

CIMMYT Financial Overview

2004 FINANCIAL STATEMENTS

A summary of the 2004 combined statements of activities and changes in net assets and combined statements of financial position for CIMMYT, Int., and CIMMYT, A.C., is set out in Table 1.

The major highlight of the year 2004 has been the increased operating surplus of US \$ 1.4 million, approximately double that of 2003. This surplus has allowed CIMMYT to continue rebuilding its net asset

base back to levels that will provide the operational and institutional security required to support its research agenda.

Total revenues for 2004 of US \$ 38.72 million represented an increase of US \$ 0.9 million (2.4%) over 2003 revenues.

Total net assets increased by US \$ 1.77 million to US \$ 20.17 million (2003 US \$ 18.39 million). Unappropriated, unrestricted net assets increased to US \$ 4.86 million, due to a combination of the

operating surplus of US \$ 1.4 million and a positive movement in reserves of US \$ 370,000.

2004 FUNDING OVERVIEW

Total funding for 2004 was US \$ 38.72 million (2003 US \$ 37.80), including other income and overhead recovery of US \$ 2.78 million (2003 US \$ 2.02 million). Grant income amounted to US \$ 37.40 million, comprising US \$ 13.71 million in unrestricted grants and US \$ 23.69 million in restricted grants (Table 2).

TABLE 1. FINANCIAL STATEMENTS, 2004

As of December 31, 2004 and 2003	(Thousands of US Dollars)	
ASSETS	2004	2003
Current Assets		
Cash and cash equivalents	14,119	7,426
Accounts receivable:		
Donor - Net	6,480	9,019
Other	1,141	1,071
Inventory and supplies	109	129
Prepaid expenses	15	
Total current assets	21,853	17,660
Non-Current Assets		
Property, plant and equipment, net	15,307	15,302
Other assets	62	62
Total non-current assets	15,369	15,364
TOTAL ASSETS	37,222	33,024
LIABILITIES AND NET ASSETS		
Current Liabilities		
Financial institutions	-	3,000
Due to related parties	-	390
Current portion of capital leases	79	222
Accounts Payable:		
Donors	14,453	9,771
Other	1,331	46
Accruals and provisions	774	605
Total current liabilities	16,637	14,034
Non-Current Liabilities		
Seniority premiums	417	513
Capital leases	-	79
Total non-current liabilities	417	592
Total liabilities	17,054	14,626
Net Assets		
Unrestricted:		
Designated	15,307	15,347
Undesignated	4,861	3,051
Total unrestricted net assets	20,168	18,398
TOTAL LIABILITIES AND NET ASSETS	37,222	33,024

STATEMENTS OF ACTIVITIES, 2004 AND 2003

For the years ended December 31, 2004 and 2003	(Thousands of US Dollars)	
	2004	2003
Revenue and Gains		
Grants / Revenue	37,400	35,785
Other revenue and gains	1,320	2,019
Total revenue and gains	38,720	37,804
Expenses and Losses		
Program related expenses	31,965	29,292
Management and general expenses	7,271	9,561
Other losses and expenses	862	1,346
Sub-total expenses and losses	40,098	40,199
Indirect cost recovery	(2,778)	(3,117)
Total expenses and losses	37,320	37,082
NET SURPLUS	1,400	722
Expenses by natural classification		
Personnel costs	16,870	18,003
Supplies and services	13,531	13,449
Collaborators / partnership costs	5,742	4,652
Operational travel	1,858	1,199
Depreciation	2,097	2,896
Total	40,098	40,199

TABLE 2. CIMMYT SOURCES OF INCOME FROM GRANTS BY COUNTRY/ENTITY, 2004 AND 2003

For the years ended December 31, 2004 and 2003

(Thousands of US Dollars)

Donors	2004 Grant	2003 Grant	Donors	2004 Grant	2003 Grant
Unrestricted			Restricted		
Australia	454	377	India		
Belgium	204	86	Maharashtra Hybrid Seed Co. Ltd.	-	19
Canada	1,798	1,263	Iran, Islamic Republic of	215	297
China	140	150	Japan		
Denmark	463	598	APN (Asian Pacific Network for Global Change Research)	-	1
Germany	309	286	Economic Cooperation Bureau, Ministry of Foreign Affairs	779	644
India	113	113	Nippon Foundation	584	691
Japan	1,503	1,359	Sasakawa Global 2000	-	6
Korea	50	50	Korea, Republic of		
Mexico	25	90	Rural Development Administration	85	100
New Zealand	50	-	Mexico		
Norway	294	208	CODEPAP (Consejo de Desarrollo de la Cuenca de Papaloapan)	17	44
Peru	30	20	CONACYT (Consejo Nacional de Ciencia y Tecnología)	88	7
Philippines	7	7	SAGARPA (Secretaría de Agricultura, Ganadería,	1,033	294
Sweden	385	324	Desarrollo Rural y Pesca)		
Switzerland	312	292	Fundacion Guanajuato Produce A.C.	40	9
Thailand	21	9	Fundacion Hidalgo	-	6
United States	4,232	4,900	Fundacion Sonora	194	50
United Kingdom	1,540	-	ICAMEX	35	69
World Bank	1,800	2,500	Grupo Industrial Bimbo (Industrial quality in wheat)	-	45
			Universidad Nacional Autónoma de México	6	-
Subtotal - Unrestricted	13,710	12,632	Miscellaneous Research Grants	54	116
Restricted			Netherlands		
ADB (Asian Development Bank)	390	566	Ministry of Foreign Affairs	432	466
Australia			New Zealand	21	114
AusAID	501	424	Norway	30	30
Australian Centre for International Agricultural Research	85	125	OPEC Fund for International Development	74	26
CRC Molecular Plant Breeding	393	320	Other	211	560
Grains Research and Development Corporation	1,138	654	Paraguay (Camara Paraguaya de Exportadores de	6	24
Belgium	448	345	Cereales y Oleaginosas)		
Bolivia (AGRICOM- Seeds, S.A)	1	10	Peru	30	40
Brazil	2	-	Rockefeller Foundation	2,383	1,993
Canada			SCOPE	-	9
Agriculture and Agri-Food	15	1	South Africa		
Canadian International Development Agency	919	621	Agricultural Research Council	-	9
CGIAR			National Department of Agriculture	64	47
Centro Internacional de Agricultura Tropical	55	31	Spain		
International Crop Research Institute for the Semi-Arid Tropics	4	-	Agrovegetal, S.A.	63	90
International Food Policy Research Institute	684	147	Ministerio de Agricultura, Pesca y Alimentación	188	262
International Plant Genetic Resources Institute	-	2	Syngenta Foundation	647	1,097
International Water Management Institute	75	39	Sweden	17	19
Standing Panel on Impact Assessment	15	9	Switzerland		
China			Swiss Agency for Development and Cooperation	909	875
CAAS	300	300	United Kingdom	464	1,417
Lamsoo Milling Company	-	(8)	UNDP (Africa Bureau)	23	-
Colombia			Uruguay	2	130
FENALCE (Federación de Cultivadores de Cereales y Leguminosas)	103	41	USA		
Ministry of Agriculture and Rural Development	105	112	Cornell University	58	47
Denmark	69	151	Monsanto Fund	6	214
European Commission	2,754	2,676	National Center for Genome Resources (NCGR)	18	-
FAO	46	53	Oklahoma State University	3	35
France			Pioneer Hi-Bred International	9	33
DRIC (Delegation aux Relations Internationales et a la cooperation)	480	844	Stanford University	76	146
Club Cinq	90	56	United States Agency for International Development	3,089	2,967
Germany			United States Department of Agriculture	313	289
Eiselen Foundation	-	37	Washington State University	178	91
Federal Ministry of Economic Cooperation and Development	945	667	World Bank	1,476	834
IAEA (International Atomic Energy Agency)	10	6	Generation Challenge Programme	-	501
IDB (Inter-American Development Bank)	-	9	Subtotal - Restricted	23,690	23,153
IFAD (International Fund For Agricultural Development)	165	152	Total Donors Unrestricted and Restricted	37,400	35,785

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¹ Left during 2004-2005.

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