

# ICIMOD Income and Expenditure Accounts, 1994-2003

The financial management of the Centre is implemented through the establishment of Core Funds and Project Funds. All unrestricted contributions made by sponsors and member countries are credited to the Core Programme Funds. All restricted contributions, made by sponsors, governments, and non-government sources for specific projects are credited to Project Funds. In 2003, many project contributions were received at the end of this year for expenditure in the following year.

## Income and Expenditure Account Core Programme Funds In US Dollars

SOURCE OF FUND	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
<b>A. Regional</b>	<b>86,640</b>	<b>83,525</b>	<b>134,265</b>	<b>98,333</b>	<b>111,011</b>	<b>90,597</b>	<b>115,667</b>	<b>137,158</b>	<b>78,553</b>	<b>170,880</b>
01. Bangladesh	9,905	10,000	--	10,000	9,670	1,000	9,710	18,594	10,000	10,000
02. Bhutan	--	--	2,870	5,000	5,000	5,000	7,500	--	15,000	--
03. China	20,000	20,000	20,000	30,000	30,000	30,000	30,000	45,000	45,000	45,000
04. India	--	34,532	79,861	44,522	37,870	37,427	44,889	42,050	0	84,695
05. Myanmar	20,000	10,000	10,000	--	10,000	--	10,000	10,000	0	9,667
06. Nepal	20,408	8,993	9,023	8,811	7,601	7,398	13,568	13,359	8,553	12,903
07. Pakistan	16,327	--	12,511	--	10,870	9,774	--	8,155	0	8,615
<b>B. Non-Regional</b>	<b>1,140,698</b>	<b>1,522,843</b>	<b>2,344,680</b>	<b>2,267,440</b>	<b>2,538,437</b>	<b>2,478,183</b>	<b>2,354,315</b>	<b>2,278,530</b>	<b>2,364,407</b>	<b>2,562,469</b>
08. Austria	229,620	234,336	259,272	--	217,675	108,837	88,821	86,160	99,402	114,118
09. Denmark	--	200,000	200,000	300,000	300,000	--	--	--	--	--
10. Finland	--	--	--	157,285	157,285	133,554	133,554	133,555	133,554	--
11. Germany	561,878	728,507	780,264	651,742	682,379	648,078	568,336	541,543	574,804	854,625
12. Netherlands	--	--	605,144	487,600	515,350	471,700	513,943	500,000	450,000	585,714
13. Norway	--	--	--	--	--	450,837	394,047	387,818	484,087	508,012
14. Sweden	--	--	--	170,813	165,748	165,177	155,614	127,456	142,460	--
15. Switzerland	349,200	360,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
<b>C. Other Income</b>	<b>309,060</b>	<b>232,846</b>	<b>269,328</b>	<b>346,277</b>	<b>346,739</b>	<b>377,691</b>	<b>215,741</b>	<b>200,868</b>	<b>187,368</b>	<b>172,209</b>
<b>Total Core</b>	<b>1,536,398</b>	<b>1,839,314</b>	<b>2,748,273</b>	<b>2,712,050</b>	<b>2,996,187</b>	<b>2,946,471</b>	<b>2,685,723</b>	<b>2,614,556</b>	<b>2,628,328</b>	<b>2,905,558</b>
Projects Income	1,745,057	1,995,749	2,433,696	2,623,893	2,095,088	3,011,391	2,387,552	1,840,082	2,535,816	3,124,694
<b>GRAND TOTAL</b>	<b>3,281,455</b>	<b>3,835,063</b>	<b>5,181,969</b>	<b>5,335,943</b>	<b>5,091,275</b>	<b>5,957,862</b>	<b>5,053,275</b>	<b>4,454,638</b>	<b>5,164,144</b>	<b>6,030,252</b>

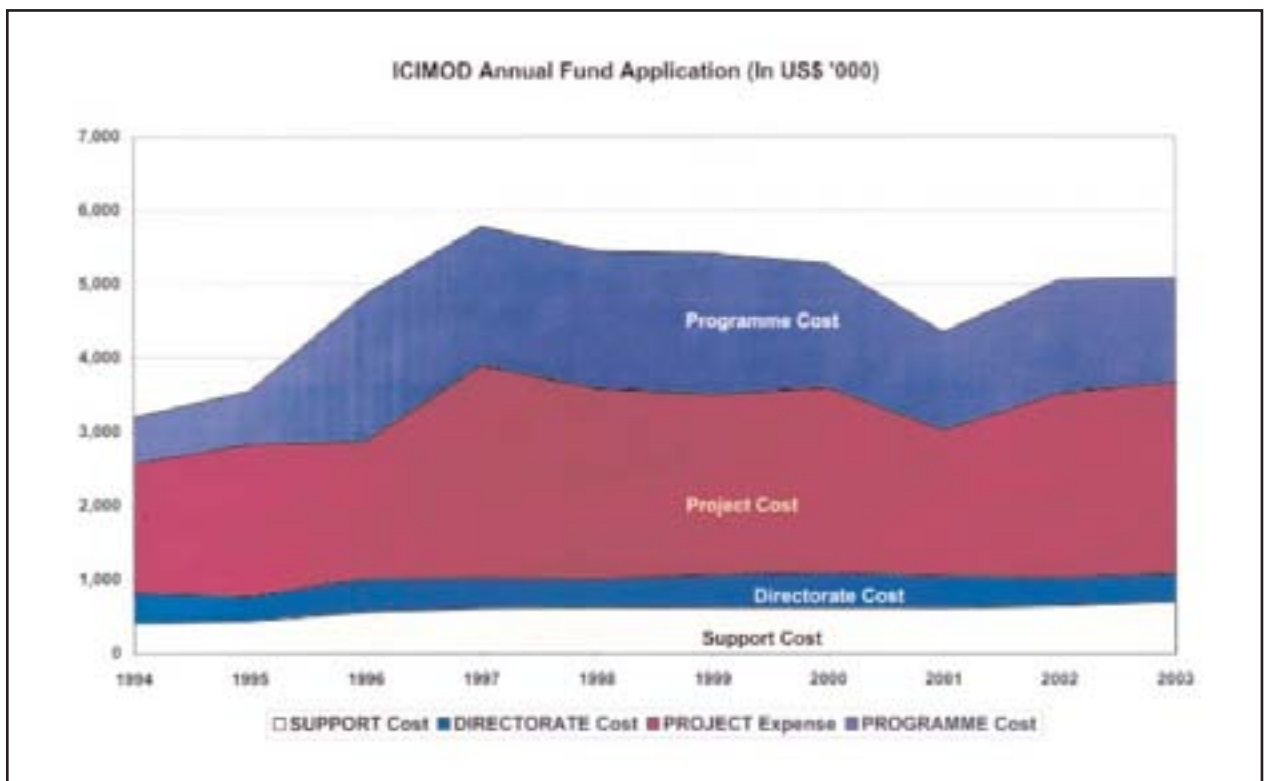
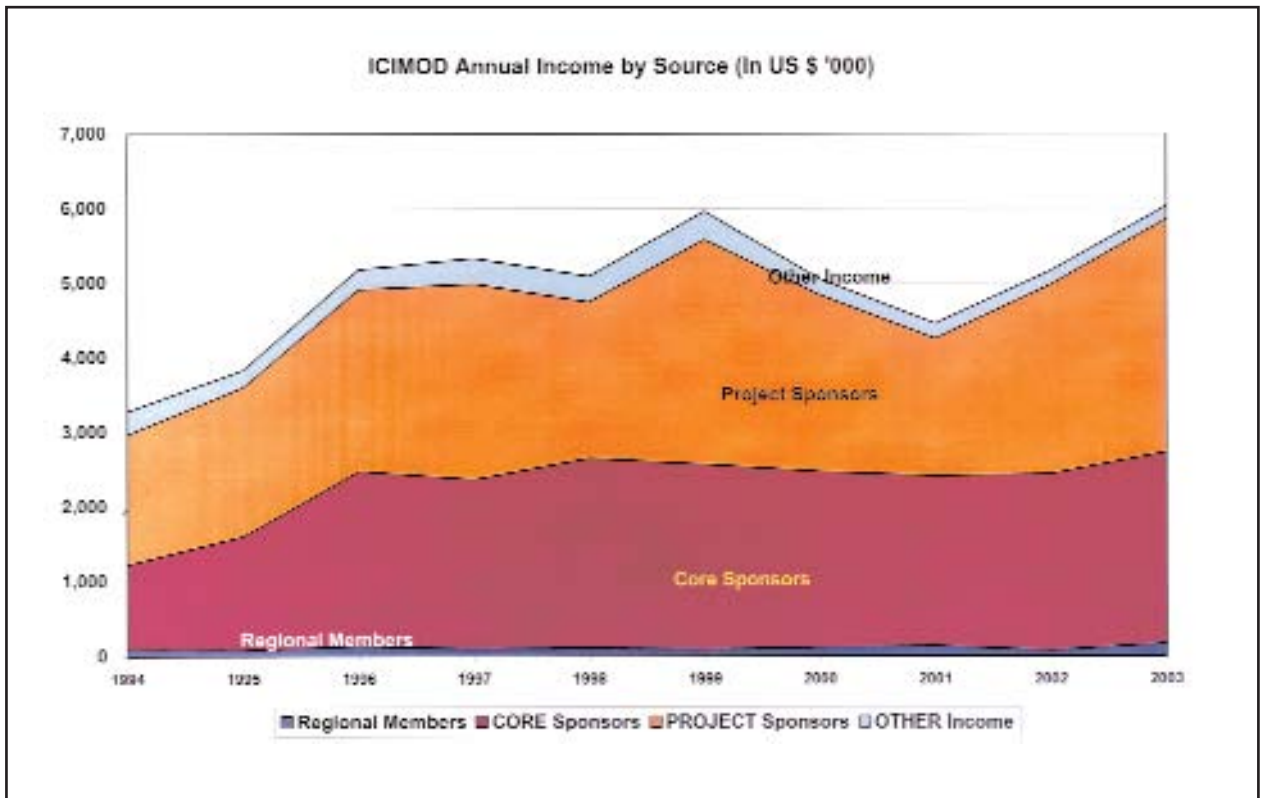
EXPENDITURES	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Programme Cost	624,197	711,922	1,982,734	1,880,088	1,851,917	1,908,356	1,670,389	1,315,311	1,529,717	1,403,669
Projects Cost	1,758,173	2,062,290	1,883,210	2,875,476	2,581,775	2,440,590	2,513,433	1,886,899	2,485,511	2,598,643
Support Cost	408,786	439,674	562,708	611,501	627,543	617,522	613,343	610,488	642,656	699,467
Directorate Cost	410,427	334,436	454,255	415,843	382,067	445,591	472,263	436,209	389,388	383,728
<b>Total Expenditures</b>	<b>3,201,583</b>	<b>3,548,322</b>	<b>4,862,907</b>	<b>5,782,908</b>	<b>5,443,302</b>	<b>5,412,059</b>	<b>5,289,428</b>	<b>4,348,905</b>	<b>5,057,252</b>	<b>5,085,507</b>

**Income and Expenditure Account**  
**Project Funds**  
 In US Dollars

SOURCE OF FUND	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
01. Australia	-	-	88,000	175,610	-	95,941	127,818	75,835		
02. Austria	125,658	-	161,584	100,000	170,000	388,722	341,518	184,181	283,198	462,558
03. Canada	-	-	-	68,165	3,760	-	-	11,693		
04. Germany	214,334	210,342	15,000	-	-	-	-	2,800	78,159	101,509
05. Japan	-	100,000	100,000	100,000	100,000	-	-	-		
06. Netherlands	454,211	633,862	437,470	558,000	305,424	428,134	202,288	45,277	96,000	420,814
07. Norway	114,808	181,762	281,264	140,449	146,837	-	-	-		
08. Sweden	-	-	-	-	-	50,000	-	-	64,216	
09. Switzerland	50,000	122,235	454,214	342,616	561,704	450,000	472,701	594,408	407,757	404,620
10. USA	26,664	5,988	13,296	1,702	30,000	-	44,850	25,565	82,434	91,950
11. ITALY									12,000	47,969
12. ADB	315,000	-	262,992	84,008	200,000	160,990	110,000	129,010		
13. CEC	-	192,645	92,976	338,318	70,412	-	-	-		
14. CIP	-	-	-	-	-	100,000	-	-		8,100
15. FAO	20,550	10,000	17,000	15,000	29,000	21,900	22,000	36,500	121,330	70,500
16. ILRI	-	-	-	-	-	63,000	26,000	20,000		
17. ISNAR	-	-	-	-	-	100,000	50,000	217,982	80,000	72,000
18. UNEP	126,250	212,250	97,520	10,000	27,817	179,083	161,737	46,932	242,056	125,000
19. UNESCO	-	27,033	88,480	118,087	51,000	39,000	-	9,650	500	18,000
20. WWF	-	-	-	-	-	28,500	1,500	-		28,614
21. IFAD	-	-	-	-	-	-	250,000	36,545	345,000	428,000
22. UNOPS								98,000	30,000	
23. UNIFEM									50,598	48,760
24. FORD	39,600	225,000	200,000	275,000	175,000	380,000	300,000	250,000		200,000
25. IDRC	178,935	40,632	105,898	214,785	132,336	374,447	93,874	48,392	143,415	177,764
26. MacArthur	36,000	24,000	30,000	60,000	35,000	30,000	100,000	-	175,000	100,000
27. ICCO									207,715	133,438
28. CEH, UK									22,868	52,888
29. MLURI									23,220	
30. APN/START									65,606	71,734
31. ITC									19,910	35,467
32. Twente										24,791
33. Others	45,017	10,000	-	21,173	57,198	121,694	63,288	27,312	4,816	
<b>TOTAL</b>	<b>1,745,057</b>	<b>1,996,749</b>	<b>2,433,696</b>	<b>2,623,893</b>	<b>2,096,088</b>	<b>3,011,391</b>	<b>2,367,552</b>	<b>1,840,082</b>	<b>2,535,816</b>	<b>3,124,694</b>

EXPENDITURES	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Total Expenditure	1,758,173	2,062,290	1,863,210	2,875,476	2,581,775	2,440,590	2,513,433	1,986,899	2,495,511	2,598,643





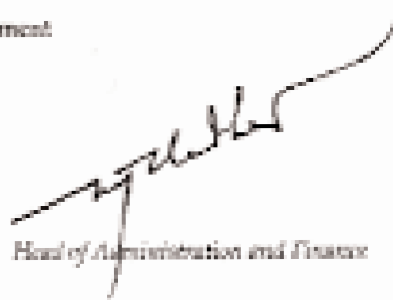
**International Centre for Integrated Mountain Development**  
**Statement of Assets, Liabilities and Fund Balances**  
**31st December, 2003**

All amounts in United States Dollars

	Schedule	Amount 31 December 2003
<b>Fund balances</b>		
General reserve	1	331,778
Operational reserve	1	324,261
Other reserves	1	1,140,347
Restricted core support fund balance	1	187,293
Special project fund balances (100)	2	1,183,345
		<u>3,066,824</u>
<b>Assets and Liabilities</b>		
Current assets, loans and advances		
Cash and bank balances	3	3,567,954
Loans and advances	4	97,172
		<u>3,665,126</u>
Current liabilities and provisions	5	<u>(598,602)</u>
Net current assets		<u>3,066,524</u>
		<u>3,066,524</u>
Notes to the accounts	12	

For International Centre for Integrated Mountain Development

  
 Director General

  
 Head of Administration and Finance

  
 Budget & Finance Officer

These financial statements are extracts from the audited accounts of ICIMOD as per the audit report of KPMG, 48, DLF Corporate Park, DLF City Phase II, Gurgaon 122002, INDIA

The full report of KPMG is available on request to [mtuladhar@icimod.org.np](mailto:mtuladhar@icimod.org.np)


**International Centre for Integrated Mountain Development**  
**Operating Statement for the Year ending 31st December, 2003**

All amounts in United States Dollars

	Schedule	Year ended 31 December 2003
<b>Income</b>		
Contributions from donors		
Core programmes	6	1,678,754
Restricted core support	6	854,625
Special projects	2	3,121,898
Other income	7	<u>172,209</u>
		<b>6,009,207</b>
<b>Expenditure</b>		
Core programme cost	8	288,168
Restricted core support cost	9	687,282
Special projects cost	3	2,595,643
Support cost	10	527,247
Administrative cost	11	383,728
Less: Overhead cost recovered from special projects		<u>(191,094)</u>
Price period expense		204,772
Local With-holdal from the Permanent Reserve		<u>(224,282)</u>
		<b>4,894,627</b>
<b>Surplus</b>		<b>1,114,580</b>
<b>Appropriations</b>		
Overhead cost recovered from special projects appropriated to:		
General Reserve	123,365	
Permanent Reserve	28,738	
Fixed Asset Depreciation	36,297	
Publication Reserve	<u>6,791</u>	195,191
Surplus of special projects income over expenditure transferred to special project fund balances (net)		919,389
Surplus of restricted core support income over expenditure transferred to restricted core support fund balance		187,202
Balance surplus transferred to operational reserve		<u>14,989</u>
Notes to the accounts	12	

For International Centre for Integrated Mountain Development

  
*J. P. O'Connell*  
 Director General

  
*Anjum Habibullah*  
 Budget & Finance Officer

  
*Anjum Habibullah*  
 Head of Administration and Finance