

**Deloitte.**

**IITA**

*Transforming African Agriculture*



**CGIAR**

**Annual Report and financial Statements**  
for the year ended 31 December

**2021**



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## International mailing address Headquarters



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Tel.: +1 201 6336094

PMB 5320, Oyo Road, Idi-Oshe  
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Tel. +1 201 6336094  
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### Statement of the Board Chair for the year ended 31 December 2021

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 Board of Trustees is committed to provide governance, financial and programmatic oversight to ensure efficient and effective management of the Institute.

IITA has fully embraced the One CGIAR System and holds the view that a unified CGIAR speaking with one voice will be a more effective and impactful organization. Given the institute's broad-based agenda, widespread presence of IITA scientists across Sub-Saharan Africa, and with its wide-ranging activities across the continent, IITA is well positioned to contribute to the One CGIAR.

The decentralization of IITA's structure into five regional hubs managed by Hubs Directors (simultaneously leading a science competency) and its timely implementation from 2012 was crucial to the growth and stability of IITA. In Central Africa, IITA's regional hub headquarter is in Kinshasa (DR Congo); the Eastern Africa hub is in Dar Es Salaam (Tanzania); the Southern Africa hub in Lusaka (Zambia); and the West Africa hub in Ibadan (Nigeria). An additional hub in the Sahel was recently established in Bamako, Mali. IITA hubs have become institutional assets in which donors, governments; various research and delivery partners have invested and where clear impact has been delivered. These hubs will be an asset for the One CGIAR in sub-Saharan Africa.

The effect of COVID 19 pandemic on our research continued to be felt through 2021 even though some countries where we operate started easing most of the restrictions imposed in reaction to the pandemic. This enabled our staff to move to our areas of impact where we conduct research.

Despite the difficulties posed by the pandemic, IITA delivered a strong financial performance in 2021. Total revenue amounted to US\$103.8 million (2020: US\$86.7 million) representing 19.7% increase with expenditure of US\$103.7 million (2020: US\$86.3 million). The Institute's liquidity and reserve levels improved with operating reserves increasing from \$7.6 million to \$7.8 million and days reserves reduced from 41.7 to 41.2 days. The reduction in reserve days is due to an increase in average daily cash expenditure from US \$214,000 to \$264,750. The 2021 audited financial statements show an operating result of US\$138,000. The Board recognizes the continuing need to increase reserves and expense days coverage and will continue to work with management to develop action plans to improve days coverage to a desirable level.

In 2021, the move to One CGIAR continued with the momentum gathered in 2020 with an ambitious aim to further integrate CGIAR's assets, partnerships, and operations to deliver greater impact, One CGIAR will ensure that we can fully and effectively respond to new and emerging global challenges. The major milestones for 2021 included appointment of Global and regional Directors, approval of initiative proposals, the rollout of initiative budgeting guidelines and subsequent preparation of budgets.

The Board of Trustees expresses its appreciation to the Management and staff of IITA for the excellent research and delivery activities conducted during 2021, attracting new partners, 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.

Christian Borgemeister  
Chair of the IITA Board of Trustees  
1 June 2022



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## **BOARD STATEMENT ON IITA RISK MANAGEMENT - 2021**

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 the unified One CGIAR. 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, Finance and Risk Committee of the Board on results. During 2021, the management continued to review and further develop existing risk management strategies and guidelines to ensure the risk management system in IITA is comprehensive, relevant and continues to be in line with best practices.

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 2021 financial statements and the effectiveness of internal control specific to financial reporting, the Board notes management's assertion in its 2021 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.

Christian Borgemeister  
Chair of the IITA Board of Trustees  
1 June 2022

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**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 & Risk Committee (AFRC).

The Audit, Finance & Risk Committee (AFRC), comprises Board of Trustees' members who are not officers of the Institute. The Committee meets with the independent auditors, management, and internal auditors periodically to discuss internal 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 & Touche.

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Nteranya Sanginga  
Director General

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Dennis Mulenga  
Director of Finance

1 June, 2022

## Independent Auditors' report

To the Trustees of International Institute of Tropical Agriculture

### Report on the Audit of the Financial Statements

#### Opinion

We have audited the financial statements of INTERNATIONAL INSTITUTE OF TROPICAL AGRICULTURE set out on pages 9 to 50, which comprises the statement of financial position as at 31st December 2021, 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 financial position of INTERNATIONAL INSTITUTE OF TROPICAL AGRICULTURE as at 31st December 2021, and its financial performance and cash flows for the year then ended in accordance with International Financial Reporting Standards and the 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 Auditors' 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 International Ethics Standards Board for Accountants' (IESBA), International Code of Ethics for Professional Accountants (including International Independence Standards), 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 IESBA Code and other ethical requirements that are relevant to our audit of Financial Statements in Nigeria.

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

#### Other Information

The board of Trustees are responsible for the other information. The other information comprises the Statement of Board Chair, Board Statement on IITA risk management 2021, Report of management and supplementary information. The other information does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not and will not express an audit opinion or 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 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 and fair presentation of the financial statements 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 financial 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.

## **Auditor's Responsibilities for the Audit of the 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 skepticism throughout the audit. We also:

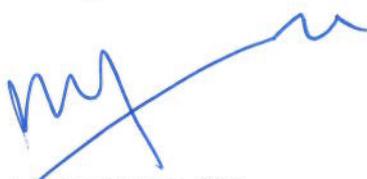
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting 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 the purpose of 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 Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related 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 financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance 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.

## Report on Other Legal and Regulatory Requirements

We expressly state that:

- i) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.
- ii) The Institute has kept proper books of account, so far as appears from our examination of those books.
- iii) The Institute's financial position and its statement of Activities and other comprehensive income are in agreement with the books of account and returns.

  
**Folorunso Hunga, FCA**  
**FRC/2013/ICAN/00000001709**  
**For: Deloitte & Touche**  
**Chartered Accountants**  
**Lagos, Nigeria**  
**17 June 2021**



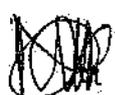
Statement of financial position As at 31 December 2021

	Notes	Expressed in US\$ Thousands	
		31 December 2021 \$'000	31 December 2020 \$'000
<b>Assets</b>			
<b>Current assets</b>			
Cash and short-term deposit	9	13,126	17,193
Accounts receivable:			
Donors - Net	10.1	29,029	21,567
Employees	10.2	795	890
CGIAR Centers	10	5,724	6,282
Receivables from BIP	10.1.1	489	241
Other receivables	10.3	200	126
Prepayments	11	2,214	2,099
Inventories	12	2,515	2,488
<b>Total current assets</b>		<b>54,092</b>	<b>50,886</b>
<b>Non-current assets</b>			
Property, plant and equipment	13	74,484	82,046
Less accumulated depreciation	13.1	(48,194)	(55,205)
<b>Property, plant and equipment- Net</b>		<b>26,290</b>	<b>26,841</b>
Intangible assets	14	1,551	1,203
Less amortisation	14	(986)	(620)
<b>Intangible assets - Net</b>		<b>565</b>	<b>583</b>
Other assets - receivable from BIP	15	1,582	1,582
<b>Total non-current assets</b>		<b>28,437</b>	<b>29,006</b>
<b>Total assets</b>		<b>82,528</b>	<b>79,892</b>
<b>Liabilities and net assets</b>			
<b>Current liabilities</b>			
Accounts payable:			
Donors	16.1	28,236	26,327
Employees	16.2	10,187	10,055
CGIAR Centers	16	121	-
Payable to BIP	16	-	-
Other payables	16.3	2,750	2,704
Deferred income from donors	18	840	498
<b>Total current liabilities</b>		<b>42,134</b>	<b>39,584</b>
<b>Non-current liabilities</b>			
Employee benefit liability	17	2,263	2,228
Deferred income from donors	18	515	759
<b>Total non-current liabilities</b>		<b>2,778</b>	<b>2,987</b>
<b>Total liabilities</b>		<b>44,912</b>	<b>42,571</b>
<b>Net assets</b>			
Undesignated	19	7,801	7,629
Designated	19	29,689	29,689
<b>Total unrestricted net assets</b>		<b>37,489</b>	<b>37,318</b>
Temporary net assets - other comprehensive income	19	127	3
<b>Total net Assets</b>		<b>37,616</b>	<b>37,321</b>
<b>Total liabilities and net assets</b>		<b>82,526</b>	<b>79,892</b>

The accompanying notes on pages 13 to 50 form an integral part of these statements. The Financial Statements were approved by:



Nteranya Sanginga  
Director General



Dennis Mulenga  
Director of Finance

1 June 2022

**INTERNATIONAL INSTITUTE OF TROPICAL AGRICULTURE**  
*Annual Report and Financial statements*  
For the year ended 31 December 2021

Statement of activities and other comprehensive income

	Notes	2021			2020			
		Unrestricted	Restricted	Restricted	Unrestricted	Restricted	Restricted	
			CRP	Non-CRP		CRP	Non-CRP	Total
							Total	
<b>Revenue and gains</b>								
Grant income								
Window 1 & 2	Exhibit II		14,184	-	14,184	12,392	-	12,392
Window 3	Exhibit III		36,856	-	36,856	29,847	-	29,847
Bilateral	Exhibit I, IV	370	26,558	25,887	52,815	21,798	23,301	45,442
<b>Total grant revenue</b>		<b>370</b>	<b>77,598</b>	<b>25,887</b>	<b>103,855</b>	<b>64,037</b>	<b>23,301</b>	<b>87,681</b>
<b>Expenses and losses</b>								
Research expenses	6		53,360	21,117	74,477	42,230	17,936	60,166
CGIAR collaboration expenses	6		3,173	931	4,104	4,219	1,129	5,348
Non - CGIAR collaboration expenses	6		12,344	1,703	14,048	10,310	2,337	12,647
Management and general expenses	7	11,089			11,089			9,052
Indirect cost recovery	8	(10,857)	8,721	2,136	-	7,278	1,898	0
Other expenses and losses		-	-	-	-	(22)	-	(22)
<b>Total expenses and losses</b>		<b>232</b>	<b>77,598</b>	<b>25,887</b>	<b>103,717</b>	<b>64,037</b>	<b>23,301</b>	<b>87,192</b>
<b>Operating Surplus for the year</b>		<b>138</b>	<b>-</b>	<b>-</b>	<b>138</b>	<b>489</b>	<b>(0)</b>	<b>489</b>
Finance income	5	13			13	14		14
Gains and losses on sale of assets	5	42			42	(47)		(47)
Other Finance Income/ Expenses		(21)			(21)	7		7
		<b>172</b>			<b>172</b>	<b>463</b>		<b>463</b>
<b>Other comprehensive income</b>								
<i>Other comprehensive income not to be reclassified to the statement of activities in subsequent periods</i>								
Remeasurement gain on defined benefit plans	17.1	124			124	(82)		-
<b>Total surplus and other comprehensive income</b>		<b>296</b>	<b>-</b>	<b>-</b>	<b>296</b>	<b>381</b>	<b>(0)</b>	<b>463</b>

The accompanying notes on pages 13 to 50 form an integral part of these statements.

**INTERNATIONAL INSTITUTE OF TROPICAL AGRICULTURE**  
*Annual Report and Financial statements*  
 For the year ended 31 December 2021

**Statement of changes in net assets**

	Designated funds						OTHER COMPREHENSIVE INCOME			
	Undesignated funds \$'000	Investment in property, plant, and equipment \$'000	Investment in intangible assets \$'000	Property, plant and equipment/intangible assets acquisition and replacement \$'000	Institutional stability \$'000	Sub-total Designated Fund	Actual Gain/(loss)	Total designated \$'000	Total Net assets \$'000	
<b>As at 1 January 2021</b>	7,629	26,841	585	1,263	1,000	29,689	3	29,692	37,321	
Depreciation	-	(2,111)	(372)	2,483	-	-	-	-	-	
Appropriations from Undesignated to designated	-	169	-	(169)	-	-	-	-	-	
Additions during the year	-	1,391	354	(1,745)	-	-	-	-	-	
Disposals during the year	-	-	-	-	-	-	-	-	172	
Surplus for the year	172	-	-	-	-	-	-	-	124	
Other comprehensive income	-	-	-	-	-	-	124	-	-	
<b>As at 31 December 2021</b>	<b>7,801</b>	<b>26,290</b>	<b>567</b>	<b>1,832</b>	<b>1,000</b>	<b>29,689</b>	<b>127</b>	<b>29,816</b>	<b>37,617</b>	
<b>As at 1 January 2020</b>	7,166	28,513	876	(700)	1,000	29,689	85	29,774	36,940	
Depreciation	-	(1,477)	(339)	1,816	-	-	-	-	-	
Appropriations from Undesignated to designated	-	(1,354)	(1,022)	(2,376)	-	-	-	-	-	
Additions during the year	-	1,159	1,070	(2,229)	-	-	-	-	-	
Disposals during the year	-	-	-	-	-	-	-	-	-	
Net changes in the appropriation for purchase of intangible assets	-	-	-	-	-	-	-	-	-	
Surplus for the year	463	-	-	-	-	-	-	-	463	
Other comprehensive income	-	-	-	-	-	-	-	-	-	
Other comprehensive income	-	-	-	-	-	-	(82)	-	(82)	
<b>As at 31 December 2020</b>	<b>7,629</b>	<b>26,841</b>	<b>585</b>	<b>1,263</b>	<b>1,000</b>	<b>29,689</b>	<b>3</b>	<b>29,692</b>	<b>37,321</b>	

The accompanying notes on pages 13 to 50 form an integral part of these statements.

## INTERNATIONAL INSTITUTE OF TROPICAL AGRICULTURE

Annual Report and Financial statements

For the year ended 31 December 2021

## Statement of cash flows

	Notes	Expressed in US\$ Thousands	
		2021	2020
		\$'000	\$'000
Surplus		296	463
Non-cash adjustments to reconcile surplus to net cashflows:			
Interest income	5	(13)	(14)
Loss and adjustment on disposal of restricted asset	5		1215
Gain on disposal of property, plant and equipment	5	(166)	48
Allowance for impairment loss	10.1	-	1,641
Depreciation of unrestricted assets	13	1,369	1,162
Depreciation of restricted assets	13	742	315
Amortization of intangible assets	14	367	339
Unrealized exchange difference			(8)
Amortization of deferred income from donors	18	(742)	(1530)
Employee benefit expense	17.1	59	268
		<b>1,912</b>	<b>3,899</b>
<b>Decrease/ (increase) in assets</b>			
Accounts receivable:			
Donors	10.1	(7,462)	(1,651)
Employees	10.2	95	155
CGIAR Centers	10	558	(959)
Receivables from BIP	10.1.1	(248)	(241)
Other receivables	10.3	(197)	(1,506)
Prepayments	11	147	(193)
Inventories	12	(165)	82
Other assets	15	-	-
<b>Increase/ (decrease) in liability</b>			
Accounts payable:			
Donors	16.1	1,910	7,889
Employees	16.2	132	398
CGIAR Centers	16	121	(213)
Payable to BIP	16	-	(320)
Others	16.3	45	(161)
Employee benefit liability	17	35	(37)
Deferred income from donors	18	840	498
		<b>(2,279)</b>	<b>7,641</b>
Interest income		13	14
Benefit paid		(68)	(164)
<b>Net cash used in operating activities</b>		<b>(2,333)</b>	<b>7,490</b>
<b>Investing activities</b>			
Acquisition of unrestricted property, plant and equipment	13	(949)	(661)
Acquisition of restricted property, plant and equipment	13	(840)	(498)
Acquisition of intangible assets	14	(112)	-
Proceeds from sale of property, plant, and equipment		166	(48)
<b>Net cash used in investing activities</b>		<b>(1,735)</b>	<b>(1,207)</b>
Net decrease in cash and cash equivalent		(4,067)	6,283
Cash and cash equivalents at 1 January	9	17,193	10,910
<b>Cash and cash equivalents at 31 December</b>		<b>13,126</b>	<b>17,193</b>

**Notes to the financial statements**

**1 Corporate information**

The financial statements of the International Institute of Tropical Agriculture ("IITA", "Institute" or "Center") for the year ended 31 December 2021 were authorized for issue in accordance with a resolution of the Board of Trustees on June 1, 2022.

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.

IITA, a One CGIAR Center headquartered in Ibadan, Nigeria; is one of Africa's seminal partners in applied agricultural research for sustainable food futures. One CGIAR is a dynamic reformulation of CGIAR's partnerships, knowledge, assets and global presence, aiming for greater integration and impact in the face of the interdependent challenges of today's world. One CGIAR research is dedicated to reducing rural poverty, increasing food security, improving human health and nutrition, and ensuring more sustainable management of natural resources.

**2 Adoption of new and revised IFRS standards**

**I. Impact of the initial application of Interest Rate Benchmark Reform**

IITA did not adopt the Phase 1 amendments Interest Rate Benchmark Reform—Amendments to IFRS 9/IAS 39 and IFRS 7. These amendments modify specific hedge accounting requirements to allow hedge accounting to continue for affected hedges during the period of uncertainty before the hedged items or hedging instruments are amended as a result of the interest rate benchmark reform.

In the current year, IITA did not adopt the Phase 2 amendments Interest Rate Benchmark Reform—Amendments to IFRS 9, IAS 39, IFRS 7, IFRS 4 and IFRS 16.

Both the Phase 1 and Phase 2 amendments are not relevant to IITA because we do not do hedge accounting. We also do not do any bank borrowings neither do we enter into lease agreements.

**II. Impact of the initial application of COVID-19-Related Rent Concessions beyond 30 June 2021—Amendment to IFRS 16**

In the prior year, IITA did not adopted Covid-19-Related Rent Concessions (Amendment to IFRS 16) that provided practical relief to lessees in accounting for rent concessions occurring as a direct consequence of COVID-19, by introducing a practical expedient to IFRS 16. This practical expedient was available to rent concessions for which any reduction in lease payments affected payments originally due on or before 30 June 2021.

In March 2021, the Board issued Covid-19-Related Rent Concessions beyond 30 June 2021 (Amendment to IFRS 16) that extends the practical expedient to apply to reduction in lease payments originally due on or before 30 June 2022. Again, we did not adopt this amendment as it does not apply to us and does not impact on our financial statements.

**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.

**Notes to the financial statements**

**2 Adoption of new and revised IFRS standards (cont'd)**

**III. IFRS 17 (including the June 2020 amendments to IFRS 17) Insurance Contracts**

Amendments to IFRS 10 and IAS 28	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
Amendments to IAS 1	Classification of Liabilities as Current or Non-current
Amendments to IFRS 3	Reference to the Conceptual Framework
Amendments to IAS 16	Property, Plant and Equipment—Proceeds before Intended Use
Amendments to IAS 37	Onerous Contracts—Cost of Fulfilling a Contract
Annual Improvements to IFRS	Amendments to IFRS 1 First-time Adoption of International Financial Reporting Standards 2018-2020 Cycle   Instruments, IFRS 16 Leases, and IAS 41 Agriculture
Amendments to IAS 1 and IFRS	Disclosure of Accounting Policies Practice Statement 2
Amendments to IAS 8	Definition of Accounting Estimates
Amendments to IAS 12	Deferred Tax related to Assets and Liabilities arising from a Single Transaction

The directors do not expect that the adoption of the Standards listed above will have a material impact on the financial statements of IITA in future periods.

**V. Amendments to IFRS 10 Consolidated Financial Statements and IAS 28 Investments in Associates and Joint**

These amendments will have no impact on the financial statements of IITA because we do not have investments in Associates or joint ventures, therefore they will not be adopted.

**VI. Amendments to IAS 1 Presentation of Financial Statements—Classification of Liabilities as Current or Non-current**

The amendments to IAS 1 affect only the presentation of liabilities as current or non-current in the statement of financial position and not the amount or timing of recognition of any asset, liability, income or expenses, or the information disclosed about those items.

The amendments clarify that the classification of liabilities as current or non-current is based on rights that are in existence at the end of the reporting period, specify that classification is unaffected by expectations about whether an entity will exercise its right to defer settlement of a liability, explain that rights are in existence if covenants are complied with at the end of the reporting period, and introduce a definition of 'settlement' to make clear that settlement refers to the transfer to the counterparty of cash, equity instruments, other assets or services.

The amendments are applied retrospectively for annual periods beginning on or after 1 January 2023, with early application permitted. IITA has adopted this standard.

Notes to the financial statements

2 Adoption of new and revised IFRS standards (cont'd)

**VII. Amendments to IFRS 3 Business Combinations—Reference to the Conceptual Framework**

The amendments update IFRS 3 so that it refers to the 2018 Conceptual Framework instead of the 1989 Framework.

They also add to IFRS 3 a requirement that, for obligations within the scope of IAS 37, an acquirer applies IAS 37 to determine whether at the acquisition date a present obligation exists as a result of past events. For a levy that would be within the scope of IFRIC 21 Levies, the acquirer applies IFRIC 21 to determine whether the obligating event that gives rise to a liability to pay the levy has occurred by the acquisition date.

Finally, the amendments add an explicit statement that an acquirer does not recognize contingent assets acquired in a business combination.

The amendments are effective for business combinations for which the date of acquisition is on or after the beginning of the first annual period beginning on or after 1 January 2022. Early application is permitted if an entity also applies all other updated references (published together with the updated Conceptual Framework) at the same time or earlier.

This standard and the amendments have no impact on the financial statements of IITA and will not be adopted.

**VIII. Amendments to IAS 16 Property, Plant and Equipment—Proceeds before Intended Use**

The amendments prohibit deducting from the cost of an item of property, plant and equipment any proceeds from selling items produced before that asset is available for use, i.e., proceeds while bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Consequently, an entity recognizes such sales proceeds and related costs in profit or loss. The entity measures the cost of those items in accordance with IAS 2 Inventories.

The amendments also clarify the meaning of 'testing whether an asset is functioning properly'. IAS 16 now specifies this as assessing whether the technical and physical performance of the asset is such that it is capable of being used in the production or supply of goods or services, for rental to others, or for administrative purposes.

If not presented separately in the statement of comprehensive income, the financial statements shall disclose the amounts of proceeds and cost included in profit or loss that relate to items produced that are not an output of the entity's ordinary activities, and which line item(s) in the statement of comprehensive income include(s) such proceeds and cost.

The amendments are applied retrospectively, but only to items of property, plant and equipment that are brought to the location and condition necessary for them to be capable of operating in the manner intended by management on or after the beginning of the earliest period presented in the financial statements in which the entity first applies the amendments.

The entity shall recognise the cumulative effect of initially applying the amendments as an adjustment to the opening balance of retained earnings (or other component of equity, as appropriate) at the beginning of that earliest period presented.

IITA has adopted this standard though it has no effect on these financial statements.

Notes to the financial statements

2 Adoption of new and revised IFRS standards (cont'd)

**IX. Amendments to IAS 37 Provisions, Contingent Liabilities and Contingent Assets—Onerous Contracts—Cost of Fulfilling a Contract**

The amendments specify that the 'cost of fulfilling' a contract comprises the 'costs that relate directly to the contract'. Costs that relate directly to a contract consist of both the incremental costs of fulfilling that contract (examples would be direct labour or materials) and an allocation

of other costs that relate directly to fulfilling contracts (an example would be the allocation of the depreciation charge for an item of property, plant and equipment used in fulfilling the contract).

The amendments apply to contracts for which the entity has not yet fulfilled all its obligations at the beginning of the annual reporting period in which the entity first applies the amendments. Comparatives are not restated.

Instead, the entity shall recognize the cumulative effect of initially applying the amendments as an adjustment to the opening balance of retained earnings or other component of equity, as appropriate, at the date of initial application.

IITA will adopt this standard though it has no effect on these financial statements.

**X. Annual Improvements to IFRS Standards 2018-2020—Amendments to IFRS 1 First-time Adoption of International Financial Reporting Standards, IFRS 9 Financial Instruments, IFRS 16 Leases, and IAS 41**

**Agriculture**

While IITA adopted IFRS in 2016 these amendments to IFRS 1 do not have any effect on our financial statements as we do not have any subsidiaries that are adopting IFRS. IFRS 16 and IAS 41 do not have effect on our financial statements as we do not have any lease and IAS 41 is not applicable to our agricultural research.

**XI. Amendments to IAS 1 Presentation of Financial Statements and IFRS Practice Statement 2 Making Materiality Judgements—Disclosure of Accounting Policies**

The amendments change the requirements in IAS 1 with regard to disclosure of accounting policies. The amendments replace all instances of the term 'significant accounting policies' with 'material accounting policy information'. Accounting policy information is material if, when considered together with other information included in an entity's financial statements, it can reasonably be expected to influence decisions that the primary users of general-purpose financial statements make on the basis of those financial statements.

The supporting paragraphs in IAS 1 are also amended to clarify that accounting policy information that relates to immaterial transactions, other events or conditions is immaterial and need not be disclosed. Accounting policy information may be material because of the nature of the related transactions, other events or conditions, even if the amounts are immaterial. However, not all accounting policy information relating to material transactions, other events or conditions is itself material.

IITA will adopt this standard in the year 2023 when it becomes effective.

**Notes to the financial statements****2 Adoption of new and revised IFRS standards (cont'd)****XII. Amendments to IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors—Definition of Accounting Estimates**

The amendments replace the definition of a change in accounting estimates with a definition of accounting estimates. Under the new definition, accounting estimates are “monetary amounts in financial statements that are subject to measurement uncertainty”.

The definition of a change in accounting estimates was deleted. However, the Board retained the concept of changes in accounting estimates in the Standard with the following clarifications:

- A change in accounting estimate that results from new information or new developments is not the correction of an error
- The effects of a change in an input or a measurement technique used to develop an accounting estimate are changes in accounting estimates if they do not result from the correction of prior period errors

IITA will adopt this standard in 2023 when it becomes effective.

**XIII. Amendments to IAS 12 Income Taxes—Deferred Tax related to Assets and Liabilities arising from a Single Transaction**

IITA will not adopt this standard as it is a tax-exempt organization and the standard has no effect on our financial statements.

**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 organizations ability to meet its obligations. Therefore, the financial statements continue to be prepared on the going concern basis.

**Notes to the financial statements**

**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 realised or intended to be sold or consumed in the normal operating cycle
- Held primarily for the purpose of trading
- Expected to be realised 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 summarised in the following notes:

Accounting policy disclosures - Note 3

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.

**Notes to the financial statements****3.2 Summary of significant accounting policies (cont'd)****II. Fair value measurement (cont'd)**

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 utilise 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, maximising the use of relevant observable inputs and minimising 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:

**Notes to the financial statements**

- 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

**Others**

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 to the Institute in return for past or future compliance to the operating activities of the Institute. Restricted grants include Window 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:

**Notes to the financial statements**

**3.2 Summary of significant accounting policies (cont'd)**

**III. Revenue Recognition (cont'd)**

**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 CGIAR funding window to the research center.

**Notes to the financial statements**

**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 assets (or services) received or promised.

Notes to the financial statements

3.2 Summary of significant accounting policies (cont'd)

**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 recognised 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 recognised 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 recognised as income on a systematic basis over the periods that the costs, which it is intended to compensate, are expensed.

Where the grant relates to an asset, it is recognised 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 nominal amount.

**VI. Cash and short - term deposits**

Cash and short-term deposits in the statement of financial position comprises 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 of 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.

## Notes to the financial statements

## 3.2 Summary of significant accounting policies (cont'd)

## 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; and 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 cost includes the cost of purchase, costs directly attributable to bringing the asset to the location and condition 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 recognised 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 recognised 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	5 years
Computer equipment	3 years

The land on which the headquarter is situated was allocated by decree (by provisions of the law). Government of Nigeria made the land available in 1967 for 99 years on leasehold arrangement 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.

Notes to the financial statements

3.2 Summary of significant accounting policies (cont'd)

VII. Property, plant and equipment (cont'd)

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on 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 assets are carried at cost less accumulated amortisation and accumulated impairment losses, if any. Internally generated intangible assets, excluding capitalised development costs, are not capitalised and expenditure is recognised 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 an intangible assets are allocated on a straight-line basis as shown below:

**Computer software - 3 years**

Intangible assets with finite lives are amortised over their useful economic lives and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortisation period and the amortisation 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 amortisation period or method, as appropriate, and are treated as changes in accounting estimates. The amortisation expense on intangible assets with finite lives is recognised 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 recognised 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 reliably the expenditure during development

## Notes to the financial statements

### 3.2 Summary of significant accounting policies (cont'd)

#### VIII. Intangible assets (cont'd)

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 amortisation and accumulated impairment losses. Amortisation of the asset begins when development is complete, and the asset is available for use. It is amortised 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 realisable 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 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 increase in net realisable value, is recognised as a reduction in the value of inventories recognised as an expense in the period in which the reversal occurs.

The Institute uses a symmetric 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.

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 recognised. 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 recognised for the asset in prior years. Such reversal is recognised in the statement of activities. Their subsequent recognition and measurement will depend on their classification.

Notes to the financial statements

3.2 Summary of significant accounting policies (cont'd)

**XI. Financial instruments — initial recognition and subsequent measurement**

A financial instrument will be recognised 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 amortised cost or fair value through profit or loss or other comprehensive income (OCI). This is recognised 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 depends 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 amortised cost. Amortised cost will be calculated using the effective interest rate.

**Financial assets at amortised 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 in order 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) 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 recognised directly in profit or loss and presented in other gains/(losses) together with foreign exchange gains and losses. Impairment losses are presented as separate line item in the statement of profit or loss.

Notes to the financial statements

3.2 Summary of significant accounting policies (cont'd)

XI. Financial instruments — initial recognition and subsequent measurement (cont'd)

**Financial asset, 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 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", which 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 solely payments of principal and interest, 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 recognised in profit or loss. When the financial asset is derecognised, the cumulative gain or loss previously recognised in OCI is reclassified from equity to profit or loss and recognised 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 separate line item in the statement of profit or loss.

Debt instruments are classified and subsequently measured at fair value through other comprehensive income only if both of the following criteria are met:

1. The objective of the entities' business model is achieved by both collecting the contractual cash flows and selling the financial asset; 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) 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.

**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 amortised cost and FVOCI. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

## Notes to the financial statements

### 3.2 Summary of significant accounting policies (cont'd)

#### XI. Financial instruments — initial recognition and subsequent measurement (cont'd)

##### **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 amortised cost using the effective interest method.

The effective interest method is a method of calculating the amortised 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 derecognises financial liabilities when and only when, the Institute's obligations are discharged, cancelled or they expire. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in profit or loss.

The impairment requirements of IFRS 9 apply to financial assets that are measured at amortized cost or FVTOCI. The determination of impairment losses and allowance has moved from an incurred credit loss model whereby credit losses are recognized when a defined loss event occurs under IAS 39, to an expected loss model under IFRS 9, where provisions for impairment are taken upon initial recognition of the financial asset based on expectations of potential credit losses at that time. Under IFRS 9 for financial assets originated or purchased on initial recognition, IITA recognizes an impairment loss at an amount equal to 12-month ECL. This shall continue if the credit risk at the reporting date has not increased significantly since initial recognition; therefore, was and shall remain in Stage 1. IFRS 9 requires the recognition of credit losses over the remaining life of the financial assets ("Lifetime expected credit losses") which are considered to have experienced a significant increase in credit risk (e.g., Stage 2) and for financial assets that are credit impaired at the reporting date (e.g., Stage 3). The lifetime expected credit losses represent all possible expected losses events over the expected life of a financial instrument.

##### **Credit impaired**

A financial asset is credit-impaired when one or more events that have a detrimental impact on the estimated future cash flows of that financial asset have occurred. Evidence that a financial asset is credit impaired includes observable data about the following events:

-Significant financial difficulty of the donor

##### **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.

## Notes to the financial statements

## 3.2 Summary of significant accounting policies (cont'd)

## XI. Financial instruments — initial recognition and subsequent measurement (cont'd)

**Write-offs**

According to the 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 the write all receivables that have reached stage 3. The Institute can also on an ad-hoc basis examine any financial assets for write off.

**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 recognised in the financial statements. Cash deposits in banks give IITA the right to receive cash or draw cheques or other instruments against a favourable balance. All cash and bank balances will be recognised 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 in US Dollars which helps in mitigating against 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 amortised cost using the effective interest rate (EIR) method, less impairment. Amortised 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 amortisation is included in the statement of activities. The losses arising from impairment are recognised 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 derecognised 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.

## 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.

**Notes to the financial statements**

**3.2 Summary of significant accounting policies (cont'd)**

**XII. Employee benefits (cont'd)**

**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 cost in 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) then at the date of reporting. The benefit is amortised and recorded as a liability, the unwinding of the discount is recorded as an interest cost and the current service cost are recorded as personnel cost in the statement of activities.

Re - measurements, comprising of actuarial gains and losses, are recognized immediately in the statement of financial position with a corresponding debit or credit to undesignated fund 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 recognises the following changes in personnel cost 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 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 capitalised in the reporting period in which the payment is made and subsequently amortised over the period in which the service is to be enjoyed.

**XIV. Interest income**

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

**Notes to the financial statements**

**3.2 Summary of significant accounting policies (cont'd)**

**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 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 judgements, 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.

**Judgements**

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.

**Notes to the financial statements**

**4 Significant accounting judgments, estimates and assumptions (cont'd)**

**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 judgement. 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 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

5	<b>Other gains and losses</b>	<b>2021</b>	<b>2020</b>
		<b>\$'000</b>	<b>\$'000</b>
5.1	Interest Income - General	13	14
	Sale of property, Plant & Equipment	42	(48)
5.2	Remeasurement Gain/ Loss	124	
5.3	Interest Expense - Staff	(21)	7
		<u>158</u>	<u>(26)</u>

**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 service.

**Notes to the financial statements**

**6 Program-related expenses (cont'd)**

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

	2021	2020
	\$'000	\$'000
Research - programs and support	98,813	84,237
Training	4,068	2,473
Information services	604	629
	<b>103,485</b>	<b>87,339</b>

Represented by (per statement of activities)

	2021	2020
	\$'000	\$'000
Research Expenses (CRP)	53,360	42,230
Research Expenses (N-CRP)	21,117	17,936
Overhead	10,857	9,177
CGIAR collaboration expenses	4,104	5,348
Non-CGIAR collaboration expenses	14,048	12,648
	<b>103,485</b>	<b>87,339</b>

**7 Management and general expenses**

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

- i) **General Administration:** covers the costs of 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:

	2021	2020
	\$'000	\$'000
General administration and operations	<b>11,089</b>	<b>9,052</b>

Notes to the financial statements

8 Expenses and losses

Classification of Expenses by nature

31 December 2021	Unrestricted	Restricted	Restricted	Total
	\$'000	CRPs \$'000	Non-CRPs \$'000	
Personnel cost	13,425	23,379	6,842	43,646
CGIAR collaboration	-	3,173	931	4,104
Non-CGIAR collaboration	-	12,344	1,703	14,048
Supplies and services	(4,978)	25,592	11,920	32,535
Travel	233	2,769	2,121	5,124
Cost sharing percentage - CSP	764	465	53	1,282
Depreciation/ Amortisation	1,645	1,154	180	2,979
Sub total	11,089	68,877	23,751	103,717
Indirect cost recovery	(10,857)	8,721	2,136	-
Total expenses	232	77,598	25,887	103,717

31 December 2020	Unrestricted	Restricted	Restricted	Total
	\$'000	CRPs \$'000	Non-CRPs \$'000	
Personnel cost	11,708	21,846	6,911	40,465
CGIAR collaboration	-	4,219	1,129	5,348
Non-CGIAR collaboration	-	10,310	2,337	12,647
Supplies and services	(4,431)	16,468	8,846	20,884
Travel	266	2,134	946	3,345
Cost sharing percentage - CSP	7	377	446	830
Depreciation/ Amortisation	1,502	1,406	787	3,695
Sub total	9,052	56,759	21,403	87,215
Indirect cost recovery	(9,198)	7,278	1,898	(22)
Total expenses	(146)	64,037	23,301	87,192

**Notes to the financial statements**

**9 Cash and short-term deposits**

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 equivalents consist of:

	31 December 2021	31 December 2020
Cash on hand	358	418
Cash at bank	12,768	16,775
	<b>13,126</b>	<b>17,193</b>

	31 December 2021 \$'000	31 December 2020 \$'000
<b>10 Accounts receivable</b>		
Donors (10.1)	29,029	21,567
Employees (10.2)	795	890
CGIAR Centers	5,724	6,282
Receivables from BIP	489	241
Other receivables (10.3)	2,398	2,201
	<b>38,435</b>	<b>31,181</b>

	31 December 2021 \$'000	31 December 2020 \$'000
<b>10.1 Accounts receivable – Donors</b>		
As at December 31, accounts receivable from donors consist of:		
Unrestricted	-	-
CRP windows 1&2	5,541	2,940
CRP window 3	5,303	2,049
Bilateral	11,694	9,010
Non-CRP	7,913	8,788
Challenge programs	219	422
	30,670	23,208
Loss Allowance	(1,641)	(1,641)
	<b>29,029</b>	<b>21,567</b>

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

At 31 December 2021, 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 \$1,641 was found to be impaired and provided for. As at 31 December 2020, Accounts receivables from donors with an initial carrying value of \$1,641 were impaired and fully provided for.

**Notes to the financial statements**

**10.1 Accounts receivable – Donors (cont'd)**

Changes in loss allowances was recognised in management and general expenses in the statement of activities.

See Note 21 on credit risk of accounts receivables from donors, which states how management manages its receivables from donors.

<b>10.2 Accounts receivables – Employees</b>	<b>31 December 2021 \$'000</b>	<b>31 December 2020 \$'000</b>
As at December 31, accounts receivable from employees consist of:		
Staff loans	787	850
Children education advance	-	24
Staff salary advance	8	16
	<u>795</u>	<u>890</u>

<b>10.3 Accounts receivable – Others</b>	<b>31 December 2021 \$'000</b>	<b>31 December 2020 \$'000</b>
As at December 31, accounts receivable: Others consist of:		
Receivables from stations	59	116
Other receivables	141	10
	<u>200</u>	<u>126</u>

<b>11 Prepayments</b>	<b>31 December 2021 \$'000</b>	<b>31 December 2021 \$'000</b>
Prepaid expenses as at December 31 consist of:		
Prepayments	2,198	2,075
Deposit	16	24
	<u>2,214</u>	<u>2,099</u>

<b>12 Inventories</b>	<b>31 December 2021 \$'000</b>	<b>31 December 2020 \$'000</b>
Stores on hand	3,297	3,115
Other Prepayments	89	228
Allowance for obsolescence	(871)	(855)
	<u>2,515</u>	<u>2,488</u>

In 2021 \$17, (2020 (\$160)) was recognized as expense for inventories carried at net realisable value. This is treated under management and general expenses in the Statement of Activities.

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

In 2021 we reviewed, the rates of provisions for obsolescence and made appropriate adjustments. This rate adjustment resulted in an increase of obsolescence allowance by \$17 when compared to that of 2020.

Notes to the financial statements

13 a. Unrestricted Centre Funds

	Land	Building & Infrastructure	Lab./Scient. Equip. & Furniture/Fixtures	Motor Vehicles		Computer Equipment	Power House	Capital Work in progress	Total \$'000
				Automobiles	Heavy Duty				
COST	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
At 1 January, 2020	2,992	48,327	17,515	6,936	162	5,067	2,741	397	84,137
Additions	-	110	125	168	-	50	37	-	489
Disposal	-	-	(5,093)	(156)	(8)	(1,661)	-	-	(6,918)
Reclassification/adjustment	21	(227)	(5)	(767)	771	502	37	-	332
As at 31 Dec. 2020	3,013	48,210	12,542	6,181	925	3,957	2,815	397	78,040
CWIP Capitalized	-	-	15	-	-	-	-	(15)	(0)
Additions	-	-	505	24	-	8	4	398	949
Disposals	-	-	(6,515)	(107)	-	(2,227)	-	-	(8,848)
Adjustment	-	-	(2)	(235)	-	(18)	-	(248)	(502)
At 31st DEC. 2021	3,013	48,219	6,546	5,864	925	1,721	2,819	532	69,638

Accumulated Depreciation

At 1 January, 2020	-	26,834	17,231	6,825	159	5,376	1,775	-	58,200
Charge for the Year	-	972	134	64	22	39	115	-	1,346
Disposals	-	-	(5,092)	(155)	(7)	(1,653)	-	-	(6,906)
Adjustments	-	(66)	(166)	(760)	651	135	22	-	(184)
As at 31st Dec. 2020	-	27,741	12,107	5,974	825	3,898	-	1,913	52,456
Charge for the Year	-	974	158	74	9	38	116	-	1,369
Disposals	-	-	(6,515)	(107)	-	(2,227)	-	-	(8,848)
Adjustment	-	-	(2)	(254)	-	(18)	-	-	(274)
At 31 Dec, 2021	-	28,715	5,748	5,687	834	1,691	116	1,913	44,704
Net Book Value as at 31st Dec. 2020	3,013	20,469	436	207	100	59	2,815	(1,516)	25,584
Net Book Value as at 31st Dec. 2021	3,013	19,504	798	176	91	30	2,703	(1,381)	24,935

Notes to the financial statements

13 a. Restricted Centre Funds

	Land	Building & Infrastructure	Lab./Scient. Equip	Motor Automobiles	Heavy Duty	Computer Equipment	Power House	Capital Work in progress	Total
	\$'000	\$'000	\$'000	\$'000		\$'000	\$'000	\$'000	\$'000
<b>COST</b>									
At 1 January, 2020	-	2,069	881	1,946	-	222	-	-	5,118
Adjustments	-	-	8	(8)	-	(8)	-	-	(8)
Additions	-	-	16	469	-	13	-	-	498
Reclassification	-	-	(31)	31	-	-	-	-	-
Disposals	-	(1,362)	(153)	(85)	-	(3)	-	-	(1,603)
At 31 Dec, 2020	-	707	721	2,352	-	225	-	-	4,006
Adjustments	-	-	(10)	9	-	5	-	-	3
Additions	-	-	120	713	-	7	-	-	840
Reclassification	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	(3)	-	-	-	-	(3)
At 31 Dec. 2021	-	707	831	3,071	-	237	-	-	4,846
<b>Accumulated Depreciation</b>									
At 1 January, 2020	-	223	795	1,621	-	190	-	-	2,829
Charge for the Year	-	35	(2)	269	-	14	-	-	315
Disposals	-	(163)	(153)	(78)	-	(3)	-	-	(396)
As at 31 Dec, 2020	-	94	640	1,813	-	201	-	-	2,748
Charge for the Year	-	14	143	567	-	18	-	-	742
Disposals	-	-	-	(3)	-	-	-	-	(3)
Adjustments	-	-	(10)	9	-	4	-	-	3
As at 31 Dec, 2021	-	109	773	2,386	-	223	-	-	3,490
<b>Net Book Value as at 31st Dec. 2020</b>	-	612	81	540	-	24	-	-	1,257
<b>Net Book Value as at 31st Dec. 2021</b>	-	598	58	685	-	14	-	-	1,356

Notes to the financial statements

13 a. Unrestricted Centre Funds (cont'd)

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

	Land	Building & Infrastructure	Lab./Scient. Equip & Furniture/Fixtures	Motor Vehicles	Computer Equipment	Power House	Capital Work in progress	Total
At 31 Dec. 2021	3,013	48,926	7,377	8,935	1,958	2,819	532	74,484
At 31 Dec. 2020	3,013	48,917	13,264	8,534	4,182	2,815	397	82,046

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

	Land	Building & Infrastructure	Lab./Scient. Equip & Furniture/Fixtures	Motor Vehicles	Computer Equipment	Power House	Capital Work in progress	Total
At 31 Dec. 2021	-	28,823	6,521	8,073	1,914	116	1,913	48,194
At 31 Dec. 2020	-	27,835	12,747	7,787	4,098	-	1,913	55,205

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

	Land	Building & Infrastructure	Lab./Scient. Equip & Furniture/Fixtures	Motor Vehicles	Computer Equipment	Power House	Capital Work in progress	Total
At 31 Dec. 2021	3,013	20,103	856	862	44	2,703	(1,381)	26,290
At 31 Dec. 2020	3,013	21,081	517	747	84	2,815	(1,516)	26,841

Notes to the financial statements

**14 Intangible Assets**

		\$'000
<b>Cost</b>		
At 1 January 2020		-
Adjustment		-
Additions		1,203
Disposal		-
		1,203
<b>At 31 December 2020</b>		<b>1,203</b>
CWIP Capitalized		248
GIT at 2021 Year End		
Additions		106
Disposal		(6)
		1,551
<b>At 31 December 2021</b>		<b>1,551</b>
<b>Amortisation:</b>		
At 1 January 2020		620
Charge for the Year		-
		620
<b>At 31 December 2020</b>		<b>620</b>
<b>Reclassification/Adjustment</b>		
Charge for the Year		371
Disposals		(5)
		986
<b>At 31 December 2021</b>		<b>986</b>
<b>Net Book Value</b>		
<b>At 31 December 2021</b>		<b>565</b>
<b>At 31 December 2020</b>		<b>583</b>
	<b>31 December</b>	<b>31 December</b>
	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>15 Other assets</b>	<b>1,582</b>	<b>1,582</b>

Other assets relate to amounts earmarked for conversion into shares in BIP Limited when the regulatory processes for increase in authorized share capital are concluded. BIP is registered as a limited company in Nigeria with IITA as sole shareholder.

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For the year ended 31 December 2021

**Notes to the financial statements**

	31 December 2021 \$'000	31 December 2020 \$'000
<b>16 Accounts payable</b>		
Donors (16.1)	28,236	26,327
Employees (16.2)	10,187	10,055
CGIAR centers	121	
Payable to BIP	-	
Other payables (16.3)	2,750	2,704
	<u>41,294</u>	<u>39,086</u>

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

	31 December 2021 \$'000	31 December 2020 \$'000
<b>16.1 Donors</b>		
Payables to donors as at December 31 consist of:		
Total Unrestricted	-	-
Total CRP Windows 1 & 2 - Exhibit V	298	799
Total CRP Window 3 - Exhibit VI	16,991	17,187
Total Bilateral - Exhibit VII	3,887	1,454
Total Challenge Programs - Exhibit VIII	33	-
Total Non-CRP Activities - Exhibit IX	7,027	6,887
	<u>28,236</u>	<u>26,327</u>

	31 December 2021 \$'000	31 December 2020 \$'000
<b>16.2 Accounts payable – Employees</b>		
Accounts payable to employees as at December 31 consist of:		
Vacation benefits	1,494	2,045
Pension payable	193	294
Staff remuneration	8,350	7,513
	<u>10,037</u>	<u>9,852</u>
<b>Employee and other Taxes</b>		
Withholding tax payable	1	12
Payroll taxes	149	191
	<u>150</u>	<u>203</u>
<b>Total</b>	<u>10,187</u>	<u>10,055</u>

Staff remuneration consist 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.

**Notes to the financial statements**

**16.3 Other payables**

Other accounts payable as at December 31 consist of:

	<b>31 December 2021 \$'000</b>	<b>31 December 2020 \$'000</b>
<b>Financial liabilities</b>		
Accrued liabilities	39	15
Vendors	2,711	2,689
	<b>2,750</b>	<b>2,704</b>

**17 Employee benefit liability**

Repatriation benefit (17.1)  
Severance benefit

	<b>31 December 2021 \$'000</b>	<b>31 December 2020 \$'000</b>
Repatriation benefit (17.1)	1,378	1,510
Severance benefit	885	718
	<b>2,263</b>	<b>2,228</b>

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

<b>31 December</b>	<b>2021 \$'000</b>	<b>2020 \$'000</b>
Current service cost	30	248
Interest cost	29	19
Defined benefit expense	<b>59</b>	<b>268</b>

Re-measurement (gain)/losses recognized in other comprehensive income:

31 December 2021	(\$000)
31 December 2020	(124)
	82

The factor below contributed to the re-measurement (gain)/losses on the repatriation benefit:

**Changes in assumptions**

31 December 2021	(124)
31 December 2020	82

Notes to the financial statements

**17 Employee benefit liability (cont'd)**

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

	31 December 2021 \$'000	31 December 2020 \$'000
<b>Present value of obligation at the beginning</b>	1,510	1,324
<b>Recognised in statement of activities:</b>		
Interest cost	29	19
Current service cost	30	248
Benefit paid	(68)	(164)
<b>Recognised in other comprehensive income:</b>		
Remeasurement gains	(124)	82
<b>Present value of obligation at the end</b>	<u>1,377</u>	<u>1,510</u>

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

	31 December 2021 %	31 December 2020 %
Discount rate	1.89%	1.46
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 2021 is as shown below:

	Discount rate	
	1% Increase \$'000	1% Decrease \$'000
Impact on the defined benefit obligation	<u>(67)</u>	<u>(39)</u>
	Ticket fare	
	1% Increase \$'000	1% Decrease \$'000
Impact on the defined benefit obligation	<u>(136)</u>	<u>73</u>

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

Notes to the financial statements

**17 Employee benefit liability (cont'd)**

A quantitative sensitivity analysis for significant assumption on the repatriation benefit as at 31 December 2020 is as shown below:

	Discount rate	
	1% Increase	1% Decrease
	\$'000	\$'000
Impact on the defined benefit obligation	(351)	(320)

	Ticket fare	
	1% Increase	1% Decrease
	\$'000	\$'000
Impact on the defined benefit obligation	(261)	261

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 assumption occurring at the end of the reporting period. The sensitivity analysis is based on change(s) in significant assumptions, keeping all other assumptions constant. The sensitivity analysis 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 towards ensuring that all obligations arising from the post-employment benefit in the foreseeable future are settled.

**18 Deferred income from donors**

	31 December 2021	31 December 2020
At 1 January	1,257	2,289
Deferred during the year	840	498
Released to the statement of activities	(742)	(1,530)
<b>At 31 December</b>	<b>1,355</b>	<b>1,257</b>
Current	840	(1,112)
Non-current	515	2,369
<b>Total</b>	<b>1,355</b>	<b>1,257</b>

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

**Notes to the financial statements**

**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 the Institute's Board of Trustees for specific purposes;

**(b) Designated net assets**

That part of net assets designated by the Institute's Board of Trustees 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:

	<b>31 December 2021 \$'000</b>	<b>31 December 2020 \$'000</b>
<b>Total undesignated</b>	<b>7,801</b>	<b>7,629</b>
<b>Designated:</b>		
Acquisition and replacement of property and equipment	10,563	722
Institutional stability and research for development programs	1,000	1,000
Net investment in intangible assets	856	1,126
Net investment in property, plant and equipment	17,270	26,841
Other Comprehensive Income	127	3
<b>Total designated</b>	<b>29,816</b>	<b>29,692</b>
<b>Total net assets</b>	<b>37,616</b>	<b>37,321</b>

**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:

	<b>Carrying amount</b>		<b>Fair value</b>	
	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>
<b>Financial assets</b>				
Accounts receivable – Employees staff loans	478	521	465	510

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.

**Notes to the financial statements**

**20 Fair value measurement (cont'd)**

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 based on discount rate that reflects the borrowing rates as at the end of the reporting period. The non-performance risk as at 31 December 2021 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 2021 and 31 December 2020:

	Fair value measurement using:			
	Total	Quoted prices in active markets (Level 1)	Significant observable inputs (Level 2)	Significant unobservable inputs (Level 3)
	\$'000	\$'000	\$'000	\$'000
<b>31 December 2021</b>				
Financial assets for which fair values are disclosed:				
Accounts receivable – Employees	478		465	-
<b>31 December 2020</b>				
Financial assets for which fair values are disclosed:				
Accounts receivable – Employees	521		510	-

During the reporting period ended 31 December 2021 and 31 December 2020, there were no transfers between Level 1 and Level 2.

**21 Related party disclosures**

Compensation of key management personnel	2021	2020
	\$'000	\$'000
Short-term employee benefits	6,103	6,558
Repatriation benefits	235	152
Pension benefits	1,186	1,273
	<u>7,524</u>	<u>7,983</u>

The amounts disclosed in the table are amounts recognised as an expense during the reporting period for key management personnel. Short-term employee benefits are emoluments paid within the year.

**Notes to the financial statements**

**21 Related party disclosures (cont'd)**

Transactions with key management personnel

**Directors' loan**

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

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
Loans to directors	105	35

**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 programmes 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 main sources of funding is 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: them 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 an impairment is analysed at each reporting date on an individual basis for donors. The calculation is based 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.

## Notes to the financial statements

## 22 Financial risk management policies and objectives (cont'd)

**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. Funds are deposited only with approved counterparties and within credit limits assigned to each counterparty. Counterparty credit limits are reviewed and approved by IITA management on an annual basis. The limits are set to minimise the concentration of risks and therefore mitigate financial loss through a counterparty's potential failure to make payments. The balances below are held in banks for operational purposes.

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

	31 December 2021 \$'000	31 December 2020 \$'000	31 December 2019 \$'000	31 December 2018 \$'000
<b>Cash and short-term deposits</b>				
AA-	2,604			
A			6,489	
A+		10,151		5,938
B	616	1,782	100	242
B-	63	42	176	170
B+	943	1,775	2,006	309
BBB-	0	154		-
BB+	0		926	181
BBB+	5,675			
CC		1,136		3
CCC+	425			
CCC	2,096	1,608	7	
Unrated	346	547	1,206	233
	<u>12,768</u>	<u>17,193</u>	<u>10,910</u>	<u>7,076</u>

Cash on hand has been excluded from this rating.

Ratings for the banks were obtained from the Fitch ratings

Funds held in financial institutions with ratings below BBB+ are those held in local banks based on some Donors' restriction to maintain the funds with banks in the country of project implementation. In some countries, there are no banks rated BBB+ and above.

Notes to the financial statements

**22 Financial risk management policies and objectives (cont'd)**

**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 (macro-economic, political and regulatory) will result in a medium increase in risk attributable to an 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 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 (macro-economic, political, and regulatory) will increase risk significantly.

**BB :** Financial condition is satisfactory and ability to meet obligations as and when they fall due exist. Adverse changes in the environment (macro-economic, 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 an exposure to this financial institution.

**C :** Near default. A default or default-like process has begun, or the issuer is in standstill, or for a closed funding vehicle, payment capacity is irrevocably impaired.

**CC :** Very high levels of credit risk. Default of some kind appears probable.

**CCC :** Substantial credit risk. Very low margin for safety. Default is a real possibility.

A + (plus) or – (minus) may be added to a rating. A plus added to a rating indicates that the rating is higher than A. A minus indicates that the rating is lower than A. 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.

IITA is only exposed to foreign currency risk.

Notes to the financial statements

**22 Financial risk management policies and objectives (cont'd)**

**Foreign Currency risk**

Foreign currency risk is the risk that the fair value or future cash flows of an 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 the 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 environment with volatile exchange rates 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 against 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 are 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 a tight budget processes and ensuring that only planned activities are carried out.

**22 Financial risk management policies and objectives (cont'd)**

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

Year ended 31 December 2021	On demand \$'000	Less than 3 months \$'000	3 to 6 months \$'000	7 to 12 months \$'000	1 to 5 years \$'000	Total \$'000
Accounts payable						
CGIAR Centers	121	-	-	-	-	121
Other payables	2,750	-	-	-	-	2,750
Year ended 31 December 2020	On demand \$'000	Less than 3 months \$'000	3 to 6 months \$'000	7 to 12 months \$'000	1 to 5 years \$'000	Total \$'000
Accounts payable						
CGIAR Centers	530	-	-	-	-	530
Other payables	3,552	-	-	-	-	3,552

**23 Commitments and contingencies**

At 31 December 2020, the Institute had no commitments to other parties for the buildings under construction as the construction works in Bukavu Congo that were under work in progress were 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.

**Notes to the financial statements**

**24 Events after the reporting period**

We have continued monitoring events after the reporting period, and we can report that there are no events that have a material effect on the financial statements. This is despite the effects that COVID 19 had on our operations in the year 2021. Our funders have continued to honor their obligations. The conflict between Russia and Ukraine has had no major direct impact on IITA. However, IITA will continue to monitor donor priorities and any economic parameters (currency exchange, interest, and inflation rates) as a result of the conflict.

**25 Staff Numbers**

The number of employees in the Institute as at December 2021 was 238 Internationally Recruited Staff (189 full time IRS, 32 Consultants and 17 Visiting Scientists) and 1,311 Nationally Recruited Staff across all IITA Stations.

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**STATEMENT OF GRANT REVENUE**

**Exhibit I**

	2021				Expressed in US \$ Thousands
	Funds Available	Accounts Receivable	Advance Payments	CY Grant	PY Grant 2021
<b>Unrestricted</b>					
BMZ, Germany	22			22	-
Nigeria	348	-	-	348	343
<b>Total Unrestricted</b>	<b>370</b>	<b>-</b>	<b>-</b>	<b>370</b>	<b>343</b>

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STATEMENT OF GRANT REVENUE

Exhibit II

		Expressed in US \$ Thousands				
		2021				
		Funds Available	Accounts Receivable	Advance Payments	CY Grant	PY Grant 2021
<b>CGIAR Funds: Windows 1&amp; 2</b>						
23:	Policies, Institutions & Markets	32	59	-	91	279
14:	Maize agri-food systems	1,401	559	-	1,960	1,889
16:	Roots, Tubers & Bananas agri-food systems C	9	607	-	616	667
16:	Roots, Tubers & Bananas agri-food systems Grain Legumes & Dryland Cereals agri-food	2,387	1,964	-	4,351	3,644
18:	systems	569	386	-	955	1,136
21:	Agriculture for Nutrition & Health	1,459	839	(115)	2,183	1,515
22:	Climate Change, agriculture and food security	835	-	(60)	775	303
22:	Climate Change, agriculture and food security P	169	189	(231)	127	280
CRP	Gender	164	12	-	176	112
33:	Genebank platform (non-routine)	2,119	726	-	2,845	2,555
32:	Big Data in Agriculture	68	37	-	105	13
<b>Total CRP Windows 1 &amp; 2 - Exhibit V</b>		<b>9,212</b>	<b>5,378</b>	<b>(406)</b>	<b>14,184</b>	<b>12,393</b>

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

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**Exhibit III**

Expressed in US \$ Thousands

	2021				PY Grant 2020
	Funds Available	Accounts Receivable	Advance Payments	CY Grant	
<b>CRP Window 3</b>					
Austria	(60)	60	-	-	-
Belgium	1,787	-	(1,532)	255	845
Bill & Melinda Gates Foundation	24,336	-	(7,383)	16,953	13,925
CIMMYT	1,283	425	-	1,708	1,218
CIP	(60)	69	-	9	492
CIRAD	193	3	-	196	236
CGIAR	1,196	-	(125)	1,071	379
Miscellaneous Projects	(807)	1,343	-	536	-
ICRISAT	(230)	235	-	5	5
ILRI	(444)	444	-	-	1
International Fund for Agric. Dev. (IFAD)	106	474	-	580	317
Japan	64	-	(3)	61	58
United States Agency for Int'l Dev.	21,376	-	(5,893)	15,483	12,344
World Bank	-	-	-	-	-
Nutritional International	(33)	33	-	-	27
<b>Total CRP Window 3 - Exhibit VI</b>	<b>48,708</b>	<b>3,087</b>	<b>(14,936)</b>	<b>36,857</b>	<b>29,847</b>

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Exhibit IV

Expressed in US \$ Thousands

	2021				PY Grant 2020
	Funds Available	Accounts Receivable	Advance Payments	CY Grant	
<b>Bilateral/Challenge Programs</b>					
AGRA	24	15	-	39	431
Bill & Melinda Gates Foundation	(47)	47	-	-	3
Catholic Relief Services (CRS)	-	-	-	-	-
CIAT	-	527	-	527	-
CIMMYT	(12)	-	(14)	(26)	38
CIP	27	-	(10)	18	19
CIRAD	33	10	-	43	-
Common Fund	-	-	-	-	-
Cornell University	759	1,424	-	2,183	2,129
Deloitte Consulting LLP	-	-	-	-	(41)
Food and Agriculture Organization	(39)	90	-	50	49
GIZ	(17)	582	-	565	696
Global Crop Diversity Trust (GCOT)	15	34	-	48	-
ICRISAT	573	853	-	1,426	998
ILRI	12	11	-	23	-
Japan	(87)	322	-	235	437
Netherlands	(49)	49	-	-	-
Nigeria	(3)	3	-	-	-
Norway	3,647	-	(1,252)	2,395	2,546
Sweden	-	-	-	-	-
United States Agency for Int'l Dev.	21	-	(21)	-	1
United States Dept. of Agriculture	(44)	435	-	393	739
University of the West of England	9	-	(7)	2	-
Wageningen University	(168)	180	-	12	45
Miscellaneous Projects	10,910	1,790	-	12,699	6,561
Closed Projects	(2,123)	2,113	-	(10)	1
IFPRI	5	-	(5)	-	9
MEDA Tanzania	894	-	(14)	880	565
MFA	3,397	456	-	3,853	4,802
ETH	268	210	-	478	746
EU	(32)	107	-	75	150
<b>Total Bilateral - Exhibit VII</b>	<b>17,973</b>	<b>9,258</b>	<b>(1,323)</b>	<b>25,908</b>	<b>20,924</b>
<b>Total Challenge Programs - Exhibit VIII</b>	<b>423</b>	<b>256</b>	<b>(29)</b>	<b>650</b>	<b>873</b>
<b>TOTAL</b>	<b>18,396</b>	<b>9,514</b>	<b>(1,352)</b>	<b>26,558</b>	<b>21,797</b>
<b>Total Non-CRP Activities - Exhibit IX</b>	<b>24,737</b>	<b>8,243</b>	<b>(7,094)</b>	<b>25,887</b>	<b>23,302</b>

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**Exhibit V**

Expressed in US \$ Thousands

	Grant Period	Grant Pledged	Prior Years	Expenditures	
				Current Year	Total
<b>CGIAR Funds: Windows 1 &amp; 2 (IITA)</b>					
14: Maize agri-food systems	01/07/2011 - 31/12/2021	9,511	7,551	1,960	9,511
23: Policies, Institutions & Markets	01/01/2012 - 31/12/2021	810	719	91	810
21: Agriculture for Nutrition & Health	01/01/2012 - 31/12/2021	8,583	6,400	2,183	8,583
32: Big Data in Agriculture	01/01/2017 - 31/12/2021	446	341	105	446
22: Climate Change, agriculture, and food security	01/01/2020 - 31/12/2021	430	303	127	430
22: Climate Change, agriculture, and food security	01/01/2012 - 31/12/2021	2,203	1,428	775	2,203
CRP Gender	01/01/2020 - 31/12/2021	288	112	176	288
33: Genebank platform (non-routine)	01/07/2012 - 31/12/2021	13,932	11,087	2,845	13,932
18: Grain Legumes & Dryland Cereals agri-food systems	01/07/2012 - 31/12/2021	4,006	3,051	955	4,006
16: Roots, Tubers & Bananas agri-food systems	01/01/2017 - 31/12/2021	23,632	18,665	4,967	23,632
<b>Total</b>		<b>63,841</b>	<b>49,657</b>	<b>14,184</b>	<b>63,841</b>

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

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**Exhibit VI**

Donor and Project CGIAR Funds: Window 3	Grant Period	Grant Pledged	Prior Years	Expressed in US \$ Thousands	
				Current Year	Total
<b>Austria</b>					
ADA/JITA - Healthy seedling systems in East Africa (2014/5)	01/10/2015-30/09/2018	562	572	-	572
ADA/JITA - Production and use of biochar in eastern Uganda (2014/4)	01/09/2015-30/11/2018	534	610	-	610
<b>Total</b>		<b>1,096</b>	<b>1,182</b>	-	<b>1,182</b>
<b>Belgium</b>					
DGDC/JITA - Improving agriculture-based livelihoods in CA CIALCA-II	01/01/2009-31/12/2013	4,658	-	-	-
DGDC/JITA - Improving agriculture-based livelihoods in CA CIALCA-II	01/01/2014-30/06/2017	6,286	6,293	-	6,293
DGDC/JITA - CIALCA 2017-2020: Catalyzing partnerships in Central Africa	05/09/2017-31/12/2020	4,042	2,922	255	3,177
<b>Total</b>		<b>14,986</b>	<b>9,215</b>	<b>255</b>	<b>9,470</b>
<b>Bills &amp; Melinda Gates Foundation</b>					
BMGF/JITA - Yam improvement for incomes and food security in West Africa (YIFSWA)	14/09/2011 - 28/02/2017	13,498	15,245	-	15,245
BMGF/JITA - Institutionalization of quality assurance mechanism and dissemination of top-quality commercial products to increase crop yields and improve	05/04/2012 - 31/05/2017	7,155	7,638	-	7,638
BMGF/JITA - New Cassava Varieties and Clean Seed to Combat Cassava Brown Streak Disease and Cassava Mosaic Disease (SCP)	01/06/2012 - 31/03/2017	6,222	6,186	-	6,186
BMGF/JITA - Control of Bacterial Wilt Disease in Enset (Global Development Grant Number OPP1079038)	29/10/2013 - 31/12/2018	2,695	2,696	-	2,696
BMGF/JITA - Sustainable Weed Management Technologies for Cassava Systems in Nigeria	10/09/2013 - 31/07/2019	7,656	7,674	-	7,674
BMGF/JITA - Africayam: Enhancing yam breeding for increased productivity and improved quality in West Africa	14/10/2014 - 31/08/2020	13,500	13,503	22	13,525
BMGF/JITA - Improvement of banana for smallholder farmers in the Great Lakes Region of Africa	01/10/2014 - 30/11/2019	13,874	13,950	27	13,977
BMGF/JITA - Increasing the Performance of Cowpea Breeding Programs Across West Africa (OPP1128339)	14/10/2015 - 31/12/2019	2,000	2,076	-	2,076
BMGF/JITA - Cassava Monitoring Survey for Nigeria (CMS)	10/04/2015 - 30/06/2018	897	888	-	888
BMGF/JITA - ACAI: African Cassava Agronomy Initiative (OPP1130649)	28/09/2015 - 31/12/2020	16,394	16,167	133	16,300
BMGF/JITA - Aflasafe Technical Transfer and Commercialization (ATTC)	03/11/2015 - 31/03/2021	14,023	9,993	302	10,295
BMGF/JITA - Yam improvement for incomes and food security in West Africa, Phase II (YIFSWA II) (OPP1159088)	08/11/2016 - 31/03/2022	11,981	8,362	1,590	9,952
BMGF/JITA - Support to TAAT Clearing House Governance (OPP1179223)	05/10/2017 - 30/09/2022	7,187	2,945	2,175	5,120
BMGF/JITA - Accelerated Breeding of Better Bananas	29/09/2019 - 31/01/2023	11,124	3,709	4,145	7,854
BMGF/JITA - PLANNING GRANT: CGIAR Excellence in Agronomy Platform	18/07/2019 - 30/12/2019	358	359	-	359
BMGF/JITA - Enhancing yam breeding for increased productivity and improved quality in West Africa phase II (Africayam II)	01/04/2020 - 30/04/2023	4,899	1,546	1,948	3,494
BMGF/JITA - Building Economically Sustainable Seed Systems for Cassava (BASICS-II)	15/05/2020 - 31/05/2025	14,326	1,110	2,070	3,180
BMGF/JITA - CGIAR Excellence in Agronomy 2030 (Incubation Phase)	20/07/2020 - 30/06/2022	4,996	1,114	2,342	3,456
BMGF/JITA - Modern Breeding Project	12/05/2020 - 31/10/2022	1,200	268	408	676
BMGF/JITA - RENEWAL: ACAI-African Cassava Agronomy Initiative	31/10/2020 - 30/06/2022	2,999	50	1,791	1,841
<b>Total</b>		<b>156,984</b>	<b>115,479</b>	<b>16,953</b>	<b>132,432</b>
<b>CIAT</b>					
CIAT/JITA - The Gari Revolution from October 3-5, 2016	26/08/2016 - 01/12/2016	30	33	0	33
<b>Total</b>		<b>30</b>	<b>33</b>	-	<b>33</b>

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STATEMENT OF GRANT REVENUE

Exhibit VI

	Grant Period	Grant Pledged	Prior Years	Expressed in US \$ Thousands	
				Current Year	Total
				-----Expenditures-----	
<b>CIMMYT</b>					
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	7,445	8	7,453
CIMMYT/IITA - GENNOVATE	01/01/2016 - 31/12/2017	36	36	-	36
CIMMYT/IITA - Crops to End Hunger (CEH) under the CGIAR Excellence in Breeding Platform (EIB)	01/01/2020 - 31/12/2021	1,575	378	1,071	1,449
CIMMYT/IITA - Accelerating Genetic Gains in Maize for Improved Livelihoods	01/04/2020 - 31/12/2024	6,419	945	1,495	2,440
CIMMYT/IITA - Enabling digitization at IITA	01/10/2020 - 01/10/2022	738	(35)	205	170
<b>Total</b>		<b>22,872</b>	<b>15,209</b>	<b>2,779</b>	<b>17,988</b>
<b>CIP</b>					
CIP/IITA - Building an Economically Sustainable, Integrated Seed System for Cassava in Nigeria (BASICS)	05/11/2015 - 15/06/2020	3,391	3,460	9	3,469
CIP/IITA - CC3.1 Pest/disease management - (Type 2 and Type 3)	01/01/2017 - 31/12/2021	865	-	-	-
CIP/IITA - Piloting G+ tools to integrate gender in cassava breeding Nigeria, focusing on the garifufu product profile: small scale producers and pr	01/11/2019 - 15/12/2020	30	-	-	-
<b>Total</b>		<b>4,286</b>	<b>3,460</b>	<b>9</b>	<b>3,469</b>
<b>CIRAD</b>					
CIRAD/IITA - Breeding RTB products for end user preferences (RTBfoods)	10/11/2017 - 31/01/2023	1,082	790	196	986
<b>Total</b>		<b>1,082</b>	<b>790</b>	<b>196</b>	<b>986</b>
<b>CORNELL UNIVERSITY</b>					
Cornell University/IITA - Next-Generation Cassava Breeding (Phase II)	01/04/2018 - 31/12/2022	8,163	1,595	-	1,595
<b>Total</b>		<b>8,163</b>	<b>1,595</b>	<b>-</b>	<b>1,595</b>
<b>DGDC</b>					
CIALCA 2017-2020: Catalyzing partnerships, capacity building and research towards entrepreneurial farming in Central Africa	05/09/2017 - 30/06/2022	4,042	-	536	536
<b>Total</b>		<b>4,042</b>	<b>-</b>	<b>536</b>	<b>536</b>
<b>International Fund for Agricultural Development (IFAD)</b>					
IFAD/IITA - Achieving development impact and environmental sustainability through intensification of pro-poor cropping systems based on cassava, yams a	01/01/2011 - 31/12/2015	4,648	-	-	-
IFAD/IITA - Enhancing the competitiveness of High-Quality Cassava Flour Value Chain in West and Central Africa	13/03/2014 - 12/03/2017	2,500	1,975	-	1,975
IFAD/IITA - Enhanced Smallholder Engagement in Value Chains through Capacity Building and Organizational Strengthening	13/06/2013 - 12/10/2014	485	-	-	-
IFAD/IITA - Improving Quality, Nutrition and Health Impacts of Inclusion of Cassava Flour in Bread Formulation in West Africa (Nigeria & Ghana)	11/03/2014 - 30/06/2016	450	419	-	419
IFAD/IITA - Youth Agribusiness Development Initiative (YADI): A Private-Public Partnership to Advance Participation of Youth in Agriculture	14/03/2014 - 13/03/2016	394	421	(2)	419
IFAD/IITA - Fight Cassava Brown Streak Disease and Cassava Mosaic Disease through the Deployment of New Resistant Germplasm and Clean Seed in Burundi a	05/04/2017 - 31/03/2021	2,000	1,926	86	2,012
IFAD/IITA - Agricultural transformation in Nigerian federal states and Topolese regions towards achieving Zero Hunger	01/03/2021 - 31/01/2024	2,000	-	483	483
IFAD/IITA - Strengthening the Supply of Improved Seeds in Central Africa (SISCA)	08/04/2021 - 31/03/2023	1,000	-	13	13
<b>Total</b>		<b>13,477</b>	<b>4,741</b>	<b>580</b>	<b>5,321</b>

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Expenditures					
ICRISAT					
ICRISAT/ITA - Tropical Legumes-II (Phase 2)	01/09/2011 - 28/02/2015	4,487	4,577	-	4,577
ICRISAT/ITA - Tropical Legumes III	23/04/2015 - 31/07/2019	5,398	5,341	5	5,346
Total		9,885	9,918	5	9,923
International Livestock Research Institute					
ILRI/ITA - Improved productivity through crop-livestock interventions (CLIP project)	01/03/2015 - 31/08/2019	2,247	2,396	-	2,396
Total		2,247	2,396	-	2,396
Japan					
JAPAN/ITA - Yams for food and wealth in Africa	01/04/2011 - 31/10/2022	623	568	61	629
JAPAN/ITA - Improving the water and nutrient use efficiency of crops	01/04/2011 - 31/03/2019	742	748	-	748
Total		1,365	1,316	61	1,377
SDC					
SDC/ITA - Classical biological control of the papaya mealybug ( <i>Paracoccus marginatus</i> )	01/11/2012 - 31/10/2016	2,330	2,083	-	2,083
Total		2,330	2,083	-	2,083
NI					
NI/ITA - Nigeria National Food Consumption and Nutrition Survey	19/02/2019 - 31/12/2020	156	189	-	189
Total		156	189	-	189
United States agency for International Development (USAID)					
CGIAR/USAID - Public-private partnership for innovation in soybean and cowpea value chains in Mozambique (Platform Mozambique)	01/10/2009 - 30/06/2015	2,789	1,264	(1)	1,263
CGIAR/USAID - Developing Transgenic Banana with Resistance against <i>Xanthomonas wilt</i>	01/10/2010 - 30/09/2021	2,400	1,935	114	2,049
CGIAR/USAID - Development and commercialization of biological control and promotion of aflatoxins mitigation practices in maize value chain.	01/05/2011 - 30/09/2015	1,489	1,052	-	1,052
CGIAR/USAID - Mitigating Cassava Disease Threats for Improved Cassava Production in Zambia, with a Special Focus on Eastern Province	01/05/2011 - 30/09/2015	1,115	819	-	819
CGIAR/USAID - Sustainable Intensification of Maize-Legume Systems for the Eastern Province of Zambia (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: Value addition and commercialization of cassava in Sierra Leone (UPoCA-SL)- Phase 2	01/10/2011 - 31/12/2014	2,190	-	-	-
CGIAR/USAID - The USAID-funded Zambia feed the future research and development program coordination unit	01/07/2011 - 31/12/2015	646	447	-	447
CGIAR/USAID - Sustainable Intensification of Key Farming Systems in the Sudano-Sahelian Zone of West Africa	01/10/2011 - 30/09/2021	34,907	27,260	3,471	30,731
CGIAR/USAID - Transforming Key Production Systems: Maize Mixed East and Southern Africa	01/10/2011 - 30/09/2021	42,414	36,567	4,213	40,780
CGIAR/USAID - Strengthening partnerships for innovation in beans, groundnuts and sesame: research and technology transfer in Northern Mozambique	01/10/2011 - 30/06/2015	2,243	1,841	-	1,841
CGIAR/USAID - Aflatoxin mitigation using biocontrol and other management practices in the maize and groundnut value chain to improve public health.	11/02/2013 - 31/12/2018	2,476	816	9	825
CGIAR/USAID - Aflatoxin Policy and Program for the East Africa Region (APPEAR)	01/07/2013 - 30/06/2017	4,333	4,656	-	4,656
CGIAR/USAID - Enhancing Climate-Resilience of Agricultural Livelihoods (Education and Research) to Improve Climate Change Adaptation- Uganda)	01/10/2013 - 30/06/2022	2,037	1,880	217	2,097

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CGIAR/USAID - Africa RISING: Impact of Sustainable Intensification on Landscapes and Livelihoods (Africa RISING Global Climate Change Mitigation)	01/10/2013 - 15/11/2018	400	399	-	399
CGIAR/USAID - Making high quality soybean seeds accessible to smallholder farmers in Malawi (Reseeding Malawi's Smallholder Agriculture- Legumes) (Feed)	09/12/2014 - 30/06/2019	2,544	2,762	-	2,762
CGIAR/USAID - Taking cowpeas to scale in West Africa (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, NAFARA and TUBORESHE CHAKULA Programs for fast-tracking delivery and scaling of agricultural tec	01/10/2014 - 30/09/2020	9,075	9,085	3	9,088
CGIAR/USAID - Reseeding Malawi's Smallholder Agriculture - Afiasafe (Feed the Future Malawi Improved Seed System and Technologies (Afiasafe Component))	09/12/2014 - 30/06/2019	1,957	2,290	-	2,290
CGIAR/USAID - Cassava Virus Disease Surveillance in Democratic Republic of Congo and Nigeria	01/03/2015 - 30/06/2017	230	240	-	240
CGIAR/USAID - Feed the Future Mozambique improve seeds for better Agriculture (SEMEAR)	01/10/2015 - 30/09/2021	13,346	12,773	1,173	13,946
CGIAR/USAID - Reviving the plantain breeding program at IITA in Nigeria (Genetic Improvement in Bananas and Plantains)	01/10/2015 - 30/09/2021	5,100	4,145	867	5,012
CGIAR/USAID - IITA Regional Approach to Select Market Demanded Cassava Varieties with Combined Resistance to Cassava Mosaic Disease and Cassava Brown Str	01/10/2015 - 30/09/2021	4,650	3,404	1,231	4,635
CGIAR/USAID - Genetic Improvement in Cowpea	01/10/2015 - 31/12/2021	3,241	2,233	528	2,761
CGIAR/USAID - IITA Soybean Research Project-Breeding (Genetic Improvement In Soy)	01/10/2015 - 30/09/2021	2,400	1,980	321	2,301
CGIAR/USAID - Afiasafe Technical Transfer and Commercialization (ATTC)	03/11/2015 - 31/03/2021	14,023	3,702	-	3,702
CGIAR/USAID - Action to Control Cassava Brown Streak Disease in the Democratic Republic of Congo	01/11/2016 - 30/09/2022	6,644	4,286	1,718	6,004
CGIAR/USAID - Africa RISING Program Communication	Nil - 30/09/2000	-	-	-	-
CGIAR/USAID - Genetic improvement of banana for control of bacterial wilt disease.	01/10/2021 - 30/09/2025	1,520	-	177	177
CGIAR/USAID - Afiasafe mitigation efforts in Kenya and East Africa	01/06/2020 - 31/03/2022	300	162	128	290
CGIAR/USAID - USAID - Enhancing Resilient and Adaptive Agriculture Livelihoods in Uganda Scaling of Proveni Climate-Smart Agriculture Technologies	01/10/2020 - 30/09/2025	2,000	49	1,314	1,363
Total		172,707	132,999	15,483	148,482

WORLD BANK

WB/USAID - Technical analysis of the current Ebony Project	05/09/2018 - 31/12/2018	50	51	0	51
Total		50	51	-	51
Closed Projects		35,264	12,853	-	12,853
Total Window 3 Projects		450,822	313,509	36,857	350,366

STATEMENT OF GRANT REVENUE

Exhibit VII

Donor and project Bilateral Funds	Grant Period	Grant Pledged	Prior Years	Expressed in US \$ Thousands	
				Current Year	Total
-----Expenditures-----					
<b>AGRA</b>					
AGRA/IITA - Making Biological Control Commercial Ready and Incorporating its Use in Integrated Management of Aflatoxin in Rwanda	15/12/2018 - 14/12/2021	734	624	34	658
<b>Total</b>		<b>734</b>	<b>624</b>	<b>34</b>	<b>658</b>
<b>CIAT</b>					
Accelerating Impacts of CGIAR Climate Research for Africa (AICCRA-Ghana)	01/01/2021 - 31/12/2023	1,552	-	527	527
<b>Total</b>		<b>1,552</b>		<b>527</b>	<b>527</b>
<b>CIMMYT</b>					
CIMMYT/IITA - Transformation of agronomic research and delivery services for smallholder farmers in maize-based systems of Sub-Saharan Africa with a focus on Ethiopia, Nigeria, and Tanzania (TAM/ASA)	04/11/2014 - 30/06/2020	2,706	2,706	(26)	2,680
CIMMYT/IITA - Ensuring prevention of MCMV spread to West Africa and setting up a functional MLN Quarantine Facility for proactive breeding for resistance to MLN in the region	17/06/2016 - 31/12/2019	291	292	-	292
CIMMYT/IITA - Module 3 Genotyping and Logistic support for West Africa	01/07/2019 - 31/12/2019	58	49	-	49
CIMMYT/IITA - Co-validation of nutrient expert (NE) mobile-based tool in smallholder maize-based systems of Nigeria	01/01/2020 - 15/09/2021	38	-	15	15
<b>Total</b>		<b>3,093</b>	<b>3,047</b>	<b>(11)</b>	<b>3,036</b>
<b>Cornell University</b>					
CORNELL UNIV/IITA - BREAD - LOS - PREVIEW - Novel biomarkers that rapidly identify insect populations that are efficient vectors of circulative plant viruses	01/07/2011 - 30/06/2015	187	198	-	198
CORNELL UNIV/IITA - Next Generation Cassava Breeding	28/09/2012 - 31/03/2018	5,530	5,670	-	5,670
CORNELL UNIV/IITA - Improving bean yields by reversing soil degradation and reducing soil borne pathogens on small-holder farms in Western Kenya	01/09/2012 - 31/08/2016	674	-	-	-
CORNELL UNIV/IITA - Next Generation Cassava Breeding (Phase II)	01/04/2018 - 31/12/2022	8,163	3,968	2,195	6,163
<b>Total</b>		<b>14,554</b>	<b>9,836</b>	<b>2,195</b>	<b>12,031</b>
<b>CRS</b>					
CRS/IITA - Sustainable Cassava Seed System in Nigeria	01/02/2013 - 31/01/2015	153	173	-	173
<b>Total</b>		<b>153</b>	<b>173</b>		<b>173</b>
<b>Deloitte Consulting LLP</b>					
DELOITTE/IITA - AgResults Initial Pilot Projects	01/10/2013 - 30/09/2019	5,962	4,987	-	4,987
<b>Total</b>		<b>5,962</b>	<b>4,987</b>		<b>4,987</b>
<b>EUROPEAN COMMISSION</b>					
EU/IITA - MycoKey - Integrated and innovative key actions for mycotoxin management in the food and feed chain	01/04/2016 - 31/10/2020	91	96	(3)	93
EU/IITA - Microbial Uptakes for Sustainable management of major banana pests and diseases (MUSA)	01/06/2017 - 30/11/2021	516	446	56	502
EU/IITA - Coordination of International Research Cooperation on soil Carbon Sequestration in Agriculture (CIRCASA)	01/11/2017 - 28/02/2021	151	121	21	142
EU/IITA - Support to the implementation of the Long-term EU-AU Research and Innovation Partnership for Food and Nutrition Security and Sustainable Agriculture	01/11/2018 - 31/10/2022	117	-	-	-
<b>Total</b>		<b>875</b>	<b>663</b>	<b>74</b>	<b>737</b>

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<b>FOOD AND AGRICULTURE ORGANISATION</b>					
FAO/IITA - Strengthening small-holder to agribusiness relationship in three oil palm producing cooperatives in Cameroon - Phase II	13/08/2010 - 31/12/2011	170	101	-	101
FAO/IITA - Developing Transgenic Banana with Resistance against Xanthomonas wilt (BXW)	01/09/2011 - 30/08/2015	302	343	-	343
FAO/IITA - Disaster Preparedness for Food Security Risks in the Great Lakes Region - Improving responses to the threat of banana diseases under OSRO/RAF/311/BEL	13/03/2012 - 22/01/2015	74	13	-	13
FAO/IITA - Assessing the impacts of improved cassava varieties on poverty reduction in Nigeria	10/06/2015 - 31/05/2017	200	208	-	208
FAO/IITA - Quantifying the incidence of aflatoxin contamination in the maize and groundnut value chains to improve public health, increase trade, and enhance food security in Zimbabwe	29/03/2016 - 30/09/2017	245	258	-	258
FAO/IITA - Gestion durable des forêts par les communes du Cameroun (GCP/CMR/033/GFF)	11/07/2016 - 31/03/2017	49	49	-	49
FAO/IITA - Appui à la lutte contre la chenille légionnaire au Bénin (FAO support for the control of the Fall Armyworm)	28/05/2018 - 30/08/2018	20	15	-	15
FAO/IITA - Improving food production in Southern Borno through the Deployment of Improved Varieties and Complementary Food Production Technologies (Improving food production in Borno)	03/07/2017 - 28/02/2018	103	-	-	-
FAO/IITA - Climate Smart Agricultural Technologies for Improved Rural Livelihoods and Food Security in Borno State	03/07/2018 - 30/04/2019	51	41	47	88
FAO/IITA - Community based Seed Production and Promotion of Sustainable Nutrition, Sensitive Agriculture in Southern Borno State, Nigeria	28/06/2019 - 31/10/2020	51	27	3	30
FAO/IITA - Coordinating elucidation of science and effectiveness of local innovations for Managing Fall armyworm in Africa	26/08/2019 - 10/04/2020	60	60	-	60
<b>Total</b>		<b>1,325</b>	<b>1,115</b>	<b>50</b>	<b>1,165</b>
<b>GIZ</b>					
GIZ/IITA - Trade-offs and synergies in climate change adaptation and mitigation in coffee and cocoa systems	01/05/2013 - 31/12/2017	1,446	1,504	-	1,504
GIZ/IITA - Cassava web innovations in Nigeria: Assessment of food security, quality and safety impact of cassava biomass production, and processing in	01/07/2013 - 30/06/2016	241	-	-	-
GIZ/IITA - Legume CHOICE: Realizing the underexploited potential of multi-purpose legumes towards improved livelihoods and a better environment in crop	01/04/2014 - 31/12/2017	1,446	-	-	-
GIZ/IITA - Rapid Functional Validation through Virus Induced Gene Silencing of Resistance Genes in Cassava for Impact on Productivity and Food Security	01/04/2015 - 30/09/2018	1,282	1,412	-	1,412
GIZ/IITA - Improved Banana Production Systems in Burundi	27/11/2014 - 27/03/2015	34	-	-	-
GIZ/IITA - Genetic Resources Centre of IITA	01/01/2015 - 31/12/2015	624	-	-	-
GIZ/IITA - Commercialization and market development of the Zambian Atlasafe biocontrol product for improved public health, increased trade, and enhancement	01/11/2014 - 30/11/2015	62	-	-	-
GIZ/IITA - Fast-tracking adaptable preferred cassava varieties for industrial use in Malawi	01/01/2016 - 28/02/2019	112	113	1	114
GIZ/IITA - Promoting Cassava Commercialization for Increased Income and Food Security in Malawi	01/12/2015 - 28/02/2019	656	665	-	665
GIZ/IITA - Cameroon Cocoa-Eco+ - Sustainable cocoa intensification for increasing cocoa productivity, quality and income	01/12/2015 - 30/06/2018	1,530	1,512	-	1,512
GIZ/IITA - Climate smart coffee and cocoa: from theory to practice (CSCC)	01/01/2017 - 31/12/2019	1,250	1,360	3	1,363
GIZ/IITA - Improving food security in Africa through increased system productivity of biomass-based value webs (BiomassWeb): Cassava web innovations.	01/07/2016 - 30/06/2018	183	182	-	182
GIZ/IITA - Minimizing aflatoxin risks and exposure: a comprehensive analysis of COMACO peanut and peanut products.	01/07/2017 - 30/09/2019	236	250	-	250
GIZ/IITA - Citizen Science and ICT for advancing the prevention and control of Banana Xanthomonas Wilt (BXW) in East and Central Africa.	01/01/2018 - 30/06/2021	1,415	1,302	(6)	1,296

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GIZ/ITA - Introducing natural enemies against the fall armyworm, a new alien invasive pest threatening maize production in Sub-Saharan Africa (Contra)					
GIZ/ITA - Market behavior and sales channels in coffee smallholder communities:	01/01/2018 - 31/12/2019	123	117	1	118
GIZ/ITA - Piloting and Upscaling Biorational and Biological Control Strategies for sustainable Fall Armyworm Management in Africa:	01/12/2017 - 15/03/2020	111	117	-	117
GIZ/ITA - Employment and Skills for Development in Africa (Developing strategies to reduce the Living Income Gap, Scaling up the Climate-Smart Investment)	01/06/2019 - 30/09/2023	1,353	249	140	389
GIZ/ITA - Development of a basket of options for CSA measures in selected districts of Northern Uganda	01/02/2021 - 31/07/2023	304	-	89	89
GIZ/ITA - Multipatform delivery of co-developed tools for national control and prevention of Banana Xanthomonas Wilt (BXW) in Rwanda:	15/10/2019 - 31/03/2020	76	55	-	55
<b>Total</b>		<b>13,933</b>	<b>8,838</b>	<b>337</b>	<b>9,403</b>
ICRISAT					
ICRISAT/ITA - CGIAR Research Program on Grain Legumes and Dryland Cereals (CRP-GLDC)	01/07/2012 - 31/12/2021	5,985	19	4	23
ICRISAT/ITA - Accelerated Varietal Improvement and Seed Delivery of Legumes and Cereals in Africa (AVISA)	01/11/2018 - 15/11/2021	5,438	1,788	1,422	3,210
<b>Total</b>		<b>11,423</b>	<b>1,807</b>	<b>1,426</b>	<b>3,233</b>
JAPAN					
JAPAN/ITA - Development of high-value-added cowpea varieties, speeding up in their dissemination with a seed production system, and inspection of the system's effectiveness.	01/04/2013 - 31/03/2018	1,438	1,519	-	1,519
JAPAN/ITA - Increasing Productivity and Utilization of Food Yams in Africa (Phase II)	01/10/2016 - 30/09/2021	905	793	108	901
JAPAN/ITA - Effective utilization of genetic diversity in regional crops through the use of generated evaluation tools and scientific information (EDITS 2)	01/11/2016 - 31/03/2021	58	97	-	97
JAPAN/ITA - Development of simple assay techniques for nutritious cowpea varieties, and establishment of cowpea dense planting and high nutrient cowpea cultivation technique for high yield production. (Phase 3)	01/06/2018 - 31/05/2021	622	420	128	548
<b>Total</b>		<b>3,023</b>	<b>2,829</b>	<b>236</b>	<b>3,065</b>
MEDA					
MEDA/ITA - Building an Economically Sustainable Seed System in Tanzania for Cassava (BEST Cassava)	01/01/2017 - 31/12/2021	3,056	2,162	880	3,042
<b>Total</b>		<b>3,056</b>	<b>2,162</b>	<b>880</b>	<b>3,042</b>
NETHERLANDS					
NE/ITA - Policy action for sustainable intensification of Ugandan cropping systems (PASIC) RSDO.17385	01/10/2013 - 30/06/2018	4,995	5,085	-	5,085
NE/ITA - Matching grain quality attributes to the requirements of soybean processors in Benin (File W 08.270.2015.214)	01/10/2015 - 31/03/2019	39	6	-	6
<b>Total</b>		<b>5,038</b>	<b>5,091</b>	<b>-</b>	<b>5,091</b>
NIGERIA					
NG/ITA - Nigeria Maize and Soybean Transformation Initiative	01/08/2012 - 31/12/2015	858	869	-	869
NG/ITA - Cassava: Adding Value for Africa Phase-II (CAVA II)	01/09/2014 - 31/01/2018	204	220	-	220
NG/ITA - Nationwide Cassava Pests and Diseases Survey to Identify and Assess the Status of Different Pests and Diseases in Nigeria	08/12/2014 - 26/03/2022	259	240	-	240
NG/ITA - Developing Oyo State Agricultural Policy Framework	01/05/2018 - 31/01/2019	55	39	-	39
NG/ITA - Home Grown School Feeding (HGSF) Supply Chain and Linkages to Small and Medium Scale Enterprises in Selected States-Export Technical Committee	13/11/2018 - 15/12/2020	46	3	-	3
<b>Total</b>		<b>1,422</b>	<b>1,371</b>	<b>-</b>	<b>1,371</b>

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-----Expenditures-----					
<b>Norwegian Agency for Development Cooperation (NORAD)</b>					
NORAD/IITA - Sustainable Production of Cocoa in West Africa (COCOASOILS)	01/11/2017 - 31/05/2022	11,656	6,806	2,366	9,172
NORAD/IITA - Gliricidia Impacts on Soil fertility, Crop yields and Nutrition in Zambia	01/11/2019 - 31/10/2021	69	43	29	72
<b>Total</b>		<b>11,725</b>	<b>6,849</b>	<b>2,395</b>	<b>9,244</b>
<b>Norwegian Ministry of Foreign Affairs (MFA)</b>					
MFA/IITA - Climate Smart Agricultural Technologies for improved Rural Livelihoods and Food Security in Niger	03/12/2018 - 02/12/2023	9,396	4,394	1,798	6,192
MFA/IITA - Climate Smart Agricultural Technologies for improved Rural Livelihoods and Food Security in Mali	03/12/2018 - 02/12/2023	9,396	3,998	2,054	6,052
<b>Total</b>		<b>18,792</b>	<b>8,392</b>	<b>3,852</b>	<b>12,244</b>
<b>Swiss Federal Institute of Technology Zurich (ETH)</b>					
ETH/IITA - The rural-urban nexus: Establishing a nutrient loop to improve city region food system resilience (RUIIRES)	12/07/2019 - 30/04/2023	2,057	1,105	478	1,583
<b>Total</b>		<b>2,057</b>	<b>1,105</b>	<b>478</b>	<b>1,583</b>
<b>United States Agency for International Development (USAID)</b>					
USAID/IITA - Aflatoxin mitigation using biocontrol and other management practices in the maize and groundnut value chain to improve public health, increase trade, augment smallholder income, and enhance food security 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	47	57	-	57
<b>Total</b>		<b>2,523</b>	<b>1,415</b>	<b>-</b>	<b>1,415</b>
<b>United States Department of Agriculture (USDA)</b>					
USDA/IITA - Technical Support to the Nigeria Capacity Building Program on Stored Commodities (Purdue Nigeria Grain Storage Cap. Build)	01/04/2011 - 30/09/2019	375	27	-	27
USDA/IITA - Aflatoxin Bio-Control Mitigation in Africa	23/04/2012 - 31/12/2021	3,772	3,883	27	3,910
USDA/IITA - Aflatoxin Genetic Resistance in Maize	30/09/2012 - 30/09/2018	245	294	-	294
USDA/IITA - Genomics-guided RNAi solutions for whitefly management in cassava and world food crops	01/02/2015 - 31/01/2020	876	876	-	876
USDA/IITA - Strengthening Capacity to Implement Priority Actions for Achieving Resilient Food Security in Tanzania	09/05/2017 - 10/09/2021	2,326	1,985	357	2,342
USDA/IITA - Development, promotion and commercialization of biological control in the groundnut and maize value chains to improve public health, increase trade, augment smallholder income, and enhance food security in Tanzania (Aflatoxin mitigation in Tanzania)	01/01/2018 - 31/12/2020	1,052	1,044	9	1,053
<b>Total</b>		<b>8,646</b>	<b>8,109</b>	<b>393</b>	<b>8,502</b>
<b>Wageningen University (WU)</b>					
WU/IITA - Putting Nitrogen Fixation to Work for Smallholder Farmers in Africa (N2Africa) Phase II (BM/GF Grant No. OPP1020032)	01/01/2014 - 30/06/2019	22,657	22,507	-	22,507
WU/IITA - Sustaining food supplies and improving health: Integration of small farmers into modern value chains with food safety standards in Kenya (MARKETSAFE)	01/09/2016 - 31/08/2020	198	206	-	206
WU/IITA - Scaling of biocontrol of aflatoxin in Maize: lessons and pathways for improved food and nutrition security in Africa	15/08/2017 - 15/08/2019	72	81	-	81
WU/IITA - Food Prices Crowdsourcing in Africa (FPCA)	02/07/2018 - 30/07/2019	159	163	12	175
<b>Total</b>		<b>23,086</b>	<b>22,957</b>	<b>12</b>	<b>22,969</b>

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	Grant Period	Grant Pledged	Prior Years	Expressed in US \$ Thousands	
				Current Year	Total
<b>Miscellaneous Projects</b>					
Enhancing livelihoods of poor livestock keepers through increasing use of fodder	01/10/2000 - 30/09/2005	300	326	-	326
SMIP-II: Breeding and Delivering Superior Plantain and Banana to small Shareholders in Sub-Saharan Africa (SSA)	01/01/2002 - 31/12/2007	4,029	-	-	-
International Society for Tropical Root Crops - Africa Branch (ISTRC-AB) Projects	01/01/2000 - 31/12/2007	125	1	-	1
Programme de relance de la recherche agricole et forestière en RDC (REAFOR)	22/03/2007 - 30/11/2010	1,319	-	-	-
Improving Banana for Resistance against Xanthomonas wilt in Sub-Saharan Africa	01/01/2007 - 31/03/2015	714	62	-	62
Providing for the long-term funding of Ex Situ collections of germplasm held by IITA	21/12/2007 - 31/12/2017	2,029	2,682	-	2,682
Great Lakes Cassava Initiative	01/01/2008 - 30/06/2012	3,367	-	-	-
2009/05: Biological control of aflatoxins in maize for enhanced food safety and income in Burkina Faso	01/01/2010 - 28/02/2014	680	621	-	621
MARKETS: Increasing cassava productivity in selected states in Nigeria	29/04/2009 - 30/11/2010	1,584	1,103	-	1,103
Biotechnology Applications to Combat Cassava Brown Streak Disease	05/11/2009 - 31/12/2016	4,639	4,643	-	4,643
Improvement and evaluation of the existing cassava reference set for Africa (Development of a genetic resources base for drought and biotic					
to support the "Programme de Relance de La Filière Plantain" (PRFP) in the Ministry of Agriculture and Rural Development (MINADER), Cameroon	01/04/2010 - 31/08/2014	303	-	-	-
The International Plant Diagnostic Network: Gateway to IPM Implementation and Enhanced Trade	07/06/2011 - 31/03/2015	105	130	-	130
Improvement of East African highland bananas: a staple crop of the poor (IITA PhD Research Project)	01/10/2009 - 30/09/2014	89	92	-	92
Combating vitamin A micronutrient deficiencies in Sub-Saharan Africa through maize biofortification (Irish-Aid Funded PhD Research Project)	01/01/2010 - 31/12/2014	288	221	-	221
CGIAR Research Program on Policies, Institutions, and Markets (PiM): (CGIAR Research Program on Policies, Institutions, and Markets Global					
Achieving sustainable Striga control for poor farmers in Africa	01/01/2012 - 31/12/2021	3,353	9	-	9
Comparative assessment of seed yam propagation techniques	01/04/2011 - 30/06/2015	6,759	6,799	-	6,799
Improving Cowpea Productivity for Marginal Environments in Sub-Saharan Africa (Subaward No: S-000729)	01/02/2011 - 31/03/2013	108	164	-	164
Research Project on Aflatoxin Control in Maize Through Aflatoxin-Resistant Maize Variety Breeding and Other Aflatoxin Management Methods	01/05/2010 - 30/11/2015	496	129	-	129
Development of Biofortified Cassava Varieties	21/04/2011 - 31/03/2017	200	199	-	199
Co-publication of Les nematodes de plantes: Un guide pratique des techniques de terrain et de laboratoire	21/04/2011 - 31/12/2014	200	210	-	210
Identification of EST-SSR and SNP markers for linkage mapping in Dioscorea alata L. (Yam)	28/07/2010 - 31/12/2010	4	3	-	3
Community-Based Agricultural and Rural Development (CBARD) Project in Nigeria	15/02/2011 - 28/02/2014	100	3,051	-	3,051
Development and commercialisation of biological control and promotion of aflatoxins mitigation practices in maize value chain	01/06/2011 - 31/12/2013	823	818	-	818
Increasing cassava starch in Nigeria through the multiplication and distribution of IITA-improved varieties	01/05/2011 - 30/09/2015	1,489	487	-	487
Partnership for Aflatoxin Control in Africa (PACA) Expansion of Biological Control	01/04/2011 - 30/06/2014	524	610	-	610
CGIAR Research Program (CRP) 1.2 - Humidtropics: Integrated Systems for the Humid Tropics	01/12/2011 - 30/06/2016	3,281	3,290	-	3,291
Liberia: Smallholder Agricultural Productivity Enhancement and Commercialization (SAPEC) Project	01/07/2012 - 31/12/2016	69,267	-	1	-
Mapping Uganda's coffee quality	03/08/2015 - 31/12/2019	2,472	2,211	27	2,238
Procurement of laboratory supplies and equipment on behalf of DDPSC's African partner National Crops Resources Research Institute (NaCRRI)	20/12/2011 - 19/04/2013	33	36	-	36
Sustainable Cassava Seed System in Nigeria	27/09/2011 - 01/06/2016	162	142	-	142
Resilience of Cocoa Agro-Forests to Impacts of Climate Change: A study of the relationships between on-farm tree diversity, climate variable	01/02/2013 - 31/01/2015	153	173	-	173
	01/10/2011 - 31/03/2014	236	203	-	203

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	Grant Period	Grant Pledged	Prior Years	Expressed in US \$ Thousands	
				Current Year	Total
CGIAR Research Program on Maize: (CGIAR Research Program on Maize Agri-Food Systems)	01/07/2011 - 31/12/2021	7,182	512	-	512
Improved cassava production, research on soil fertility and commercialisation for PSMNR target villages. (2014-2016) (Contract no: DEV 04/ca)	01/03/2012 - 31/08/2017	412	310	-	310
Achieving development impact and environmental sustainability through intensification of pro-poor cropping systems based on cassava, yams and	01/01/2011 - 31/12/2015	4,648	487	-	487
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	-	-	-
Development of low cost on-farm diagnostic toolkits for yam virus diseases	04/01/2013 - 31/07/2016	261	252	-	252
Research on Climate Change and adaptation strategies of smallholder Arabica coffee farmers in Uganda	01/06/2012 - 30/08/2012	17	-	-	-
Enhancing Cowpea productivity and income for sustainable livelihood of resource-poor farmers	25/04/2012 - 24/04/2014	75	64	-	64
Alleviation of low soil fertility and Striga hermonthica constraints to crop productivity by integration of dual-purpose legumes in maize-b	01/08/2012 - 30/06/2013	29	-	-	-
CGIAR Research Program: Roots, Tubers; and Bananas for Food Security and Income Task Order No. OI-12-RTB-TO:	01/01/2012 - 31/12/2013	472	-	-	-
Nigeria Maize and Soybean Transformation Initiative	01/08/2012 - 31/12/2015	858	4	-	4
Increasing food security and economic opportunities in Jigawa State Nigeria through sustainable cropping systems intensification and diversification	01/08/2012 - 31/01/2013	259	-	-	-
Nigeria Flood Crops relief interventions using residual moisture	10/10/2012 - 30/09/2013	625	127	4	131
Capacity Strengthening Course for Innovations Platforms, Value Chains, and Mentoring Field Visits	18/01/2013 - 30/05/2015	298	390	-	390
Nematode drought interaction on rice	01/11/2012 - 28/02/2013	7	-	-	-
Making cassava a transformation vehicle to improve food security and livelihoods in Zambia	10/08/2015 - 11/08/2017	311	410	-	410
PROSAVANA-PJICA Project Team/IIITA implementation of field trial to evaluate adaptability of edible soybean cultivars to Nacala Corridor	01/12/2012 - 20/06/2014	52	1	-	1
CGIAR Genebank Platform	01/01/2012 - 31/12/2021	21,615	9	-	9
USAID Soybean Innovation Laboratory - Human Nutrition Sub award	04/11/2013 - 02/11/2021	1,120	835	262	1,097
Biochar and smallholder farmers in Kenya	01/07/2013 - 31/12/2015	164	180	-	180
Feed the Future Innovation Lab for Climate Resilient Cowpea	12/09/2013 - 11/09/2019	365	365	-	365
COWPIA: Multi-purpose cowpea inoculation for improved yields in small holder farms in Kenya	01/03/2013 - 31/08/2016	30	40	-	40
Community Action in Cassava Brown Streak Disease Control through Clean seed in Tanzania	01/03/2013 - 31/08/2016	243	317	-	317
Controlling diseases in sweet potato and Enset in South Sudan and Ethiopia to improve productivity and livelihoods under changing climatic	01/11/2013 - 31/12/2020	523	334	2	336
Yam Transformation System	26/09/2013 - 30/04/2016	704	702	-	702
Exchange of Banana and Plantain (MUSA SPP.) Varieties and Hybrids between IITA and EMBRAPA - widening the genetic base for the development	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	17	-	17
Biological Foundations of Management of Field Insect Pests of Cowpea in West Africa	01/10/2013 - 29/09/2017	406	515	-	515
Sustainable Agricultural Intensification and Integrated Natural Resource Management to Improve Rural Livelihoods in Sudan	01/05/2013 - 31/12/2015	270	314	-	314
Savanna of West A	04/09/2013 - 31/12/2014	54	53	-	53
Development of sustainable healthy seedling systems for banana and plantain in Zanzibar using simple techniques	15/06/2013 - 31/03/2017	435	420	-	420
West Africa Seed Program (CORAF/WECARD Cooperative Agreement No. AID-624-A-12-00007)	01/05/2013 - 30/08/2014	55	30	-	30
CGIAR Research Program: Climate Change, Agriculture and Food Security (CCAFS) (ILRI/IITA)					

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	Grant Period	Grant Pledged	Prior Years	Expressed in US \$ Thousands	
				Current	Total
Virus Resistant Bananas for Africa	17/02/2015 - 30/04/2019	1,514	1,521	-	1,521
Training Celestine Ormohimi: PhD Student for Mycotoxin Analysis using the traditional method and development of the Neogen assay as part of	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
Development and Delivery of Sustainable Integrated Pest Management 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
Cocoa-Eco Program: 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 for 500 households	01/10/2013 - 31/10/2014	30	-	-	-
Bio-char Africa - A network for research collaboration and knowledge dissemination	01/12/2013 - 31/12/2013	10	-	-	-
The Soya ni Pesa (Soybean is Money) project	01/10/2013 - 30/09/2014	16	22	-	22
Sustainable Cowpea production for rural smallholder farmers in Nigeria through integrated Pest Management approach (PEARL)	01/06/2015 - 31/12/2018	115	116	-	116
CGIAR Research Program on Grain Legumes- Product Line 5 Coordinator (PLC) - Dr Manuele Tamo, IITA-Benin	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 and implications for intrahousehold nutrition and health.	01/10/2014 - 24/04/2017	127	32	-	32
Expanding utilization of RTB and reducing their postharvest losses	01/06/2014 - 30/11/2016	391	392	-	392
Improving the productivity of maize production systems in the West African savannas.	04/08/2014 - 30/09/2014	50	35	-	35
SNV-IITA Cameroon Cocoa-Eco Program: Promotion of Productive and Climate-Smart Cocoa Systems.	01/02/2014 - 31/10/2015	385	330	-	330
Agricultural Investment and Market Development Project (AIMDP) - IITA	04/03/2014 - 30/04/2020	1,654	2,092	(21)	2,071
SECURED LANDSCAPES: Sustaining Ecosystem and Carbon Benefits by Unlocking Reversal of Emissions Drivers in LANDSCAPES 2013-2015	01/08/2013 - 31/12/2015	214	227	-	227
Understanding the impact of insecticide resistance on the efficacy of IRS and LLIN in 3 ecological settings of Mali, Benin and Nigeria	01/03/2015 - 30/09/2017	182	193	-	193
Request for short term consultancy to mitigate Fusarium wilt TR4 in Mozambique (Task Order No. 01-14-RTB-TO)	01/01/2014 - 31/07/2014	20	-	-	-
Nationwide Cassava Pests and Diseases Survey to Identify and Assess the Status of Different Pests and Diseases of Cassava in Nigeria	08/12/2014 - 26/09/2022	259	11	(61)	(50)
Skills Development Program for Syngenta Staff and Partners	14/07/2014 - 31/12/2017	100	99	-	99
Evaluation and Screening of Syngenta Maize and Vegetable Hybrids for Adaptation in Nigeria	14/07/2014 - 31/12/2017	1,502	569	-	569
Enhancing soybean productivity through rapid diagnostics for soybean rust and determining pathogenic diversity to enhance resistance breeding.	27/11/2014 - 27/05/2017	68	85	-	85
PARRSA/IITA Training on Cassava Processing Techniques	09/03/2014 - 02/07/2014	70	-	-	-
Plantain Production and Capacity Building for PSMNR Target Villages around Mount Cameroon National Park	01/06/2014 - 31/08/2017	511	456	-	456
National First 1000 Most Critical Days Programme (Effects of aflatoxin exposure on nutritional status for children aged 9-24 months)	01/09/2014 - 31/03/2017	170	124	-	124
An integrated approach to improve nutrition status of women and children under 2 years through nutrition sensitive agriculture in Eastern Africa.	01/09/2014 - 30/06/2017	946	810	-	810
Chemical ecology of Bemisia tabaci	07/05/2015 - 31/12/2020	146	191	2	193
Scaling Out Integrated Soil Fertility Management Technologies in Zambia	16/02/2015 - 15/02/2018	304	353	-	353

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	Grant Period	Grant Pledged	Prior Years	Expressed in US \$ Thousands	
				Current	Total
Cassava BBDT in Gabon	01/10/2014 - 31/01/2016	109	78	-	78
Virus Resistant Cassava for East Africa (VIRCA)	30/09/2013 - 29/05/2020	1,629	1,629	-	1,629
Scaling Gender Equitable Impact of Cassava Biofortification to Cameroon and Ghana: Phenotyping and gender responsive assessment of cassava	01/03/2015 - 31/08/2016	88	93	-	93
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
Improving and Sustaining Maize and Cowpea Productivity among Smallholder Farmers through use of conservation agriculture technologies in Mo	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	524	-	524
Epidemiological surveillance of <i>Ralstonia solanacearum</i> , causal agent of bacterial wilt of solanaceous crops, in the South-West Indian Ocean	01/04/2015 - 30/04/2018	36	36	-	36
Impact Assessment Studies under RTB: Assessing adoption and impacts of improved cassava varieties on poverty reduction in Nigeria (Task Ord	01/09/2014 - 31/12/2015	194	-	-	-
Fast-tracking the Access to Improved and Popular Varieties of Root Crops by Small Holder Farmers: A case of Sweetpotato and Cassava	01/01/2015 - 31/12/2018	1,309	1,315	-	1,315
Neuropeptides as Transgenic Nematocides	02/11/2016 - 01/05/2019	525	603	-	603
Metabolic engineering of carbon pathways to enhance yield of root and tuber crops	12/02/2015 - 31/10/2019	1,160	1,165	-	1,165
Matching grain quality attributes to the requirements of soybean processors in Benin (File W 08.270.2015.214)	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	88	-	88
BBTV Mitigation: Community Management in Nigeria, and Screening Wild Banana Progenitors for Resistance	01/04/2016 - 31/12/2021	555	528	34	562
Climate smart cocoa systems for Ghana (CLIMCOCA)	01/06/2016 - 30/11/2021	60	65	-	65
ITA Support to MINADER in the Implementation of its Strategy of Diffusion of Tissue Culture Plantain in Cameroon	01/01/2015 - 31/12/2016	500	494	-	494
Demonstration, Adoption and Commercialization of Aflasafe Maize in the Maize Value Chain for CAIDP Enugu State	01/05/2015 - 30/04/2021	402	413	4	412
Biochar in Kenya - quality, soil fertility and crop production	15/06/2016 - 31/05/2020	108	134	1	135
BREAD PHEHO: High Throughput Phenotyping Early-Stage Root Bulking in Cassava using Ground Penetrating Radar	01/06/2016 - 31/03/2020	273	272	-	272
Genome-enabled Platforms for Yam	15/05/2016 - 30/04/2021	313	321	-	321
BREAD ABRDC: Development of Genomic Resources in Water Yam ( <i>Dioscorea alata</i> ) for Accelerated Breeding and Improvement	01/10/2016 - 30/11/2020	673	668	6	674
NextGen Phytosanitation: Rapid elimination of viruses from RTB plants for crop improvement and seed systems	13/07/2015 - 30/05/2016	125	109	-	109
Develop, test, and refine metrics for measuring the occurrence of food loss and the impact of food loss reduction investments in smallholder	25/08/2015 - 30/04/2016	100	66	-	66
Improving the competitiveness of women entrepreneurs in the yam value chain in Ghana	01/08/2015 - 31/07/2017	67	32	-	32
ITA Support to the chambre of Agriculture in Cassava Multiplication and Transformation in Cameroon	31/08/2016 - 31/12/2021	2,090	2,121	168	2,289
Improving scalable banana agronomy for small scale farmers in highland banana cropping systems in East Africa	01/12/2016 - 30/11/2018	16	10	-	10
Evaluation of drought tolerance in wild bananas from Malaysia	23/10/2015 - 31/05/2022	473	375	91	466
Field trials assessment: Field Deployable Nutrient-Rich Biodegradable Matrix for Crop Protection	01/01/2015 - 19/10/2018	30	29	-	29
Vegetable Crops IPM for East Africa	05/02/2016 - 30/04/2017	97	98	-	98
Assessment of Lymphatic Filariasis (LF) Risk in two Urban Settings of Benin (Cotonou and Porto-Novo)	01/02/2016 - 30/09/2018	432	464	-	464
Building Nutritious Food Baskets: Scaling up Biofortified Crops for Nutrition Security in Nigeria and Tanzania (Reaching Agents of Change P.	01/04/2016 - 31/03/2020	704	672	-	672
A microbial revolution: improving mycorrhizal fungi to increase cassava productivity in Africa					

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**INTERNATIONAL INSTITUTE OF TROPICAL AGRICULTURE**  
*Annual Report and Financial statements*  
 For the year ended 31 December 2021

**STATEMENT OF GRANT REVENUE**

	Grant Period	Grant Pledged	Prior Years	Expressed in US \$ Thousands	
				Current Year	Total
Utilisation of wild relatives in the breeding of cowpea for improved adaptation to drought and heat	01/05/2016 - 30/09/2019	440	438	-	438
Mapping of corn/maize pests across Nigeria	14/04/2016 - 28/02/2017	50	64	-	64
BREAD-ABRDC: Advanced Technologies to Get Improved Yams in Farmers' Hands	01/06/2016 - 31/05/2019	78	76	-	76
Mapping adoption of ISFM practices	30/05/2016 - 15/06/2017	36	34	-	34
Cocoa crop improvement, farms and markets: a science-based approach to sustainably improving farmer food security in Ghana and Ivory Coast	31/03/2017 - 30/06/2021	29	56	1	57
Food Security and Livelihoods Project in Fizi Territory	01/02/2016 - 31/12/2016	36	36	-	36
Projet Regional de Developpement Agricole Integre dans les Grands-Lacs	01/07/2020 - 31/05/2022	3,185	326	1,314	1,640
Establishing the status of potato cyst nematode (PCN) and other emerging potato diseases for a national intervention strategy in Kenya	24/10/2016 - 31/03/2017	32	31	-	31
Conducting within the REDD+ context, a feasibility study and elaborating a Project Design Document (PDD) for Reducing Forest degradation	01/09/2016 - 31/12/2016	103	113	-	113
Biofortification of cassava	16/01/2017 - 31/12/2021	223	227	1	228
Identifying Opportunities for Action on Private Sector Engagement (Alliance for Resilient Coffee)	01/10/2016 - 30/09/2020	166	443	-	443
Acquisition de Boutures saines de varietes ameliores de manioc dans le cadre du Projet pour la stabilisation de l'est de la RDC	01/08/2016 - 30/06/2018	143	156	-	156
Evaluation of Human Decoy Trap in Benin and Cameroon	01/02/2017 - 31/05/2019	278	398	-	398
Development of Tools to Facilitate Uganda Coffee Farmers' Adaptation to Climate Change #RFP 024	16/03/2017 - 31/12/2017	150	150	-	150
Development 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	79	-	79
Beyond climate, Soil Carbon sequestration to sustain family farming in the Tropics (SoCa)	01/01/2018 - 31/03/2023	60	48	18	66
Supply of new cassava cultivars, Multiplication fields management and Processing of cassava-based products	01/12/2016 - 30/11/2018	132	137	-	137.00
Evaluating the safety and nutritional quality of a novel insect-based food product in Benin	01/05/2017 - 01/05/2019	20	35	-	35
Effective utilization of genetic diversity in regional crops through the use of generated evaluation tools and scientific information (EDIT)	01/11/2016 - 31/03/2021	58	98	11	109
Projet d'Appui a la Competitivite du Secteur Cafe au Burundi (Project to support the Competitiveness of the Cafe Sector in Burundi)	01/01/2018 - 30/06/2021	1,328	960	287	1,247
RTB CA4.2 Cassava processing	01/01/2017 - 31/12/2021	904	157	-	157
BA3.3: Banana fungal & bacterial wilt (Foc/Bacteria) (W1/2 earmarked funds)	01/01/2017 - 31/12/2021	509	47	-	47
Drought tolerance in Bambara groundnut	21/06/2016 - 31/12/2019	91	99	(1)	98
Development of in vitro conservation and a pilot form for supply of clean planting materials for diverse taro cultivars in Kenya (Taro in vi)	01/06/2017 - 15/05/2018	7	9	-	9
Improving Financial Inclusion of Smallholder Farmers in Northern Nigeria (AXA RF Post-Doctoral Fellowship Research)	01/03/2018 - 30/09/2019	86	81	-	81
Do agricultural insecticides utilisation in West and Central Africa select for insecticide resistance in the major malaria vector	01/05/2019 - 30/04/2024	469	210	120	330
To develop and test transgenic banana with EFR gene for resistance to bacterial wilt disease	15/07/2017 - 14/07/2020	10	9	-	9
Root and Tuber Crops for Agricultural Transformation in Malawi (RTC-Action Malawi)	01/08/2017 - 31/03/2022	2,393	1,738	427	2,165
The major agricultural value chains in the Tshopo province of the DR Congo	01/08/2017 - 31/01/2018	84	82	-	82
Strengthening phytosanitary capacity in Nigeria for facilitating market access: Developing and integrating digital system for pest surveillance	01/03/2018 - 20/11/2019	45	27	-	27

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Exhibit VII

	Grant Period	Grant Plugged	Prior Years	Expressed in US \$ Thousands	
				Current Year	Total
Programme d'amélioration des chaînes de valeur du manioc dans les principales zones urbaines et périurbaines du Cameroun, De La RDC et de la	11/08/2017 - 30/10/2017	15	7	-	7
Genetic Improvement of Cowpea for Low Phosphorus Tolerance and High Yields	01/08/2017 - 31/08/2020	50	53	-	53
Maize-based systems of Nigeria: An undervalued landscape for national food security	25/08/2017 - 31/12/2018	10	3	-	3
Integrated soil-fertility management for climate smart intensification of maize-based cropping systems in Kenya	01/07/2017 - 31/05/2022	98	83	18	101
Technical assistance for the strengthening of the National Institute for Agricultural Study and Research (INERA) organizational and technic	08/01/2018 - 31/03/2019	478	481	-	481
Broadening the scaling of BXW management in East and Central Africa	01/11/2018 - 31/12/2020	40	43	-	43
Asergillus flavus strain characterization to develop and Aflasafe product for Cameroon	15/11/2017 - 25/02/2018	10	10	-	10
Science-driven Evaluation of Legume Choice for Transformed Livelihoods (Legume SELECT)	01/07/2018 - 30/04/2022	898	335	93	428
GLTEN Africa: Cropping system diversity, a cornerstone of sustainable intensification	01/07/2018 - 30/06/2021	515	358	141	499
Development of simple assay techniques for nutritious cowpea varieties, and establishment of cowpea dense planting and high nutrient cowpea	01/06/2018 - 31/05/2021	622	122	-	122
The Pan-African Soybean Variety Trial Program in Malawi (PASVTP)	20/12/2017 - 31/05/2021	243	148	84	232
Production of local and hybrid plantains for interplanting in newly established rubber plantations	01/06/2018 - 31/05/2019	67	79	(6)	73
GWAS using cowpea minicore for photosynthetic traits under heat stress conditions	15/03/2018 - 31/05/2018	20	11	-	11
Enabling agribusiness development for scaling quality cassava seed systems for control of major viral diseases in Rwanda and Burundi	01/04/2019 - 31/03/2022	1,117	692	232	924
Sustainable insect pest management for cowpea in West Africa	01/01/2019 - 30/06/2020	70	69	-	69
Microbial diversity collection from yam	23/05/2018 - 31/12/2021	101	95	16	111
Support to the implementation of the Long-term EU-AU Research and Innovation Partnership for Food and Nutrition Security and Sustainable Ag	01/11/2018 - 31/10/2022	117	-	-	-
Potential of entomopathogenic fungi as biopesticides of cassava whitefly	04/01/2019 - 31/03/2020	8	9	1	10
Promotion of Climate Smart Agricultural Technologies for improved Rural Livelihoods and Food Security in Borno State, Nigeria	07/01/2019 - 06/01/2020	100	99	11	110
Survey and Management of potato pests in Uganda	07/11/2018 - 31/12/2019	100	87	-	87
Black Sigatoka resistant banana varieties	01/07/2019 - 05/08/2021	401	122	75	197
Baseline study: Accelerating Innovative and Sustainable Cassava Business Models for Women and Youth in Central Africa	02/11/2018 - 30/09/2019	138	137	-	137
Productivite des Exploitations Agricoles Familiales et Resilience	05/12/2018 - 31/12/2021	514	284	92	376
ENABLE-TAAT Compact	19/02/2018 - 30/11/2021	2,377	-	-	-
Aflatoxin Mitigation with Emphasis on Biological Control in Mali	01/01/2019 - 31/12/2023	700	33	(37)	(4)
Legume-based agroecological intensification of maize and cassava cropping systems in Sub-Saharan Africa for water-food-energy nexus sustain	17/10/2021 - 16/10/2026	1,184	-	-	-
Science-driven and farmer-oriented insect pest management for cowpea agro-ecosystems in West Africa	15/11/2019 - 15/06/2023	722	152	170	322
Root Analytical Data Acquired by Radar	01/01/2020 - 15/10/2022	399	76	198	274
Biological Pest Control against the Fall Army Worm	01/05/2019 - 31/01/2020	30	29	-	29
Management of Fall Armyworm in Maize for Smallholder Farmers in the Democratic Republic of the Congo (DRC)	01/02/2020 - 30/04/2023	1,000	290	490	780
Developing combined interventions to address the Double Burden of Malnutrition	14/02/2020 - 13/02/2023	329	46	96	142
Reviving taro production in Western Africa: High throughput phenotyping and omics approaches to study taro diseases	09/06/2020 - 08/05/2023	182	15	24	39

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Exhibit VI

	Grant Period	Grant Pledged	Prior Years	Expressed in US \$ Thousands	
				Current Year	Total
Seed Tracker app for access to seed markets	17/05/2019 - 31/07/2021	125	95	30	125
The potential of biochar for improved soil fertility and carbon sequestration in sub-Saharan small-holder agriculture	01/04/2019 - 31/12/2019	15	14	-	14
Unifying CBSV Surveillance	01/08/2019 - 31/03/2020	49	45	-	45
Renewal Cassava Source-Sink (CASS)? Phase II	01/11/2019 - 30/04/2024	1,055	349	440	789
Developing and deploying aflatoxin biological control products for integrated aflatoxin management in Uganda accessible through private.sec	02/09/2019 - 30/06/2020	24	27	-	27
Sofala Province Water, Energy, and Food Security Project (SWEF)	12/05/2020 - 11/05/2024	1,209	78	237	315
Test a novel trap design against standard surveillance techniques: Experiments to compare trapping efficacy of novel human decoy traps with	01/08/2020 - 31/07/2024	1,507	177	525	702
Development and assessment of nematode resistant potato cultivars for East Africa (Kenya)	01/12/2019 - 01/12/2020	15	16	-	16
Food Security and Health for East Africa	01/11/2019 - 31/10/2021	62	38	13	51
Development and promotion of aflatoxin biological control in the groundnut, sorghum, sesame, and cottonseed value chains to improve public	01/10/2019 - 31/12/2021	25	3	24	27
Co-validation of nutrient expert (NE) mobile-based tool in smallholder maize-based systems of Nigeria.	15/10/2020 - 30/09/2025	3,235	26	549	575
A pilot multisectoral intervention (One Health Approach) for controlling malaria vectors and mitigating insecticide resistance in selected C	01/01/2020 - 15/09/2021	38	19	-	19
Tracking storage root bulking of cassava under NPK fertigation and banding	31/01/2021 - 31/01/2023	54	-	3	3
National Food Consumption and Micronutrient Survey	01/06/2020 - 31/05/2022	30	8	13	21
Integrating Transient Induction of Early Flowering and Speed Breeding (SB) for Accelerated Cassava Cycling and Breeding	09/07/2020 - 03/07/2022	7,142	895	5,358	6,253
Rwanda Soil Information Service	01/05/2020 - 30/04/2022	347	93	164	257
Assessment of suitability of new potato lines	15/11/2019 - 30/04/2023	924	488	334	822
Identification of epigenetic variations influencing viral resistance and yield in cassava (Manihot esculenta) farmers' fields	15/03/2020 - 31/07/2020	12	14	-	14
Characterizing tuber development of an underutilized legume crop, the African Yam Bean (Stenophyllis stenocarpa)	29/01/2021 - 31/12/2023	261	-	36	36
Integrated Seed Sector Development in Africa (ISSD Africa)	01/06/2020 - 01/06/2021	4	-	4	4
Cassava Yield Study	01/02/2020 - 31/07/2022	81	19	18	37
TR4 Resistant Banana	04/11/2021 - 30/04/2022	36	8	26	34
Peas'n Chips Entrepreneurs: Rehabilitating African Yam Bean for Food Resilience and Soil Health in Nigeria	15/07/2020 - 30/12/2021	65	-	-	-
Nematology Education in Sub-Sahara Africa	01/08/2020 - 31/07/2021	27	-	25	25
Investigating UAV-based imaging for Monitoring Cassava and Yam Growth	08/06/2021 - 31/12/2023	28	-	-	-
Consulting Services on Review of Ghana's national genebank complementary site	15/07/2020 - 31/07/2021	10	-	2	2
Dynamics of Soil Carbon Sequestration in Tropical and Temperate Agricultural systems (DSCATT)	09/11/2020 - 30/11/2020	14	-	48	48
Advanced utilization of genetic resources of yam and cowpea for food security and land sustainability under unfavorable environments:	01/01/2021 - 31/03/2023	112	-	43	43
Muhogo Bora: Proliferating Cassava for all	01/04/2021 - 31/03/2026	18	-	45	45
Scaling aflatoxin management centered on biocontrol in Mali	01/05/2021 - 30/04/2024	796	-	293	293
Managing the invasive pest Potato Cyst Nematode in East Africa with farmer preferred resistant varieties	01/05/2021 - 31/05/2024	573	-	89	89
	12/07/2021 - 30/06/2022	26	-	5	5

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 Exhibit VII

	Grant Period	Grant Pledged	Prior Years	Expressed in US \$ Thousands	
				Expenditures	
				Current Year	Total
Development of nutritional enhancement genetic materials for cowpea and yam crops, improved nutritional status in West Africa and developing countries	01/04/2021 - 31/03/2022	259	-	49	49
Investigating Microsporidia MB diversity and prevalence in <i>An. gambiae</i> sl. and <i>An. funestus</i> sl. populations in wet agricultural area	01/11/2021 - 31/10/2022	54	-	2	2
Analysis of pesticide residues in vegetables (Tomatoes) from the farm to market gates in Ouagadougou, Burkina Faso. Gender Postdoctoral Fellowship (Grant Award Agreement 16/008)	01/08/2021 - 31/12/2021	20	-	23	23
Characterization of Aflatoxin Producing Fungi with Implication for Aflatoxin Management in Africa (under the AWARD project)	01/01/2016 - 31/03/2018	108	129	-	129
<b>Total</b>	13/07/2016 - 30/11/2016	10	-	-	-
		217,116	69,700	12,789	82,489
Closed Projects		251,397	382,594	13	382,607
<b>Total Bilateral Projects</b>		<b>601,485</b>	<b>543,664</b>	<b>25,908</b>	<b>569,572</b>

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Challenge Programs	Grant Period	Grant Pledged	Prior Years	Expressed in US\$ Thousands		Total
				Current Year	Expenditures	
CIAT/IITA - HP 5206: Biofortification of Tropical Maize	01/01/2009 - 31/03/2022	5,628	5,376	348	-	5,724
CIAT/IITA - Double Haploid Breeding for Cassava Enhancement	15/03/2010 - 30/09/2017	302	294	-	-	294
CIAT/IITA - Feed the Future Learning Community for Supply Chain Resilience	01/01/2016 - 30/09/2019	511	491	-	-	491
CIAT/IITA - Identification of pVAC rich plantain varieties	01/01/2014 - 31/12/2019	410	428	-	-	428
CIAT/IITA - Increasing food security & farming system resilience in East Africa	13/03/2014 - 30/11/2017	197	201	-	-	201
CIAT/IITA - Mitigating hidden hunger with cassava as source of pro-vitamin A carotenoids	01/01/2009 - 31/12/2020	7,629	4,696	302	-	4,998
CIMMYT/IITA - Improvement and evaluation of the existing cassava reference	01/04/2010 - 31/08/2014	303	295	-	-	295
IFPRI/IITA - ReSAKSS-WA Phase II, 2011-2015	01/10/2004 - 30/09/2020	6,293	-	-	-	-
IFPRI/IITA - (CRP) 4: Agriculture for Improved Nutrition and Health	01/01/2012 - 31/12/2021	14,852	25	-	-	25
IFPRI/IITA - Choice Atlasafe	01/03/2016 - 28/02/2017	107	108	-	-	108
IFPRI/IITA - Consolidation of the Regional Strategic Analysis and Knowledge Support System in West Africa (ReSAKSS-WA Phase II, 2011-2015)	01/10/2004 - 30/09/2020	6,293	831	-	-	831
IFPRI/IITA - WAAFP impact assessment (CONTRACT NO. 2013X476.IIT)	01/07/2013 - 31/12/2013	94	-	-	-	-
Closed Projects		10,963	5,626	-	-	5,626
<b>Total Challenge Programs</b>		<b>53,582</b>	<b>18,371</b>	<b>650</b>	<b>-</b>	<b>19,021</b>

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Exhibit IX

Donor and Project Non-CRP Funds	Grant Period	Grant Pledged	Prior Years	Expressed in US \$ Thousands	
				Current Year	Total
Poverty alleviation and enhanced food availability in West Africa through improved yam technologies (IFAD TAG 457)	01/11/1999 - 31/12/2004	1,250.00	100.00	-	100.00
Micronutrient Enhancement of Maize and Plantains in Nigeria: A Sustainable Approach to Mitigate Hidden Hunger	01/10/2000 - 21/10/2005	1,756.00	-	-	-
SMIP-II: Breeding and Delivering Superior Plantain and Banana to small Shareholders in Sub-Saharan Africa (SSA)	01/01/2002 - 31/12/2007	4,029.00	6,499.00	-	6,499.00
Consolidation of the Regional Strategic Analysis and Knowledge Support System in West Africa (ReSAKSS-WA Phase II, 2011-2015)	01/10/2004 - 30/09/2020	6,293.00	2,748.00	-	2,748.00
Ex-ante impact assessment of high-quality insect-resistant cowpea in West Africa: Baseline studies for consumer preferences, farm level ban	01/09/2005 - 30/06/2006	121.00	-	-	-
IFAR 2006 fellowship Awardees - Ndujogo VIGHERI, Flora OLUWAFEMI.	01/06/2006 - 31/12/2006	22.00	-	-	-
Enhanced use of IITA forest resources at the IITA Ibadan Campus for conservation, research and education	01/01/2010 - 31/12/2014	465.00	425.00	-	425.00
Enhancing horticultural productivity, incomes and livelihoods through integrated management of aphid pests on vegetables in sub-Saharan Africa	01/04/2011 - 31/12/2015	1,446.00	1,419.00	1.00	1,420.00
Combating fruit flies and mango seed weevil through community-based implementation of a sustainable IPM programme for mango in sub-Saharan	15/04/2011 - 31/12/2014	225.00	219.00	-	219.00
CGIAR Research Program on Policies, Institutions, and Markets (PiM): (CGIAR Research Program on Policies, Institutions, and Markets Global	01/01/2012 - 31/12/2021	3,353.00	107.00	-	107.00
CGIAR Research Program on Agriculture for Health and Nutrition	01/01/2012 - 31/12/2021	14,852.00	280.00	-	280.00
Co-publication of Les nematodes de plantes: Un guide pratique des techniques de terrain et de laboratoire	28/07/2010 - 31/12/2010	4.00	2.00	-	2.00
The Multinational - CGIAR Project: Support to Agricultural Research for Development on Strategic Commodities in Africa (ISARD-SC)	12/03/2012 - 31/12/2017	62,247.00	60,021.00	-	60,021.00
Developpement des chaines de valeur de biocarburant a base de Jatropha au Benin - Phase II Development of Jatropha-based biofuel value chain	01/12/2010 - 31/10/2019	1,255.00	1,280.00	-	1,280.00
Local Focus: safe and effective pest and crop management strategies to strengthen the vegetable value chain in the humid tropics (Contract	01/02/2012 - 31/07/2015	1,585.00	1,562.00	-	1,562.00
African Cocoa Initiative Project	01/08/2012 - 30/06/2015	402.00	289.00	-	289.00
CGIAR Research Program (CRP) 1.2 - Humidtropics: Integrated Systems for the Humid Tropics	01/07/2012 - 31/12/2016	69,267.00	603.00	-	603.00
New Cassava Varieties and Clean Seed to Combat Cassava Brown Streak Disease and Cassava Mosaic Disease (5CP)	01/06/2012 - 31/03/2017	6,222.00	207.00	-	207.00
Species identification of root-knot nematodes (RKN) through improved diagnostic techniques aimed at durable resistance in vegetables grown	07/11/2012 - 07/05/2015	29.00	30.00	-	30.00
Interactive support of IITA to AfDB Support to National Programme for Food Security (AfDB-SNPFS) in Ekiti, Ondo and Cross River States	06/07/2012 - 31/12/2013	252.00	222.00	-	222.00
Enhancing adoption of harmonized standards to drive commercialization of root and tuber crops in Eastern and Central Africa - ASARECA/PAAP	01/12/2012 - 30/11/2013	88.00	97.00	-	97.00
Increasing food security and economic opportunities in Jigawa State Nigeria through sustainable cropping systems intensification	01/08/2012 - 31/01/2013	259.00	256.00	-	256.00
Realizing the agricultural potential of inland valley lowlands in sub-Saharan Africa while maintaining their environmental services (RAP)	01/02/2013 - 30/11/2013	119.00	220.00	-	220.00
Redynamisation de la Recherche pour le Développement (RAD) en République Démocratique du Congo (RDC) [Reviving Agricultural Research for De	29/06/2013 - 31/12/2017	2,979.00	2,975.00	-	2,975.00
Purdue Improved Crop Storage (PICSt) Project in Ghana, Tanzania, and Nigeria	01/07/2014 - 30/04/2020	1,385.00	1,421.00	(1.00)	1,420.00
Production and dissemination of breeder, foundation, and certified seeds of improved maize varieties and hybrids in Nigeria	01/04/2014 - 31/03/2015	199.00	122.00	-	122.00

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	Grant Period	Grant Plledged	Prior Years	Expressed in US \$ Thousands	
				Current Year	Total
Production and dissemination of breeder, foundation and certified seeds of improved cassava varieties in Nigeria	01/03/2014 - 28/02/2015	200.00	278.00	-	278.00
Production of High-Quality Seed Yam Tubers (SYT) to Enhance Yam Productivity in Nigeria	01/08/2015 - 31/10/2020	110.00	116.00	-	116.00
Operational scale multi-site testing with the optimal dose of the bioinsecticide Bba5653 (Research and Development of biopesticides for cotton)	01/01/2014 - 28/02/2017	20,000.00	12,340.00	(3.00)	12,337.00
Nigeria Agricultural Transformation Agenda Support Program - Phase 1 (ATASP-1 Outreach Program)	01/03/2015 - 30/03/2021	60.00	10.00	-	10.00
Program on Training of Master Bakers on HQCF and Wheat Flour Bread Making to Federal Ministry of Agriculture & Rural Development, Nigeria	01/09/2014 - 31/12/2014	275.00	236.00	-	236.00
Cassava Enterprise Value Chain Development Project at Otu Ogbooro and Igboho Communities, Ifesiwajo, Shaki East and Orelope LGAs, Oyo State	01/07/2014 - 31/12/2016	385.00	778.00	-	778.00
Upgrading Onco State Agricultural Village, Ore	01/08/2015 - 31/10/2020	587.00	598.00	(8.00)	590.00
Harnessing the energy of youths in the Niger-Delta to be productively engaged in Agribusiness	18/06/2014 - 17/06/2015	49.00	35.00	-	35.00
Yam varieties for food industry in Nigeria - Industrial Trials	01/07/2015 - 31/03/2016	24.00	25.00	-	25.00
Youth Agri-preneurs: Prospects, Opportunities and Challenges for Youth Engagement in Agro-processing Business in DR Congo	19/08/2014 - 18/11/2014	9.00	9.00	-	9.00
Sorghum genotyping for Nigerian Breweries	01/02/2015 - 28/02/2018	250.00	252.00	-	252.00
Scaling Out Integrated Soil Fertility Management Technologies in Southern Highlands of Tanzania	22/09/2014 - 31/12/2015	76.00	63.00	-	63.00
On-farm research to test the effectiveness and acceptance of different storage technologies for maize	01/01/2015 - 31/12/2017	156.00	160.00	-	160.00
a) Schools Forest and Tree Heritage Park in a small area of protected rainforest in southwest Nigeria. b) Ornithological Monitoring Project. COSA Coffee Survey	01/11/2014 - 30/11/2015	202.00	205.00	-	205.00
Developing Capacity for Agricultural Research for Development (CAR4D) in Sub-Saharan Africa: FROM SUPPLY- TO DEMAND-LED TRAINING	12/01/2015 - 19/01/2019	416.00	498.00	-	498.00
Preparation of a comprehensive sample of Disconea alata accessions representative of ancient African	01/01/2015 - 31/03/2018	11.00	14.00	-	14.00
Web 2.0 and Social Media Learning Opportunities and Monitoring, Democratic Republic of Congo	15/10/2015 - 14/11/2016	17.00	15.00	-	15.00
Advancing Productive Engagement in Agribusiness through the IITA Youth Agripreneur Approach to scale for rural youth	22/09/2015 - 30/03/2018	500.00	492.00	2.00	494.00
ENABLE Youth Cameroon - Agricultural value chain development project (PD-CVA/ACV-DP)	17/05/2018 - 31/01/2024	12,689.00	2,197.00	652.00	2,849.00
Prioritising and protecting Nigeria's most threatened trees	02/12/2015 - 31/12/2017	6.00	13.00	-	13.00
IITA Soybean Research Project-Breeding (Genetic Improvement in Soy)	01/10/2015 - 30/09/2021	2,400.00	(1.00)	-	(1.00)
IITA Assisted Obasanjo Farm Diagnostics Laboratory Project	01/10/2015 - 31/12/2015	91.00	51.00	1.00	52.00
Agricultural Policy Research in Africa, APRA - Policy Study on Young people and agricultural commercialization (SCIPAAR)	15/05/2017 - 28/02/2019	39.00	50.00	-	50.00
Scaling up Improved Legume Technologies in Tanzania - SILT	05/02/2016 - 30/11/2017	152.00	149.00	-	149.00
Gender and the Legume Alliance: Integrating multi-media communication approaches and input brokerage	05/10/2016 - 31/12/2019	31.00	30.00	-	30.00
S35- Achieving equitable benefits from Sustainable Agricultura Intensification through more effective tools and metrics	04/05/2016 - 31/03/2020	772.00	666.00	3.00	669.00
Feed the Future Partnership for Innovation	01/06/2016 - 15/07/2018	103.00	97.00	(1.00)	96.00
Developing efficient and affordable fertilizer products for increased and sustained yields in the maize belt of Nigeria	29/12/2015 - 31/12/2017	708.00	705.00	-	705.00
Projet Entrepreneurial des Jeunes dans L'Agriculture et L'Agro-business (PEJAB), Mecanismes de Financement de la Preparation des projets Technologies for African Agricultural Transformation (TAAT):	27/07/2016 - 20/05/2017	548.00	555.00	-	555.00
Stress Tolerant Maize for Africa (STMA)	02/02/2018 - 30/06/2022	40,000.00	14,494.00	3,371.00	17,865.00
Elimination des pesticides obsolescés compris les FOP et Renforcement de la gestion des pesticides dans les pays membres du Comité?	09/03/2016 - 29/02/2020	7,000.00	13.00	-	13.00
Enhancing Capacity to Apply Research Evidence (CAPE) in Policy for Youth Engagement in Agribusiness and Rural Economic Activities in Africa	15/09/2016 - 30/12/2020	61.400	531.00	12.00	543.00
Establishing a centre of excellence and outreach for tree conservation and reforestation in Nigeria.	13/07/2016 - 31/05/2019	61.00	57.00	-	57.00
	06/04/2017 - 30/06/2021	2,025.00	1,692.00	308.00	2,000.00
	07/12/2016 - 31/12/2017	41.00	40.00	-	40.00

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	Grant Period	Grant Pledged	Prior Years	Expressed in US \$ Thousands	
				Current Year	Total
FMARD/ITA Cassava Seed Dissemination project. Study on ICT use in the roots and tuber value chains in Central Africa	11/10/2016 - 10/05/2017	21.00	19.00	-	19.00
CGIAR Research Program: Roots, Tubers; and Bananas for Food Security and Income Task Order No. 01-16-RTB-TO: Project Profile: "Complementar Habitat's role in structuring climate change vulnerability: Thermal tolerance of Central African mycalesine butterflies	01/10/2016 - 30/12/2016	5.00	20.00	-	20.00
Potential analysis of innovative approaches for the cocoa value chain in Cameroon	01/01/2018 - 30/06/2020	97.00	105.00	-	105.00
Tuendloe Pamoja II Project (TP II)	01/01/2017 - 30/06/2019	105.00	129.00	-	129.00
Agrifood Youth Opportunity Lab - (Ag Youth Lab)	01/10/2016 - 31/03/2021	1,400.00	1,348.00	114.00	1,462.00
Improving Smallholder Tanzanian Farmers' Access to Improved Storage Technology and Credit (PICS Credit Evaluation)	01/04/2017 - 21/03/2018	280.00	257.00	-	257.00
Developing a community-based dissemination cassava seed system for increased productivity and market linkages in Uvira and Fizi territories	30/09/2016 - 30/09/2018	80.00	109.00	-	109.00
Technical Assistance for the implementation of the ENABLE Youth Sudan Program (ENABLE YOUTH SUDAN)	01/10/2016 - 31/07/2017	47.00	40.00	-	40.00
The Pollinator Information Network for sub-Saharan two-winged insects	28/04/2017 - 27/04/2022	1,425.00	1,143.00	358.00	1,501.00
Productivite et de Developpement des Marchés Agricoles / Agricultural Productivity and Markets Development Project	01/04/2017 - 31/12/2021	20.00	3.00	5.00	21.00
Supply and potential demand for micronutrients originating from African agriculture	28/08/2017 - 31/01/2020	1,503.00	2,627.00	(252.00)	2,375.00
DE DEVELOPPEMENT DE L'ENTREPRENARIAT DES JEUNES DANS L'AGRICULTURE ET L'AGROALIMENTAIRE AU SENEGAL (PDEIAS) (ENABLE Youth Senegal)	01/10/2016 - 01/08/2017	32.00	29.00	-	29.00
Aquaculture Assessments and Value Chain Pilot Project to Improve Fish Supply, Employment and Nutrition in Angola and the Democratic Republic of Congo	26/04/2017 - 31/12/2018	427.00	431.00	-	431.00
CROSS-CUTTING: Nigeria Country Plan Baseline and Varietal Monitoring Survey	03/04/2017 - 31/12/2020	2,400.00	2,478.00	(31.00)	2,447.00
Feasibility of a blended finance product to support landscape level transformation through the application of climate smart agricultural (C Regional Strategic Analysis and Knowledge Support System in West Africa (ReSAKSS-WA Phase III, 2017-2021)	16/01/2017 - 31/07/2019	550.00	545.00	-	545.00
Feasibility study on the proposed land for cassava production and cassava processing factory	15/11/2016 - 10/02/2017	9.00	5.00	-	5.00
Assistance technique de l'ITA dans le cadre du PPF du Projet d'Emploi des Jeunes dans l'Agribusines en Cote d'Ivoire	01/01/2017 - 30/06/2020	1,622.00	1,709.00	4.00	1,713.00
Towards sustainable cocoa production in Western Africa: High throughput phenotyping and new comics tools to study cocoa diseases	21/02/2017 - 25/04/2017	3.00	2.00	-	2.00
L'APPEL DE L'ITA DANS LE CADRE DE L'ETUDE DE FAISABILITE POUR LA REALISATION DE DISPOSITIFS D'INCUBATION D'ENTREPRISES AGRICOLES AU PROFIT	18/10/2017 - 31/12/2020	384.00	467.00	(6.00)	461.00
INMS Project: EAST AFRICA Demonstration	25/08/2017 - 31/12/2018	343.00	419.00	-	419.00
Feed The Future Partnering for Innovations (Private-Public partnership for Scaling and Marketing Agricultural Technologies (Partnering for.)	01/02/2018 - 31/12/2021	289.00	204.00	42.00	246.00
Integrated Genotyping Service and Support (IGSS)	28/03/2017 - 28/05/2017	32.00	9.00	-	9.00
The Missing Middle: Food system transformation pathways to link action at multiple levels to SDGs 2, 12, 13 and 15 in Tanzania and Vietnam	01/10/2017 - 30/09/2021	320.00	196.00	119.00	315.00
KULIMA Promoting farming in Malawi: Improving the access to and use of agriculture research innovations by Malawian farmers	15/04/2017 - 31/12/2018	76.00	36.00	-	36.00
Ornithological Monitoring Centre in Southwestern Nigeria	01/01/2017 - 30/06/2018	79.00	87.00	-	87.00
Nigeria Cocoa Fertilizer Initiative	12/02/2018 - 31/12/2022	6.00	(4.00)	2.00	(2.00)
Assistance technique de l'ITA pour la coordination des tudes de faisabilit du Programmé de Transformation de l'Agriculture Malgache:	04/05/2018 - 31/03/2022	11,652.00	3,111.00	1,199.00	4,310.00
Collaboration between University of Florida and IITA	15/05/2018 - 31/12/2019	316.00	326.00	-	326.00
Accelerating Innovative and Sustainable Cassava Business Models for Women and Youth in Central Africa	01/01/2018 - 31/12/2020	180.00	206.00	5.00	211.00
	30/07/2017 - 31/10/2021	368.00	312.00	24.00	336.00
	01/07/2017 - 31/12/2018	197.00	126.00	-	126.00
	09/05/2017 - 08/05/2020	11.00	-	-	-
	01/01/2018 - 31/01/2019	227.00	225.00	-	225.00
	22/05/2018 - 30/06/2020	755.00	683.00	-	683.00

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	Grant Period	Grant Pledged	Prior Years	Expressed in US \$ Thousands	
				Current Year	Total
Evaluation of Holddown and Lifeline for weed control in cassava in Nigeria.	01/02/2018 - 31/01/2019	89.00	100.00	-	100.00
Reinsertion socio-économique des ex-combattants, des femmes vulnérables et des jeunes à risque dans la plaine de la Ruzizi (Kamanyola, Kato Nation Wide Pest Survey for Yam in Nigeria	23/02/2018 - 22/02/2019	42.00	45.00	-	45.00
Integrated Project for Agricultural Growth in the Great Lakes (L' appui à la mise en oeuvre de la chaîne de valeur manioc et création Environmental Education through acquaintance with nature and School Conservation Clubs	10/01/2018 - 31/12/2021	7,107.00	5,021.00	1,913.00	6,934.00
Challenges and Opportunities for Rural Youth Employment in Sub-Saharan Africa	01/09/2018 - 31/08/2019	10.00	12.00	-	12.00
Visual evaluation of soils with contrasting texture and under different soil management, Embu, Kenya (NUR-UOS Global Minds Programme)	01/10/2018 - 01/10/2019	116.00	111.00	-	111.00
Feed the Future Nigeria Integrated Agriculture Activity	01/01/2018 - 31/03/2020	29.00	29.00	1.00	30.00
Enhancing nutritional quality of plantain food products through improved access to endophyte primed and high pro vitamin A plantain cultivars	19/07/2019 - 31/12/2022	10,020.00	4,952.00	2,200.00	7,152.00
Support to the implementation of the Long-term EU-AU Research and Innovation Partnership for Food and Nutrition Security and Sustainable Ag	22/12/2018 - 30/06/2022	982.00	535.00	319.00	854.00
TAAT Policy Support ENABLER: Enabling Policies for Technology Adoption	01/11/2018 - 31/10/2022	117.00	36.00	17.00	53.00
Youth Employment in Agri-business and Sustainable Agriculture	01/05/2018 - 31/10/2021	596.00	(98.00)	49.00	(49.00)
Funding support to enhance conservation initiatives of the Forest Center at the International Institute of Tropical Agriculture, Ibadan, Ni	13/02/2019 - 31/03/2022	400.00	264.00	120.00	384.00
Technical assistance services for the implementation of the ENABLE Youth Sub-component of REP	17/12/2018 - 16/12/2019	6.00	6.00	-	6.00
ERADICOAT Efficacy evaluation and non-target effect examination protocol for maize and cowpea	07/06/2018 - 30/04/2020	198.00	138.00	-	138.00
WASCAL GRP Climate Change and Biodiversity PhD student	29/08/2018 - 16/08/2019	13.00	15.00	-	15.00
Evaluation of microbial-based products for the control of Black Sigatoka in bananas and plantains.	17/08/2017 - 16/08/2019	12.00	-	-	-
Developing Oyo State Agricultural Policy Framework	04/09/2018 - 04/09/2020	71.00	59.00	1.00	60.00
Classical biological control against the Mango mealybug in French Guyana	01/05/2018 - 31/01/2019	55.00	19.00	-	19.00
IITA BIP-Land and soil suitability assessment for Opava and Gambari FR for agribusiness development in Oyo State	01/01/2020 - 31/12/2020	23.00	26.00	4.00	30.00
Clean tomato - Identification, Selection and Conservation of natural enemies with pest suppression capacity focusing on the invasive tomato	01/10/2018 - 19/04/2019	97.00	96.00	-	96.00
Identifying, exploring, and preserving diversity of beneficial arthropods for sustainable tomato production	01/01/2019 - 31/12/2022	37.00	31.00	17.00	48.00
Conducting a Cost-Benefit Analysis (CBA) for Supporting Irrigation Infrastructure Development in the Potato Farming System of Kween and Kap	01/01/2019 - 31/12/2021	125.00	66.00	25.00	91.00
Training of Ogoni youths and setting up of Cassava-processing Facility in the Area in partnership with SDN	08/01/2019 - 31/05/2021	27.00	26.00	1.00	27.00
GCRF Trade, Development and the Environment (TRADE) Hub	17/12/2018 - 31/08/2020	44.00	90.00	-	90.00
Soil Information System for Africa (Soils4Africa)	13/02/2019 - 24/02/2024	1,162.00	343.00	237.00	580.00
Bio-efficacy evaluation of a bacteria based biopesticide on fall armyworm	01/05/2020 - 30/04/2024	2,435.00	72.00	120.00	192.00
Efficacy evaluation of LITTOVIR and Nomiu-Protec against the armyworm on maize field	15/02/2019 - 18/05/2021	12.00	11.00	3.00	14.00
Technologies for African Agricultural Transformation (TAAT) Transforming Aquaculture in Africa through Up scaled technology (IITA Youth in	01/01/2019 - 28/02/2020	14.00	10.00	-	10.00
Technologies for African Agricultural Transformation (TAAT) MAIZE Compact (AATF subgrant)	05/12/2018 - 31/01/2021	142.00	141.00	-	141.00
Technologies for African Agricultural Transformation (TAAT) Transforming Aquaculture in Africa through Up scaled technology (IITA DRC subgr	01/05/2018 - 30/11/2021	734.00	264.00	59.00	323.00
Plot size Misperceptions and Input-Optimization: Experimental Evidence from Kenya	01/03/2019 - 30/06/2021	31.00	23.00	9.00	32.00
L' appui à la mise en oeuvre de l' integration regionale des centres de recherche et à la coordination regionale	01/06/2019 - 30/06/2021	64.00	21.00	44.00	65.00
Strengthening the Supply of Improved Seeds in Central Africa (SISCA)	25/03/2019 - 31/12/2021	8,835.00	3,620.00	4,493.00	8,113.00
Workshop on barriers to information dissemination in rural agriculture the case of Nigeria	08/04/2021 - 31/03/2023	1,000.00	-	-	-
Application of agent-based modeling for policy prioritization in developing countries	15/03/2019 - 31/05/2019	11.00	12.00	-	12.00
	01/09/2019 - 30/10/2020	40.00	31.00	9.00	40.00

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				Current Year	Total
Synergistic Use and Protection of Natural Resources for Rural Livelihoods through Systematic integration of Crops, Shrubs and Livestock in CropCoat for Prevention of Insect and Disease Damage in African Cocoa (Study CC19-INS-FLD-NIG-CC-01)	01/05/2019 - 30/06/2020	33.00	32.00	1.00	33.00
Co-learning using NUANCES-FARMSIM in western Kenya	01/04/2019 - 30/09/2019	11.00	10.00	-	10.00
Building the next generation of agrribusiness leaders in Africa (STEP)	01/07/2019 - 30/06/2021	250.00	315.00	27.00	342.00
Enhancing environmental education through School Conservation Clubs in south-western Nigeria	01/10/2019 - 30/09/2020	9.00	9.00	-	9.00
Novel botanical formulations for treatment of virus vectors	01/12/2018 - 31/03/2020	25.00	26.00	2.00	28.00
Programme de Promotion de l'Entrepreneuriat des Jeunes dans l'Agriculture et l'agroindustrie (PEJAA PROJET 1)	12/06/2019 - 27/01/2022	801.00	392.00	206.00	598.00
DeSIRA: Climate-smart innovations to improve productivity, profitability and sustainability of agriculture and food systems in Malawi	10/12/2019 - 31/08/2024	486.00	112.00	147.00	259.00
Projet Pilote de Tilapia en Cages/Sud-Kivu	16/06/2019 - 31/12/2021	1,237.00	117.00	558.00	675.00
Building Resilience to Enhance Food and Nutrition Security, Incomes and Health in Northern Uganda	01/01/2020 - 31/12/2022	5,575.00	1,246.00	870.00	2,116.00
Training on dsRNA bio manufacturing and management of cowpea bruchid <i>Callosobruchus maculatus</i> on stored cowpea in Kano, Nigeria	25/08/2019 - 25/07/2020	5.00	5.00	-	5.00
Creating Employment Opportunities for Rural Youth in Africa: Support to Integrated Agrribusiness Hubs in Nigeria	15/06/2020 - 31/12/2024	2,539.00	92.00	618.00	710.00
Technical assistance to intensify cassava processing and women's and youth entrepreneurship in PARRSA-FA areas	01/07/2019 - 30/09/2020	600.00	616.00	-	616.00
International Innovation Award for innovations that empower youth in agriculture and food systems	Nil - Nil	-	19.00	1.00	20.00
Skill Development for Youth Employment in Nigeria Project	15/09/2020 - 30/11/2021	231.00	9.00	136.00	145.00
CBI School for Indigenous Knowledge	01/11/2018 - 30/04/2022	296.00	128.00	159.00	287.00
Digital Support for Youth Agrribusiness Clubs in Africa	20/08/2019 - 30/04/2020	66.00	67.00	1.00	68.00
Growth, Enterprise, Employment and Livelihoods (GEEEL) Somali Sesame Sector Impact Assessment Study Scope of Work	15/12/2019 - 08/09/2021	72.00	202.00	10.00	212.00
Challenges and Opportunities for Rural Youth Employment in Sub-Saharan Africa: A Mixed Methods Study to Inform Policy and Programmes	01/09/2019 - 31/03/2021	16.00	4.00	12.00	16.00
Integrated management of grain legumes in Cameroon	01/04/2020 - 31/12/2020	112.00	120.00	4.00	124.00
Technical cooperation to strengthen the linkages between knowledge, technical assistance and development investments in meeting the targets					
ONU Femmes/ITA Accord Standard Relatif au Projet de Cooperation Entre Onu Femmes et une Organisation Non-Gouvernementale	03/12/2019 - 30/12/2021	200.00	10.00	101.00	111.00
An innovative approach to agrribusiness training and start-up for Nigeria's young people within the Young Africa Works Program	01/02/2020 - 20/12/2021	144.00	37.00	96.00	133.00
Involving local communities to protect fragile, remnant forest ecosystems in the Ou'm? flood plain in southern Benin	27/05/2020 - 31/05/2025	12,414.00	609.00	1,853.00	2,462.00
Expanding Credit Access to Scale-up the Use of Hermetic Storage in Tanzania	01/08/2021 - 31/12/2023	114.00	-	19.00	19.00
TAAT Cassava Compact Technical Assistance to PADECAS	25/09/2021 - 30/05/2022	28.00	-	3.00	3.00
KULIMA Promoting Farming in Malawi: Improving the access to and use of agriculture research innovations by Malawian farmers	05/10/2020 - 31/12/2023	534.00	-	53.00	53.00
Cassava and Maize agrribusiness for Ex-BATNL farmers in Oke Ogun, Oyo State	01/01/2020 - 31/12/2021	293.00	138.00	129.00	267.00
Development of Training Manuals to Support Smallholder Crop and Fish Farmers	16/11/2020 - 15/10/2023	514.00	-	329.00	329.00
Projet d'entrepreneuriat des Jeunes dans l'Agriculture et l'Agro-business	01/11/2020 - 30/06/2021	22.00	-	13.00	13.00
Enhancing bird and forest conservation at the interface of agriculture and urbanization in south-western Nigeria	27/05/2020 - 26/05/2023	991.00	198.00	168.00	366.00
	01/01/2021 - 31/12/2023	240.00	-	74.00	74.00

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	Grant Period	Grant Pledged	Prior Years	Expressed in US \$ Thousands		Total
				Current Year	Expenditures	
Olokemeji Reforestation Project	01/03/2021 - 28/02/2026	388.00	1.00	59.00	-	60.00
Sustainable Soyabean Production in Northern Ghana	01/05/2021 - 31/10/2024	2,918.00	-	359.00	-	359.00
Enhancing Capabilities for Better Data and Analytics to Improve Policy Implementation and Outcomes in Africa	01/07/2020 - 30/09/2021	544.00	232.00	330.00	-	562.00
Exploring Agroforestry Diversification Strategies to reduce the living income gap for Arabica Producers in Kasese District	01/11/2020 - 31/08/2021	20.00	-	22.00	-	22.00
Support Women Entrepreneurship in the Agrifood sector in Nigeria (SWEAN)	01/09/2020 - 28/02/2022	386.00	23.00	126.00	-	149.00
CONVENTION DE COLLABORATION	30/08/2020 - 30/04/2021	15.00	5.00	7.00	-	12.00
Transformative approaches to livelihood and conservation (TALC): Learning from indigenous women and youth for the development	20/11/2020 - 31/12/2023	393.00	-	35.00	-	35.00
Etude strategique pour le developpement de l'agriculture commerciale dans la region du Kasai (PFI Kasai Strategic study for the development	09/09/2020 - 08/01/2021	938.00	805.00	87.00	-	892.00
Biotech and Genome Editing Communication Training	17/12/2020 - 30/06/2022	1,196.00	-	427.00	-	427.00
Drought Resilience Programme in Northern Kenya (DRPNK)	01/11/2020 - 31/12/2023	514.00	-	153.00	-	153.00
National Food Consumption and Micronutrient Survey Project	23/09/2020 - 30/06/2022	2,000.00	-	1,884.00	-	1,884.00
Support the development of the maize and cassava value chains in the Federal States of Kaduna, Kano, Ogun, and Oyo of Nigeria	01/12/2020 - 31/05/2022	240.00	-	227.00	-	227.00
Cassava Processing Training	08/02/2021 - 15/03/2021	6.00	-	6.00	-	6.00
Crowdsourced price data for real-time geospatial analysis of Covid-related food security threats in Nigeria	12/02/2021 - 10/12/2021	26.00	-	17.00	-	17.00
Institutionalizing, tracking and monitoring the dissemination of Aflasafe in Africa	15/03/2021 - 14/03/2022	50.00	-	14.00	-	14.00
Institutionalizing monitoring of crop variety adoption using genotyping (IMAGE)	15/02/2021 - 30/01/2023	25.00	-	15.00	-	15.00
Kano State Agro-Pastoral Development Project	26/04/2021 - 25/04/2025	548.00	-	47.00	-	47.00
Long-term biochar experiment Kenya	01/06/2021 - 31/05/2022	61.00	-	15.00	-	15.00
IITA's support to SG2000 for the implementation of the KSADP project in Kano	03/05/2021 - 31/03/2022	138.00	-	73.00	-	73.00
Chicken and Fish Feed and Organic Fertilizer Value Chain Development Using BSF-Based Urban Biowaste Processing in Ghana, Mali, and Niger	01/10/2021 - 31/10/2024	7,806.00	-	42.00	-	42.00
PIDACC support: TAAT technologies catalogue and Training of extensionists	07/07/2021 - 06/01/2022	200.00	-	-	-	-
Agenda de transformation de l'agriculture au Congo (ATAC)	01/01/2022 - 31/12/2022	1,636.00	-	111.00	-	111.00
ASHA Project: Digital Learning and Training Center in Cameroon	31/03/2021 - 30/09/2024	400.00	-	3.00	-	3.00
Preservation of the Endangered Traditional Cultural Heritage of the Baka Indigenous People of southern Cameroon	05/10/2020 - 30/09/2022	120.00	-	10.00	-	10.00
Biological control of mango mealybug in eastern Africa	28/07/2021 - 31/08/2022	86.00	-	16.00	-	16.00
Enriching the Tree Heritage Park with rare and threatened native trees	01/01/2022 - 31/12/2022	3.00	-	-	-	-
Communication Support for IP80 Initiatives	26/10/2021 - 25/10/2022	35.00	-	-	-	-
Small scale dryers for post-harvest management enterprises in Africa	15/10/2021 - 31/05/2023	55.00	-	-	-	-
Fertility Assessment to Support Plantation Management for Productivity Increase	01/10/2021 - 31/01/2022	204.00	-	59.00	-	59.00
NEPC-CEFP project for capacity strengthening for non-oil export of commodities	01/01/2022 - 31/12/2022	121.00	-	-	-	-
Training program on behalf of Columbia for 50 extension officers on effective use of SoilDoc Kits on Soil Management Procedures and Technique	30/05/2015 - 31/12/2015	60.00	76.00	-	-	76.00
Appui a la prevention et la gestion de la Maladie de Bunchy Top du Bananier (BBTD) au Cameroun, au Gabon et en Guinee Equatoriale	23/09/2015 - 19/08/2017	44.00	47.00	-	-	47.00
N.E. Borlaug LEAP program for Mr. Francis Onyilo	01/04/2015 - 31/05/2016	20.00	-	-	-	-
NISJ meeting to be held at Agriculture Research Council in Abuja from 17-18 February 2016	11/02/2016 - 05/04/2016	23.00	22.00	-	-	22.00
Yield Wise Initiative (Cassava Innovation Challenge)	16/05/2016 - 31/01/2017	126.00	96.00	-	-	96.00

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				Current Year	Total
Peer Effects, Organic Fertilizers, and Soil Health: The Impact of Experiential Learning and Information Transfers on Farmer Valuations of A	01/05/2016 - 30/05/2017	38.00	38.00	-	38.00
Accelerating Youth e-agriculture entrepreneurship for improved livelihoods	10/04/2017 - 09/06/2017	196.00	38.00	-	38.00
Consultancy Agreement Nzola Mahungu	15/08/2017 - 31/12/2017	5.00	5.00	-	5.00
Formation Sous regionale sur les strategies de gestion de la chenille legionnaire d'automne, Spodoptera frugiperda, en Afrique Centrale	25/09/2017 - 30/10/2017	27.00	27.00	-	27.00
KU Leuven field trial in Tanzania	01/01/2018 - 31/12/2019	20.00	22.00	-	22.00
The IVth international Cassava Conference	16/04/2018 - 31/12/2018	11.00	11.00	-	11.00
Supply of inoculated maize grains for investigating the potential of non-invasive predictive screening of infected grains	06/06/2018 - 05/06/2023	2.00	1.00	-	1.00
Evaluation trials of AgBiTech's biocontrol agent: Fawilgen	20/06/2018 - 19/10/2018	8.00	9.00	-	9.00
Proposal elaboration workshop for the call for proposals on 'Seed Systems Development: Enabling and Scaling Genetic Improvement and Propagation'	24/07/2018 - 25/07/2018	11.00	10.00	-	10.00
Evaluate Monsoon Active for post-emergence weed control in cassava in 5 locations in Nigeria	13/08/2018 - 30/06/2021	57.00	45.00	11.00	56.00
ODYSSEY, RAPTOR / COWPEA / SELECTIVITY	19/08/2018 - 18/08/2019	7.00	6.00	-	6.00
Collaboration between Group of Sustainable Agroecosystems at the Swiss Federal Institute of Technology and IITA	01/07/2019 - 30/06/2023	20.00	10.00	7.00	17.00
Cocoa Breeders and Virologist Workshop	01/08/2019 - 31/10/2019	30.00	30.00	-	30.00
Rapid Expansion of the Start Them Early Program in Oyo State	15/08/2019 - 30/12/2023	2,971.00	321.00	515.00	836.00
Restoration of the NCF Forest Reserve, Guzape, Abuja	01/03/2020 - 31/12/2021	26.00	7.00	17.00	24.00
<b>Total Non-CRP Activities</b>		<b>384,276</b>	<b>159,079</b>	<b>25,887</b>	<b>184,966</b>

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Expressed in US\$ Thousands

N-CR Programs by Donors

PJ NO	DONOR	2021			PY Grant 2020
		Funds Available	Accounts Receivable	Advance Payments	
PJ-000005	USAID	-	-	-	-
PJ-000154	IFPRI	(1)	1	-	-
PJ-000313	AATF	-	-	-	-
PJ-001275	GIZ	(10)	11	-	1
PJ-001371	AfDB	-	-	-	2
PJ-001400	CIRAPIP	(15)	15	-	32
PJ-001289	IFPRI	(19)	19	-	-
PJ-001291	IFPRI	(280)	280	-	-
PJ-001442	GIZ	(17)	17	-	-
PJ-001464	WCF	-	-	-	-
PJ-001565	BMGF	(12)	12	-	2
PJ-001571	FUNARBE	-	-	-	-
PJ-001759	MARD-DRC	-	-	-	-
PJ-001803	PURDUE UNIVERSITY	(48)	47	-	(1)
PJ-001810	WAAPP NIGERIA	-	-	-	35
PJ-001811	WAAPP	(72)	72	-	-
PJ-001812	WAAP NIGERIA	(166)	166	-	-
PJ-001925	SWITZ	(25)	25	-	-
PJ-001942	AfDB	(379)	376	-	(3)
PJ-001988	FMARD	-	-	-	705
PJ-001997	BATN	(40)	40	-	-
PJ-001999	WECA	(124)	124	-	-
PJ-002034	CHEVRON	(42)	34	-	(8)
PJ-002040	PRILAKS	(35)	35	-	-
PJ-002056	DIOBASS	(3)	3	-	-
PJ-002064	IRDP	-	-	-	-
PJ-002075	HELVETAS	-	-	-	-
PJ-002091	A.G LEVENTIST FDTN	-	-	-	1
PJ-002112	COSA	-	-	-	-
PJ-002126	CORAF	(86)	86	-	-
PJ-002155	CIRAD	-	-	-	-
PJ-002174	CTA	-	-	-	-
PJ-002198	IFAD	(1)	-	-	(1)
PJ-002252	MINADER	368	284	-	652
PJ-002284	BGCI	-	-	-	-
PJ-002315	PAN UNIV	1	-	(1)	-
PJ-002333	OFDL	1	-	-	1
PJ-002345	IDS	(12)	12	-	-
PJ-002355	FARM RADIO INT'L	-	-	-	-
PJ-002356	CABI	-	-	-	-
PJ-002357	WYG	(46)	49	-	3
PJ-002372	HELLO TRACTOR	(1)	-	-	(1)
PJ-002375	OCP	-	-	-	15
PJ-002376	MINAGRIDER DRC	-	-	-	-
PJ-002403	AfDB	3,326	45	-	3,371
PJ-002451	FAO	5	8	-	13
PJ-002456	FAO	-	-	-	-
PJ-002459	IFAD	304	5	-	309
PJ-002471	DAP	-	-	-	-

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## Exhibit X

Expressed in US\$ Thousands

## N-CR Programs by Donors

PJ NO	DONOR	2021			PY Grant 2020
		Funds Available	Accounts Receivable	Advance Payments	
PJ-002482	CTA	-	-	-	-
PJ-002485	CIP	-	-	-	-
PJ-002488	UHK	(9)	9	-	18
PJ-002499	GIZ	(15)	15	-	-
PJ-002502	FH	52	63	-	115
PJ-002503	MSU	-	-	-	-
PJ-002505	PURDUE	(27)	27	-	-
PJ-002521	MOFA, SUDAN	301	57	-	358
PJ-002533	JRSBDF	1	4	-	5
PJ-002539	PRODEMA-FA	(589)	337	-	(252)
PJ-002546	ANPEJ	(183)	183	-	-
PJ-002556	IFAD	(79)	48	-	(31)
PJ-002561	OAU	-	-	-	-
PJ-002564	RA	-	-	-	-
PJ-002567	IFPRI	(87)	91	-	4
PJ-002568	TJCFML	-	-	-	-
PJ-002595	MPJEJSC	(42)	36	-	(6)
PJ-002596	AFDB	(18)	18	-	-
PJ-002600	SLU	(13)	55	-	42
PJ-002620	FIRCA	-	-	-	-
PJ-002627	CEH	38	81	-	119
PJ-002630	GOOD NATURE	-	-	-	-
PJ-002638	ILRI	-	-	-	-
PJ-002646	WU	4	-	(2)	2
PJ-002663	ANADARKO	1,809	-	(610)	1,199
PJ-002666	CIP	(44)	44	-	-
PJ-002667	A.G. LEVENTIS	2	3	-	5
PJ-002674	IDH	24	-	-	24
PJ-002724	MPAE	-	-	-	-
PJ-002760	UNIV. OF FLORIDA	-	-	-	-
PJ-002766	CTA	-	-	-	-
PJ-002770	UPL	-	-	-	-
PJ-002771	MONUSCO	(10)	10	-	-
PJ-002775	FMARD	-	-	-	-
PJ-002781	PICAGL	1,908	5	-	1,913
PJ-002786	US EMBASSY NGR	-	-	-	-
PJ-002800	IDS	-	-	-	-
PJ-002832	GHEENT UNV.	-	1	-	1
PJ-002841	USAID	2,754	-	(554)	2,200
PJ-002844	AU	23	296	-	319
PJ-002874	EU	19	-	(2)	17
PJ-002887	AFDB	49	-	-	49
PJ-002906	ABUAD	136	-	(16)	120
PJ-002907	NCF	-	-	-	-
PJ-002908	TECHNOSERVE	(39)	39	-	-
PJ-002914	PASL	-	-	-	-
PJ-002923	WASCAL	-	-	-	-

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## N-CR Programs by Donors

PJ NO	DONOR	2021				PY Grant 2020
		Funds Available	Accounts Receivable	Advance Payments	CY Grant	
PJ-002925	AgBIOME	(5)	6	-	1	14
PJ-002931	OYSG	-	-	-	-	-
PJ-002933	CIRAD	(2)	6	-	4	26
PJ-002947	OYSG	-	-	-	-	6
PJ-002960	SLU	2	15	-	17	8
PJ-002962	SLU	46	-	(21)	25	25
PJ-002971	IFDC	1	-	-	1	2
PJ-002972	SDN	(7)	7	-	-	16
PJ-002985	WCWC	106	131	-	237	312
PJ-002990	EU	938	-	(818)	120	72
PJ-002999	ECOLIBRIUM	(2)	5	-	3	(4)
PJ-003004	ANDERMATT	-	-	-	-	2
PJ-003027	AFDB	-	-	-	-	11
PJ-003028	AFDB	59	-	-	59	110
PJ-003029	WORLD FISH	9	-	-	9	9
PJ-003030	UNIV. OF EVANSVILLE	42	20	(18)	44	11
PJ-003035	PICAGL	3,203	1,290	-	4,493	2,733
PJ-003036	IFAD	-	-	-	-	-
PJ-003042	LJMU	-	-	-	-	-
PJ-003047	CIMMYT	9	-	-	9	31
PJ-003048	EU	101	-	(59)	42	-
PJ-003049	CEI	1	-	-	1	17
PJ-003058	WUR	-	-	-	-	-
PJ-003071	IDRC	(81)	108	-	27	246
PJ-003085	US EMBASSY NGR	-	-	-	-	7
PJ-003089	UNIV. OF KEELE	-	2	-	2	14
PJ-003090	GOVT. MADAGASCAR	241	-	(35)	206	176
PJ-003097	CIP	74	73	-	147	112
PJ-003102	FPI	756	-	(198)	558	81
PJ-003104	DINU	1,159	-	(289)	870	1,246
PJ-003112	UNIV. OF SHEFFIELD	-	-	-	-	3
PJ-003115	IFAD	512	106	-	618	92
PJ-003132	PARRSA	(481)	481	-	-	393
PJ-003140	FAO	1	-	-	1	9
PJ-003145	GIZ	136	-	-	136	9
PJ-003147	UCLA	55	104	-	159	55
PJ-003149	CTA	-	1	-	1	47
PJ-003155	IRG	(152)	162	-	10	202
PJ-003164	IDS	12	-	-	12	2
PJ-003199	MINADER	(120)	124	-	4	120
PJ-003201	FAO	100	1	-	101	10
PJ-003207	UN WOMEN	64	31	-	96	37
PJ-003262	MASTERCARD	2,182	-	(329)	1,853	609
PJ-003263	LEVENTIS FOUNDATION	39	-	(20)	19	-
PJ-003290	PURDUE UNIVERSITY	8	-	(5)	3	-
PJ-003297	PADECAS	75	-	(22)	53	-
PJ-003299	CIP	(82)	211	-	129	138
PJ-003300	BATNL	511	-	(182)	329	-

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**N-CR Programs by Donors**

PJ NO	DONOR	2021				PY Grant 2020
		Funds Available	Accounts Receivable	Advance Payments	CY Grant	
PJ-003312	BATNF	13	-	-	13	-
PJ-003339	PEJAB	179	-	(11)	168	198
PJ-003340	AG. LEVENTIS	80	-	(6)	74	-
PJ-003353	NB-PLC	87	-	(28)	59	1
PJ-003355	NORAD	336	23	-	359	-
PJ-003359	DAI GLOBAL LLC	312	18	-	330	232
PJ-003363	SFL	16	6	-	22	-
PJ-003367	MEAE	213	-	(87)	126	23
PJ-003372	NRC	3	4	-	7	5
PJ-003373	PACKARD FOUNDATION	392	-	(357)	35	-
PJ-003384	FPI	(20)	107	-	87	805
PJ-003386	CORNELL UNIV	319	108	-	427	-
PJ-003393	GOPA	155	-	(2)	153	-
PJ-003414	NDFMH	152	1,732	-	1,884	-
PJ-003415	GIZ	213	14	-	227	-
	HON. (PRINCE)					
PJ-003433	AKINREMI	6	-	-	6	-
PJ-003451	WUR	10	7	-	17	-
PJ-003452	BIOVERSITY	25	-	(11)	14	-
PJ-003453	IFPRI	20	-	(5)	15	-
PJ-003487	KSADP	117	-	(70)	47	-
PJ-003502	GIZ	38	-	(23)	15	-
PJ-003508	SG2000-NIGERIA	79	-	(6)	73	-
PJ-003517	NORAD	2,916	-	(2,874)	42	-
PJ-003519	ABN	-	-	-	-	-
PJ-003520	PRODIVAC	-	111	-	111	-
PJ-003522	UCLA	52	-	(49)	3	-
PJ-003523	UCLA	20	-	(10)	10	-
PJ-003532	FAO	25	-	(9)	16	-
PJ-003572	BGCI	3	-	(3)	-	-
PJ-003578	IPBO	10	-	(10)	-	-
PJ-003592	FARA	27	-	(27)	-	-
PJ-003595	PHC	153	-	(94)	59	-
PJ-003603	NEPC-EEFP	121	-	(121)	-	-
PJ-NA2227	COLUMBIA UNIV.	-	-	-	-	-
PJ-NA2286	FAO	(28)	28	-	-	-
PJ-NA2337	LEAP	-	-	-	-	-
PJ-NA2377	CGC	-	-	-	-	-
PJ-NA2388	DALBERG	-	-	-	-	-
PJ-NA2617	CTA	-	-	-	-	-
PJ-NA2678	SLU	-	-	-	-	-
PJ-NA2761	KU LEUVEN	-	-	-	-	4
PJ-NA2812	IRD	-	-	-	-	-
PJ-NA2869	BUHLER AG	(1)	1	-	-	-
PJ-NA2876	AgBiTech	-	-	-	-	-
PJ-NA2893	NWO-WOTRO	-	-	-	-	-
PJ-NA2910	BAYER	8	3	-	11	32

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Expressed in US\$ Thousands

N-CR Programs by Donors

PJ NO	DONOR	2021				PY Grant 2020
		Funds Available	Accounts Receivable	Advance Payments	CY Grant	
PJ-NA2913	BASF SE					
PJ-NA3107	SAE	2	5	-	7	(7)
PJ-NA3133	MARS WRIGLEY	-	-	-	-	8
PJ-NA3141	OYSG	625	-	(110)	515	266
PJ-NA3346	NCF	14	3	-	17	7
		<b>24,737</b>	<b>8,243</b>	<b>(7,094)</b>	<b>25,887</b>	<b>23,302</b>

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**STATEMENT OF GRANT REVENUE**

	Expressed in US\$ Thousands				
	<b>2021</b>				
	Funds Available	Accounts Receivable	Advance Payments	CY Grant	PY Grant
<b>Challenge Programs by Donors</b>					
CIAT	394	256	-	650	830
CTA	11	-	(11)	-	-
IFPRI	18	-	(18)	-	43
<b>Total Challenge Programs - Exhibit VIII</b>	<b>423</b>	<b>256</b>	<b>(29)</b>	<b>650</b>	<b>873</b>

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Exhibit XI

Expressed in US\$ Thousands

	W1&2	W3	Bilateral	Total
<b>CRP 14 - Maize Agri-Food Systems</b>				
Personnel Costs	1,397	2,210	946	4,553
CGIAR Collaborations costs	-	1,340	70	1,410
Other Collaboration Costs	-	1,208	325	1,533
Supplies and Services	165	3,457	1,173	4,795
Operational Travel	-	126	233	359
Depreciation/Amortization	-	26	82	108
Cost Sharing Percentage	-	-	58	58
<b>Total Direct Costs</b>	<b>1,562</b>	<b>8,367</b>	<b>2,887</b>	<b>12,816</b>
Indirect Costs	222	1,693	268	2,183
<b>Total Costs</b>	<b>1,784</b>	<b>10,060</b>	<b>3,155</b>	<b>14,999</b>
Deferred depreciation	-	-	-	-
<b>Grand Total</b>	<b>1,784</b>	<b>10,060</b>	<b>3,155</b>	<b>14,999</b>
<b>CRP 14 – Maize - Breeding</b>				
Personnel Costs	-	-	-	-
CGIAR Collaboration Costs	-	-	-	-
Other Collaboration Costs	3	-	-	3
Supplies and Services	27	-	-	27
Operational Travel	1	-	-	1
Depreciation/Amortization	-	-	-	-
Cost Sharing Percentage	-	-	-	-
<b>Total Direct Costs</b>	<b>31</b>	<b>-</b>	<b>-</b>	<b>31</b>
Indirect Costs	5	-	-	5
<b>Total Costs</b>	<b>36</b>	<b>-</b>	<b>-</b>	<b>36</b>
Deferred depreciation	-	-	-	-
<b>Grand Total</b>	<b>36</b>	<b>-</b>	<b>-</b>	<b>36</b>
<b>CRP 14 - Maize Agri-Food Systems (Fall Armyworm)</b>				
Personnel Costs	38	-	-	38
CGIAR Collaboration Costs	-	-	-	-
Other Collaboration Costs	-	-	-	-
Supplies and Services	33	-	-	33
Operational Travel	-	-	-	-
Depreciation/Amortization	-	-	-	-
Cost Sharing Percentage	-	-	-	-
<b>Total Direct Costs</b>	<b>71</b>	<b>-</b>	<b>-</b>	<b>71</b>
Indirect Costs	5	-	-	5
<b>Total Costs</b>	<b>76</b>	<b>-</b>	<b>-</b>	<b>76</b>
Deferred depreciation	-	-	-	-
<b>Grand Total</b>	<b>76</b>	<b>-</b>	<b>-</b>	<b>76</b>

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Exhibit XI

	Expressed in US\$ Thousands			
	W1&2	W3	Bilateral	Total
<b>CRP 14 – Maize – Traits &amp; Performance of Dominant Varieties</b>				
Personnel Costs	23	-	-	23
CGIAR Collaboration Costs	-	-	-	-
Other Collaboration Costs	-	-	-	-
Supplies and Services	21	-	-	21
Operational Travel	-	-	-	-
Depreciation/Amortization	12	-	-	12
Cost Sharing Percentage	-	-	-	-
<b>Total Direct Costs</b>	<b>56</b>	<b>-</b>	<b>-</b>	<b>56</b>
Indirect Costs	9	-	-	9
<b>Total Costs</b>	<b>65</b>	<b>-</b>	<b>-</b>	<b>65</b>
Deferred depreciation	-	-	-	-
<b>Grand Total</b>	<b>65</b>	<b>-</b>	<b>-</b>	<b>65</b>
<b>CRP 16 - Roots, Tubers and Bananas Agri-Food Systems (Non-Earmarked)</b>				
Personnel Costs	2,332	4,793	2,037	9,162
CGIAR Collaboration Costs	-	32	-	32
Other Collaboration Costs	-	5,507	564	6,071
Supplies and Services	115	5,959	2,387	8,461
Operational Travel	9	604	266	879
Depreciation/Amortization	-	228	106	334
Cost Sharing Percentage	-	-	107	107
<b>Total Direct Costs</b>	<b>2,456</b>	<b>17,123</b>	<b>5,467</b>	<b>25,046</b>
Indirect Costs	349	1,652	704	2,705
<b>Total Costs</b>	<b>2,805</b>	<b>18,775</b>	<b>6,171</b>	<b>27,751</b>
Deferred depreciation	-	-	-	-
<b>Grand Total</b>	<b>2,805</b>	<b>18,775</b>	<b>6,171</b>	<b>27,751</b>
<b>CRP 16 - Roots, Tubers and Bananas Agri-Food Systems (Earmarked)</b>				
Personnel Costs	344	-	-	344
CGIAR Collaboration Costs	-	-	-	-
Other Collaboration Costs	8	-	-	8
Supplies and Services	932	-	-	932
Operational Travel	66	-	-	66
Depreciation/Amortization	4	-	-	4
Cost Sharing Percentage	-	-	-	-
<b>Total Direct Costs</b>	<b>1,354</b>	<b>-</b>	<b>-</b>	<b>1,354</b>
Indirect Costs	192	-	-	192
<b>Total Costs</b>	<b>1,546</b>	<b>-</b>	<b>-</b>	<b>1,546</b>
Deferred depreciation	-	-	-	-
<b>Grand Total</b>	<b>1,546</b>	<b>-</b>	<b>-</b>	<b>1,546</b>

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	Expressed in US\$ Thousands			
	W1&2	W3	Bilateral	Total
<b>CRP 16 - Roots, Tubers and Bananas</b>				
<b>Agri-Food Systems (Scaling)</b>				
Personnel Costs	141	-	-	141
CGIAR Collaboration Costs	-	-	-	-
Other Collaboration Costs	234	-	-	234
Supplies and Services	123	-	-	123
Operational Travel	40	-	-	40
Depreciation/Amortization	1	-	-	1
Cost Sharing Percentage	-	-	-	-
<b>Total Direct Costs</b>	<b>539</b>	<b>-</b>	<b>-</b>	<b>539</b>
Indirect Costs	77	-	-	77
<b>Total Costs</b>	<b>616</b>	<b>-</b>	<b>-</b>	<b>616</b>
Deferred depreciation	-	-	-	-
<b>Grand Total</b>	<b>616</b>	<b>-</b>	<b>-</b>	<b>616</b>
<b>CRP 18 - Grain Legumes</b>				
Personnel Costs	795	472	959	2,226
CGIAR Collaboration Costs	-	-	70	70
Other Collaboration Costs	-	426	765	1,191
Supplies and Services	38	797	1,377	2,212
Operational Travel	2	71	238	311
Depreciation/Amortization	1	8	226	235
Cost Sharing Percentage	-	-	75	75
<b>Total Direct Costs</b>	<b>836</b>	<b>1,774</b>	<b>3,710</b>	<b>6,320</b>
Indirect Costs	119	253	392	764
<b>Total Costs</b>	<b>955</b>	<b>2,027</b>	<b>4,102</b>	<b>7,084</b>
Deferred depreciation	-	-	-	-
<b>Grand Total</b>	<b>955</b>	<b>2,027</b>	<b>4,102</b>	<b>7,084</b>
<b>CRP 21 - Agriculture for Nutrition and Health</b>				
<b>Agri-Food Systems</b>				
Personnel Costs	906	185	860	1,951
CGIAR Collaboration Costs	-	-	30	30
Other Collaboration Costs	1	-	261	262
Supplies and Services	807	210	1,028	2,045
Operational Travel	28	4	182	214
Depreciation/Amortization	-	5	15	20
Cost Sharing Percentage	-	-	35	35
<b>Total Direct Costs</b>	<b>1,742</b>	<b>404</b>	<b>2,411</b>	<b>4,557</b>
Indirect Costs	247	34	193	474
<b>Total Costs</b>	<b>1,989</b>	<b>438</b>	<b>2,604</b>	<b>5,031</b>
Deferred depreciation	-	-	-	-
<b>Grand Total</b>	<b>1,989</b>	<b>438</b>	<b>2,604</b>	<b>5,031</b>

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	W1&2	W3	Bilateral	Total
<b>CRP 21 - Agriculture for Nutrition and Health</b>				
<b>Agri-Food Systems - AMUSE</b>				
Personnel Costs	-	-	-	-
CGIAR Collaboration Costs	-	-	-	-
Other Collaboration Costs	-	-	-	-
Supplies and Services	29	-	-	29
Operational Travel	9	-	-	9
Depreciation/Amortization	-	-	-	-
Cost Sharing Percentage	-	-	-	-
<b>Total Direct Costs</b>	<b>38</b>	<b>-</b>	<b>-</b>	<b>38</b>
Indirect Costs	6	-	-	6
<b>Total Costs</b>	<b>44</b>	<b>-</b>	<b>-</b>	<b>44</b>
Deferred depreciation	-	-	-	-
<b>Grand Total</b>	<b>44</b>	<b>-</b>	<b>-</b>	<b>44</b>
<b>CRP 21 - Agriculture for Nutrition and Health</b>				
<b>Agri-Food Systems - Post-COVID</b>				
Personnel Costs	2	-	-	2
CGIAR Collaboration Costs	22	-	-	22
Other Collaboration Costs	25	-	-	25
Supplies and Services	60	-	-	60
Operational Travel	5	-	-	5
Depreciation/Amortization	18	-	-	18
Cost Sharing Percentage	-	-	-	-
<b>Total Direct Costs</b>	<b>132</b>	<b>-</b>	<b>-</b>	<b>132</b>
Indirect Costs	18	-	-	18
<b>Total Costs</b>	<b>150</b>	<b>-</b>	<b>-</b>	<b>150</b>
Deferred depreciation	-	-	-	-
<b>Grand Total</b>	<b>150</b>	<b>-</b>	<b>-</b>	<b>150</b>
<b>CRP 22 - Climate Change, Agriculture and</b>				
<b>Food Security (CCAFS) - NORAD</b>				
Personnel Costs	-	219	1,950	2,169
CGIAR Collaboration Costs	-	-	127	127
Other Collaboration Costs	-	887	1,394	2,281
Supplies and Services	-	152	4,976	5,128
Operational Travel	-	15	617	632
Depreciation/Amortization	-	40	-5	35
Cost Sharing Percentage	-	-	183	183
<b>Total Direct Costs</b>	<b>-</b>	<b>1,313</b>	<b>9,242</b>	<b>10,555</b>
Indirect Costs	-	217	842	1,059
<b>Total Costs</b>	<b>-</b>	<b>1,530</b>	<b>10,084</b>	<b>11,614</b>
Deferred depreciation	-	-	-	-
<b>Grand Total</b>	<b>-</b>	<b>1,530</b>	<b>10,084</b>	<b>11,614</b>

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	Expressed in US\$ Thousands			
	W1&2	W3	Bilateral	Total
<b>CRP 22 - Climate Change, Agriculture and Food Security (CCAFS) - AICRA</b>				
Personnel Costs	-	-	103	103
CGIAR Collaboration Costs	-	-	-	-
Other Collaboration Costs	-	-	187	187
Supplies and Services	-	-	188	188
Operational Travel	-	-	12	12
Depreciation/Amortization	-	-	3	3
Cost Sharing Percentage	-	-	-	-
<b>Total Direct Costs</b>	-	-	493	493
Indirect Costs	-	-	34	34
<b>Total Costs</b>	-	-	527	527
Deferred depreciation	-	-	-	-
<b>Grand Total</b>	-	-	527	527
<b>CRP 22 - Climate Change, Agriculture and Food Security (CCAFS) - NORAD</b>				
Personnel Costs	300	-	-	300
CGIAR Collaboration Costs	-	-	-	-
Other Collaboration Costs	-	-	-	-
Supplies and Services	246	-	-	246
Operational Travel	50	-	-	50
Depreciation/Amortization	72	-	-	72
Cost Sharing Percentage	-	-	-	-
<b>Total Direct Costs</b>	669	-	-	669
Indirect Costs	106	-	-	106
<b>Total Costs</b>	775	-	-	775
Deferred depreciation	-	-	-	-
<b>Grand Total</b>	775	-	-	775
<b>CRP 22 - Climate Change, Agriculture and Food Security (CCAFS) - Flagship P57</b>				
Personnel Costs	6	-	-	6
CGIAR Collaboration Costs	-	-	-	-
Other Collaboration Costs	14	-	-	14
Supplies and Services	46	-	-	46
Operational Travel	1	-	-	1
Depreciation/Amortization	3	-	-	3
Cost Sharing Percentage	-	-	-	-
<b>Total Direct Costs</b>	70	-	-	70
Indirect Costs	10	-	-	10
<b>Total Costs</b>	80	-	-	80
Deferred depreciation	-	-	-	-
<b>Grand Total</b>	80	-	-	80

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Exhibit XI

	Expressed in US\$ Thousands			
	W1&2	W3	Bilateral	Total
<b>CRP 22 - Climate Change, Agriculture and Food Security (CCAFS) - Flagship P253</b>				
Personnel Costs	30	-	-	30
CGIAR Collaboration Costs	-	-	-	-
Other Collaboration Costs	-	-	-	-
Supplies and Services	11	-	-	11
Operational Travel	-	-	-	-
Depreciation/Amortization	-	-	-	-
Cost Sharing Percentage	-	-	-	-
<b>Total Direct Costs</b>	<b>41</b>	-	-	<b>41</b>
Indirect Costs	6	-	-	6
<b>Total Costs</b>	<b>47</b>	-	-	<b>47</b>
Deferred depreciation	-	-	-	-
<b>Grand Total</b>	<b>47</b>	-	-	<b>47</b>
<b>CRP 23 - Policies, Institutions and Markets</b>				
Personnel Costs	69	-	-	69
CGIAR Collaboration Costs	-	-	-	-
Other Collaboration Costs	-	-	-	-
Supplies and Services	5	-	-	5
Operational Travel	5	-	-	5
Depreciation/Amortization	-	-	-	-
Cost Sharing Percentage	-	-	-	-
<b>Total Direct Costs</b>	<b>79</b>	-	-	<b>79</b>
Indirect Costs	11	-	-	11
<b>Total Costs</b>	<b>90</b>	-	-	<b>90</b>
Deferred depreciation	-	-	-	-
<b>Grand Total</b>	<b>90</b>	-	-	<b>90</b>
<b>PTF 31 - EIB - Expenditure Report</b>				
Personnel Costs	-	1,029	1	1,030
CGIAR Collaboration Costs	-	1,060	-	1,060
Other Collaboration Costs	-	235	-	235
Supplies and Services	-	570	6	576
Operational Travel	-	37	-	37
Depreciation/Amortization	-	257	-	257
Cost Sharing Percentage	-	-	-	-
<b>Total Direct Costs</b>	-	<b>3,188</b>	<b>7</b>	<b>3,195</b>
Indirect Costs	-	429	1	430
<b>Total Costs</b>	-	<b>3,617</b>	<b>8</b>	<b>3,625</b>
Deferred depreciation	-	-	-	-
<b>Grand Total</b>	-	<b>3,617</b>	<b>8</b>	<b>3,625</b>

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	Expressed in US\$ Thousands			
	W1&2	W3	Bilateral	Total
<b>CRP 32 - Big Data in Agriculture</b>				
Personnel Costs	27	-	39	66
CGIAR Collaboration Costs	-	-	184	184
Other Collaboration Costs	44	-	78	122
Supplies and Services	18	-	29	47
Operational Travel	3	-	1	2
Depreciation/Amortization	-	-	-	-
Cost Sharing Percentage	-	-	7	7
<b>Total Direct Costs</b>	<b>92</b>	<b>-</b>	<b>336</b>	<b>428</b>
Indirect Costs	13	-	10	23
<b>Total Costs</b>	<b>105</b>	<b>-</b>	<b>346</b>	<b>451</b>
Deferred depreciation	-	-	-	-
<b>Grand Total</b>	<b>105</b>	<b>-</b>	<b>346</b>	<b>451</b>
<b>CRP 33 - Genebank Platform - (Routine)</b>				
Personnel Costs	743	154	51	948
CGIAR Collaboration Costs	-	-	-	-
Other Collaboration Costs	-	193	-	193
Supplies and Services	409	26	31	466
Operational Travel	52	10	-	62
Depreciation/Amortization	-	-	-	-
Cost Sharing Percentage	-	-	1	1
<b>Total Direct Costs</b>	<b>1,204</b>	<b>383</b>	<b>81</b>	<b>1,668</b>
Indirect Costs	182	26	5	213
<b>Total Costs</b>	<b>1,386</b>	<b>409</b>	<b>86</b>	<b>1,881</b>
Deferred depreciation	-	-	-	-
<b>Grand Total</b>	<b>1,386</b>	<b>409</b>	<b>86</b>	<b>1,881</b>
<b>CRP 33 - Genebank Platform (Non-Routine)</b>				
Personnel Costs	273	-	-	273
CGIAR Collaboration Costs	238	-	-	238
Other Collaboration Costs	125	-	-	125
Supplies and Services	504	-	-	504
Operational Travel	89	-	-	89
Depreciation/Amortization	53	-	-	53
Cost Sharing Percentage	-	-	-	-
<b>Total Direct Costs</b>	<b>1,282</b>	<b>-</b>	<b>-</b>	<b>1,282</b>
Indirect Costs	177	-	-	177
<b>Total Costs</b>	<b>1,459</b>	<b>-</b>	<b>-</b>	<b>1,459</b>
Deferred depreciation	-	-	-	-
<b>Grand Total</b>	<b>1,459</b>	<b>-</b>	<b>-</b>	<b>1,459</b>

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**Exhibit XI**

	Expressed in US\$ Thousands			
	W1&2	W3	Bilateral	Total
<b>Gender</b>				
Personnel Costs	48	-	-	48
CGIAR Collaboration Costs	-	-	-	-
Other Collaboration Costs	48	-	-	48
Supplies and Services	53	-	-	53
Operational Travel	4	-	-	4
Depreciation/Amortization	1	-	-	1
Cost Sharing Percentage	-	-	-	-
<b>Total Direct Costs</b>	<b>154</b>	<b>-</b>	<b>-</b>	<b>154</b>
Indirect Costs	22	-	-	22
<b>Total Costs</b>	<b>176</b>	<b>-</b>	<b>-</b>	<b>176</b>
Deferred depreciation	-	-	-	-
<b>Grand Total</b>	<b>176</b>	<b>-</b>	<b>-</b>	<b>176</b>
<b>Total CRP - W 1 &amp; 2, W 3 &amp; Bilateral</b>				
Personnel Costs	7,474	9,061	6,844	23,379
CGIAR Collaboration Costs	260	260	2,433	481
Other Collaboration Costs	689	502	8,455	3,387
Supplies and Services	3,830	3,641	11,172	11,006
Operational Travel	365	868	1,536	2,769
Depreciation/Amortization	168	166	564	424
Cost Sharing Percentage	-	-	-	465
<b>Total Direct Costs</b>	<b>12,408</b>	<b>32,553</b>	<b>24,143</b>	<b>69,104</b>
Indirect Costs	1,776	4,304	2,414	8,494
<b>Total Costs</b>	<b>14,184</b>	<b>36,857</b>	<b>26,557</b>	<b>77,598</b>
Deferred depreciation	-	-	-	-
<b>Grand Total</b>	<b>14,184</b>	<b>36,857</b>	<b>26,557</b>	<b>77,598</b>

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**Exhibit XII**

Expressed in US\$ Thousands  
Windows 1 & 2

<b>CRP 14 - Maize Agri-Food Systems</b>	
Opening Balance	(452)
Add: Cash Receipts from Lead Center	1,853
Less disbursements:	(1,960)
<b>Closing Balance</b>	<b>(559)</b>
Windows 1 & 2	
<b>CRP 16 - Roots, Tubers and Bananas Agri-Food Systems (Non-Earmarked)</b>	
Opening Balance	(1,349)
Add: Cash Receipts from Lead Center	3,747
Less disbursements:	(4,967)
<b>Closing Balance</b>	<b>(2,569)</b>
Windows 1 & 2	
<b>CRP 18 - Grain Legumes</b>	
Opening Balance	(229)
Add: Cash Receipts from Lead Center	798
Less disbursements:	(955)
<b>Closing Balance</b>	<b>(386)</b>
Windows 1 & 2	
<b>CRP 21 - Agriculture for Nutrition and Health Agri-Food Systems</b>	
Opening Balance	(173)
Add: Cash Receipts from Lead Center	1,609
Less disbursements:	(2,183)
<b>Closing Balance</b>	<b>(747)</b>
Windows 1 & 2	
<b>CRP 22 - Climate Change, Agriculture and Food Security (CAAFS)</b>	
Opening Balance	645
Add: Cash Receipts from Lead Center	358
Less disbursements:	(902)
<b>Closing Balance</b>	<b>101</b>
Windows 1 & 2	
<b>CRP 23 - Policies, Institutions and Markets</b>	
Opening Balance	7
Add: Cash Receipts from Lead Center	26
Less disbursements:	(91)
<b>Closing Balance</b>	<b>(58)</b>

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**Exhibit XII**

	Expressed in US\$ Thousands
	Windows 1 & 2
<b>CRP 32 - Big Data in Agriculture</b>	
Opening Balance	5
Add: Cash Receipts from Lead Center	62
Less disbursements:	(105)
<b>Closing Balance</b>	<b>(38)</b>
	Windows 1 & 2
<b>CRP 33 - Genebank Platform</b>	
Opening Balance	(649)
Add: Cash Receipts from Lead Center	2,768
Less disbursements:	(2,844)
<b>Closing Balance</b>	<b>(725)</b>
	Windows 1 & 2
<b>Gender</b>	
Opening Balance	-
Add: Cash Receipts from Lead Center	164
Less disbursements:	(176)
<b>Closing Balance</b>	<b>(12)</b>

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**Exhibit XIII**

Expressed in US \$ Thousands

	2021	2020
<b>Expenses</b>		
Research Expenses	74,477	60,167
CGIAR Collaboration Expenses	4,104	5,348
Non-CGIAR Collaboration Expenses	14,048	12,648
Management and General Expenses	11,089	9,052
<b>Total</b>	<b>103,718</b>	<b>87,215</b>

**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	562	506
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**Computation of Indirect cost rate**

	2021			2020		
	In-house	Partner	Total	In-house	Partner	Total
Gen & Admin Exps	11,089 - 562	562	11,089	9,052 - 506	506	9,052
Research Exps	74,477	14,048	74,477+14,048	60,167	12,648	60,167+12,648
Indirect Cost Rate	14.13%	4%	12.53%	14.20%	4%	12.43%
Indirect Cost Rate... <sup>1/</sup>	16.13%		14.53%	16.20%		14.43%

1/ Includes 2 percent system administrative cost on bilateral projects

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**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	L'Agence Nationale pour la Promotion de l'Emploi des Jeunes, République du Senegal
AWF	African Wildlife Foundation
BATN	British American Tobacco Nigeria Foundation
BECOD	le Bureau d'Etudes et Conseil en Développement intégré
BMZ/GIZ	Deutsche Gesellschaft für Internationale Zusammenarbeit
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	Centro Internacional de Agricultura Tropical
CIFOR	Centre for International Forestry Research
CIMMYT	Centro Internacional de Mejoramiento de Maíz y Trigo
CIP	Centro Internacional de la Papa
CORAF/WECARD	Conseil Ouest et Centre Africain pour la Recherche et le Développement Agricole / West and Central African Council for Agricultural Research and Development
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
DIQBASS	La Plate forme Diobass au Kivu
DGDC	Directorate General for Development Co-operation
DGIS	Directorate General for International Cooperation of The Netherlands
EIB	Excellence in Breeding
EMBRAPA	Empresas Públicas de Medellín
EU	European Union
FAO	Food and Agriculture Organization
FAU	Friedrich-Alexander-University Erlangen-Nuremberg
FH	Food for the Hungry International
FIRCA	Le Fonds Interprofessionnel pour la Recherche et le Conseil Agricole
FMARD	Federal Ministry of Agriculture and Rural Development, Nigeria
GCDT	Global Crop Diversity Trust
GIZ	Deutsche Gesellschaft für Internationale Zusammenarbeit
GU	University of Gothenburg
HPlus	HarvestPlus
HRNS	Hanns R. Neumann Stiftung Africa
HELVETAS	HELVETAS Swiss Inter co-operation
JDH	JDH- the sustainable trade Initiative
IDS	Institute of Development Studies, University of Dar es Salaam
IITA	International Institute of Tropical Agriculture
IIAM	Instituto de Investigação Agrária de Mocimboa
ICART	International Center for Advanced Research and Training, Bukavu, DRC
icipe	International Centre of Insect Physiology and Ecology
ICRAF	World Agroforestry Centre - formerly International Center for Research in Agroforestry
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	Institut des Sciences Agronomiques du Burundi
ISTRIC	International Society for Tropical Root Crops - Africa Branch (ISTRIC-AB)
ITC	International Trade Center
IIRCAS	Japan International Research Center for Agricultural Science
JRSBDF J.R.S.	Biodiversity Foundation
KU Leuven	Katholieke Universiteit, Leuven
LUND	Lund University

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**Total liabilities and net assets (cont'd)**

MAFSC	Ministry of Agriculture, Food Security and Cooperatives, Tanzania
MARD	Ministry of Agriculture and Rural Development, DRC (Ministère de l'Agriculture et du développement Rural - MINAGRIDER, DRC)
MEDA Tanzania	MEDA Economic Development Associates
MoFA	Ministry of Agriculture, Upper East Region, Ghana
MINADÉR	Ministry of Agriculture And rural Development Yaounde - Ministère De l'Agriculture Et Du Développement Rural
MPAE	Ministère auprès de la présidence en charge de l'agriculture et de l'élevage, Madagascar
MPJESC	Ministère de la Promotion de la Jeunesse, de l'Emploi des Jeunes et du Service Civique
MSU	Michigan State University
NÉSTEC	Nestlé (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	Le Programme Intégré de Réhabilitation de l'Agriculture dans la Province du Maniema
PNDHD	PROGRAMME NATIONAL DE DEVELOPPEMENT HUMAIN DURABLE
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	Organisation Néerlandais de Développement
SWITZ	Elephant Vert
TJCFML	TJ Cassava Flour Mills Limited
TUA	Tokyo University of Agriculture
TSL	Sainsbury Laboratory