

IITA

Transforming African Agriculture



CGIAR

IFRS Financial Statements and Auditors' Report for the year ended 31 December

2019



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Statement of the Board Chair

for the year ended 31 December 2019

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 Tropical Africa. 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.

2019 was a less challenging year unlike 2017 and 2018, following attraction of additional funding from some major and non-traditional donors. Total revenue amounted to US\$100.1 million (2018: US\$87.4 million) against expenditure of US\$99.6 million (2018: US\$87.0 million). IITA continued to participate in Phase II of CGIAR Research Programs in 2019 - in six CRPs (Maize, RTB, A4NH, CCAFS, GLDC & PIM) and in three Platforms (EiB, Big Data & Genebank). The Institute's liquidity and reserve levels improved marginally; however, the reported days remain below the CGIAR recommended benchmarks. The 2019 audited financial statements show an operating result of US\$0.464 million positive change in net assets due largely to aggressive costs recoveries and frugal spending.

Despite the positive operating result recorded, leading to increase in reserve level from \$7.0 million in 2018 to \$7.5 million at end of 2019, the reserve days dipped from 31 in 2018 to 29 days at end of 2019 as a result of the increased level of activity, primarily on projects with a low overhead recovery rate. The Board recognizes the need to increase reserves and expense days coverage and will continue to work with management to develop action plans to improve reserve days to a desirable level.

The impact of the Covid-19 virus will present significant challenges both to Africa and to IITA in 2020. Measures have been taken by Management to mitigate the impact of the virus and the Board of Trustees is confident that the organization will rise to meet the challenges presented.

The Board of Trustees expresses its appreciation to the Management and staff of IITA for the excellent research and delivery activities conducted during 2019, attraction of new partners, and funding, and the effective financial and administrative management of the Institute's resources. Finally, the Trustees express deep appreciation to IITA's investors and partners for their contributions to the Institute's mission of reducing hunger and poverty in Africa.



Amos Ngongi Namanga
Chair, Board of Trustees
13 April, 2020

BOARD STATEMENT ON IITA RISK MANAGEMENT - 2019

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 and dynamics of the environment in which IITA 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 2019 the management continued to review and further develop existing risk management strategies and guidelines to ensure the risk management system in IITA is comprehensive and relevant and continues to be in line with best practice.

The Board will monitor and review progress on an on-going basis as the IITA management seeks to deepen the implementation of the risk management framework, 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 2019 financial statements and the effectiveness of internal control specific to financial reporting, the Board notes management's assertion in its 2019 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.



Amos Ngongi Namanga
Chair, IITA Board of Trustees
13 April, 2020

Report of Management

The accompanying financial statements of IITA are the responsibility of management and have been prepared in accordance with International Financial Reporting Standards (IFRS) as prescribed for all international research centers seeking assistance from the Consultative Group on International Agricultural Research (CGIAR).

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 fiduciary responsibility for these financial statements through its Audit & Finance Committee.

The Audit & Finance 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 Deloitte & Touché.



Nteranya Sanginga
Director General



Shalewa Sholola
Director of Finance

13 April, 2020

Independent Auditor's report

To the Trustees of the International Institute of Tropical Agriculture

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the **International Institute of Tropical Agriculture**, which comprise the statements of financial position as at 31 December, 2019, statement of activities and other comprehensive income, statement of changes in net assets, statement of cash flows for the year then ended, and the notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements give a true and fair view of the financial position of the **International Institute of Tropical Agriculture** as at 31 December, 2019 and the financial performance and cash flows for the year then ended in accordance with the International Financial Reporting Standards and the IFRS compliant CGIAR reporting guidelines.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Institute in accordance with the requirements of the Institute of Chartered Accountants of Nigeria Professional Code of Conduct and Guide for Accountants (ICAN Code) and other independence requirements applicable to performing audits of financial statements in Nigeria. We have fulfilled our other ethical responsibilities in accordance with the ICAN Code and in accordance with other ethical requirements applicable to performing audits in Nigeria. The ICAN Code is consistent with the International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants (Parts A and B). We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other matters

The financial statements of the Institute for the year ended 31 December 2018 were audited by another Auditor who expressed an unqualified opinion on the financial statements on 18 April 2019.

Other Information

The board of trustees are responsible for the other information. The other information comprises the Statement of the Board Chair, Board statement on IITA risk management 2019, Report of management and supplementary information. The other information does not include the financial statements and our report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

Based on the work we have performed on the other information that we obtained prior to the date of this auditor's report, if we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the trustees and those charged with governance for the Financial Statements

The trustees are responsible for the preparation of the financial statements that give a true and fair view in accordance with International Financial Reporting Standards and the requirements of the IFRS compliant CGIAR reporting guidelines, and for such internal control as the trustees determine is necessary to enable the preparation of statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Institute's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the institute or to cease operations, or have no realistic alternative but to do so.

Auditors' Responsibilities for the Audit of Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for expressing an opinion on the effectiveness of the Institute's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists relating to events or conditions that may cast significant doubt on the Institute's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Institute to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the Institute's financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide the directors with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Folorunso Hunga, FCA, FRC/2013/ICAN/0000001709
For: Deloitte and Touche
Chartered Accountants
Lagos, Nigeria
4 May, 2020



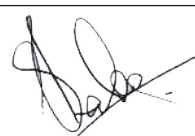
International Institute of Tropical Agriculture
Statement of Financial Position
as at 31 December, 2019

		Expressed in US\$ Thousands	
	Notes	31 December 2019	31 December 2018
Assets			
Current assets			
Cash and cash equivalents	9	10,910	7,609
Accounts receivable:			
Donors - Net	10.1	21,557	21,465
Employees	10.2	1,045	1,031
CGIAR Centers	10	5,323	3,715
Other receivables	10.3	695	518
Prepayments	11	60	3
Inventories	12	2,342	1,624
Total current assets		41,932	35,965
Non-current assets			
Property, plant and equipment	13	89,415	88,457
Less accumulated depreciation	13	(61,030)	(59,461)
Property, plant and equipment- Net		28,385	28,996
Intangible assets	14	1,528	854
Less amortization	14	(627)	(539)
Intangible assets - Net		901	315
Other assets - receivable from BIP	15	1,582	906
Total non-current assets		30,868	30,217
Total assets		72,800	66,182
Liabilities and net assets			
Current liabilities			
Accounts payable:			
Donors	16.1	18,437	13,781
Employees	16.2	9,657	8,992
CGIAR Centers	16	213	133
Payable to BIP	16	320	
Other payables	16.3	2,865	2,741
Deferred income from donors	18	603	835
Total current liabilities		32,095	26,482
Non-current liabilities			
Employee benefit liability	17	2,079	1,834
Deferred income from donors	18	1,686	1,391
Total non-current liabilities		3,765	3,225
Total liabilities		35,860	29,707
Net assets			
Undesignated	19	7,166	6,600
Designated	19	29,689	29,689
Total unrestricted net assets		36,855	36,289
Temporary net assets - other comprehensive income		85	186
Total net Assets		36,940	36,475
Total liabilities and net assets		72,800	66,182

The accompanying notes on pages 10 to 41 form an integral part of these statements.



Nteranya Sanginga
Director General



Shalewa Sholola
Director of Finance

13 April, 2020

**International Institute of Tropical Agriculture
Statement of Activities and other Comprehensive Income
for the Year Ended 31 December, 2019**

	Note	Expressed in US\$ Thousands							
		2019			2018				
		Unrestricted	Restricted CRP	Restricted Non-CRP	Total	Unrestricted	Restricted CRP	Restricted Non-CRP	Total
Revenue and gains									
Grant income									
Window 1 & 2	Exhibit II	–	12,786	–	12,786	–	12,420	–	12,420
Window 3	Exhibit III	–	38,288	–	38,288	–	40,176	–	40,176
	Exhibit I, VII, VIII & IX	471	74,597	25,055	49,049	248	21,022	13,579	34,849
Total grant revenue		471	74,597	25,055	100,123	248	73,618	13,579	87,445
Other operating income	5	–	–	–	–	–	–	–	–
Total revenue and gains		471	74,597	25,055	100,123	248	73,618	13,579	87,445
Expenses and losses									
Research expenses	6	–	50,325	22,029	72,354	–	50,877	11,798	62,675
CGIAR collaboration expenses	6	–	4,196	575	4,771	–	1,104	280	1,384
Non – CGIAR collaboration expenses	6	–	11,424	1,003	12,426	–	11,944	836	12,780
Management and general expenses	7	10,024	–	–	10,024	9,275	1,140	–	10,415
Indirect cost recovery	8	(10,100)	8,652	1,448	–	(9,218)	8,553	665	–
Total expenses and losses		(76)	74,597	25,055	99,576	57	73,618	13,579	87,254
Operating Surplus for the year		547	–	–	547	191	–	–	191
Gains and losses on sale of assets	5	15	–	–	15	26	–	–	26
Finance income	5	7	–	–	7	14	–	–	14
Other Finance Income/ Expenses		(4)	–	–	(4)	2	–	–	2
Total surplus		566	–	–	566	233	–	–	233
Other comprehensive income									
Other comprehensive income not to be reclassified to the statement of activities in subsequent periods		–	–	–	–	–	–	–	–
Remeasurement gain on defined benefit plans	17.1	(101)	–	–	(101)	186	–	–	186
Total surplus and other comprehensive income		464	–	–	464	419	–	–	419

The accompanying notes on pages 10 to 41 form an integral part of these statements.

**International Institute of Tropical Agriculture
Statement of Changes in Net Assets
for the Year Ended 31 December, 2019**

Expressed in US\$ Thousands

	Designated funds							Total Net Assets	
	Undesignated Funds	Investment in property, plant & equipment	Investment in Intangible Assets	Property, plant & equipment/ Intangible assets acquisition & replacement	Institutional Stability	Sub-total designated Funds	Actuarial Gain/ (Loss)		Total Designated Funds
As at 1 January 2019	6,600	29,145	315	(771)	1,000	29,689	186	29,875	36,475
Depreciation	-	(1,589)	(88)	1,677	-	-	-	-	-
Appropriations from Undesignated To designated	-	-	-	-	-	-	-	-	-
Additions during the year	-	979	649	(1,628)	-	-	-	-	-
Disposals during the year	-	-	(21)	21	-	-	-	-	-
Surplus for the year	566	-	-	-	-	-	-	-	566
Other comprehensive income	-	-	-	-	-	-	(101)	(101)	(101)
As at 31 December 2019	7,166	28,513	876	(700)	1,000	29,689	85	29,774	36,940
As at 1 January 2018	6,367	-	29,733	26	(1,070)	1,000	29,689	29,689	36,056
Depreciation	-	(2,175)	(26)	2,201	-	-	-	-	-
Appropriations from Undesignated To designated	-	-	-	-	-	-	-	-	-
Additions during the year	-	1,593	315	(1,908)	-	-	-	-	-
Disposals during the year	-	(6)	6	-	-	-	-	-	-
Surplus for the year	233	-	-	-	-	-	-	-	233
Other comprehensive income	-	-	-	-	-	-	186	186	186
As at December 2018	6,600	29,145	315	(771)	1,000	29,689	186	29,875	36,475

The accompanying notes on pages 10 to 41 form an integral part of these statements.

**International Institute of Tropical Agriculture
Statement of Cash Flows
for the Year Ended 31 December, 2019**

Expressed in US\$ Thousands

	Notes	2019	2018
Total Surplus		566	233
Non-cash adjustments to reconcile surplus to net cashflows:			
Interest income	5	(7)	(16)
Gain on disposal of property, plant, and equipment	5	(15)	(26)
Allowance for impairment loss	10.1	1,582	1,125
Depreciation of unrestricted assets	13	1,049	1,035
Depreciation of restricted assets	13	540	1,140
Amortization of intangible assets	14	88	26
Unrealized exchange difference	–	–	–
Amortization of deferred income from donors	18	(540)	(1,140)
Employee benefit expense	17.1	94	273
		3,357	2,650
Decrease/ (increase) in assets			
Accounts receivable:			
Donors	10.1	(1,674)	(944)
Employees	10.2	(14)	144
CGIAR Centers	10	(1,608)	(562)
Others	10.3	(177)	(356)
Prepayments	11	(57)	552
Inventories	12	(718)	(132)
Other assets	15	(676)	–
Increase/ (decrease) in liability			
Accounts payable:			
Donors	16.1	4,656	(2,313)
Employees	16.2	665	524
CGIAR Centers	16	80	(226)
Payable to BIP	16	320	–
Others	16.3	124	661
Employee benefit liability	17	95	147
Deferred income from donors	18	603	835
		4,976	977
Interest income		7	16
Benefit paid		(45)	(131)
Net cash used in operating activities		4,938	862
Investing activities:			
Acquisition of unrestricted property, plant, and equipment	13	(376)	(603)
Acquisition of restricted property, plant, and equipment	13	(603)	(835)
Acquisition of intangible assets	14	(674)	(315)
Proceeds from the sale of property, plant, and equipment	5	15	26
Net cash used in investing activities		(1,637)	(1,728)
Net decrease in cash and cash equivalent		3,301	(865)
Net foreign exchange difference		–	–
Cash and cash equivalents at 1 January	9	7,609	8,474
Cash and cash equivalents at 31 December		10,910	7,609

**International Institute of Tropical Agriculture
Notes to the Financial Statements
for the year ended 31 December, 2019**

1 Corporate information

The financial statements of the International Institute of Tropical Agriculture ("IITA", Institute" or "Center") for the year ended 31 December 2019 were authorized for issue in accordance with a resolution of the Board of Trustees on 30 April 2020.

The International Institute of Tropical Agriculture (IITA) is a private, autonomous, international in character, not-for-profit, tax free, 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. The registered office is located at IITA Campus, Ibadan, Nigeria.

IITA is one of the 15 member Centers of CGIAR, the world's largest global agricultural innovation network that unites international organizations engaged in research on food security. CGIAR research aims to reduce rural poverty, increase food security, improve human health and nutrition, and sustainable management of natural resources.

2 Adoption of new and revised IFRS standards

a) New standards, amendments, and interpretations adopted by the Institute

A number of new or amended standards became effective in the current year. Those that are applicable to the Institute are as follows:

I Leases - IFRS 16

IFRS 16 was issued in January 2016 and applies to annual reporting periods beginning on or after 1 January 2019. IFRS 16 specifies how an IFRS reporter will recognize, measure, present and disclose leases. The standard provides a single lessee accounting model, requiring lessees to recognize assets and liabilities for all leases unless the lease term is 12 months or less or the underlying asset has a low value. Lessors continue to classify leases as operating or finance, with IFRS 16's approach to lessor accounting substantially unchanged from its predecessor, IAS 17. We have assessed the effects of IFRS 16 on the financial statements and have identified some form of rentals for stations where we are operating. These have been assessed in accordance with IFRS 16

and concluded that there will be no significant impact. Therefore IFRS 16 does not apply to IITA and will not be adopted at this reporting date.

In the current year, IITA has applied a number of amendments to IFRS Standards and Interpretations issued by the IASB that are effective for an annual period that begins on or after 1 January 2019. Their adoption has not had any material impact on the disclosures or on the amounts reported in these financial statements.

II Amendments to IFRS 9 Prepayment Features with negative Compensation

IITA has adopted the amendments to IFRS 9 for the first time in the current year. The amendments to IFRS 9 clarify that for the purpose of assessing whether a prepayment feature meets the 'solely payments of principal and interest' (SPPI) condition, the party exercising the option may pay or receive reasonable compensation for the prepayment irrespective of the reason for prepayment. In other words, financial assets with prepayment features with negative compensation do not automatically fail SPPI.

III Amendments to IAS 28 - Long-term Interests in Associates and Joint Ventures

IITA has adopted the amendments to IAS 28 for the first time in the current year. The amendment clarifies that IFRS 9, including its impairment requirements, applies to other financial instruments in an associate or joint venture to which the equity method is not applied. These include long-term interests that, in substance, form part of the entity's net investment in an associate or joint venture. IITA applies IFRS 9 to such long-term interests before it applies IAS 28. In applying IFRS 9, IITA does not take account of any adjustments to the carrying amount of long-term interests required by IAS 28 (i.e., adjustments to the carrying amount of long-term interests arising from the allocation of losses of the investee or assessment of impairment in accordance with IAS 28).

IV. Annual Improvements to IFRS Standards 2015-2017 Cycle Amendments to IFRS 3 Business combinations, IFRS 11 Joint Arrangements, IAS 12 Income Taxes and IAS 23 Borrowing Costs

IITA has adopted the amendments included in the Annual Improvements to IFRS Standards 2015-2017 Cycle for the first time in the current

year. The Annual Improvements include amendments to four Standards:

V IAS 12 Income Taxes

The amendments clarify that IITA should recognize the income tax consequences of dividends in profit or loss, other comprehensive income or equity according to where the IITA originally recognized the transactions that generated the distributable profits. This is the case irrespective of whether different tax rates apply to distributed and undistributed profits.

VI IAS 23 Borrowing Costs

The amendments clarify that if any specific borrowing remains outstanding after the related asset is ready for its intended use or sale, that borrowing becomes part of the funds that an entity borrows generally when calculating the capitalization rate on general borrowings.

VII IFRS 3 Business Combinations

The amendments clarify that when IITA obtains control of a business that is a joint operation, she applies the requirements for a business combination achieved in stages, including remeasuring its previously held interest (PHI) in the joint operation at fair value. The PHI to be remeasured includes any unrecognized assets, liabilities, and goodwill relating to the joint operation.

VIII IFRS 11 Joint Arrangements

The amendments clarify that when a party that participates in, but does not have joint control of, a joint operation that is a business obtains joint control of such a joint operation, IITA does not remeasure its PHI in the joint operation.

IX Amendments to IAS 19 Employee Benefits Plan Amendment, Curtailment or Settlement

IITA has adopted the amendments of IAS 19 for the first time in the current year. The amendments clarify that the past service cost (or of the gain or loss on settlement) is calculated by measuring the defined benefit liability (asset) using updated assumptions and comparing benefits offered and plan assets before and after the plan amendment (or curtailment or settlement) but ignoring the effect of the asset ceiling (that may arise when the defined benefit plan is in a surplus position). IAS 19 is now clear that the change in the effect of the asset ceiling that may result

from the plan amendment (or curtailment or settlement) is determined in a second step and is recognized in the normal manner in other comprehensive income.

The paragraphs that relate to measuring the current service cost and the net interest on the net defined benefit liability (asset) have also been amended. IITA will now be required to use the updated assumptions from this remeasurement to determine current service cost and net interest for the remainder of the reporting period after the change to the plan. In the case of the net interest, the amendments make it clear that for the period post plan amendment, the net interest is calculated by multiplying the net defined benefit liability (asset) as remeasured under IAS 19:99 with the discount rate used in the remeasurement (also taking into account the effect of contributions and benefit payments on the net defined benefit liability (asset)).

X IFRIC 23 Uncertainty over Income Tax Treatments

IITA has adopted IFRIC 23 for the first time in the current year. IFRIC 23 sets out how to determine the accounting tax position when there is uncertainty over income tax treatments. The Interpretation requires the institute to: determine whether uncertain tax positions are assessed separately or as a group; and assess whether it is probable that a tax authority will accept an uncertain tax treatment used, or proposed to be used, by an entity in its income tax filings:

- If yes, the institute should determine its accounting tax position consistently with the tax treatment used or planned to be used in its income tax filings.
- If no, the institute should reflect the effect of uncertainty in determining its accounting tax position using either the most likely amount or the expected value method.

IAS 8:30 - 31 New and revised IFRS Standards in issue but not yet effective

At the date of authorization of these financial statements, IITA has not applied the following new and revised IFRS Standards that have been issued but are not yet effective:

IFRS 17 Insurance Contracts

IFRS 10 and IAS 28 Sale or Contribution of Assets between an Investor and its Associate

International Institute of Tropical Agriculture
Notes to the Financial Statements
for the year ended 31 December, 2019

or Joint Venture (amendments) Amendments to IFRS 3 Definition of a Business Amendments to IAS 1 and Definition of material IAS 8

Conceptual Framework - Amendments to references to the Conceptual Framework in IFRS Standards

The Trustees do not expect that the adoption of the Standards listed above will have a material impact on the financial statements of the Group in future periods, except as noted below:

XI IFRS 17 Insurance Contracts

IFRS 17 establishes the principles for the recognition, measurement, presentation, and disclosure of insurance contracts and supersedes IFRS 4 Insurance Contracts.

IFRS 17 outlines a general model, which is modified for insurance contracts with direct participation features, described as the variable fee approach. The general model is simplified if certain criteria are met by measuring the liability for remaining coverage using the premium allocation approach. The general model uses current assumptions to estimate the amount, timing, and uncertainty of future cash flows and it explicitly measures the cost of that uncertainty. It takes into account market interest rates and the impact of policyholders' options and guarantees.

The Standard is effective for annual reporting periods beginning on or after 1 January 2021, with early application permitted. It is applied retrospectively unless impracticable, in which case the modified retrospective approach or the fair value approach is applied. An exposure draft Amendments to IFRS 17 addresses concerns and implementation challenges that were identified after IFRS 17 was published. One of the main changes proposed is the deferral of the date of initial application of IFRS 17 by one year to annual periods beginning on or after 1 January 2022.

For the purpose of the transition requirements, the date of initial application is the start of the annual reporting period in which the entity first applies the Standard, and the transition date is the beginning of the period immediately preceding the date of initial application.

IFRS 10 and IAS 28 (amendments) Sale or Contribution of Assets between an Investor and its Associate or Joint Venture

The amendments to IFRS 10 and IAS 28 deal with situations where there is a sale or contribution of assets between an investor and its associate or joint venture. Specifically, the amendments state that gains or losses resulting from the loss of control of a subsidiary that does not contain a business in a transaction with an associate or a joint venture that is accounted for using the equity method, are recognized in the parent's profit or loss only to the extent of the unrelated investors' interests in that associate or joint venture. Similarly, gains and losses resulting from the remeasurement of investments retained in any former subsidiary (that has become an associate or a joint venture that is accounted for using the equity method) to fair value are recognized in the former parent's profit or loss only to the extent of the unrelated investors' interests in the new associate or joint venture.

The effective date of the amendments has yet to be set by the IASB; however, earlier application of the amendments is permitted. The Trustees of the IITA anticipate that the application of these amendments may have an impact on the consolidated financial statements in future periods should such transactions arise.

XII Amendments to IFRS 3 Definition of a business

The amendments clarify that while businesses usually have outputs, outputs are not required for an integrated set of activities and assets to qualify as a business. To be considered a business, an acquired set of activities and assets must include, at a minimum, an input and a substantive process that together significantly contribute to the ability to create outputs.

Additional guidance is provided that helps to determine whether a substantive process has been acquired.

The amendments introduce an optional concentration test that permits a simplified assessment of whether an acquired set of activities and assets is not a business. Under the optional concentration test, the acquired set of activities and assets is not a business if substantially all of the fair value of the gross assets acquired is concentrated in a single identifiable asset or group of similar assets. The amendments are applied prospectively to all

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business combinations and asset acquisitions for which the acquisition date is on or after the first annual reporting period beginning on or after 1 January 2020, with early application permitted.

XIII Amendments to IAS 1 and IAS 8 Definition of material

The amendments are intended to make the definition of material in IAS 1 easier to understand and are not intended to alter the underlying concept of materiality in IFRS Standards. The concept of 'obscuring' material information with immaterial information has been included as part of the new definition. The threshold for materiality influencing users has been changed from 'could influence' to 'could reasonably be expected to influence'.

The definition of material in IAS 8 has been replaced by a reference to the definition of material in IAS 1. In addition, the IASB amended other Standards and the Conceptual Framework that contain a definition of material or refer to the term 'material' to ensure consistency.

The amendments are applied prospectively for annual periods beginning on or after 1 January 2020, with earlier application permitted.

XIV Amendments to References to the Conceptual Framework in IFRS Standards

Together with the revised Conceptual Framework, which became effective upon publication on 29 March 2018, the IASB has also issued Amendments to References to the Conceptual Framework in IFRS Standards. The document contains amendments to IFRS 2, IFRS 3, IFRS 6, IFRS 14, IAS 1, IAS 8, IAS 34, IAS 37, IAS 38, IFRIC 12, IFRIC 19, IFRIC 20, IFRIC 22, and SIC-32.

Not all amendments, however, update those pronouncements with regard to references to and quotes from the framework so that they refer to the revised Conceptual Framework. Some pronouncements are only updated to indicate which version of the Framework they are referencing (the IASC Framework adopted by the IASB in 2001, the IASB Framework of 2010, or the new revised Framework of 2018) or to indicate that definitions in the Standard have not been updated with the new definitions developed in the revised Conceptual Framework.

The amendments, where they actually are updates, are effective for annual periods beginning on or after 1 January 2020, with early application permitted.

3 Significant accounting policies

3.1 Basis of preparation

The financial statements of IITA have been prepared in accordance with International Financial Reporting Standards (IFRS) as issued by the International Accounting Standards Board (IASB).

The financial statements have been prepared on the historical cost basis, except for the revaluation of certain properties and financial instruments that are measured at revalued amounts or fair values at the end of each reporting period, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

Going concern

Management has made an assessment of IITA's ability to continue as a going concern and is satisfied that IITA has the resources to continue in operations for the foreseeable future. Furthermore, management is not aware of any material uncertainties that may cast significant doubt upon the IITA's ability to continue as a going concern. We have also considered the effects of the Corona Virus epidemic on the finances of the institute and we are of the view that they will not affect the organization's ability to meet its obligations. Management is in the process of engaging collaborating partners with a view of getting a full understanding of this. Therefore, the financial statements continue to be prepared on the going concern basis.

3.2 Summary of significant accounting policies

The following are the significant accounting policies applied by IITA in preparing its financial statements:

- I. Current versus non-current classification
IITA presents assets and liabilities in the statement of financial position based on current/non-current classification. An asset is current when it is:
 - Expected to be realized or intended to be sold or consumed in the normal operating cycle

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- Held primarily for the purpose of trading
- Expected to be realized within twelve months after the reporting period, or
- Cash and short-term deposits unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is current when:

- It is expected to be settled in the normal operating cycle
- It is held primarily for the purpose of trading
- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

IITA classifies all other liabilities as non-current.

II Fair value measurement

The Institute has not measured financial instruments and non-financial assets at fair value at the statement of financial position date.

Fair value related disclosures for financial assets are summarized in the following notes: Accounting policy disclosures - Note 3

Disclosures for valuation methods, significant estimates, and assumptions - Note 20
Quantitative disclosures of fair value measurement hierarchy - Note 20

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:-
In the principal market for the asset or liability
Or

- In the absence of a principal market, in the most advantageous market for the asset or liability. The principal or the most advantageous market must be accessible by IITA.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits from the asset's highest and best use or by selling it to another market participant that would utilize the asset in its highest and best use.

IITA uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs.

All assets and liabilities for which fair value is disclosed in the financial statements are categorized within the fair value hierarchy. This is described, as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities
- Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
- Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

For the purpose of fair value disclosures, IITA has determined classes of assets and liabilities on the basis of the nature, characteristics, and risks of the asset or liability and the level of the fair value hierarchy, as explained above.

III Revenue Recognition

Grant revenue comprises of donations received from various sources. The main sources of donations are from CGIAR, Governments of different countries, Private Individuals, Charitable foundations, and Companies. The grants, whether restricted or unrestricted, are not recognized until there is reasonable assurance that the Institute has complied with the conditions attached to the grant and that the grant will be received. Restricted grants are recognized as revenue to the extent of expenses incurred.

Revenue is classified into two (2) streams:

- Restricted grants (including Government grants) are those received from a transfer of resources

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to the Institute in return for past or future compliance to the operating activities of the Institute. Restricted grants include Windows 1, 2, and 3, and Bilateral.

- Unrestricted grants (including Government grants) are those received from unconditional transfers of cash or other assets to the Institute. The two streams are further analyzed into six (6) sub-categories:

CRP (CGIAR Research Program) Window 1:

In Window 1, CGIAR determines the CRP to be executed and provides funds for the project. CGIAR identifies a lead center and participating partners with the competency required to execute the project and communicates to the lead center the project details and thereafter, funds are transferred to the lead center.

CRP (CGIAR Research Program) Window 2:

In Window 2, the donor identifies a program or project it wishes to fund, the funds are made available to CGIAR. CGIAR identifies a lead center and participating partners with the competency required for executing the project and communicates to the lead center the project details and thereafter funds are transferred to the lead center.

CRP (CGIAR Research Program) Window 3:

In Window 3, the donor directly identifies the research center with a program it wishes to fund and remits the funds for the research through the CGIAR funding window to the research center.

Bilateral funds

These are funds sent by the Donor to the identified research center without the involvement of CGIAR.

Challenge programs

Challenge programs are programs initiated to take on global challenges with a wide range of research partners. These funds originate from the Challenge Program lead center to the identified research center with the required geographical presence and expertise.

Non-CRP funds

These are strategic funded projects which are aligned to the strategic research framework (SRF) of CGIAR CRPs.

The grants, whether restricted or unrestricted, are not recognized until there is reasonable assurance that the Center has complied with the conditions attached to the grant.

Unrestricted grants in currencies other than US dollars (US\$) are recorded at exchange rates in effect at the time of receipt or, if outstanding as at December 31, at the exchange rate in effect at the year end.

Restricted grants in currencies other than US dollars (US\$) with specific request to be paid in that currency as partner funds, are recorded as income and expenses at the exchange rate in effect at the time of payment.

Grants-in-kind

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

IV Foreign currencies

IITA's financial statements are presented in US dollars (US\$), which is also the Institute's functional currency.

Transactions and balances

Transactions in foreign currencies are initially recorded by IITA at their functional currency spot rates at the date the transaction first qualifies for recognition.

Monetary assets and liabilities denominated in foreign currencies are retranslated at the currency spot rates of exchange ruling at the reporting date. Differences arising on settlement or translation of monetary items are recognized in the statement of activities. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates as at the dates of the initial transactions.

V Government grants

Government grants are recognized when there is a reasonable assurance that the grant will be received and all attached conditions will be complied with. When the grant relates to an expense item, it is recognized as income on a systematic basis over the periods that the costs, which it is intended to compensate, are expensed.

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Where the grant relates to an asset, it is recognized as deferred income in the statement of financial position and transferred to statement of activities on a systematic and rational basis over the useful lives of the related assets. When IITA receives non-monetary grants, the asset and the grant are recorded at a nominal amount.

VI Cash and short-term deposits

Cash and short-term deposits in the statement of financial position comprise cash at banks and on hand and short-term deposits with a maturity of three months or less, which are subject to an insignificant risk of changes in value.

Cash and short-term deposits also comprise cash equivalents which are short-term, highly liquid investments that are: i) readily convertible to known amounts of cash; and ii) invested for a period of 3 months or less, hence the risk of changes in value due to changes in interest rates are insignificant.

VII Property, plant, and equipment

Property, plant, and equipment are tangible goods that are held for use related to the main objective of the Center, including research activities and administrative and technical support activities. They are expected to be used during more than one accounting period.

Property, plant, and equipment are stated at cost, net of accumulated depreciation and/or accumulated impairment losses, if any. Such costs include the cost of purchase, costs directly attributable to bringing the asset to the location, and conditions necessary for use.

Property, plant, and equipment acquired through non-monetary grants are recognized at the nominal amount at the date of the grant. Such grants are presented in the statement of financial position as deferred income and are taken into account as revenue on a systematic and rational basis over the lifespan of the asset. Property, plant, and equipment acquired through monetary grants are recognized at cost at the date of acquisition.

All new facilities provided by host countries to the Center or built for the use of the Center, which will revert to the host country in the event the Center ceases operations, are recognized as assets. The land is recognized at nominal value and the buildings at historical cost.

Subsequent expenditures are added to the cost of the property, plant, and equipment only if the expenditure improves the condition of the asset beyond its originally assessed standard of performance. All other subsequent expenditures are recognized as expenses of the period where incurred.

Depreciation is calculated on a straight-line basis over the estimated useful lives of the assets as follows:

Land	Nil
Buildings	50 years
Infrastructure	40 years
Powerhouse	25 years
Laboratory and Scientific equipment	6 years
Furniture and equipment	6 years
Motor vehicles & Automobiles	5 years
Heavy duty motor vehicles	20 years
Intangible assets	3 years
Computer equipment	3 years

The land on which the headquarters is situated is a government grant, which took the form of a transfer of a non-monetary asset, for the use of IITA. IITA has elected to record both the asset and grant at a nominal amount.

For assets acquired with restricted funds, IITA depreciates the assets over the project life.

Depreciation begins when the asset is available for use. Depreciation ceases at the earlier of the date that the asset is classified as held for sale, and the date the asset is derecognized. The depreciation charge for each period is recognized in the statement of activities.

An item of property, plant, and equipment is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising from derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of activities precisely in other operating income when there is a gain and in the management and general expenses when there is a loss.

The residual values, useful lives, and methods of depreciation of property, plant, and equipment are reviewed at each financial year-end and adjusted prospectively, if appropriate.

VIII Intangible assets

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible

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assets are carried at cost less accumulated amortization and accumulated impairment losses, if any. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is recognized in the statement of activities when it is incurred.

Intangible assets are subsequently measured using the cost model (cost less accumulated amortization and any accumulated impairment losses if any).

The useful lives of intangible assets are assessed to be finite.

The useful lives of intangible assets are allocated on a straight-line basis as shown below:

Computer software - 3 years

Intangible assets with finite lives are amortized over their useful economic lives and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortization period and the amortization method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for by changing the amortization period or method, as appropriate, and are treated as changes in accounting estimates. The amortization expense on intangible assets with finite lives is recognized in the management and general expenses in the statement of activities.

Research and development costs

Research costs are expensed as incurred. Development expenditures on an individual project are recognized as an intangible asset when the Institute can demonstrate:

- The technical feasibility of completing the intangible asset so that it will be available for use or sale
- Its intention to complete and its ability to use or sell the asset
- How the asset will generate future economic benefits
- The availability of resources to complete the asset
- The ability to measure the expenditure reliably during development.

Following initial recognition of the development expenditure as an asset, the cost model is applied requiring the asset to be carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete, and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually.

IX Inventories

Inventories are supplies consumed in the operations of the Institute. They are valued at the lower of cost and net realizable value. The cost of inventories comprises all costs of purchase and other costs incurred in bringing the inventories to their present location and condition.

The cost of inventories is assigned using the weighted average method.

Inventory write-down is recognized as an expense in the statement of activities. The amount of any reversal of previously written down Inventories arising from an increase in net realizable value, is recognized as a reduction in the value of inventories recognized as an expense in the period in which the reversal occurs.

The Institute uses asymmetric movement with rates: (0%, 25%, 50%, and 20%) method in determining the amount of inventory provision. Rates applicable to each class are subject to periodic review.

X Impairment of non-financial assets

IITA assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Institute estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or Cash Generating Unit's (CGU) fair value less costs of disposal and its value in use. It is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Where the carrying amount of an asset or Cash Generating Unit (CGU) exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

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In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded subsidiaries, or other available fair value indicators.

A previously recognized impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognized. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognized for the asset in prior years. Such reversal is recognized in the statement of activities. Their subsequent recognition and measurement will depend on their classification.

XI Financial instruments — initial recognition and subsequent measurement

A financial instrument will be recognized in the statement of financial position when the Institute becomes party to contractual provisions of the instrument. At initial recognition, financial instruments are either measured at amortized cost or fair value through profit or loss or other comprehensive income (OCI). This is recognized less the costs that are directly attributable to the acquisition or issue of the financial asset or the financial liability. The fair value at initial recognition will be the transaction price unless there is evidence to show that it is not the case.

"The above classification depends on both the contractual characteristics of the financial instruments and the business model adopted for their management, which is determined at the time of initial recognition. Financial assets that are subsequently measured at either amortized cost or debt instruments at fair value through profit or loss or OCI are subject to provisions for impairment.

The financial assets applicable to the Institute are:

- i) cash and cash equivalents and
- ii) loans and receivables.

Subsequent measurement

Following the initial recognition of financial assets and liabilities, their subsequent measurement and accounting treatment depend on their classification though there are a few exceptions to this. Either financial assets and liabilities that classified as fair value through profit or losses and other comprehensive income are measured at fair value or financial assets and liabilities at amortized cost. Amortized cost will be calculated using the effective interest rate.

Financial assets at amortized cost

Financial assets are classified at amortized cost only if both of the following criteria are met:

- 1. The objective of the entity's business model is to hold the asset to collect the contractual cash flows; and
- 2. The contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding:
 - (i) The principal is the fair value of the financial asset at initial recognition.
 - (ii) Interest consists of consideration for the time value of money, for the credit risk associated with the principal amount outstanding during a particular period of time and for other basic lending risks and costs, as well as a profit margin.

Interest income from these financial assets is included in finance income using the effective interest rate method. Any gain or loss arising on derecognition is recognized directly in profit or loss and presented in other gains/(losses) together with foreign exchange gains and losses. Impairment losses are presented as a separate line item in the statement of profit or loss.

Financial assets, at fair value through profit or loss (FVTPL)

Financial assets that are classified at fair value through profit or loss are initially measured at fair value and subsequently carried at fair value

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on the statement of financial position with all changes in fair value gains and losses and foreign exchange gains and losses, recognized in the income statement in the period in which they occur. Transaction costs on these financial assets are expensed in the income statement.

In addition, a debt instrument that could meet amortized cost criteria can be designated and measured at FVTPL. Upon initial recognition, if such designation significantly reduces or eliminates a measurement or recognition inconsistency, referred to as an "accounting mismatch" that would arise from measuring assets or recognizing the gains and losses on them on different bases.

Financial assets, at fair value through other comprehensive income (FVOCI)

Assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent payments of principal and interest solely, are measured at FVOCI. Movements in the carrying amount are taken through OCI, except for the recognition of impairment gains or losses, interest income and foreign exchange gains and losses, which are recognized in profit or loss. When the financial asset is derecognized, the cumulative gain or loss previously recognized in OCI is reclassified from equity to profit or loss and recognized in other gains/(losses). Interest income from these financial assets is included in finance income using the effective interest rate method. Foreign exchange gains and losses are presented in other gains/(losses) and impairment expenses are presented as a separate line item in the statement of profit or loss.

Impairment

"For IITA, and in accordance with IFRS 9, a loss allowance for expected credit losses is recognized on financial assets that are measured (i) at amortized cost (ii) at fair value through profit or loss or other comprehensive income.

The Institute assesses on a forward-looking basis the expected credit loss associated with its debt instruments carried at an amortized cost and FVOCI. The impairment methodology applied depends on whether there has been a significant increase in credit risk."

Financial liabilities

Financial liabilities are classified as either financial liabilities 'at FVTPL' or 'other financial liabilities'.

"Other financial liabilities (including borrowings and trade and other payables) are measured at fair value at initial recognition and subsequently at an amortized cost using the effective interest method.

The effective interest method is a method of calculating the amortized cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial liability, or (where appropriate) a shorter period, to the net carrying amount on initial recognition.

The Institute derecognizes financial liabilities when and only when, the Institute's obligations are discharged, canceled, or they expire. The difference between the carrying amount of the financial liability derecognized and the consideration paid and payable is recognized in profit or loss."

Renegotiated financial assets

Modifications occur when the contractual cash flows of a financial asset are renegotiated or otherwise modified. Some modifications result in derecognition of the existing asset and recognition of a new asset, while other modifications do not result in derecognition. Modifications that result in derecognition are considered to be substantial modifications. An example of these modifications will be when IITA renegotiates an agreement with the donors.

Write-offs

According to IFRS 9, the gross carrying amount of a financial asset may be directly reduced when there is no reasonable expectation of recovering the financial asset in its entirety or a portion of it. As such, IITA can write off all receivables that have reached stage 3. The Institute can also, on an ad-hoc basis, examine any financial assets for write off.

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Cash and cash equivalents

Cash is a financial asset because it represents the medium of exchange and is, therefore, the basis on which all transactions are measured and recognized in the financial statements. Cash deposits in banks give IITA the right to receive cash or draw cheques or other instruments against a favorable balance. All cash and bank balances will be recognized at fair value which is the transaction price unless there are indications that it has been impaired. IITA maintains the bulk of its funds in US Dollars which helps in mitigating exchange risks against local currencies in countries where the Institute operates.

Accounts receivable - Employees

After initial measurement, accounts receivable from employees are subsequently measured at an amortized cost using the effective interest rate (EIR) method, less impairment. The amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in the statement of activities. The losses arising from impairment are recognized in the statement of activities.

Derecognition

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is derecognized when:

- The rights to receive cash flows from the asset have expired, or
 - IITA has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement, and either
- i. IITA has transferred substantially all the risks and rewards of the asset, or
 - ii. IITA has neither transferred nor retained substantially all the risks and rewards of the asset but has transferred control of the asset.

Financial instruments — initial recognition and subsequent measurement - Policy applicable prior to 1 January 2018

A financial instrument is any contract that gives rise to a financial asset of one entity

and a financial liability or equity instrument of another entity.

Financial assets

Initial recognition and measurement

Financial assets are classified, at initial recognition, as financial assets at fair value through profit or loss, loans, and receivables, held-to-maturity investments, available for sale financial assets, or as derivatives designated as hedging instruments in an effective hedge, as appropriate. IITA only has loans and receivables.

All financial assets are recognized initially at fair value plus, in the case of assets not at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

Subsequent measurement

The subsequent measurement of financial assets depends on their classification as described below:

Accounts receivable - Donors

These are claims held against donors for the future receipt of money, goods, or services. Receivables due from donors can arise from unrestricted grants that are due as a receivable by the Center and amounts due from restricted grants that have been negotiated between a donor and the Center.

Unrestricted accounts receivables are recognized initially at fair value. Restricted grants are recognized and measured at cost. After initial recognition, such accounts receivable are subsequently measured at amortized cost.

"Accounts receivable - Donors" are classified as follows:

Unrestricted grants: Receivables from unrestricted grants are recognized in full in the period specified by the donor.

Restricted grants: Receivables from restricted grants are recognized in accordance with the terms of the underlying contract. Restricted grants include projects financed by W1/W2, W3, and Bilateral funding.

Accounts receivable - Employees

After initial measurement, accounts receivable from employees are subsequently measured

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at an amortized cost using the effective interest rate (EIR) method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in the statement of activities. The losses arising from impairment are recognized in the statement of activities.

Derecognition

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is derecognized when:

- The rights to receive cash flows from the asset have expired, or
- IITA has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement, and either
 - i. IITA has transferred substantially all the risks and rewards of the asset, or
 - ii. IITA has neither transferred nor retained substantially all the risks and rewards of the asset but has transferred control of the asset.

Impairment of financial assets

Disclosures relating to the impairment of financial assets are summarized in the following notes:

- Disclosures for significant assumptions - Note 4
- Account receivables - Note 10

IITA assesses, at each reporting date, whether there is any objective evidence that a financial asset or a group of financial assets is impaired. An impairment exists if one or more events that have occurred since the initial recognition of the asset (an incurred 'loss event') has an impact on the estimated future cash flows of the financial asset that can be reliably estimated. Evidence of impairment may include indications that the donor or a group of donors is experiencing significant financial difficulty, the probability that they will enter bankruptcy or other financial reorganization, and where observable data indicates that there is a measurable decrease in the estimated future cash flows.

Financial assets carried at amortized cost

For financial assets carried at amortized cost,

IITA first assesses whether impairment exists individually for financial assets. Assets that are individually assessed for impairment and for which an impairment loss is, or continues to be, recognized are not included in a collective assessment of impairment.

The amount of any impairment loss identified is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future expected credit losses that have not yet been incurred). The present value of the estimated future cash flows is discounted at the financial asset's original effective interest rate.

The carrying amount of the asset is reduced through the use of an allowance account and the amount of the loss is recognized in the management and general expenses line in the statement of activities. Interest income continues to be accrued on the reduced carrying amount using the rate of interest used to discount the future cash flows for the purpose of measuring the impairment loss. The interest income is recorded as part of other revenue and gains in the statement of activities.

Loans, together with the associated allowance are written off when there is no realistic prospect of future recovery. If a write-off is later recovered, the recovery is credited to other operating income in the statement of activities.

Financial liabilities

Initial recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss and other financial liabilities.

Financial liabilities are recognized initially at fair value. Financial liabilities include payables employees, CGIAR Centers, and other payables. After initial recognition, taking into account the payment policy of the Center, account payables are measured at amortized cost, which does not have significant differences with the fair value.

Derecognition

A financial liability is derecognized when the obligation under the liability is discharged or canceled or expires. When an existing financial liability is replaced by another from the same

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lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognized in the statement of activities.

Offsetting of financial instruments

Financial assets and financial liabilities are offset with the net amount reported in the statement of financial position only if there is a current enforceable legal right to offset the recognized amounts and an intention to settle on a net basis, or to realize the assets and settle the liabilities simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the Institute or counterparty.

Impairment of financial assets

Disclosures relating to impairment of financial assets are summarized in the following notes:

- Disclosures for significant assumptions - Note 3
- Account receivables - Note 10

Financial liabilities

Initial recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss and other financial liabilities.

Financial liabilities are recognized initially at fair value. Financial liabilities include payables employees, CGIAR Centers, and other payables. After initial recognition, taking into account the payment policy of the Center, account payables are measured at amortized cost, which does not have significant differences with the fair value.

XII Employee benefits

Short-term benefits

Short-term employee benefit obligations are measured on an undiscounted basis and are expensed as the related service is provided.

Post-employment benefit Defined contribution plan

Pension

IITA operates a defined contribution pension plan. Fixed contributions are paid to a separate entity. Once contributions are paid, IITA has no further obligation to the employee. Obligations for contributions to defined contribution plans are recognized as personnel costs in the statement of activities in the periods during which services are rendered by employees. Staff contributions to the scheme are funded through payroll deductions.

Defined benefit plan

Repatriation benefit

IITA provides repatriation benefits to its internationally recruited staff. These benefits are payable on the return of the employee to his country of origin. The cost of providing benefits under the post-retirement benefit plan is determined separately using the projected unit credit method. The benefit is discounted using the effective interest rate (EIR) at the date of reporting. The benefit is amortized and recorded as a liability, the unwinding of the discount is recorded as an interest cost and the current service costs are recorded as personnel costs in the statement of activities.

Remeasurements, comprising actuarial gains and losses, are recognized immediately in the statement of financial position with a corresponding debit or credit to undesignated funds through other comprehensive income in the period in which the gains or losses occur. Re-measurements are not reclassified to the statement profit or loss in subsequent periods.

Interest cost is calculated by applying the discount rate to the defined benefit liability. The Institute recognizes the following changes in personnel costs under 'management and general expenses' in the statement of activities:

- Current service cost
- Interest cost

Other long-term employee benefits

Severance benefits

IITA pays severance benefits to its employees on the expiration of their respective contracts. The benefit is measured as the excess of 10% of gross emoluments over IITA's contribution to the employee's pension fund.

XIII Prepayment

Prepayments are payments made in advance for services to be enjoyed in future. The amount is initially capitalized in the reporting period in which the payment is made and subsequently amortized over the period in which the service is to be enjoyed.

XIV Interest income

Interest income is recognized in the statement of activities when it is probable that economic benefits will flow to the Institute and that amount can be reliably measured.

XV Deferred income - Donors

These include grants received from donors for which conditions are not yet met, and funds received in advance for restricted grants.

“Deferred income - Donors” are classified as follows:

“Unrestricted grants: are those received from the unconditional transfer of cash or other assets to the Center.”

Restricted grants: are those received from a transfer of resources to the Center in return for future compliance relating to the operating activities of the Center. Restricted Grants include W1&W2, W3, and Bilateral projects.

XVI 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 agreement with donors. Calculation of indirect cost recovery rate is based upon Section 10 of CGIAR Financial Guidelines Series, No. 5, “Cost Allocation Guidelines”.

XVII Net assets

Net assets comprise the residual interest in the Institute's assets after liabilities are deducted. They are classified as either undesignated or designated:

Undesignated net assets: Their use is not designated by IITA Management for specific purposes.

Designated net assets: Those that have been restricted by IITA as a reserve for replacing property, plant and equipment, intangible assets, and other activities or purposes.

4 Significant accounting judgments, estimates, and assumptions

The preparation of IITA's financial statements requires management to make judgments, estimates, and assumptions that affect the reported amounts of revenues, expenses, assets, and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. IITA has identified the following areas where significant estimates and assumptions are required, and where if actual results were to differ, may materially affect the financial position or financial results reported in future periods. Further information on each of these and how they impact the various accounting policies are described in the relevant notes to the financial statements.

Judgments

No judgment has been applied by the management of IITA in the process of applying the accounting policies.

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. IITA based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of IITA. Such changes are reflected in the assumptions when they occur.

Impairment of financial assets

The Institute reviews the estimation for impairment of receivable at the end of each reporting period and reflects the changes on a prospective basis.

Useful life of Property, Plant, and Equipment and Intangible Assets

The estimation of the useful lives of assets is based on management's judgment. Any material adjustment to the estimated useful lives of items of property, plant, and equipment and intangible assets will have an impact on the carrying value of these items.

Defined benefit plan

Repatriation benefit

The cost of the defined benefit plan namely: the repatriation benefit is determined using the projected unit credit method (PUCM) to determine the present value of the obligation at the end of each reporting period. The PUCM involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate and contract renewal period. Due to the complexities involved in the valuation and its long-term nature, other long-term employee obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

The parameter most subject to change is the discount rate. In determining the appropriate discount rate to use, management's assumptions and yields on the United States of America (USA) Treasury bills were used.

The assumptions used in estimating the obligation are:

- flight ticket increment rate
- the number of family members
- contract period

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5. Other gains and losses

	2019	2018
	\$'000	\$'000
Interest Income - General	7	14
Sale of Fixed Assets	15	26
Interest Income - Staff	(4)	2
	19	42

6. Program-related expenses

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

- i) "Research programs: cover expenses on research for development in sub-Saharan Africa."
- ii) Research support programs: include genetic resource and biometrics units, farm operations, plant growth facilities, post-harvest engineering, analytical laboratory, and research management.
- iii) Training costs: include training offices, fellowships, workshops, seminars, allowances to trainees, and training-related travel.
- iv) Information services: cover the costs of publication of annual reports and technical bulletins, translation and printing of various public information activities, and library services.

Program-related expenses incurred as of 31 December are as follows:

	2019	2018
	\$'000	\$'000
Research - programs and support	85,669	72,804
Training	3,623	3,598
Information services	261	437
	89,552	76,839

Represented by (per statement of activities):

	2019	2018
	\$'000	\$'000
Research expenses	72,354	62,675
CGIAR collaboration expenses	4,771	1,384
Non-CGIAR collaboration expenses	12,426	12,780
	89,552	76,839

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7. Management and general expenses

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

- i) General Administration: covers the costs of the Board of Trustees, Director General's office, administration, internal audit, finance, human resources, personnel, and purchasing departments.
- ii) 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:

	2019 \$'000	2018 \$'000
General administration and operations	10,024	10,415

8. Expenses and losses

Classification of Expenses by nature

Expressed in US\$ Thousands
31 December 2019

	Unrestricted \$'000	Restricted CRPs \$'000	Restricted Non-CRPs \$'000	Total \$'000
Personnel cost	10,114	23,504	5,560	39,178
CGIAR collaboration	–	4,196	575	4,771
Non-CGIAR collaboration	(95)	11,424	1,003	12,331
Supplies and services	(2,600)	22,273	13,179	32,853
Travel	621	3,638	1,324	5,583
Cost sharing percentage – CSP	909	395	455	1,759
Depreciation/ Amortisation	1,075	515	1,511	3,101
Sub total	10,024	65,944	23,607	99,576
Indirect cost recovery	(10,100)	8,613	1,487	–
Total expenses	(76)	74,557	25,094	99,576

31 December 2018

	Unrestricted \$'000	Restricted CRPs \$'000	Restricted Non-CRPs \$'000	Total \$'000
Personnel cost	10,827	23,712	3,493	38,032
CGIAR collaboration	–	1,104	280	1,384
Non-CGIAR collaboration	–	11,944	836	12,780
Supplies and services	(2,869)	22,189	6,262	25,582
Travel	249	3,937	1,254	5,440
Cost sharing percentage – CSP	5	457	–	462
Depreciation	1,037	1,722	789	3,548
Amortisation	26	–	–	26
Sub total	9,275	65,065	12,914	87,254
Indirect cost recovery	(9,218)	8,553	665	–
Total expenses	57	73,618	13,579	87,254

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	31 December 2019 \$'000	31 December 2018 \$'000
9. Cash and Cash equivalents		
Cash on hand	490	533
Cash at bank	10,420	7,076
	10,910	7,609

Cash at banks earns interest at floating rates based on daily bank deposit rates.

For the purpose of the statement of cash flows, cash and cash equivalent consist of:

	31 December 2019 \$'000	31 December 2018 \$'000
Cash on hand	490	533
Cash at bank	10,420	7,076
	10,910	7,609

10. Accounts receivable

	31 December 2019 \$'000	31 December 2018 \$'000
Donors (10.1)	21,557	21,465
Employees (10.2)	1,045	1,031
CGIAR Centers	5,323	3,715
Other receivables (10.3)	695	518
	28,620	26,729

10.1 Accounts receivable – Donors

	31 December 2019 \$'000	31 December 2018 \$'000
As at December 31, accounts receivable from donors consist of:		
Unrestricted	–	73
CRP windows 1&2	3,012	3,876
CRP window 3	1,844	3,811
Bilateral	11,246	6,672
Non-CRP	6,784	7,493
Challenge programs	253	665
	23,139	22,590
Loss Allowance	(1,582)	(1,125)
	21,557	21,465

Account receivables from donors are non-interest bearing and are generally on terms stated in the agreement.

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On 31 December 2019, IITA carried out an impairment assessment on all outstanding receivables from donors using Expected Credit Loss (ECL) method in accordance with IFRS 9 and an amount of \$1,582K was found to be impaired and provided for. As of 31 December 2018, Accounts receivables from donors with an initial carrying value of \$1,125K were impaired and fully provided for.

Changes in loss allowances were recognized in management and general expenses in the statement of activities.

See Note 22 on credit risk of accounts receivables from donors, which states how management manages its receivables from donors.

10.2 Accounts receivables - Employees

	31 December 2019 \$'000	31 December 2018 \$'000
As of December 31, accounts receivable from employees consist of:		
Staff loans	1,018	995
Children education advance	3	15
Staff salary advance	24	21
	1,045	1,031

10.3 Accounts receivable - Others

	31 December 2019 \$'000	31 December 2018 \$'000
As of December 31, accounts receivable: Others consist of:		
Receivables from stations	695	355
Local debtors	–	26
Other receivables	–	30
Other NRS receivables	–	107
	695	518

11. Prepayments

	31 December 2019 \$'000	31 December 2018 \$'000
Prepaid expenses as at December 31 consist of:		
Rent	50	–
Deposit	10	3
	60	3

12. Inventories

	31 December 2019 \$'000	31 December 2018 \$'000
Stores on hand	3,256	3,033
Allowance for obsolescence	(1,015)	(1,553)
	2,241	1,480
Goods in transit	101	144
	2,342	1,624

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In 2019, \$1,015K (2018: \$1,553K) was recognized as expenses for inventories carried at net realizable value. This is treated under management and general expenses in the Statement of Activities.

In the current year, rates for obsolescence provision were adjusted to reflect the current reality of inventory movement on which the rate estimates are based.

The rate adjustments resulted in a reduction of obsolescence allowance by \$538K when compared to that of 2018.

13. Property, Plant and Equipment
a. Unrestricted – Center Funds

	Expressed in US \$ Thousands							
	Land	Buildings & Infrastructure	Lab./Scientific Equipment & Furniture/ Fixtures	Motor Vehicles	Computer Equipment	Power House	Working Capital in Progress	Total
Cost								
At 1 January 2018	2,980	47,696	17,500	7,074	5,354	2,741	–	83,345
Adjustments	–	–	3	–	(31)	–	–	(28)
Additions	–	540	60	–	25	6	–	631
Disposal	–	–	(5)	–	(1)	–	–	(6)
Reclassification	–	(387)	–	–	–	–	387	–
At 31 Dec. 2018	2,980	47,849	17,558	7,074	5,347	2,747	387	83,942
Additions	11	91	160	36	74	4	–	376
Disposals	–	–	(21)	–	–	–	–	(21)
Reclassification	–	387	–	–	–	–	(387)	–
At 31st Dec. 2019	2,991	48,327	17,697	7,110	5,421	2,751	–	84,297
Accumulated Depreciation								
At 1 January 2018	–	25,554	16,939	6,839	5,256	1,555	–	56,143
Charge for the Year	–	638	165	75	47	110	–	1,035
Disposals	–	–	(5)	–	(1)	–	–	(6)
As at 31 Dec. 2018	–	26,192	17,099	6,914	5,302	1,665	–	57,172
Charge for the Year	–	643	152	70	75	110	–	1,049
Disposals	–	(21)	–	–	–	–	–	(21)
At 31 Dec. 2019	–	26,835	17,230	6,984	5,377	1,775	–	58,201
Net Book Value								
As at 31 Dec. 2018	2,980	21,657	459	160	45	1,082	387	26,770
As at 31 Dec. 2019	2,991	21,492	467	126	44	976	–	26,096

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b. Restricted Center Funds

	Expressed in US \$ Thousands				
	Buildings & Infrastructure	Lab./Scientific Equipment & Furniture/ Fixtures	Motor Vehicles	Computer Equipment	Total
Cost					
At 1 January 2018	2,069	452	1,017	142	3,680
Additions	–	356	438	41	835
At 31 Dec. 2018	2,069	808	1,455	183	4,515
Additions	–	73	491	39	603
At 31 Dec. 2019	2,069	881	1,946	222	5,118
Accumulated Depreciation					
At 1 January 2018	139	303	646	61	1,149
Charge for the Year	43	386	614	97	1,140
As at 31 Dec. 2018	182	689	1,260	158	2,289
Charge for the Year	42	106	361	31	540
As at 31 Dec. 2019	224	795	1,621	189	2,829
Net book value					
As at 31 Dec. 2018	1,887	119	195	25	2,226
As at 31 Dec. 2019	1,845	86	325	33	2,289

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The total cost for both restricted and unrestricted assets are presented below:

Expressed in US \$ Thousands

	Land	Buildings & Infrastructure	Lab./Scientific Equipment & Furniture Fixtures	Motor Vehicles	Computer Equipment	Power House	Capital Work in Progress	Total
At 31 Dec. 2019	2,991	50,396	18,578	9,056	5,643	2,751	–	89,415
At 31 Dec. 2018	2,980	49,918	18,366	8,529	5,530	2,747	387	88,457

The total accumulated depreciation for both restricted and unrestricted assets are presented below:

Expressed in US \$ Thousands

	Buildings & Infrastructure	Lab./Scientific Equipment & Furniture Fixtures	Motor Vehicles	Computer Equipment	Power House	Total
At 31 Dec. 2019	27,059	18,025	8,605	5,566	1,775	61,030
At 31 Dec. 2018	26,374	17,788	8,174	5,460	1,605	59,461

The total net book value for both restricted and unrestricted assets are presented below:

Expressed in US \$ Thousands

	Land	Buildings & Infrastructure	Lab./Scientific Equipment & Furniture Fixtures	Motor Vehicles	Computer Equipment	Power House	Capital Work in Progress	Total
At 31 Dec. 2019	2,991	23,337	553	451	77	976	–	28,385
At 31 Dec. 2018	2,980	23,544	578	355	70	1,082	387	28,996

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c. Business Incubation Platform (BIP) Funds

	Expressed in US \$ Thousands				
	Buildings & Infrastructure	Lab./Scientific Equipment & Furniture/ Fixtures	Motor Vehicles	Computer Equipment	Total
Cost					
At 1 January 2019	2,069	506	230	20	2,824
Additions	-	-	-	-	-
At 31 December 2019	2,069	506	230	20	2,824
Accumulated Depreciation					
At 1 January 2019	183	458	174	16	831
Charge for the Year	41	41	32	1	115
As at 31 Dec; 2019	224	499	206	18	947
Net Book Value as at 31 December 2019	1,844	7	24	2	1,877

Note: BIP assets are included in the restricted assets movement schedule above.

14. Intangible Assets

Cost	\$'000
At 1 January 2018	539
Additions	315
At 31 December 2018	854
Adjustment	25
Additions	649
At 31 December 2019	1,528
Amortization	
At 1 January 2018	513
Charge for the Year	26
At 31 December 2018	539
Charge for the Year	88
At 31 December 2019	627
Net Book Value	
At 31 December 2019	901
At 31 December 2018	315

15. Other Assets

	31 December 2019 (\$'000)	31 December 2018 (\$'000)
Other assets	1,582	906

Other assets relate to amounts receivable from BIP, which are earmarked for conversion into shares in BIP when they are authorized. BIP has been registered as a limited company with IITA as the sole shareholder.

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16. Accounts payable

	31 December 2019 (\$'000)	31 December 2018 (\$'000)
Donors (16.1)	18,437	13,781
Employees (16.2)	9,657	8,992
CGIAR centers	213	133
Payable to BIP	320	–
Other payables (16.3)	2,865	2,741
	31,492	25,647

Terms and conditions of the above financial liabilities:

Trade and other payables are non-interest bearing and are normally settled on demand. For explanations on the Institute's liquidity risk management processes, refer to Note 23

16.1. Donors

Payables to donors as at December 31 consist of:

	31 December 2019 (\$'000)	31 December 2018 (\$'000)
Total Unrestricted	–	408
Total CRP Windows 1 & 2 - Exhibit V	32	10,090
Total CRP Window 3 - Exhibit VI	11,363	2,315
Total Bilateral - Exhibit VII	3,503	968
Total Challenge Programs - Exhibit VIII	–	–
Total Non-CRP - Exhibit IX	3,539	–
	18,437	13,781

16.2. Accounts payable - Employees

Accounts payable to employees as at 31 December consist of:

	31 December 2019 (\$'000)	31 December 2018 (\$'000)
Vacation benefits	1,715	1,700
Pension payable	337	255
Staff remuneration	7,407	6,821
	9,459	8,776
Employee and other taxes:		
Withholding tax payable	–	4
Payroll taxes	198	212
	198	216
Total	9,657	8,992

Staff remuneration consists of amounts due to IRS staff who receive their salaries through their IITA staff personal accounts awaiting instructions to transfer to their respective personal bank accounts.

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16.3. Other payables

Other accounts payable as at 31 December consist of:

	31 December 2019 (\$'000)	31 December 2018 (\$'000)
Financial liabilities		
Accrued liabilities	39	40
Vendors	2,826	2,701
	2,865	2,741

17. Employee benefit liability

	31 December 2019 (\$'000)	31 December 2018 (\$'000)
Repatriation benefit (17.1)	1,324	1,174
Severance benefit	755	660
	2,079	1,834

17.1. IITA provides repatriation benefits to its internationally recruited staff. These benefits are payable on the return of the employee to their country of origin at the end of their contract with IITA. The following tables summarize the components of net benefit expense recognized in the statement of activities and other comprehensive income.

	31 December 2019 \$'000
Current service cost	66
Interest cost	27
Defined benefit expense	94

	31 December 2018 \$'000
Current service cost	237
Interest cost	36
Defined benefit expense	273

17.1. Employee benefit liability - continued

Remeasurement losses recognized in other comprehensive income:

	(\$000)
31 December 2019	101
31 December 2018	(186)

The factor below contributed to the remeasurement losses on the repatriation benefit:

Changes in assumptions	
31 December 2019	101
31 December 2018	(186)

Changes in the present value obligation reported in the statement of financial position are as follows:

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	31 December 2019 (\$'000)	31 December 2018 (\$'000)
The present value of obligation at the beginning	1,174	1,218
Recognized in the statement of activities:		
Interest cost	27	36
Current service cost	66	237
Benefit paid	(45)	(131)
Recognized in other comprehensive income:		
Remeasurement gains	101	(186)
The present value of obligation at the end	1,324	1,174

The key economic assumptions (per annum) used in determining the gratuity plan benefit obligations for the repatriation benefit plan are shown below:

	31 December 2019 %	31 December 2018 %
Discount rate	2.31	2.95
Ticket fare growth rate	5	5

Repatriation benefit payable in the future was discounted using the interest rate on US Treasury bills. Factors considered in the discounting include contract tenure of the employees and ticket prices.

A quantitative sensitivity analysis for significant assumption on the repatriation benefit as at 31 December 2019 is as shown below:

	Discount rate	
	1% Increase (\$'000)	1% Decrease (\$'000)
Impact on the defined benefit obligation	(13)	13
	Ticket fare	
	1% Increase \$'000	1% Decrease \$'000
Impact on the defined benefit obligation	(79)	73

Sensitivity analysis has been performed using automated actuarial methods currently in use.

A quantitative sensitivity analysis for significant assumption on the repatriation benefit as at 31 December 2018 is as shown below:

	Discount rate	
	1% Increase \$'000	1% Decrease \$'000
Impact on the defined benefit obligation	(12)	12
	Ticket fare	
	1% Increase \$'000	1% Decrease \$'000
Impact on the defined benefit obligation	91	(91)

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The sensitivity analyses above have been determined based on a method that extrapolates the impact on defined benefit obligation as a result of reasonable changes in key assumptions occurring at the end of the reporting period. The sensitivity analyses are based on a change in a significant assumption, keeping all other assumptions constant. The sensitivity analyses may not be representative of an actual change in the defined benefit obligation as it is unlikely that changes in assumptions would occur in isolation of one another.

The Institute is committed to ensuring that all obligations arising from the post-employment benefit in the foreseeable future are settled.

18. Deferred income from donors

	31 December 2019 (\$'000)	31 December 2018 (\$'000)
At 1 January	2,226	2,531
Deferred during the year	603	835
Released to the statement of activities	(540)	(1,140)
At 31 December	2,289	2,226

	31 December 2019 (\$'000)	31 December 2018 (\$'000)
Current	603	835
Non-current	1,686	1,391
Others	2,289	2,226

Deferred income is raised when assets from restricted sources are capitalized and will be amortized over the economic useful life of the related asset(s). The amount deferred during the year is equivalent to the value of fixed assets procured from restricted funds in the year. It will be amortized over the useful life of the assets.

19. 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, plant, and equipment and intangible assets
 - Designation of net investment in property and equipment

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

The following is a summary of net assets for the year ended 31 December:

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	31 December 2019 (\$'000)	31 December 2018 (\$'000)
Total undesignated	7,166	6,600
Designated:		
Acquisition and replacement of property and equipment	(700)	(771)
Institutional stability and research for development programs	1,000	1,000
Net investment in intangible assets	876	315
Net investment in property, plant, and equipment	28,513	29,145
Other comprehensive income	85	186
Total designated	29,774	29,875
Total net assets	36,940	36,475

20. Fair value measurement

Set out below is a comparison by class of the carrying amounts and fair values of IITA's financial instruments, other than those with carrying amounts that are reasonable approximations of fair values:

	Carrying amount		Fairvalue	
	2019	2018	2019	2018
	\$'000	\$'000	\$'000	\$'000
Financial assets				
Accounts receivable - Employees staff loans	578	479	559	449

"The management assessed that cash and short-term deposits, accounts receivable (CGIAR Centers and others), accounts payable (CGIAR Centers and others) approximate their carrying amounts largely due to the short-term maturities of these instruments.

The fair value of loans receivable from employees is included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. The following methods and assumptions were used to estimate the fair values:

The fair value of the employee loans was determined using the Discounted Cash Flow (DCF) model using a discount rate that reflects the issuer's borrowing rate at the end of the reporting period. The own non-performance risk as at 31 December 2019 was assessed to be insignificant.

The following table provides the fair value measurement hierarchy of the Institute's financial assets and liabilities:

Quantitative disclosures fair value measurement hierarchy for assets as at 31 December 2019 and 31 December 2018:

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31 December 2019	Total	Fair value measurement using:		
		Quoted prices in active markets (Level 1)	Significant observable inputs (Level 2)	Significant unobservable inputs (Level 3)
	\$'000	\$'000	\$'000	\$'000

Financial assets for which fair values are disclosed:

Accounts receivable – Employees	559	–	559	–
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31 December 2018

Financial assets for which fair values are disclosed:

Accounts receivable – Employees	449	–	449	–
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During the reporting period ended 31 December 2019 and 31 December 2018, there were no transfers between Level 1 and Level 2.

21. Related party disclosures

Compensation of key management personnel

	31 December 2019 (\$'000)	31 December 2018 (\$'000)
Short-term employee benefits	5,671	5,503
Repatriation benefits	157	127
Pension benefits	1,123	1,078
	6,951	6,708

The amounts disclosed in the table are the amounts recognized as an expense during the reporting period for key management personnel.

Transactions with key management personnel

Directors' loan

For all years presented, the loans given to the key management personnel have been disclosed below:

	2019 \$'000	2018 \$'000
Loans to directors	23	33

22. Financial risk management policies and objectives

IITA has a robust risk management and mitigation strategy in place and it is managed by a risk management committee that reports to senior management. Risk management in the Institute has been cascaded to all levels of project management through training programs involving staff at all levels. IITA faces three main risks in relation to financial instruments, namely: credit risk, market risk (foreign currency risk), and liquidity risk.

Credit Risk

Credit risk is the risk that a counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Institute is exposed to credit risk from its operating activities (primarily for accounts receivable: donors) and from its financing activities, including deposits with banks and financial institutions, foreign exchange transactions, and other financial instruments.

Account receivables: Donors and employees

IITA's main sources of funding are by way of grants from several local and international cooperating partners. IITA faces the risk of some of the funders failing or refusing to release funding that has already been committed to IITA. There are many reasons as to why funders may fail to meet their obligations some of them being: funders facing their own liquidity challenges, failure by IITA to meet its own contractual obligations, over expenditures, disagreements, and misunderstanding. IITA also grants loans and advances to staff for various activities. There is a risk that staff may resign from IITA without settling their loans. IITA mitigates this risk through the following measures:

- Discouraging pre-financed projects
- Adhering to agreements with funding agencies
- Managing budgets well to reduce the incidents of over expenditures
- Regular reporting and feedback from sources of funding to reduce disagreements and misunderstanding.

The requirement for impairment is analyzed at each reporting date on an individual basis for donors. The calculation is based on the Expected Credit Loss (ECL) model. The maximum exposure to credit risk at the reporting date is the carrying value of each class of financial assets disclosed in Note 10. The Institute does not hold collateral as security. The Institute evaluates the concentration of risk with respect to donor receivables as low, as its donors are located in several jurisdictions and industries and operate in largely independent markets.

Financial instruments and cash deposits

Credit risk from balances with banks and financial institutions is managed by IITA's Treasury department in accordance with its policy. Investments of funds are made only with approved counterparties and within credit limits assigned to each counterparty. Counterparty credit limits are reviewed by IITA's management on an annual basis and may be updated throughout the year subject to the approval of the Management. The limits are set to minimize the concentration of risks and therefore mitigate financial loss through a counterparty's potential failure to make payments.

The credit quality of financial assets is assessed by reference to external credit rating information about counterparty default rates.

**International Institute of Tropical Agriculture
Notes to the Financial Statements
for the year ended 31 December, 2019**

	31 December 2019 \$'000	31 December 2018 \$'000
Cash and short-term deposits		
A	6,489	–
A+	–	5,938
B	100	242
B–	176	170
B+	2,006	309
BBB–	–	–
BB+	926	181
CC	–	3
CCC	7	–
Unrated	1,206	233
	10,910	7,076

Cash on hand has been excluded from this rating.
Ratings for the banks were obtained from the Fitch ratings

Credit rating keys:

- A: A financial institution of good financial condition and strong capacity to meet its obligations as and when they fall due. Adverse changes in the environment (macroeconomic, political, and regulatory) will result in a medium increase in risk attributable to exposure to this financial institution. However, financial condition and ability to meet its obligations as and when they fall due should remain largely unchanged.
- AA: A financial institution of very good financial condition and a strong capacity to meet its obligations as and when they fall due. However, financial condition and ability to meet obligations as and when they fall due should remain strong.
- B: A financial institution where the financial condition is weak, but obligations are still being met as and when they fall due as more than one weakness and may require external support, which, may not be assured. Adverse changes in the environment (macroeconomic, political, and regulatory) will increase risk significantly.
- BB: Financial condition is satisfactory and the ability to meet obligations as and when they fall due exists. Adverse changes in the environment (macroeconomic, political, and regulatory) will increase risk significantly.
- BBB: A financial institution of satisfactory financial condition and adequate financial capacity to meet its obligations as and when they fall due. It may have one major weakness, which, if addressed, should not impair its ability to meet obligations as and when they fall due. Adverse changes in the environment (macro-economic, political, and regulatory) will result in a medium increase in risk attributable to exposure to this financial institution.
- A + (plus) or - (minus) may be added to a rating. A plus added to a rating indicates that the rating may be raised. A minus means that the rating may be lowered. When no plus or minus is added to the rating, this means that the rating is unlikely to change. A positive or negative added to a rating is, therefore, a reflection of the rating outlook.

Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market prices comprise three types of risk: interest rate risk, currency risk, and other price risk such as equity price risk and commodity price risk.

**International Institute of Tropical Agriculture
Notes to the Financial Statements
for the year ended 31 December, 2019**

IITA is only exposed to foreign currency risk.

Foreign Currency risk

Foreign currency risk is the risk that the fair value or future cash flows of exposure will fluctuate because of changes in foreign exchange rates. IITA operates in 13 field stations in Africa and Europe. The main operating and reporting currency is US dollars (US\$). The bulk of its funding from international cooperating partners is received in US dollars (US\$). Each of the field stations where IITA operates has its unique economic challenges. Most of the stations in Africa are operating in high inflation environments with volatile exchange rates and as a result of this, IITA is exposed to foreign currency risks.

Through its normal operations, IITA is exposed to nineteen (19) currencies. To mitigate volatility in foreign exchange fluctuations, IITA keeps the bulk of its funds in US dollars (US\$) and only releases smaller amounts in tranches to meet operational needs. The Institute's exposure to foreign currency changes for all other currencies is not material.

Liquidity Risk

This is the risk that the Institute will not have enough funds to meet its obligation to pay implementing partners and suppliers of goods and services. IITA hedges against this by managing tight budget processes and ensuring that only planned activities are carried out.

The table below summarizes the maturity profile of the Institute's financial liabilities based on contractual undiscounted payments:

Year ended 31 December 2019	On demand \$'000	Less than 3 months \$'000	3 to 12 years \$'000	1 to 5 years \$'000	Total \$'000
Accounts payable					
CGIAR Centers	530	–	–	–	530
Other payables	3,552	–	–	–	3,552
Year ended 31 December 2018	On demand \$'000	Less than 3 months \$'000	3 to 13 years \$'000	1 to 5 years \$'000	Total \$'000
Accounts payable					
CGIAR Centers	133	–	–	–	133
Other payables	2,744	–	–	–	2,744

23. Commitments and contingencies

At 31 December 2019, the Institute had no commitments to other parties for the buildings under construction as the construction works in Bukavu, Congo that were in progress have been commissioned. However, all contingencies which are relevant in assessing the Institute's state of affairs have been taken into consideration in the preparation of these financial statements.

24. Events after the reporting period

As at the date of the approval of the financial statements, management was in the process of assessing the impact of COVID-19 on Expected credit loss (ECL) calculations and other aspects of its operations. One of the key elements of the ECL is the consideration of forward-looking information, which include the impact of COVID-19. Because of the high uncertainty and unpredictability of this pandemic, management has not been able to reliably estimate the impact of COVID-19 on its ECL model as of 31 December 2019. Management is of the view that a full understanding and reliable estimation of credit loss ratings and resultant impairment will be reported in its interim reports of 2020.

**International Institute of Tropical Agriculture
Statement of Grant Revenue
for the Year Ended 31 December, 2019**

Expressed in US\$ Thousands

	2019			CY Grant	PY Grant 2018
	Funds Available	Accounts Receivable	Advance Payments		
Unrestricted					
BMZ, Germany	295	–	–	295	–
Nigeria	176	–	–	176	248
Total Unrestricted	471	–	–	471	248

**International Institute of Tropical Agriculture
Statement of Grant Revenue
for the Year Ended 31 December, 2019**

Expressed in US\$ Thousands

	2019				PY Grant 2018
	Funds Available	Accounts Receivable	Advance Payments	CY Grant	
CGIAR Funds: Windows 1&2					
23: Policies, Institutions & Markets	143	–	(4)	139	176
14: Maize agri–food systems	1,358	482	–	1,840	1,761
14: Maize agri–food systems ^{1/}	–	–	–	–	–
16: Roots, Tubers & Bananas agri–food systems	3,670	932	–	4,603	5,038
16: Roots, Tubers & Bananas agri–food systems ^{1/}	–	–	–	–	–
16: Roots, Tubers & Bananas agri–food systems ^{1/}	–	–	–	–	–
18: Grain Legumes & Dryland Cereals agri–food systems	323	651	–	974	941
21: Agriculture for Nutrition & Health	1,532	89	–	1,620	1,607
22: Climate Change, agriculture and food security	287	–	(28)	259	435
33: Genebank platform (routine)	2,663	488	–	3,151	2,464
33: Genebank platform (non–routine)	(202)	347	–	145	–
32: Big Data in Agriculture	30	25	–	54	161
Total CRP Windows 1 & 2 - Exhibit V	9,806	3,013	(32)	12,786	12,585

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

**International Institute of Tropical Agriculture
Statement of Grant Revenue
for the Year Ended 31 December, 2019**

Expressed in US\$ Thousands

	2019				PY
	Funds Available	Accounts Receivable	Advance Payments	CY Grant	Grant 2018
CRP Window 3					
Austria	(55)	61	–	7	304
Belgium	1,159	–	(235)	924	677
Bill & Melinda Gates Foundation	22,815	–	(5,680)	17,135	18,641
CIMMYT	1,649	191	–	1,840	2,065
CIP	1,141	48	–	1,189	759
CIRAD	424	–	(24)	400	154
ICRISAT	208	225	–	433	1,215
ILRI	(166)	444	–	278	467
International Fund for Agric. Dev. (IFAD)	(179)	836	–	658	622
Japan	17	–	(2)	14	127
United States Agency for Int'l Dev.	20,641	–	(5,422)	15,219	13,527
World Bank	27	1	–	29	23
Nutritional International	125	37	–	162	–
Total CRP Window 3 - Exhibit VI	47,806	1,845	(11,363)	38,288	38,581

**International Institute of Tropical Agriculture
Statement of Grant Revenue
for the Year Ended 31 December, 2019**

Expressed in US\$ Thousands

	2019				PY Grant 2018
	Funds Available	Accounts Receivable	Advance Payments	CY Grant	
Bilateral / Challenge Programs					
AGRA	7	187	–	193	–
Bill & Melinda Gates Foundation	(37)	44	–	7	–
Catholic Relief Services (CRS)	(2)	2	–	–	–
CIMMYT	54	103	–	157	558
Cornell University	(137)	1,988	–	1,850	2,118
Deloitte Consulting LLP	144	875	–	1,019	577
Food and Agriculture Organization	(10)	68	–	58	52
GIZ	520	432	–	952	2,191
ICRISAT	1,114		(305)	808	84
Japan	244	140	–	384	378
Netherlands	(302)	299	–	(3)	391
Nigeria	7	3	–	10	(7)
Norway	3,333	–	(968)	2,365	1,938
United States Agency for Int'l Dev.	51	–	(50)	–	–
United States Dept. of Agriculture	402	1,192	–	1,594	1,485
Wageningen University	977	853	–	1,830	2,544
Miscellaneous Projects	3,065	3,236	–	6,300	6,939
Closed Projects	(1,732)	1,732	–	–	–
MEDA Tanzania	707	–	(111)	596	358
MFA	5,408	–	(1,819)	3,590	–
ETH	609	–	(250)	359	–
EU	126	93	–	219	224
Total Bilateral - Exhibit VII	14,547	11,246	(3,503)	22,290	19,832
Total Challenge Programs - Exhibit VIII	980	253	–	1,233	1,391
TOTAL	15,527	11,499	(3,503)	23,523	21,224
Total Non-CRP - Exhibit IX	21,810	6,784	(3,539)	25,055	13,618

**International Institute of Tropical Agriculture
Statement of Pledges and Expenditure
31 December, 2019**

		Expressed in US\$ Thousands			
		-----Expenses-----			
		Grant pledged	Prior years	Current year	Total
	Grant period				
CGIAR Funds: Windows 1 & 2 (IITA)					
23: Policies, Institutions and Markets	01/01/17-31/12/22	440	301	139	440
14: Maize Agri-Food Systems	01/01/17-31/12/22	5,662	3,822	1,840	5,662
16: Roots, Tubers and Bananas Agri-Food Systems	01/01/17-31/12/22	9,212	6,449	2,763	9,212
16: Roots, Tubers and Bananas Agri-Food Systems ^{1/}	01/01/17-31/12/22	4,788	3,302	1,486	4,788
16: Roots, Tubers and Bananas Agri-Food Systems ^{1/}	01/01/17-31/12/22	354	—	354	354
18: Grain Legumes & Dryland Cereals Agri-Food Systems	01/01/18-31/12/22	1,915	941	974	1,915
21: Agriculture for Nutrition and Health	01/01/17-31/12/22	4,884	3,264	1,620	4,884
22: Climate Change, Agriculture and Food Security ^{2/}	01/01/17-31/12/22	1,148	889	259	1,148
33: Genebank Platform (routine)	01/01/17-31/12/22	2,604	1,294	1,310	2,604
33: Genebank Platform (non-routine)	01/01/17-31/12/22	5,928	3,942	1,986	5,928
32: Big Data in Agriculture	01/01/17-31/12/22	328	274	54	328
Total		37,263	24,478	12,786	37,264

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

^{2/} W1&2 funds provided by CRP Lead Center on Flagships 1 & 2, via Program Participant Agreement PPA # C-076-17

**International Institute of Tropical Agriculture
Statement of Pledges and Expenditure
31 December, 2019**

Donor and Project CGIAR Funds: Windows 3	Grant period	Grant pledged	Prior years	Expressed in US\$ Thousands		Total
				Current year	Expenses-----	
Austria						
ADA/IITA - Healthy seedling systems in East Africa (2014/5)	01/10/2015-30/09/2018	581	581	(9)		572
ADA/IITA - Production and use of biochar in eastern Uganda (2014/4)	01/09/2015-30/11/2018	595	595	15		610
Total		1,176	1,175	7		1,182
Belgium						
DGDC/IITA - Improving agriculture-based livelihoods in CA CIALCA-II	01/01/2009-31/12/2013	4,658	—	—		—
DGDC/IITA - Improving agriculture-based livelihoods in CA CIALCA-II	01/01/2014-30/06/2017	6,286	6,296	(3)		6,293
DGDC/IITA - CIALCA 2017-2020: Catalyzing partnerships in Central Africa	05/09/2017-31/12/2020	3,234	1,151	926		2,077
Total		14,178	7,446	924		8,370
Bills & Melinda Gates Foundation						
BMGF/IITA - YIFSWA	14/09/2011-28/02/2017	13,498	15,262	(17)		15,245
BMGF/IITA - COMPRO-II	05/04/2012-31/05/2017	7,155	7,638	1		7,638
BMGF/IITA - Combat Cassava Brown Streak Disease & Cassava Mosaic Disease	01/06/2012-31/03/2017	6,222	6,186	—		6,186
BMGF/IITA - Global Development Grant Number OPP1079038	23/10/2013-31/12/2018	2,695	2,685	11		2,696
BMGF/IITA - Sustainable Weed MGT Tech for Cassava Systems in Nigeria	10/09/2013-31/07/2019	7,656	7,363	310		7,674
BMGF/IITA - Africa Yam: Enhancing yam breeding	14/10/2014-30/04/2020	13,500	11,508	1,831		13,338
BMGF/IITA - Improvement of banana for SH farmers in the Great Lakes Region	01/10/2014-30/09/2019	13,874	12,864	1,036		13,900
BMGF/IITA - Increasing the Performance of Cowpea Breeding Programs	14/10/2015-30/10/2019	2,000	1,780	333		2,113
BMGF/IITA - Cassava Monitoring Survey for Nigeria (CMS)	10/04/2015-30/06/2018	897	888	1		888
BMGF/IITA - ACAI: African Cassava Agronomy Initiative (OPP1130649)	28/09/2015-31/12/2020	16,394	7,857	4,260		12,117
BMGF/IITA - Atlasafe Technical Transfer and Commercialization (ATTC)	03/11/2015-30/11/2020	14,000	5,981	2,944		8,925
BMGF/IITA - YIFSWA Phase II (OPP1159088)	08/11/2016-31/12/2021	11,981	3,119	3,181		6,300
BMGF/IITA - Support to TAAT Clearing House Governance (OPP1179223)	05/10/2017-15/01/2019	1,139	1,289	486		1,775
BMGF/IITA - BMGF/IITA - PLANNING GRANT: CGIAR EXC	18/07/2019-04/03/2020	—	—	359		359
BMGF/IITA - ACCELERATED BREEDING OF BETTER BA	29/09/2019-30/09/2022	—	—	2,401		2,401
Total		111,010	84,420	17,135		101,555

**International Institute of Tropical Agriculture
Statement of Pledges and Expenditure
31 December, 2019**

Donor and Project CGIAR Funds: Windows 3	Grant period	Grant pledged	Expressed in US\$ Thousands		Total
			Prior years	Current year	
CIAT					
CIAT/IITA - 'The Gari Revolution' from October 3-5, 2016	26/08/2016-01/12/2016	30	33	-	33
Total		30	33	-	33
CIMMYT					
CIMMYT/IITA - Drought Tolerant Maize for Africa Phase III	01/12/2011-31/12/2015	6,904	6,440	-	6,440
CIMMYT/IITA - Stress Tolerant Maize for Africa (STMA)	09/03/2016-29/02/2020	7,000	5,296	1,840	7,137
CIMMYT/IITA - GENNOVATE	01/01/2016-31/12/2017	36	36	-	36
Total		13,940	11,772	1,840	13,612
CIP					
CIP/IITA - Integrated Seed System for Cassava in Nigeria (BASICS)	05/11/2015-30/11/2019	2,220	1,798	1,189	2,987
CIP/IITA - CC3.1 Pest/disease management - (Type 2 and Type 3)	01/01/2017-31/12/2022	228	-	-	-
Total		2,448	1,798	1,189	2,987
CIRAD					
CIRAD/IITA - Breeding RTB products for end user preferences (RTBfoods)	10/11/2017-31/10/2022	1,082	154	400	554
Total		1,082	154	400	554
CORNELL UNIVERSITY					
Cornell University/IITA - Next Generation Cassava Breeding (Phase II)	01/04/2018-31/12/2022	1,856	1,595	-	1,595
Total		1,856	1,595	-	1,595
International Fund for Agricultural Development (IFAD)					
IFAD/IITA - High Quality Cassava Flour Value Chain in WA and CA	13/03/2014-12/03/2017	2,500	1,969	5	1,974
IFAD/IITA - Capacity Building and Organizational Strengthening	13/06/2013-12/10/2014	485	-	-	-
IFAD/IITA - Inclusion of Cassava Flour in Bread Formulation	11/03/2014-30/06/2016	450	419	-	419
IFAD/IITA - Youth Agribusiness Development Initiative (YADI)	14/03/2014-13/03/2016	394	420	1	421
IFAD/IITA - Fight Cassava Brown Streak Disease and Cassava Mosaic Disease	05/04/2017-30/06/2020	2,000	958	651	1,609
Total		5,829	3,765	657	4,423

**International Institute of Tropical Agriculture
Statement of Pledges and Expenditure
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Donor and Project CGIAR Funds: Windows 3	Grant period	Grant pledged	Expressed in US\$ Thousands		Total
			Prior years	Current year	
ICRISAT					
ICRISAT/IITA - Tropical Legumes-II (Phase 2)	01/09/2011-28/02/2015	4,487	4,572	6	4,578
ICRISAT/IITA - Tropical Legumes III	23/04/2015-30/04/2019	5,380	4,908	427	5,336
Total		9,867	9,480	433	9,913
International Livestock Research Institute (ILRI)					
ILRI/IITA - Improved productivity through crop-livestock interventions	01/03/2015-31/08/2019	2,247	2,117	278	2,395
Total		2,247	2,117	278	2,395
Japan					
JAPAN/IITA - Yams for food and wealth in Africa	01/04/2011-31/03/2019	518	513	(3)	510
JAPAN/IITA - Improving the water and nutrient use efficiency of crops	01/04/2011-31/03/2019	674	731	17	748
Total		1,192	1,244	14	1,258
SDC					
SDC/IITA - Classical biological control of the papaya mealybug	01/11/2012-31/10/2016	2,330	2,083	-	2,083
Total		2,330	2,083	-	2,083
NI					
NI/IITA - Nutrition International	19/02/2019-30/06/2020	156	-	162	162
Total		156	-	162	162

**International Institute of Tropical Agriculture
Statement of Pledges and Expenditure
31 December, 2019**

Donor and Project CGIAR Funds: Windows 3	Grant period	Grant pledged	Prior years	Expressed in US\$ Thousands	
				Current year	Total
United States agency for International Development (USAID)					
CGIAR/USAID - Public-private partnership for innovation in soybean and cowpea	01/10/2009-30/06/2015	2,789	1,264	—	1,264
CGIAR/USAID - Dev Transgenic Banana with Resistance against Xanthomonas wilt	01/10/2010-30/09/2019	1,950	1,540	183	1,723
CGIAR/USAID - Aflatoxins mitigation practices in maize in Zambia	01/05/2011-30/09/2015	1,489	1,052	—	1,052
CGIAR/USAID - Mitigating Cassava Disease Threats for Improved Cassava Prod	01/05/2011-30/09/2015	1,115	819	—	819
CGIAR/USAID - Sustainable Intensification of Maize-Legume Systems (SIMLEZA)	01/05/2011-30/09/2015	1,799	1,110	—	1,110
CGIAR/USAID - Cassava transformation for CBSD resistance	01/08/2011-30/09/2013	599	—	—	—
CGIAR/USAID - Unleashing the Power of Cassava (UPoCA-SL)- Phase 2	01/10/2011-31/12/2014	2,190	—	—	—
CGIAR/USAID - Zambia Feed the future research and devt program coordination	01/07/2011-31/12/2015	646	447	—	447
CGIAR/USAID - Sustainable Intensification of Key Farming Systems	01/10/2011-30/09/2019	21,887	20,913	3,096	24,009
CGIAR/USAID - Transforming Key Production Systems	01/10/2011-30/09/2019	31,704	29,209	4,354	33,562
CGIAR/USAID - Strengthening P/Ship for innovation in Northern Mozambique	01/10/2011-30/06/2015	2,243	1,841	—	1,841
CGIAR/USAID - Aflatoxin mitigation using biocontrol in Mozambique	11/02/2013-31/12/2018	2,476	823	—	823
CGIAR/USAID - Aflatoxin Policy and Program (APPEAR)	01/07/2013-30/06/2017	4,333	4,656	—	4,656
CGIAR/USAID - Educ & Research to Improve Climate Change Adaptation	01/10/2013-30/06/2022	2,037	1,392	379	1,771
CGIAR/USAID - Africa RISING Global Climate Change Mitigation	01/10/2013-15/11/2018	400	399	—	399
CGIAR/USAID - Making high quality soybean seeds accessible to SH farmers	09/12/2014-30/06/2019	2,544	2,405	361	2,766
CGIAR/USAID - Seed Scaling: Cowpea for West Africa	01/10/2014-31/12/2017	5,840	5,842	—	5,842
CGIAR/USAID - Enhancing partnership among Africa RISING	01/10/2014-30/09/2020	9,075	7,359	1,135	8,494
CGIAR/USAID - Reseeding Malawi's Smallholder Agriculture - Aflasafe	09/12/2014-30/06/2019	1,957	2,050	240	2,290
CGIAR/USAID - Cassava Virus Disease Surveillance in DRC and Nigeria	01/03/2015-30/09/2019	830	252	(12)	240
CGIAR/USAID - Feed the Future Mozambique Improve seeds for better Agric	01/10/2015-30/09/2020	7,796	8,811	2,131	10,942
CGIAR/USAID - Reviving the plantain breeding program at IITA in Nigeria	01/10/2015-30/09/2019	2,800	2,750	741	3,491
CGIAR/USAID - Genetic Improvement in Cassava	01/10/2015-30/09/2019	2,150	2,105	533	2,637
CGIAR/USAID - Genetic Improvement in Cowpea	01/10/2015-30/09/2019	1,500	1,490	464	1,954
CGIAR/USAID - Genetic Improvement in Soy	01/10/2015-30/09/2019	1,200	1,137	467	1,605
CGIAR/USAID - Aflasafe Technical Transfer and Commercialization (ATTC)	03/11/2015-30/11/2020	14,000	3,702	—	3,702
CGIAR/USAID - Action to Control Cassava Brown Streak Disease in the DRC	01/11/2016-30/09/2020	2,844	2,078	1,139	3,217
Total		130,194	105,443	15,211	120,654
World Bank					
WB/USAID - Technical analysis of the current Ebony Project	05/09/2018-31/12/2018	50	23	29	51
Total		50	23	29	51
Closed Projects					
		12,835	12,827	8	12,835
Total Window 3 Projects					
		310,422	245,374	38,287	283,662

**International Institute of Tropical Agriculture
Statement of Pledges and Expenditure
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Donor and Project Bilateral Funds	Grant period	Grant pledged	Prior years	Expressed in US\$ Thousands		Total
				Expenses	Current year	
AGRA						
AGRA/IITA - Integrated Management of Aflatoxin in Rwanda	15/12/2018-14/12/2021	734	-	193	193	193
Total		734	-	193	193	193
CIMMYT						
CIMMYT/IITA Transformation of agronomic research for SH farmers in SS AF	04/11/2014-14/11/2018	2,669	2,611	57	2,669	2,669
CIMMYT/IITA Ensuring prevention of MCMV spread to WA	17/06/2016-22/06/2019	291	241	51	292	292
CIMMYT/IITA -Module 3 Genotyping and Logistic support for WA	01/07/2019-31/12/2019	58	-	48	48	48
Total		3,019	2,852	157	3,009	3,009
Cornell University						
CORNELL UNIV/IITA - BREAD - LOS - PREVIEW	01/07/2011-30/06/2015	187	198	-	198	-
CORNELL UNIV/IITA - Next Generation Cassava Breeding	28/09/2012-31/03/2018	5,530	5,659	9	5,669	5,669
CORNELL UNIV/IITA - Improving bean yields by reversing soil degradation	01/09/2012-31/08/2016	674	-	-	-	-
CORNELL UNIV/IITA - Next Generation Cassava Breeding (Phase II)	01/04/2018-31/12/2022	1,856	-	1,841	1,841	1,841
Total		8,248	5,857	1,850	7,707	7,707
Catholic Relief Services (CRS)						
CRS/IITA - Sustainable Cassava Seed System in Nigeria	01/02/2013-31/01/2015	153	173	-	173	-
		153	173	-	173	173
Deloitte Consulting LLP						
DELOITTE/IITA - AgResults Initial Pilot Projects	01/10/2013-30/09/2019	5,962	4,009	1,019	5,028	5,028
Total		5,962	4,009	1,019	5,028	5,028
DENMARK						
DENMARK/IITA - Resilience of Cocoa Agro-Forests to Impacts of Climate Change	01/10/2011-31/03/2014	236	203	-	203	203
Total		236	203	-	203	203

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				-----Expenses-----	Current year	
European Commission						
EC/IITA - MycoKey- Integrated & innovative key actions for mycotoxin mgt	01/04/2016-31/03/2020	91	63	19	82	
EC/IITA - MUSA: Microbial Uptakes for Sustainable mgt of major banana pests	01/06/2017-31/05/2021	516	192	166	358	
EC/IITA -CIRCASA: Coord of Int'l Research Coop on soil Carbon Sequestration	01/11/2017-31/10/2020	151	38	34	72	
EC/IITA - EU-AU Research & Innovation Partners for Food & Nutrition Security	01/01/2019-31/12/2022	117	—	—	—	
Total		874	294	219	513	
FOOD AND AGRICULTURE ORGANISATION						
FAO/IITA - Strengthening small-holder to agribusiness in Cameroon - Phase II	13/08/2010-31/12/2011	170	101	—	101	
FAO/IITA - Developing Transgenic Banana Resist against Xanthomonas wilt (BXW)	01/09/2011-30/08/2015	302	343	—	343	
FAO/IITA - Improving responses to the threat of banana diseases	13/03/2012-22/01/2015	74	13	—	13	
FAO/IITA - Assessing the impacts of improved cassava varieties on poverty in NG	10/06/2015-31/05/2017	200	209	(1)	208	
FAO/IITA - Quantifying the incidence of aflatoxin contamination in Zimbabwe	29/03/2016-30/09/2017	245	258	—	258	
FAO/IITA - (GCP/CMR/033/GFF): Par les communes du Cameroun	11/07/2016-31/03/2017	49	49	—	49	
FAO/IITA - FAO support for the control of the Fall Armyworm	28/05/2018-30/08/2018	20	11	2	13	
FAO/IITA - Improving food production in Borno	03/07/2017-28/02/2018	103	—	—	0	
FAO/IITA - Improved Rural Livelihoods and Food Security in Borno State	03/07/2018-30/04/2019	51	23	18	41	
FAO/IITA -Sustainable Nutrition Sensitive Agriculture in Southern Borno State, Nigeria	28/06/2019-31/03/2020	50	—	21	21	
FAO/IITA - Local Innovations for Managing Fall armyworm in Africa	26/08/2019-10/04/2020	60	—	18	18	
Total		1,323	1,008	58	1,066	
GLOBAL CROP DIVERSITY TRUST (GCDDT)						
GCDDT/IITA - Utilisation of wild relatives in the breeding of cowpea	01/05/2016-31/12/2018	440	403	—	403	
Total		440	403	—	403	
GLZ						
GLZ/IITA - Trade-offs and synergies in climate change adaptation	01/05/2013-31/12/2017	1,505	1,504	(1)	1,504	
GLZ/IITA - Rapid Functional Validation through Virus Induced Gene	01/04/2015-30/09/2018	1,282	1,362	—	1,361	
GLZ/IITA - Fast-tracking adaptable preferred cassava varieties for industrial use	01/01/2016-28/02/2019	112	102	11	113	
GLZ/IITA - Promoting Cassava Commercialization for Increased Income in Malawi	01/12/2015-28/02/2019	656	703	(38)	665	
GLZ/IITA - Cameroon: Sustainable cocoa intensification for increasing cocoa prod	01/12/2015-30/06/2018	1,530	1,512	0	1,512	
GLZ/IITA - Climate smart coffee and cocoa: from theory to practice (CSCC)	01/01/2017-31/12/2019	1,250	987	441	1,428	
GLZ/IITA - Improving food security in Africa (BiomassWeb)	01/07/2016-30/06/2018	183	182	—	181	

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				Current year	Total
GIZ/IITA - Minimizing aflatoxin risks and exposure	01/07/2017-30/06/2019	236	188	62	250
GIZ/IITA-Advancing the prevention & control of BXW in East & Central Africa.	01/01/2018-31/12/2020	1,415	519	357	876
GIZ/IITA - Introducing natural enemies against the fall armyworm CN No: 81219444	01/01/2018-31/12/2019	123	15	48	63
	01/12/2017-30/11/2018	111	133	(8)	125
GIZ/IITA - Piloting sustainable Fall Armyworm Management in Africa	01/06/2019-31/05/2022	1,353	-	17	17
GIZ/IITA - Basket of options for CSA measures in selected districts of Uganda	15/10/2019-15/02/2020	76	-	46	46
Total		9,831	7,207	935	8,142
ICRISAT					
ICRISAT/IITA - CRP on Grain Legumes and Dryland Cereals (CRP-GLDC)	01/07/2012-31/12/2022	3,955	-	14	14
ICRISAT/IITA - Accelerated Varietal Improvement and Seed Delivery in Africa	01/11/2018-31/10/2022	5,343	-	794	794
Total		9,298	-	808	808
JAPAN					
JAPAN/IITA - Devpt of high-value-added cowpea varieties	01/04/2013-31/03/2018	1,518	1,518	1	1,519
JAPAN/IITA - Increasing Prod & Utilization of Food Yams in Africa (Phase II)	01/10/2016-30/09/2021	610	394	170	564
JAPAN/IITA - Effective utilization of generated evaluation tools (EDITS 2)	01/11/2016-31/03/2021	98	97	-	97
JAPAN/IITA - of cowpea cultivation tech for high yield prod.(Phase 3)	01/06/2018-31/05/2021	232	-	213	213
Total		2,458	2,009	384	2,392
MEDA					
MEDA/IITA -Sustainable Seed System in Tanzania for Cassava (BEST Cassava)	01/01/2017-31/12/2021	3,066	1,001	596	1,597
Total		3,066	1,001	596	1,597
NETHERLANDS					
NE/IITA - Ugandan cropping systems (PASIC) RSBO117385	01/10/2013-30/06/2018	5,087	5,087	(3)	5,085
NE/IITA - Soybean processors in Benin (File W 08.270.2015.214)	01/10/2015-31/03/2019	39	6	-	6
Total		5,126	5,093	(3)	5,091
NIGERIA					
OYSG/IITA - Developing Oyo State Agricultural Policy Framework	01/05/2018-31/01/2019	55	39	-	39
NIGERIA/IITA - Nigeria Maize and Soybean Transformation Initiative	01/08/2012-31/12/2015	858	869	-	869
NIGERIA/IITA - Cassava: Adding Value for Africa Phase II (CAVA II)	01/09/2014-31/01/2018	204	220	-	220

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			Prior years	Current year	
NIGERIA/IITA - Nationwide Cassava Pests and Diseases Survey in Nigeria	08/12/2014-07/12/2015	259	239	-	239
NIGERIA/IITA - Home Grown School Feeding (HGSF)	13/11/2018-12/11/2019	46	(7)	10	3
Total		1,422	1,361	10	1,371
Norwegian Agency for Development Cooperation (NORAD)					
NORAD/IITA - Sustainable Production of Cocoa in West Africa (COCOASOILS)	01/11/2017-31/05/2022	11,961	1,938	2,365	4,303
Total		11,961	1,938	2,365	4,303
Norwegian Ministry of Foreign Affairs (MFA)					
MFA/IITA - Climate Smart Agricultural Tech & Food Security in Niger	03/12/2018-02/12/2023	9,396	-	1,704	1,704
MFA/IITA - Climate Smart Agricultural Tech & Food Security in Mali	03/12/2018-02/12/2023	9,396	-	1,885	1,885
Total		18,791	-	3,590	3,590
SWEDEN					
SWEDEN/IITA - Chemical ecology of Bemisia tabaci	07/05/2015-31/12/2019	146	159	-	159
Total		146	159	-	159
Swiss Federal Institute of Technology Zurich (ETH)					
ETH/IITA - THE RURAL-URBAN NEXUS	12/07/2019-30/04/2023	2,057	-	359	359
Total		2,057	-	359	359
United States Agency for International Development (USAID)					
USAID/IITA - Aflatoxin mitigation using biocontrol in the maize in Mozambique	11/02/2013-31/12/2018	2,476	1,358	-	1,358
USAID/IITA - Technical Assistance for Aflatoxin Control	01/09/2013-31/12/2015	58	57	-	57
Total		2,534	1,415	-	1,415
United States Department of Agriculture (USDA)					
USDA/IITA - Purdue Nigeria Grain Storage Capacity Building	01/04/2011-30/09/2019	609	27	-	27
USDA/IITA - Aflatoxin Bio-Control Mitigation in Africa	23/04/2012-31/12/2021	3,772	3,838	39	3,876
USDA/IITA - Aflatoxin Genetic Resistance in Maize	30/09/2012-30/09/2018	245	294	-	294
USDA/IITA - Genomics-guided RNAi solutions for whitefly mgt in cassava	01/02/2015-31/01/2020	806	814	42	856
USDA/IITA - Achieving Resilient Food Security in Tanzania	09/05/2017-31/07/2020	1,029	736	712	1,448
USDA/IITA - Aflatoxin mitigation in Tanzania	01/01/2018-01/08/2020	711	68	801	869
Total		7,172	5,777	1,594	7,371

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Wageningen University (WU)					
WAG/IITA - (NZAfrica) Phase II (BMGF Grant No. OPP1020032)	01/01/2014-30/06/2019	22,657	20,891	1,605	22,497
WAG/IITA - Sustaining food supplies & improving health (MARKETSAFE)	01/09/2016-31/08/2020	181	114	67	181
WAG/IITA - Scaling of biocontrol of aflatoxin in Maize in Africa	15/08/2017-15/08/2019	72	59	22	81
WAG/IITA - Food Prices CrowdSourcing In Africa (FPCA)	02/07/2018-30/06/2019	142	18	135	153
Total		23,052	21,081	1,830	22,912
Miscellaneous Projects					
Cassava Enterprise Development Project (CEDP)	09/06/2004-30/04/2010	10,417	258	-	258
Africa Branch (ISTRC-AB) Projects	7/03/1996 - Continuous	-	74	1	75
PLAN Malawi and IITA-SARRNET	01/09/2007-31/08/2010	307	-	-	-
Great Lakes Cassava Initiative	01/01/2008-30/06/2012	3,367	-	-	-
Scaling up of cocoa farms	01/01/2008-31/12/2009	22	-	-	-
Biological control of aflatoxins in maize in Burkina Faso	01/01/2010-28/02/2014	680	-	-	-
MARKETS: Increasing cassava productivity in selected states in Nigeria	01/01/2010-28/02/2014	680	-	-	-
To support the "Programme de Relance de La Filire Plantein" (PRFP) Cameroon	29/04/2009-30/11/2010	1,584	1,103	-	1,103
Gateway to IPM Implementation and Enhanced Trade	07/06/2011-31/03/2015	105	-	7	7
Improvement of East African highland bananas	01/10/2009-30/09/2014	89	-	-	-
WACCI PhD Plant Breeders Training	01/01/2010-31/12/2014	288	-	-	-
Comparative assessment of seed yam propagation techniques	04/01/2010-31/12/2020	97	351	-	351
Improving Cowpea Productivity in Sub-Saharan Africa (Subaward No: S-000729)	01/02/2011-31/03/2013	108	164	-	164
Aflatoxin Resistant Maize Variety Breeding	01/05/2010-30/11/2015	496	96	-	96
Development of Biofortified Cassava Varieties	21/04/2011-31/03/2017	200	199	-	199
Co-publication of Les nematodes de plantes	21/04/2011-31/12/2014	200	-	-	-
BREAD: Fast breeding for slow crops	28/07/2010-31/12/2010	4	-	3	3
Making Agricultural Innovations Work for SH Farmers Affected by HIV/AIDS	27/08/2011-30/06/2015	315	359	-	359
Identification of EST-SSR and SNP markers for linkage mapping in (Yam)	01/12/2010-30/06/2014	6,554	-	1	1
Community-Based Agric. & Rural Devt. (CBARD) Project in Nigeria	15/02/2011-28/02/2014	100	-	-	-
Purdue Nigeria Grain Storage Cap. Build	01/06/2011-31/12/2013	823	-	-	-
Increasing cassava starch in Nigeria	01/04/2011-30/09/2019	609	240	-	240
Partnership for Aflatoxin Control in Africa (PACA) Expansion of Biological Control	01/04/2011-30/06/2014	524	610	-	610
	01/12/2011-30/06/2016	3,281	3,284	1	3,285

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WAAPP Liberia	12/09/2013-11/09/2015	751	282	-	282
WAAPP - 1C Sierra Leone	01/01/2012-30/06/2016	1,490	896	-	896
Liberia: SAPEC Project.	03/08/2015-31/12/2018	2,472	2,072	148	2,220
Mapping Uganda's coffee quality	20/12/2011-19/04/2013	33	36	-	36
African partner National Crops Resources Research Institute (NaCRRRI)	27/09/2011-01/06/2016	162	142	-	142
CGIAR Research Program (CRP) 3.2: MAIZE	01/07/2011-31/12/2022	7,200	512	-	512
Research on soil fertility and commercialisation for PSMNR target villages	01/03/2012-31/08/2017	412	353	-	353
Developing Transgenic Banana with Resistance against Xanthomonas wilt (BXW)	01/09/2011-30/08/2015	302	-	-	-
Nationwide Crop Pest Survey on Ginger	01/09/2012-31/12/2013	209	-	-	-
Nigeria Cassava Transformation Initiative.	01/03/2012-30/06/2015	3,693	-	-	-
Development of low cost on-farm diagnostic toolkits for yam virus diseases	04/01/2013-31/07/2016	261	252	-	252
Climate Change and adaptation strategies in Uganda	01/06/2012-30/08/2012	17	-	-	-
Enhancing Cowpea productivity and income for sustainable livelihood	25/04/2012-24/04/2014	75	64	-	64
Agreement for Collaboration in Research Activities	26/04/2012-28/02/2016	17	22	-	22
BREAD Improved crop production in smallholder farms in sub-Saharan Africa	01/09/2012-30/09/2016	628	630	-	630
Investigating patterns of Pyrethroids and DDT resistance in Benin	01/06/2013-30/06/2016	275	239	-	239
Striga hermothica constraints to crop productivity in Western Kenya	01/08/2012-30/06/2013	29	-	-	-
Nigeria Maize and Soybean Transformation Initiative	01/08/2012-31/12/2015	858	-	2	2
Nigeria Flood Crops relief interventions using residual moisture	10/10/2012-30/09/2013	625	-	7	7
Capacity Strengthening Course for Innovations Platforms	18/01/2013-30/05/2015	298	193	-	193
The development and expansion of sustainable agriculture activities	15/12/2012-29/09/2018	1,124	997	(2)	995
Nematode drought interaction on rice	01/11/2012-28/02/2013	7	-	-	-
Making cassava a transformation vehicle to improve food security in Zambia	10/08/2015-11/08/2017	311	403	7	410
ProSAVANA-PI JICA Project Team, Mozambique	01/12/2012-20/06/2014	52	-	-	-
USAID Soybean Innovation Laboratory - Human Nutrition Sub award	04/11/2013-30/09/2018	548	546	107	653
Feed the Future Innovation Lab for Climate Resilient Cowpea	12/09/2013-11/09/2019	347	343	22	365
COWBIA: in Kenya	01/03/2013-31/08/2016	30	40	-	40
Cassava Brown Streak Disease Control through Clean seed in Tanzania	01/03/2013-31/12/2016	243	322	(6)	316
Controlling diseases in sweet potato and onset in South Sudan and Ethiopia	01/11/2013-31/10/2019	523	289	44	333
Exchange of Banana and Plantain (MUSA SPP.)	01/01/2014-20/05/2016	60	60	-	60
Gender study for ISSD programme in Uganda: research approach	06/05/2013-06/06/2013	8	-	-	-
Biological Foundations of Mgt of Field Insect Pests of Cowpea in WA	01/10/2013-29/09/2017	406	515	-	515
Improve Rural Livelihoods in Sudan Savanna of West Africa	01/05/2013-31/12/2015	270	-	1	1

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Dept of sustainable healthy seedling systems for banana and plantain in Zanzibar	04/09/2013-31/12/2014	54	53	-	53
CORAF/WECARD Cooperative Agreement No. AID-624-A-12-00007)	15/06/2013-31/03/2017	435	420	-	420
CRP: Climate Change, Agriculture and Food Security (CAAFS) (ILRI/IITA)	01/05/2013-30/08/2014	55	30	-	30
Virus Resistant Bananas for Africa	17/02/2015-30/04/2019	1,514	1,211	310	1,521
Mycotoxin Analysis as part of the YIFSWA Project (Contract No: B0327x4)	01/06/2013-31/08/2015	20	22	-	22
Component of regeneration genetic material base of Banana and Cassava Comoros.	31/07/2013-30/06/2014	33	18	-	18
Sustainable Integrated Pest Mgt. Strategies in Cowpea for West Africa	01/08/2014-31/05/2017	505	507	-	507
Research component AS4U Project	01/08/2013-30/11/2016	67	81	-	81
Increased Cocoa Productivity for Improved Ecosystem Services	01/09/2013-31/12/2015	300	288	-	288
Ghana Variety Adoption Study involving CRI, AI Consult and IITA	01/10/2013-31/10/2014	30	-	-	-
Bio - char Africa - A network for research collaboration & knowledge dissemination	01/12/2013-31/12/2013	10	-	-	-
Cowpea production through Integrated Pest Management approach (PEARL)	01/06/2015-31/12/2018	115	116	-	116
CRP on Grain Legumes- Product Line 5 Coordinator (PLC)	02/08/2013-31/12/2016	160	153	-	153
Cassava: Adding Value for Africa Phase II (CAVA II)	01/09/2014-31/01/2018	204	-	-	-
Evolving gender relations in transforming cassava value chains in Tanzania	01/10/2014-24/04/2017	127	-	-	-
Expanding utilization of RTB and reducing their postharvest losses	01/06/2014-30/11/2016	391	392	-	392
Improving the productivity of maize prod systems in the WA (IMPROMAIZE)	04/08/2014-30/09/2014	50	-	-	-
SNV-IITA Cameroon Cocoa-Eco Program	01/02/2014-31/10/2015	385	330	-	330
Agric Invest & Market Development Project (AIMDP)- IITA	04/03/2014-31/12/2018	1,429	1,114	160	1,274
SECURED LANDSCAPES: 2013-2015	01/08/2013-31/12/2015	214	227	-	227
Insecticide resistance on the efficacy of IRS and LLIN in 3 Mali, Benin and NG	01/03/2015-30/09/2017	182	-	-	-
Dept of Herbicide Tolerant Cassava for SH NG Farmers (Subaward N003988802)	13/11/2013-31/10/2015	30	31	-	31
Request for short term consultancy to mitigate Fusarium wilt TR4 in Mozambique	01/01/2014-31/07/2014	20	-	-	-
Nationwide Cassava Pests and Diseases Survey	08/12/2014-07/12/2015	259	-	5	5
food systems and the management of natural resources	30/06/2014-31/03/2016	275	268	-	268
Skills Development Program for Syngenta Staff and Partners	14/07/2014-31/12/2017	100	99	-	99
Syngenta Maize and Vegetable Hybrids for Adaptation in Nigeria	14/07/2014-31/12/2017	1,502	569	-	569
Rapid diagnostics for soybean rust in eastern Africa.	27/11/2014-27/05/2017	68	85	-	85
PARRSA/IITA Training on Cassava Processing Techniques	03/03/2014-02/07/2014	70	-	-	-
Plantain Production and Capacity Building for PSMNR	01/06/2014-31/08/2017	511	456	-	456
Effects of aflatoxin exposure on nutritional status for children in Zambia	01/09/2014-31/03/2017	170	123	1	124

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Nutrition status of women and children under 2 years in Zambia	01/09/2014-30/06/2017	946	809	1	810
Chemical ecology of Bemisia tabaci	07/05/2015-31/12/2019	146	—	12	12
Scaling Out Integrated Soil Fertility Management Technologies in Zambia	16/02/2015-15/02/2018	304	352	1	353
Cassava BBTD in Gabon	01/10/2014-31/01/2016	109	78	—	78
Virus Resistant Cassava for East Africa (VIRCA)	30/09/2013-30/09/2019	1,479	1,349	254	1,603
Scaling Gender Equitable Impact of Cassava Biofortification to Cameroon & Ghana	01/03/2015-31/08/2016	88	—	—	—
Survey of potato pests: disease, nematodes and insects in south-west Uganda	14/08/2014-31/10/2014	12	12	—	12
Climate Change Adaptation in Coffee Production in Uganda	01/07/2014-30/06/2015	12	11	—	11
Conservation agriculture technologies in Mozambique and Malawi	01/10/2014-30/09/2016	89	6	—	6
Community action in improving the quality of farmer saved seed yam (CAY-seed)	21/11/2014-31/07/2018	657	520	4	524
Investissements d'avenir", programme Grant No.: ANR -10-LABX -0001-01	01/04/2015-30/04/2018	36	36	—	36
Impact Assessment Studies under RTB in Nigeria(No. 10-14-RTB-TO)	01/09/2014-31/12/2015	194	—	—	—
Fast-tracking the Access to Improved & Popular Varieties by SH Farmers	01/01/2015-31/12/2018	1,309	1,351	(36)	1,315
Support for women in agribusiness including the promotion of pulse crops	25/09/2014-25/08/2015	8	13	—	13
Neuropeptides as Transgenic Nematicides	02/11/2016-01/05/2019	525	619	(16)	603
Metabolic engineering of carbon pathways to enhance yield of root and tuber crops	12/02/2015-31/10/2019	897	1,031	169	1,200
Matching grain quality attributes to the requirements of soybean processors in Benin	01/10/2015-31/03/2019	39	—	—	—
Strengthening livelihood strategies of vulnerable women in South Kivu, DR Congo	01/10/2016-31/03/2019	88	79	9	88
BBTV Mitigation: Screening Wild Banana Progenitors for Resistance	01/04/2016-31/12/2020	555	277	137	414
Climate smart cocoa systems for Ghana (CLIMCOCOA)	01/06/2016-30/11/2020	60	34	14	48
Tissue Culture Plantain in Cameroon	01/01/2015-31/12/2016	500	494	—	494
Aflasafe Maize in the Maize Value Chain for CADP Enugu State	01/05/2015-30/04/2016	10	4	—	4
Biochar in Kenya - Phase II	01/07/2016-31/03/2020	316	291	121	412
BREAD PHENO: Early Stage Root Bulking in Cassava	15/06/2016-31/05/2019	108	87	36	123
Genome-enabled Platforms for Yam	01/06/2016-31/03/2019	273	184	82	266
Development of Genomic Resources in Water Yam	15/05/2016-30/04/2019	313	236	66	302
Rapid elimination of viruses from RTB plants for crop improvement	01/10/2016-31/08/2019	649	439	106	545
Smallholder 2-3 smallholder value chains in East Africa.	13/07/2015-30/05/2016	125	109	—	109
Improving the competitiveness of women entrepreneurs in Ghana	25/08/2015-30/04/2016	100	66	—	66
Agriculture in Cassava Multiplication and Transformation in Cameroon	01/08/2015-31/07/2017	67	32	—	32
Improving scalable banana agronomy in East Africa	31/08/2016-30/06/2018	836	887	917	1,804
Evaluation of drought tolerance in wild bananas from Malaysia	01/12/2016-30/11/2018	16	5	5	10

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Field Deployable Nutrient-Rich Biodegradable Matrix for Crop Protection	23/10/2015-31/05/2018	103	109	156	265	
Vegetable Crops IPM for East Africa	01/01/2015-30/09/2019	38	29	—	29	
Assessment of Lymphatic Filariasis (LF) Risk in Cotonou and Porto-Novo	05/02/2016-30/04/2017	97	98	—	98	
Scaling up Biofortified Crops for Nutrition Security in NG & TZ	01/02/2016-30/09/2018	432	455	3	458	
Improving mycorrhizal fungi to increase cassava productivity in Africa	01/04/2016-31/03/2019	523	480	164	644	
Utilisation of wild relatives in the breeding of cowpea	01/05/2016-31/12/2018	440	—	33	33	
Mapping of corn/ maize pests across Nigeria	14/04/2016-28/02/2017	50	63	1	64	
Advanced Technologies to get Improved Yams in Farmers Hands	01/06/2016-31/05/2019	26	56	20	76	
Mapping adoption of ISFM practices	30/05/2016-15/06/2017	36	34	—	34	
Cocoa crop improvement, farms and markets in Ghana and Ivory Coast	31/03/2017-31/03/2021	29	24	20	44	
Food Security and Livelihoods Project in Fizi Territory	01/02/2016-31/12/2016	36	36	—	36	
Establishing the status of potato cyst nematode (PCN) in Kenya	24/10/2016-31/03/2017	32	28	4	32	
Conducting within the REDD	01/09/2016-31/12/2016	103	113	—	113	
Biofortification of cassava	16/01/2017-31/12/2020	230	150	40	190	
Identifying Opportunities for Action on Private Sector Engagement	01/10/2016-31/07/2020	126	173	130	303	
Projet pour la stabilisation de l'est de la RDC pour la paix (STEP)	01/08/2016-30/06/2018	143	156	—	156	
Evaluation of Human Decoy Trap in Benin and Cameroon	01/02/2017-31/01/2019	278	341	57	398	
Adaptation to Climate Change #RFP 024	16/03/2017-31/12/2017	150	150	—	150	
Developpement du systeme semencier	15/09/2016-15/09/2018	240	210	—	210	
Evaluation of Flupyradifurone against Bemisia tabaci whiteflies in East Africa	01/11/2016-30/04/2019	80	70	10	80	
Soil CArbon sequestration to sustain family farming in the Tropics (SoCa)	01/01/2018-31/12/2021	60	—	13	13	
Multiplication fields management and Processing of cassava based products	01/12/2016-30/11/2018	132	138	(1)	137	
Evaluating the safety & nutritional quality of a novel insect based food product	01/05/2017-01/05/2019	20	—	15	15	
Generated evaluation tools and scientific information (EDITS 2)	01/11/2016-31/03/2021	58	—	33	33	
Project to support the Competitiveness of the Cafe Sector in Burundi	01/01/2018-31/12/2021	1,328	224	512	736	
Drought tolerance in Bambara groundnut	21/06/2016-20/06/2019	91	72	14	86	
Developpement of in vitro conservation in Kenya	01/06/2017-15/05/2018	7	9	—	9	
Improving food production in Borno	03/07/2017-28/02/2018	103	96	—	96	
IAR/IITA - Genetic Improvement of Cowpea for Low Phosphorus Tolerance	01/08/2017-31/08/2020	50	18	—	18	
IFDC/IITA - Survey and Management of potato pests in Uganda	07/11/2018-31/12/2019	100	11	—	11	
IRD/IIITA - Soil CArbon sequestration to sustain family farming in the Tropics	01/01/2018-31/12/2021	60	—	—	—	

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Donor and Project						
Bilateral Funds						
SARL/IITA - Production of local and hybrid plantains	01/06/2018-31/05/2019	67	14	-	14	14
UILLINOIS/IITA - The Pan-African Soybean Variety Trial Program in Malawi	20/12/2017-01/12/2018	44	39	-	39	39
UoL/IITA - Evaluating the safety and nutritional quality in Benin	01/05/2017-01/05/2019	20	18	-	18	18
WTO/IITA - Digital systems for phytosanitary capacity development	01/03/2018-20/11/2019	45	18	-	18	18
AXA RF Post-Doctoral Fellowship Research	01/03/2018-30/09/2019	86	-	38	38	38
To develop and test transgenic banana with EFR gene	15/07/2017-14/07/2020	-	3	6	9	9
Agricultural Transformation in Malawi (RTC-Action Malawi)	01/08/2017-30/09/2019	1,124	732	450	1,182	1,182
The major agricultural value chains of DR Congo	01/08/2017-31/01/2018	84	81	1	82	82
Digital systems for phytosanitary capacity development	01/03/2018-20/11/2019	45	-	9	9	9
Cassava value chain development in Central Africa	11/08/2017-30/10/2017	15	7	-	7	7
Genetic Improvement of Cowpea for Low Phosphorus Tolerance and High Yields	01/08/2017-31/08/2020	50	-	28	28	28
An undervalued landscape for national food security	25/08/2017-31/12/2018	10	4	(1)	3	3
AXA-IITA - Improving Financial Inclusion of Smallholder Farmers in Northern NG	01/03/2018-30/09/2019	86	48	-	48	48
CFEF/IITA - Technical assistance for the strengthening INERA in the Kongo	08/01/2018-31/03/2019	478	354	-	354	354
CTA/IITA - Cassava Business Models for Women & Youth in Central Africa	02/11/2018-20/06/2019	138	5	-	5	5
MAFF/IITA - Devpt of simple assay techniques for nutritious cowpea varieties	01/06/2018-31/05/2021	232	122	-	122	122
MINADER/IITA - Agric Invst and Market Development Project (AIMDP)	04/03/2014-31/12/2018	1,429	690	-	690	690
Climate smart intensification of maize-based cropping systems in Kenya	01/07/2017-30/06/2020	62	34	38	72	72
Technical assistance for the strengthening of INERA	08/01/2018-31/03/2019	478	-	127	127	127
Asergillus flavus strain characterization to develop	15/11/2017-25/02/2018	10	10	-	10	10
GLTEN Africa: Cropping system diversity	01/07/2018-30/06/2021	515	47	191	238	238
The Pan-African Soybean Variety Trial Program in Malawi (PASVTP)	20/12/2017-01/12/2018	44	-	43	43	43
Production of local and hybrid plantains	01/06/2018-31/05/2019	67	-	29	29	29
GWAS using cowpea minicore for photosynthetic traits	15/03/2018-31/05/2018	20	11	-	11	11
Microbial diversity collection from yam	23/05/2018-31/12/2021	101	-	74	74	74
Developing Oyo State Agricultural Policy Framework	01/05/2018-31/01/2019	55	39	-	39	39
Survey and Management of potato pests in Uganda	07/11/2018-31/12/2019	100	-	75	75	75
Cassava Business Models for Women and Youth in Central Africa	02/11/2018-20/06/2019	138	-	132	132	132
Gender Postdoctoral Fellowship (Grant Award Agreement 16/008)	01/01/2016-31/03/2018	108	129	-	129	129
Aflatoxin Management in Africa (under the AWARD project)	13/07/2016-30/11/2016	10	-	-	-	-
Food Production and Restoration of Environment in West Africa and	01/04/2003-01/03/2008	-	-	-	-	-

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	Grant period	Grant pledged	Prior years	Expressed in US\$ Thousands		Total
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Donor and Project						
Bilateral Funds						
Science-driven Evaluation of LEgume Choice for Transformed Livelihoods	01/07/2018-30/06/2021	438	—	158	—	158
Control of major viral diseases in Rwanda and Bu	01/04/2019-31/03/2022	1,117	—	361	—	361
Sustainable insect pest management for cowpea in West Africa	01/01/2019-31/12/2019	70	—	70	—	70
Improved Rural Livelihoods and Food Security in Borno State, Nigeria	07/01/2019-06/01/2020	100	—	94	—	94
Productivite des Exploitations Agricoles Familiales et Resilence	05/12/2018-04/12/2022	515	—	143	—	143
Aflatoxin Mitigation with Emphasis on Biological Control in Mali	01/01/2019-31/12/2023	700	—	33	—	33
Biological Pest Control against the Fall Army Worm	01/05/2019-30/11/2019	30	—	29	—	29
Seed Tracker app for access to seed markets	17/05/2019-16/01/2020	125	—	44	—	44
Broadening the scaling of BXW management in East and Central Africa	01/11/2018-15/12/2019	40	—	29	—	29
West and Central Africa select for insecticide resistance in the major malaria vect	01/05/2019-30/04/2024	469	—	83	—	83
Black Sigatoka resistant banana varieties	01/07/2019-30/06/2022	401	—	40	—	40
Unifying CBSV Surveillance	01/08/2019-31/12/2019	49	—	3	—	3
Diagnostic tools for detection & surveillance of viruses in insect vectors in Africa	02/09/2019-25/11/2019	24	—	—	—	—
Potential of entomopathogenic fungi as biopesticides of cassava whitefly	04/01/2019-31/12/2019	8	—	—	—	—
Renewal: Cassava Source-Sink (CASS)Phase II	01/11/2019-30/04/2024	374	—	19	—	19
The potential of biochar for improved soil fertility	01/04/2019-31/12/2019	15	—	—	—	—
Total		89,389	37,698	6,271	43,969	43,969
Closed Projects		443,102	400,912	54	400,966	400,966
Total Bilateral Projects		650,394	500,450	22,290	522,740	522,740

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			Prior years	Current year	Total
Donor and Project Challenge Programs					
CIAT/IITA - HP 5206: Biofortification of Tropical Maize	01/01/2009-31/12/2018	4,495	4,423	509	4,932
CIAT/IITA - Mitigating hidden hunger with cassava	01/01/2009-31/12/2018	6,819	3,869	447	4,317
CIAT/IITA - Double Haploid Breeding for Cassava Enhancement	15/03/2010-30/09/2017	302	294	-	294
CIAT/IITA - Identification of pVAC rich plantain varieties	01/01/2014-31/12/2018	375	360	62	421
CIAT/IITA - Increasing food security & farming system resilience in E. Africa	13/03/2014-30/11/2017	197	201	-	201
CIAT/IITA - Feed the Future Learning Community for Supply Chain Resilience	01/01/2016-28/02/2019	511	442	49	491
IFPRI/IITA - ReSAKSS-WA Phase II, 2011-2015	01/10/2004-31/12/2018	787	621	166	787
IFPRI/IITA - (CRP) 4: Agriculture for improved Nutrition and Health	01/01/2012-31/12/2022	25	25	-	25
IFPRI/IITA - Choice Aflasafe	01/03/2016-28/02/2017	107	108	-	108
Closed Projects		5,626	5,626	-	5,626
Total Challenge Programs		28,892	16,264	1,233	17,497

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IFPRI- Regional Strategic Analysis & Knowledge Support System in WA	01/10/2004-31/12/2018	6,068	2,722	-	-	2,722
IFPRI- CRP 2: Policies, institutions, and markets for enabling agric incomes for the poor	01/01/2012-31/12/2022	2,837	106	-	-	106
IFPRI- CRP 4: Agriculture for improved Nutrition and Health -PPA No CRP 4-008	01/01/2012-31/12/2022	9,621	280	-	-	280
AfDB- Support to Agricultural Research for Devpt on Strategic Commodities in Africa	12/03/2012-31/12/2017	62,247	59,991	28	-	60,019
CIRAPIP- Development of Jatropha-based biofuel value chains in Benin (Phase II)	01/12/2010-31/07/2019	1,255	952	70	-	1,021
BMGF- New Cassava Varieties & Clean Seed to Combat Cassava Brown Streak Dis	01/06/2012-31/03/2017	6,222	204	-	-	204
MINAGRIDER-Reviving Agricultural Research for Development (R4D) in the DRC	29/06/2013-31/12/2017	2,979	2,975	-	-	2,975
PURDUE- Purdue Improved Crop Storage (PICS3) Project in Ghana, TZ, & NG	01/07/2014-30/05/2019	1,340	1,289	97	-	1,386
WAAPP- Foundation and certified seeds of improved cassava varieties in Nigeria	01/09/2014-29/02/2016	230	185	-	-	185
WAAPP- Nigeria- Production of High Quality Seed Yam Tubers (SYT) in Nigeria	01/03/2014-28/02/2015	200	277	1	-	278
SWITZ- R&D of biopesticides for cotton and vegetable crops pests Mgt	01/01/2014-28/02/2017	110	116	-	-	116
AfDB- Nigeria Agric Transformation Agenda Support Program - Phase 1 (ATASP-1)	01/03/2015-28/02/2019	20,001	10,461	1,174	-	11,636
BATN - Cassava Enterprise Value Chain Development Project in Oyo State	01/09/2014-31/12/2016	275	236	-	-	236
WECA- Upgrading Ondo State Agricultural Village, Ore	01/07/2014-31/12/2016	385	777	-	-	778
CHEVRON- Harnessing the energy of youths in the Niger-Delta in Agribusiness	01/08/2015-30/06/2019	587	408	85	-	493
DIOBASS - Prospects, Oppot & Challenges for Youth Engage in Agro-processing Bus in DRC	01/07/2015-31/03/2016	24	25	-	-	25
IRDP- Scaling Out Integrated Soil Fertility Mgt Technologies in Southern Highlands	01/02/2015-28/02/2018	250	252	-	-	252
LEVENTIS FOUNDATION- Ornithological Monitoring Project in ILTA	01/01/2015-31/12/2017	156	158	1	-	159
CORAF/MECARD - Developing Capacity for Agric Research for Devt (C4R4D)	12/01/2015-19/01/2019	416	497	1	-	498
CIRAD- Agropolis project: Sunda or Sahul, The Origin of the Greater Yam	01/01/2015-31/03/2018	11	6	8	-	14
CTA- Web 2.0 and Social Media Learning Opportunities and Monitoring, DRC	15/10/2015-14/11/2016	17	15	-	-	15
IFAD- ILTA Youth Agripreneur Approach to scale for rural youth in NG, KY & DRC	22/09/2015-30/03/2018	500	496	(4)	-	492
MINADER- ENABLE Youth Cameroun - Agric value chain devpt project	17/05/2018-31/01/2022	3,207	601	937	-	1,537
BGCI- Prioritising and protecting Nigeria's most threatened trees	02/12/2015-31/12/2017	6	13	-	-	13
USAID- ILTA Soybean Research Project-Breeding (Genetic Improvement in Soy)	01/10/2015-30/09/2019	1,200	(4)	4	-	(1)
IDS- Agric Policy Research in Africa, APRA - Young people & agric commerc	15/05/2017-28/02/2019	39	31	19	-	50
FAU- Scaling up Improved Legume Technologies in Tanzania - SILT	05/02/2016-30/11/2017	152	149	-	-	149
CABI - Africa- Gender and the Legume Alliance	05/10/2016-31/12/2019	31	18	12	-	30

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WYG - S35- Achieving equitable benefits from Sustainable Agric Intensification	01/05/2016-31/03/2020	772	484	177	661
Hello Tractor - Feed the Future Partnership for Innovation	01/06/2016-15/07/2018	103	97	-	97
OCP S.A- Developing efficient and affordable fertilizer products in Nigeria	29/12/2015-31/12/2017	708	617	74	690
MINAGRIPEL- Projet Entreprenariat des Jeunes dans L'Agriculture et L'Agro-bus	27/07/2016-20/05/2017	548	555	-	555
AfDB- Technologies for African Agricultural Transformation (TAAT):	02/02/2018-31/12/2021	41,223	3,367	8,938	12,306
WASCAL - Stress Tolerant Maize for Africa (STMA)	09/03/2016-29/02/2020	7,000	13	-	13
FAO- Permanent inter-tats de lutte contre la s'cheresse dans le Sahel (CILSS)	15/09/2016-31/03/2019	366	162	211	373
FAO- limitation des POP et des pesticides obsoletes, reinforcement de la gestion	13/07/2016-31/05/2019	61	21	35	57
IFAD- Enhancing Capacity to Apply Res Evidence (CARE) in Policy for Youth Engage	06/04/2017-30/06/2020	2,025	559	722	1,282
DAP - Estb a centre of excel & outreach for tree conservation & reforestation in NG	07/12/2016-31/12/2017	41	40	-	40
FMARD- FMARD/IITA Cassava Seed Dissemination project	06/03/2017-31/12/2020	418	256	112	368
CTA- Study on ICT use in the roots and tuber value chains in Central Africa	11/10/2016-10/05/2017	21	18	1	19
CGIAR System- CRP: 01-16-RTB-Complementary funding for cross-cutting projects.	01/10/2016-30/12/2016	5	20	1	20
UHK- Habitat's role in structuring climate change vulnerability	01/01/2018-31/12/2020	97	26	61	87
GIZ- Potential analysis of innovative approaches for the cocoa value chain in Cameroon	01/01/2017-31/12/2018	105	80	49	129
FH - Tuendelee Pamoja II Project (TP II)	01/10/2016-31/07/2021	1,582	517	494	1,011
MSU- Agrifood Youth Opportunity Lab - (Ag Youth Lab)	01/04/2017-21/03/2018	280	257	-	257
PURDUE- Improving Smallholder Tanzanian Farmers' Access to Improved Storage	30/09/2016-30/09/2018	80	84	25	109
ADRA, DRC - Devp a community-based dissemination cassava seed system IN DRC	01/10/2016-31/07/2017	47	40	-	40
MOFA, Sudan- Tech Assistance for the implementation of the ENABLE Youth	28/04/2017-27/04/2022	1,425	628	220	848
JRSBDF- The Pollinator Information Network for sub-Saharan two-winged insects	01/04/2017-31/12/2019	16	6	7	13
PRODEMA -FA- Agricultural Markets Productivity and Development Project	28/08/2017-31/12/2019	1,503	828	1,302	2,129
PBL - Supply and potential demand for micronutrients originating from African agric	01/10/2016-01/08/2017	32	29	-	29
ANPEJ- L'AGROALIMENTAIRE AU SENEGAL (PDEJAS)	26/04/2017-31/12/2018	427	430	1	431
IFAD- AQUACULTURE VALUE CHAIN DEVELOPEMENT IN DRC & Angola	03/04/2017-30/06/2020	2,400	1,576	699	2,276
OAU- CROSS-CUTTING: Nigeria Country Plan Baseline & Varietal Monitor Survey	16/01/2017-30/06/2018	550	543	2	545
RA - Climate smart agricultural (CSA) practices in Ghana	15/11/2016-10/02/2017	9	3	-	3
IFPRI- Regional Strategic Analysis and Knowledge Support System in WA	01/01/2017-31/12/2021	1,000	973	582	1,554

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TJCFML- Feasibility study on the proposed land for cassava production	21/02/2017-25/04/2017	3	2	-	2	
MPJEJSC - Assistance technique de l'IIITA dans le cadre du PPF du Projet d'Emploi	18/10/2017-28/08/2019	384	300	167	467	
MPAE- Projet pour l'entreprenariat des jeunes dans l'agriculture et l'agrobus	25/08/2017-31/12/2018	343	376	44	419	
SLU- High throughput phenotyping and new Comics tools to study cocoa diseases	01/02/2018-31/12/2020	289	53	68	121	
FIRCA - D'ENTREPRISES AGRICOLES AU PROFIT DES JEUNES DANS L'AGRIBUS EN CD	28/03/2017-28/05/2017	32	9	-	9	
CEH - INMS Project: EAST AFRICA Demonstration	01/10/2017-30/09/2021	320	6	72	78	
Good Nature - Feed The Future Partnering for Innovations-PPP for Scaling	15/04/2017-31/12/2018	76	35	1	36	
ILRI- Integrated Genotyping Service and Support (IGSS)	01/01/2017-30/06/2018	79	87	-	87	
WU- Food system transformation pathways to link action to SDGs 2, 12, 13 and 15	12/02/2018-31/12/2022	6	0	(4)	(4)	
ANADARKO- Implementation and Operation of Resettlement/Agricultural Livelihoods	04/05/2018-04/05/2023	7,209	601	1,033	1,634	
CIP- KULIMA Promoting farming in Malawi	15/05/2018-31/07/2019	316	15	308	322	
LEVENTIS FOUNDATION- Ornithological Monitoring Centre in Nigeria	01/01/2018-31/12/2020	180	64	71	135	
IDH-OCP- Nigeria Cocoa Fertilizer Initiative	30/08/2017-31/03/2019	229	193	80	273	
MPAE- Assistance technique de l'IIITA pour la coordination des 'tudes de faisabilit'	01/07/2017-31/12/2018	197	92	34	126	
UNIV OF FLORIDA- Collaboration between University of Florida and IIITA	01/01/2018-31/01/2019	227	195	30	225	
CTA- Accelerating Innovative & Sustainable Cassava Business Models for W&Y	22/05/2018-21/04/2020	755	33	316	349	
UPL- Evaluation of Holdown and Lifeline for weed control in cassava in Nigeria	12/07/2018-11/07/2019	13	2	21	23	
MONUSCO- REINSERTION SOCIO-ECONOMIQUE DES EX-COMBATTANTS, FEMMES	01/02/2018-31/01/2019	89	88	11	100	
FMARD- Nation Wide Pest Survey for Yam in Nigeria	23/02/2018-22/02/2019	42	43	2	45	
PICAGL- Integrated Project for Agricultural Growth in the Great Lakes	10/01/2019 - 30/06/2021	7,107	-	2,276	2,276	
US EMBASSY NG- Environmental Education through acquaintance with nature	01/09/2018-31/08/2019	10	2	10	12	
IDS- Challenges and Opportunities for Rural Youth Employment in Sub-Saharan Africa	01/10/2018-01/10/2019	116	40	71	111	
Ghent University - VLIR-UOS Global Minds Programme in Kenya	01/01/2018-31/12/2018	14	13	13	26	
USAID- Feed the Future Nigeria Integrated Agriculture Activity	19/07/2019 - 18/07/2021	6,000	-	1,634	1,634	
AU- Enhancing nutritional quality of plantain food products high pro vitamin A plantain	22/12/2018 - 21/12/2021	982	-	230	230	
ABUAD - Youth Employment in Agri-business and Sustainable Agriculture	19/02/2019 - 31/03/2022	400	-	95	95	
NCF- Funding support to enhance conservation initiatives of the Forest Center at IIITA	17/12/2018-16/12/2019	6	-	6	6	

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Donor and Project					
Non-CRP Funds					
TECHNOSERVE - Tech assist services for the implementation of the ENABLE Youth	07/06/2018 - 06/11/2019	198	-	109	109
PASL - ERADICOAT Efficacy evaluation & non-target effect exam protocol	29/08/2018-31/08/2019	13	7	8	15
AgBiome- Evaluation of microbial-based products for the control of Black Sigatoka	04/09/2018-04/09/2020	71	8	36	45
OYO SG - IITA BIP-Land and soil suitability assessment for Opara and Gambari FR	01/07/2018-31/03/2019	97	8	82	90
SLU- Clean tomato - Identification, Selection and Conservation	01/01/2019 - 31/12/2022	37	-	22	22
SLU- Identifying, exploring, & preserving diversity of beneficial arthropods	01/01/2019 - 31/12/2022	125	-	41	41
IFDC- CBA for Supporting Irrigation Infrastructure Devt in the Potato Farming System	08/01/2019 - 31/05/2020	27	-	23	23
SDN - Training of Ogoni youths and setting up of Cassava processing Facility	17/12/2018 - 31/08/2020	44	-	74	74
WCWC- GCRF Trade, Development and the Environment (TRADE) Hub	13/02/2019 - 24/02/2024	1,162	-	31	31
Ecolibrium - Bio-efficacy evaluation of a bacteria based biopesticide on fall armyworm	15/02/2019 - 14/02/2021	12	-	15	15
ANDERMATT- Efficacy evaluation of LITTOVIR & Nomu-Protec against the armyworm	01/01/2019 - 28/02/2020	14	-	8	8
WORLDIFISH -Technologies for African Agricultural Transformation (TAAT) IITA DRC	01/03/2019 - 31/05/2020	86	-	13	13
UNI EVANS- Plot size Misperceptions and Input Optimization: Kenya	01/06/2019 - 30/04/2021	33	-	11	11
PICAGL- L' appui a la mise en oeuvre de l' integration regionale des centres	25/03/2019 - 25/09/2021	8,835	-	887	887
LJMU- Workshop on barriers to information dissemination in rural agric.	15/03/2019 - 31/05/2019	11	-	12	12
CEI- CropCoat for Prevention of Insect & Disease Damage in African Cocoa	01/05/2019 - 31/01/2020	33	-	15	15
WAGENINGEN- Co-learning using NUANCES-FARMSIM in western Kenya	01/04/2019 - 30/09/2019	11	-	10	10
IDRC- Building the next generation of agribusiness leaders in Africa (STEP)	01/07/2019 - 30/06/2021	250	-	69	69
US Embassy NG- Enhancing environmental education through School Conservation	01/10/2019 - 30/09/2020	9	-	1	1
UNIVERSITY OF KEELE- Novel botanical formulations for treatment of virus vectors	01/12/2018 - 30/11/2019	25	-	12	12
MADAGASCAR- Prog de Promo de l'Entreprenariat des Jeunes dans l'Agriculture	12/06/2019 - 11/06/2020	380	-	215	215
FPI- Projet Pilote de Tilapia en Cages/Sud-Kivu.	16/06/2019 - 30/12/2020	110	-	35	35
SAE- Collaboration btw Group of Sustainable Agroecosystems	01/07/2019 - 30/06/2023	20	-	17	17
SHEFFIELD- Training on dsRNA bio mftg and mgt of cowpea bruchid	25/08/2019 - 25/07/2020	5	-	2	2
PARRSA - Tech assist to intensify cassava processing & women & youth entrepreneur	01/07/2019 - 28/02/2020	600	-	223	223
MARS- Cocoa Breeders and Virologist Workshop	01/08/2019 - 31/10/2019	30	-	22	22
FAO- Inter'l Award for innovations that empower youth in agriculture and food systems	01/07/2019 - 31/12/2019	20	-	10	10
OYO- Facilitating 2019 Oyo State Agribusiness Strategic Planning Retreat	15/08/2019 - 15/10/2019	58	-	55	55

**International Institute of Tropical Agriculture
Statement of Pledges and Expenditure
31 December, 2019**

Donor and Project Non-CRP Funds	Grant period	Grant pledged	Prior years	Expressed in US\$ Thousands		Total
				Expenses	Current year	
UCLA- CBI School for Indigenous Knowledge	01/11/2018 - 30/04/2020	85	-	73	73	
CTA- Digital Support for Youth Agribusiness Clubs in Africa	20/08/2019 - 28/02/2020	66	-	20	20	
IDS- Challenges and Opportunities for Rural Youth Employment in Sub-Saharan Africa	01/09/2019 - 31/08/2020	16	-	2	2	
FAO- Appui a la prevention et la gestion de la Maladie de Bunchy Top du Bananier	23/09/2015-19/08/2017	44	47	-	47	
LEAP - N.E. Borlaug LEAP program	01/04/2015-31/05/2016	20	-	-	-	
CGC - NISIS meeting to be held at Agriculture Research Council in Abuja	11/02/2016-05/04/2016	23	22	-	22	
DALBERG - Yield Wise Initiative (Cassava Innovation Challenge)	16/05/2016-31/01/2017	126	96	-	96	
CORNELL UNIV- Peer Effects, Organic Fertilizers, and Soil Health	01/05/2016-30/05/2017	38	38	-	38	
CTA- Accelerating Youth e-agriculture entrepreneurship for improved livelihoods	10/04/2017-09/06/2017	196	38	-	38	
SLU- Consultancy Agreement Nzola Mahungu	15/08/2017-31/12/2017	5	5	1	5	
FAO- Formation Sous regionale sur les strategies de gestion de la chenille	25/09/2017-30/10/2017	27	27	-	27	
KU LEUVEN- KU Leuven field trial in Tanzania	01/01/2018-31/12/2019	20	3	15	18	
IRD- The IVth International Cassava Conference	16/04/2018-31/12/2018	11	(77)	88	11	
AgBiTech- Evaluation trials of AgBiTech?s biocontrol agent: Fawligen	20/06/2018-19/10/2018	8	8	-	9	
NWO-WOTRO- Enabling and Scaling Genetic Improvement & Propagation Materials	24/07/2018-25/07/2018	11	10	-	10	
BAYER- Evaluate Monsoon Active for post-emergence weed control in cassava	13/08/2018-12/07/2019	12	2	10	13	
BASF SE- ODYSSEY, RAPTOR / COWPEA / SELECTIVITY	19/08/2018-18/08/2019	7	3	3	6	
OYO SG - Developing Oyo State Agricultural Policy Framework	01/05/2018-31/01/2019	55	-	19	19	
Closed Projects		13,775	12,766	27	12,793	
Total Non-CRP Funds		235,489	110,723	25,055	135,779	

**International Institute of Tropical Agriculture
CRP Expenditure Report by Natural Classification
for the Year Ended 31 December, 2019**

Expressed in US\$ Thousands

	W1&2	W3	Bilateral	Total
CRP 14 - Maize Agri-Food Systems				
Personnel Costs	1,537	2,178	442	4,157
CGIAR Collaboration Costs	–	1,977	91	2,068
Other Collaboration Costs	–	1,732	411	2,143
Supplies and Services	73	2,861	630	3,564
Operational Travel	4	300	181	485
Depreciation/Amortization	–	17	36	53
Cost Sharing Percentage	–	–	36	36
Total Direct Costs	1,614	9,065	1,827	12,506
Indirect Costs	226	1,554	149	1,929
Total Costs	1,840	10,619	1,975	14,435
Deferred depreciation	–	–	–	–
Grand Total	1,840	10,619	1,975	14,435
CRP 16 - Roots, Tubers and Bananas Agri-Food Systems (Non-Earmarked)				
Personnel Costs	2,193	4,731	2,306	9,230
CGIAR Collaboration Costs	–	891	54	945
Other Collaboration Costs	–	5,193	675	5,868
Supplies and Services	186	5,374	2,818	8,378
Operational Travel	43	820	509	1,372
Depreciation/Amortization	2	23	96	121
Cost Sharing Percentage	–	–	89	89
Total Direct Costs	2,424	17,032	6,547	26,003
Indirect Costs	339	2,302	715	3,356
Total Costs	2,763	19,334	7,262	29,359
Deferred depreciation	–	–	–	–
Grand Total	2,763	19,334	7,262	29,359
CRP 16 - Roots, Tubers and Bananas Agri-Food Systems (Earmarked)				
Personnel Costs	513	–	–	513
CGIAR Collaboration Costs	24	–	–	24
Other Collaboration Costs	29	–	–	29
Supplies and Services	579	–	–	579
Operational Travel	150	–	–	150
Depreciation/Amortization	9	–	–	9
Cost Sharing Percentage	–	–	–	–
Total Direct Costs	1,304	–	–	1,304
Indirect Costs	182	–	–	182
Total Costs	1,486	–	–	1,486
Deferred depreciation	–	–	–	–
Grand Total	1,486	–	–	1,486

**International Institute of Tropical Agriculture
CRP Expenditure Report by Natural Classification
for the Year Ended 31 December, 2019**

Expressed in US\$ Thousands

	W1&2	W3	Bilateral	Total
CRP 16 - Roots, Tubers and Bananas Agri-Food Systems (Scaling)				
Personnel Costs	119	–	–	119
CGIAR Collaboration Costs	24	–	–	24
Other Collaboration Costs	4	–	–	4
Supplies and Services	148	–	–	148
Operational Travel	15	–	–	15
Depreciation/Amortization	1	–	–	1
Cost Sharing Percentage	–	–	–	–
Total Direct Costs	311	–	–	311
Indirect Costs	43	–	–	43
Total Costs	354	–	–	354
Deferred depreciation	–	–	–	–
Grand Total	354	–	–	354
CRP 18 - Grain Legumes				
Personnel Costs	650	1,430	1,414	3,494
CGIAR Collaboration Costs	–	377	91	468
Other Collaboration Costs	11	275	692	978
Supplies and Services	149	1,640	1,103	2,892
Operational Travel	39	182	243	464
Depreciation/Amortization	6	4	138	148
Cost Sharing Percentage	–	–	85	85
Total Direct Costs	855	3,909	3,766	8,529
Indirect Costs	119	648	306	1,073
Total Costs	974	4,556	4,072	9,602
Deferred depreciation	–	–	–	–
Grand Total	974	4,556	4,072	9,602
CRP 21 – Agriculture for Nutrition and Health Agri-Food Systems				
Personnel Costs	1,121	982	1,248	3,351
CGIAR Collaboration Costs	–	–	39	39
Other Collaboration Costs	–	636	271	907
Supplies and Services	214	1,134	1,764	3,112
Operational Travel	79	160	317	556
Depreciation/Amortization	14	22	20	56
Cost Sharing Percentage	–	–	77	77
Total Direct Costs	1,428	2,934	3,736	8,098
Indirect Costs	192	420	468	1,080
Total Costs	1,620	3,354	4,204	9,178
Deferred depreciation	–	–	–	–
Grand Total	1,620	3,354	4,204	9,178

**International Institute of Tropical Agriculture
CRP Expenditure Report by Natural Classification
for the Year Ended 31 December, 2019**

Expressed in US\$ Thousands

	W1&2	W3	Bilateral	Total
CRP 22 - Climate Change, Agriculture and Food Security (CCAFS) - Flagship 1				
Personnel Costs	–	76	1,567	1,643
CGIAR Collaboration Costs	–	–	296	296
Other Collaboration Costs	–	173	1,256	1,429
Supplies and Services	–	88	1,623	1,711
Operational Travel	–	(3)	305	302
Depreciation/Amortization	–	3	110	113
Cost Sharing Percentage	–	–	104	104
Total Direct Costs	–	337	5,261	5,598
Indirect Costs	–	87	489	576
Total Costs	–	424	5,750	6,174
Deferred depreciation	–	–	–	–
Grand Total	–	424	5,750	6,174
CRP 22 - Climate Change, Agriculture and Food Security (CCAFS) - Flagship P6				
Personnel Costs	–	–	–	–
CGIAR Collaboration Costs	–	–	–	–
Other Collaboration Costs	2	–	–	2
Supplies and Services	123	–	–	123
Operational Travel	(2)	–	–	(2)
Depreciation/Amortization	–	–	–	–
Cost Sharing Percentage	–	–	–	–
Total Direct Costs	123	–	–	123
Indirect Costs	17	–	–	17
Total Costs	140	–	–	140
Deferred depreciation	–	–	–	–
Grand Total	140	–	–	140
CRP 22 - Climate Change, Agriculture and Food Security (CCAFS) - Flagship P57				
Personnel Costs	20	–	–	20
CGIAR Collaboration Costs	–	–	–	–
Other Collaboration Costs	20	–	–	20
Supplies and Services	29	–	–	29
Operational Travel	4	–	–	4
Depreciation/Amortization	–	–	–	–
Cost Sharing Percentage	–	–	–	–
Total Direct Costs	73	–	–	73
Indirect Costs	11	–	–	11
Total Costs	84	–	–	84
Deferred depreciation	–	–	–	–
Grand Total	84	–	–	84

**International Institute of Tropical Agriculture
CRP Expenditure Report by Natural Classification
for the Year Ended 31 December, 2019**

Expressed in US\$ Thousands

	W1&2	W3	Bilateral	Total
CRP 22 - Climate Change, Agriculture and Food Security (CCAFS) - Flagship P253				
Personnel Costs	–	–	–	–
CGIAR Collaboration Costs	–	–	–	–
Other Collaboration Costs	–	–	–	–
Supplies and Services	28	–	–	28
Operational Travel	3	–	–	3
Depreciation/Amortization	–	–	–	–
Cost Sharing Percentage	–	–	–	–
Total Direct Costs	31	–	–	31
Indirect Costs	5	–	–	5
Total Costs	36	–	–	36
Deferred depreciation	–	–	–	–
Grand Total	36	–	–	36
CRP 23 - Policies, Institutions and Markets				
Personnel Costs	99	–	–	99
CGIAR Collaboration Costs	–	–	–	–
Other Collaboration Costs	–	–	–	–
Supplies and Services	16	–	9	25
Operational Travel	7	–	(1)	6
Depreciation/Amortization	–	–	–	–
Cost Sharing Percentage	–	–	–	–
Total Direct Costs	122	–	8	130
Indirect Costs	17	–	1	18
Total Costs	139	–	9	148
Deferred depreciation	–	–	–	–
Grand Total	139	–	9	148
CRP 32 - Big Data in Agriculture				
Personnel Costs	11	–	14	25
CGIAR Collaboration Costs	–	–	–	–
Other Collaboration Costs	–	–	–	–
Supplies and Services	27	–	78	105
Operational Travel	7	–	21	28
Depreciation/Amortization	2	–	–	2
Cost Sharing Percentage	–	–	3	3
Total Direct Costs	47	–	116	163
Indirect Costs	7	–	20	27
Total Costs	54	–	136	190
Deferred depreciation	–	–	–	–
Grand Total	54	–	136	190

**International Institute of Tropical Agriculture
CRP Expenditure Report by Natural Classification
for the Year Ended 31 December, 2019**

Expressed in US\$ Thousands

	W1&2	W3	Bilateral	Total
CRP 33: Genebank Platform				
Personnel Costs	536	–	40	576
CGIAR Collaboration Costs	–	–	–	–
Other Collaboration Costs	12	–	10	22
Supplies and Services	524	–	58	582
Operational Travel	88	–	(1)	87
Depreciation/Amortization	–	–	–	–
Cost Sharing Percentage	–	–	2	2
Total Direct Costs	1,160	–	109	1,269
Indirect Costs	151	–	9	160
Total Costs	1,311	–	118	1,429
Deferred depreciation	–	–	–	–
Grand Total	1,311	–	118	1,429
CRP 33: Genebank Platform (Sub-Agreement)				
Personnel Costs	276	–	–	276
CGIAR Collaboration Costs	333	–	–	333
Other Collaboration Costs	22	–	–	22
Supplies and Services	997	–	–	997
Operational Travel	168	–	–	168
Depreciation/Amortization	13	–	–	13
Cost Sharing Percentage	–	–	–	–
Total Direct Costs	1,809	–	–	1,809
Indirect Costs	177	–	–	177
Total Costs	1,986	–	–	1,986
Deferred depreciation	–	–	–	–
Grand Total	1,986	–	–	1,986
Total CRP - W 1 & 2, W 3 & Bilateral				
Personnel Costs	7,075	9,398	7,031	23,504
CGIAR Collaboration Costs	381	3,244	571	4,196
Other Collaboration Costs	100	8,008	3,315	11,423
Supplies and Services	3,093	11,097	8,082	22,273
Operational Travel	605	1,460	1,574	3,639
Depreciation/Amortization	47	70	398	515
Cost Sharing Percentage	–	–	395	395
Total Direct Costs	11,301	33,277	21,367	65,944
Indirect Costs	1,485	5,011	2,157	8,653
Total Costs	12,786	38,288	23,523	74,597
Deferred depreciation	–	–	–	–
Grand Total	12,786	38,288	23,523	74,597

**International Institute of Tropical Agriculture
CRP W1&2 Funding Report
for the Year Ended 31 December, 2019**

Expressed in US\$ Thousands

Windows 1 & 2

CRP 14 - Maize Agri-Food Systems

Opening Balance	(552)
Add: Cash Receipts from Lead Center	1,910
Less disbursements:	(1,840)
Closing Balance	(482)

Windows 1 & 2

CRP 16 - Roots, Tubers and Bananas Agri-Food Systems

Opening Balance	(1,413)
Add: Cash Receipts from Lead Center	5,085
Less disbursements:	(4,603)
Closing Balance	(931)

Windows 1 & 2

CRP 18 - Grain Legumes

Opening Balance	(585)
Add: Cash Receipts from Lead Center	908
Less disbursements:	(974)
Closing Balance	(651)

Windows 1 & 2

CRP 21 - Agriculture for Nutrition and Health Agri-Food Systems

Opening Balance	(200)
Add: Cash Receipts from Lead Center	1,682
Less disbursements:	(1,620)
Closing Balance	(138)

Windows 1 & 2

CRP 22 - Climate Change, Agriculture and Food Security (CAAFS)

Opening Balance	(35)
Add: Cash Receipts from Lead Center	322
Less disbursements:	(259)
Closing Balance	28

**International Institute of Tropical Agriculture
CRP W1&2 Funding Report
for the Year Ended 31 December, 2019**

Expressed in US\$ Thousands

Windows 1 & 2

CRP 23 - Policies, Institutions and Markets

Opening Balance	(10)
Add: Cash Receipts from Lead Center	153
Less disbursements:	(139)
Closing Balance	4

Windows 1 & 2

CRP 32 - Big Data in Agriculture

Opening Balance	(29)
Add: Cash Receipts from Lead Center	59
Less disbursements:	(54)
Closing Balance	(24)

Windows 1 & 2

CRP 33: Genebank Platform

Opening Balance	(644)
Add: Cash Receipts from Lead Center	3,105
Less disbursements:	(3,296)
Closing Balance	(835)

**International Institute of Tropical Agriculture
Schedule of Direct and Indirect Cost Rates
for the Year Ended 31 December, 2019**

Expressed in US\$ Thousands

Expenses	2019	2018
Research Expenses	72,354	62,675
CGIAR Collaboration Expenses	4,771	1,384
Non-CGIAR Collaboration Expenses	12,426	12,780
General & Admin Expenses	10,024	9,275
Total	99,575	86,114

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	497	511
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Computation of Indirect Cost Rate

	2019			2018		
	In-house	Partner	Total	In-house	Partner	Total
Gen & Admin Exps	<u>10,024 – 497</u>	<u>497</u>	<u>10,024</u>	<u>9,275 – 511</u>	<u>511</u>	<u>9,275</u>
Research Exps	72,354	12,426	72,354 + 12,426	62,675	12,780	62,675 + 12,780
Indirect Cost Rate	13.17%	4.00%	11.82%	13.98%	4.00%	12.29%
Indirect Cost Rate...^{1/}	15.17%		13.82%	15.98%		14.29%

^{1/} Includes 2 percent system administrative costs on bilateral projects.

Acronyms and Abbreviations

aBi Trust	Agribusiness Initiative Trust
A4NH	Agriculture for Improved Nutrition and Health
AATF	African Agricultural Technology Foundation
ADA	Austrian Development Agency
AfDB	African Development Bank
AGRA	Alliance for a Green Revolution in Africa
ANPEJ	<i>L'Agence Nationale pour la Promotion de l'Emploi des Jeunes, Republique du Senegal</i>
AWF	African Wildlife Foundation
BATN	British American Tobacco Nigeria Foundation
BECOD	<i>le Bureau d'Etudes et Conseil en Développement intégré</i>
BMZ/GIZ	<i>Deutsche Gesellschaft für Internationale Zusammenarbeit</i>
BMGF	Bill & Melinda Gates Foundation
CAPEF	Chamber of Agriculture, Fisheries, Livestock and Forestry of Cameroon
CARE	CARE International in Cameroon
CCAFS	Climate Change, Agriculture and Food Security
CFC	Common Fund for Commodities
CGIAR	Consultative Group on International Agricultural Research
CFFRC	Crops for the Future Research Centre
CIAT	<i>Centro Internacional de Agricultura Tropical</i>
CIFOR	Centre for International Forestry Research
CIMMYT	<i>Centro Internacional de Mejoramiento de Maiz y Trigo</i>
CIP	<i>Centro Internacional de la Papa</i>
CORAF/WECARD	<i>Consel Ouest et Centre African pour la Recherche et le Development Agricole / West and Central African Council for Agricultural Research and Development</i>
COSA	Committee on Sustainability Assessment
CSP	Cost Sharing Percentage
CRI-Ghana	Crop Research Institute - Ghana
CRP	CGIAR Research Program
CRS	Catholic Relief Services
CTA	Technical Centre for Agriculture and Rural Cooperation
DAP	Australian Government - Direct Aid Program
DAPP	Development Aid from People to People in Zambia
DCI - Ireland	Development Cooperation Ireland - Department of Foreign Affairs, Ireland (Irish Aid)
DDPSC	Donald Danforth Plant Science Centre
DIOBASS	<i>La Plate forme Diobass au Kivu</i>
DGDC	Directorate General for Development Co-operation
DGIS	Directorate General for International Cooperation of the Netherlands
EIB	Excellence in Breeding
EMBRAPA	<i>Empresas Publicas de Medellin</i>
EU	European Union
FAO	Food and Agriculture Organization
FAU	Friedrich-Alexander-University Erlangen-Nuremberg

FH	Food for the Hungry International
FIRCA	<i>Le Fonds Interprofessionnel pour la Recherche et le Conseil Agricole</i>
FMARD	Federal Ministry of Agriculture and Rural Development, Nigeria
GCDT	Global Crop Diversity Trust
GIZ	<i>Deutsche Gesellschaft für Internationale Zusammenarbeit</i>
GU	University of Gothenburg
HPlus	HarvestPlus
HRNS	Hanns R. Neumann Stiftung Africa
HELVETAS	HELVETAS Swiss Inter co-operation
IDH	IDH- the sustainable trade initiative
IDS	Institute of Development Studies, University of Dar es Salaam
IITA	International Institute of Tropical Agriculture
IIAM	<i>Instituto de Investigação Agrária de Mocambique</i>
ICART	International Center for Advanced Research and Training, Bukavu, DRC
<i>icipe</i>	International Centre of Insect Physiology and Ecology
ICRAF	World Agroforestry Centre - formerly International Center for Research in Agroforestry, ICRAF
ICRISAT	International Crops Research Institute for the Semi-Arid Tropics
IFAD	International Fund for Agricultural Development
IFPRI	International Food Policy Research Institute
ILRI	International Livestock Research Institute
IRAD	Institute of Agricultural Research for Development
IRDP	Institute of Rural Development Planning, Dodoma-Tanzania
ISABU	<i>Institut des Sciences Agronomiques du Burundi</i>
ISTRC	International Society for Tropical Root Crops - Africa Branch (ISTRC-AB)
ITC	International Trade Center
JIRCAS	Japan International Research Center for Agricultural Science
JRSBDF	J.R.S. Biodiversity Foundation
KU Leuven	<i>Katholieke Universiteit, Leuven</i>
LUND	Lund University
MAFSC	Ministry of Agriculture, Food Security and Cooperatives, Tanzania
MARD	Ministry of Agriculture and Rural Development, DRC (<i>Ministère de L'Agriculture et du développement Rural - MINAGRIDER, DRC</i>)
MEDA Tanzania	MEDA Economic Development Associates
MoFA	Ministry of Agriculture, Upper East Region, Ghana
MINADER	Ministry of Agriculture And rural Development Yaounde - <i>Ministère De L'agriculture Et Du Développement Rural</i>
MPAE	<i>Ministère auprès de la présidence en charge de l'agriculture et de l'élevage, Madagascar</i>
MPJESC	<i>Ministère de la Promotion de la Jeunesse, de l'Emploi des Jeunes et du Service Civique</i>
MSU	Michigan State University
NESTEC	Nestle (NESTLE-SWITZERLAND)
NORAD	Norwegian Agency for Development Cooperation
NRI	Natural Resources Institute
PIA	Program Implementation Agreement

PIM	Policies, institutions, and markets for enabling agricultural incomes for the poor
PIRAM	<i>Le Programme Intégré de Réhabilitation de l'Agriculture dans la Province du Maniema</i>
PNDHD	<i>PROGRAMME NATIONAL DE DEVELOPPEMENT HUMAIN DURABLE</i>
PNDP	National Community-Driven Development Programme
PPA	Program Participant Agreement
PRILAKS	Primlaks Nigeria Limited
PSMNR	Programme for Sustainable Management of Natural Resources
PSSUB	Pennsylvania State University
PURDUE	PURDUE University
QUB	Queen's University Belfast
QUT	Queensland University of Technology
RTB	Roots, tubers and bananas for Food Security and Income
SDC	Swiss Agency for Development and Cooperation
SLU	Swedish University of Agricultural Sciences
SNV	<i>Organisation Néerlandais de Développement</i>
SWITZ	Elephant Vert
TJCFML	TJ Cassava Flour Mills Limited
TUA	Tokyo University of Agriculture
TSL	Sainsbury Laboratory
UC Riverside	University of California - Riverside
UNICT	University of Catania
USAID	United States Agency for International Development
USDA	United States Department of Agriculture
WAAP Liberia	Ministry of Agriculture - Republic of Liberia
WACCI	West African Centre for Crop Improvement
WASCAL	West African Science Service Center on Climate Change and Adapted Land Use, WASCAL GRP Climate Change and Biodiversity
WASCO	West African Seasoning Company Limited
WCF	World Cocoa Foundation
WECA	Ondo State Wealth Creation Agency
WFWI	Women for Women International
WU	Wageningen University
ZOA Uganda	ZOA Uganda

