment and Adaption Options in Vulnerable Agro-landscapes in East Africa	-	-	105,010	-	105,010	-	663	-	1,520	1,793	-		3,975	101,035
		(6,209,857)	**8,194,603**	**17,568,618**	**5,905,655**	**25,459,018**	**5,180,852**	**4,335,857**	**284,629**	**2,560,053**	**2,409,628**	**377,977**	**2,811,287**	**17,960,277**	**7,498,742**

Exhibit 2

World Agroforestry Centre
Property and Equipment Detailed Schedule
As at 31 December 2008
(in US Dollars '000)

	2008				
	Physical Facilities	Infrastructure & Leasehold	Furnishing & Equipment	Total	**2007**
COST					
Balance : January 1	7,829	425	14,074	22,328	22,081
Adjustment	53		(54)	(1)	(21)
Reclassification	(95)		95	-	
Current Period					
Additions	2	19	794	815	496
Work in Progress				-	
Disposals			(258)	(258)	(229)
Balance December 31	**7,789**	**444**	**14,651**	**22,884**	**22,328**
ACCUMULATED DEPRECIATION					
Balance : January 1	(3,655)	(149)	(13,080)	(16,884)	(16,088)
Adjustment	(57)	8	52	3	21
Current Period					
Additions	(262)	(37)	(667)	(966)	(1,045)
Disposals	-	-	248	248	228
Balance December 31	**(3,974)**	**(178)**	**(13,447)**	**(17,599)**	**(16,884)**
NET BOOK VALUE	**3,815**	**266**	**1,204**	**5,285**	**5,444**

Exhibit 3

World Agroforestry Centre
Statement of Overhead Expenses
As at 31 December 2008
(in US Dollars '000)

	2008	2007
Direct Operating Expenses		
Research	23,049	25,111
Research Support	1,989	1,419
Operations	588	716
sub-total	25,626	27,246
less: Overhead recovery	(1,950)	(2,270)
Total	**23,676**	**24,976**
Indirect Operating Expenses		
Management	3,510	4,101
Common Sustenance Services	1,417	1,314
total	**4,927**	**5,415**
Total Operating Expenses	**28,603**	**30,391**
Cost Ratios		
Direct/Total	83%	82%
Overhead/Total	17%	18%
Overhead/Direct	21%	22%

Exhibit 4

World Agroforestry Centre
CGIAR - Gender & Diversity Program
(in US Dollars '000)

	2008				
	Programme Coordination	Award Programme	Training Courses [1]	Total	2007
Grants received/Receivable					
CGIAR - Centre directors› committee	100	-	-	100	100
CGIAR - Secretariat	100	-	-	100	100
Norway	384	-	-	384	264
Switzerland	96	-	-	96	89
Switzerland- Bellagio funds				-	122
The Syngenta Foundation for Sustainable Development	0	-	10	10	10
USAID	-	399	199	598	210
USDA	10	-	-	10	-
Rockefeller Foundation	-	-	59	59	59
Funds from participants	-	-	164	164	210
CIDA	-	-	-	-	253
Institute of International Education Inc	-	-	-	-	19
Bill and Melinda Gates Foundation (AWARD) b/f	0	2,959	-	2,959	2,871
Total	690	3,358	432	4,480	4,307
Expenditure					
Personnel costs	390	417	25	832	438
Professional services and Supplies	169	1,132	257	1,558	488
Operational travel	46	226	68	340	645
Partnerships/Small Grants	-	-	-	-	-
Depreciation	17	4	-	21	4
Total	622	1,779	350	2,751	1,575
Grants balance c/f (deficit)	**68**	**1,579**	**82**	**1,729**	**2,732**

The Gender and diversity program is a CGIAR global activity hosted by ICRAF under a memorandum of understanding between ICRAF and the CGIAR gender and diversity advisory board.
Funds from participants for 2008 courses received in 2009 will be reflected in the 2009 accounts

World Agroforestry Centre
TRANSFORMING LIVES AND LANDSCAPES

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