

Financial Statements

and Auditors' Report
for the year ended 31 December

2014



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IITA - Financial Statements for the year ended 31 December 2014

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Statement of the Board Chair
for the year ended 31 December, 2014

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\$22.4 million (or 25.6 percent) in revenue in 2014 compared to 2013. Total revenue amounted to US\$109.5 million (2013: US\$87.1 million) against expenditure of US\$108.2 million (2013: US\$85.1 million). Revenue and expenditures for 2014 include Window 1&2 transactions of US\$8.9 million (2013: US\$8.0 million) by "Other Participating Partners" in CRP 1.2 - Integrated Systems for the Humid Tropics. The Institute's liquidity and reserve levels are below the CGIAR recommended benchmarks; however, the Institute remains on track in its financial recovery plan aimed at re-building its reserves. The 2014 audited financial statements show an operating result of \$1.3 million positive change in net assets due largely to continuing implementation of leaner cost structure and careful spending.

IITA's programs remain 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, will progressively, become the focal point of the Institute's Research for Development (R4D) programs. The Board looks forward to the upcoming Humidtropics international conference in March 2015. 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 during 2014 and the financial and administrative staff for the effective financial and administrative management of the Institute's resources. The Institute continued its rapid growth in 2014, acquiring new partners and increased funding, new scientists and staff and expanded infrastructure. We express our appreciation to DG Nteranya Sanginga, and his senior management team for facilitating and expertly managing this growth. We express thanks to our partners for their contribution to the Institute's mission of reducing hunger and poverty in Africa. Finally, we express our appreciation to our investors who recognize the importance of the work being done and have confidence in the Institute's ability to do it.



Bruce Coulman
Chairman, Board of Trustees
5 March 2015

BOARD STATEMENT ON IITA RISK MANAGEMENT- 2014

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 operate. 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 2014, the Board requested management to review and further develop existing risk management strategies and guidelines to ensure the risk management system at IITA is comprehensive and relevant and continues to be in line with best practice. The CGIAR Internal Audit Unit also conducted an audit of IITA's risk management process.

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 2014 Financial Statements and the effectiveness of internal control specific to financial reporting, the Board notes management's assertion in its 2014 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
5 March 2015

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.



Nteranya Sanginga
Director General



Shalewa Sholola
Director of Finance

5 March 2015



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 2014 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) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an independent opinion on the financial statement 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 management, as well as evaluating the overall presentation of the financial statement.

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 gives a true and fair view of the state of the financial position of International Institute of Tropical Agriculture at 31 December 2014 and of its surplus and cash flows for the year then ended in accordance with CGIAR Accounting Policies and Reporting Practices Manual.

Chartered Accountants
Lagos, Nigeria



26 March 2015

**International Institute of Tropical Agriculture
Statement of Financial Position
as at 31 December 2014**

Expressed in US\$ thousands

	Note	2014	2013
Assets			
Current Assets			
Cash and Cash Equivalents	3(a)	30,379	12,919
Investments	3(b)	6,098	4,011
Accounts Receivable:			
Donors (net)	4(a)	14,389	13,013
Employees	4(b)	675	649
Other CGIAR Centers	4(b)	2,470	1,428
Others	4(b)	35	–
Inventories (net)	5	1,250	1,070
Prepaid Expenses	6	331	429
Other Assets		267	665
Total Current Assets		55,894	34,184
Fixed Assets			
Property and Equipment	7	42,082	41,707
Less: Accumulated Depreciation	7	(30,741)	(30,226)
Total Fixed Assets - Net		11,341	11,481
Total Assets		67,235	45,665
Liabilities and Net Assets			
Current Liabilities			
Accounts Payable:			
Donors	8	34,458	14,622
Employees	9	4,227	4,081
Other CGIAR Centers	10	1,303	1,959
Others	10	6,188	5,263
Accruals and Provisions	10	166	139
Total Current Liabilities		46,342	26,064
Net Assets			
Undesignated	11(a)	7,012	5,708
Designated	11(b)	13,881	13,893
Total Net Assets		20,893	19,601
Total Liabilities and Net Assets		67,235	45,665

The accompanying notes form an integral part of these statements.



Nteranya Sanginga
Director General



Shalewa Sholola
Director of Finance

5 March 2015

**International Institute of Tropical Agriculture
Statement of Activities
for the Year Ended 31 December 2014**

Expressed in US \$ Thousands

	2014				2013			
	Unrestricted	Restricted CRP	Restricted Non-CRP	Total	Unrestricted	Restricted CRP	Restricted Non-CRP	Total
Revenue and Gains								
Grant Revenue 2(e)								
Windows 1 & 2	—	33,583	—	33,583	—	31,341	—	31,341
Window 3	—	30,078	—	30,078	—	21,350	—	21,350
Bilateral	2,967	38,599	3,476	45,042	1,452	32,160	—	33,612
Total Grant Revenue	2,967	102,260	3,476	108,703	1,452	84,851	—	86,303
Other Revenues and Gains ¹²	777	—	—	777	837	—	—	837
Total Revenue and Gains	3,744	102,260	3,476	109,480	2,289	84,851	—	87,140
Research expenses ¹³	1,009	60,417	2,640	64,066	732	53,455	—	54,187
CGIAR Collaboration Exps	—	11,551	—	11,551	—	13,408	—	13,408
Non-CGIAR Collaboration Exps	48	20,699	327	21,074	—	9,414	—	9,414
General and Admin Exps ¹³	11,485	—	—	11,485	8,083	—	—	8,083
Indirect Cost Recovery	(10,102)	9,593	509	—	(8,574)	8,574	—	—
Other expenses and losses	—	—	—	—	—	—	—	—
Total Expenses and Losses	2,440	102,260	3,476	108,176	241	84,851	—	85,092
Surplus for the Year	1,304	—	—	1,304	2,048	—	—	2,048
Expenses by function								
Personnel Cost	6,116	25,777	1,094	32,987	7,617	21,934	—	29,551
CGIAR Collaboration	—	11,551	—	11,551	—	13,408	—	13,408
Non-CGIAR Collaboration	48	20,699	327	21,074	—	9,414	—	9,414
Supplies and Services	4,402	23,778	1,002	29,182	(903)	23,310	—	22,407
Travel	988	6,999	333	8,320	881	5,389	—	6,270
Cost Sharing Percentage - CSP	59	332	—	391	29	275	—	304
Depreciation	929	3,531	211	4,671	1,191	2,547	—	3,738
Sub-total	12,542	92,667	2,967	108,176	8,815	76,277	—	85,092
Indirect cost recovery	(10,102)	9,593	509	—	(8,574)	8,574	—	—
Total operating expenses	2,440	102,260	3,476	108,176	241	84,851	—	85,092

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 2014**

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, 2013	3,660	12,220	179	1,500	13,899	17,559
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
Balance at 31 December 2013	5,708	11,481	912	1,500	13,893	19,601
Net changes in investment in Fixed Assets	–	(128)	–	–	(128)	(128)
Net changes in the appropriation for purchase of property & equip.	–	(12)	128	–	116	116
Net Surplus for 2014	1,304	–	–	–	–	1,304
Balance at 31 December 2014	7,012	11,341	1,040	1,500	13,881	20,893

**International Institute of Tropical Agriculture
Statement of Cash Flows
for the Year Ended 31 December 2014**

Expressed in US\$ thousands

	2014	2013
Cash Flows from Operating Activities		
Surplus of Revenue Over Expenses	1,304	2,048
Adjustments to Reconcile Net Cash		
Provided by Operating Activities:		
Depreciation	929	1,191
Decrease/(Increase) in Assets:		
Investments	(2,087)	1,107
Accounts Receivable - Donors	(1,376)	(347)
Accounts Receivable - Employees	(26)	(132)
Accounts Receivable - Other CGIAR Centers	(1,042)	103
Others	(35)	-
Inventories	(180)	(400)
Prepaid Expenses	98	(120)
Other Assets	398	(545)
Increase/(Decrease) in Liabilities:		
Accounts Payable - Donors	19,836	(345)
Accounts Payable - Employees	146	(849)
Accounts Payable - Other CGIAR Centers	(656)	(3,411)
Accounts Payable - Others	925	1,064
Accruals and Provisions	27	(112)
Total Adjustments	16,957	(2,796)
Net Cash Provided by Operating Activities	18,261	(748)
Cash Flow Used in Investment Activities:		
Acquisition of Fixed Assets	(801)	(458)
Net (Decrease)/Increase in Cash and Cash Equivalents	17,460	(1,206)
Cash and Cash Equivalents:		
Beginning of Year	12,919	14,125
End of Year	30,379	12,919

**International Institute of Tropical Agriculture
Notes to the Financial Statements
31 December 2014**

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 programmatic-based approach to doing agricultural research through CGIAR Research Programs (CRPs). Donors to the CGIAR, represented by the Fund Council, approved the creation of sixteen CRPs, each being led by a designated Center (Lead Center). The Lead Center is responsible 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 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\$2,000 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:

Buildings	50 years
Infrastrature	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 the 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 the CGIAR Consortium Office in January 2013 and 2014, the Lead Center of a CGIAR Research Program (CRP) 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 CRP 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 Section 10 of CGIAR Financial Guidelines Series No. 5, "Cost Allocation Guidelines".

Based on the 2014 Advisory Note issued by the CGIAR Consortium Office, and for the purpose of the computation, indirect costs are defined as General and Administrative expenses whilst direct costs are defined as Research Expenses, including relevant services. Due to the change in computation in 2014, a note is reflected in the Schedule of Direct and Indirect Cost Rates (Exhibit XVI) to explain this change and 2013 comparative figures have been recomputed using this same methodology.

3(a). Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand, balances with banks, and short-term, highly liquid investments 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:

	2014	2013
	(\$'000)	(\$'000)
Cash on Hand	449	503
Banks and Short-term Deposits	29,930	12,416
	30,379	12,919

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.

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:

	2014	2013
	(\$'000)	(\$'000)
(a) Due from Donors		
CRP Windows 1&2	5,623	6,421
CRP Window 3	1,670	4,010
Bilateral	7,558	3,952
Non-CRP	613	–
Challenge Programs	230	54
	15,694	14,437
Provision for Non-Collectibles	(1,305)	(1,424)
	14,389	13,013

	2014	2013
	(\$'000)	(\$'000)
(b) Others		
Advances to Staff	675	649
Other CGIAR Centers	2,470	1,428
Others	35	–
	3,180	2,077

5. Inventories

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

	2014	2013
	(\$'000)	(\$'000)
Stores on Hand	2,970	2,727
Allowance for Obsolescence	(1,787)	(1,894)
	1,183	833
Stores in Transit	67	237
	1,250	1,070

6. Prepaid Expenses

These comprise imprests and advances to overseas agents for purchases.

7. Property and Equipment

	Expressed in US \$ thousands					
	Buildings & Infrastructure	Lab./Scientific Equipment & Furniture/Fixtures	Vehicles	Computer Equipment	Powerhouse	Total
Cost						
At 1 January 2014	9,859	16,879	7,328	5,654	1,987	41,707
Additions	–	–	30	50	721	801
Reclassification	(22)	22	–	–	–	–
Disposal	–	(88)	(327)	(11)	–	(426)
At 31 Dec. 2014	9,837	16,813	7,031	5,693	2,708	42,082
Accumulated Depreciation						
At 1 January 2014	605	15,894	6,931	5,594	1,202	30,226
Charge for Year	204	377	216	48	84	929
Disposals	–	(88)	(315)	(11)	–	(414)
At 31 Dec. 2014	809	16,183	6,832	5,631	1,286	30,741
Net Book Value at 31 Dec. 2014	9,028	630	199	62	1,422	11,341
Net Book Value at 31 Dec. 2013	9,254	985	397	60	785	11,481

The costs shown above include assets-in-transit of \$77,000 and exclude commitments of \$162,000.

8. Accounts Payable - Donors

	2014 (\$'000)	2013 (\$'000)
Unrestricted	–	1,064
CRP Window 1&2	5,024	470
CRP Window 3	22,243	5,118
Non-CRP	2,597	88
Bilateral	4,418	7,591
Challenge Programs	176	291
	34,458	14,622

9. Accounts Payable - Employees

	2014	2013
	(\$'000)	(\$'000)
Repatriation	1,629	1,468
Vacation	1,276	906
Severance Benefits	727	782
Pension Scheme	178	183
Payroll Taxes	187	169
Other Payroll Provisions	230	573
	4,227	4,081

10. Accounts Payable - Others and Accruals

	2014	2013
	(\$'000)	(\$'000)
Other CGIAR Centers	1,303	1,959
Other Payable (Trade Creditors)	6,188	5,263
Accruals and Provisions	166	139
	7,657	7,361

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 2014 and 2013:

	2014	2013
	(\$'000)	(\$'000)
Undesignated	7,012	5,708
Designated:		
Acquisition and replacement of property and equipment	1,040	912
Institutional stability and reasearch for dev. programs	1,500	1,500
Net investment in property and equipment	11,341	11,481
	13,881	13,893

12. Other Revenues and Support

	2014 (\$'000)	2013 (\$'000)
Interest income (on investment)	690	714
Gain on disposal of fixed assets	87	123
	777	837

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:

	2014 (\$'000)	2013 (\$'000)
Research - programs and support	91,883	73,066
Training	3,799	3,211
Information Services	1,009	732
	96,691	77,009

Represented by (per Statement of Activity):

	2014 (\$'000)	2013 (\$'000)
Research expenses	64,066	54,187
CGIAR Collaboration expenses	11,551	13,408
Non-CGIAR Collaboration expenses	21,074	9,414
	96,691	77,009

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:

	2014	2013
	(\$'000)	(\$'000)
General Administration	7,402	4,490
General Operations	4,083	3,593
	11,485	8,083

(In thousands of US\$)	2014				2013			
	Unrestricted	Restricted CRP	Non-CRP	Total	Unrestricted	Restricted CRP	Non-CRP	Total
Expenses by function								
Personnel Cost	6,116	25,777	1,094	32,987	7,617	21,934	–	29,551
CGIAR Collaboration	–	11,551	–	11,551	–	13,408	–	13,408
Non-CGIAR Collaboration	48	20,699	327	21,074	–	9,414	–	9,414
Supplies and Services	4,402	23,778	1,002	29,182	(903)	23,310	–	22,407
Travel	988	6,999	333	8,320	881	5,389	–	6,270
Cost Sharing								
Percentage - CSP	59	332	–	391	29	275	–	304
Depreciation	929	3,531	211	4,671	1,191	2,547	–	3,738
Sub-total	12,542	92,667	2,967	108,176	8,815	76,277	–	85,092
Indirect cost recovery	(10,102)	9,593	509	–	(8,574)	8,574	–	–
Total operating expenses	2,440	102,260	3,476	108,176	241	84,851	–	85,092

14. Staff numbers

The number of employees in the Institute as at 31 December 2014 was 192 internationally recruited staff and 1,328 support staff (2013: 144 internationally recruited staff and 1,071 support staff).

15. Computation of Daily Cost for Days of Reserves

	2014	2013
	(\$'000)	(\$'000)
Total Expenses	108,176	85,092
Less: Unrestricted Depreciation	(929)	(1,191)
Less: CGIAR Collaboration Costs	(11,551)	(13,408)
Less: CRP W1&2 Non-CGIAR Collaboration Costs	(2,618)	(3,172)
Center Expenses	93,078	67,321
Daily Expenses	255	184
Reserves	9,552	8,120
No. of Days' Reserves	37.46	44.13

16. 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 2014**

Expressed in US\$ thousands

	2014				PY
	Funds Available	Accounts Receivable	Advance Payments	CY Grant	Grant 2013
Unrestricted					
BMZ, Germany	360	–	–	360	457
Nigeria	2,607	–	–	2,607	495
Rockefeller Foundation	–	–	–	–	500
Total Unrestricted	2,967	–	–	2,967	1,452

**International Institute of Tropical Agriculture
Statement of Grant Revenue
for the Year Ended 31 December 2014**

Expressed in US\$ thousands

	2014				PY
	Funds Available	Accounts Receivable	Advance Payments	CY Grant	Grant 2013
CGIAR Funds: Windows 1& 2					
CRP 1.2: Humidtropics	9,554	–	(4,388)	5,166	3,163
CRP 1.2: Humidtropics - Mgt. Office	851	–	–	851	689
CRP 1.2: Humidtropics - Partners	8,909	–	–	8,909	7,967
CRP 1.2: Humidtropics - RBMS Pilot	600	–	(510)	90	–
CRP 2: Policies, Institutions & Markets	405	210	–	615	665
CRP 3.2: Maize	860	859	–	1,719	1,527
CRP 3.2: Maize ¹	–	535	–	535	–
CRP 3.4: Roots, Tubers & Bananas	2,582	1,737	–	4,319	5,169
CRP 3.4: Roots, Tubers & Bananas ¹	1,736	553	–	2,289	1,367
CRP 3.5: Grain Legumes	3,350	146	–	3,496	6,431
CRP 3.5: Grain Legumes ¹	(1)	118	–	117	46
CRP 4: Nutrition & Health	1,823	132	–	1,955	1,460
CRP 4: Nutrition & Health ²	805	335	(126)	1,014	970
CRP 5: Water, Land & Ecosystems	120	116	–	236	201
CRP 5: Water, Land & Ecosystems ¹	–	–	–	–	61
CRP 7: Climate Change (CCAFS)	635	78	–	713	668
CRP 7: Climate Change (CCAFS) ³	243	296	–	539	–
CRP 8A: Genebank	498	497	–	995	957
CRP 8A: Genebank ¹	25	–	–	25	–
Closed Projects	(11)	11	–	–	–
Total CRP Windows 1 & 2 - Exhibit V	32,984	5,623	(5,024)	33,583	31,341

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

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

³W1&2 funds provided by CRP Lead Center on Flagship 4, via Amendment No. 3: Program Participant Agreement PPA # CRP-138-11

**International Institute of Tropical Agriculture
Statement of Grant Revenue
for the Year Ended 31 December 2014**

Expressed in US\$ thousands

	2014			CY Grant	PY Grant 2013
	Funds Available	Accounts Receivable	Advance Payments		
CRP Window 3					
Belgium	1,885	5	–	1,890	554
Bill & Melinda Gates Foundation	15,565	–	(7,198)	8,367	6,305
CIMMYT	2,510	–	(852)	1,658	1,642
Comm. of the European Communities	(333)	1,665	–	1,332	1,754
ICRISAT	1,416	–	(105)	1,311	1,235
International Fund for Agric. Dev. (IFAD)	1,493	–	(293)	1,200	354
Japan	481	–	(306)	175	256
Swiss Agency for Dev. & Coop. (SDC)	916	–	(437)	479	495
Switzerland	54	–	(52)	2	10
United States Agency for Int'l Dev.	26,618	–	(12,954)	13,664	8,745
Closed Projects	46	–	(46)	–	–
Total CRP Window 3 – Exhibit VI	50,651	1,670	(22,243)	30,078	21,350

**International Institute of Tropical Agriculture
Statement of Grant Revenue
for the Year Ended 31 December 2014**

Expressed in US\$ thousands

	2014				PY
	Funds Available	Accounts Receivable	Advance Payments	CY Grant	Grant 2013
Bilateral/Challenge Programs					
AATF	33	11	–	44	66
African Development Bank	12,949	1,650	–	14,599	5,406
AGRA	988	–	(236)	752	236
Austria	36	–	(23)	13	247
Bill & Melinda Gates Foundation	4,895	–	(1,931)	2,964	3,356
Canada	–	–	–	–	28
Catholic Relief Services (CRS)	81	7	–	88	91
CIMMYT	341	–	–	341	113
Comm. of the European Communities	(89)	36	–	(53)	106
Common Fund	(329)	1,151	–	822	1,122
Cornell University	896	–	(45)	851	742
Deloitte Consulting LLP	(26)	532	–	506	118
Denmark	2	22	–	24	111
Food and Agriculture Organization	58	33	–	91	93
France	330	–	–	330	330
GIZ	1,844	–	(849)	995	1,251
Global Crop Diversity Trust (GCDDT)	208	–	(35)	173	393
ICRISAT	(1)	–	(23)	(24)	2
Ireland	(8)	51	–	43	101
Japan	887	134	–	1,021	789
Netherlands	1,674	–	(412)	1,262	427
Nigeria	1,114	543	–	1,657	3,497
Sweden	457	118	–	575	2,097
United States Agency for Int'l Dev.	435	8	–	443	1,333
United States Dept. of Agriculture	351	601	–	952	311
World Bank	–	–	–	–	42
Wageningen University	5,170	–	(864)	4,306	3,116
Miscellaneous Projects	2,379	1,829	–	4,208	5,671
Closed Projects	(202)	832	–	630	180
Total Bilateral - Exhibit VII	34,473	7,558	(4,418)	37,613	31,375
Total Challenge Programs - Exhibit VIII	932	230	(176)	986	785
Total	35,405	7,788	(4,594)	38,599	32,160
Total Non-CRP Activities - Exhibit IX	5,460	613	(2,597)	3,476	–

**International Institute of Tropical Agriculture
Statement of Pledges and Expenditures
31 December 2014**

Expressed in US\$ thousands

-----Expenses-----

	Grant period	Grant pledged	Prior years	Current year	Total
CGIAR Funds: Windows 1 & 2 (IITA)					
1.2: Integrated Systems for the Humidtropics	01/07/12-30/06/15	11,099	5,433	5,166	10,599
1.2: Lead Center Management Office	01/07/12-30/06/15	1,814	963	851	1,814
1.2: RBMS Pilot	01/09/14-31/08/15	600	-	90	90
2: Policies Institutions, Mkt to Strengthen Food Security & Incomes	01/01/12-31/12/15	1,807	1,192	615	1,807
3.2: Maize - Global Alliance for Improving Food Security	01/07/11-30/06/15	5,626	3,907	1,719	5,626
3.2: Maize - Global Alliance for Improving Food Security ¹	01/01/14-31/12/14	535	-	535	535
3.4: Roots, Tubers and Bananas for Food Security and Income	01/01/12-31/12/14	13,968	9,649	4,319	13,968
3.4: Roots, Tubers and Bananas for Food Security and Income ¹	01/01/13-31/12/13	3,656	1,367	2,289	3,656
3.5: Grain Legumes - Enhanced Food and Feed Security	01/07/12-30/06/15	11,750	8,254	3,496	11,750
3.5: Grain Legumes - Enhanced Food and Feed Security ¹	02/08/13-31/12/14	163	46	117	163
4: Agriculture for Improved Nutrition and Health	01/01/12-31/12/14	4,405	2,450	1,955	4,405
4: Agriculture for Improved Nutrition and Health ²	01/01/13-31/12/14	1,984	970	1,014	1,984
5: Water, Land and Ecosystems	01/01/12-31/12/14	667	431	236	667
7: Climate Change, Agriculture and Food Security (CCAFA)	01/01/11-31/12/15	3,185	2,472	713	3,185
7: Climate Change, Agriculture and Food Security (CCAFA) ³	01/01/14-31/12/14	539	-	539	539
8A: Plan & Partnership Managing /Sustaining CGIAR Collections (Genebank)	01/01/12-31/12/16	2,727	1,732	995	2,727
8A: Plan & Partnership Managing /Sustaining CGIAR Collections (Genebank) ¹	01/01/14-31/12/14	25	-	25	25
Total		64,550	38,866	24,674	63,540
¹ W1&2 funds provided by CRP Lead Center based on sub-agreement, outside Program Participant Agreement (PPA)					
² HarvestPlus Agreement nos. 5207 and 7214 funded through W1&2 resources, via IFPRI/CIAT; and outside Program Participant Agreement (PPA)					
³ W1&2 funds provided by CRP Lead Center on Flagship 4, via Amendment No. 3; Program Participant Agreement PPA # CRP-138-11					
CGIAR Funds: Windows 1 & 2 (Partners)					
1.2: Integrated Systems for the Humid Tropics					
Bioversity	01/07/12-30/06/14	979	361	618	979
CIAT	01/07/12-30/06/14	3,013	1,701	1,312	3,013
CIP	01/07/12-30/06/14	1,581	833	748	1,581
ILRI	01/07/12-30/06/14	5,590	3,299	2,291	5,590
IWMI	01/07/12-30/06/14	1,137	687	450	1,137
ICRAF	01/07/12-30/06/14	1,639	767	872	1,639
AVRDC	01/07/12-30/06/14	1,652	920	732	1,652
FARA	01/07/12-30/06/14	3,362	2,539	823	3,362
icipe	01/07/12-30/06/14	1,680	1,154	526	1,680
WUR	01/01/13-30/06/14	869	332	537	869
Total		21,502	12,593	8,909	21,502
Grand Total		86,052	51,459	33,583	85,042

**International Institute of Tropical Agriculture
Statement of Pledges and Expenditures
31 December 2014**

	Grant period	Grant pledged	Expressed in US\$ thousands		Total
			Prior years	Current year	
CGIAR Funds: Window 3					
Belgium					
DGDC/IITA - CIALCA II Bridging Fund	01/01/12–31/10/14	940	939	138	1,077
DGDC/IITA - Improving Agriculture-based Livelihoods	01/01/14–31/12/14	1,942	–	1,752	1,752
Total		2,882	939	1,890	2,829
Bills & Melinda Gates Foundation					
BMGF/IITA - YIFSWA Piloting	14/09/11–31/08/16	13,008	4,506	2,952	7,458
BMGF/IITA - Grant No - OPP1022738 5CP: Cassava	01/06/12–31/05/16	5,722	2,415	1,451	3,866
BMGF/IITA - COMPRO II (OPPGD 1398)	05/04/12–31/05/17	7,155	2,694	2,324	5,018
BMGF/IITA - Control of Bacterial Wilt Disease	23/10/13–31/12/17	2,595	558	357	915
BMGF/IITA - Improvement of Banana for Smallholder Farmers	01/10/14–30/09/19	13,874	–	596	596
BMGF/IITA - Africa Yam Enhancing Yam Breeding	01/10/14–30/09/19	13,500	–	687	687
Total		55,854	10,173	8,367	18,540
CIMMYT					
CIMMYT/IITA - DTMA Phase III	01/12/11–30/11/15	6,829	3,387	1,658	5,045
Total		6,829	3,387	1,658	5,045
Commission of the European Union (EC)					
EC/IITA - Achieving Dev. Impact & Environmental Sustainability	01/01/13–31/12/14	3,086	1,754	1,332	3,086
		3,086	1,754	1,332	3,086
International Fund for Agricultural Development (IFAD)					
IFAD/IITA - Enhanced Smallholder Engagem't in Value Chain	13/06/13–12/10/14	485	354	101	455
IFAD/IITA - Improving Quality, Nutrition & Health Impacts-Cassava	11/03/14–13/03/17	450	–	365	365
IFAD/IITA - Enhancement Competitiveness of High Quality-Cassava	12/03/14–14/03/17	2,450	–	547	547
IFAD/IITA - Youth Agribusiness Development Initiative	13/03/14–15/03/17	395	–	135	135
IFAD/IITA - Enhanced Smallholder Engagem't in Value Chain	14/03/14–16/03/17	2,450	–	52	52
Total		6,230	354	1,200	1,554
ICRISAT					
ICRISAT/IITA - Improving the Livelihoods of Smallholders Phase II	01/09/11–31/08/15	4,487	2,981	1,311	4,292
Total		4,487	2,981	1,311	4,292

**International Institute of Tropical Agriculture
Statement of Pledges and Expenditures
31 December 2014**

	Grant period	Grant pledged	Expressed in US\$ thousands		Total
			Prior years	Current year	
CGIAR Funds: Window 3					
Bilateral Projects					
Japan/IITA - Yam for Food & Wealth in Africa	01/04/10-31/03/14	368	198	54	252
Japan/IITA - Improving Water & Nutrient Use Efficiency	01/04/10-31/03/14	308	168	121	289
Total		676	366	175	541
Swiss Agency for Development & Cooperation (SDC)					
SDC/IITA - Biological Papaya Pest Control in West & Central Africa	01/11/12-31/10/15	2,330	528	479	1,007
Total		2,330	528	479	1,007
Switzerland					
Switzerland/IITA - Integrated Pest Management Initiative	01/01/09-Continuous	2,181	2,179	2	2,181
Total		2,181	2,179	2	2,181
United States agency for International Development (USAID)					
CRP/IITA - Transforming Key Prod. Systems: W/A Sudano Sahel	01/10/11-30/09/15	12,457	5,817	2,923	8,740
CRP/IITA - Transforming Key Prod. Systems: Maize Mixed E/SA	01/10/11-30/09/15	13,338	5,843	4,530	10,373
CGIAR/USAID - Platform Moz. - Soybean & Cowpea	01/10/11-30/09/15	807	454	352	806
CGIAR/USAID - Platform Moz. - Sesame, Beans & Groundnut	01/10/11-30/09/15	1,345	536	808	1,344
CGIAR/USAID - Zambia Aflatoxin	01/10/11-30/09/15	845	350	495	845
CGIAR/USAID - SIMLEZA	01/10/11-30/09/15	1,062	816	246	1,062
CGIAR/USAID - Zambia Diseases Resistant Cassava	01/05/11-30/09/15	665	355	310	665
CGIAR/USAID - Zambia Research Program Coordination	01/05/11-30/09/15	351	199	152	351
CGIAR/USAID - Cassava Brown Streak Virus	01/05/11-30/09/14	400	129	68	197
CGIAR/USAID - Bacterial Wilt Resistant Banana	01/10/10-30/09/15	358	80	278	358
CGIAR/USAID - Aflatoxin Policy & Prog. for East Afr. Reg. (APPEAR)	01/07/13-30/06/15	1,585	204	1,379	1,583
CGIAR/USAID - Education & Research Uganda	01/10/13-30/09/15	980	-	208	208
CGIAR/USAID - Unleashing the Power of Cassava - Value Additn.	01/10/11-30/09/14	2,230	1,770	459	2,229
CGIAR/USAID - AfricaRising Global Climate Change	01/10/14-30/09/15	343	-	305	305
CGIAR/USAID - Reseeding Malawi's S/holder Agric - aflasafe	01/10/14-30/09/15	294	-	6	6
CGIAR/USAID - Reseeding Malawi's S/holder Agric - Legumes	01/10/14-30/09/15	686	-	23	23
CGIAR/USAID - Enhancing Partnership among AfricaRising	01/10/14-30/09/15	2,156	-	954	954
CGIAR/USAID - Taking Cowpeas to Scale	01/10/14-30/09/15	2,450	-	168	168
Total		42,352	16,553	13,664	30,217
Closed Projects					
Total Window 3 Projects		129,542	41,829	30,078	71,907

**International Institute of Tropical Agriculture
Statement of Pledges and Expenditures
31 December 2014**

Donor and program/project Bilateral Projects	Grant period	Grant pledged	Expressed in US\$ thousands		Total
			Prior years	Current year	
AATF					
AATF/IITA - Training of PhD Student	10/01/13-30/09/14	60	2	44	46
		60	2	44	46
African Development Bank					
AfDB/IITA - Support for Agric Research Dev. for Specific Crops	01/03/12-28/02/17	31,000	7,300	14,578	21,878
AfDB/IITA - Support to National Programme for Food Security	01/07/12-31/12/14	252	201	21	222
		31,252	7,501	14,599	22,100
AGRA					
AGRA/IITA - GR No. 2012 SHP009	01/08/12-31/01/14	298	105	34	139
AGRA/IITA - Diss of foundatn seeds & planting materials	01/09/12-31/08/14	200	104	87	191
AGRA/IITA - 2013 SHP 005: Supporting Soil Health Consortia	01/09/13-31/08/16	1,500	34	631	665
AGRA/IITA - 2014 PASS 003: Increasing Research Technicians Capacity	15/07/14-14/06/16	450	-	-	-
		2,448	243	752	995
Austria					
ADA/IITA - Biological Control of Aflatoxins in Maize	01/01/10-31/12/14	680	608	13	621
		680	608	13	621
BMZ/GIZ					
GIZ/IITA - Vegetable Project	01/10/11-30/09/14	90	89	1	90
GIZ/IITA - Trade-off & Synergies	01/05/13-30/04/16	1,620	245	423	668
GIZ/IITA - Cassava Web Innovation	01/07/13-30/06/16	241	4	99	103
GIZ/IITA - Contract No. 81170268 - Legumes in E/C Africa	01/04/14-31/03/17	1,446	-	472	472
GIZ/IITA - Improved Banana Production Systems in Burundi	27/11/14-27/03/15	34	-	-	-
GIZ/IITA - Support to Agricultural Genebanks	01/12/14-31/12/15	643	-	-	-
GIZ/IITA - Innovation Transfer to Agriculture	01/11/14-30/11/15	62	-	-	-
		4,136	338	995	1,333

**International Institute of Tropical Agriculture
Statement of Pledges and Expenditures
31 December 2014**

Donor and Program/Project Bilateral Projects	Grant period	Grant pledged	Expressed in US\$ thousands		Total
			Prior years	Current year	
Bills & Melinda Gates Foundation					
BMGF/IITA - CBSD Virus Epidemic	05/11/09–31/12/16	3,921	2,230	545	2,775
BMGF/IITA - Achieving Sustainable <i>Striga</i> Control	01/04/11–31/03/15	6,759	4,959	1,235	6,194
BMGF/IITA - Sust'ble Weed Mgmt Tech. for Cassava Syst. in Nig.	01/09/13–31/12/18	7,656	531	923	1,454
BMGF/IITA - GDGN Yam Transformation System	26/09/13–30/09/15	704	3	261	264
		19,040	7,723	2,964	10,687
Catholic Relief Services (CRS)					
CRS/IITA - Sustainable Cassava Seed System in Nigeria	01/02/13–31/01/14	93	90	8	98
CRS/IITA - Collaborative Agreement	01/10/13–31/08/14	16	1	17	18
CRS/IITA - BMGF Grant No. OPP1041467: Cassava Seed System	31/01/14–31/01/15	60	–	63	63
		169	91	88	179
CIMMYT					
CIMMYT/IITA - Dev. & Delivery of Combined Drought	11/07/12–10/07/15	450	28	65	93
CIMMYT/IITA - Heat Stress Tolerant Maize Germplasm	12/07/12–10/07/15	171	57	112	169
CIMMYT/IITA - Maize Lethal Necrosis Disease	12/01/13–31/12/14	56	–	37	37
CIMMYT/IITA - M0223Maize Lethal Necrosis Disease	22/08/13–22/08/16	60	–	20	20
CIMMYT/IITA - Intercropping of Maize & Cassava	15/02/14–30/04/15	175	–	107	107
CIMMYT/IITA - Gender Norms & Agency Case Study in Maize	01/12/14–31/05/15	50	–	–	–
		962	85	341	426
Commission of the European Union (EC)					
EC/IITA - MYCORED Consortium Agreement	01/04/09–30/09/14	405	403	(53)	350
		405	403	(53)	350

**International Institute of Tropical Agriculture
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Donor and program/project Bilateral Projects	Grant period	Grant pledged	Expressed in US\$ thousands		Total
			Prior years	Current year	
Common Fund					
CFC/IITA – Small-Scale Cassava Project - Phase II	05/11/09–04/12/14	2,298	1,781	427	2,208
CFC/IITA - Integration of Small-Scale Farmers into Market Economy	08/04/11–08/04/15	1,790	1,393	395	1,788
		4,088	3,174	822	3,996
Cornell University					
Cornell/IITA NSF Bread Novel Biomarkers	07/01/11–30/06/14	187	150	27	177
Cornell/IITA COFFMAN Sub-agreement	28/09/12–30/09/17	1,543	477	824	1,301
		1,730	627	851	1,478
Deloitte Consulting LLP					
DELOITTE/IITA - AgResults Aflasafe	01/04/13–31/03/14	762	118	506	624
		762	118	506	624
Denmark					
DANISH/IITA - Resilience of Cocoa Agro-Forests	01/10/11–30/09/14	235	173	24	197
		235	173	24	197
France					
French Scientists (in-kind)	01/01/97–31/12/14	4,874	4,544	330	4,874
		4,874	4,544	330	4,874
Food and Agriculture Organization					
FAO/IITA - ABSP II Project	09/01/11–31/08/14	252	170	82	252
FAO/IITA - Disaster Preparedness for Food Security Risks in G/Lakes	22/09/14–22/12/14	12	–	9	9
		264	170	91	261
Global Crop Diversity Trust (GCDDT)					
GCDDT/IITA - Funding for Ex-Situ Collection of Germplasm (Yam)	01/01/07–20/12/14	930	926	43	969
GCDDT/IITA - Funding for Ex-Situ Collection of Germplasm (Cassava)	01/01/07–20/12/14	584	571	13	584
GCDDT/IITA - Introduction of Accessions	13/11/13–31/12/16	117	–	117	117
		1,631	1,497	173	1,670
ICRISAT					
ICRISAT/IITA - PhD Student from Zambia	07/05/12–30/09/14	35	31	(24)	7
		35	31	(24)	7

**International Institute of Tropical Agriculture
Statement of Pledges and Expenditures
31 December 2014**

Donor and Program/Project Bilateral Projects	Grant period	Grant pledged	Expressed in US\$ thousands			Total
			Prior years	Current year	Expenses	
Ireland						
Irish Aid Grant/IITA - PhD Research Program (Banana)	09/10/09-Continuous	221	196	25		221
Irish Aid Grant/IITA - PhD Research Program (Maize)	09/10/09-Continuous	292	274	18		292
		513	470	43		513
Japan						
Tokyo Univ./IITA - Collaborative Study on Yam	01/09/10-31/03/16	60	27	24		51
Japan/IITA - Root & Tuber in W/A & Central Africa	01/04/11-30/09/16	1,070	520	547		1,067
JIRCAS/IITA - EDITIS Cowpea	01/06/11-31/03/14	400	251	149		400
Japan/IITA - Introduction of New Cowpea	01/04/13-31/03/14	551	238	301		539
		2,081	1,036	1,021		2,057
Netherlands						
DGIS-Dutch APO - Clonal Crop Field Bank Management	01/10/09-31/03/14	336	275	2		277
DGIS-Dutch APO - Soy Bean Rust (Dar as Salaam)	01/09/11-31/08/14	317	239	78		317
DGIS-Dutch APO - Agronomist (Kampala Uganda)	01/06/11-21/05/14	303	254	49		303
DGIS-Dutch APO - Impact Assessment (Malawi)	01/09/12-31/08/15	408	155	111		266
DGIS-Dutch - Policy Action	01/10/13-31/12/17	4,999	92	962		1,054
Netherlands - MAAIF Budget	01/10/13-31/12/17	240	-	19		19
Netherlands - MAAIF Equipment	01/10/13-31/12/17	61	-	41		41
		6,664	1,015	1,262		2,277
Nigeria						
Ondo State CMD Pre Emptive	07/11/08-Continuous	312	316	(4)		312
FMAWR/IITA - Doubling Maize Production in Nigeria II	24/11/10-31/07/14	1,921	771	51		822
FMARD/IITA - Flood disaster & Relief Intervention to Maize & Cass.	10/10/12-30/09/14	624	69	38		107
FMARD/IITA - Maize & Legumes	01/08/12-31/12/14	858	346	83		429
FMARD/IITA - Cassava Transformation Initiative	01/08/12-31/07/14	4,290	3,305	976		4,281
FMARD/IITA - Consultancy Services - Survey on Ginger	30/09/12-31/12/14	222	186	36		222
FUNNAB/IITA - Cassava - Adding Value for Africa (Phase II)	01/09/14-31/08/17	220	-	14		14
WASCO/IITA - Cassava Starch: Logistic Project Phase II	03/01/12-30/04/14	583	499	14		513
WASCO/IITA - Procurement of Cassava Starch	11/10/10-10/12/14	215	171	44		215
WASCO/IITA - Procurement of Cassava Starch	01/04/11-31/03/14	941	897	44		941
WASCO/IITA - Procurement of Cassava starch: Postharvest	03/01/12-30/04/14	71	70	1		71
WASCO/IITA - Procurement of Cassava starch: Postharvest	13/12/13-31/12/16	1,982	93	360		453

**International Institute of Tropical Agriculture
Statement of Pledges and Expenditures
31 December 2014**

Donor and program/project Bilateral Projects	Grant period	Grant pledged	Expressed in US\$ thousands			Total
			Prior years	Current year	Expenses	
Sweden						
SIDA/IITA - Support on making Agric Innovation Work	01/12/10–31/12/14	6,600	6,229	477		6,706
SLU/IITA - Bio Char & Smallholder Farmers in Kenya	01/07/13–31/12/15	158	34	98		132
		6,758	6,263	575		6,838
United States Agency for International Development						
Institution /Collaborative Activities	01/01/97–31/12/14	3,151	3,027	20		3,047
USAID/IITA - Crisis Response	29/07/08–Continuous	1,500	1,342	–		1,342
USAID/IITA - Emergency Response to CMD DRC III	01/01/10–30/09/14	4,215	4,217	(2)		4,215
USAID/CIMMYT/IITA - Support to Collaborative	01/09/13–31/12/15	47	–	12		12
CGIAR/USAID/IITA - Cassava Transformation for CBSD	01/08/11–31/07/14	406	406	–		406
CGIAR/USAID/IITA - Zambia Disease Resistant Cassava	01/05/11–30/09/15	1,276	436	(4)		432
CGIAR/USAID/IITA - Zambia Maize–Legumes Systems	01/05/11–30/09/15	2,801	752	1		753
CGIAR/USAID/IITA - Zambia Aflatoxin Research & Mitigation	01/05/11–30/09/15	478	605	(127)		478
CGIAR/USAID/IITA - Coordination USAID Zambia	01/07/11–30/09/14	506	283	(83)		200
USAID/IITA - Mycotoxin Contamination in Rwanda	01/01/13–30/06/14	224	190	34		224
USAID Moz/IITA - Aflatoxin Mitigation using Biocontrol	11/02/13–10/02/17	1,610	291	592		883
		16,214	11,549	443		11,992
United States Department of Agriculture (USDA)						
USDA/IITA - Aflatoxin Resistance in Corn Inbreds (58-6435-9-10F)	01/04/09–31/03/14	63	63	–		63
USDA/IITA - Arizona Lab Exchange & Senegal Stakeholder	17/08/12–31/03/14	1,278	373	905		1,278
USDA-FAS/IITA - US–Nigeria Commodity Storage Workshop	30/07/13–01/08/14	27	–	27		27
USDA-IITA - Aflatoxin Genetic Resistance in Maize	30/09/12–31/10/15	55	27	20		47
		1,423	463	952		1,415
Wageningen University (WU)						
Wageningen Univ./ICRAF/IITA - (OPPGD710) Nitrogen Fixation	29/09/09–28/02/14	7,228	6,888	742		7,630
WU/IITA - N2 Africa Phase II (OPP1020032)	01/01/14–01/11/18	22,628	–	3,564		3,564
		29,856	6,888	4,306		11,194

**International Institute of Tropical Agriculture
Statement of Pledges and Expenditures
31 December 2014**

Donor and Program/Project Bilateral Projects	Grant period	Grant pledged	Expressed in US\$ thousands		
			Prior years	Current year	Total
Miscellaneous Projects					
aBi Trust/IITA - Mapping Uganda's Coffee Quality	20/12/11–19/04/14	68	33	3	36
AIMDP/IITA - Agric Investment & Market Development	04/03/14–31/12/18	375	–	148	148
AWF/IITA - Central Africa Forest Ecosystems Conservation	01/06/14–29/09/18	961	–	376	376
CARE/IITA - Integrated Approach to Improve Nutrition	01/09/14–30/06/16	946	–	(180)	(180)
CARE/IITA - National First 1000 Most Critical Days Program	01/09/14–30/04/16	170	–	10	10
CCAFs/ILRI/IITA - Quantification of GHG Emissions	01/05/13–30/08/14	30	26	4	30
CIP/IITA - Expanding Utilization of RTB & Reducing Postharvest	01/06/14–31/08/14	50	–	41	41
CIP/IITA - Survey of Potato Pests Disease Nematodes & Insects	14/08/14–31/10/14	12	–	4	4
CORAF/WECARD/IITA - Cowpea Project	25/04/12–24/04/14	75	58	10	68
CORAF/WECARD/IITA - Improvement of Maize Producty & Dissem.	18/07/11–17/07/14	111	119	(8)	111
CORAF/WECARD/IITA - West Africa Seed Programme	15/06/13–14/06/15	206	72	134	206
CORAF/WECARD/IITA - Technical Backstopping Coaching & Mentoring	01/06/14–31/05/15	180	–	122	122
CORAF/WECARD/IITA - Improving the productivity of Maize productn.	04/08/14–30/09/14	50	–	27	27
DIA/IITA - Standard Grant No. G-INV-0	01/01/13–31/12/14	592	118	55	173
DDPSC/IITA - VIRCA Sub-Agreement: Virus Resistant Cassava	30/09/13–31/03/15	340	–	278	278
DDPSC/IITA - Procurement of Lab. Supplies & Equipment	27/09/11–01/06/16	162	118	24	142
EC/IFAD - Achieving Dev. Impact & Envir Sustain:IITA Component	01/01/13–31/12/14	332	–	332	332
EMBRAPA/FUNARBE/IITA - Exchange of Banana & Plantain	01/01/14–30/06/16	60	–	7	7
FINTRAC USAID TAPP/IITA - Dev. of Sustainable banana & Plantain	04/09/13–31/12/14	54	–	48	48
GPN/IITA - COWBIA Multipurpose Cowpea	01/03/13–28/02/16	30	12	3	15
GRAD/IITA - Competences and Skills Value Chain	30/06/14–30/09/15	275	–	119	119
HRNS/IITA - Climate Change Adaptation in Coffee Production	01/07/14–30/06/15	12	–	1	1
ICRAF/IITA - BIOCHAR Africa	01/08/13–31/12/15	214	40	106	146
ILRI/IITA - CCAFS Partner Sub-agreement	01/05/13–30/08/14	25	27	(2)	25
Imo & Abia States Outstanding Activities	07/11/08–Continuous	285	236	4	240
ISTRC 5th Triennial Symposium	01/01/00–Continuous	107	105	2	107
ISTRC African Journal of Root & Tuber Crop	07/03/96–Continuous	47	37	–	37
NORHED/IITA - Controlling Diseases in S/Potato & Enset	01/11/13–31/10/18	523	–	16	16
PARRSA/IITA - Training on Cassava Processing Techniques	03/03/14–02/07/14	70	–	56	56
PDAR/IITA - Cassava BBTD in Gabon	01/10/14–31/01/16	109	–	7	7
ProSAVANA-PI JICA/IITA- Implementation of Field Trial	01/12/12–30/06/14	52	–	(19)	(19)
PSMNR/IITA - Plantain Production & Capacity Building	01/06/14–31/05/16	423	–	124	124
LSTM/IITA - Investigating Patterns of Pyrethroids & DDT Resistance	01/06/13–30/06/16	275	71	109	180

**International Institute of Tropical Agriculture
Statement of Pledges and Expenditures
31 December 2014**

Donor and program/project Bilateral Projects	Grant period	Grant pledged	Expressed in US\$ thousands			Total
			Prior years	Current year	Expenses	
MAFFS Sierra Leone/IITA - West Africa Agric Productivity Program	01/01/12-31/12/14	1,490	237	238	475	
MARKETS (Chemonics)/IITA - Cassava Project	29/04/09-30/11/14	1,584	1,068	32	1,100	
MERIDIAN/IITA - Partnership for Aflatoxin Control in Africa	12/01/11-30/12/15	3,280	2,179	419	2,598	
Ministry of Agric Tanzania/IITA - Community Action	01/03/13-31/12/16	243	89	43	132	
MSU/IITA - Planning Grant for Dev. & Delivery of IPM - Cowpea	01/08/14-31/12/16	505	-	1	1	
MSU/IITA - Professional Services	01/10/13-31/01/14	30	1	30	31	
NESTEC LTD/IITA - Aflatoxin Control in Maize	21/04/11-31/12/14	200	123	15	138	
NESTEC LTD/IITA - Aflatoxin Control in Maize	21/04/11-31/12/14	202	160	42	202	
NESTLE/IITA - Cassava Starch Processors	01/04/11-31/12/14	539	513	21	534	
NR/IITA - Develop. of On-Farm Diag. Toolkits - Yam	04/01/12-31/10/15	261	51	38	89	
NR/IITA - Training PhD Student	01/06/13-31/05/14	20	1	3	4	
NSF/IITA - Bread: Assessing, Understanding & Target Non-responsive Soil	01/09/12-31/08/14	441	196	238	434	
PNDHD/IITA - Regeneration of Genetic	01/08/13-31/05/14	33	7	11	18	
PSMNR/IITA - Improved Cassava for PSMR Target Villages	01/03/11-28/02/14	57	47	(3)	44	
PSMNR/IITA - Contract DEV 04: Improved Cassava Production	01/03/13-29/02/16	294	-	51	51	
SNV/IITA - Increased Cocoa Productivity	01/09/13-31/12/15	300	3	135	138	
SNV/IITA - Cameroon Cocoa-Eco Project	01/02/14-31/12/15	385	-	217	217	
SYGENTA NIG. LTD/IITA - MAS-TRIAL Services	14/07/14-13/07/17	1,502	-	160	160	
SYGENTA NIG. LTD/IITA - MAS-TRIAL Services (Crop Protection)	14/07/14-13/07/17	100	-	28	28	
TUA/IITA - Comparative Assessment of Seed Yam	01/02/11-31/03/14	160	141	19	160	
Univ. of California/IITA: Bread-Fast Breed'g for Slow Cycling Crops	27/08/11-26/08/15	315	130	116	246	
Univ. of California/IITA - Feed the Future Innovation	12/09/11-11/09/18	113	-	43	43	
Univ. of Illinois/IITA - Biological Mgt. of Insect Pests - Cowpea	01/10/13-30/09/14	112	-	112	112	
Univ. of Illinois/IITA - USAID Soybean Innovation Laboratory	04/11/13-30/09/14	79	-	56	56	
Univ. of Minnesota/IITA - Herbicide Tolerant for Cassava	13/11/13-30/04/15	30	-	11	11	
WAAP Liberia/IITA - Consultancy Services	12/09/13-11/09/15	751	82	120	202	
WACC/IITA - MOU on Training Program	01/04/10-29/02/16	193	82	36	118	
WFW/IITA - Support for Women in Agribusiness	25/09/14-25/08/15	8	-	1	1	
ZOA Uganda/IITA - Research Component	01/08/13-30/10/16	51	4	14	18	
Closed Projects		20,499	6,186	4,208	10,394	
		370,558	335,297	630	335,927	
Total Bilateral Projects		539,576	403,218	37,613	440,831	

**International Institute of Tropical Agriculture
Statement of Pledges and Expenditures
31 December 2014**

	Grant period	Grant pledged	Expressed in US\$ thousands		Total
			Prior years	Current year	
Challenge Programs					
CIAT/IFPRI/IITA - HP 5206 - Phase II	01/01/09-31/12/14	1,795	1,523	(24)	1,499
CIMMYT/IITA - 2010 Challenge Initiative Projects	01/04/10-31/03/14	303	214	81	295
CIMMYT/IITA - Cassava Breeding Community of Practice	01/01/08-31/12/14	38	22	16	38
CIAT/IITA - Double Haploid Breeding for Cassava	15/03/10-30/04/14	90	63	27	90
GCP CIMMYT/IITA - TL 1 Phase II	01/05/10-31/05/14	441	352	94	446
IFPRI/IITA - CONTRACT NO. 2012X557.IIT	15/12/12-31/07/14	47	35	-	35
IFPRI/IITA - CONTRACT NO. 2013X476.IIT	01/07/13-31/12/14	94	11	29	40
CIAT/IITA - HP 2014H5319.IIT.Identification of pVAC Plantain	01/01/14-31/12/15	191	-	46	46
CIAT/IITA - C-040-14 Increasing Food Security & Farming system	13/03/14-13/03/17	187	-	52	52
CIAT/IITA - CPG54.OPPGD1483: Double Haploid Breeding	30/07/14-30/04/17	211	-	18	18
CIAT/IITA - HP 5306 - Biofortification of Tropical Maize	01/01/14-31/12/14	700	-	643	643
Closed Projects		5,187	4,062	4	4,066
Total Challenge Programs		9,284	6,282	986	7,268

**International Institute of Tropical Agriculture
Statement of pledges and expenditures
31 December 2014**

Donor and project Non-CRP Funds	Grant period	Grant pledged	Expressed in US\$ thousands		
			Prior years	Current year	Total
BATN/IITA - Implementation of Cassava Enterprise	01/09/14-31/08/15	105	-	5	5
COSA/IITA - Coffee Survey	01/11/14-30/06/15	110	-	1	1
CTA/IITA - Strengthening Country SAKs	01/10/04-31/12/14	4,003	18	67	85
FMARD/IITA - Training of 120 Master Bakers	01/09/14-31/12/14	60	-	9	9
FUNARBE/IITA - Species Identification of Root-Knot Nematodes	11/07/12-05/06/15	20	17	12	29
GIZ/IITA - Enhancing Horticulture Production	01/04/11-30/03/14	1,446	946	304	1,250
GIZ/IITA - Local Focus, Safe, Effective Pest & Crop Mgt.	01/02/12-31/01/15	1,585	894	460	1,354
Graduate Research Fellows Non Core	01/01/00-Continuous	148	75	(43)	32
HELVETAS/IITA - On Farm Res. to test diff. storage techn for maize	22/09/14-21/09/15	52	-	12	12
ICIPE/IITA - Combating fruit flies & mango seed weevil	15/04/11-31/01/14	225	207	13	220
IFPRI/IITA - 2011X099.IIT	01/01/11-31/12/14	1,884	1,332	552	1,884
IITA/HIROSE Project	01/07/93-Continuous	636	633	3	636
JIGAWA State/IITA - Increasing Food Security	01/08/12-31/01/14	259	215	40	255
LEVENTIS FOUNDATION/IITA - Use of IITA Forest Resources	01/01/10-31/12/14	416	341	75	416
MARD/IITA - Reviving Agric Research	29/06/13-28/06/16	2,979	158	1,011	1,169
Nigerian Breweries/IITA - Sorghum Genotyping for Nig. Breweries	19/08/14-18/11/14	9,205	-	9	9
PRILAKS/IITA - Yam Varieties for Industry in Nigeria	18/06/14-17/06/15	49	-	4	4
PURDUE/IITA - PURDUE Improved Crop Storage	01/07/14-30/06/15	429	-	292	292
SWITZ/IITA - Research & Dev of Biopesticides for Cotton	01/01/14-31/12/15	110	-	41	41
WAAP Nigeria/ARCN/IITA - Accel, dissem & adoptn of Improved Tech.	01/04/14-31/03/15	257	-	72	72
WAAP Nigeria/IITA - Yam Seed Production	01/03/14-28/02/15	200	-	121	121
WAAP Nigeria/IITA - Production & Dissemination of Breeder	19/08/14-31/08/15	230	-	103	103
WCF/IITA - African Cocoa Initiative Project	01/08/12-31/12/14	402	146	83	229
WECA/IITA - Upgrading Ondo State Agric Village, Ore	01/07/14-31/12/15	385	-	107	107
Closed Projects		503	430	123	553
Total		25,698	5,412	3,476	8,888

**International Institute of Tropical Agriculture
EC/IFAD 2014 statement of expenditure
31 December 2014**

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 / 2014 in ___(EUR)

Grant Officer: Nieranya Sanginga

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	Euro	Euro	Euro	Euro	Euro	Euro	Euro	Euro
Salaries and Allowances	414,000	422,519	422,519	(8,519)	374,000	153,615	220,385	788,000	576,134							
Equipment and Material	250,000	258,909	258,909	(8,909)	125,000	295,802	(170,802)	375,000	554,711							
Operating Costs	460,000	444,706	444,706	15,294	452,000	562,292	(110,292)	912,000	1,006,998							
Travel and Allowances	100,000	101,771	101,771	(1,771)	100,000	78,956	21,044	200,000	180,727							
Workshops	50,000	46,113	46,113	3,887	50,000	10,337	39,663	100,000	56,450							
Totals	1,274,000	1,274,018	1,274,018	(18)	1,101,000	1,101,001	(1)	2,375,000	2,375,019							

FUNDING STATUS

Total Receipts to Date
Total Expenditure to Date
Amount due to IITA

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\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$
Salaries and Allowances	569,946	581,674	581,674	(11,728)	452,565	185,884	266,681	1,022,511	767,558							
Equipment and Material	344,170	356,435	356,435	(12,265)	151,259	357,940	(206,681)	495,429	714,375							
Operating Costs	633,273	612,219	612,219	21,054	546,951	680,412	(133,461)	1,180,224	1,292,631							
Travel and Allowances	137,668	140,106	140,106	(2,438)	121,007	95,542	25,465	258,675	235,648							
Workshops	68,835	63,483	63,483	5,352	60,503	12,508	47,995	129,338	75,991							
Totals	1,753,892	1,753,917	1,753,917	(25)	1,332,285	1,332,286	(1)	3,086,177	3,086,203							

FUNDING STATUS

Total Receipts to Date
Total Expenditure to Date
Amount due to IITA

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: 26 February, 2015

**International Institute of Tropical Agriculture
CRP Expenditure report (IITA) by Natural Classification
for the year ended 31 December 2014**

Expressed in US\$ thousands

	W1 & 2	W3	Bilateral	Total
CRP 1.2: Humidtropics				
Personnel	2,336	1,740	1,076	5,152
Collaborators Costs - CG Centers	65	3,269	359	3,693
Collaborators Costs - Partners	227	1,973	873	3,073
Supplies and Services	1,297	2,555	1,312	5,164
Operational Travel	494	543	347	1,384
Depreciation	8	716	207	931
Direct Costs	4,427	10,796	4,174	19,397
Indirect Costs	739	1,635	462	2,836
Total	5,166	12,431	4,636	22,233
1.2: Lead Center Management Office				
Personnel	484	–	–	484
Collaborators Costs - CG Centers	–	–	–	–
Collaborators Costs - Partners	–	–	–	–
Supplies and Services	116	–	–	116
Operational Travel	129	–	–	129
Depreciation	–	–	–	–
Direct Costs	729	–	–	729
Indirect Costs	122	–	–	122
Total	851	–	–	851
1.2: RBMS Pilot				
Personnel	–	–	–	–
Collaborators Costs - CG Centers	–	–	–	–
Collaborators Costs - Partners	–	–	–	–
Supplies and Services	77	–	–	77
Operational Travel	–	–	–	–
Depreciation	–	–	–	–
Direct Costs	77	–	–	77
Indirect Costs	13	–	–	13
Total	90	–	–	90
Total CRP 1.2 Expenditure	6,107	12,431	4,636	23,174

**International Institute of Tropical Agriculture
CRP Expenditure report (IITA) by Natural Classification
for the year ended 31 December 2014**

Expressed in US\$ thousands

W 1 & 2 W3 Bilateral Total

CRP 2: Policies, Institutions and Markets

Personnel	230	6	150	386
Collaborators Costs - CG Centers	–	–	–	–
Collaborators Costs - Partners	–	–	–	–
Supplies and Services	176	15	137	328
Operational Travel	121	4	88	213
Depreciation	–	8	5	13
Direct Costs	527	33	380	940
Indirect Costs	88	1	52	141
Total	615	34	432	1,081

W 1 & 2 W3 Bilateral Total

CRP 3.2: Maize

Personnel	959	747	1,667	3,373
Collaborators Costs - CG Centers	–	–	–	–
Collaborators Costs - Partners	25	252	6,229	6,506
Supplies and Services	371	468	1,103	1,942
Operational Travel	91	125	461	677
Depreciation	27	41	484	552
Direct Costs	1,473	1,633	9,944	13,050
Indirect Costs	246	62	396	704
Total	1,719	1,695	10,340	13,754

CRP 3.2: Maize**(sub-agreement)**

Personnel	30	–	–	30
Collaborators Costs - CG Centers	–	–	–	–
Collaborators Costs - Partners	99	–	–	99
Supplies and Services	275	–	–	275
Operational Travel	55	–	–	55
Depreciation	1	–	–	1
Direct Costs	460	–	–	460
Indirect Costs	75	–	–	75
Total	535	–	–	535

Total CRP 3.2 Expenditure

2,254 1,695 10,340 14,289

**International Institute of Tropical Agriculture
CRP Expenditure report (IITA) by Natural Classification
for the year ended 31 December 2014**

Expressed in US\$ thousands

	W 1 & 2	W3	Bilateral	Total
CRP 3.4: Roots, Tubers and Bananas				
Personnel	2,520	1,614	2,523	6,657
Collaborators Costs - CG Centers	–	–	–	–
Collaborators Costs - Partners	5	3,496	1,049	4,550
Supplies and Services	1,020	1,660	3,749	6,429
Operational Travel	153	457	1,034	1,644
Depreciation	3	303	626	932
Direct Costs	3,701	7,530	8,981	20,212
Indirect Costs	618	746	812	2,176
Total	4,319	8,276	9,793	22,388
CRP 3.4: Roots, Tubers and Bananas (sub-agreement)				
Personnel	442	–	–	442
Collaborators Costs - CG Centers	–	–	–	–
Collaborators Costs - Partners	292	–	–	292
Supplies and Services	940	–	–	940
Operational Travel	235	–	–	235
Depreciation	67	–	–	67
Direct Costs	1,976	–	–	1,976
Indirect Costs	313	–	–	313
Total	2,289	–	–	2,289
Total CRP 3.4 Expenditure	6,608	8,276	9,793	24,677
	W 1 & 2	W3	Bilateral	Total
CRP 3.5: Grain Legumes				
Personnel	1,949	914	1,156	4,019
Collaborators Costs - CG Centers	–	401	15	416
Collaborators Costs - Partners	–	325	226	551
Supplies and Services	796	799	1,553	3,148
Operational Travel	235	308	470	1,013
Depreciation	16	35	234	285
Direct Costs	2,996	2,782	3,654	9,432
Indirect Costs	500	347	470	1,317
Total	3,496	3,129	4,124	10,749

**International Institute of Tropical Agriculture
CRP Expenditure report (IITA) by Natural Classification
for the year ended 31 December 2014**

Expressed in US\$ thousands

W 1 & 2 W3 Bilateral Total

**CRP 3.5: Grain Legumes
(sub-agreement)**

Personnel	91	–	–	91
Collaborators Costs - CG Centers	–	–	–	–
Collaborators Costs - Partners	–	–	–	–
Supplies and Services	5	–	–	5
Operational Travel	4	–	–	4
Depreciation	–	–	–	–
Direct Costs	100	–	–	100
Indirect Costs	17	–	–	17
Total	117	–	–	117
Total CRP 3.5 Expenditure	3,613	3,129	4,124	10,866

W 1 & 2 W3 Bilateral Total

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

Personnel	963	495	702	2,160
Collaborators Costs - CG Centers	–	–	–	–
Collaborators Costs - Partners	7	293	46	346
Supplies and Services	508	749	1,642	2,899
Operational Travel	194	171	331	696
Depreciation	3	68	63	134
Direct Costs	1,675	1,776	2,784	6,235
Indirect Costs	280	254	417	951
Total	1,955	2,030	3,201	7,186

W 1 & 2 W3 Bilateral Total

**CRP 4: Agriculture for Nutrition
and health - HarvestPlus**

Personnel	287	–	–	287
Collaborators Costs - CG Centers	–	–	–	–
Collaborators Costs - Partners	6	–	–	6
Supplies and Services	367	–	–	367
Operational Travel	137	–	–	137
Depreciation	62	–	–	62
Direct Costs	859	–	–	859
Indirect Costs	155	–	–	155
Total	1,014	–	–	1,014
Total CRP 4 Expenditure	2,969	2,030	3,201	8,200

**International Institute of Tropical Agriculture
CRP Expenditure report (IITA) by Natural Classification
for the year ended 31 December 2014**

Expressed in US\$ thousands

	W 1 & 2	W3	Bilateral	Total
CRP 5: Water, Land and Ecosystems				
Personnel	211	345	942	1,498
Collaborators Costs - CG Centers	–	168	972	1,140
Collaborators Costs - Partners	8	654	1,732	2,394
Supplies and Services	(39)	378	868	1,207
Operational Travel	21	121	322	464
Depreciation	1	39	428	468
Direct Costs	202	1,705	5,264	7,171
Indirect Costs	34	240	60	334
Total	236	1,945	5,324	7,505
	W 1 & 2	W3	Bilateral	Total
CRP 7: Climate Change, Agriculture and food security (CCAFS)				
Personnel	410	123	171	704
Collaborators Costs - CG Centers	–	–	11	11
Collaborators Costs - Partners	10	125	105	240
Supplies and Services	173	167	135	475
Operational Travel	18	62	77	157
Depreciation	–	7	16	23
Direct Costs	611	484	515	1,610
Indirect Costs	102	54	62	218
Total	713	538	577	1,828
CRP 7: Climate Change, Agriculture and food security (CCAFS) (flagship 4)				
Personnel	83	–	–	83
Collaborators Costs - CG Centers	–	–	–	–
Collaborators Costs - Partners	24	–	–	24
Supplies and Services	284	–	–	284
Operational Travel	54	–	–	54
Depreciation	17	–	–	17
Direct Costs	462	–	–	462
Indirect Costs	77	–	–	77
Total	539	–	–	539
Total CRP 7 Expenditure	1,252	538	577	2,367

**International Institute of Tropical Agriculture
CRP Expenditure report (IITA) by Natural Classification
for the year ended 31 December 2014**

Expressed in US\$ thousands

	W 1 & 2	W3	Bilateral	Total
CRP 8A: Genebank				
Personnel	384	–	27	411
Collaborators Costs - CG Centers	–	–	–	–
Collaborators Costs - Partners	–	–	–	–
Supplies and Services	333	–	112	445
Operational Travel	106	–	18	124
Depreciation	46	–	-	46
Direct Costs	869	–	157	1,026
Indirect Costs	126	–	15	141
Total	995	–	172	1,167
CRP 8A: Genebank (sub-agreement)				
Personnel	–	–	–	–
Collaborators Costs - CG Centers	–	–	–	–
Collaborators Costs - Partners	–	–	–	–
Supplies and Services	9	–	–	9
Operational Travel	13	–	–	13
Depreciation	–	–	–	–
Direct Costs	22	–	–	22
Indirect Costs	3	–	–	3
Total	25	–	–	25
Total CRP 8A Expenditure	1,020	–	172	1,192
	W 1 & 2	W3	Bilateral	Total
Total CRPs - W1&2, W3 & Bilateral				
Personnel	11,379	5,984	8,414	25,777
Collaborators Costs - CG Centers	65	3,838	1,357	5,260
Collaborators Costs - Partners	703	7,118	10,260	18,081
Supplies and Services	6,708	6,791	10,611	24,110
Operational Travel	2,060	1,791	3,148	6,999
Depreciation	251	1,217	2,063	3,531
Direct Costs	21,166	26,739	35,853	83,758
Indirect Costs	3,508	3,339	2,746	9,593
Total	24,674	30,078	38,599	93,351

**International Institute of Tropical Agriculture
CRP 1.2 Integrated Systems for the Humid Tropics
Partners' Expenditure Report
1 January–31 December 2014**

Natural Classifications	CGIAR Centers (W1 & 2)							Non-CGIAR Centers (W1 & 2)					Total
	Biodiversity	CIAT	CIP	ILRI	IWMI	ICRAF	AVRDC	FARA	icipe	WUR			
Personnel	86	500	231	999	254	398	286	121	231	353		3,459	
Collaborator Costs - CGIAR Centers	–	–	–	35	–	–	–	195	–	–	–	230	
Collaborator Costs - Partners	179	150	91	–	15	115	67	260	25	–	–	902	
Supplies and Services	212	439	265	777	92	120	144	46	149	19		2,263	
Operational Travel	48	77	62	181	27	123	54	76	73	76		797	
Depreciation	–	22	–	–	–	2	63	–	–	–		87	
Sub-Total of Direct Costs	525	1,188	649	1,992	388	758	614	698	478	448		7,738	
Indirect Costs	93	124	99	299	62	114	118	125	48	89		1,171	
Total	618	1,312	748	2,291	450	872	732	823	526	537		8,909	
Total - CG Centers & Non-CG centers						6,291				2,618		8,909	

**International Institute of Tropical Agriculture
CRP W1&2 Funding Report
for the Year Ended 31 December 2014**

Expressed in US\$ thousands
Windows 1 & 2

CRP 1.2: Humid Tropics

Opening Balance	(234)
Cash receipts from Lead Center	6,005
Disbursements	5,166
Closing Balance	605

Windows 1 & 2

CRP 1.2: Lead Center Management Office

Opening Balance	-
Cash receipts from Lead Center	851
Disbursements	851
Closing Balance	-

Windows 1 & 2

CRP 1.2: RBMS Pilot

Opening Balance	-
Cash receipts from Lead Center	600
Disbursements	90
Closing Balance	510

Windows 1 & 2

CRP 2: Policies, Institutions and Markets

Opening Balance	(139)
Cash receipts from Lead Center	544
Disbursements	615
Closing Balance	(210)

Windows 1 & 2

CRP 3.2: Maize

Opening Balance	(845)
Cash receipts from Lead Center	1,705
Disbursements	2,254
Closing Balance	(1,394)

Windows 1 & 2

CRP 3.4: Roots, Tubers and Bananas

Opening Balance	(2,535)
Cash receipts from Lead Center	6,853
Disbursements	6,608
Closing Balance	(2,290)

**International Institute of Tropical Agriculture
CRP W1&2 Funding Report
for the Year Ended 31 December 2014**

Expressed in US\$ thousands

Windows 1 & 2

CRP 3.5: Grain Legumes

Opening Balance	(1,607)
Cash receipts from Lead Center	4,956
Disbursements	3,613
Closing Balance	(264)

Windows 1 & 2

CRP 4: Agriculture for Nutrition and Health

Opening Balance	73
Cash receipts from Lead Center	2,555
Disbursements	2,969
Closing Balance	(341)

Windows 1 & 2

CRP 5: Water, Land and Ecosystems

Opening Balance	(55)
Cash receipts from Lead Center	175
Disbursements	236
Closing Balance	(116)

Windows 1 & 2

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

Opening Balance	(142)
Cash receipts from Lead Center	1,020
Disbursements	1,252
Closing Balance	(374)

Windows 1 & 2

CRP 8A: Genebanks

Opening Balance	(467)
Cash receipts from Lead Center	990
Disbursements	1,020
Closing Balance	(497)

**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 2014**

Expressed in US\$ thousands

	W1 & 2	W3	Bilateral	Center Funds	Total
Personnel	2,820	1,740	1,076	–	5,636
Collaborators' Costs - CG Centers	6,356	3,269	359	–	9,984
Collaborators' Costs - Partners	2,845	1,973	873	–	5,691
Supplies and Services	1,490	2,555	1,312	–	5,357
Operational Travel	623	543	347	–	1,513
Depreciation	8	716	207	–	931
Direct Costs	14,142	10,796	4,174	–	29,112
Indirect Costs	874	1,635	462	–	2,971
Total	15,016	12,431	4,636	–	32,083

**International Institute of Tropical Agriculture
CRP 1.2 Humid Tropics Consolidated W1&2 Funding Report
for the Year Ended 31 December 2014**

Expressed in US\$ thousands

Description	Total
Opening Balance (all partners)	(1,383)
Cash Receipts from Consortium	18,980
Disbursements	
Bioversity	618
CIAT	1,312
CIP	748
ICRAF	872
IITA	6,107
ILRI	2,291
IWMI	450
AVRDC	732
FARA	823
<i>icipe</i>	526
WUR	537
Total Disbursements	15,016
Closing Balance (all partners)	2,583

**International Institute of Tropical Agriculture
Schedule of Direct and Indirect Cost Rates
Year Ended 31 December 2014**

Expressed in US\$ thousands

	2014	2013
Expenses		
Research Expenses	64,066	54,187
CGIAR Collaboration Expenses	11,551	13,408
Non-CGIAR Collaboration Expenses	21,074	9,414
General & Administration Expenses	11,485	8,083
Total	108,176	85,092

Partners' Management Cost

Management cost for partners is limited to 4% on non-CGIAR collaboration/partnership payments, and computed as of 31 December were as follows:

General Admin Expenses on Partners' Management	843	377
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Computation of Indirect Cost Rate

	2014			2013		
	In-house	Partner	Total	In-house	Partner	Total
Gen & Admin Exps	11,485 – 843	843	11,485	8,083 – 377	377	8,083
Research Exps	64,066	21,074	64,066 + 21,074	54,187	9,414	54,187 + 9,414
Indirect Cost Rate	16.61%	4.00%	13.49%	14.22%	4.00%	12.71%
Indirect Cost Rate...¹	18.61%		15.49%	16.22%		14.71%

¹Includes 2 percent system administrative costs.

Note: Partnerships are a growing part of CGIAR business, but do not incur the same level of administrative charge (or overhead) as in-house Research. For clarity, the indirect cost calculation has been done on each of the following: net in-house research costs; management charge on the partners costs has been disclosed; and the overall rate is also shown.

Due to this change in computation in 2014, the 2013 comparative figures have been recomputed using the same methodology.