



# Financial Statements

and Auditors' Report  
for the year ended 31 December

# 2013

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IITA

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## IITA - Financial Statements for the year ended 31 December 2013

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## **Statement of the Board Chair**

for the year ended 31 December, 2013

The mission of International Institute of Tropical Agriculture (IITA) is to be the leading research partner facilitating agricultural solutions to overcome hunger, poverty and natural resource degradation throughout the tropics. The refreshed strategy of the Institute established a goal of lifting 11 million people out of poverty and revitalizing 7.5 million hectares of degraded land by 2020. This is an ambitious target: however the significant increase in research capacity over the past two years and the quality and relevance of the Institute's programs will facilitate its achievement. The Board of Trustees is committed to provide governance, financial and programmatic oversight to ensure efficient and effective management of the Institute.

We are pleased to note the increase of US\$15.5 million (or 21.6 percent) in revenue in 2013 compared to 2012. Total revenue amounted to US\$87.1 million (2012: US\$71.6 million) against expenditure of US\$85.1 million (2012: US\$69.1 million). Revenue and expenditures for 2013 include Window 1&2 transactions of US\$8.0 million (2012: US\$4.6 million) by "Other Participating Partners" in CRP 1.2 – Integrated Systems for the Humid Tropics. The Institute's liquidity and reserve levels remain below the CGIAR recommended benchmarks; however, the Institute is on track in its financial recovery plan aimed at re-building its reserves. The 2013 audited financial statements show an operating result of \$2.0 million positive change in net assets due largely to continuing implementation of leaner cost structure and frugal spending.

IITA's research programs are fully aligned with the CGIAR global research program portfolio. CRP 1.2: Integrated Systems for the Humid Tropics, for which IITA is the Lead Center, had its first full year of operation in 2013. A leader for this CRP was hired and an independent advisory committee established. IITA is involved as a collaborating partner in eight other CRPs.

The Board of Trustees congratulates the science and support staff of IITA for the excellent research being conducted. We express our appreciation to DG Nteranya Sanginga, and his senior management team, who moved the Institute forward in many ways in 2013, including the acquisition of new partners and funding. Finally, we express our appreciation to our funders who recognize the importance of the work being done and have confidence in the Institute's ability to do it.



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Bruce Coulman

Chairman, Board of Trustees

6 March, 2014

## **BOARD STATEMENT ON IITA RISK MANAGEMENT - 2013**

The Center's Board of Trustees has responsibility for overseeing the effectiveness of the risk management system that IITA management has put in place to identify, manage and monitor significant risks to the achievement of IITA's business objectives, and to ensure alignment with Consultative Group on International Agriculture Research (CGIAR) principles and guidelines that have been adopted by all CGIAR Centers.

These risks include operational, financial and reputational risks that are inherent in the nature, modus operandi and location of IITA's activities including the new duties and responsibilities as Lead Center for the CGIAR Research Program for Integrated Systems for the Humid Tropics (CRP 1.2) operations, and are as dynamic as the environment in which IITA and CRP 1.2 operates. Together they represent the potential for loss resulting from external events, human factors or inadequate or failed internal policies, processes or systems.

To these ends, the Board has adopted a risk management policy and risk mitigation practices, that have been communicated to all staff, that include a risk framework by which IITA management identifies, evaluates and prioritizes risks and opportunities across the organization; assigns risk owners and develops risk mitigation strategies (including Internal controls) which balance benefits with costs; monitors the implementation of these strategies and reports semi-annually to the Audit Committee of the Board on results. During 2013 the Board requested management to review and further develop existing risk management strategies and guidelines to ensure the risk management system in IITA continues to be in line with best practice.

The Board will continue to monitor and review progress on an on-going basis as the IITA management seeks to deepen the implementation of the risk management framework, and focus attention on higher priority risks. The Board notes that the effectiveness of risk management depends not only on the identification of the risks but the implementation of effective mitigation plans. The Board continues to assure itself that risk management is effective and sustained.

With regards to IITA's 2013 Financial Statements and the effectiveness of internal control specific to financial reporting, the Board notes management's assertion in its 2013 Management Letter of Representation (provided to the external auditors) and Management's Statement of Responsibility for Financial Reporting included as part of the annual Financial Statements.



Bruce Coulman  
Chair, IITA Board of Trustees  
6 March, 2014

## **Report of Management**

The accompanying financial statements of IITA are the responsibility of management, and have been prepared in accordance with accounting policies and practices prescribed for international research centers seeking assistance from the Consultative Group on International Agricultural Research (CGIAR) as set out in Financial Guidelines Series, No. 2 - Accounting Policies and Reporting Practices Manual.

IITA maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded and transactions are properly executed. IITA's Internal Audit system provides ongoing evaluations of the adequacy, effectiveness and adherence to management's established policies and procedures. The Board of Trustees exercises its responsibility for these financial statements through its Audit Committee.

The Audit Committee, composed of Board of Trustees members who are not officers of the Institute, meets with the independent auditors, management and internal auditors periodically to discuss internal accounting controls, auditing and financial reporting matters. The Committee reviews, with the independent auditors, the scope and results of the audit effort.

The accompanying report is based on an audit by the independent accounting firm of PricewaterhouseCoopers.



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Nteranya Sanginga  
Director General



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Shalewa Sholola  
Director of Finance

6 March, 2014





## REPORT OF THE INDEPENDENT AUDITOR TO THE TRUSTEES OF INTERNATIONAL INSTITUTE OF TROPICAL AGRICULTURE

### Report on the financial statements

We have audited the accompanying financial statements of the International Institute of Tropical Agriculture, which comprise the statement of financial position as of 31 December 2013 and the statement of activities and statement of cash flows for the year then ended and a summary of significant accounting policies and other explanatory notes.

### *Management's responsibility for the financial statements*

The management is responsible for the preparation and fair presentation of these financial statements in accordance with policies and practices prescribed for international research centres seeking assistance from the Consultative group on International Agricultural Research (CGIAR).

### *Auditor's responsibility*

Our responsibility is to express an independent opinion on the financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform our audit to obtain reasonable assurance that 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 judgement, 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 fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, 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 opinion.

### *Opinion*

In our opinion the accompanying financial statements give a true and fair view of the state of the financial position of the International Institute of Tropical Agriculture at 31 December 2013 and of its surplus and cash flows for the year then ended in accordance with CGIAR Accounting Policies and Reporting Practices Manual.

Chartered Accountants  
FRC/2013/ICAN/00000000783

Lagos, Nigeria



19 March 2014



**International Institute of Tropical Agriculture  
Statement of Financial Position  
as at 31 December 2013**

		Expressed in US\$ thousands	
	Note	2013	2012
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	3(a)	12,919	14,125
Investments	3(b)	4,011	5,118
Accounts Receivable:			
Donors (net)	4(a)	13,013	12,666
Employees	4(b)	649	517
Other CGIAR Centers	4(b)	1,428	1,531
Inventories (net)	5	1,070	670
Prepaid Expenses	6	429	309
Other Assets		665	120
<b>Total current assets</b>		<b>34,184</b>	<b>35,056</b>
<b>Fixed assets</b>			
Property and Equipment	7	41,707	41,640
Less: Accumulated Depreciation	7	(30,226)	(29,420)
<b>Total Fixed Assets - Net</b>		<b>11,481</b>	<b>12,220</b>
<b>Total Assets</b>		<b>45,665</b>	<b>47,276</b>
<b>Liabilities and net assets</b>			
<b>Current Liabilities</b>			
Accounts Payable:			
Donors	8	14,622	14,967
Employees	9	4,081	4,930
Other CGIAR Centers	10	1,959	5,370
Others	10	5,263	4,199
Accruals and Provisions	10	139	251
<b>Total Current Liabilities</b>		<b>26,064</b>	<b>29,717</b>
<b>Net Assets</b>			
Undesignated	11(a)	5,708	3,660
Designated	11(b)	13,893	13,899
<b>Total Net Assets</b>		<b>19,601</b>	<b>17,559</b>
<b>Total Liabilities and Net Assets</b>		<b>45,665</b>	<b>47,276</b>

The accompanying notes form an integral part of these statements.



**NTERANYA SANGINGA**  
Director General



**SHALEWA SHOLOLA**  
Director of Finance

6 March 2014

**International Institute of Tropical Agriculture  
Statement of Activities  
for the year ended 31 December, 2013**

	2013			2012				
	Unrestricted	CRP	Non-CRP	Total	Unrestricted	CRP	Non-CRP	Total
Grant Revenue	1,452	84,851	-	86,303	4,738	55,389	10,518	70,645
Window 1 & 2	-	31,341	-	31,341	-	18,658	-	18,658
Window 3	-	19,042	-	19,042	-	9,958	3,057	13,015
Bilateral	1,452	34,468	-	35,920	4,738	26,773	7,461	38,972
Other Revenues and Gains	837	-	-	837	984	-	-	984
<b>Total Revenue and Gains</b>	<b>2,289</b>	<b>84,851</b>	<b>-</b>	<b>87,140</b>	<b>5,722</b>	<b>55,389</b>	<b>10,518</b>	<b>71,629</b>
Research expenses	732	76,277	-	77,009	5,247	49,191	8,688	63,126
General and Admin Exps	8,083	-	-	8,083	5,971	-	-	5,971
Other expenses and losses	-	-	-	-	-	-	-	-
Sub-total Expenses and Losses	8,815	76,277	-	85,092	11,218	49,191	8,688	69,097
Indirect Cost Recovery	(8,574)	8,574	-	-	(8,028)	6,198	1,830	-
<b>Total Operating Expenses</b>	<b>241</b>	<b>84,851</b>	<b>-</b>	<b>85,092</b>	<b>3,190</b>	<b>55,389</b>	<b>10,518</b>	<b>69,097</b>
Extraordinary item - investment w/off	-	-	-	-	(14,782)	-	-	(14,782)
<b>Surplus/(Deficit) for the Year</b>	<b>2,048</b>	<b>-</b>	<b>-</b>	<b>2,048</b>	<b>(12,250)</b>	<b>-</b>	<b>-</b>	<b>(12,250)</b>
<b>Expenses by function</b>								
Personnel Cost	7,617	21,934	-	29,551	7,089	14,321	1,640	23,050
CGIAR Collaboration	-	13,408	-	13,408	-	8,019	574	8,593
Other Collaboration	-	9,414	-	9,414	308	6,667	2,977	9,952
Supplies and Services	(874)	23,585	-	22,711	1,549	14,607	2,570	18,726
Travel	881	5,389	-	6,270	866	3,001	431	4,298
Depreciation	1,191	2,547	-	3,738	1,406	2,576	496	4,478
Sub-total	8,815	76,277	-	85,092	11,218	49,191	8,688	69,097
Indirect cost recovery	(8,574)	8,574	-	-	(8,028)	6,198	1,830	-
<b>Total Operating Expenses</b>	<b>241</b>	<b>84,851</b>	<b>-</b>	<b>85,092</b>	<b>3,190</b>	<b>55,389</b>	<b>10,518</b>	<b>69,097</b>

Expressed in US \$ Thousands

See exhibits I to IV for details of grant revenue by donor, funding source and project. The accompanying notes form an integral part of these financial statements.

**International Institute of Tropical Agriculture  
Statement of Changes in Net Assets  
for the year ended 31 December 2013**

Expressed in US \$ Thousands

	Designated				Total Designated	Total Net Assets
	Undesignated	Investment in Fixed Assets	Fixed Assets Acquisition & Replacement	Inst. Stability		
Balance at 1 January, 2012	7,382	10,170	10,758	1,500	22,428	29,810
Net changes in investment in Fixed Assets	-	2,051	-	-	2,051	2,051
Net changes in the appropriation for purchase of property & equip.	-	(1)	(2,051)	-	(2,052)	(2,052)
Transfer from Capital Fund to Operating Reserve	8,528	-	(8,528)	-	(8,528)	-
Investment written-off	(14,782)	-	-	-	-	(14,782)
Net Surplus for 2012	2,532	-	-	-	-	2,532
<b>Balance at 31 December, 2012</b>	<b>3,660</b>	<b>12,220</b>	<b>179</b>	<b>1,500</b>	<b>13,899</b>	<b>17,559</b>
Net changes in investment in Fixed Assets	-	(733)	-	-	(733)	(733)
Net changes in the appropriation for purchase of property & equip.	-	(6)	733	-	727	727
Net Surplus for 2013	2,048	-	-	-	-	2,048
<b>Balance at 31 December, 2013</b>	<b>5,708</b>	<b>11,481</b>	<b>912</b>	<b>1,500</b>	<b>13,893</b>	<b>19,601</b>

**International Institute of Tropical Agriculture  
Statement of Cash Flows  
for the year ended 31 December 2013**

	Expressed in US \$ Thousands	
	2013	2012
<b>Cash Flows From Operating Activities</b>		
Surplus of Revenue Over Expenses	2,048	2,532
<b>Adjustments to Reconcile Net Cash</b>		
<b>Provided by Operating Activities:</b>		
Depreciation	1,191	1,406
<b>Decrease/(Increase) in Assets:</b>		
Investments	1,107	16,576
Accounts Receivable - Donors	(347)	(9,798)
Accounts Receivable - Employees	(132)	(163)
Accounts Receivable - Other CGIAR Centers	103	(1,080)
Inventories	(400)	(243)
Prepaid Expenses	(120)	91
Other Assets	(545)	(9)
<b>Increase/(Decrease) in Liabilities:</b>		
Accounts Payable - Donors	(345)	(5,436)
Accounts Payable - Employees	(849)	336
Accounts Payable - Other CGIAR Centers	(3,411)	1,682
Accounts Payable - Others	1,064	182
Accruals and Provisions	(112)	70
Total Adjustments	(2,796)	3,614
<b>Net Cash Provided by Operating Activities</b>	<b>(748)</b>	<b>6,146</b>
<b>Extraordinary Item:</b> Investment write-off	-	(14,782)
<b>Cash Flow Used in Investment Activities</b>		
Acquisition of Fixed Assets	(458)	(3,457)
<b>Net Decrease in Cash and Cash Equivalents</b>	<b>(1,206)</b>	<b>(12,093)</b>
<b>Cash and Cash Equivalents</b>		
<b>Beginning of Year</b>	14,125	26,218
<b>End of Year</b>	<b>12,919</b>	<b>14,125</b>

**International Institute of Tropical Agriculture  
Notes to the Financial Statements  
31 December 2013**

**1. Charter of Incorporation**

The International Institute of Tropical Agriculture (IITA) is a private, autonomous, not-for-profit, scientific, and educational institute chartered under the laws of Nigeria by Decree number 32 dated July 1967, to engage in research on resource and crop management and the improvement of selected food crops in sub-Saharan Africa.

In 2011, the CGIAR introduced a new program-based approach to doing research through CGIAR Research Programs (CRPs). Donors to the CGIAR, represented by the Fund Council, approved the creation of sixteen CGIAR Research Programs, each being led by a designated Center (Lead Center). The Lead Center is responsible for implementing the program, along with other Centers and Partners, through a Program Implementation Agreement (PIA) with the Consortium and Program Participant Agreement (PPA) with other Participants. IITA is the Lead Center of the CGIAR Research Program on Integrated Systems for the Humid Tropics.

**2. Summary of Significant Accounting Policies**

IITA's financial statements, expressed in US dollars, are prepared on the basis of accounting practices prescribed for international agricultural research centers seeking assistance from the CGIAR Financial Guidelines Series No. 2. The CGIAR is an international association sponsored by the World Bank, the Food and Agriculture Organization of the United Nations, and the United Nations Development Programme. The CGIAR prescribes accounting practices which conform with internationally accepted accounting principles for not-for-profit organizations.

**(a) Restatement of Foreign Currency Accounts**

IITA's financial statements are expressed in US dollars. Transactions in other currencies are recorded in US dollars at the rate of exchange prevailing on the date of the transaction.

Assets and liabilities denominated in foreign currencies are adjusted at the prevailing exchange rate on the date of the statement of financial position. Gains and losses arising from restatement of accounts are credited or charged to operations.

**(b) Property and Equipment**

Property and equipment are shown at acquisition cost less accumulated depreciation. Acquisition cost represents the purchase price of the item plus freight, insurance, and handling charges.

Expense incurred for repairs of an existing property or equipment that increases the estimated life, the capacity or operating efficiency of an asset, is capitalized, if the amount is US\$1,000 or above. Cost of normal repairs and maintenance of an existing property or equipment is treated as a current operating expense.

Depreciation of property and equipment is computed on a straight-line basis over the expected useful lives of the assets as follows:

Infrastructure	40 years
Laboratory and scientific equipment	6 years
Furniture and Fixtures	6 years
Vehicles	5 years
Computer equipment	3 years
Powerhouse	25 years

In compliance with CGIAR financial guidelines, the Institute continued to implement a no-asset, no-depreciation policy. Only property and equipment which were acquired during the year (with the title passing to the Institute) or transferred to the Institute via donations were capitalized and subjected to depreciation from the month the asset was placed in operation.

Property and equipment acquired through the use of restricted grants are recorded as assets, and are fully or 100 percent expensed, and are charged directly to the appropriate restricted project in the same year of acquisition.



### **(c) Inventories**

Inventories of consumable stores are stated at cost, less provision for obsolescence, or net realizable value, whichever is lower. Cost represents the purchase price of the item plus freight and handling charges.

### **(d) Severance Benefits**

Seniority premiums, to which regular employees are entitled upon termination of employment, are based on the length of service to the Institute and commence after one year's employment. Charges relating to these payments are made against revenues in the year in which the benefit accrues to the employees.

### **(e) Revenue Recognition**

#### *Unrestricted Grants*

Unrestricted grants are recognized in full as revenue in the year specified by the donor. If the pledge is cancelled in a subsequent financial period it is written off against revenues of the year in which it is cancelled.

Unrestricted grant revenue arises from the unconditional transfer of cash or other assets to the Institute.

#### *Restricted & CRP Grants*

Restricted grants are received in support of specified projects or activities mutually agreed upon by the Institute and donors. Restricted grants, which in certain instances are for periods of more than one year, are recognized as revenue to the extent of expenses. Funds received in excess of expenses incurred during the year are classified as "Accounts Payable - donors", while shortfalls of funds received to expenses are classified as "Accounts Receivable - donors" in the Statement of Financial Position. Provision is made in the financial statements for shortfalls of funds received to expenses where collection is considered doubtful. In addition, a general provision on total receivables is made based on past experiences, and consideration of other relevant factors.

Restricted and CRP grants are recognized as revenue upon fulfillment of the donor-imposed conditions.

According to Advisory Notes issued by CGIAR Consortium Office in January 2013 and 2014, the Lead Center of a CGIAR Research Program is required, through the signed Program Implementation Agreement (PIA), to include in its Statement of Activity expenses incurred (and funded through Windows 1 and 2 Grants) by the subcontracted Centers and Partners, and the corresponding revenue. These expenses (and revenue) funded from Window 3 and Bilateral Grants of CGIAR Research Program participating partners are not reported in the Statement of Activity of the Lead Center.

#### *Challenge Program Grants*

Challenge Programs are a means for the CGIAR system as a whole to take on global challenges in cooperation with a wide range of partners.

Grants, which in certain instances are for periods of more than one year, are recognized as revenue to the extent of expenses incurred. Challenge Program grants are recognized as revenue upon fulfillment of the partner-imposed conditions.

#### *Grants-in-kind*

These are recorded at the fair value of the assets (or services) received or promised, or the fair value of the liabilities satisfied.

### **(f) Indirect Cost Recovery**

The indirect cost recovery represents the overhead cost recovered from the restricted projects based on rates agreed and as stated in each project document with donors. Calculation of indirect cost recovery rate is based upon CGIAR guidelines issued in August 2001 and revised in December 2008 (Financial Guidelines Series, No. 5). The revised approach, fully adopted by IITA, draws upon activity-based costing (ABC principles).

### 3(a). Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand, balances with banks and short term, highly liquid investment that are readily convertible to known amounts of cash with original maturity periods of three months or less, and which are subject to insignificant risk of changes in value.

Cash and cash equivalents as at 31 December consisted of the following:

	2013 (\$'000)	2012 (\$'000)
Cash on Hand	503	786
Banks and Short-term Deposits	12,416	13,339
	<b>12,919</b>	<b>14,125</b>

### 3(b). Investments

Current investments represent term deposits in banks (of 180 days maturity or less) that are readily convertible to known amounts of cash with original maturities of more than three months but not exceeding six months. Current investments are carried at the lower of cost and fair value, with any resultant gain or loss recognized in the Statement of Activity.

The non-performing investment in medical receivables had been written-off following approval of the Board. The total value of the investment written off during 2012 is \$14.782 million (IPA - \$5 million and ARS - \$9.782 million).

### 4. Accounts Receivable

Account receivables from donors consist of unreleased balances of approved grants and expenses advanced at 31 December, and are classified as follows:

	2013 (\$'000)	2012 (\$'000)
<b>(a) Due from Donors</b>		
Unrestricted	-	3,820
CRP Windows 1&2	6,421	7,341
CRP Window 3	4,010	296
Bilateral	3,952	2,280
Challenge Programs	54	364
	<b>14,437</b>	<b>14,101</b>
Provision for Non-Collectibles	(1,424)	(1,435)
	<b>13,013</b>	<b>12,666</b>

	2013 (\$'000)	2012 (\$'000)
<b>(b) Others</b>		
Advances to Staff	649	517
Other CGIAR Centers	1,428	1,531
	<b>2,077</b>	<b>2,048</b>

### 5. Inventories

Inventories of consumable stores, which are stated at cost less provision for obsolescence, consisted of the following at 31 December:

	2013 (\$'000)	2012 (\$'000)
Stores on Hand	2,727	2,268
Allowance for Obsolescence	1,894)	(1,802)
	<b>833</b>	<b>466</b>
Stores in Transit	237	204
	<b>1,070</b>	<b>670</b>

## 6. Prepaid Expenses

These comprise imprests and advances to overseas agents for purchases.

## 7. Property and Equipment

	Expressed in US\$ thousands					
	Infrastructure	Lab./Scientific Equipment & Furniture/ Fixtures	Vehicles	Computer Equipment	Power- house	Total
<b>Cost</b>						
At 1 January 2013	9,486	16,929	7,550	5,688	1,987	41,640
Additions	373	48	46	(6)	-	458
Disposal	-	(98)	(265)	(28)	-	(391)
At 31 Dec. 2013	<b>9,859</b>	<b>16,879</b>	<b>7,328</b>	<b>5,654</b>	<b>1,987</b>	<b>41,707</b>
<b>Accumulated Depreciation</b>						
At 1 January 2013	403	15,517	6,932	5,446	1,122	29,420
Charge for Year	202	469	264	176	80	1,191
Disposals	-	(92)	(265)	(28)	-	(385)
At 31 Dec. 2013	<b>605</b>	<b>15,894</b>	<b>6,931</b>	<b>5,594</b>	<b>1,202</b>	<b>30,226</b>
<b>Net Book Value at 31 Dec. 2013</b>	<b>9,254</b>	<b>985</b>	<b>397</b>	<b>60</b>	<b>785</b>	<b>11,481</b>
<b>Net Book Value at 31 Dec. 2012</b>	<b>9,083</b>	<b>1,412</b>	<b>618</b>	<b>242</b>	<b>865</b>	<b>12,220</b>

The costs shown above include assets-in-transit of \$23,000 and exclude commitments of \$87,000.

## 8. Accounts Payable - Donors

	2013 (\$'000)	2012 (\$'000)
Unrestricted	1,064	500
CRP Window 1&2	470	234
CRP Window 3	5,118	5,143
Non-CRP	88	-
Bilateral	7,591	8,748
Challenge Programs	291	342
	<b>14,622</b>	<b>14,967</b>

## 9. Accounts Payable - Employees

	2013 (\$'000)	2012 (\$'000)
Repatriation	1,468	1,157
Vacation	906	806
Severance Benefits	782	2,074
Pension Scheme	183	186
Payroll Taxes	169	179
Other Payroll Provisions	573	528
	<b>4,081</b>	<b>4,930</b>

## 10. Accounts Payable - Others and Accruals

	2013 (\$'000)	2012 (\$'000)
Other CGIAR Centers	1,959	5,370
Other Payable (Trade Creditors)	5,263	4,199
Accruals and Provisions	139	251
	<b>7,361</b>	<b>9,820</b>

## 11. Net Assets

Net assets are the residual interest in the Institute's assets remaining after liabilities are deducted. These are classified as follows:

### (a) Undesignated net assets

That part of net assets not designated by Institute's management for specific purposes.

### (b) Designated net assets

That part of net assets designated by Institute's management for specific purposes.

- *Designation for future acquisition/replacement of property and equipment*

- *Designation of net investment in property and equipment*

Portion of the unrestricted net assets designated to reflect net investment in property and equipment.

The following is a summary of net assets for the years ended 31 December 2013 and 2012:

	2013 (\$'000)	2012 (\$'000)
<b>Undesignated</b>	<b>5,708</b>	<b>3,660</b>
<b>Designated</b>		
Acquisition and replacement of property and equipment	912	179
Institutional stability and reasearch for dev. programs	1,500	1,500
Net investment in property and equipment	11,481	12,220
	<b>13,893</b>	<b>13,899</b>

## 12. Other Revenue and Support

	2013 (\$'000)	2012 (\$'000)
Interest income (on investment)	714	875
Gain on disposal of fixed assets	123	109
	<b>837</b>	<b>984</b>

## 13. Expenses

### Program-related expenses

Program-related expenses are expenses incurred by main research, research support, training, and information services as described below.

#### *Research Programs*

Cover expenses on research for development in sub-Saharan Africa.

#### *Research Support Programs*

Include genetic resource and biometrics units, farm operations, plant growth facilities, postharvest engineering, analytical laboratory, and research management.

#### *Training*

Costs include training offices, fellowships, workshops, seminars, allowances to trainees, and training-related travel.

#### *Information Services*

Cover the costs of publication of annual reports and technical bulletins, translation and printing of various public information activities and library service.

Program related expenses incurred as of 31 December were as follows:

	2013 (\$'000)	2012 (\$'000)
Research - programs and support	65,149	60,895
Training	3,211	1,899
Information Services	732	332
	<b>69,092</b>	<b>63,126</b>

### Management and general expenses

Management and general expenses in the accompanying statements of activity consist of:

#### *General Administration*

Covers the costs of Board of Trustees, Director General's office, administration, internal audit, finance, human resources, personnel, and purchasing departments.



### *General Operations*

Include expenses on physical plant services, utilities, communications, security, catering, and general services.

Management and general expenses incurred as of 31 December were as follows:

	<b>2013</b>	<b>2012</b>
	(\$'000)	(\$'000)
General Administration	4,490	2,695
General Operations	3,593	3,276
	<b>8,083</b>	<b>5,971</b>

#### **14. Staff numbers**

The number of employees in the Institute as at 31 December 2013 was 144 internationally recruited staff and 1,071 support staff (2012: 116 internationally recruited staff and 958 support staff).

#### **15. Comparatives**

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

**International Institute of Tropical Agriculture  
Statement of grant revenue  
for the year ended 31 December 2013**

Expressed in US\$ thousands

	2013			CY Grant	PY Grant 2012
	Funds Available	Accounts Receivable	Advance Payments		
<b>Unrestricted</b>					
BMZ, Germany	457	-	-	457	418
Consortium of IAR Centers	-	-	-	-	3,820
Nigeria	1,559	-	(1,064)	495	600
Rockefeller Foundation	500	-	-	500	-
<b>Total Unrestricted</b>	<b>2,516</b>	<b>-</b>	<b>(1,064)</b>	<b>1,452</b>	<b>4,738</b>

**International Institute of Tropical Agriculture  
Statement of grant revenue  
for the year ended 31 December 2013**

Expressed in US\$ thousands

	2013				PY Grant 2012
	Funds Available	Accounts Receivable	Advance Payments	CY Grant	
<b>CGIAR Funds: Windows 1 &amp; 2</b>					
CRP 1.2: Humidtropics	2,929	234	-	3,163	2,270
CRP 1.2: Humidtropics - Mgmt. Office	689	-	-	689	274
CRP 1.2: Humidtropics - Partners	7,967	-	-	7,967	4,626
CRP 2: Policies, Institutions & Markets	526	139	-	665	527
CRP 3.2: Maize	682	845	-	1,527	1,697
CRP 3.4: Roots, Tubers & Bananas	3,360	1,809	-	5,169	4,480
CRP 3.4: Roots, Tubers & Bananas <sup>1/</sup>	641	726	-	1,367	-
CRP 3.5: Grain Legumes	4,824	1,607	-	6,431	1,823
CRP 3.5: Grain Legumes <sup>1/</sup>	46	-	-	46	-
CRP 4: Nutrition & Health	1,930	-	(470)	1,460	990
CRP 4: Nutrition & Health <sup>2/</sup>	573	397	-	970	-
CRP 5: Water, Land & Ecosystems	158	43	-	201	230
CRP 5: Water, Land & Ecosystems <sup>1/</sup>	49	12	-	61	-
CRP 7: Climate Change (CCAFS)	526	142	-	668	966
CRP 8A: Genebanks	490	467	-	957	775
<b>Total CRP Windows 1 &amp; 2 - Exhibit V</b>	<b>25,390</b>	<b>6,421</b>	<b>(470)</b>	<b>31,341</b>	<b>18,658</b>

<sup>1/</sup> W1&2 funds provided by CRP Lead Center based on sub-agreement, outside Program Participant Agreement (PPA)

<sup>2/</sup> HarvestPlus Agreement nos. 5207 and 7214 funded through W1&2 resources, via IFPRI/CIAT; and outside Program Participant Agreement (PPA)

**International Institute of Tropical Agriculture  
Statement of grant revenue  
for the year ended 31 December 2013**

Expressed in US\$ thousands

	2013			CY Grant	PY Grant 2012
	Funds Available	Accounts Receivable	Advance Payments		
<b>CRP Window 3</b>					
Bill & Melinda Gates Foundation	8,560	-	(2,255)	6,305	3,834
CIMMYT	2,316	-	(674)	1,642	1,706
ICRISAT	2,651	-	(1,416)	1,235	1,537
International Fund for Agric. Dev.	437	-	(83)	354	-
Japan	326	-	(70)	256	-
Switzerland	1,125	-	(620)	505	115
United States Agency for Int'l Dev.	4,735	4,010	-	8,745	5,823
<b>Total CRP Window 3 - Exhibit VI</b>	<b>20,150</b>	<b>4,010</b>	<b>(5,118)</b>	<b>19,042</b>	<b>13,015</b>

**International Institute of Tropical Agriculture  
Statement of grant revenue  
for the year ended 31 December 2013**

Expressed in US\$ thousands

	2013				PY
	Funds Available	Accounts Receivable	Advance Payments	CY Grant	Grant 2012
<b>Bilateral/Challenge Programs</b>					
AATF	158	-	(92)	66	142
African Development Bank	4,247	1,159	-	5,406	2,095
Austria	284	-	(37)	247	50
Belgium	497	57	-	554	385
Bill & Melinda Gates Foundation	6,292	-	(2,936)	3,356	3,050
GIZ	2,063	-	(812)	1,251	792
Canada	28	-	-	28	68
Catholic Relief Services (CRS)	29	62	-	91	30
CIMMYT	354	-	(241)	113	168
Comm. of the European Communities	(74)	1,934	-	1,860	141
Common Fund	793	329	-	1,122	1,196
Denmark	113	-	(2)	111	62
Food and Agriculture Organization	98	-	(5)	93	227
France	330	-	-	330	330
Global Crop Diversity Trust (GCDT)	375	18	-	393	189
ICRISAT	1	1	-	2	27
Ireland	55	46	-	101	166
Japan	1,095	-	(306)	789	796
Netherlands	1,497	-	(1,070)	427	448
Nigeria	4,422	-	(925)	3,497	2,953
Sweden	2,423	-	(326)	2,097	3,108
United States Agency for Int'l Dev.	1,255	78	-	1,333	6,329
United States Dept. of Agriculture	114	197	-	311	149
World Bank	(29)	71	-	42	62
Miscellaneous Projects	10,269	-	(386)	9,883	9,743
Closed Projects	633	-	(453)	180	143
<b>Total Bilateral - Exhibit VII</b>	<b>37,322</b>	<b>3,952</b>	<b>(7,591)</b>	<b>33,683</b>	<b>32,849</b>
<b>Total Challenge Programs - Exhibit VIII</b>	<b>1,022</b>	<b>54</b>	<b>(291)</b>	<b>785</b>	<b>1,385</b>
<b>Total</b>	<b>38,344</b>	<b>4,006</b>	<b>(7,882)</b>	<b>34,468</b>	<b>34,234</b>



**International Institute of Tropical Agriculture  
Statement of pledges and expenditures  
31 December 2013**

		Expressed in US\$ thousands			
		Grant pledged	Prior years	Current year	Total
<b>CGIAR Funds: Windows 1 &amp; 2 (IITA)</b>					
1.2:	Integrated systems for the humid tropics	11,461	2,270	3,163	5,433
1.2:	Lead center management office	2,600	274	689	963
2:	Policies institutions, mkt to strengthen food security & incomes	1,293	527	665	1,192
3.2:	Maize - global alliance for improving food security	4,918	2,380	1,527	3,907
3.4:	Roots, tubers and bananas for food security and income <sup>1/</sup>	17,110	4,480	5,169	9,649
3.4:	Roots, tubers and bananas for food security and income	2,351	-	1,367	1,367
3.5:	Grain legumes - enhanced food and feed security	9,311	1,823	6,431	8,254
3.5:	Grain legumes - enhanced food and feed security <sup>1/</sup>	109	-	46	46
4:	Agriculture for improved nutrition and health	2,920	990	1,460	2,450
4:	Agriculture for improved nutrition and health <sup>2/</sup>	990	-	970	970
5:	Water, land and ecosystems <sup>1/</sup>	690	230	201	431
5:	Water, land and ecosystems	61	-	61	61
7:	Climate change, agriculture and food security (CCAFS)	5,322	1,804	668	2,472
8A:	Plan & partnership managing / sustaining CGIAR collections (Genebanks)	6,100	775	957	1,732
		<b>65,191</b>	<b>15,553</b>	<b>23,374</b>	<b>38,927</b>
<sup>1/</sup> W1&2 funds provided by CRP Lead Center based on sub-agreement, outside Program Participant Agreement (PPA)					
<sup>2/</sup> HarvestPlus Agreement nos. 5207 and 7214 funded through W1&2 resources, via IFPRI/CIAT, and outside (PPA)					
<b>CGIAR Funds: Windows 1 &amp; 2 (Partners)</b>					
1.2:	Integrated systems for the humid tropics				
	Biodiversity	838	168	193	361
	CIAT	2,533	506	1,195	1,701
	CIP	2,062	394	439	833
	ILRI	7,016	1,342	1,957	3,299
	IWMI	1,441	288	399	687
	ICRAF	2,533	155	612	767
	AVRDC	2,250	250	670	920
	FARA	4,280	1,089	1,450	2,539
	icipe	2,346	434	720	1,154
	WUR	990	-	332	332
		<b>25,299</b>	<b>4,626</b>	<b>7,967</b>	<b>12,593</b>
		<b>90,490</b>	<b>20,179</b>	<b>31,341</b>	<b>51,520</b>

**International Institute of Tropical Agriculture  
Statement of pledges and expenditures  
31 December 2013**

Donor and Project CGIAR Funds: Window 3	Grant period	Grant pledged	Expressed in US\$ thousands		
			Prior years	Current year	Total
<b>Switzerland</b>					
Switzerland/IITA - Integrated Pest Management Initiative	01/01/09-Continuous	2,179	2,169	10	2,179
		<b>2,179</b>	<b>2,169</b>	<b>10</b>	<b>2,179</b>
<b>Swiss Agency for Development &amp; Cooperation (SDC)</b>					
SDC/IITA - Biological Papaya Pest Control in West & Central Africa	01/11/12-31/10/15	2,330	33	495	528
		<b>2,330</b>	<b>33</b>	<b>495</b>	<b>528</b>
<b>United States Agency for International Development (USAID)</b>					
CRP/IITA - Transforming Key Prod. Systems: W/A Sudano Sahel	01/10/11-30/09/14	6,242	2,974	2,843	5,817
CRP/IITA - Transforming Key Prod. Systems: Maize Mixed E/SA	01/10/11-30/09/14	6,536	2,768	3,075	5,843
CGIAR/USAID - Platform Moz. - Soybeans & Cowpeas	01/10/11-30/09/14	455	49	405	454
CGIAR/USAID - Platform Moz. - Sesame, Beans & Groundnuts	01/10/11-30/09/14	899	4	532	536
CGIAR/USAID - Zambia Aflatoxin	01/10/11-30/09/14	384	24	326	350
CGIAR/USAID - SIMLEZA	01/10/11-30/09/14	1,459	133	683	816
CGIAR/USAID - Zambia Diseases Resistant Cassava	01/05/11-30/09/14	1,015	80	275	355
CGIAR/USAID - Zambia Research Program Coordination	01/05/11-30/09/14	268	6	193	199
CGIAR/USAID - Cassava Brown Streak Virus	01/05/11-30/09/14	400	-	129	129
CGIAR/USAID - Bacterial Wilt Resistant Banana	01/10/10-30/09/14	100	-	80	80
CGIAR/USAID - Aflatoxin Policy & Prog. for East Afr. Reg. (APPEAR)	01/07/13-30/06/15	950	-	204	204
		<b>18,708</b>	<b>6,038</b>	<b>8,745</b>	<b>14,783</b>
<b>Bills &amp; Melinda Gates Foundation</b>					
BMGF/IITA - YIFSWA Piloting	14/09/11-31/08/16	13,008	1,966	2,540	4,506
BMGF/IITA - Grant No - OPP1022738 5CP: Cassava	01/06/12-31/05/16	5,722	545	1,870	2,415
BMGF/IITA - COMPROM II (OPPGD 1398)	05/04/12-31/05/17	7,155	1,357	1,337	2,694
BMGF/IITA - Control of Bacterial Wilt Disease	23/10/13-31/12/17	2,595	-	558	558
		<b>28,480</b>	<b>3,868</b>	<b>6,305</b>	<b>10,173</b>

**International Institute of Tropical Agriculture  
Statement of pledges and expenditures  
31 December 2013**

Donor and Project CGIAR Funds: Window 3	Grant period	Grant pledged	Expressed in US\$ thousands		Total
			Prior years	Current year	
<b>CIMMYT</b>					
CIMMYT/IITA - DTMA Phase III	01/12/11-30/11/15	6,829	1,745	1,642	3,387
		<b>6,829</b>	<b>1,745</b>	<b>1,642</b>	<b>3,387</b>
<b>International Fund for Agricultural Development (IFAD)</b>					
IFAD/IITA - Enhanced Smallholder Engagement in Value Chain	13/06/13-12/10/14	485	-	354	354
		<b>485</b>	<b>-</b>	<b>354</b>	<b>354</b>
<b>ICRISAT</b>					
ICRISAT/IITA - Improving the Livelihoods of Smallholder Phase II	01/09/11-31/08/15	4,487	1,746	1,235	2,981
		<b>4,487</b>	<b>1,746</b>	<b>1,235</b>	<b>2,981</b>
<b>Japan</b>					
Japan/IITA - Yam for Food & Wealth	01/04/10-31/03/14	368	97	101	198
Japan/IITA - Improving Water & Nutrient Use Efficiency	01/04/10-31/03/14	308	13	155	168
		<b>676</b>	<b>110</b>	<b>256</b>	<b>366</b>
<b>Grand Total</b>		<b>67,174</b>	<b>15,709</b>	<b>19,042</b>	<b>34,751</b>

**International Institute of Tropical Agriculture  
Statement of pledges and expenditures  
31 December 2013**

Donor and project Bilateral Funds	Grant period	Grant pledged	Expressed in US\$ thousands		Total
			Prior years	Current year	
<b>AATF</b>					
AATF/IITA - Aflatoxin Control in Maize	01/09/10-31/03/13	52	32	-	32
AATF/IITA - Banana Transformation 2010	01/04/10-31/03/13	514	187	1	188
AATF/IITA - 2012 Banana Contract	01/04/12-31/07/13	146	83	63	146
AATF/IITA - Training of PhD Student	10/01/13-30/09/14	60	-	2	2
		<b>772</b>	<b>302</b>	<b>66</b>	<b>368</b>
<b>African Development Bank</b>					
AfDB/IITA - Support for Agric Research Dev. for Specific Crops	01/03/12-28/02/17	63,000	2,057	5,243	7,300
AfDB/IITA - Support to National programme for Food Security	01/07/12-31/12/13	252	38	163	201
		<b>63,252</b>	<b>2,095</b>	<b>5,406</b>	<b>7,501</b>
<b>Austria</b>					
ADA/IITA - Biological Control of Aflatoxins in Maize	01/01/10-31/12/14	680	361	247	608
		<b>680</b>	<b>361</b>	<b>247</b>	<b>608</b>
<b>Belgium</b>					
DGDC/IITA - CIALCA II Bridging Fund	01/01/12-31/12/13	940	385	554	939
		<b>940</b>	<b>385</b>	<b>554</b>	<b>939</b>
<b>BMZ/GIZ</b>					
GIZ/IITA - International Workshop on IPM-Innovative	01/01/10-30/06/13	57	55	2	57
GIZ/IITA - Enhancing Horticulture Production Inc.	01/04/11-31/03/14	1,446	552	394	946
GIZ/IITA - Locus Focus, Safe, Effective Pest & Crop Mgmt.	01/02/12-31/01/15	1,585	375	519	894
GIZ/IITA - Contract no. 81143263 - Cost Effectiveness of Aflatoxin	01/03/12-31/07/13	81	35	33	68
GIZ/IITA - Vegetable Project	01/10/11-30/09/13	88	35	54	89
GIZ/IITA - Trade-off & Synergies	01/05/13-30/04/16	1,620	-	245	245
GIZ/IITA - Cassava Web Innovation	01/07/13-30/06/16	241	-	4	4
		<b>5,118</b>	<b>1,052</b>	<b>1,251</b>	<b>2,303</b>

**International Institute of Tropical Agriculture  
Statement of pledges and expenditures  
31 December 2013**

Donor and project Bilateral Funds	Grant period	Grant pledged	Expressed in US\$ thousands		Total
			Prior years	Current year	
<b>Bills &amp; Melinda Gates Foundation</b>					
BMGF/IITA - CBSD Virus Epidemic	05/11/09-31/12/16	3,921	1,727	503	2,230
BMGF/IITA - Achieving Sustainable Striga Control	01/04/11-31/03/15	6,759	3,240	1,719	4,959
BMGF/IITA - GDGN-OPP1007117 - Aflatoxin Contamination	10/05/11-31/05/13	1,360	891	469	1,360
BMGF/IITA - Identification of Genes Controlling Tolerance	01/11/11-30/11/13	27	3	21	24
BMGF/IITA - Cassava Weed Management Workshop	26/02/12-28/02/13	31	-	30	30
BMGF/IITA - Cassava Germplasm Collection	06/03/13-31/10/13	50	-	50	50
BMGF/IITA - Global Development Grant	27/08/13-28/02/14	29	-	30	30
BMGF/IITA - Sust'ble Weed Mgmt Tech. for Cassava Syst. in Nig.	01/09/13-31/12/18	7,656	-	531	531
BMGF/IITA - GDGN Yam Transformation System	26/09/13-30/09/15	704	-	3	3
		<b>20,537</b>	<b>5,861</b>	<b>3,356</b>	<b>9,217</b>
<b>Canada</b>					
CIDA/IITA - CCLF Soybean Breeding	01/04/10-31/03/13	230	200	28	228
		<b>230</b>	<b>200</b>	<b>28</b>	<b>228</b>
<b>Catholic Relief Services (CRS)</b>					
CRS/IITA - Sustainable Cassava Seed System in Nigeria	01/02/13-31/01/14	93	-	90	90
CRS/IITA - Collaborative Agreement	01/10/13-31/08/14	16	-	1	1
		<b>109</b>	<b>-</b>	<b>91</b>	<b>91</b>
<b>CIMMYT</b>					
CIMMYT/IITA - DTMA Phase I	01/12/06-31/01/13	7,670	7,643	26	7,669
CIMMYT/IITA - Maize Lethal Necrosis Disease	12/01/13-31/12/14	56	-	-	-
CIMMYT/IITA - Heat Stress Tolerant Maize Germplasm	11/07/12-10/07/15	792	-	87	87
		<b>8,518</b>	<b>7,643</b>	<b>113</b>	<b>7,756</b>
<b>Commission of the European Union (EC)</b>					
EC/IFAD - Achieving Dev. Impact & Environmental Sustainability	01/01/13-31/12/14	3,270	-	1,754	1,754
EC/IITA - MYCORED Consortium Agreement	01/04/09-30/09/13	405	297	106	403
		<b>3,675</b>	<b>297</b>	<b>1,860</b>	<b>2,157</b>

**International Institute of Tropical Agriculture  
Statement of pledges and expenditures  
31 December 2013**

Donor and project Bilateral Funds	Grant period	Grant pledged	Expressed in US\$ thousands		Total
			Prior years	Current year	
-----Expenses-----					
<b>Common Fund</b>					
CFC/IITA - Cassava Value Chain Development	31/10/07-07/08/13	1,600	1,454	1	1,455
CFC/IITA - Small Scale Cassava Project - Phase II	05/11/09-04/12/14	2,298	1,216	565	1,781
CFC/IITA - Integration of Small-Scale Farmers	08/04/11-08/04/15	1,757	837	556	1,393
		<b>5,655</b>	<b>3,507</b>	<b>1,122</b>	<b>4,629</b>
<b>Denmark</b>					
DANISH/IITA - Resilience of Cocoa Agro-Forests	01/10/11-30/09/14	235	62	111	173
		<b>235</b>	<b>62</b>	<b>111</b>	<b>173</b>
<b>France</b>					
French Scientists (in-kind)	01/01/97-31/12/13	4,544	4,214	330	4,544
		<b>4,544</b>	<b>4,214</b>	<b>330</b>	<b>4,544</b>
<b>Food and Agriculture Organization</b>					
FAO/IITA - Analysis of Evolving Consumption Patterns	31/12/10-30/12/13	26	25	1	26
FAO/IITA - ABSP II Project	09/01/11-31/08/13	175	82	88	170
FAO/IITA - Disaster Preparedness for Food Security Risks in G/L	13/03/12-31/12/13	61	56	1	57
FAO/IITA - Support to 16 <sup>th</sup> Triennial Symposium	03/01/12-31/12/13	15	8	3	11
		<b>277</b>	<b>171</b>	<b>93</b>	<b>264</b>
<b>Global Crop Diversity Trust (GCDDT)</b>					
GCDDT/IITA - Funding for <i>Ex-Situ</i> Collection of Germplasm (Yam)	01/01/07-20/12/14	930	671	255	926
GCDDT/IITA - Funding for <i>Ex-Situ</i> Collection of Germplasm (Cassava)	01/01/07-20/12/14	584	435	136	571
GCDDT/IITA - Molecular Characterization of Diff. Species of Yam	01/01/10-30/06/13	196	166	2	168
GCDDT/IITA - Introduction of Accessions	13/11/13-31/12/16	117	-	-	-
		<b>1,827</b>	<b>1,272</b>	<b>393</b>	<b>1,665</b>
<b>ICRISAT</b>					
ICRISAT/IITA - Cowpea Seed Production	15/08/07-01/01/13	1,169	1,168	1	1,169
ICRISAT/IITA - PhD Student from Zambia	07/05/12-30/09/14	35	30	1	31
		<b>1,204</b>	<b>1,198</b>	<b>2</b>	<b>1,200</b>

**International Institute of Tropical Agriculture  
Statement of pledges and expenditures  
31 December 2013**

Donor and project Bilateral Funds	Grant period	Grant pledged	Expressed in US\$ thousands		Total
			Prior years	Current year	
				Expenses-----	
<b>Ireland</b>					
Irish Aid Grant/IITA - PhD Research Program (Banana)	09/10/09-Continuous	200	158	38	196
Irish Aid Grant/IITA - PhD Research Program (Maize)	09/10/09-Continuous	275	211	63	274
		<b>475</b>	<b>369</b>	<b>101</b>	<b>470</b>
<b>Japan</b>					
Japan/IITA - Introduction of New Cowpea Varieties	01/04/10-31/03/13	1,050	811	158	969
Tokyo Univ./IITA - Collaborative Study on Yam	01/09/10-31/03/16	60	20	7	27
Japan/IITA - Root & Tuber in W/A & Central Africa	01/04/11-30/09/16	872	270	250	520
JIRCAS/IITA - EDITIS Cowpea	01/06/11-31/03/14	308	117	134	251
JIRCAS/IITA - Use of Genomic Info & Molecular Tools for Yam	01/06/11-29/02/16	120	102	2	104
Japan/IITA - Introduction of New Cowpea	01/04/13-31/03/14	373	-	238	238
		<b>2,783</b>	<b>1,320</b>	<b>789</b>	<b>2,109</b>
<b>Netherlands</b>					
DGIS-Dutch APO - Clonal Crop Field Bank Management	01/10/09-31/03/13	336	257	18	275
DGIS-Dutch APO - Social Science	01/10/09-24/01/13	401	362	9	371
DGIS-Dutch APO - Soy Bean Rust (Dar as Salaam)	01/09/11-31/08/14	300	143	96	239
DGIS-Dutch APO - Agronomist (Kampala Uganda)	01/10/09-21/05/14	255	155	99	254
DGIS-Dutch APO - Impact Assessment (Malawi)	01/09/12-31/08/15	408	42	113	155
DGIS-Dutch - Policy Action	01/10/13-31/12/17	4,999	-	92	92
		<b>6,699</b>	<b>959</b>	<b>427</b>	<b>1,386</b>
<b>Nigeria</b>					
Ondo State CMD Pre Emptive	07/11/08-Continuous	316	313	3	316
FMAWR/IITA - Rice & Sugar cane, Sesame & Pineapple	03/09/09-01/01/13	482	481	1	482
FMAWR/IITA - Consultancy Services Agreement	02/11/10-01/11/13	300	277	2	279
FMAWR/IITA - Doubling Maize Production in Nigeria II	24/11/10-31/07/13	1,921	482	289	771
FMAWR/IITA - FADAMA III Project Implementation	01/08/11-31/07/13	201	99	13	112
FMARD/IITA - Flood disaster & Relief Intervention to Maize & Cass.	10/10/12-30/09/13	624	63	6	69
FMARD/IITA - Use of Facilities for Training	22/11/12-30/06/13	178	-	-	-
FMARD/IITA - Flood Relief Banana/Plantain	26/08/12-01/01/13	105	-	(1)	(1)
FMARD/IITA - Flood Relief Cassava	26/11/12-01/01/13	222	-	(3)	(3)
WASCO/IITA - Cassava Starch: Logistic Project Phase II	03/01/12-30/04/13	583	465	34	499

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Donor and project Bilateral Funds	Grant period	Grant pledged	Expressed in US\$ thousands			Total
			Prior years	Current year	Expenses	
WASCO/IITA - Procurement of Cassava Starch	11/10/10-10/12/13	149	94	77	-	171
WASCO/IITA - Procurement of Cassava Starch	01/04/11-31/03/14	897	665	232	-	897
WASCO/IITA - Procurement of Cassava starch: Visiting Staff	03/01/12-30/04/13	139	-	-	-	-
WASCO/IITA - Procurement of Cassava starch: Post harvest	03/01/12-30/04/13	70	63	7	-	70
WASCO/IITA - Procurement of Cassava starch: Post harvest	13/12/13-31/12/16	1,982	-	93	-	93
FWARD/IITA - Maize Legumes	01/08/12-31/07/14	858	-	346	-	346
FMAWR/IITA - Cassava Transformation Initiative	01/08/12-31/07/13	3,505	1,263	2,042	-	3,305
JIGAWA STATE/IITA - Increasing Food Security	01/08/12-31/01/13	259	74	141	-	215
FMAWR/IITA - Consultancy Services - Survey on Ginger	30/09/12-31/08/13	209	86	100	-	186
IFDC/IITA - MOU on Identification of Yield	01/01/12-31/12/13	42	-	33	-	33
Nigeria Institutional Support	01/01/12-31/12/13	736	654	82	-	736
		<b>13,778</b>	<b>5,079</b>	<b>3,497</b>		<b>8,576</b>
<b>Sweden</b>						
SIDA/IITA - Support on making Agric Innovation Work	01/12/10-31/12/14	6,600	4,132	2,097	-	6,229
		<b>6,600</b>	<b>4,132</b>	<b>2,097</b>		<b>6,229</b>
<b>United States Agency for International Development</b>						
Institution / Collaborative Activities						
USAID/CGIAR/IITA - Platform Mozambique	01/01/97-31/12/13	3,151	3,023	4	-	3,027
USAID/LEADS/IITA - Standard Grant Agreement	01/10/09-30/09/13	1,100	1,044	16	-	1,060
USAID/IITA - Emergency Response to CMD DRC III	10/05/10-09/05/13	242	191	6	-	197
USAID/CIMMYT/IITA - Support to Collaborative	01/01/10-30/09/14	3,941	3,861	356	-	4,217
CGIAR/USAID/IITA - ABSP II Banana Project	01/09/13-31/12/15	47	-	-	-	-
CGIAR/USAID/IITA - Cassava Transformation for CBSD	01/10/10-30/06/13	352	268	84	-	352
CGIAR/USAID/IITA - Zambia Disease Resistant Cassava	01/08/11-31/07/14	399	216	190	-	406
CGIAR/USAID/IITA - Zambia Maize-Legumes Systems	01/05/11-30/09/15	1,276	427	9	-	436
CGIAR/USAID/IITA - Zambia Aflatoxin Research & Mitigation	01/05/11-30/09/15	2,801	1,000	(248)	-	752
CGIAR/USAID/IITA - Coordination USAID Zambia	01/05/11-30/09/13	451	557	48	-	605
CGIAR/USAID/IITA - Unleashing the Power of Cassava	01/07/11-30/09/14	506	277	6	-	283
CGIAR/USAID/IITA - Platform Mozambique (Beans, Groundnut)	01/10/11-30/09/13	2,190	1,481	289	-	1,770
USAID/IITA - Mycotoxin Cont. in Rwanda	01/10/11-30/06/13	323	322	1	-	323
WCF/IITA - African Cocoa Initiative Project	01/01/13-30/06/13	221	-	190	-	190
USAID Moz/IITA - Aflatoxin Mitigation using Biocontrol	01/08/12-31/08/14	402	55	91	-	146
	11/02/13-10/02/17	1,610	-	291	-	291
		<b>19,012</b>	<b>12,722</b>	<b>1,333</b>		<b>14,055</b>



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Donor and project Bilateral Funds	Grant period	Grant pledged	Expressed in US\$ thousands		
			Prior years	Current year	Total
<b>United States Department of Agriculture (USDA)</b>					
USDA/IITA - Aflatoxin Resistance in Corn Inbreds(58-6435-9-10F)	01/04/09-31/03/14	63	63	-	63
USDA-IITA - Support for Aflatoxin Biocontrol	23/04/12-30/09/13	67	127	(60)	67
USDA/IITA - Arizona Lab Exchange & Senegal Stakeholder	17/08/12-31/03/14	549	29	344	373
USDA-IITA - Aflatoxin Genetic Resistance in Maize	30/09/12-31/10/15	55	-	27	27
		<b>734</b>	<b>219</b>	<b>311</b>	<b>530</b>
<b>World Bank</b>					
CGIAR/IITA - Cassava Brown Streak Disease (CBSD)	01/10/07-28/02/13	120	103	14	117
WUJ/IITA - Novel Staple Food, INSTAPA	01/06/08-31/05/13	208	218	28	246
		<b>328</b>	<b>321</b>	<b>42</b>	<b>363</b>
<b>Miscellaneous Projects</b>					
aBi Trust/IITA - Mapping Uganda's Coffee Quality	20/12/11-19/04/13	68	33	-	33
ACDI/VOCA/IITA - STCP Life II	01/05/11-01/12/13	1,596	1,473	40	1,513
AFDB/CBARDP/IITA - Interactive Support to IITA in Nigeria	01/06/11-31/05/13	837	836	(41)	795
AFRICARICE/IITA - Sub-grant Agreement	01/02/13-30/11/13	119	-	104	104
AGRA/IITA - Dissem. of foundation seeds and planting materials	01/09/12-31/08/14	200	5	99	104
AGRA/IITA - GR No. 2010 PASS 008	01/10/10-30/09/13	656	341	317	658
AGRA/IITA - GR No. 2012 SHP009	01/08/12-31/01/14	298	2	103	105
AGRA/IITA - 2013 SHP: 005: Supporting GR No. 2012 SHP010	01/09/13-31/08/16	1,500	-	34	34
ASARECA/IITA- Enhancing Adoption of Harmonized	01/12/02-30/11/13	94	-	94	94
AWF/IITA - Sub-agreement No. 623-A-00	01/12/12-30/09/13	100	-	99	99
AVRDC/IITA - Less loss, More Profit, Better Health	01/04/10-31/03/13	160	174	(13)	161
AWF/IITA - Development & Expansion of Sustainable Agriculture	01/12/12-31/05/13	63	9	54	63
Bioversity/IITA - Expanding GCP Crop Ontology	15/03/12-31/01/13	14	14	(2)	12
CIAT/IITA - CCAFS Partner sub-agreement	01/06/13-30/09/13	40	-	40	40
CIP/IITA - Predicting Climatic Change - Insect Pests	01/03/10-31/12/13	233	199	40	239
CIRAPI/IITA - Jatropha Biofuel Project	01/12/10-30/11/13	233	197	8	205
CORAF/IITA - Capacity strengthening for Innovations platforms	18/01/13-31/12/13	141	-	140	140
CORAF/WECARD/IITA - Improvement of Maize Productivity & Dissem.	18/07/11-17/07/14	102	73	46	119
CORAF/WECARD/IITA - Cowpea Project	25/04/12-24/04/14	75	28	30	58
CORAF/WECARD/IITA - West Africa Seed Programme	15/06/13-14/06/15	186	-	72	72

**International Institute of Tropical Agriculture  
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Donor and project Bilateral Funds	Grant period	Grant pledged	Expressed in US\$ thousands			Total
			Prior years	Current year	Expenses	
Cornell/IITA NSF Bread Novel Biomarkers	07/01/11-30/06/14	187	92	58		150
Cornell/IITA COFFMAN Sub-agreement	28/09/12-30/09/17	1,543	-	477		477
Cornell/IITA Improving Beans Yields	01/09/12-31/08/13	228	-	207		207
CTA/IITA - Contract for Co-publication	01/12/10-01/01/13	20	22	(2)		20
CTA/IITA - Strengthening Country SAKSS	01/10/04-31/12/14	4,003	-	18		18
CTA/IITA - Co-publication of French version	05/02/13-31/10/13	9	-	-		-
DELOITTE/IITA - AGRESULTS Aflasafe	01/04/13-31/03/14	256	-	118		118
DIA/IITA - Standard Grant No. G-INV-0	01/01/13-31/12/14	592	-	118		118
DIGESA/IITA - Collaboration in Research Activities	26/04/12-31/01/13	11	(7)	4		(3)
DDPSC/IITA - Procurement of Lab. Supplies & Equipment	27/09/11-01/06/16	162	100	18		118
FARA/IITA - SSA-CP Sudan Savanna	01/05/13-31/12/13	104	-	104		104
FH/RDC/IITA - Promotion of improved and integrated crop	04/01/12-31/12/13	397	85	109		194
FUNARBE/IITA - Species Identification of Root-Knot Nematodes	11/07/12-05/06/15	20	-	17		17
GMCR/IITA - E/Africa Household Research on Coffee Growing	01/06/12-31/08/12	30	17	10		27
GPN/IITA - COWBIA Multi-Purpose Cowpea	01/03/13-28/02/16	30	-	12		12
Graduate Research Fellows	01/01/00-Continuous	148	162	(87)		75
CIPE/IITA - Integrated Management of Major Insect Pests	01/05/09-29/02/13	425	363	2		365
CIPE/IITA - Combating fruit flies and mango seed	15/04/11-31/01/14	225	151	56		207
ICRAF/IITA - Architecture of REALU: Reducing Emission	01/07/10-30/06/13	262	199	-		199
ICRAF/IITA - Proposal for Collab. Res. on Perennial Tropical	01/12/11-31/01/13	30	31	(4)		27
ICRAF/IITA - REALU II ASB	14/10/12-30/06/13	262	16	59		75
ICRAF/IITA - BIOCHAR Africa	01/08/13-31/12/15	214	-	40		40
IFPRI/IITA - 2011X589.IIT	15/12/11-30/07/13	67	39	34		73
IFPRI/IITA - 2011X099.IIT	01/01/11-31/12/13	1,332	829	503		1,332
IFPRI/IITA - Contract 2013 x 476.IIT	01/07/13-31/12/13	94	-	11		11
IITA/Hirose Project	01/07/93-Continuous	633	629	4		633
ILRI/IITA - Contribution of Cassava Evaluation Trials	16/11/11-31/01/13	27	26	1		27
ILRI/IITA - CCAFS Partner Sub-agreement	01/05/13-30/08/14	25	-	27		27
ILRI/IITA/CCAFS - Quantification of GHG Emissions	01/05/13-30/08/14	30	-	26		26
Imo & Abia States Outstanding Activities	07/11/08-Continuous	285	234	2		236
ISTRC 5 <sup>th</sup> Triennial Symposium	01/01/00-Continuous	105	86	19		105

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Donor and project Bilateral Funds	Grant period	Grant pledged	Expressed in US\$ thousands		
			Prior years	Current year	Total
ISTR African Journal of Root & Tuber Crop	07/03/96-Continuous	47	37	-	37
KNARDA/IITA - Improvng. Producty. of S/holders Millet & Sorghum	01/05/10-30/04/13	16	13	2	15
Leventis Foundation/IITA - Use of IITA Forest Resources	01/01/10-31/12/13	360	226	115	341
LSTM/IITA - Investigating Patterns of Pyrethroids & Ddt Resistance	01/06/13-30/06/16	275	-	71	71
MAFFS/Sierra Leone - Collab. in the Framework of the World bank	01/01/12-31/12/14	1,490	65	172	237
MAFFS/Japan - Increasing Productivity & Utilization of Yam in Afr.	01/10/11-01/09/16	872	-	110	110
MARD-DRC/IITA - Reviving Agric. Research	29/06/13-28/06/16	2,979	-	158	158
MARKETS (Chemomics)/IITA - Cassava Project	29/04/09-01/01/13	1,584	1,044	24	1,068
McKnight Collaborative Crop Research	01/03/06-15/05/13	73	53	1	54
Mecn-t /IITA - MOU Science Contract	13/02/10-14/02/13	40	38	1	39
MERIDIAN/IITA - Partnership for Aflatoxin control in Africa	12/01/11-30/11/13	3,280	743	1,436	2,179
MINADER/IITA - Program De Relance De la Filere Plantain	07/06/11-01/01/13	77	81	(19)	62
Missionary Sisters/IITA - Clean Seed Yam Production.	30/06/10-01/01/13	82	81	1	82
Ministry of Agric Tanzania/IITA - Community Action	01/03/13-31/12/16	243	-	89	89
MSU/IITA - Professional Services	01/10/13-31/12/14	30	-	1	1
NEPC/IITA - Expanding Export of Sesame Seed & Sheanut/Butter	01/05/11-30/09/13	61	32	29	61
NESTEC LTD/IITA - Aflatoxin Control in Mazie	21/04/11-31/12/14	200	69	54	123
NESTEC LTD/IITA - Aflatoxin Control in Mazie	21/04/11-31/12/13	200	65	95	160
NESTLE/IITA - Cassava Starch Processors	01/04/11-31/12/13	524	392	121	513
Norwegian/IITA - IPM in Urban & Peri-Urban Horticulture	07/03/07-01/01/13	302	300	2	302
NR/IITA - Develop. On-Farm Diag. Toolkits - Yam	04/01/12-31/10/15	261	-	51	51
NSF/IITA - Bread: Assessing, Understanding & Target Non-responsive Soil	01/09/12-31/08/14	441	-	196	196
NR/IITA - Training PhD Student	01/06/13-31/05/14	20	-	1	1
Ohio State Univ./IITA - Int'l Plant Diagnostic Network	01/10/09-30/09/13	77	38	39	77
OLAM GHANA/IITA - Cocoa Farmers' Database	16/03/12-15/03/13	91	37	26	63
OSAKA/IITA - Dev. of Parasitic Weed Control	01/01/10-31/12/13	217	103	53	156
OXFAM GB/IITA - Consultancy	01/06/12-01/01/13	17	6	(1)	5
PNDHD/IITA - Regeneration of Genetic	01/08/13-31/05/14	33	-	7	7
PSMNR/IITA - Improved Cassava for PSMR Villages	01/03/11-28/02/14	57	20	27	47
PURDUE/IITA - TOR Reducing Post Harvest Grain	01/04/11-31/12/13	27	27	-	27
Purdue/IITA Hermetic Storage for Cowpea in W/C Africa	01/03/08-30/06/13	3,455	3,418	37	3,455

**International Institute of Tropical Agriculture  
Statement of pledges and expenditures  
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Donor and project Bilateral Funds	Grant period	Grant pledged	Expressed in US\$ thousands		Total
			Prior years	Current year	
SLARI/IITA - Capacity Building	16/04/12-31/03/13	548	148	296	444
SLU/IITA - BIOCHAR & Smallholder	01/07/13-31/12/15	158	-	34	34
SLU - Evaluating Organic Matter Dynamics in Kenya & Uganda	01/08/12-30/06/13	69	49	20	69
SLU - Alleviating of Low Soil Fertility in Western Kenya	01/08/12-30/06/13	32	3	29	32
START INT'L INC/IITA - Trade-Offs & Synergies	01/03/13-31/07/13	45	-	15	15
SNV/IITA - Increased Cocoa Productivity	01/03/13-31/12/15	300	-	3	3
TROCAIRE/IITA - Improvement of home Economics & Agric.	21/09/11-20/09/13	21	16	5	21
TUA/IITA - Comparative Assessment of Seed Yam	01/02/11-31/03/13	156	105	36	141
UCN/PMGIPAF/IITA - <i>Protocole D'Accord</i>	28/07/10-30/09/13	285	12	1	13
UEMOA/IITA - <i>Project Regional de Letter</i>	08/02/12-07/02/13	495	520	(27)	493
Univ. of California/IITA: Bread-Fast Breed'g for Slow Cycling Crops	27/08/11-30/06/14	130	67	63	130
Univ. of Lead/IITA - Collaborative Research on Growing Rice	01/11/12-28/02/13	7	3	4	7
Univ. of Illinois/IITA - Biological Mgt. of Insect Pests - Cowpea	01/06/13-17/07/13	27	-	26	26
UNECA/CILSS/IITA - Dev. & Promotion of Strategic Commodities	28/10/13-31/12/13	70	-	36	36
WAAP Liberia/IITA - Consultancy Services	12/09/13-11/09/15	751	-	82	82
WACCI/IITA - MOU on Training Program W/Africa	04/01/10-29/02/16	96	43	31	74
WACCI/IITA - Training Program (Chizoba U.)	04/01/13-28/09/13	97	-	8	8
Wageningen Univ./ICRAF/IITA - (OPPGD710) Nitrogen Fixation	29/09/09-28/02/14	7,228	4,647	2,241	6,888
Wageningen Univ./IITA - Extending N2Africa in DRC, Liberia & S/Leone	01/01/12-31/12/13	1,587	950	867	1,817
WU/IITA - Consultancy Agreement	06/05/13-06/06/13	8	-	8	8
WOTRO/IITA - IPM - Coconut Mite	09/04/08-30/04/13	289	285	(23)	262
ZOA Uganda/IITA - Research Component	01/08/13-30/10/16	51	-	4	4
<b>Closed Projects</b>		<b>48,352</b>	<b>20,194</b>	<b>9,883</b>	<b>30,077</b>
<b>Total Bilateral Projects</b>		<b>6,475</b>	<b>6,023</b>	<b>180</b>	<b>6,203</b>
		<b>222,809</b>	<b>79,958</b>	<b>33,683</b>	<b>113,641</b>

**International Institute of Tropical Agriculture  
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	Grant period	Grant pledged	Expressed in US\$ thousands		Total
			Prior years	Current year	
<b>Challenge Programs</b>					
FARA/IITA - KKM Pilot Learning site	16/12/08-01/01/13	991	930	1	931
CIAT/IITA - Sustainable Crop Yields in Agro-Eco Zones	01/12/08-01/01/13	1,047	944	2	946
CIAT/IFPRI/IITA - HP 5206 - Phase II	01/01/09-31/12/13	1,095	1,000	523	1,523
CIAT/IFPRI/IITA - HP 5207 - Cassava Project	01/01/09-31/12/13	3,079	2,115	-	2,115
CIMMYT/IITA - 2010 Challenge Initiative Projects	01/04/10-31/03/14	303	171	43	214
CIMMYT/IITA - Cassava Breeding Community of Practice	01/01/08-31/12/13	38	12	10	22
CIAT/IITA - Double Haploid Breeding for Cassava	15/03/10-30/04/14	84	47	16	63
GCP CIMMYT/IITA - TL 1 Phase II	01/05/10-31/05/14	441	227	125	352
CIAT/IITA - CCAFS Workshop in Nairobi	01/12/12-31/05/13	30	-	30	30
IFPRI/IITA - Contract No. 2012X557.IIT	15/12/12-31/07/13	47	-	35	35
<b>Total Challenge Programs</b>		<b>7,155</b>	<b>5,446</b>	<b>785</b>	<b>6,231</b>
<b>Grand Total - Bilateral &amp; Challenge Programs</b>		<b>229,964</b>	<b>85,404</b>	<b>34,468</b>	<b>119,872</b>

**International Institute of Tropical Agriculture  
EC/IFAD 2013 statement of expenditure  
31 December 2013**

Name of Centre: **International Institute of Tropical Agriculture**  
 EC Contribution No: **DCI-FOOD/2013/334-896**  
 Name of Project: **Achieving Development Impact and Environmental Sustainability through Intensification of pro-poor Cropping systems based on Cassava, Yams and Legumes**  
 Reporting Period from: **01 / 01 /2013 to 31 / 12 / 2013** in \_\_\_\_ (EUR)  
 Grant Officer: **Nteranya Sanginga**

Project	Category of Expenditures	Budgeted Year 1		Spent Year 1		Outstanding		Budgeted Year 2		Spent Year 2		Outstanding		TOTAL Budget		TOTAL Spent	
		Euro		Euro		Euro		Euro		Euro		Euro		Euro		Euro	
	Salaries and Allowances	414,000		422,519		(8,519)		374,000							788,000		422,519
	Equipment and Material	250,000		258,909		(8,909)		125,000							375,000		258,909
	Operating Costs	460,000		444,706		15,294		452,000							912,000		444,706
	Travel and Allowances	100,000		101,771		(1,771)		100,000							200,000		101,771
	Workshops	50,000		46,113		3,887		50,000							100,000		46,113
	<b>Totals</b>	<b>1,274,000</b>		<b>1,274,018</b>		<b>(18)</b>		<b>1,101,000</b>							<b>2,375,000</b>		<b>1,274,018</b>

FUNDING STATUS		EURO
Total Receipts to Date		0
Total Expenditure to Date		1,274,018
<b>Amount due to IIITA</b>		<b>1,274,018</b>

Project	Category of Expenditures	Budgeted Year 1		Spent Year 1		Outstanding		Budgeted Year 2		Spent Year 2		Outstanding		TOTAL Budget		TOTAL Spent	
		US\$		US\$		US\$		US\$		US\$		US\$		US\$		US\$	
	Salaries and Allowances	569,946		581,674		(11,728)									569,946		581,674
	Equipment and Material	344,170		356,435		(12,265)									344,170		356,435
	Operating Costs	633,273		612,219		21,054									633,273		612,219
	Travel and Allowances	137,668		140,106		(2,438)									137,668		140,106
	Workshops	68,834		63,483		5,351									68,834		63,483
	<b>Totals</b>	<b>1,753,892</b>		<b>1,753,917</b>		<b>(25)</b>		<b>-</b>							<b>1,753,892</b>		<b>1,753,917</b>

We hereby certify that the above amounts have been expended for Eligible Expenditures the proper execution of the Project in accordance with the terms and conditions of this Agreement dated: 13 January, 2014

FUNDING STATUS		US\$
Total Receipts to Date		0
Total Expenditure to Date		1,753,917
<b>Amount due to IIITA</b>		<b>1,753,917</b>

**International Institute of Tropical Agriculture  
CRP expenditure report (IITA) by natural classification  
for the year ended 31 December 2013**

	Expressed in US\$ thousands			
	W1 & 2	W3	Bilateral	Total
<b>CRP 1.2: Humidtropics</b>				
Personnel	1,541	895	1,677	4,113
Collaborators Costs - CG Centers	-	2,470	414	2,884
Collaborators Costs - Partners	-	1,402	397	1,799
Supplies and Services	918	680	844	2,442
Operational Travel	229	210	290	729
Depreciation	66	42	452	560
<b>Direct Costs</b>	<b>2,754</b>	<b>5,699</b>	<b>4,074</b>	<b>12,527</b>
Indirect Costs	409	1,050	281	1,740
<b>Total</b>	<b>3,163</b>	<b>6,749</b>	<b>4,355</b>	<b>14,267</b>
<b>1.2: Lead Center Management Office</b>				
Personnel	281	-	-	281
Collaborators Costs - CG Centers	-	-	-	-
Collaborators Costs - Partners	-	-	-	-
Supplies and Services	201	-	-	201
Operational Travel	118	-	-	118
Depreciation	-	-	-	-
<b>Direct Costs</b>	<b>600</b>	<b>-</b>	<b>-</b>	<b>600</b>
Indirect Costs	89	-	-	89
<b>Total</b>	<b>689</b>	<b>-</b>	<b>-</b>	<b>689</b>
<b>Total CRP 1.2 Expenditure</b>	<b>3,852</b>	<b>6,749</b>	<b>4,355</b>	<b>14,956</b>

	W 1 & 2	W3	Bilateral	Total
<b>CRP 2: Policies, Institutions and Markets</b>				
Personnel	248	1	1,117	1,366
Collaborators Costs - CG Centers	-	-	273	273
Collaborators Costs - Partners	-	338	322	660
Supplies and Services	315	4	701	1,020
Operational Travel	12	11	370	393
Depreciation	4	-	209	213
<b>Direct Costs</b>	<b>579</b>	<b>354</b>	<b>2,992</b>	<b>3,925</b>
Indirect Costs	86	-	268	354
<b>Total</b>	<b>665</b>	<b>354</b>	<b>3,260</b>	<b>4,279</b>

**International Institute of Tropical Agriculture  
CRP expenditure report (IITA) by natural classification  
for the year ended 31 December 2013**

	Expressed in US\$ thousands			
	W1 & 2	W3	Bilateral	Total
<b>CRP 3.2: Maize</b>				
Personnel	901	802	1,131	2,834
Collaborators Costs - CG Centers	-	-	921	921
Collaborators Costs - Partners	7	375	454	836
Supplies and Services	324	362	1,041	1,727
Operational Travel	90	200	423	713
Depreciation	8	2	183	193
<b>Direct Costs</b>	<b>1,330</b>	<b>1,741</b>	<b>4,153</b>	<b>7,224</b>
Indirect Costs	197	165	284	646
<b>Total</b>	<b>1,527</b>	<b>1,906</b>	<b>4,437</b>	<b>7,870</b>
	W 1 & 2	W3	Bilateral	Total
<b>CRP 3.4: Roots, Tubers and Bananas</b>				
Personnel	2,108	1,256	1,866	5,230
Collaborators Costs - CG Centers	-	1,888	1,986	3,874
Collaborators Costs - Partners	6	224	310	540
Supplies and Services	2,171	931	2,114	5,216
Operational Travel	206	299	671	1,176
Depreciation	10	408	374	792
<b>Direct Costs</b>	<b>4,501</b>	<b>5,006</b>	<b>7,321</b>	<b>16,828</b>
Indirect Costs	668	642	632	1,942
<b>Total</b>	<b>5,169</b>	<b>5,648</b>	<b>7,953</b>	<b>18,770</b>
<b>CRP 3.4: Roots, Tubers and Bananas (sub-agreement)</b>				
Personnel	320	-	-	320
Collaborators Costs - CG Centers	-	-	-	-
Collaborators Costs - Partners	70	-	-	70
Supplies and Services	526	-	-	526
Operational Travel	218	-	-	218
Depreciation	62	-	-	62
<b>Direct Costs</b>	<b>1,196</b>	-	-	<b>1,196</b>
Indirect Costs	171	-	-	171
<b>Total</b>	<b>1,367</b>	-	-	<b>1,367</b>
<b>Total CRP 3.4 Expenditure</b>	<b>6,536</b>	<b>5,648</b>	<b>7,953</b>	<b>20,137</b>



**International Institute of Tropical Agriculture  
CRP expenditure report (IITA) by natural classification  
for the year ended 31 December 2013**

	Expressed in US\$ thousands			
	W1 & 2	W3	Bilateral	Total
<b>CRP 3.5: Grain Legumes</b>				
Personnel	1,014	821	991	2,826
Collaborators Costs - CG Centers	-	227	18	245
Collaborators Costs - Partners	3	135	555	693
Supplies and Services	4,444	736	998	6,178
Operational Travel	132	190	296	618
Depreciation	7	16	316	339
<b>Direct Costs</b>	<b>5,600</b>	<b>2,125</b>	<b>3,174</b>	<b>10,899</b>
Indirect Costs	831	369	388	1,588
<b>Total</b>	<b>6,431</b>	<b>2,494</b>	<b>3,562</b>	<b>12,487</b>

<b>CRP 3.5: Grain Legumes</b>				
(sub-agreement)				
Personnel	38	-	-	38
Collaborators Costs - CG Centers	-	-	-	-
Collaborators Costs - Partners	-	-	-	-
Supplies and Services	2	-	-	2
Operational Travel	5	-	-	5
Depreciation	-	-	-	-
<b>Direct Costs</b>	<b>45</b>	<b>-</b>	<b>-</b>	<b>45</b>
Indirect Costs	1	-	-	1
<b>Total</b>	<b>46</b>	<b>-</b>	<b>-</b>	<b>46</b>
<b>Total CRP 3.5 Expenditure</b>	<b>6,477</b>	<b>2,494</b>	<b>3,562</b>	<b>12,533</b>

	W 1 & 2	W3	Bilateral	Total
<b>CRP 4: Agriculture for Nutrition and Health</b>				
Personnel	236	158	1,327	1,721
Collaborators Costs - CG Centers	-	9	-	9
Collaborators Costs - Partners	-	23	393	416
Supplies and Services	984	128	2,189	3,301
Operational Travel	44	47	444	535
Depreciation	7	3	134	144
<b>Direct Costs</b>	<b>1,271</b>	<b>368</b>	<b>4,487</b>	<b>6,126</b>
Indirect Costs	189	68	732	989
<b>Total</b>	<b>1,460</b>	<b>436</b>	<b>5,219</b>	<b>7,115</b>

**International Institute of Tropical Agriculture  
CRP expenditure report (IITA) by natural classification  
for the year ended 31 December 2013**

	Expressed in US\$ thousands			Total
	W1 & 2	W3	Bilateral	
<b>CRP 4: Agriculture for Nutrition and Health - HarvestPlus</b>				
Personnel	381	-	92	473
Collaborators Costs - CG Centers	-	-	-	-
Collaborators Costs - Partners	6	-	30	36
Supplies and Services	302	-	290	592
Operational Travel	124	-	23	147
Depreciation	-	-	-	-
<b>Direct Costs</b>	<b>813</b>	<b>-</b>	<b>435</b>	<b>1,248</b>
Indirect Costs	157	-	88	245
<b>Total</b>	<b>970</b>	<b>-</b>	<b>523</b>	<b>1,493</b>
<b>Total CRP 4 Expenditure</b>	<b>2,430</b>	<b>436</b>	<b>5,742</b>	<b>8,608</b>

	W 1 & 2	W3	Bilateral	Total
<b>CRP 5: Water, Land and Ecosystems</b>				
Personnel	122	237	974	1,333
Collaborators Costs - CG Centers	-	126	281	407
Collaborators Costs - Partners	-	388	691	1,079
Supplies and Services	13	135	1,209	1,357
Operational Travel	18	69	346	433
Depreciation	22	1	206	229
<b>Direct Costs</b>	<b>175</b>	<b>956</b>	<b>3,707</b>	<b>4,838</b>
Indirect Costs	26	180	247	453
<b>Total</b>	<b>201</b>	<b>1,136</b>	<b>3,954</b>	<b>5,291</b>

**CRP 5: Water, Land and Ecosystems**  
(sub-agreement)

Personnel	6	-	-	6
Collaborators Costs - CG Centers	-	-	-	-
Collaborators Costs - Partners	-	-	-	-
Supplies and Services	21	-	-	21
Operational Travel	26	-	-	26
Depreciation	-	-	-	-
<b>Direct Costs</b>	<b>53</b>	<b>-</b>	<b>-</b>	<b>53</b>
Indirect Costs	8	-	-	8
<b>Total</b>	<b>61</b>	<b>-</b>	<b>-</b>	<b>61</b>
<b>Total CRP 5 Expenditure</b>	<b>262</b>	<b>1,136</b>	<b>3,954</b>	<b>5,352</b>

**International Institute of Tropical Agriculture  
CRP expenditure report (IITA) by natural classification  
for the year ended 31 December 2013**

	Expressed in US\$ thousands			
	W1 & 2	W3	Bilateral	Total
<b>CRP 7: Climate Change, Agriculture and Food Security (CCAFS)</b>				
Personnel	431	96	252	779
Collaborators Costs - CG Centers	-	-	-	-
Collaborators Costs - Partners	61	52	-	113
Supplies and Services	14	99	239	352
Operational Travel	75	30	91	196
Depreciation	1	1	7	9
<b>Direct Costs</b>	<b>582</b>	<b>278</b>	<b>589</b>	<b>1,449</b>
Indirect Costs	86	41	74	201
<b>Total</b>	<b>668</b>	<b>319</b>	<b>663</b>	<b>1,650</b>
	W 1 & 2	W3	Bilateral	Total
<b>CRP 8A: Genebanks</b>				
Personnel	352	-	262	614
Collaborators Costs - CG Centers	-	-	-	-
Collaborators Costs - Partners	-	-	-	-
Supplies and Services	424	-	226	650
Operational Travel	56	-	26	82
Depreciation	1	-	5	6
<b>Direct Costs</b>	<b>833</b>	<b>-</b>	<b>519</b>	<b>1,352</b>
Indirect Costs	124	-	23	147
<b>Total</b>	<b>957</b>	<b>-</b>	<b>542</b>	<b>1,499</b>
	W 1 & 2	W3	Bilateral	Total
<b>Total CRPs - W1&amp;2, W3 &amp; Bilateral</b>				
Personnel	7,979	4,266	9,689	21,934
Collaborators Costs - CG Centers	-	4,720	3,893	8,613
Collaborators Costs - Partners	153	2,937	3,152	6,242
Supplies and Services	10,659	3,075	9,851	23,585
Operational Travel	1,353	1,056	2,980	5,389
Depreciation	188	473	1,886	2,547
<b>Direct Costs</b>	<b>20,332</b>	<b>16,527</b>	<b>31,451</b>	<b>68,310</b>
Indirect Costs	3,042	2,515	3,017	8,574
<b>Total</b>	<b>23,374</b>	<b>19,042</b>	<b>34,468</b>	<b>76,884</b>

**International Institute of Tropical Agriculture  
CRP 1.2 Integrated Systems for the Humid Tropics  
Partners' Expenditure Report  
for the year ended 31 December 2013**

Natural Classifications	CGIAR Centers ( W1&2)							Non-CGIAR Centers (W1&2)					Total
	Biodiversity	CIAT	CIP	ILRI	IWMI	ICRAF	AVRDC	FARA	icjpe	WUR			
Personnel	29	707	101	855	284	317	317	431	344	226		3,611	
Collaborator Costs - CGIAR Centers	-	-	-	-	-	-	-	309	-	-	-	309	
Collaborator Costs - Partners	25	-	-	110	-	-	59	271	-	-	-	465	
Supplies and Services	58	282	192	617	52	95	134	66	230	2		1,728	
Operational Travel	50	50	58	47	8	110	43	167	84	49		666	
Depreciation	-	-	-	-	-	10	-	1	-	-	-	11	
<b>Direct Costs</b>	<b>162</b>	<b>1,039</b>	<b>351</b>	<b>1,629</b>	<b>344</b>	<b>532</b>	<b>553</b>	<b>1,245</b>	<b>658</b>	<b>277</b>		<b>6,790</b>	
Indirect Costs	31	156	88	328	55	80	117	205	62	55		1,177	
<b>Total</b>	<b>193</b>	<b>1,195</b>	<b>439</b>	<b>1,957</b>	<b>399</b>	<b>612</b>	<b>670</b>	<b>1,450</b>	<b>720</b>	<b>332</b>		<b>7,967</b>	
<b>Total - CG Centers &amp; Non-CG Centers</b>						<b>4,795</b>				<b>3,172</b>		<b>7,967</b>	

**International Institute of Tropical Agriculture  
CRP W1&2 funding report  
for the year ended 31 December 2013**

Expressed in US\$ thousands

	Windows 1 & 2
<b>CRP 1.2: Humidtropics</b>	
Opening Balance	(2,270)
Cash receipts from Lead Center	5,199
Disbursements	3,163
<b>Closing Balance</b>	<b>(234)</b>
<hr/>	
	Windows 1 & 2
<b>CRP 1.2: Lead Center Management Office</b>	
Opening Balance	(274)
Cash receipts from Lead Center	963
Disbursements	689
<b>Closing Balance</b>	<b>-</b>
<hr/>	
	Windows 1 & 2
<b>CRP 2: Policies, Institutions and Markets</b>	
Opening Balance	(114)
Cash receipts from Lead Center	640
Disbursements	665
<b>Closing Balance</b>	<b>(139)</b>
<hr/>	
	Windows 1 & 2
<b>CRP 3.2: Maize</b>	
Opening Balance	(820)
Cash receipts from Lead Center	1,502
Disbursements	1,527
<b>Closing Balance</b>	<b>(845)</b>
<hr/>	
	Windows 1 & 2
<b>CRP 3.4: Roots, Tubers and Bananas</b>	
Opening Balance	(606)
Cash receipts from Lead Center	4,607
Disbursements	6,536
<b>Closing Balance</b>	<b>(2,535)</b>
<hr/>	
	Windows 1 & 2
<b>CRP 3.5: Grain Legumes</b>	
Opening Balance	(1,823)
Cash receipts from Lead Center	6,693
Disbursements	6,477
<b>Closing Balance</b>	<b>(1,607)</b>

**International Institute of Tropical Agriculture  
CRP W1&2 funding report  
for the year ended 31 December 2013**

Expressed in US\$ thousands

Windows 1 &amp; 2

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

Opening Balance	(26)
Cash receipts from Lead Center	2,529
Disbursements	2,430
<b>Closing Balance</b>	<b>73</b>

Windows 1 &amp; 2

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

Opening Balance	(88)
Cash receipts from Lead Center	295
Disbursements	262
<b>Closing Balance</b>	<b>(55)</b>

Windows 1 &amp; 2

**CRP 7: Climate Change, Agriculture and Food Security (CCAFS)**

Opening Balance	(311)
Cash receipts from Lead Center	837
Disbursements	668
<b>Closing Balance</b>	<b>(142)</b>

Windows 1 &amp; 2

**CRP 8A: Genebanks**

Opening Balance	(775)
Cash receipts from Lead Center	1,265
Disbursements	957
<b>Closing Balance</b>	<b>(467)</b>

**International Institute of Tropical Agriculture  
CRP 1.2 Integrated Systems for the Humid Tropics  
consolidated expenditure report by natural classification  
for the year ended 31 December, 2013**

Expressed in US\$ thousands

	W1 & 2	W3	Bilateral	Center Funds	Total
Personnel	5,433	895	1,677	-	8,005
Collaborators Costs - CG Centers	309	2,470	414	-	3,193
Collaborators Costs - Partners	465	1,402	397	-	2,264
Supplies and Services	2,847	680	844	-	4,371
Operational Travel	1,013	210	290	-	1,513
Depreciation	77	42	452	-	571
<b>Direct Costs</b>	<b>10,144</b>	<b>5,699</b>	<b>4,074</b>	<b>-</b>	<b>19,917</b>
Indirect Costs	1,675	1,050	281	-	3,006
<b>Total</b>	<b>11,819</b>	<b>6,749</b>	<b>4,355</b>	<b>-</b>	<b>22,923</b>

**International Institute of Tropical Agriculture  
CRP 1.2 Humidtropics consolidated W1&2 funding report  
for the year ended 31 December 2013**

Expressed in US\$ thousands

Description	Total
<b>Opening Balance (all partners)</b>	<b>(7,170)</b>
<b>Cash Receipts from Consortium</b>	<b>17,606</b>
<b>Disbursements</b>	
Bioversity	193
CIAT	1,195
CIP	439
ICRAF	612
IITA	3,852
ILRI	1,957
IWMI	399
AVRDC	670
FARA	1,450
<i>icipe</i>	720
WUR	332
<b>Total Disbursements</b>	<b>11,819</b>
<b>Closing Balance (all partners)</b>	<b>(1,383)</b>



**International Institute of Tropical Agriculture  
Schedule of Direct and Indirect Cost Rates  
for the year ended 31 December 2013**

Expressed in US\$ thousands

	<b>2013</b>	<b>2012</b>
<b>Direct Operating Expenses</b>		
Research Programs	71,897	58,878
Research Support	3,152	2,934
Research Management	1,960	1,314
<b>Sub-total</b>	<b>77,009</b>	<b>63,126</b>
Less: Collaborators - CGIAR Centers	(13,408)	(8,593)
Less: Indirect costs recovery	(8,574)	(8,028)
<b>Total</b>	<b>55,027</b>	<b>46,505</b>
<b>Indirect Operating Expenses</b>		
Management and Administration	5,981	4,783
Common Sustenance Services	2,102	1,188
<b>Total</b>	<b>8,083</b>	<b>5,971</b>
<b>Total Operating Expenses</b>	<b>63,110</b>	<b>52,476</b>
Direct / total expenses	87.19%	88.62%
Indirect / total expenses	12.81%	11.38%
<b>Indirect / direct expenses</b> <sup>1/</sup>	<b>16.69%</b>	<b>14.84%</b>

<sup>1/</sup> Includes 2 percent system administrative costs.





**CGIAR**

IITA is a member of the CGIAR Consortium