CENTER FOR INTERNATIONAL FORESTRY RESEARCH

FINANCIAL STATEMENTS

31 DECEMBER 2010 AND 2009
Statement of the Board Chair  
2010

Financial Position
CIFOR has continued to grow in 2010 as in the past few years and has recorded total revenues of US$ 27.15 million and total expenditures of US$ 24.93 million resulting in an operating surplus of US$ 2.22 million.

I am pleased to report that the Centre is in sound financial health with liquidity and reserve levels continuing to remain above the CGIAR recommended benchmarks. The Center projects continuing growth in 2011 and intends to maintain the financial indicators above the recommended benchmarks reflecting the Center’s ability to meet short term and long term obligations and be able to respond to and mitigate systemic funding risks.

Risk Management
Financial risks are part of a broader spectrum of risks that CIFOR manages. The Board approved a risk assessment which uses a framework that allows the Board and management, with assistance from Internal Audit, to:
• identify, evaluate, and prioritize risks and opportunities across the organization;
• develop risk mitigation strategies which balance benefits with costs;
• monitor the implementation of these strategies.

The Board reviews the risks during every meeting to ensure that adequate attention is being paid to high risks and management has put in place adequate risk mitigation strategies. In line with this, the Board receives, at its request, regular quarterly updates on the financial status.

CIFOR Management and Board continue to monitor the risks associated with exchange rate fluctuations and donor policies. As conveyed above, it is our intention to maintain a reasonable level of reserves to be able to mitigate these risks.

CIFOR Board and Management continue to monitor the developments of the change process within the CGIAR and review and monitor the risks specific to CIFOR taking on the role as Lead Center for the CGIAR Research Program on Forests, Agroforestry and Trees (CRP6).

Research:
We dedicated considerable energy this year to complete the submission of the CRP6 proposal that was finally unconditionally accepted during the April 2011 Fund Council meeting.

We have continued developing our global comparative research agendas for each of our six research domains. Some of the research (like the PEN project) will see an end in 2011, some are ongoing (like the large Global Comparative Study on REDD) or
have started (like the domestic timber project PRO-FORMAL) while others are still in proposal phase with good chances of funding.

Despite the competing demands on staff time by external requests like CRP6 and by fundraising needs, CIFOR scientists have maintained their scientific productivity, and continue to publish articles in top journals (83 ISI indexed papers in 2010). We also produced several special issues and edited volumes. CIFOR produced more than 340 publications in 2010. We organized, co-organized, and attended more than 30 important international events culminating in Forest Day 4 in Cancun. We managed to maintain a balance between the classical research journal papers that maintain our credibility and specific publications targeted to a wider practitioner audience. For example, our book "Realising REDD+: National strategy and policy options" launched in December 2009, has been downloaded about 15,000 times in 2010.

We continue being the "go to place" about forests and climate change. Forest Day 4, held in Cancun alongside the UN Climate Change Conference in cooperation with the Government of Mexico and members of the Collaborative Partnership on Forests, was attended by more than 1500 stakeholders, including 250 UNFCCC negotiators. We are becoming the "go to place" in terms of informal domestic timber sector and its importance for sustainability and policy processes like Voluntary Partnership Agreement, thanks to the pioneering work in the Congo Basin now extended to the other tropical regions in the PRO-FORMAL project.

Our research translated into significant outcomes in 2010. Our work on domestic timber in Cameroon has helped inform that country's Voluntary Partnership Agreement negotiations with the EC, and design a reformed national forest framework which acknowledges the importance of the informal timber sector. CIFOR's leadership in capacity strengthening has resulted in a ten-fold increase in the Democratic Republic of Congo's forest research capacity. The development of new forest certification tools by CIFOR led to the formal approval by the Forest Stewardship Council of new national standards for forest management in Cameroon, Brazil and Mexico. CIFOR's research informed and influenced one of the first projects approved globally by the United Nation's Framework Convention on Climate Change's Adaptation Fund Board.

Board of Trustees
The full Board of Trustees and its committees met twice in 2010 — in April and November 2010.

I would like to acknowledge the contributions and commitment of CIFOR's Board members, management and staff, our investors and the vital global network of partners for their active commitment to CIFOR's research.

Hosny El-Lakany
Chair, Board of Trustees

14 April 2011
MANAGEMENT STATEMENT OF RESPONSIBILITY FOR FINANCIAL STATEMENTS
AS AT 31 DECEMBER 2010 AND 2009
AND FOR THE YEARS THEN ENDED

The accompanying financial statements of the Center for International Forestry Research (CIFOR) are the responsibility of management and have been prepared in accordance with the Consultative Group on International Agricultural Research (CGIAR) Financial Guidelines Series No.2 - CGIAR Accounting Policies and Reporting Practices Manual. CIFOR management is responsible for the substance and objectivity of the information contained therein.

CIFOR maintains a system of internal control designed to provide reasonable assurance that assets are safeguarded and transactions are properly recorded and executed in accordance with management's authorisation.

A system of reporting within CIFOR presents management with an accurate view of the operations, enabling us to discern risks 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 special purpose financial statements through its Finance and Audit Committee. The Committee meets regularly with management and representatives of the external and internal auditors to review matters relating to financial reporting, internal controls, and auditing.

Frances Seymour
Director General

Kumar Tumuluru
Director Finance and Administration

BOGOR
10 May 2011
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</tr>
</tbody>
</table>
INDEPENDENT AUDITORS’ REPORT
TO THE BOARD OF TRUSTEES OF
CENTER FOR INTERNATIONAL FORESTRY RESEARCH

Report on the Financial Statements
We have audited the accompanying financial statements of the Center for International Forestry Research (CIFOR) as at 31 December 2010 and 2009, which comprise statements of financial position as at 31 December 2010 and 2009 and the related statements of activities, changes in net assets and cash flows for the years then ended, and a summary of significant accounting policies and other explanatory information. The financial statements have been prepared in accordance with the Consultative Group on International Agricultural Research (CGIAR) Financial Guidelines Series No.2 - CGIAR Accounting Policies and Reporting Practices Manual as set out in Note 2 to the financial statements.

Management’s Responsibility for the Financial Statements
Management is responsible for the preparation and presentation of these financial statements in accordance with the Consultative Group on International Agricultural Research (CGIAR) Financial Guidelines Series No.2 - CGIAR Accounting Policies and Reporting Practices Manual as described in Note 2 to the financial statements. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and presentation of the financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity’s preparation and presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion
In our opinion, the accompanying financial statements of CIFOR present fairly, in all material respects, the statements of financial position as at 31 December 2010 and 2009, and the related statements of activities and cash flows for the years then ended in accordance with the Consultative Group on International Agricultural Research (CGIAR) Financial Guidelines Series No.2 - CGIAR Accounting Policies and Reporting Practices Manual as set out in Note 2 to the financial statements.
Restriction of use

The accompanying financial statements are prepared in accordance with the Consultative Group on International Agricultural Research (CGIAR) Financial Guidelines Series No.2 - CGIAR Accounting Policies and Reporting Practices Manual as set out in Note 2 to the financial statements and this report is intended solely for use by the Board of Trustees and Management of CIFOR and Consultative Group on International Agricultural Research (CGIAR) Centers and should not be used for any other purpose.

JAKARTA
10 May 2011

Drs. Muhammad Jusuf Wibisana, M.Ec., CPA
License of Public Accountant No. 98.1.0189
STATEMENTS OF FINANCIAL POSITION
AS AT 31 DECEMBER 2010 AND 2009
(Expressed in thousands of US Dollar)

<table>
<thead>
<tr>
<th>ASSETS</th>
<th>Notes</th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>CURRENT ASSETS</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>3</td>
<td>17,033</td>
<td>17,474</td>
</tr>
<tr>
<td>Short-term time deposits</td>
<td>4</td>
<td>4,354</td>
<td>7,525</td>
</tr>
<tr>
<td>Account receivables:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Donors</td>
<td>5</td>
<td>6,398</td>
<td>3,700</td>
</tr>
<tr>
<td>- Employees</td>
<td></td>
<td>346</td>
<td>469</td>
</tr>
<tr>
<td>- Others</td>
<td>6</td>
<td>976</td>
<td>1,287</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td></td>
<td>443</td>
<td>427</td>
</tr>
<tr>
<td>Total current assets</td>
<td></td>
<td>29,550</td>
<td>30,882</td>
</tr>
<tr>
<td>NON-CURRENT ASSETS</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property, plant and equipment</td>
<td>7</td>
<td>2,082</td>
<td>1,945</td>
</tr>
<tr>
<td>Other assets</td>
<td>8</td>
<td>1,688</td>
<td>1,387</td>
</tr>
<tr>
<td>Total non-current assets</td>
<td></td>
<td>3,770</td>
<td>3,332</td>
</tr>
<tr>
<td>TOTAL ASSETS</td>
<td></td>
<td>33,320</td>
<td>34,214</td>
</tr>
</tbody>
</table>

| LIABILITIES AND NET ASSETS   |       |        |        |
| CURRENT LIABILITIES          |       |        |        |
| Account payables:            |       |        |        |
| - Donors                     | 5     | 11,785 | 15,404 |
| - Employees                  |       | 202    | 164    |
| - Others                     |       | 261    | 126    |
| Accrued expenses             | 10    | 1,546  | 2,150  |
| Total current liabilities    |       | 13,794 | 17,844 |
| NON-CURRENT LIABILITIES      |       |        |        |
| Employee benefits obligations| 9     | 4,414  | 3,515  |
| Accrued expenses - non-current portion | 10 | 350 | 319 |
| Total non-current liabilities|       | 4,764  | 3,834  |
| NET ASSETS                   |       |        |        |
| Unrestricted:                |       |        |        |
| - Undesignated               | 13    | 11,159 | 9,533  |
| - Designated                 | 13    | 3,603  | 3,003  |
| Total net assets             |       | 14,762 | 12,536 |
| TOTAL LIABILITIES AND NET ASSETS |     | 33,320 | 34,214 |

The financial statements have been approved by the Board of Trustees and were signed on its behalf by:

Frances Seymour
Director General

Kumar Tumuluru
Director Finance and Administration

The accompanying notes form an integral part of these financial statements.
## STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED 31 DECEMBER 2010 AND 2009
(Expressed in thousands of US Dollar)

<table>
<thead>
<tr>
<th>Notes</th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Unrestricted</td>
<td>Restricted</td>
</tr>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Grant revenues</td>
<td>5</td>
<td>11,511</td>
</tr>
<tr>
<td>- Other revenues</td>
<td>11</td>
<td>165</td>
</tr>
<tr>
<td>Total revenues</td>
<td></td>
<td>11,676</td>
</tr>
<tr>
<td><strong>EXPENSES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Program related expenses</td>
<td>12</td>
<td>5,446</td>
</tr>
<tr>
<td>- Management and general expenses</td>
<td></td>
<td>5,496</td>
</tr>
<tr>
<td>Indirect expense recovery</td>
<td></td>
<td>(1,492)</td>
</tr>
<tr>
<td>Total expenses</td>
<td></td>
<td>9,450</td>
</tr>
<tr>
<td><strong>CHANGES IN NET ASSETS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>2,226</td>
<td>-</td>
</tr>
</tbody>
</table>

### SUPPLEMENTARY SCHEDULE
OF EXPENSES - CLASSIFIED
BY NATURE OF EXPENSES

| Personnel costs | 5,748 | 4,662 | 10,410 | 9,429 |
| Supplies and services | 3,441 | 4,807 | 8,248 | 6,971 |
| Partnership activities | 534 | 4,830 | 5,364 | 5,446 |
| Operational travel | 772 | 1,083 | 1,855 | 1,698 |
| Depreciation of property, plant and equipment | 447 | 93 | 540 | 586 |
| Indirect expense recovery | (1,492) | - | (1,492) | (1,485) |
| Total expenses | 9,450 | 15,475 | 24,925 | 22,645 |

The accompanying notes form an integral part of these financial statements.
The accompanying notes form an integral part of these financial statements.
## STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED 31 DECEMBER 2010 AND 2009
(Expressed in thousands of US Dollar)

<table>
<thead>
<tr>
<th>Notes</th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cash flows from operating activities</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Changes in net assets</td>
<td>2,226</td>
<td>1,207</td>
</tr>
<tr>
<td>Adjustments to reconcile changes in net assets to net cash provided by operating activities:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Depreciation</td>
<td>7</td>
<td>540</td>
</tr>
<tr>
<td>- Gain/(loss) on the disposal of property, plant and equipment</td>
<td>(64)</td>
<td>1</td>
</tr>
<tr>
<td>- Allowance for doubtful accounts</td>
<td></td>
<td>64</td>
</tr>
<tr>
<td>Operating cash flows before changes in assets and liabilities</td>
<td>2,766</td>
<td>1,727</td>
</tr>
<tr>
<td>Changes in assets and liabilities:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Account receivables</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Donors</td>
<td>(2,762)</td>
<td>(1,121)</td>
</tr>
<tr>
<td>- Employees</td>
<td>123</td>
<td>(80)</td>
</tr>
<tr>
<td>- Others</td>
<td>311</td>
<td>(371)</td>
</tr>
<tr>
<td>- Prepaid expenses</td>
<td>(16)</td>
<td>95</td>
</tr>
<tr>
<td>- Other assets</td>
<td>(301)</td>
<td>(352)</td>
</tr>
<tr>
<td>- Account payables</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Donors</td>
<td>(3,619)</td>
<td>9,319</td>
</tr>
<tr>
<td>- Employees</td>
<td>38</td>
<td>49</td>
</tr>
<tr>
<td>- Others</td>
<td>135</td>
<td>14</td>
</tr>
<tr>
<td>- Accrued expenses</td>
<td>(573)</td>
<td>892</td>
</tr>
<tr>
<td>- Employee benefits obligations</td>
<td>899</td>
<td>508</td>
</tr>
<tr>
<td>Withdrawal/(placement) of short-term time deposits</td>
<td>3,171</td>
<td>725</td>
</tr>
<tr>
<td>Net cash provided by operating activities</td>
<td>172</td>
<td>11,405</td>
</tr>
<tr>
<td><strong>Cash flows from investing activities</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Acquisition of property, plant and equipment</td>
<td>7</td>
<td>(696)</td>
</tr>
<tr>
<td>Proceeds from the disposal of property, plant and equipment</td>
<td></td>
<td>83</td>
</tr>
<tr>
<td>Net cash used in investing activities</td>
<td></td>
<td>(613)</td>
</tr>
<tr>
<td><strong>Net (decrease)/increase in cash and cash equivalents</strong></td>
<td>(441)</td>
<td>10,770</td>
</tr>
<tr>
<td><strong>Cash and cash equivalents, beginning of the year</strong></td>
<td>17,474</td>
<td>6,704</td>
</tr>
<tr>
<td><strong>Cash and cash equivalents, end of the year</strong></td>
<td>17,033</td>
<td>17,474</td>
</tr>
</tbody>
</table>

The accompanying notes form an integral part of these financial statements.
1. GENERAL

The Center for International Forestry Research ("CIFOR") was established on 5 March 1993 in Canberra, Australia. CIFOR is operating as a non-profit organization, international in status and non-political in management, staffing and operations. CIFOR is financially supported primarily by the members of the Consultative Group on International Agricultural Research ("CGIAR").

The purpose of CIFOR is to advance human wellbeing, environmental conservation and equity by conducting research to inform policies and practices that affect forests in developing countries.

CIFOR’s headquarters is in Bogor, Indonesia. The Government of Indonesia provides CIFOR with a land area for its headquarters and research activities, as set forth in an agreement dated 15 May 1993. Based on this agreement, CIFOR is exempted from all taxes in Indonesia.

As at 31 December 2010 and 2009, the members of the Board of Trustees were as follows:

<table>
<thead>
<tr>
<th></th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chair of the Board of Trustees</td>
<td>Dr. Andrew Bennett, CMG</td>
<td>Dr. Andrew Bennett, CMG</td>
</tr>
<tr>
<td>Vice Chair of the Board of Trustees</td>
<td>Dr. Benchaphun Ekasingh</td>
<td>Dr. Benchaphun Ekasingh</td>
</tr>
<tr>
<td>Members</td>
<td>Dr. Jurgen Blaser</td>
<td>Dr. Jurgen Blaser</td>
</tr>
<tr>
<td></td>
<td>Dr. Ir. Tachrir Fathoni</td>
<td>Dr. Ir. Tachrir Fathoni</td>
</tr>
<tr>
<td></td>
<td>Ms. Frances Seymour</td>
<td>Ms. Frances Seymour</td>
</tr>
<tr>
<td></td>
<td>Prof. em. Eric Tollens</td>
<td>Dr. Lynn Haight</td>
</tr>
<tr>
<td></td>
<td>Ms. Claudia Martinez</td>
<td>Ms. Claudia Martinez</td>
</tr>
<tr>
<td></td>
<td>Prof. Hosny El-Lakany</td>
<td>Prof. Hosny El-Lakany</td>
</tr>
<tr>
<td></td>
<td>Ms. Nancy Andrews</td>
<td>Ms. Nancy Andrews</td>
</tr>
<tr>
<td></td>
<td>Dr. Idah Pswarayi-Riddihough</td>
<td>Dr. Idah Pswarayi Riddihough</td>
</tr>
<tr>
<td></td>
<td>Prof. Linxiu Zhang</td>
<td></td>
</tr>
</tbody>
</table>

As at 31 December 2010, CIFOR had 183 employees (2009: 171 employees).

The financial statements were authorized for issuance by the Board of Trustees on 10 May 2011.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting policies adopted by CIFOR are in accordance with the Consultative Group on International Agricultural Research (CGIAR) Financial Guidelines Series No.2 - CGIAR Accounting Policies and Reporting Practices Manual, which are generally in substance similar to the accounting principles generally accepted in Indonesia and the financial statements are presented in conformity with the Statements of Financial Accounting Standards No. 45 “Financial Reporting of Non- Profit Organizations”.

The significant accounting policies, consistently applied in the preparation of the financial statements for the years ended 31 December 2010 and 2009, were as follows:

a. Basis of preparation of the financial statements

CIFOR’s cash inflows and outflows are predominantly in US Dollar (“USD”) and accordingly, US Dollar has been used as CIFOR’s recording and reporting currency. The financial statements are prepared on the accrual basis, using the historical cost concept.
2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

a. Basis of preparation of the financial statements (continued)

The statements of cash flows present the changes in cash and cash equivalents from operating, investing and financing activities. CIFOR considers short-term time deposits with maturities of not more than three months at the date of placement to be cash equivalents. The statements of cash flows are prepared using the indirect method.

b. Revenue recognition

Unrestricted grant:

Unrestricted grant revenues are grants received that are not restricted by donors (unconditional) and may be used for the purposes specified in CIFOR's articles of association. Unrestricted grants are recognised as revenue in the year in which the grants are pledged, as long as collection is probable, and when the donor imposed conditions are met.

Restricted grant:

Restricted grant revenues are grants received in support of specified projects or activities mutually agreed upon by CIFOR and donors. Restricted grants are recognized as revenue when the grant conditions have been met and the related expenses have been incurred.

c. Account receivables from donor

Unrestricted grant:

Receivables from unrestricted grants will be recognised in the period in which the grants have been committed by the donor and the collection is probable.

Restricted grant:

Receivables from restricted grants will be recognised as the collection is probable and in accordance with the terms of the underlying contract.

d. Account payables to donor

These include grants received from donors for which conditions are not yet met and amounts payable to donors in respect of any unexpended funds received in advance for restricted grants.

e. Expenses

Expenses are recognized in the statement of activities as incurred. The expenses are classified by the function and the nature of expenses.

Indirect expenses charged to restricted project activities and classified as part of research programs expenses are credited to an indirect expense recovery account. The rate of the indirect expense recovery is determined by the agreement with each donor.
2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

f. Property, plant and equipment

Property, plant and equipment are stated at cost less accumulated depreciation. Property, plant and equipment are depreciated using the straight line method over their estimated useful lives as follows:

<table>
<thead>
<tr>
<th>Years</th>
<th>Property, plant and equipment</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Infrastructure and leasehold improvements</td>
</tr>
<tr>
<td></td>
<td>Furnishing and equipment:</td>
</tr>
<tr>
<td></td>
<td>- Heavy equipment</td>
</tr>
<tr>
<td></td>
<td>- Office furniture and equipment</td>
</tr>
<tr>
<td></td>
<td>- Computers</td>
</tr>
<tr>
<td></td>
<td>- Vehicles</td>
</tr>
</tbody>
</table>

Property, plant and equipment acquired through the use of grants restricted for certain projects are recorded as assets. Such assets are to be credited to the appropriate restricted projects in the year of assets acquisition.

g. Net assets

Net assets are the residual interest in CIFOR's assets remaining after liabilities are deducted. These are classified as either undesignated or designated.

- **Undesignated** - that part of net assets that is not designated by CIFOR's management for specific purpose.
- **Designated** - that part of net assets that have been appropriated by the Board of Trustees for specific purposes such as capital build-up reserve for replacement of property, plant and equipment. Designated net assets are identified on an annual basis by the Board of Trustees.

h. Foreign currency transactions

Transactions denominated in currencies other than USD are converted in to USD at the standard bookkeeping rates which approximate the exchange rates prevailing at the dates of the transactions. Monetary assets and liabilities denominated in currencies other than USD are translated into USD at the exchange rates prevailing at balance sheet date.

As of 31 December 2010 and 2009, the rates used for the translation are as follows:

<table>
<thead>
<tr>
<th>Currency</th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Indonesian Rupiah 1,000</td>
<td>0.1112</td>
<td>0.1064</td>
</tr>
<tr>
<td>British Pound sterling 1</td>
<td>1.5430</td>
<td>1.6079</td>
</tr>
<tr>
<td>European Euro 1</td>
<td>1.3298</td>
<td>1.4372</td>
</tr>
</tbody>
</table>

Exchange gains and losses arising on transactions in currencies other than USD and on the translation of monetary assets and liabilities in currencies other than USD are recognized in the statement of activities.
2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

i. Use estimates

The preparation of financial statements in conformity with generally accepted accounting principles 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 reporting period. Actual results could differ from those estimates.

3. CASH AND CASH EQUIVALENTS

<table>
<thead>
<tr>
<th></th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash on hand</td>
<td>38</td>
<td>15</td>
</tr>
<tr>
<td>Cash in banks</td>
<td>10,118</td>
<td>11,091</td>
</tr>
<tr>
<td>Cash equivalents</td>
<td>6,877</td>
<td>6,368</td>
</tr>
<tr>
<td></td>
<td>17,033</td>
<td>17,474</td>
</tr>
</tbody>
</table>

4. SHORT-TERM TIME DEPOSITS

This account represents USD time deposits with original maturities of more than three months but less than one year. The interest rates per annum during the year ended 31 December 2010 ranged from 0.26% to 0.46% (2009: 0.12% to 1.20%).

5. GRANTS

<table>
<thead>
<tr>
<th></th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>A/R</td>
<td>A/P</td>
</tr>
<tr>
<td>Unrestricted</td>
<td>1,970</td>
<td>1,244</td>
</tr>
<tr>
<td>Restricted</td>
<td>1,730</td>
<td>14,160</td>
</tr>
<tr>
<td></td>
<td>3,700</td>
<td>15,404</td>
</tr>
<tr>
<td>Allowance for doubtful accounts</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>3,700</td>
<td>15,404</td>
</tr>
</tbody>
</table>

For the detail of grants, please refer to the Supplementary Schedule of Grants (Exhibit 1) and Supplementary Schedule of Restricted Projects (Exhibit 2).
6. ACCOUNTS RECEIVABLE OTHERS

<table>
<thead>
<tr>
<th></th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Advances to suppliers and consultants</td>
<td>572</td>
<td>574</td>
</tr>
<tr>
<td>Advances to partners</td>
<td>382</td>
<td>698</td>
</tr>
<tr>
<td>Interest receivables</td>
<td>22</td>
<td>15</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>976</strong></td>
<td><strong>1,287</strong></td>
</tr>
</tbody>
</table>

7. PROPERTY, PLANT AND EQUIPMENT

<table>
<thead>
<tr>
<th></th>
<th>2010</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Beginning balance</td>
<td>Additions</td>
</tr>
<tr>
<td>Acquisition cost:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Infrastructure and leasehold improvements</td>
<td>1,516</td>
<td>129</td>
</tr>
<tr>
<td>Furnishing and equipment:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Heavy equipment</td>
<td>546</td>
<td>69</td>
</tr>
<tr>
<td>- Office furniture and equipment</td>
<td>968</td>
<td>274</td>
</tr>
<tr>
<td>- Computers</td>
<td>1,688</td>
<td>214</td>
</tr>
<tr>
<td>- Vehicles</td>
<td>1,219</td>
<td>10</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>5,937</strong></td>
<td><strong>696</strong></td>
</tr>
<tr>
<td>Accumulated depreciation:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Infrastructure and leasehold improvements</td>
<td>(663)</td>
<td>(58)</td>
</tr>
<tr>
<td>Furnishing and equipment:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Heavy equipment</td>
<td>(203)</td>
<td>(63)</td>
</tr>
<tr>
<td>- Office furniture and equipment</td>
<td>(864)</td>
<td>(97)</td>
</tr>
<tr>
<td>- Computers</td>
<td>(1,416)</td>
<td>(181)</td>
</tr>
<tr>
<td>- Vehicles</td>
<td>(846)</td>
<td>(141)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>(3,992)</strong></td>
<td><strong>(540)</strong></td>
</tr>
<tr>
<td>Net book value</td>
<td><strong>1,945</strong></td>
<td><strong>156</strong></td>
</tr>
</tbody>
</table>

2009

<table>
<thead>
<tr>
<th></th>
<th>2009</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Beginning balance</td>
<td>Additions</td>
</tr>
<tr>
<td>Acquisition cost:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Infrastructure and leasehold improvements</td>
<td>1,755</td>
<td>54</td>
</tr>
<tr>
<td>Furnishing and equipment:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Heavy equipment</td>
<td>-</td>
<td>230</td>
</tr>
<tr>
<td>- Office furniture and equipment</td>
<td>913</td>
<td>58</td>
</tr>
<tr>
<td>- Computers</td>
<td>1,428</td>
<td>278</td>
</tr>
<tr>
<td>- Vehicles</td>
<td>1,420</td>
<td>54</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>5,516</strong></td>
<td><strong>674</strong></td>
</tr>
<tr>
<td>Property, plant and equipment under commissioning</td>
<td>-</td>
<td>35</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>5,516</strong></td>
<td><strong>709</strong></td>
</tr>
</tbody>
</table>
7. PROPERTY, PLANT AND EQUIPMENT (continued)

<table>
<thead>
<tr>
<th></th>
<th>2009</th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Beginning balance</td>
<td>Additions</td>
<td>Disposals</td>
<td>Reclassification</td>
<td>Ending balance</td>
</tr>
<tr>
<td>Accumulated depreciation:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Infrastructure and leasehold improvements</td>
<td>(681)</td>
<td>(70)</td>
<td>1</td>
<td>87</td>
<td>(663)</td>
</tr>
<tr>
<td>Furnishing and equipment:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Heavy equipment</td>
<td>-</td>
<td>(116)</td>
<td>-</td>
<td>(87)</td>
<td>(203)</td>
</tr>
<tr>
<td>- Office furniture and equipment</td>
<td>(808)</td>
<td>(58)</td>
<td>2</td>
<td>-</td>
<td>(864)</td>
</tr>
<tr>
<td>- Computers</td>
<td>(1,241)</td>
<td>(191)</td>
<td>16</td>
<td>-</td>
<td>(1,416)</td>
</tr>
<tr>
<td>- Vehicles</td>
<td>(889)</td>
<td>(151)</td>
<td>194</td>
<td>-</td>
<td>(846)</td>
</tr>
<tr>
<td></td>
<td>(3,619)</td>
<td>(586)</td>
<td>213</td>
<td>-</td>
<td>(3,992)</td>
</tr>
<tr>
<td>Net book value</td>
<td>1,897</td>
<td>123</td>
<td>(75)</td>
<td>-</td>
<td>1,945</td>
</tr>
</tbody>
</table>

In 2009, management reassessed the classification of assets and reclassed several types of assets with cost amounting to USD 281 that previously classified as infrastructure and leasehold improvements into heavy equipment. Because of this change of classification, the estimated useful lives of those assets also adjusted in order to reflect a more appropriate economical life. This change resulted in an increase of USD 94 in the 2009 depreciation expense, which is considered immaterial. The effect of this adjustment has been recognised in the statements of activities for the year ended 31 December 2009.

During 2010, the assets acquired through the use of restricted grants amounted to USD 93 (2009: USD 96), and have been charged to the related restricted projects. As of 31 December 2010, the total existing assets acquired through the use of restricted grants amounted to USD 596 (2009: USD 503).

8. OTHER ASSETS

<table>
<thead>
<tr>
<th></th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Funds separately invested for the provision of the</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nationally Recruited Staff (NRS) provident fund</td>
<td>1,554</td>
<td>1,261</td>
</tr>
<tr>
<td>Others</td>
<td>134</td>
<td>126</td>
</tr>
<tr>
<td></td>
<td>1,688</td>
<td>1,387</td>
</tr>
</tbody>
</table>

In accordance with the CIFOR Provident Fund Policy Manual, CIFOR provides the Indonesian nationally recruited staff members with a contribution of 12.5% of each member’s base salary. The fund is managed by a Committee which consists of three national staffs elected by the members and two ex officio members, the Controller and the Human Resources Manager. The number of participating members as of 31 December 2010 was 112 (2009: 105 members). The costs of this program were USD 200 in 2010 (2009: USD 156).
9. EMPLOYEE BENEFITS OBLIGATIONS

Accruals were made for separation payments, repatriation costs, unutilized leave and other entitlements for staff members as follows:

<table>
<thead>
<tr>
<th></th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Internationally recruited staff</td>
<td>1,616</td>
<td>1,172</td>
</tr>
<tr>
<td>Nationally recruited staff</td>
<td>2,798</td>
<td>2,343</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>4,414</td>
<td>3,515</td>
</tr>
</tbody>
</table>

10. ACCRUED EXPENSES

<table>
<thead>
<tr>
<th></th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Supplies and services</td>
<td>1,335</td>
<td>1,642</td>
</tr>
<tr>
<td>Partnership activities</td>
<td>400</td>
<td>638</td>
</tr>
<tr>
<td>Personnel costs</td>
<td>161</td>
<td>189</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>1,896</td>
<td>2,469</td>
</tr>
</tbody>
</table>

Non-current portion:

<table>
<thead>
<tr>
<th></th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Supplies and services</td>
<td>(350)</td>
<td>(319)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>1,546</td>
<td>2,150</td>
</tr>
</tbody>
</table>

11. OTHER REVENUES

<table>
<thead>
<tr>
<th></th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest income</td>
<td>52</td>
<td>158</td>
</tr>
<tr>
<td>Others</td>
<td>113</td>
<td>103</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>165</td>
<td>261</td>
</tr>
</tbody>
</table>

12. EXPENSES

<table>
<thead>
<tr>
<th></th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Unrestricted</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personnel costs</td>
<td>2,871</td>
<td>2,877</td>
</tr>
<tr>
<td>Supplies and services</td>
<td>1,204</td>
<td>2,237</td>
</tr>
<tr>
<td>Partnership activities</td>
<td>475</td>
<td>59</td>
</tr>
<tr>
<td>Operational travel</td>
<td>509</td>
<td>263</td>
</tr>
<tr>
<td>Depreciation of property, plant and equipment</td>
<td>387</td>
<td>60</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>5,446</td>
<td>5,496</td>
</tr>
<tr>
<td>Indirect expense recovery</td>
<td>-</td>
<td>(1,492)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>5,446</td>
<td>4,004</td>
</tr>
<tr>
<td><strong>Restricted</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personnel costs</td>
<td>4,662</td>
<td>-</td>
</tr>
<tr>
<td>Supplies and services</td>
<td>4,807</td>
<td>-</td>
</tr>
<tr>
<td>Partnership activities</td>
<td>4,830</td>
<td>-</td>
</tr>
<tr>
<td>Operational travel</td>
<td>1,083</td>
<td>-</td>
</tr>
<tr>
<td>Depreciation of property, plant and equipment</td>
<td>93</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>15,475</td>
<td>15,475</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>20,921</td>
<td>24,925</td>
</tr>
</tbody>
</table>

(Expressed in thousands of US Dollar)
13. NET ASSETS

The account represented unrestricted net assets as follows:

<table>
<thead>
<tr>
<th></th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Undesignated-operating funds</td>
<td>11,159</td>
<td>9,533</td>
</tr>
<tr>
<td>Designated-invested in property, plant and equipment</td>
<td>2,082</td>
<td>1,945</td>
</tr>
<tr>
<td>Designated-reserve for replacement of property, plant and equipment</td>
<td>1,521</td>
<td>1,058</td>
</tr>
<tr>
<td></td>
<td>3,603</td>
<td>3,003</td>
</tr>
<tr>
<td></td>
<td>14,762</td>
<td>12,536</td>
</tr>
</tbody>
</table>

On 22 April 2010, the Board of Trustees approved the appropriation of USD 600 from the Operating Fund to the Capital Fund.

14. RECLASSIFICATION OF ACCOUNTS

Certain accounts in 2009 financial statements have been reclassified to conform with the presentation of accounts in the 2010 financial statements as follows:

<table>
<thead>
<tr>
<th></th>
<th>Before reclassification</th>
<th>Reclassification</th>
<th>After reclassification</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Statements of financial position</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Account receivables</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Employees</td>
<td>305</td>
<td>164</td>
<td>469</td>
</tr>
<tr>
<td>- Others</td>
<td>1,184</td>
<td>103</td>
<td>1,287</td>
</tr>
<tr>
<td>Total current assets</td>
<td>30,615</td>
<td>267</td>
<td>30,882</td>
</tr>
<tr>
<td>Account payables</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Employees</td>
<td></td>
<td>(164)</td>
<td>(164)</td>
</tr>
<tr>
<td>- Others</td>
<td>(23)</td>
<td>(103)</td>
<td>(126)</td>
</tr>
<tr>
<td>Total current liabilities</td>
<td>(17,577)</td>
<td>(267)</td>
<td>(17,844)</td>
</tr>
</tbody>
</table>

| **Statements of cash flows** |                         |                  |                       |
| Changes in assets and liabilities |                        |                  |                       |
| Accounts receivables     |                         |                  |                       |
| - Employees              | (31)                    | (49)             | (80)                  |
| - Others                 | (303)                   | (68)             | (371)                 |
| Account payables         |                         |                  |                       |
| - Employees              | -                       | 49               | 49                    |
| - Others                 | (54)                    | 68               | 14                    |

The reclassification did not affect the total net assets as at 31 December 2009 and changes in net assets for the year ended 31 December 2009 as previously reported.

15. CONTINGENT LIABILITIES

CIFOR had no significant contingent liabilities as at 31 December 2010 and 2009.
## SUPPLEMENTARY SCHEDULE OF GRANTS
FOR THE YEARS ENDED 31 DECEMBER 2010 AND 2009

<table>
<thead>
<tr>
<th>Donors</th>
<th>Total funds available</th>
<th>Accounts receivable</th>
<th>Advance payment</th>
<th>Grant Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Current year</td>
</tr>
<tr>
<td>Unrestricted</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Australia</td>
<td>418</td>
<td>-</td>
<td>-</td>
<td>418</td>
</tr>
<tr>
<td>Canada</td>
<td>-</td>
<td>489</td>
<td>-</td>
<td>489</td>
</tr>
<tr>
<td>China</td>
<td>-</td>
<td>10</td>
<td>-</td>
<td>10</td>
</tr>
<tr>
<td>Fidelity Charitable Gift Fund</td>
<td>5</td>
<td>-</td>
<td>-</td>
<td>5</td>
</tr>
<tr>
<td>Finland</td>
<td>-</td>
<td>984</td>
<td>-</td>
<td>984</td>
</tr>
<tr>
<td>France</td>
<td>119</td>
<td>-</td>
<td>-</td>
<td>119</td>
</tr>
<tr>
<td>Germany</td>
<td>276</td>
<td>-</td>
<td>-</td>
<td>276</td>
</tr>
<tr>
<td>Indonesia</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Iran</td>
<td>9</td>
<td>-</td>
<td>-</td>
<td>9</td>
</tr>
<tr>
<td>Japan</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Netherlands</td>
<td>2,151</td>
<td>55</td>
<td>-</td>
<td>2,206</td>
</tr>
<tr>
<td>Norway</td>
<td>-</td>
<td>1,387</td>
<td>-</td>
<td>1,387</td>
</tr>
<tr>
<td>Sweden</td>
<td>-</td>
<td>429</td>
<td>-</td>
<td>429</td>
</tr>
<tr>
<td>Switzerland</td>
<td>507</td>
<td>-</td>
<td>-</td>
<td>507</td>
</tr>
<tr>
<td>USA</td>
<td>-</td>
<td>2,000</td>
<td>-</td>
<td>2,000</td>
</tr>
<tr>
<td>United Kingdom</td>
<td>1,312</td>
<td>-</td>
<td>-</td>
<td>1,312</td>
</tr>
<tr>
<td>World Bank</td>
<td>1,380</td>
<td>-</td>
<td>-</td>
<td>1,380</td>
</tr>
<tr>
<td>Sub-total</td>
<td>6,157</td>
<td>5,354</td>
<td>-</td>
<td>11,511</td>
</tr>
<tr>
<td>Restricted</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>African Development Bank (ADB)</td>
<td>-</td>
<td>82</td>
<td>-</td>
<td>82</td>
</tr>
<tr>
<td>Australian Agency for International Development (AusAID)</td>
<td>1,227</td>
<td>-</td>
<td>316</td>
<td>911</td>
</tr>
<tr>
<td>Australian Centre for International Agricultural Research (ACIAR)</td>
<td>524</td>
<td>-</td>
<td>185</td>
<td>339</td>
</tr>
<tr>
<td>Australian National University</td>
<td>22</td>
<td>15</td>
<td>-</td>
<td>37</td>
</tr>
<tr>
<td>Austrian Development Agency</td>
<td>575</td>
<td>-</td>
<td>283</td>
<td>292</td>
</tr>
<tr>
<td>Brazilian Agricultural Research Corporation (EMBRAPA)</td>
<td>41</td>
<td>-</td>
<td>40</td>
<td>1</td>
</tr>
<tr>
<td>Canada</td>
<td>82</td>
<td>-</td>
<td>22</td>
<td>60</td>
</tr>
<tr>
<td>French Agricultural Research Centre for International Development (CIRAD)</td>
<td>291</td>
<td>42</td>
<td>117</td>
<td>216</td>
</tr>
<tr>
<td>Centro Internacional de Agricultura Tropical</td>
<td>7</td>
<td>-</td>
<td>-</td>
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<p>| Grant | 25,768 | 981 | 11,676 | 15,073 | 13,563 |</p>
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### SUPPLEMENTARY SCHEDULE OF RESTRICTED PROJECTS
FOR THE YEAR ENDED 31 DECEMBER 2010

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<th>Expenditures in current year</th>
<th>Total cumulative expenditures</th>
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<td>- Study on Combating Illegal Timber Trade and Associated Crimes in Indonesia through Financial Intelligence - The Potential Role of Commercial Banks 02/08-12/09</td>
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<td>- Improving Economics Outcomes for Smallholders Growing Teak in Agroforestry Systems in Indonesia 01/07-05/11</td>
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<td>- Mahogany and Teak Furniture: Action Research to Improve Value Chain Efficiency and Enhance Livelihoods 06/08-05/13</td>
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<td>- Measuring the Response to Illegal Logging</td>
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<td><strong>Conservation International Foundation (CI)</strong></td>
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<tr>
<td>- A Collaborative Land Use Planning in a Context of Climate Change in Indonesia</td>
<td>04/10-12/11</td>
<td>75</td>
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<td>- Tropical Forests Poverty Alleviation</td>
<td>08/07-06/11</td>
<td>237</td>
<td>206</td>
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<td><strong>European Commission</strong></td>
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<td>- Establishment of a Forestry Research Network for Africa, Caribbean Pacific Countries</td>
<td>09/07-12/12</td>
<td>7,498</td>
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<td>- Bio-energy, sustainability and trade offs: Can we avoid deforestation while promoting Bio-energy?</td>
<td>09/08-09/11</td>
<td>2,878</td>
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<td>701</td>
<td>1,351</td>
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<td>- REDD ALERT Reducing Emissions from Deforestation and Degradation through Alternative Landuses in Rainforests of the Tropics</td>
<td>05/09-04/12</td>
<td>139</td>
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<td>Donors and projects</td>
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<td>Cumulative expenditures through prior year</td>
<td>Expenditures in current year</td>
<td>Total cumulative expenditures</td>
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<td><strong>REFORCO (Appui a la Politique Nationale de Conservation et Gestion des Forets et de La Biodiversite en Republique)</strong></td>
<td>10/09-09/13</td>
<td>6,295</td>
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<td>- Forest Finance and Trade, Law Enforcement and Corporate Accountability – 2010</td>
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<td>1,012</td>
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<td>- New Ways to Value and Market Forest Externalities</td>
<td>01/10-12/13</td>
<td>388</td>
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<td>- PRO-FORMAL; Policy and Regulatory Options to Recognise and Better Integrate the Domestic Timber Sector in Tropical Countries</td>
<td>07/10-07/13</td>
<td>3,600</td>
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Federal Office for the Environment (Switzerland - FOEN)

- Forest Governance in Africa                                                    | 01/07-open   | 110          | 84                                         | 25                          | 109                           |
- Asia Forest Partnership REDD Bali 2009                                         | 05/09-open   | 30           | 15                                         | 15                          | 30                            |
- Forest Governance & REED Workshop in Mexico                                    | 10/09-open   | 140          | -                                          | 71                          | 71                            |
- Switzerland’s Financial Support to the Secretariat of the Asian Forest Partnership | 11/10-open   | 10           | -                                          | -                           | -                             |

Finland

- The Role of Forests in Adaption to and Mitigation of Climate Change            | 09/08-08/12  | 405          | 135                                        | 110                         | 245                           |
- Finnish JPO                                                                     | 06/10-05/12  | 210          | -                                          | 69                          | 69                            |

Food and Agriculture Organization of the United Nations (FAO)

- Rehabilitation of Agricultural and Forestry Research in the Democratic Republic of Congo | 03/07-11/10  | 1,444        | 1,465                                      | (21)                        | 1,444                         |
- Mobilization and Strengthening of Capacities of Small and Medium Size Enterprise Involved in Works on NTFP in Central Africa | 11/08-12/10  | 70           | 57                                         | 13                          | 70                            |
- Mobilization and Strengthening of Capacities of Small and Medium Size Enterprise Involved in Works on NTFP in Central Africa | 07/09-12/10  | 75           | 6                                          | 50                          | 56                            |
- Mobilization and Strengthening of Capacities of Small and Medium Size Enterprise Involved in Works on NTFP in Central Africa | 10/09-12/10  | 28           | 1                                          | 5                           | 6                             |
- Assessment of Multiple-Use Forest Management System-Congo Basin                | 10/09-04/10  | 15           | 2                                          | 10                          | 12                            |

|                                           |              |              |                                            |                             |                               |
| **Total**                                |              |              |                                            |                             |                               |

Ford Foundation

- Research, Training and Information Exchange to Improve Formulation and Implementation of Natural Resources Policies in East Kalimantan and West Java | 05/09-04/10  | 500          | 220                                        | 280                         | 500                           |
- Regional Workshop-Climate Change Policies & Rights in Latin America            | 04/10-03/11  | 100          | -                                         | 32                          | 32                            |

|                                           |              |              |                                            |                             |                               |
| **Total**                                |              |              |                                            |                             |                               |

French Global Environment Facility (FFEM)

- Support to the Sustainable Management of Forest in the Congo and Brazilian Amazon Basin | 06/09-12/12  | 1,560        | 43                                         | 58                          | 101                           |

|                                           |              |              |                                            |                             |                               |
| **Total**                                |              |              |                                            |                             |                               |
### SUPPLEMENTARY SCHEDULE OF RESTRICTED PROJECTS
FOR THE YEAR ENDED 31 DECEMBER 2010

<table>
<thead>
<tr>
<th>Donors and projects</th>
<th>Grant period MM/YY</th>
<th>Grant pledged</th>
<th>Cumulative expenditures through prior year</th>
<th>Expenditures in current year</th>
<th>Total cumulative expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>German Agency for International Cooperation</strong> and <strong>German Federal Ministry for Economic Cooperation and Development (GIZ/BMZ)</strong></td>
<td></td>
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<tr>
<td>- Strengthening Rural Institutions to Support Livelihood Security for Smallholders Involved in Industrial Tree-Planting Programs in Vietnam and Indonesia</td>
<td>01/08-05/11</td>
<td>1,450</td>
<td>976</td>
<td>276</td>
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<tr>
<td>- Chinese Trade and Investment in Africa: Assessing and Governing Trade-Offs to National Economies, Local Livelihoods and Forest Ecosystems</td>
<td>03/10-08/11</td>
<td>792</td>
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<td><strong>Indonesia</strong></td>
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<td>- Development of Network - AFP</td>
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<td>- Development of Network - AFP</td>
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<td><strong>INIA (Spain)</strong></td>
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<td>- Amazon Initiatives</td>
<td>03/05-12/10</td>
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<td>- Institutional Strengthening for Sustainable Resources</td>
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<td>1,704</td>
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<td><strong>International Network for Bamboo and Rattan</strong></td>
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<td>- Production to Consumption System (PCS) of Bamboo in Cameroon</td>
<td>10/09-02/10</td>
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<td><strong>International Centre for Research in Agroforestry (ICRAF)</strong></td>
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<td>- LAMIL (Guinea/Sierra Leone Transboundary Biodiversity and Conservation Programme)</td>
<td>04/08-09/09</td>
<td>382</td>
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<td>- Africa Bio-Carbon Initiative</td>
<td>07/09-03/10</td>
<td>203</td>
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<tr>
<td>- Carbon Benefits Project: Modeling, Measuring and Monitoring</td>
<td>08/09-03/12</td>
<td>196</td>
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<td><strong>International Development Research Centre (IDRC)</strong></td>
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<td>- Global Forest Rights Action Research</td>
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<td>- Climate Change-Sub Saharan Africa</td>
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<td>- Promoting Participatory Action Research through Structured Learning on Climate Change Adaptation in Africa</td>
<td>04/08-07/10</td>
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<td>- Project Biofuels Development, Local Resource Rights and Governance in Africa and Asia</td>
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<td>150</td>
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<td><strong>IFAR</strong></td>
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<td>- A Real Agroforestry symbiosis from Shifting Cultivation and its Evolution Towards Stable Continuous Agroforestry in the Upland of Eastern Bangladesh</td>
<td>06/09-01/10</td>
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<td>- Smallholder Woodlots and Community Forestry for Livelihoods and Environmental Resilience in Ethiopia</td>
<td>11/09-11/10</td>
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<td>Donors and projects</td>
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<td>Cumulative expenditures through prior year</td>
<td>Expenditures in current year</td>
<td>Total cumulative expenditures</td>
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<td>Japan</td>
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<td>- Asia Forest Partnership (AFP) - Phase 2</td>
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<td>80</td>
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<td>- Sustainable Utilization of Diverse Forest Environmental Benefits</td>
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<td>- Meeting of Asia Forest Partnership (AFP9)</td>
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<td>- Evaluating Ecosystem Services for Sustainable Forest Management and Conservation of Biodiversity in and around Protected Area.</td>
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<td>- A study in the Policy Analysis of Forest Carbon</td>
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<td>- Korea Attribution</td>
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<td>The John D. and Catherine T. MacArthur Foundation</td>
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<td>- Gathering, Analyzing, Exchanging and Disseminating Information Relating to Promoting and Enhancing Sustained Biodiversity Conservation and Other Environment Services in Ecuador and Colombia</td>
<td>01/07-01/10</td>
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<td>The Nature Conservancy (TNC)</td>
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<td>- The 9th Meeting of AFP</td>
<td>07/10-open</td>
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<td>The United Nations Office on Drugs and Crime (UNODC)</td>
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<td>- Policies and Measures Relating to REDD+ Objectives, Including Enforcement Measures, to Reduce Illegal Logging and Corruption and Fraud</td>
<td>05/10-03/11</td>
<td>150</td>
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<td>National Forestry Development Agency (ANAFORE)</td>
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<td>- Review of Legal/Regulations Framework of the Implementation of CITES Provisions Related to the Management of Pericopsis elata (Assamela) in Cameroon</td>
<td>02/09-06/09</td>
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<td>Netherlands</td>
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<td>- FLEGT and Illegal Logging in Cameroon and Gabon</td>
<td>01/08-04/10</td>
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<td>- International Cooperation for Helping Countries Facing an Illegal Logging Crisis</td>
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<td>610</td>
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<td>- The FLEG Study in Guyana</td>
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<td>- Learning from REED: A Global Comparative Analysis</td>
<td>06/09-08/10</td>
<td>3,348</td>
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<td>- Y2Y4 Learning from REDD: A Global Comparative Analysis</td>
<td>06/10-05/13</td>
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<td>Others</td>
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<td>- Forest Day Event - COP 15</td>
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<td>- Forest Day Event - COP 16</td>
<td>09/10-open</td>
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<td>253</td>
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</tbody>
</table>
### Overseas Development Institute (ODI)
- **The VERIFOR Project: Institutional Options for Verifying Legality in the Forest Sector**
  - Grant period: 02/05-10/10
  - Cumulative expenditures through prior year: 191
  - Expenditures in current year: 20
  - Total cumulative expenditures: 211

### Rights and Resources Initiative
- **Alternative Tenure and Enterprise Models in Bolivia**
  - Grant period: 11/08-01/10
  - Cumulative expenditures through prior year: 137
  - Expenditures in current year: (1)
  - Total cumulative expenditures: 136

- **Political and Legal Analysis Meeting of Local Communities Right Delivered from Cameroon Laws**
  - Grant period: 08/09-01/10
  - Cumulative expenditures through prior year: 15
  - Expenditures in current year: 5
  - Total cumulative expenditures: 20

- **Analysis on Obstacles of User Rights & Community Forest Exploitation**
  - Grant period: 03/10-05/10
  - Cumulative expenditures through prior year: 25
  - Expenditures in current year: -
  - Total cumulative expenditures: 17

- **Coordinating Services for RRI-Cameroon Coalition**
  - Grant period: 04/10-09/10
  - Cumulative expenditures through prior year: 21
  - Expenditures in current year: -
  - Total cumulative expenditures: 15

- **Influence of Gender and Tenure Regimes on the Management and Livelihood Value of Non-Timber Forest Products in Burkina Faso**
  - Grant period: 03/10-11/10
  - Cumulative expenditures through prior year: 17
  - Expenditures in current year: -
  - Total cumulative expenditures: 16

### Sweden
- **Achieving the Millennium Development Goals in Africa Dry Forests: From Local Action to National Policy Reform**
  - Grant period: 07/06-01/10
  - Cumulative expenditures through prior year: 1,457
  - Expenditures in current year: 9
  - Total cumulative expenditures: 1,466

### Swedish University of Agriculture Sciences
- **Beyond the Tress - Seeing the Variation in South East Asia’s Rainforests**
  - Grant period: 11/08-01/10
  - Cumulative expenditures through prior year: 42
  - Expenditures in current year: 3
  - Total cumulative expenditures: 46

### Switzerland
- **UNFF Intercessional Country Lead Initiative on “Decentralization, Federal Systems in Forestry and National Forestry Programs”**
  - Grant period: 01/04-open
  - Cumulative expenditures through prior year: 178
  - Expenditures in current year: 14
  - Total cumulative expenditures: 192

- **Biodiversity Platform**
  - Grant period: 07/07-12/10
  - Cumulative expenditures through prior year: 359
  - Expenditures in current year: 31
  - Total cumulative expenditures: 443

- **AFP Information**
  - Grant period: 11/07-open
  - Cumulative expenditures through prior year: 6
  - Expenditures in current year: 9
  - Total cumulative expenditures: 15

- **CIFOR Study for Sustainable Forest Management Site**
  - Grant period: 10/08-12/10
  - Cumulative expenditures through prior year: 215
  - Expenditures in current year: 191
  - Total cumulative expenditures: 406

  - Total cumulative expenditures: 1,353

### The David and Lucile Packard Foundation
- **REDD Implementation in Indonesia**
  - Grant period: 12/08-09/10
  - Cumulative expenditures through prior year: 238
  - Expenditures in current year: 59
  - Total cumulative expenditures: 298

- **REDD in Developing Countries (GLOBAL)**
  - Grant period: 12/08-02/10
  - Cumulative expenditures through prior year: 398
  - Expenditures in current year: 100
  - Total cumulative expenditures: 498

  - Total cumulative expenditures: 736

### The Samdhana Institute
- **Multidisciplinary Landscape Assessment (MLA) Training to the Philippines Partners**
  - Grant period: 05/10-07/10
  - Cumulative expenditures through prior year: 6
  - Expenditures in current year: 5
  - Total cumulative expenditures: 11

  - Total cumulative expenditures: 6

### The U.S. Fish and Wildlife Service
- **Saving the Remaining Orangutan Population and their Habitat within and Surrounding Danau Sentarum National Park**
  - Grant period: 05/09-05/11
  - Cumulative expenditures through prior year: 59
  - Expenditures in current year: 18
  - Total cumulative expenditures: 36

- **Assessing the Population Status and Conservation Threats to the Chimpanzee (Pan Troglodytes Verus) Population in Three Pilot Transboundary Forest Sites in the Republic of Guinea**
  - Grant period: 04/09-03/11
  - Cumulative expenditures through prior year: 50
  - Expenditures in current year: -
  - Total cumulative expenditures: 18

- **Saving the Remaining Orangutan Population and Their Habitat within and Surrounding the Danau Sentarum National Park, Indonesia**
  - Grant period: 09/10-10/12
  - Cumulative expenditures through prior year: 57
  - Expenditures in current year: -
  - Total cumulative expenditures: -

  - Total cumulative expenditures: 166

- **Total cumulative expenditures**: 18

- **Total cumulative expenditures**: 36

- **Total cumulative expenditures**: 54
<table>
<thead>
<tr>
<th>Donors and projects</th>
<th>Grant period MM/YY</th>
<th>Grant pledged</th>
<th>Cumulative expenditures through prior year</th>
<th>Expenditures in current year</th>
<th>Total cumulative expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>United Kingdom - Department for International Development (DFID)</td>
<td></td>
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</tr>
<tr>
<td>- Tropical Forest in Poverty Alleviation: From Household Data to Global Comparative Analysis</td>
<td>01/08-06/11</td>
<td>819</td>
<td>439</td>
<td>263</td>
<td>702</td>
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<tr>
<td>- DFID Support for a Senior Scientist to Focus on Climate Change and Forest at CIFOR</td>
<td>01/08-03/13</td>
<td>1,134</td>
<td>372</td>
<td>199</td>
<td>571</td>
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<td></td>
<td></td>
<td></td>
<td>1,953</td>
<td>811</td>
<td>462</td>
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<tr>
<td>United Nations Environment Programme (UNEP)</td>
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<tr>
<td>- Improved Certification Schemes for Sustainable Tropical Forests Management</td>
<td>05/05-06/10</td>
<td>962</td>
<td>920</td>
<td>30</td>
<td>950</td>
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<tr>
<td></td>
<td></td>
<td>962</td>
<td>920</td>
<td>30</td>
<td>950</td>
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<td>United Nations Institute for Training and Research (UNITAR)</td>
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<td>- Capacity Development for Adaptation to Climate Change and GHG Mitigation (C3D+)</td>
<td>05/09-04/10</td>
<td>33</td>
<td>31</td>
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<td></td>
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<td>33</td>
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<tr>
<td>USA</td>
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<tr>
<td>- Landscape Management for Improved Livelihoods</td>
<td>01/10-12/10</td>
<td>15</td>
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<tr>
<td>- Adjusting Forestry Programs to Emerging Climate Change</td>
<td>10/07-09/11</td>
<td>424</td>
<td>208</td>
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<tr>
<td>- Amazon Forests</td>
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<td>- Wetlands Global Carbon Survey</td>
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<td></td>
<td>1,689</td>
<td>208</td>
<td>172</td>
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<td>United States Forest Service (USFS)</td>
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<td>- Climate Change and Forests Initiatives</td>
<td>08/08-09/10</td>
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<tr>
<td>University of Gottingen</td>
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<tr>
<td>- Managing Forest Wildlife for Human Livelihoods in the Korup-Oban Hills region, West Central Africa. A multi-agent system</td>
<td>03/09-07/11</td>
<td>8</td>
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<td>University of Wisconsin</td>
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<td>- Assets and Market Access Collaborative Research Support (Tropical Forest Poverty Alleviation)</td>
<td>01/07-09/11</td>
<td>99</td>
<td>29</td>
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<td>19</td>
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<td></td>
<td>99</td>
<td>29</td>
<td>(10)</td>
<td>19</td>
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<td>Wageningen International</td>
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<tr>
<td>- International Course on Governance for Forest Nature and People</td>
<td>11/08-01/10</td>
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<tr>
<td>- The International Course on &quot;Governance for Forest Nature and People&quot;</td>
<td>10/10-01/11</td>
<td>52</td>
<td>-</td>
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<td></td>
<td></td>
<td>81</td>
<td>29</td>
<td>52</td>
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</table>
## SUPPLEMENTARY SCHEDULE OF RESTRICTED PROJECTS
FOR THE YEAR ENDED 31 DECEMBER 2010

<table>
<thead>
<tr>
<th>Donors and projects</th>
<th>Grant period MM/YY</th>
<th>Grant pledged</th>
<th>Cumulative expenditures through prior year</th>
<th>Expenditures in current year</th>
<th>Total cumulative expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>World Bank</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>- Forests and Post Conflict Recovery in The Democratic Republic Congo Phase II 11/06-open</td>
<td>10</td>
<td>10</td>
<td>-</td>
<td>10</td>
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<tr>
<td>- World Bank Study on Decentralized Forest Fiscal 02/08-open</td>
<td>115</td>
<td>46</td>
<td>7</td>
<td>53</td>
<td></td>
</tr>
<tr>
<td>- Design Principles to Maximize Learning from REDD Demonstration Activities 09/09-12/10</td>
<td>150</td>
<td>7</td>
<td>143</td>
<td>150</td>
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<td></td>
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<td></td>
<td></td>
<td></td>
<td>275</td>
</tr>
<tr>
<td><strong>International Union for Conservation of Nature (IUCN)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Livelihoods and Landscapes Strategy 04/08-01/10</td>
<td>152</td>
<td>156</td>
<td>(4)</td>
<td>152</td>
<td></td>
</tr>
<tr>
<td>- Implementation of LLS Project in the Sangha Tri-National Park (TNS) 01/08-12/09</td>
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<td>32</td>
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<td></td>
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<td></td>
<td>185</td>
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<tr>
<td><strong>World Wide Fund for Nature (WWF)</strong></td>
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<tr>
<td>- Supporting Partnership for the Promotion of Sustainable Forest Management in Asia 01/06-Open</td>
<td>23</td>
<td>7</td>
<td>16</td>
<td>23</td>
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<td></td>
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<td>23</td>
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<tr>
<td><strong>Total Restricted Grants</strong></td>
<td></td>
<td></td>
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<td>81,688</td>
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</tbody>
</table>

Donors and projects

- **World Bank**
  - Forests and Post Conflict Recovery in The Democratic Republic Congo Phase II
  - World Bank Study on Decentralized Forest Fiscal
  - Design Principles to Maximize Learning from REDD Demonstration Activities

- **International Union for Conservation of Nature (IUCN)**
  - Livelihoods and Landscapes Strategy
  - Implementation of LLS Project in the Sangha Tri-National Park (TNS)

- **World Wide Fund for Nature (WWF)**
  - Supporting Partnership for the Promotion of Sustainable Forest Management in Asia
### SUPPLEMENTARY SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT
FOR THE YEARS ENDED 31 DECEMBER 2010 AND 2009
(Expressed in Thousands of US Dollar)

<table>
<thead>
<tr>
<th></th>
<th>Infrastructure and leasehold improvements</th>
<th>Furnishing and equipment</th>
<th>Total 2010</th>
<th>Total 2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance 1 January</td>
<td>1,516</td>
<td>4,421</td>
<td>5,937</td>
<td>5,516</td>
</tr>
<tr>
<td>Current Period:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Additions</td>
<td>129</td>
<td>567</td>
<td>696</td>
<td>709</td>
</tr>
<tr>
<td>- Disposals</td>
<td></td>
<td>(286)</td>
<td>(286)</td>
<td>(288)</td>
</tr>
<tr>
<td>Balance 31 December</td>
<td>1,645</td>
<td>4,702</td>
<td>6,347</td>
<td>5,937</td>
</tr>
</tbody>
</table>

### ACCUMULATED DEPRECIATION:

<table>
<thead>
<tr>
<th></th>
<th>Infrastructure and leasehold improvements</th>
<th>Furnishing and equipment</th>
<th>Total 2010</th>
<th>Total 2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance 1 January</td>
<td>(663)</td>
<td>(3,329)</td>
<td>(3,992)</td>
<td>(3,619)</td>
</tr>
<tr>
<td>Current Period:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Additions</td>
<td>(58)</td>
<td>(482)</td>
<td>(540)</td>
<td>(586)</td>
</tr>
<tr>
<td>- Disposals</td>
<td></td>
<td>267</td>
<td>267</td>
<td>213</td>
</tr>
<tr>
<td>Balance 31 December</td>
<td>(721)</td>
<td>(3,544)</td>
<td>(4,265)</td>
<td>(3,992)</td>
</tr>
</tbody>
</table>

**Net book value**

<p>| | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
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<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>924</td>
<td>1,158</td>
<td>2,082</td>
<td>1,945</td>
</tr>
</tbody>
</table>
### SUPPLEMENTARY COMPUTATION OF INDIRECT EXPENSE RATIO

**FOR THE YEARS ENDED 31 DECEMBER 2010 AND 2009**

(Expressed in Thousands of US Dollar)

<table>
<thead>
<tr>
<th></th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Research Expenses (including services)</td>
<td>19,429</td>
<td>17,552</td>
</tr>
<tr>
<td>Institutional Costs</td>
<td>5,496</td>
<td>5,093</td>
</tr>
<tr>
<td><strong>Total Costs</strong></td>
<td><strong>24,925</strong></td>
<td><strong>22,645</strong></td>
</tr>
</tbody>
</table>

Percentage Indirect/Direct

<table>
<thead>
<tr>
<th></th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>28%</td>
<td>29%</td>
</tr>
</tbody>
</table>

* The computation of indirect expense ratio is based on the CGIAR Financial Guidelines Series No.5 revised in December 2008.