



## Financial Statements and Report of Independent Auditors For the Year Ended December 31, 2016

**WORLDFISH (also known as ICLARM)**  
An International Non-Profit Organization

**Financial Statements and Supplementary Schedules**  
December 31, 2016

**WORLDFISH (also known as ICLARM)**

An International Non-Profit Organization

**FINANCIAL STATEMENTS**

**December 31, 2016**

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## **WorldFish**

### **Statement by the Chair of the Board of Trustees**

2016 has been an eventful and challenging year. WorldFish actively contributed to six CGIAR Research Programs during the year. All research programs faced funding challenges in 2016, highlighted by the closure of the Aquatic Agricultural Systems CRP, which was led by WorldFish.

#### **Review of Operations**

Fisheries and aquaculture are key entry points for improving the wellbeing of poor and vulnerable people. During the year, WorldFish reprioritized its body of work around three research programs designed to support concerted efforts to reduce poverty and hunger. This prioritization led to the publication of the WorldFish Strategy 2017-2022. The three research programs elaborated on in the strategy document are: sustainable aquaculture, resilient small-scale fisheries, and value chains and nutrition.

The primary vehicles for pursuing these research areas are the CGIAR Research Programs (CRPs). WorldFish managed the CRP on Aquatic Agricultural Systems and managed its closure during 2016. As a result of the change in funding environment, the Aquatic Agricultural Systems CRP was wound down with final programmatic activities completed by June 30, 2016.

2016 was again a year of leadership transition for WorldFish. Dr. Nigel Preston, who had served as WorldFish Director General since November 2015, completed his tenure in December 2016. Dr. Blake Ratner commenced the role of Director General, effective January 2017. The Executive Team was enhanced through the welcome additions of Dr. Michael Phillips as Director of Aquaculture and Fisheries Science, Zarinah Davies as Director of Human Resources and David Shearer as Director of International Partnerships and Program Delivery.

#### **Financial Position**

Revenues decreased by US\$6.1 million (17.9%) year over year to US\$28.1 million whilst expenditures decreased by US\$5.2 million (14.9%) to US\$29.5 million. The Center realized a net deficit of US\$1.5 million for the year. This deficit was funded by WorldFish reserves.

WorldFish's total assets at the end of 2016 decreased to US\$21.8 million, including liquid assets of US\$17.6 million. Operational reserves decreased to US\$9.8 million. Despite the funding reductions realized in the year, predominantly in Window 1 / 2 revenues, and the corresponding reduction in the total dollar value of reserves, WorldFish was able to maintain the number of days coverage of forward planned operations to 121 days, a reduction of 5 days from 2015. This was managed by way of careful control of costs and a re-sizing of the organization to reflect a lower expected revenue base in 2017.

The ratio of indirect cost to direct cost as an indicator of our operational efficiency remained stable at 16%. WorldFish's overall financial position continues to be sound and the Center did not need to use any credit facility during the year.

### **Prospects and Challenges**

The Board is pleased to see how WorldFish has managed through a very difficult period of transition in donor funding priorities. The demand-driven and participatory integrated approaches to understand and address the multiple dimensions that constrain the development of aquaculture and fisheries and their impact on hunger and poverty alleviation are exciting and innovative. The approval of the FISH CRP, commencing operations in January 2017 is an excellent opportunity to leverage our strategic partnerships and participatory gender research allowing WorldFish to demonstrate greater impact in the coming years.

Prospects of diversifying funding sources are exciting, but pose new challenges in managing change in the funding and programming environment, whilst simultaneously keeping a sound level of reserves and improving operational effectiveness. Maintaining the right balance between healthy programmatic and budget growth and enlarging internal capacity will be essential to expand WorldFish's ability to deliver and make a difference in the lives of the poor through fisheries and aquaculture.

Finally, on behalf of the Board, I wish to thank our donors, investors and partners for their continued support. With their backing and commitments, we have been able to achieve substantial progress. I would also like to thank our Board, the Director-General and the Executive Team, and our staff, for their continuous commitment and dedication to our mission, and for achieving a successful year.



**Dr Beth Woods**  
**Chair of the Board of Trustees**

**Date: 26<sup>th</sup> April 2017**

## **WorldFish**

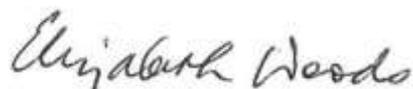
### **Statement on Risk Management**

The Board of Trustees has responsibility for ensuring that an appropriate risk management system is in place which enables management to identify and take steps to mitigate significant risks to the achievement of the Center's objectives.

Risk mitigation strategies have been on-going at the Center and include the implementation of systems of internal control which, by their nature, are designed to manage rather than eliminate the risk. The Center also endeavours to manage risk by ensuring that the appropriate infrastructure, controls, systems and people are in place throughout the organization.

The Board has adopted a risk management policy that has been communicated to all staff together with a detailed management guideline. The policy includes a framework by which the Center's management identifies, evaluates and prioritizes risks and opportunities across the Center; develops risk mitigation strategies that balance benefits with costs; monitors the implementation of these strategies; and reports, in conjunction with finance & administration staff and internal audit, semi-annually to the Audit Committee of the Board and annually to the full Board, on results.

The Board is satisfied that the Center has adopted and implemented a comprehensive risk management system.



**Dr Beth Woods**

**Chair of the Board of Trustees**

**Date: 26<sup>th</sup> April 2017**

# **WorldFish**

## **Financial Statements**

### **December 31, 2016**

#### **Management Statement of Responsibility for Financial Reporting**

The accompanying financial statements of WorldFish, for the years ended December 31, 2016 and December 31, 2015 is the responsibility of management and have been prepared in accordance with the CGIAR Accounting Policies and Reporting Practices Manual - Financial Guideline Series No. 2 (supplemented by advisories issued from time to time). WorldFish is responsible for the substance and objectivity of the information contained therein.

Our financial reporting practices follow the Accounting Policies and Reporting Practices Manual - Financial Guidelines Series No. 2 (supplemented by latest Advisory Note – Issued by the CGIAR Consortium Office on Application of CGIAR Financial Guidelines for Centers' 2016 Financial Statements in December 2016) of the Consultative Group on International Agricultural Research (CGIAR). WorldFish maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded and transactions are properly recorded and executed in accordance with management's authorization.

A system of reporting within WorldFish presents management with an accurate view of the operations, enabling us to discern risk and at the same time providing a reliable basis for the financial statements and management reports.

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



**Dr. Blake Ratner**  
Director General



**Jamie Craig**  
Director of Finance and Operations

## **INDEPENDENT AUDITORS' REPORT TO THE BOARD OF TRUSTEES OF**

### **WORLDFISH (also known as ICLARM)**

An International Non-Profit Organization

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

#### **Opinion**

We have audited the financial statements of WorldFish (also known as International Center for Living Aquatic Resources Management (ICLARM)) ("the Center"), which comprise the statement of financial position as of December 31, 2016, and the statement of activities, statement of changes in net assets and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, as set out on pages 8 to 26.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Center as of December 31, 2016, and of its financial performance and its cash flows for the year then ended in accordance with the Financial Guidelines Series No. 2 on accounting policies and reporting practices manual prescribed by the Consultative Group on International Agricultural Research (CGIAR) for International Agricultural Research Centers.

#### **Basis for Opinion**

We conducted our audit in accordance with International Standards on Auditing. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Independence and Other Ethical Responsibilities**

We are independent of the Center in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants ("IESBA Code") and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code.

#### **Information Other than the Financial Statements and Auditors' Report Thereon**

The Board of Trustees of the Center are responsible for the other information. The other information comprises the Statement by the Chair of the Board of Trustees, Statement on Risk Management and supplementary information, but does not include the financial statements of the Center and our auditors' report thereon.

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

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

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Responsibilities of the Management for the Financial Statements**

The management of the Center are responsible for the preparation of financial statements of the Center that give a true and fair view in accordance with Financial Guidelines Series No. 2 on accounting policies and reporting practices manual prescribed by the Consultative Group on International Agricultural Research (GCIAR) for International Agricultural Research Centers. The management are also responsible for such internal control as the management determine is necessary to enable the preparation of financial statements of the Center that are free from material misstatement, whether due to fraud or error.

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

### **Auditors' Responsibilities for the Audit of the Financial Statements**

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

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

- (a) Identify and assess the risks of material misstatement of the financial statements of the Center, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- (b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Center's internal control.
- (c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- (d) Conclude on the appropriateness of the management use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Center's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements of the Center or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Center to cease to continue as a going concern.
- (e) Evaluate the overall presentation, structure and content of the financial statements of the Center, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

#### **Other Matters**

This report is made solely to the Board of Trustees of the Center, as a body, and for no other purpose. We do not assume responsibility to any other person for the content of this report.

The financial statements of the Center for the year ended December 31, 2015 were audited by another firm of auditors whose report dated April 26, 2016 expressed an unmodified opinion on those financial statements.



**DELOITTE PLT (LLP0010145-LCA)**  
**Chartered Accountants (AF 0080)**

April 26, 2017

Penang

**WORLD FISH (also known as ICLARM)**  
An International Non-Profit Organization

**STATEMENT OF FINANCIAL POSITION**  
**As at December 31, 2016 and 2015**

(all figures expressed in thousands of US dollars)

	<i>Note</i>	<b>2016</b>	2015
		\$	\$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	3	17,609	20,861
Accounts receivable			
Donors	4	1,934	2,398
CGIAR System Office and other Centers	5	1,220	1,021
Employees	6	326	346
Others	7	273	313
Prepayments	8	295	173
		<u>21,657</u>	<u>25,112</u>
<b>Non-current Assets</b>			
Capital Assets	9	182	231
<b>TOTAL ASSETS</b>		<u><u>21,839</u></u>	<u><u>25,343</u></u>
<b>LIABILITIES AND NET ASSETS</b>			
<b>Current Liabilities</b>			
Accounts payable			
Donors	10	6,841	9,939
CGIAR System Office and other Centers	11	2,098	118
Others	12	995	858
Funds in trust	13	518	1,134
Accruals and provisions	14	1,594	2,021
<b>Total Liabilities</b>		<u>12,046</u>	<u>14,070</u>
<b>Net Assets</b>			
Designated		1,092	1,092
Undesignated		8,701	10,181
<b>Total Net Assets</b>		<u>9,793</u>	<u>11,273</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>		<u><u>21,839</u></u>	<u><u>25,343</u></u>

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

**WORLD FISH (also known as ICLARM)**

An International Non-Profit Organization

**STATEMENT OF ACTIVITIES**

**For the years ended December 31, 2016 and 2015**

(all figures expressed in thousands of US dollars)

		2016				2015			
Note		Unrestricted	Restricted - CRPs	Restricted - Non-CRP	Total 2016	Unrestricted	Restricted - CRPs	Restricted - Non-CRP	Total 2015
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Revenue and Gains</b>									
	Grant Revenue								
	Window 1 and 2	-	4,403	-	<b>4,403</b>	-	10,529	-	10,529
	Window 3	-	2,341	8,466	<b>10,807</b>	-	9,920	6	9,926
	Bilateral	-	1,951	10,207	<b>12,158</b>	49	11,706	460	12,215
	<b>Total Grant Revenue</b>	-	<b>8,695</b>	<b>18,673</b>	<b>27,368</b>	49	<b>32,155</b>	<b>466</b>	<b>32,670</b>
	Other Revenue and Gains	680	-	-	<b>680</b>	1,487	-	-	1,487
16	<b>Total Revenue and Gains</b>	<b>680</b>	<b>8,695</b>	<b>18,673</b>	<b>28,048</b>	<b>1,536</b>	<b>32,155</b>	<b>466</b>	<b>34,157</b>
<b>Expenses and Losses</b>									
	Research	798	6,702	13,487	<b>20,987</b>	831	22,934	444	24,209
	CGIAR Collaboration	-	209	-	<b>209</b>	-	1,017	-	1,017
	Non-CGIAR Collaboration	-	537	3,089	<b>3,626</b>	-	3,986	-	3,986
	General and Administration	692	1,223	2,097	<b>4,012</b>	413	4,242	22	4,677
	Other	976	-	-	<b>976</b>	445	-	-	445
	<b>Total Operating Expenses</b>	<b>2,466</b>	<b>8,671</b>	<b>18,673</b>	<b>29,810</b>	<b>1,689</b>	<b>32,179</b>	<b>466</b>	<b>34,334</b>
18									
	<b>Operating Surplus (Deficit)</b>	<b>(1,786)</b>	<b>24</b>	<b>-</b>	<b>(1,762)</b>	<b>(153)</b>	<b>(24)</b>	<b>-</b>	<b>(177)</b>
<b>Non-operating activities</b>									
	Financial Income	303	-	-	<b>303</b>	32	-	-	32
	Financial Expenses	(21)	-	-	<b>(21)</b>	(400)	-	-	(400)
		<b>282</b>	<b>-</b>	<b>-</b>	<b>282</b>	<b>(368)</b>	<b>-</b>	<b>-</b>	<b>(368)</b>
17									
	<b>Excess (deficiency) of revenue over expenses</b>	<b>(1,504)</b>	<b>24</b>	<b>-</b>	<b>(1,480)</b>	<b>(521)</b>	<b>(24)</b>	<b>-</b>	<b>(545)</b>

**WORLD FISH (also known as ICLARM)**  
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**STATEMENT OF CHANGES IN NET ASSETS**  
**For the years ended December 31, 2016 and 2015**  
(all figures expressed in thousands of US dollars)

	← Designated →			Total		
	Undesignated	Net Assets invested in Capital Assets	Reserve for Replacement of Fixed Assets	Total	2016	2015
	\$	\$	\$	\$	\$	\$
<b>Balance as at beginning of year</b>	10,181	231	861	<b>1,092</b>	<b>11,273</b>	11,818
Amortization of capital assets for the year	-	(234)	234	-	-	-
Net additions of capital assets during the year	-	185	(185)	-	-	-
Deficiency of revenue over expenses	(1,480)	-	-	-	<b>(1,480)</b>	(545)
<b>Balance as at end of year</b>	<b>8,701</b>	<b>182</b>	<b>910</b>	<b>1,092</b>	<b>9,793</b>	11,273

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

**WORLD FISH (also known as ICLARM)**  
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**STATEMENT OF CASH FLOWS**  
**For the years ended December 31, 2016 and 2015**  
(all figures expressed in thousands of US dollars)

	2016	2015
	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Deficiency of revenue over expenses	(1,480)	(545)
Items not affecting cash:		
Amortization of capital assets	234	248
Gain on disposal of capital assets	(35)	-
	<u>(1,281)</u>	<u>(297)</u>
Changes in non-cash working capital items:		
Decrease in accounts receivable	325	2,038
(Increase)/decrease in prepayments	(122)	285
Decrease in accounts payable	(1,597)	(1,239)
Decrease in accruals and provisions	(427)	(3,193)
Net cash used in operating activities	<u>(3,102)</u>	<u>(2,406)</u>
<b>CASH FLOWS USED IN INVESTING ACTIVITIES</b>		
Purchase of capital assets	(185)	(275)
Proceeds from disposal of capital assets	35	-
Net cash used in investing activities	<u>(150)</u>	<u>(275)</u>
<b>NET DECREASE IN CASH AND CASH EQUIVALENTS</b>	<b>(3,252)</b>	<b>(2,681)</b>
<b>CASH AND CASH EQUIVALENTS</b>		
Beginning of the year	20,861	23,542
End of the year	<u>17,609</u>	<u>20,861</u>

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

## **WORLD FISH (also known as ICLARM)**

An International Non-Profit Organization

### **NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2016 and 2015**

(all figures expressed in thousands of US dollars)

#### **1. GENERAL**

WorldFish (The Center) was established in 1976 by the Rockefeller Foundation and formally incorporated under the laws of the Republic of the Philippines on January 20, 1977 as a non-stock, philanthropic and non-profit corporation. In 1992, the Center joined the Consultative Group on International Agricultural Research (CGIAR) to become one of the 15 agricultural research centers supported by the CGIAR.

On April 22, 1993, an international agreement was signed by a number of countries, recognizing the Center as an international organization. The Center's mission is to strengthen livelihoods and enhance food and nutrition security by improving fisheries and aquaculture. The Center has research sites and/or offices in fourteen countries (2015: thirteen) including the headquarters in Penang, Malaysia.

##### **a. Headquarters Agreement with the Malaysian Government and Relocation to Malaysia**

On January 17, 2000, the Center signed a Headquarters Agreement with the Malaysian Government for establishing WorldFish (also known as ICLARM) headquarters in Batu Maung, Penang, Malaysia. The headquarters agreement granted the Center immunities and privileges that are normally granted to diplomatic and international organizations operating in Malaysia to facilitate the Center's global activities. A Headquarters Lease Agreement was also signed as a supplement to the Headquarters Agreement, making available to the Center a research site of 5.4 hectare at nominal annual rent for a period of 30 years with an option for renewal for another 30 years and thereafter by agreement of both parties. In the event of termination or expiration of the agreement, the land and facilities (buildings and fixtures) shall revert to the Malaysian Government.

On February 15, 2000, the Center commenced operations at a temporary office site in Penang, Malaysia and moved to its current headquarters in June 2001. The current headquarters was officially inaugurated on August 13, 2001.

##### **b. Agreement with the Egyptian Government for the Establishment of WorldFish's Research Center for Africa and West Asia**

The Center and the Government of the Arab Republic of Egypt entered into an agreement on March 31, 1997 (ratified on December 8, 1997) to establish a regional center in the Arab Republic of Egypt. As provided for in the agreement, the Egyptian government made available to the Center the utilization of the facilities and equipment operated by the Central Laboratory for Aquaculture Research at Abbassa, Abou Hammad-Sharkia Governorate, and at other research sites to be agreed upon within the Arab Republic of Egypt for the benefit of the international community and the people of Egypt.

**WORLDFISH (also known as ICLARM)**

An International Non-Profit Organization

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2016 and 2015**

(all figures expressed in thousands of US dollars)

The agreement remains in force for 25 years, and shall be renewed by mutual consent of the parties for another 25 years. In the event of termination or expiration of the agreement or its extensions, land and facilities thereupon as upgraded shall revert to the Arab Republic of Egypt.

The properties in the regional center include among others, the tract of land of approximately 1,480 feddans (6,216,000 square meters), administration and laboratory buildings, 12 villas, two residential buildings, workshops and stores, as well as the different types of research ponds.

**c. Tax Status**

WorldFish operates under agreements entered into with the governments of the respective host countries. Under these agreements, the Center and its assets are not subject to any direct or indirect taxation.

**d. CGIAR Research Programs (CRPs)**

CGIAR donors, represented by the CGIAR System Council, approve CGIAR Research Programs (CRPs), each to be led by a designated Center (Lead Center). The Lead Center is responsible for overseeing the implementation of the CRP by program participants and for all payments to and reporting from program participants. Program participants include other Centers who are subcontracted by the Lead Center.

CGIAR Fund donors can designate their contribution to one or more of three funding "Windows". For Window 1 funds, the System Council sets the overall priorities and makes specific decisions about the use of the fund such as allocation to CRPs, payment of System Costs and/or any other use required to achieve the CGIAR mission. Window 2 funds are contributions designated by Fund Donors to one or more specific CRPs. Window 3 funds are contributions designated by the Fund Donors to individual centers.

WorldFish was the Lead Center for the CRP on Aquatic Agricultural Systems (AAS), which started in July 2011 and ceased operations in June 2016. WorldFish also participated in the implementation of CRP 2 (Policies, Institutions and Markets), CRP 3.7 (Livestock and Fish), CRP 4 (Agriculture for Nutrition and Health), CRP 5 (Water, Land and Ecosystems) and CRP 7 (Climate Change, Agriculture and Food Security) during the year.

## **WORLD FISH (also known as ICLARM)**

An International Non-Profit Organization

### **NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2016 and 2015**

(all figures expressed in thousands of US dollars)

## **2. SIGNIFICANT ACCOUNTING POLICIES**

### *Basis of presentation*

The accompanying financial statements, expressed in US dollars, have been prepared in accordance with the CGIAR financial guideline series No. 2 - Accounting Policies and Reporting Practices Manual (February 2006). These statements have been prepared under the historical cost convention and on an accrual basis.

### *Use of estimates*

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Although these estimates are based on management's best knowledge of current events and actions, actual results could differ from those estimates. These estimates and underlying assumptions are reviewed on an ongoing basis and as adjustments become necessary, they are recognized in the financial statements in the period they have become known.

Significant estimates include assumptions used in estimating the recoverability of project expenditures and the determination of the allowance for doubtful contributions receivable from donors, the useful life of capital assets and the amount of accrued liabilities.

### *Financial risk management objectives and policies*

Managing financial risk is one aspect of the risk management practices of WorldFish. The Center's activities expose it to a variety of financial risks, including funding risks, foreign exchange risk, investment risk and inflation risk. Mitigation of these financial risks is carried out by management and supported by the Internal Audit unit under the direct guidance of the Board of Trustees. A key element of the Center's risk management program is minimizing potential adverse effects on its financial performance. This requires the finance function to identify, evaluate and hedge financial risks where appropriate.

The significant accounting policies are summarised below:

- A. Cash and cash equivalents** comprises cash in hand, petty cash funds, currencies awaiting deposit and local or foreign currency deposits in banks which can be added to or withdrawn without limitation and are immediately available for use in the current operations. Also included are any short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity date that they present insignificant risk of changes in value.

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**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2016 and 2015**

(all figures expressed in thousands of US dollars)

**B. Accounts Receivable** from donors, employees and other entities are carried at anticipated realizable value. An allowance is made for doubtful receivables based on a review of all outstanding amounts. Bad debts are written off during the year they are identified as irrecoverable. The write off of receivables is carried out after all efforts to collect have been exhausted.

**C. Capital assets** are stated at historical cost less accumulated amortization and consist of those assets with an estimated useful life beyond one year and having costs in excess of US\$1,500. Amortization of assets is provided from the month of capitalization and is computed using the straight-line method over its estimated term of useful life as follows:

	<u>Estimated useful life in years</u>
Infrastructure and leasehold	25
Furniture, fixtures and equipment	5
Computers and software	3
Vehicles	5

Capital assets acquired for direct use in donor-funded projects are fully amortized in the year of purchase. These are recorded as assets in custody and remain the property of the respective donors until the expiration of the agreement or contract. Assets are monitored by the Center until such time that the donor, in consultation with the Center, decides on the disposition.

Immovable assets (including buildings and site development) which have been made available to WorldFish by the host country have not been capitalized nor amortized. In the event of termination or expiration of the respective host country agreement, all immovable assets will revert to the host country.

Gains and losses on disposal of capital assets are determined in reference to their carrying value and are accounted for in the Statement of Activities.

**D. Accounts payable (Donors)** are grants received in advance from donors for which conditions of spending are not fulfilled yet.

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

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**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2016 and 2015**

(all figures expressed in thousands of US dollars)

- F. Revenue recognition:** The major portion of a Center's revenue is derived through the receipt of Donor grants, either "Unrestricted" or "Restricted". Unrestricted Grants are recognized as revenue upon receipt. Restricted grants are recognized as revenue upon the fulfillment of the donor-imposed conditions attached to them.

Other revenue and gains are recognized as revenue when they are earned.

- G. Foreign currency translation:** The Center's financial statements are presented in United States dollars (US dollars). Monetary assets and liabilities denominated in foreign currencies are translated into US dollars at exchange rates in effect at the reporting date. All other assets and liabilities are translated at their historical rate. Revenue and expense items are translated using monthly rates. Any resulting foreign exchange gains or losses are recorded in the statement of activities.

**3. CASH AND CASH EQUIVALENTS**

Cash and cash equivalents at December 31 consist of:

	<b>2016</b>	2015
	<b>\$</b>	\$
Cash and Bank accounts in US Dollars	<b>13,322</b>	18,261
Cash and Bank accounts in Euros	<b>3,288</b>	1,738
Cash and Bank accounts in GBP	<b>368</b>	113
Cash and Bank accounts in Ringgit Malaysia	<b>267</b>	238
Cash and Bank accounts in Australian Dollars	<b>54</b>	349
Cash and Bank accounts in other operating currencies	<b>310</b>	162
	<u><b>17,609</b></u>	<u>20,861</u>

Cash in banks are denominated in US Dollars, Euros, United Kingdom Pounds, Australian Dollars, Ringgit Malaysia, Bangladesh Taka, Solomon Dollar, Malawian Kwacha, Zambian Kwacha, Egyptian Pounds and Philippines Pesos, and Sierra Leonean Leone.

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**4. ACCOUNTS RECEIVABLE – DONORS**

Accounts receivable from donors at December 31 consist of unreleased balances of approved grants as follows:

	<b>2016</b>	2015
	<b>\$</b>	\$
W3 and Bilateral Donors	<b>1,940</b>	2,672
Less: Allowance for doubtful debts	<b>(6)</b>	(274)
	<b><u>1,934</u></b>	<u>2,398</u>

**5. ACCOUNTS RECEIVABLE - CGIAR SYSTEM OFFICE AND OTHER CENTERS**

Accounts receivable from CGIAR system office and other centers at December 31 consist of unreleased balances of approved grants as follows:

	<b>2016</b>	2015
	<b>\$</b>	\$
CGIAR Fund	-	341
CIAT – International Center for Tropical Agriculture	<b>58</b>	62
IFPRI – International Food Policy Research Institute	<b>48</b>	-
ILRI – International Livestock Research Institute	<b>1,026</b>	584
IRRI – International Rice Research Institute	-	34
IWMI – International Water Management Institute	<b>88</b>	-
	<b><u>1,220</u></b>	<u>1,021</u>

**6. ACCOUNTS RECEIVABLE - EMPLOYEES**

	<b>2016</b>	2015
	<b>\$</b>	\$
Loans to employees	<b>61</b>	107
Project advances to employees	<b>265</b>	239
	<b><u>326</u></b>	<u>346</u>

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**7. ACCOUNTS RECEIVABLE - OTHERS**

	<b>2016</b>	2015
	<b>\$</b>	\$
Advances	<b>211</b>	250
Association of International Agricultural Research Centers (AIARC)	<b>62</b>	63
	<b>273</b>	313

**8. PREPAYMENTS**

	<b>2016</b>	2015
	<b>\$</b>	\$
Deposits	<b>25</b>	27
Prepaid expenses	<b>270</b>	146
	<b>295</b>	173

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**9. CAPITAL ASSETS**

	<b>2016</b>				<b>2015</b>	
	<b>Infrastructure and leasehold</b>	<b>Furniture, fixtures, and equipment</b>	<b>Computers and software</b>	<b>Vehicles</b>	<b>Total</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b><u>COST</u></b>						
Balance as at January 1	47	670	1,368	993	<b>3,078</b>	2,825
Additions	2	67	31	85	<b>185</b>	275
Disposals/Written off	-	(49)	(80)	(71)	<b>(200)</b>	(22)
<b>Balance as at December 31</b>	<b>49</b>	<b>688</b>	<b>1,319</b>	<b>1,007</b>	<b>3,063</b>	<b>3,078</b>
<b><u>ACCUMULATED DEPRECIATION</u></b>						
Balance as at January 1	(20)	(648)	(1,269)	(910)	<b>(2,847)</b>	(2,621)
Amortization	(2)	(62)	(62)	(108)	<b>(234)</b>	(248)
Disposals/Written off	-	49	80	71	<b>200</b>	22
<b>Balance as at December 31</b>	<b>(22)</b>	<b>(661)</b>	<b>(1,251)</b>	<b>(947)</b>	<b>(2,881)</b>	<b>(2,847)</b>
<b>CARRYING AMOUNT</b>	<b>27</b>	<b>27</b>	<b>68</b>	<b>60</b>	<b>182</b>	<b>231</b>

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**10. ACCOUNTS PAYABLE – DONORS**

Accounts payable to donors at December 31 consist of grants which conditions are yet to meet and excess grants to be reimbursed to donors as follows:

	<b>2016</b>	2015
	<b>\$</b>	\$
W3 and Bilateral Donors	<u><b>6,841</b></u>	<u>9,939</u>

**11. ACCOUNTS PAYABLE – CGIAR SYSTEM OFFICE AND OTHER CENTERS**

Accounts payable to CGIAR system office and other centers at December 31 consist of grants which conditions are yet to meet and excess grants to be reimbursed to CGIAR system office and other centers as follows:

	<b>2016</b>	2015
	<b>\$</b>	\$
CGIAR Fund	<b>2,097</b>	-
IFPRI – International Food Policy Research Institute	-	80
IRRI – International Rice Research Institute	<b>1</b>	-
IWMI – International Water Management Institute	-	38
	<u><b>2,098</b></u>	<u>118</u>

**12. ACCOUNTS PAYABLE – OTHERS**

	<b>2016</b>	2015
	<b>\$</b>	\$
Partners	<b>194</b>	417
Consultants	<b>82</b>	116
Others	<b>719</b>	325
	<u><b>995</b></u>	<u>858</u>

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**13. FUNDS IN TRUST**

This consists of donor funds which are managed by WorldFish on behalf of other organizations. WorldFish hosts the activities of other Centers and charges administration fees in addition to flowing through expenses incurred to host the activities. WorldFish currently has agreements in place to host the activities of HarvestPlus (a Global Challenge Program of the CGIAR represented by the International Center for Tropical Agriculture (CIAT) and the International Food Policy Research Institute (IFPRI)) and the activities of the International Potato Center (CIP) in Zambia.

**14. ACCRUALS AND PROVISIONS**

Accruals and provisions at December 31 consist of:

	<b>2016</b>	2015
	\$	\$
Accrued expenses for supplies and services received	<b>685</b>	817
Provision for unutilized leave	<b>113</b>	155
Provision for International Recruited Staff benefits and repatriation costs	<b>796</b>	1,049
	<u><b>1,594</b></u>	<u>2,021</u>

**15. CONTINGENT LIABILITIES AND LEGAL ACTIONS**

In the ordinary course of business, WorldFish becomes involved in various legal actions. While the ultimate effect of such actions cannot be ascertained at this time, management believes that their resolution will not have a material adverse effect on the financial statements.

**16. OTHER REVENUE AND GAINS**

	<b>2016</b>	2015
	\$	\$
Management fee from guest programs	<b>263</b>	363
Fish sales	<b>224</b>	266
Abbassa training	<b>100</b>	28
Gain on disposal of capital assets	<b>35</b>	2
Miscellaneous income	<b>58</b>	828
	<u><b>680</b></u>	<u>1,487</u>

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**17. FINANCIAL INCOME AND EXPENSES**

	<b>2016</b>	2015
	<b>\$</b>	\$
Interest income	<b>27</b>	32
Foreign exchange gains (losses)	<b>276</b>	(363)
Bank charges	<b>(21)</b>	(37)
	<b><u>282</u></b>	<u>(368)</u>

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**18. EXPENSES BY NATURAL CLASSIFICATION**

	Year 2016				Year 2015			
	Unrestricted	Restricted - CRPs	Restricted - Non-CRP	Total 2016	Unrestricted	Restricted - CRPs	Restricted - Non-CRP	Total 2015
	\$	\$	\$	\$	\$	\$	\$	\$
Personnel	2,455	4,121	5,527	<b>12,103</b>	3,209	10,090	178	13,477
Collaborator Costs - CGIAR Centers	-	209	-	<b>209</b>	-	1,017	-	1,017
Collaborator Costs - Others	-	537	3,089	<b>3,626</b>	-	3,986	-	3,986
Supplies and services	2,830	2,109	6,076	<b>11,015</b>	2,266	10,474	197	12,937
Travel	229	449	1,744	<b>2,422</b>	375	2,198	69	2,642
Depreciation	71	23	140	<b>234</b>	76	172	-	248
Cost sharing percentage	201	-	-	<b>201</b>	27	-	-	27
<b>Total Direct Costs</b>	5,786	7,448	16,576	<b>29,810</b>	5,953	27,937	444	34,334
Allocated indirect costs	(3,320)	1,223	2,097	-	(4,264)	4,242	22	-
<b>Total - All Costs</b>	<b>2,466</b>	<b>8,671</b>	<b>18,673</b>	<b>29,810</b>	<b>1,689</b>	<b>32,179</b>	<b>466</b>	<b>34,334</b>

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**19. CRP REPORTING AND DISCLOSURES**

WorldFish was the Lead Center for Aquatic Agricultural Systems which commenced in July 2011 and ceased activities in June 2016.

WorldFish was a participating center of the following CRPs with other Lead Centers:

<b>CRP Name</b>	<b>Lead Center</b>
CRP 2 : Policies, Institutions and Markets	IFPRI
CRP 3.7 : Livestock and Fish	ILRI
CRP 4 : Agriculture for Nutrition and Health	IFPRI
CRP 5 : Water, Land and Ecosystems	IWMI
CRP 7 : Climate Change, Agriculture and Food Security	CIAT

Exhibit 4 details the CRP Expenses for 2016.

**20. COST SHARING PERCENTAGE (CSP)**

CSP is a funding mechanism whereby bilateral project are required to contribute 2% of the gross value of the contract to fund shared activities managed at the CGIAR system office.

	<b>2016</b>	<b>2015</b>
	<b>\$</b>	<b>\$</b>
CSP on current year activities	<b>240</b>	178
CSP collect from donor	<b>(76)</b>	(68)
	<b>164</b>	110
CSP on prior year activities	<b>37</b>	(83)
	<b>201</b>	27

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**NOTES TO FINANCIAL STATEMENTS****DECEMBER 31, 2016 and 2015**

(all figures expressed in thousands of US dollars)

**21. COMPARATIVE FIGURES**

Certain comparative figures have been reclassified to conform with the financial statements presentation adopted in the current year.

**STATEMENT OF FINANCIAL POSITION**

	As per previously reported \$	Reclassification \$	As reclassified \$
<b>Current Assets</b>			
Accounts receivable			
Donors	2,379	19	2,398
CGIAR Office and other Centers	1,151	(130)	1,021
	<b>3,530</b>	<b>(111)</b>	<b>3,419</b>
<b>Current Liabilities</b>			
Accounts payable			
CGIAR Office and other Centers	229	(111)	118
	<b>229</b>	<b>(111)</b>	<b>118</b>

**STATEMENT OF ACTIVITIES**

	As per previously reported \$	Reclassification \$	As reclassified \$
<b>Expenses and Losses</b>			
Research	24,228	(19)	24,209
CGIAR Collaboration	1,017	-	1,017
Non-CGIAR Collaboration	3,986	-	3,986
General and Administration	4,695	(18)	4,677
Other	445	-	445
<b>Total Operating Expenses</b>	<b>34,371</b>	<b>(37)</b>	<b>34,334</b>
<b>Non-operating activities</b>			
Financial Income	32	-	32
Financial Expenses	(363)	(37)	(400)
	<b>(331)</b>	<b>(37)</b>	<b>(368)</b>

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**STATEMENT OF CASH FLOWS**

	<b>As per previously reported</b>	<b>Reclassification</b>	<b>As reclassified</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<i>Items not affecting cash:</i>			
Net change in allowance for doubtful debts	(547)	547	-
<i>Changes in non-cash working capital items:</i>			
Decrease in accounts receivable	2,585	(547)	2,038
	<b>2,038</b>	<b>-</b>	<b>2,038</b>

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**SUPPLEMENTARY INFORMATION**

December 31, 2016

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**SCHEDULE OF GRANTS REVENUE**

**Exhibit 1**

(all figures expressed in thousands of US dollars)

	Funds Received	Receivable from	Payable to	Grant Revenue	
	from Donor	Donors	Donors	2016	2015
	(for the year ended)	(as at December 31)	(as at December 31)	(for the year ended)	(for the year ended)
	\$	\$	\$	\$	\$
<b>Unrestricted</b>					
South Africa	-	-	-	-	49
<b>Total Unrestricted Grants</b>	-	-	-	-	49
<b>Restricted Window 1 and 2</b>					
CGIAR System Office (FISH CRP)	2,000	-	(2,000)	-	-
CGIAR System Office (CRP 1.3)	2,000	-	-	2,000	7,703
International Food Policy Research Institute (CRP 2)	266	-	-	266	197
International Livestock Research Institute (CRP 3.7)	595	1,026	-	1,621	1,457
International Food Policy Research Institute (CRP 4)	23	-	-	23	169
International Water Management Institute (CRP 5)	169	88	-	257	276
International Center for Tropical Culture (CRP 7)	178	58	-	236	727
<b>Sub Total Window 1 and 2 Restricted</b>	<b>5,231</b>	<b>1,172</b>	<b>(2,000)</b>	<b>4,403</b>	<b>10,529</b>
<b>Restricted Bilateral and Window 3</b>					
ANZDEC Limited	(31)	31	-	-	91
Asian Development Bank	87	92	-	179	-
Assam Rural Infrastructure & Agricultural Services Society	-	20	-	20	-
Australian Center for International Agricultural Research	2,269	29	(584)	1,714	2,167
Bangladesh Local Government Engineering Department	103	14	-	117	-
Bay of Bengal Large Marine Ecosystem	-	-	-	-	21
Caritas-Bangladesh	14	-	-	14	-
Catholic Relief Services	22	-	-	22	44
CGIAR Consortium Office	257	25	(122)	160	64
Critical Ecosystem Partnership Fund	99	2	-	101	76
Department for International Development, United Kingdom	77	42	-	119	30
Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH	1,723	8	(606)	1,125	751
Egypt Government	250	-	-	250	250
Euroconsult Mott MacDonald (Blue Gold Program)	13	2	-	15	-
European Commission / European Community	1,263	131	(56)	1,338	2,116
Farm Africa	61	-	(8)	53	-
Fisheries and Animal Resources Development Department (F&ARD) of the Government of Odisha, India	64	-	(2)	62	-
Fisheries Research Institute (FRI-Malaysia)	14	-	(14)	-	-
Food and Agriculture Organization of the United Nations	123	3	-	126	106
Foundation Ensemble	43	-	(2)	41	-
Foundation for Rural Enterprises & Ecology Development of Mindanao (FREEDOM), Inc.	45	20	-	65	-
Gordon and Betty Moore Foundation	2	-	-	2	246
Harvard College	-	-	-	-	26
HELVETAS Swiss Intercooperation Bangladesh	19	-	-	19	-
IDH - The Sustainable Trade Initiative	206	152	-	358	153
International Centre for Environmental Management	-	3	-	3	-
International Development Research Centre	1,551	38	(339)	1,250	1,693
International Food Policy Research Institute	-	48	-	48	50
International Fund for Agricultural Development	721	140	(289)	572	80
International Rice Research Institute	4	-	(1)	3	879
Irish Aid	499	-	(45)	454	636
KATALYST	-	-	-	-	201
Livelihoods and Food Security Trust Fund: LIFT	1,727	-	(819)	908	432
Margaret A. Cargill Philanthropies	17	-	-	17	152
MERCY CORPS SCOTLAND	38	66	-	104	-
Ministry of Foreign Affairs, Japan	47	11	-	58	69
Ministry of Foreign Affairs, Norwegian	1,202	33	(626)	609	147
Nathan Associates	-	-	-	-	52
National Institute of Water & Atmospheric Research Ltd	249	278	-	527	766
Natural Environment Research Council	-	-	-	-	10
Netherlands Ministry of Economic Affairs	-	-	-	-	182
Netherlands Royal Ministry of Foreign Affairs	(14)	-	(14)	(28)	127
OPEC Fund for International Development	18	-	-	18	77
Pacific Rim Innovation and Management Exponents, Inc.	27	16	-	43	39
Pactworld	5	-	-	5	-
Philippine Council for Agriculture, Aquatic and Natural Resources Research and Development	211	-	(120)	91	49
Philippines Bureau of Agricultural Research	385	138	(145)	378	359
Philippines Government	25	-	-	25	-

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**SCHEDULE OF GRANTS REVENUE**  
**Exhibit 1**  
(all figures expressed in thousands of US dollars)

	Funds Received	Receivable from	Payable to	Grant Revenue	
	from Donor	Donors	Donors	2016	2015
	(for the year ended)	(as at December 31)	(as at December 31)	(for the year ended)	(for the year ended)
	\$	\$	\$	\$	\$
Rajiv Gandhi Center for Aquaculture	28	-	-	28	69
Save the Children (USA)	606	132	-	738	143
SEAMEO Regional Center for Graduate Study and Research in Agriculture	12	16	-	28	-
Skretting Egypt	1	12	-	13	-
South Africa Department of Agriculture, Forestry and Fisheries	49	-	(5)	44	-
Southern Province of New Caledonia-Direction du Developpement Rural	19	14	-	33	-
Stimulating Household Improvements Resulting In Economic Empowerment	(3)	-	-	(3)	74
Swedish International Development Cooperation Agency	229	-	(98)	131	-
Swedish University of Agricultural Sciences	5	-	-	5	-
Swiss Agency for Development and Cooperation	1,292	-	(413)	879	653
The Mohamed bin Zayed Species Conservation Fund	37	25	-	62	-
The Rockefeller Foundation	29	-	-	29	67
The World Vegetable Center	242	11	-	253	-
U.S. Soyabean Export Council	-	-	-	-	10
United States Agency for International Development	11,615	371	(2,590)	9,396	8,686
University of Malawi : Chancellor College	125	-	(44)	81	20
University of Queensland	8	-	-	8	-
University of Rhode Island	30	-	-	30	-
University of Stirling	32	29	-	61	-
University of Sussex	(3)	-	-	(3)	51
University of Wageningen	22	-	(22)	-	-
Winrock International	102	55	-	157	160
World Bank	-	-	-	-	18
World Wildlife Fund for Nature-Solomon Islands	10	-	-	10	-
<b>Sub total Restricted Bilateral and Window 3</b>	<b>27,922</b>	<b>2,007</b>	<b>(6,964)</b>	<b>22,965</b>	<b>22,092</b>
<b>Total Unrestricted, Restricted Bilateral and Window 3</b>	<b>33,153</b>	<b>3,179</b>	<b>(8,964)</b>	<b>27,368</b>	<b>32,670</b>

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**SCHEDULE OF RESTRICTED GRANTS PLEDGES AND EXPENSES**  
For the years ended December 31, 2016 and 2015  
**Exhibit 2**

(all figures expressed in thousands of US dollars)

Project Title	Source	Donor Name	Country of the Donor	Donor of the Primary Center	Nature of the Donor	Category	Legacy or Non-Legacy	CRP	Date		Total Pledged (\$)	Expenditure Prior Years (\$)	2016 Expenses (\$)	Total Expenditure (\$)
									Start	End				
<b>Window 1 and 2 Restricted</b>														
Aquatic Agricultural Systems	Window 1 and 2	CGIAR Fund	France	CGIAR Fund	CGIAR Centers	Window 1 and 2	Non-Legacy	CRP 1.3	1/1/2011	6/30/2016	47,862	45,862	2,000	47,862
Policies, Institutions & Markets	Window 1 and 2	IFPRI-International Food Policy Research Institute	United States	CGIAR Fund	CGIAR Centers	Window 1 and 2	Non-Legacy	CRP 2	1/1/2012	12/31/2016	1,227	961	266	1,227
Meat, milk and Fish	Window 1 and 2	ILRI-International Livestock Research Institute	Kenya	CGIAR Fund	CGIAR Centers	Window 1 and 2	Non-Legacy	CRP 3.7	1/1/2012	12/31/2016	7,076	5,330	1,621	6,951
Nutrition & Health	Window 1 and 2	IFPRI-International Food Policy Research Institute	United States	CGIAR Fund	CGIAR Centers	Window 1 and 2	Non-Legacy	CRP 4	1/1/2013	12/31/2016	451	429	23	452
Water, Land & Ecosystems	Window 1 and 2	IWMI-International Water Management Institute	Lao People's Dem Rep	CGIAR Fund	CGIAR Centers	Window 1 and 2	Non-Legacy	CRP 5	1/1/2013	12/31/2016	655	606	49	655
Agent Based Modelling (ABM)_IFPRI	Window 1 and 2	IFPRI-International Food Policy Research Institute	United States	CGIAR Fund	CGIAR Centers	Window 1 and 2	Non-Legacy	CRP 5	8/1/2015	11/30/2016	69	33	35	68
WLE_BA project	Window 1 and 2	IWMI-International Water Management Institute	Lao People's Dem Rep	IWMI-International Water Management Institute	CGIAR Centers	Window 1 and 2	Non-Legacy	CRP 5	7/1/2014	12/31/2016	406	257	149	406
Climate Change	Window 1 and 2	CIAT-International Center for Tropical Agriculture	France	CGIAR Fund	CGIAR Centers	Window 1 and 2	Non-Legacy	CRP 7	1/1/2011	12/31/2016	2,976	2,739	236	2,975
<b>Sub Total Window 1 and 2 Restricted</b>											<b>60,722</b>	<b>56,217</b>	<b>4,379</b>	<b>60,596</b>
<b>Restricted Bilateral and Window 3</b>														
ADB Phase 2 - Malaita Province	Bilateral	ADB-Asian Development Bank	Philippines	ADB-Asian Development Bank	International and Regional Organizations	Restricted	Non-Legacy	Non-CRP	8/15/2016	12/17/2017	745	-	179	179
Technical collaborative support in respect of sustainable development of fisheries sector in the state under the APART (ASSAM)	Bilateral	Assam Rural Infrastructure & Agricultural Services Society	India	Assam Rural Infrastructure & Agricultural Services Society	Developing Countries	Restricted	Non-Legacy	Non-CRP	9/15/2016	3/31/2017	32	-	20	20
Assessing economic and welfare values of fish in the Lower Mekong Basin	Bilateral	Australia-ACIAR-Australian Centre for International Agricultural Research	Australia	Australia-ACIAR-Australian Centre for International Agricultural Research	Pacific Rim	Restricted	Non-Legacy	Non-CRP	12/1/2011	7/31/2016	1,187	1,147	41	1,188
Improving research and development of Myanmar's inland and coastal fisheries	Window 3	Australia-ACIAR-Australian Centre for International Agricultural Research	Australia	Australia-ACIAR-Australian Centre for International Agricultural Research	Pacific Rim	Restricted	Non-Legacy	Non-CRP	9/1/2012	12/31/2016	1,851	1,845	6	1,851
Expansion and Diversification of Production and Management Systems for Sea Cucumbers in the Philippines and northern Australia	Bilateral	Australia-ACIAR-Australian Centre for International Agricultural Research	Australia	Australia-ACIAR-Australian Centre for International Agricultural Research	Pacific Rim	Restricted	Non-Legacy	Non-CRP	3/1/2013	8/31/2017	167	119	21	140
Pac Fisheries (Improving community-based Fisheries Management in Pacific island countries) FIS/2012/074	Window 3	Australia-ACIAR-Australian Centre for International Agricultural Research	Australia	Australia-ACIAR-Australian Centre for International Agricultural Research	Pacific Rim	Restricted	Non-Legacy	Non-CRP	7/1/2013	9/1/2017	3,564	1,985	971	2,956

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									Start	End				
Fisheries in TL large Project	Window 3	Australia-ACIAR-Australian Centre for International Agricultural Research	Australia	Australia-ACIAR-Australian Centre for International Agricultural Research	Pacific Rim	Restricted	Non-Legacy	Non-CRP	12/1/2013	11/30/2016	471	355	116	471
Nutrition and fish-based livelihoods for development in the Indo-Pacific Region	Window 3	Australia-ACIAR-Australian Centre for International Agricultural Research	Australia	Australia-ACIAR-Australian Centre for International Agricultural Research	Pacific Rim	Restricted	Non-Legacy	Non-CRP	8/1/2015	6/30/2017	881	48	504	552
ACIAR-Workshop (Myanmar)	Bilateral	Australia-ACIAR-Australian Centre for International Agricultural Research	Australia	Australia-ACIAR-Australian Centre for International Agricultural Research	Pacific Rim	Restricted	Non-Legacy	Non-CRP	3/1/2016	6/30/2016	42	-	42	42
Scoping study to develop project document for Community Based Fisheries Management 2 (CBFM2)	Bilateral	Australia-ACIAR-Australian Centre for International Agricultural Research	Australia	Australia-ACIAR-Australian Centre for International Agricultural Research	Pacific Rim	Restricted	Non-Legacy	Non-CRP	8/1/2016	1/30/2017	22	-	15	15
Flow Thru Fund	Bilateral	AVRDC-The World Vegetable Center	Taiwan	AVRDC-The World Vegetable Center	Academic or Research Institute	Restricted	Non-Legacy	Non-CRP	3/7/2016	9/30/2018	253	-	253	253
HILIP Project_BA	Bilateral	Bangladesh Local Government Engineering Department	Bangladesh	Bangladesh Local Government Engineering Department	Developing countries	Restricted	Non-Legacy	Non-CRP	7/1/2014	6/30/2019	500	119	112	231
Fish catch and biodiversity impact monitoring_JICA_BA_2016	Bilateral	Bangladesh Local Government Engineering Department	Bangladesh	Bangladesh Local Government Engineering Department	Developing countries	Restricted	Non-Legacy	Non-CRP	11/1/2016	12/31/2021	363	-	4	4
Economy and Environment Program for Southeast Asia (EEPSEA)	Bilateral	Canada-IDRC-International Development Research Centre	Canada	Canada-IDRC-International Development Research Centre	North America	Restricted	Non-Legacy	Non-CRP	11/1/2012	2/28/2017	6,623	4,964	1,162	6,126
MAL DoF Combining post harvest fish value chain and social change interventions in Zambia and Malawi which is improving livelihood security and gender relations in Rural Zambia and Malawi through post harvest fish value chain innovations and social change	Bilateral	Canada-IDRC-International Development Research Centre	Canada	Canada-IDRC-International Development Research Centre	North America	Restricted	Non-Legacy	Non-CRP	3/25/2015	3/31/2017	173	64	88	152
Ecosystem approach in promotion of fish culture in small homestead pond_BD_2016	Bilateral	Caritas Bangladesh	Bangladesh	Caritas Bangladesh	International and Regional Organizations	Restricted	Non-Legacy	Non-CRP	3/1/2016	8/31/2016	14	-	14	14
Gender Postdoctoral Fellow - AAS and L&F	Bilateral	CGIAR Fund	France	CGIAR Fund	CGIAR Centers	Restricted	Non-Legacy	Non-CRP	3/23/2015	9/30/2017	108	42	32	74
Adoption of Genetically Improved Farmed Tilapia (GIFT) twenty years after release to industry: A GIFT that keeps on giving?	Bilateral	CGIAR Fund	France	BMGF-Bill & Melinda Gates Foundation	Foundations	Restricted	Non-Legacy	CRP 3.7	7/1/2015	3/31/2017	133	23	107	130

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Gender PostDoc Fellow - Pro-poor aquaculture research in development: Identification of the attributes poor and vulnerable consumers and retailers want in farmed fish and their implications for aquaculture genetic selection programs in Egypt & Zambia	Bilateral	CGIAR Fund	France	CGIAR Fund	CGIAR Centers	Restricted	Non-Legacy	CRP 3.7	1/1/2016	3/31/2018	108	-	12	12
Gender Postdoctoral Fellow - Enabling gender-equitable, sustainable intensification of small scale aquaculture: Gendered analysis of goals, impacts and outcomes within fish breeding research in Bangladesh	Bilateral	CGIAR Fund	France	CGIAR Fund	CGIAR Centers	Restricted	Non-Legacy	CRP 3.7	1/1/2016	3/31/2018	143	-	9	9
Stung Treng Ramsar Site (phase 2)	Bilateral	Critical Ecosystem Partnership Fund	United States	Critical Ecosystem Partnership Fund	International and Regional Organizations	Restricted	Non-Legacy	Non-CRP	4/1/2014	7/31/2016	177	127	50	177
Building Coalitions to Enhance Resource Management and Sustainable Development	Bilateral	Critical Ecosystem Partnership Fund	United States	Critical Ecosystem Partnership Fund	International and Regional Organizations	Restricted	Non-Legacy	Non-CRP	6/1/2016	5/31/2018	127	-	50	50
CRS Emergency Response in Philippines Yolanda Response and Recovery Project (Option 3 - Aquaculture and Fisheries)	Bilateral	CRS-Catholic Relief Services	Philippines	CRS-Catholic Relief Services	International and Regional Organizations	Restricted	Non-Legacy	Non-CRP	11/15/2014	9/30/2016	66	44	22	66
EU Support to the Cambodia National Strategic Development Plan Promotion of equitable in the Agricultural Sector SPSP	Bilateral	EC-European Commission	Belgium	EC-European Commission	Europe	Restricted	Non-Legacy	Non-CRP	5/19/2014	5/19/2018	50	40	10	50
Improving Food Security and Reducing Poverty through intra-regional Fish Trade in sub-Saharan Africa	Bilateral	EC-European Commission	Belgium	EC-European Commission	Europe	Restricted	Non-Legacy	Non-CRP	12/18/2013	12/17/2017	5,855	3,200	1,329	4,529
Egypt Government	Bilateral	Egypt Government	Egypt	Egypt Government	Developing Countries	Restricted	Non-Legacy	Non-CRP	12/1/2016	12/31/2016	250	-	250	250
Ecopond II & Women Empowerment_Blue Gold_BD_June 2016	Bilateral	Euroconsult Mott MacDonald	Bangladesh	Netherlands-Embassy of the Kingdom of the Netherlands	International and Regional Organizations	Restricted	Non-Legacy	Non-CRP	6/16/2016	6/14/2017	53	-	15	15
Standard Trade Development Facility Project STDF FAO	Bilateral	FAO-Food and Agriculture Organization of the United Nations	Italy	FAO-Food and Agriculture Organization of the United Nations	International and Regional Organizations	Restricted	Non-Legacy	Non-CRP	10/7/2015	6/15/2016	56	15	40	55
Climate Proofing Aquaculture in Sub-Saharan Africa	Bilateral	FAO-Food and Agriculture Organization of the United Nations	Italy	FAO-Food and Agriculture Organization of the United Nations	International and Regional Organizations	Restricted	Non-Legacy	CRP 7	7/1/2015	3/31/2016	49	42	7	49
Services to assess gender equality and women's economic empowerment in aquaculture	Bilateral	FAO-Food and Agriculture Organization of the United Nations	Italy	FAO-Food and Agriculture Organization of the United Nations	International and Regional Organizations	Restricted	Non-Legacy	CRP 3.7	12/29/2015	10/31/2016	50	-	50	50

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Technical Assistance to Monitor and Assess El Niño Trends in Solomon Islands	Bilateral	FAO-Food and Agriculture Organization of the United Nations	Italy	FAO-Food and Agriculture Organization of the United Nations	International and Regional Organizations	Restricted	Non-Legacy	Non-CRP	7/1/2016	6/30/2017	33	-	29	29
Empowering community management of fish conservation zones in Stung Treng Ramsar protected wetlands, Cambodia (Foundation Ensemble)	Bilateral	Foundation Ensemble	France	Foundation Ensemble	Foundations	Restricted	Non-Legacy	Non-CRP	7/1/2015	9/30/2017	85	-	41	41
Design and Implementation of Climate Resilient Green Growth Planning in the Provinces of Palawan and Oriental Mindoro	Bilateral	FREEDOM-Foundation for Rural Enterprises & Ecology Development of Mindanao	Philippines	FREEDOM-Foundation for Rural Enterprises & Ecology Development of Mindanao	Foundations	Restricted	Non-Legacy	Non-CRP	1/18/2016	6/30/2017	113	-	65	65
Aquaculture and the poor: improving fish production, consumption and nutrition linkages	Bilateral	Germany-GIZ-Deutsche Gesellschaft für Internationale Zusammenarbeit	Germany	Germany-GIZ-Deutsche Gesellschaft für Internationale Zusammenarbeit	Europe	Restricted	Non-Legacy	Non-CRP (9%) CRP 3.7 (91%)	2/1/2014	4/30/2017	1,323	700	310	1,010
Tilapia value chains for the poor: testing sustainable practices to meet 'bottom of the pyramid' demand	Bilateral	Germany-GIZ-Deutsche Gesellschaft für Internationale Zusammenarbeit	Germany	Germany-GIZ-Deutsche Gesellschaft für Internationale Zusammenarbeit	Europe	Restricted	Non-Legacy	CRP 3.7	1/1/2016	12/31/2018	1,247	-	137	137
Capacity Development in the Assessment and Monitoring of Marine Biological Diversity	Bilateral	Germany-GIZ-Deutsche Gesellschaft für Internationale Zusammenarbeit	Germany	Germany-GIZ-Deutsche Gesellschaft für Internationale Zusammenarbeit	Europe	Restricted	Non-Legacy	Non-CRP	4/1/2015	2/15/2017	50	38	12	50
Economics, Institutions and Legal Barriers to a Land Degradation Neutrality Strategy in Southeast Asia	Bilateral	Germany-GIZ-Deutsche Gesellschaft für Internationale Zusammenarbeit	Germany	Germany-GIZ-Deutsche Gesellschaft für Internationale Zusammenarbeit	Europe	Restricted	Non-Legacy	Non-CRP	9/1/2015	2/28/2017	645	20	410	430
2016 GIZ Attributed Funding for Research Policy	Bilateral	Germany-GIZ-Deutsche Gesellschaft für Internationale Zusammenarbeit	Germany	Germany-GIZ-Deutsche Gesellschaft für Internationale Zusammenarbeit	Europe	Restricted	Non-Legacy	Non-CRP	1/1/2016	12/31/2016	256	-	256	256
Indonesian Aquaculture Scenarios & business development to 2030	Bilateral	Gordon and Betty Moore Foundation	United States	Gordon and Betty Moore Foundation	Foundations	Restricted	Non-Legacy	CRP 3.7	1/1/2014	7/31/2016	400	398	2	400
Unnoti project between HSI & WF_BD_2016	Bilateral	HELVETAS	Bangladesh	HELVETAS	Private Sector	Restricted	Non-Legacy	Non-CRP	1/1/2016	8/31/2016	19	-	19	19
Lancang Mekong Development Plan Environmental	Bilateral	ICEM-International Centre for Environmental Management	Viet Nam	Critical Ecosystem Partnership Fund	International and Regional Organizations	Restricted	Non-Legacy	CRP 5	9/1/2016	12/31/2017	13	-	3	3
Improving standards in Egypt's farmed fish value chain	Bilateral	IDH-The Sustainable Trade Initiative	Netherlands, The	IDH-The Sustainable Trade Initiative	International and Regional Organizations	Restricted	Non-Legacy	CRP 3.7	8/1/2015	7/31/2017	316	7	71	78

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Shrimp Farming in Aceh	Bilateral	IDH-The Sustainable Trade Initiative	Netherlands, The	IDH-The Sustainable Trade Initiative	International and Regional Organizations	Restricted	Non-Legacy	Non-CRP	2/1/2014	12/31/2016	491	204	287	491
Managing Aquatic Agricultural Systems to Improve Nutrition and Livelihoods in Selected Asian and African Countries: Scaling Learning from IFAD - WorldFish Collaboration in Bangladesh	Window 3	IFAD-International Fund for Agricultural Development	Italy	IFAD-International Fund for Agricultural Development	International and Regional Organizations	Restricted	Non-Legacy	Non-CRP	2/11/2015	2/10/2018	392	49	154	203
(IFAD) Improving the Technological Foundations for Sustainable Aquaculture	Window 3	IFAD-International Fund for Agricultural Development	Italy	IFAD-International Fund for Agricultural Development	International and Regional Organizations	Restricted	Non-Legacy	CRP 3.7	9/2/2016	9/1/2019	1,470	-	33	33
Managing Aquatic Agricultural Systems to Improve Nutrition and Livelihoods in Selected Asian and African Countries: Scaling Learning from IFAD - WorldFish Collaboration in Bangladesh	Window 3	IFAD-International Fund for Agricultural Development	Italy	EC-European Commission	Europe	Restricted	Non-Legacy	Non-CRP	5/24/2016	9/30/2019	2,022	-	36	36
Strengthening capacity of local actors on nutrition sensitive agri food value chain in Zambia and Malawi	Bilateral	IFAD-International Fund for Agricultural Development	Italy	IFAD-International Fund for Agricultural Development	International and Regional Organizations	Restricted	Non-Legacy	Non-CRP	7/1/2016	6/30/2019	341	-	5	5
EC 2015 - 2017 Improving the technological foundations for sustainable aquaculture	Window 3	IFAD-International Fund for Agricultural Development	Italy	EC-European Commission	Europe	Restricted	Non-Legacy	CRP 3.7	11/27/2015	12/31/2017	1,025	36	344	380
Foresight (BMGF)	Bilateral	IFPRI-International Food Policy Research Institute	United States	BMGF-Bill & Melinda Gates Foundation	Foundations	Restricted	Non-Legacy	CRP 2	7/21/2015	4/30/2017	110	50	48	98
Harnessing Aquatic Agricultural Systems for livelihoods and Nutrition Security in Northern Province Zambia	Bilateral	Ireland-Irish Aid	Ireland	Ireland-Irish Aid	Europe	Restricted	Non-Legacy	Non-CRP	9/1/2013	12/31/2017	2,230	1,374	455	1,829
Expansion of Cereal Systems Initiative for South Asia (CSISA) in Bangladesh	Bilateral	IRRI-International Rice Research Institute	Philippines	USAID-United States Agency for International Development	North America	Restricted	Legacy	Non-CRP	10/1/2010	2/29/2016	5,850	5,850	-	5,850
Mini Project Rice Fish ACIAR/DFAT Myanmar Program	Bilateral	IRRI-International Rice Research Institute	Philippines	Australia-ACIAR-Australian Centre for International Agricultural Research	Pacific Rim	Restricted	Non-Legacy	Non-CRP	7/1/2016	7/31/2017	12	-	3	3
Japan Mekong Fund 2015 (Apr 15- Mar 16)	Window 3	Japan-Ministry of Foreign Affairs	Japan	Japan-Ministry of Foreign Affairs	Pacific Rim	Restricted	Non-Legacy	Non-CRP	4/1/2015	3/31/2016	78	31	47	78
Japan Mekong Fund 2016	Bilateral	Japan-Ministry of Foreign Affairs	Japan	Japan-Ministry of Foreign Affairs	Pacific Rim	Restricted	Non-Legacy	Non-CRP	4/1/2016	3/31/2017	70	-	11	11
MYFish_Culture (Myanmar)_LIFT	Bilateral	LIFT-Livelihoods and Food Security Trust Fund Manager's Office	Burma	LIFT-Livelihoods and Food Security Trust Fund Manager's Office	Multi Donor	Restricted	Non-Legacy	Non-CRP	8/4/2015	12/31/2018	3,285	431	908	1,339
Khone Falls	Bilateral	Margaret A. Cargill Foundation	United States	Margaret A. Cargill Foundation	Foundations	Restricted	Non-Legacy	CRP 5	1/1/2013	2/29/2016	259	242	17	259
(COMPACT-TL)-Combating Malnutrition and Poverty Through Aquaculture in Timor- Leste	Bilateral	Mercy Corps Scotland	United Kingdom	Mercy Corps Scotland	International and Regional Organizations	Restricted	Non-Legacy	Non-CRP	1/1/2014	9/15/2016	277	173	104	277

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Fishing for a Future - Phase 2 : Dutch Govt	Bilateral	Netherlands-Ministry of Economic Affairs	Netherlands, The	Netherlands-Ministry of Economic Affairs	Europe	Restricted	Non-Legacy	Non-CRP	5/1/2014	12/31/2015	186	214	(28)	186
Strengthening fisheries livelihoods to building adaptive capacity; Malaita Province and Temotu Provinc	Bilateral	New Caledonia-SPC-Southern Province of New Caledonia-Direction du Developpement Rural	New Caledonia	New Caledonia-SPC-Southern Province of New Caledonia-Direction du Developpement Rural	Pacific Rim	Restricted	Non-Legacy	Non-CRP	9/1/2016	8/31/2017	113	-	33	33
NIWA Phase 2 - Implementation of the National Aquaculture Development Strategy in Timor Leste.	Bilateral	NIWA-National Institute of Water & Atmospheric Research Ltd	New Zealand	NIWA-National Institute of Water & Atmospheric Research Ltd	Academic or Research Institute	Restricted	Non-Legacy	Non-CRP	8/15/2014	7/14/2019	2,239	768	527	1,295
Addressing Climate Change by Building Social and Ecological Resilience in the Lake Chilwa Basin	Bilateral	Norway-Ministry of Foreign Affairs	Norway	Norway-Ministry of Foreign Affairs	Europe	Restricted	Legacy	Non-CRP	4/1/2010	3/31/2017	2,400	1,828	190	2,018
NORWAY Phase 2	Bilateral	Norway-Ministry of Foreign Affairs	Norway	Norway-Nofima, The Norwegian Institute of Food, Fisheries and Aquaculture Research	Private Sector	Restricted	Non-Legacy	Non-CRP	7/1/2015	12/31/2017	1,106	74	418	492
Program with Department of Fisheries, Odisha	Bilateral	Odisha-Fisheries and Animal Resources Development Department	India	Odisha-Fisheries and Animal Resources Development Department	Developing Countries	Restricted	Non-Legacy	CRP 3.7	7/1/2016	6/30/2022	3,190	-	62	62
Enhancing the resilience of chisense fishery food and nutrition security in Zambia (Phase II)	Bilateral	OFID-OPEC Fund for International Development	Austria	OFID-OPEC Fund for International Development	International and Regional Organizations	Restricted	Non-Legacy	Non-CRP	12/1/2013	2/5/2016	147	129	18	147
Coastal and Marine Resources Management in the Coral Triangle: Southeast Asia	Bilateral	Pacific Rim Innovation and Management Exponents, Inc.	Philippines	Pacific Rim Innovation and Management Exponents, Inc.	Academic or Research Institute	Restricted	Non-Legacy	Non-CRP	8/13/2012	9/30/2017	292	204	43	247
PACT- USAID FISH Project Malawi	Bilateral	Pact-Pactworld	Malawi	Pact-Pactworld	Developing Countries	Restricted	Non-Legacy	Non-CRP	12/8/2015	4/1/2016	5	-	5	5
Philippines Government	Bilateral	Philippines Government	Philippines	Philippines Government	Developing Countries	Restricted	Non-Legacy	Non-CRP	12/1/2016	12/31/2016	25	-	25	25
Economic Analysis of Climate Change Adaptation Strategies in Selected Coastal Areas in the Philippines	Bilateral	Philippines-BAR-DA-Bureau of Agriculture Research-Department of Agriculture	Philippines	Philippines-BAR-DA-Bureau of Agriculture Research-Department of Agriculture	Developing Countries	Restricted	Non-Legacy	CRP 7	1/1/2015	6/24/2016	121	88	33	121
Evaluation of Nile Tilapia Strains for aquaculture in the Philippines	Bilateral	Philippines-BAR-DA-Bureau of Agriculture Research-Department of Agriculture	Philippines	Philippines-BAR-DA-Bureau of Agriculture Research-Department of Agriculture	Developing Countries	Restricted	Non-Legacy	Non-CRP	12/1/2011	6/30/2016	119	77	42	119

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Climate Change Impacts on Value Chains of Siganid and Tilapia in Vulnerable Regions in Luzon, Philippines	Bilateral	Philippines-BAR-DA-Bureau of Agriculture Research-Department of Agriculture	Philippines	Philippines-BAR-DA-Bureau of Agriculture Research-Department of Agriculture	Developing Countries	Restricted	Non-Legacy	Non-CRP	7/13/2016	7/12/2017	105	-	9	9
Modalities for Securing Agri-/Aqua Food Systems in the Philippines	Bilateral	Philippines-BAR-DA-Bureau of Agriculture Research-Department of Agriculture	Philippines	Philippines-BAR-DA-Bureau of Agriculture Research-Department of Agriculture	Developing Countries	Restricted	Non-Legacy	Non-CRP	8/1/2015	7/31/2016	172	108	64	172
Strengthening Capacity of NaRDSAF on RinD Implementation: Mechanisms for Empowering R&D Manpower	Bilateral	Philippines-BAR-DA-Bureau of Agriculture Research-Department of Agriculture	Philippines	Philippines-BAR-DA-Bureau of Agriculture Research-Department of Agriculture	Developing Countries	Restricted	Non-Legacy	Non-CRP	1/1/2016	5/31/2017	164	-	60	60
Formulation of Research and Development, Extension Agenda and Programs (RDEAP) 2016-2022 in Support to a Sustainable Agriculture and Fishery Sector	Bilateral	Philippines-BAR-DA-Bureau of Agriculture Research-Department of Agriculture	Philippines	Philippines-BAR-DA-Bureau of Agriculture Research-Department of Agriculture	Developing Countries	Restricted	Non-Legacy	Non-CRP	2/1/2016	7/31/2016	17	-	17	17
Assessment of the Feasibility and Design of a Technology Business Incubator Program (TBIP)	Bilateral	Philippines-BAR-DA-Bureau of Agriculture Research-Department of Agriculture	Philippines	Philippines-BAR-DA-Bureau of Agriculture Research-Department of Agriculture	Developing Countries	Restricted	Non-Legacy	Non-CRP	1/11/2016	1/31/2017	120	-	88	88
Developing Capacities on Project Management to Build Climate Change Resilient Agriculture and Fisheries Sectors and Communities	Bilateral	Philippines-BAR-DA-Bureau of Agriculture Research-Department of Agriculture	Philippines	Philippines-BAR-DA-Bureau of Agriculture Research-Department of Agriculture	Developing Countries	Restricted	Non-Legacy	Non-CRP	6/3/2016	6/2/2017	101	-	3	3
Suitability Assessment and Mapping to Support Development of Resilient Communities and Livelihoods in Selected Vulnerable Communities in the Philippines	Bilateral	Philippines-BAR-DA-Bureau of Agriculture Research-Department of Agriculture	Philippines	Philippines-BAR-DA-Bureau of Agriculture Research-Department of Agriculture	Developing Countries	Restricted	Non-Legacy	Non-CRP	7/19/2016	4/19/2017	140	-	62	62
Aquaculture Futures: Fish Supply and Demand Scenarios and the Sustainable Growth of Aquaculture in the Philippines	Bilateral	Philippines-PCAARRD-Philippine Council for Agriculture, Aquatic and Natural Resources Research and Development	Philippines	Philippines-PCAARRD-Philippine Council for Agriculture, Aquatic and Natural Resources Research and Development	Developing Countries	Restricted	Non-Legacy	Non-CRP	1/1/2015	8/31/2016	85	49	36	85

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Impact Assessment of the closed fishing season policy for sardines in the Visayan Sea	Bilateral	Philippines-PCAARRD-Philippine Council for Agriculture, Aquatic and Natural Resources Research and Development	Philippines	Philippines-PCAARRD-Philippine Council for Agriculture, Aquatic and Natural Resources Research and Development	Developing Countries	Restricted	Non-Legacy	Non-CRP	4/18/2016	4/17/2017	94	-	29	29
Assessing the Status and Forecasting Technical Manpower Requirement for a Robust Fisheries and Aquaculture Development	Bilateral	Philippines-PCAARRD-Philippine Council for Agriculture, Aquatic and Natural Resources Research and Development	Philippines	Philippines-PCAARRD-Philippine Council for Agriculture, Aquatic and Natural Resources Research and Development	Developing Countries	Restricted	Non-Legacy	Non-CRP	4/18/2016	4/17/2017	81	-	26	26
Establishment of a Satellite Nucleus of the GIFT Strain at Rajiv Gandhi Center for Aquaculture, India	Bilateral	Rajiv Gandhi Center for Aquaculture	India	Rajiv Gandhi Center for Aquaculture	Academic or Research Institute	Restricted	Legacy	CRP 3.7	8/1/2011	7/31/2016	231	203	28	231
Fishing for a Future - Phase 2 : Rockefeller	Bilateral	The Rockefeller Foundation	Italy	The Rockefeller Foundation	Foundations	Restricted	Non-Legacy	Non-CRP	5/1/2014	12/31/2015	99	70	29	99
Pre-agreement copy of Suchana_BD_2015	Bilateral	Save the Children	Bangladesh	Save the Children	International and Regional Organizations	Restricted	Non-Legacy	Non-CRP	8/1/2015	12/31/2022	1,422	100	738	838
Strengthening Adaptation and Mitigation Initiatives in Agriculture (AMIA)	Bilateral	SEARCA-SEAMEO Regional Center for Graduate Study and Research in Agriculture	Philippines	SEARCA-SEAMEO Regional Center for Graduate Study and Research in Agriculture	Developing Countries	Restricted	Non-Legacy	Non-CRP	1/1/2016	8/31/2016	28	-	28	28
Fish Consumption in the First 1000 Days for increased Protein Intake and improved Nutrition Shiree	Bilateral	Shiree-Stimulating Household Improvements Resulting In Economic Empowerment	Bangladesh	Shiree-Stimulating Household Improvements Resulting In Economic Empowerment	International and Regional Organizations	Restricted	Non-Legacy	CRP 4	9/1/2013	6/30/2016	151	154	(3)	151
- Establishing an R&D facility within the WorldFish Abbassa Research Center	Bilateral	Skretting Egypt	Egypt	Skretting Egypt	Private Sector	Restricted	Non-Legacy	CRP 3.7	1/1/2016	4/30/2021	16	-	13	13
AgriFoSe Workshop	Bilateral	SLU-Swedish University of Agricultural Sciences	Sweden	SLU-Swedish University of Agricultural Sciences	Academic or Research Institute	Restricted	Non-Legacy	CRP 3.7	7/12/2016	8/5/2016	5	-	5	5
Opportunities for scaling-up aquaculture successes in Africa within the Framework of Operation Phakisa: WorldFish and South Africa Partnership	Window 3	South Africa-DAFF-Department of Agriculture, Forestry and Fisheries	South Africa	South Africa-DAFF-Department of Agriculture, Forestry and Fisheries	Developing Countries	Restricted	Non-Legacy	Non-CRP	6/14/2015	12/31/2017	49	-	44	44
SwedBio	Bilateral	Sweden-SIDA-Swedish International Development Cooperation Agency	Sweden	Sweden-SIDA-Swedish International Development Cooperation Agency	Europe	Restricted	Non-Legacy	CRP 7	7/1/2016	12/31/2019	937	-	131	131

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**SCHEDULE OF RESTRICTED GRANTS PLEDGES AND EXPENSES**

For the years ended December 31, 2016 and 2015

**Exhibit 2**

(all figures expressed in thousands of US dollars)

Project Title	Source	Donor Name	Country of the Donor	Donor of the Primary Center	Nature of the Donor	Category	Legacy or Non-Legacy	CRP	Date		Total Pledged (\$)	Expenditure Prior Years (\$)	2016 Expenses (\$)	Total Expenditure (\$)
									Start	End				
Youth Employment in Aswan Governorate	Bilateral	Switzerland-SDC-Swiss Agency for Development and Cooperation	Switzerland	Switzerland-SDC-Swiss Agency for Development and Cooperation	Europe	Restricted	Non-Legacy	CRP 3.7 (8%) Non-CRP (92%)	11/1/2014	6/30/2017	988	141	166	307
Sustainable Transformation of Egypt's Aquaculture Market System (STREAMS)	Bilateral	Switzerland-SDC-Swiss Agency for Development and Cooperation	Switzerland	Switzerland-SDC-Swiss Agency for Development and Cooperation	Europe	Restricted	Non-Legacy	CRP 3.7	12/1/2015	11/30/2018	1,953	56	712	768
SB3 Identification of priority sites for conservation of dugongs and seagrasses in the Solomon Islands.	Bilateral	The Mohamed bin Zayed Species Conservation Fund	United Arab Emirates	The Mohamed bin Zayed Species Conservation Fund	International and Regional Organizations	Restricted	Non-Legacy	Non-CRP	9/1/2015	9/30/2018	116	-	44	44
SB5 Building national-level expertise in dugong and seagrass conservation and mainstreaming dugongs and their seagrass habitats into national coastal zone planning and decision-making	Bilateral	The Mohamed bin Zayed Species Conservation Fund	United Arab Emirates	The Mohamed bin Zayed Species Conservation Fund	International and Regional Organizations	Restricted	Non-Legacy	Non-CRP	9/1/2015	9/30/2018	55	-	19	19
GPAF_BD with CU_2015	Bilateral	United Kingdom-DFID-Department for International Development	United Kingdom	United Kingdom-DFID-Department for International Development	Europe	Restricted	Non-Legacy	Non-CRP	4/1/2015	3/31/2018	174	30	80	110
Novel Molecular Approaches for Advancing Prediction and Mitigation of Disease Outbreaks in Aquaculture for Small Scale Farmers	Bilateral	United Kingdom-DFID-Department for International Development	United Kingdom	United Kingdom-DFID-Department for International Development	Europe	Restricted	Non-Legacy	Non-CRP	1/4/2016	1/3/2019	429	-	39	39
Kenya Market-led Aquaculture Programme (KMAP)	Bilateral	United Kingdom-Farm Africa	Kenya	United Kingdom-Farm Africa	Europe	Restricted	Non-Legacy	CRP 3.7	1/1/2016	1/31/2018	61	-	53	53
Nsomba Nchuma Project: Improved processing and marketing of healthy fish products in inland fisheries in Malawi	Bilateral	University of Malawi	Central African Republic	University of Malawi	Academic or Research Institute	Restricted	Non-Legacy	Non-CRP	10/6/2014	3/30/2017	206	20	81	101
Woman's dietary diversity and infant and young child feeding practise, Biche and Zaira Villages, Wester Province, Solomon Islands	Bilateral	University of Queensland	Australia	University of Queensland	Academic or Research Institute	Restricted	Non-Legacy	Non-CRP	5/11/2016	7/31/2016	8	-	8	8
Fisheries Integration of Society and Habitats (FISH)	Bilateral	University of Rhode Island	United States	USAID-United States Agency for International Development	North America	Restricted	Non-Legacy	Non-CRP	12/8/2015	9/30/2016	30	-	30	30
IMAQulate_Stirling uni_BD_BBSRC project: Evaluating the costs and benefits of prophylactic health products and novel alternatives on small holder aquaculture farmers in Asia and Africa	Bilateral	University of Stirling	United Kingdom	University of Stirling	Academic or Research Institute	Restricted	Non-Legacy	Non-CRP	4/1/2016	4/15/2019	351	-	61	61
Resilience, Adaptability and Transformability of Fishing Communities in the Face of the World Fisheries Crisis.	Bilateral	University of Sussex	United Kingdom	University of Sussex	Academic or Research Institute	Restricted	Non-Legacy	Non-CRP	10/1/2012	7/31/2015	127	130	(3)	127
Rice field fisheries improvement project	Bilateral	USAID-United States Agency for International Development	United States	USAID-United States Agency for International Development	North America	Restricted	Non-Legacy	Non-CRP	4/18/2012	4/17/2016	1,960	1,738	222	1,960

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SCHEDULE OF RESTRICTED GRANTS PLEDGES AND EXPENSES

For the years ended December 31, 2016 and 2015

Exhibit 2

(all figures expressed in thousands of US dollars)

Project Title	Source	Donor Name	Country of the Donor	Donor of the Primary Center	Nature of the Donor	Category	Legacy or Non-Legacy	CRP	Date		Total Pledged (\$)	Expenditure Prior Years (\$)	2016 Expenses (\$)	Total Expenditure (\$)
									Start	End				
FTF: Aquaculture for Income and Nutrition (AIN)	Window 3	USAID-United States Agency for International Development	United States	USAID-United States Agency for International Development	North America	Restricted	Non-Legacy	Non-CRP (49%) CRP 3.7 (51%)	10/1/2011	9/30/2017	25,980	20,302	3,851	24,153
ECOfish	Window 3	USAID-United States Agency for International Development	United States	USAID-United States Agency for International Development	North America	Restricted	Non-Legacy	Non-CRP	7/1/2014	5/31/2019	14,700	3,275	3,109	6,384
Aquaculture-Horticulture collaboration research_BA_May 2015	Bilateral	USAID-United States Agency for International Development	United States	USAID-United States Agency for International Development	North America	Restricted	Non-Legacy	Non-CRP	4/1/2015	9/30/2018	197	10	62	72
Sierra Leone Aquaculture and Inland Fisheries	Window 3	USAID-United States Agency for International Development	United States	USAID-United States Agency for International Development	North America	Restricted	Non-Legacy	Non-CRP	6/1/2015	9/30/2017	2,254	484	1,593	2,077
Feed the Future Cambodia Rice Field Fisheries II	Bilateral	USAID-United States Agency for International Development	United States	USAID-United States Agency for International Development	North America	Restricted	Non-Legacy	Non-CRP	6/10/2016	6/9/2021	5,883	-	537	537
Rapid Appraisal of Fisheries Management Systems in the Philippines	Bilateral	USAID-United States Agency for International Development	United States	USAID-United States Agency for International Development	North America	Restricted	Non-Legacy	Non-CRP	10/1/2016	4/15/2017	95	-	21	21
Contribution to Climate-Resilient Ecosystems and Livelihoods (CREL) project's workplan	Bilateral	Winrock International	United States	USAID-United States Agency for International Development	North America	Restricted	Non-Legacy	CRP 7	10/21/2012	6/30/2017	592	424	157	581
Rights-Based Management for Small Scale Fisheries	Bilateral	WWF-World Wildlife Fund for Nature	Solomon Islands	WWF-World Wildlife Fund for Nature	International and Regional Organizations	Restricted	Non-Legacy	Non-CRP	2/1/2016	3/1/2016	10	-	10	10
<b>Sub Total Restricted Bilateral and Window 3</b>											<b>116,654</b>	<b>54,458</b>	<b>22,965</b>	<b>77,423</b>
<b>Total W1/2 Restricted, Bilateral and Window 3</b>											<b>177,376</b>	<b>110,675</b>	<b>27,344</b>	<b>138,019</b>

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**CALCULATION OF INDIRECT COST RATIOS**  
**For the years ended December 31, 2016 and 2015**

**Exhibit 3**

(all figures expressed in thousands of US dollars)

	2016				2015			
	Unrestricted	Restricted - CRPs	Restricted - Non-CRP	Total	Unrestricted	Restricted - CRPs	Restricted - Non-CRP	Total
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Direct Costs</b>								
Research expenses	798	6,702	13,487	<b>20,987</b>	831	22,934	444	24,209
Non-CGIAR Collaboration expenses	-	537	3,089	<b>3,626</b>	-	3,986	-	3,986
Direct Research Costs	798	7,239	16,576	<b>24,613</b>	831	26,920	444	28,195
CGIAR Collaboration expenses	-	209	-	<b>209</b>		1,017		1,017
Total Research Costs	798	7,448	16,576	<b>24,822</b>	831	27,937	444	29,212
<b>Indirect Costs</b>								
General and Administration	692	1,223	2,097	<b>4,012</b>	413	4,242	22	4,677
<b>Cost Ratios</b>								
Indirect Costs / Total Research Costs	<b>86.72%</b>	<b>16.42%</b>	<b>12.65%</b>	<b>16.16%</b>	<b>49.70%</b>	<b>15.18%</b>	<b>4.95%</b>	<b>16.01%</b>

**WORLD FISH (also known as ICLARM)**  
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**Schedule of CRP Expenses**  
**For the years ended December 31, 2016 and 2015**  
**Exhibit 4**  
(all figures expressed in thousands of US dollars)

**A: Lead Center CRP Reports**

**CRP 1.3: Aquatic Agricultural Systems**

**Expenditure Report**

Natural Classification	Window 1 and 2	Window 3	Bilateral Funding	2016	2015
	\$	\$	\$	\$	\$
Personnel	1,381	-	-	<b>1,381</b>	7,662
Collaborator Costs - CGIAR Centers	209	-	-	<b>209</b>	1,017
Collaborator Costs - Others	62	-	-	<b>62</b>	3,479
Supplies and Services	60	-	-	<b>60</b>	8,214
Travel	48	-	-	<b>48</b>	1,792
Depreciation	-	-	-	-	172
Sub-total of Direct Costs	1,760	-	-	<b>1,760</b>	22,336
Allocated Indirect Costs	240	-	-	<b>240</b>	3,340
<b>Total</b>	<b>2,000</b>	-	-	<b>2,000</b>	25,676

**Funding Report - Window 1 and 2**

Description	2016	2015
	\$	\$
Opening Balance	<b>370</b>	337
Cash Receipts from CGIAR System Office	<b>(2,000)</b>	(7,670)
Adjustments	<b>(370)</b>	-
	<b>(2,000)</b>	(7,333)
Less Disbursements:		
WorldFish	<b>1,790</b>	6,900
Bioversity	<b>105</b>	400
IWMI	<b>105</b>	403
<b>Closing Balance</b>	<b>-</b>	370

**WORLD FISH (also known as ICLARM)**  
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**Schedule of CRP Expenses**  
**For the years ended December 31, 2016 and 2015**

**Exhibit 4**

(all figures expressed in thousands of US dollars)

**B: Participating Center's CRP Reports**

**CRP 2: Policies, Institutions and Markets**

**Expenditure Report**

Natural Classification	Window 1 and 2 \$	Window 3 \$	Bilateral Funding \$	2016 \$	2015 \$
Personnel	120	-	35	155	133
Collaborator Costs - Others	4	-	-	4	3
Supplies and Services	73	-	4	77	52
Travel	31	-	3	34	27
Depreciation	2	-	-	2	-
Sub-total of Direct Costs	230	-	42	272	215
Allocated Indirect Costs	36	-	6	42	32
<b>Total</b>	<b>266</b>	<b>-</b>	<b>48</b>	<b>314</b>	<b>247</b>

**Funding Report - Window 1 and 2**

Description	2016 \$	2015 \$
Opening Balance	(91)	42
Cash Receipts from Lead Center	(174)	(330)
Adjustments	(1)	-
	<b>(266)</b>	<b>(288)</b>
Disbursements	266	197
<b>Closing Balance</b>	<b>-</b>	<b>(91)</b>

**CRP 3.7: Livestock and Fish**

**Expenditure Report**

Natural Classification	Window 1 and 2 \$	Window 3 \$	Bilateral Funding \$	2016 \$	2015 \$
Personnel	833	753	586	2,172	1,667
Collaborator Costs - Others	28	-	419	447	265
Supplies and Services	360	1,081	307	1,748	1,717
Travel	85	126	91	302	246
Depreciation	20	1	-	21	-
Sub-total of Direct Costs	1,326	1,961	1,403	4,690	3,895
Allocated Indirect Costs	295	380	155	830	646
<b>Total</b>	<b>1,621</b>	<b>2,341</b>	<b>1,558</b>	<b>5,520</b>	<b>4,541</b>

**WORLD FISH (also known as ICLARM)**  
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**Schedule of CRP Expenses**  
**For the years ended December 31, 2016 and 2015**  
**Exhibit 4**  
(all figures expressed in thousands of US dollars)

**Funding Report - Window 1 and 2**

	2016	2015
Description	\$	\$
Opening Balance	584	372
Cash Receipts from Lead Center	(1,179)	(1,238)
	<b>(595)</b>	<b>(866)</b>
Disbursements	1,621	1,450
<b>Closing Balance</b>	<b>1,026</b>	<b>584</b>

**CRP 4: Agriculture for Nutrition and Health**

**CRP Expenditure Report**

Natural Classification	Window 1 and 2	Window 3	Bilateral Funding	2016	2015
	\$	\$	\$	\$	\$
Personnel	4	-	-	4	46
Supplies and Services	15	-	-	15	135
Travel	1	-	(3)	(2)	7
Depreciation	-	-	-	-	-
Sub-total of Direct Costs	20	-	(3)	17	188
Allocated Indirect Costs	3	-	-	3	23
<b>Total</b>	<b>23</b>	<b>-</b>	<b>(3)</b>	<b>20</b>	<b>211</b>

**Funding Report - Window 1 and 2**

	2016	2015
Description	\$	\$
Opening Balance	(22)	112
Cash Receipts from Lead Center	-	(271)
Adjustments	(1)	-
	<b>(23)</b>	<b>(159)</b>
Disbursements	23	137
<b>Closing Balance</b>	<b>-</b>	<b>(22)</b>

**WORLD FISH (also known as ICLARM)**  
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**Schedule of CRP Expenses**  
**For the years ended December 31, 2016 and 2015**  
**Exhibit 4**  
(all figures expressed in thousands of US dollars)

**CRP 5: Water, Land and Ecosystems**

**CRP Expenditure Report**

Natural Classification	Window 1 and 2 \$	Window 3 \$	Bilateral Funding \$	2016 \$	2015 \$
Personnel	132	-	11	143	196
Collaborator Costs - Others	-	-	-	-	77
Supplies and Services	59	-	3	62	104
Travel	13	-	3	16	40
Sub-total of Direct Costs	204	-	17	221	417
Allocated Indirect Costs	29		3	32	66
<b>Total</b>	<b>233</b>	<b>-</b>	<b>20</b>	<b>253</b>	<b>483</b>

**Funding Report - Window 1 and 2**

Description	2016 \$	2015 \$
Opening Balance	(45)	(4)
Cash Receipts from Lead Center	(124)	(349)
	(169)	(353)
Disbursements	257	308
<b>Closing Balance</b>	<b>88</b>	<b>(45)</b>

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**Schedule of CRP Expenses**  
**For the years ended December 31, 2016 and 2015**  
**Exhibit 4**  
(all figures expressed in thousands of US dollars)

**CRP 7: Climate Change, Agriculture and Food Security**

**CRP Expenditure Report**

Natural Classification	Window 1 and 2 \$	Window 3 \$	Bilateral Funding \$	2016 \$	2015 \$
Personnel	81	-	185	<b>266</b>	386
Collaborator Costs - Others	19	-	5	<b>24</b>	162
Supplies and Services	75	-	72	<b>147</b>	249
Travel	29	-	22	<b>51</b>	86
Sub-total of Direct Costs	204	-	284	<b>488</b>	883
Allocated Indirect Costs	32		44	<b>76</b>	135
<b>Total</b>	<b>236</b>	-	<b>328</b>	<b>564</b>	1,018

**Funding Report - Window 1 and 2**

Description	2016 \$	2015 \$
Opening Balance	<b>64</b>	295
Cash Receipts from Lead Center	<b>(240)</b>	(959)
Adjustments	<b>(2)</b>	-
	<b>(178)</b>	(664)
Disbursements	<b>236</b>	728
<b>Closing Balance</b>	<b>58</b>	64

**WORLD FISH (also known as ICLARM)**  
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**SCHEDULE OF EUROPEAN COMMUNITY CONTRIBUTIONS**  
**For The Year Ended December 31, 2016**  
**Exhibit 5**  
(all figures expressed in thousands)

Projects	Grant period (MM/DD/YY)	Grant pledge		Expenditures		Funds receivable As at December 31, 2016	
		Euros	US Dollars	Euros	US Dollars	Euros	US Dollars
EU Support to the Cambodia National Strategic Development Plan Promotion of equitable in the Agricultural Sector SPSP	5.19.2014 - 5.19.2018	Institutional Charges		9	10	-	-
Improving Food Security and Reducing Poverty through intra- regional Fish Trade in sub-Saharan Africa	12.18.2013 - 12.17.2017	5,000	5,855	1,256	1,329	-	-
EC 2015 - 2017 Improving the technological foundations for sustainable aquaculture	11.27.2015 - 12.31.2017	959	1,025	329	344	356	379
Managing Aquatic Agricultural Systems to Improve Nutrition and Livelihoods in Selected Asian and African Countries: Scaling Learning from IFAD - WorldFish Collaboration in Bangladesh	7.1.2016 - 9.30.2019	1,918	2,022	34	36	286	308
<b>Total 2016 European Community Contributions</b>		<b>7,877</b>	<b>8,902</b>	<b>1,628</b>	<b>1,719</b>	<b>642</b>	<b>687</b>



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This publication should be cited as: WorldFish. 2017. Financial Statements and Report of Independent Auditors For the Year Ended December 31, 2016. Penang, Malaysia: WorldFish.

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