

Group Annual Reports and Financial Statements

for the year ended 31 December

2022



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Statement of the Board Chair

for the year ended 31 December 2022

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.

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.

IITA delivered a strong financial performance in 2022. Total revenue amounted to US\$124.2million (2021: US\$105.1million) representing a 15% increase with expenditure of US\$124 million (2021: US\$105.4 million). This was particularly due to a substantial increase in bilateral funding of 25% (2022: US\$65.8 million and 2021: US\$52.4 million). We also received Window 3 funding of US\$38 million for the next 5 years towards the end of 2022. This remarkable result underlines the trust and confidence the international donor community has in the transformative work of IITA in Africa. The Institute's liquidity and reserve levels improved with operating reserves increasing from \$7.8 million to \$8.0 million and days reserves increased from 28.9 to 29.4 days. The increase in reserve days is due to an increase in average daily cash expenditure from US \$269.44 to \$323.40. The 2022 audited financial statements show an operating result of US\$0.25m surplus. 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 January 2022, 31 new CGIAR initiatives were launched to help radically realign food, land, and water systems. CGIAR's new initiatives were designed by multidisciplinary teams of scientists from across the CGIAR System to make real, lasting, and positive impact across five Impact Areas: 1) Nutrition, Health, and Food Security; 2) Poverty Reduction, Livelihoods, and Jobs; 3) Gender Equality, Youth, and Social Inclusion; 4) Climate Adaptation and Mitigation; and 5) Environmental Health and Biodiversity. With CGIAR research and innovation providing a 10:1 return on investment, supporting the new initiatives provided funders with a clear path to impact for people, climate, and nature. IITA scientists are actively engaging in 19 initiatives, in some cases in a leading role for 2 Initiatives and in others as member of the consortium in different leading and supporting roles.

For the better part of 2022, leaders across the CGIAR System engaged in the process to confirm and clarify the path to 'One CGIAR' and to pave the way for a united CGIAR to move forward with confidence and operate in a shared matrix structure. This led to the completion and subsequent approval of the new Integration Framework Agreement (IFA) by the boards of all 'One CGIAR' Centers in early 2023. We are already seeing a decisive shift in focus towards implementation of the IFA to operationalize how integrated teams will work together – ensuring that all Center staff are able to engage with and contribute to the Global and Regional Groups – and how we develop shared corporate services and systems.

The Board of Trustees expresses its appreciation to the Management and staff of IITA for the excellent research and delivery activities conducted during 2022, 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.



Roel Merckx
Chair of the IITA Board of Trustees
22 May 2023



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BOARD STATEMENT ON IITA RISK MANAGEMENT - 2022

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 Consultative Group on International Agriculture Research (One 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.

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 2022 financial statements and the effectiveness of internal control specific to financial reporting, the Board notes management's assertion in its 2022 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.

Roel Merckx
Chair of the IITA Board of Trustees
22 May 2023



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Report of Management

The accompanying financial statements of IITA Group are the responsibility of management and have been prepared in accordance with International Financial Reporting Standards (IFRS) as prescribed for all international research centers under the Integrated One Consultative Group on International Agricultural Research. IITA has prepared Consolidated financial statements for the first time incorporating its wholly owned subsidiary IITA Business Incubation Platform (IITA-BIP). IITA-BIP takes innovations and accelerates them into commercial enterprises for public benefit.

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 AFRC is a common Committee of the CGIAR System Board and of the Boards of the CGIAR centers and Alliances who have adopted uniformed governance arrangements as part of one CGIAR. 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.

Bernard Vanlauwe
Interim Director General

Dennis Mulenga
Director of Finance

22 May 2023

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 the **International Institute of Tropical Agriculture**, set out on pages 8 to 62, which comprise the statements of financial position as at 31 December, 2022, statement of activities and other comprehensive income, statement of changes in net assets, statement of cash flows for the year then ended and the notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements give a true and fair view of the financial position of the **International Institute of Tropical Agriculture** as at 31 December, 2022 and its financial performance and cash flows for the year then ended in accordance with the 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Institute in accordance with the requirements of the International Ethics Standards Board for Accountants' (IESBA) International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA 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 the Board Chair, Board statement on IITA risk management 2022, Report of management and supplementary information. The other information does not include the financial statements and our report thereon.

Our opinion on the financial statements does not cover the other information and we do not 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 that we obtained prior to the date of this auditor's report, if we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

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

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

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 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:

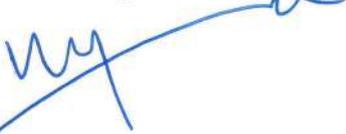
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting 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 have 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 and Touche

Chartered Accountants

Lagos, Nigeria

15 June, 2023



Group Statement of financial position as at 31 December 2022

	IITA GROUP	
	31 December 2022	31 December 2021
	\$'000	\$'000
Assets		
Current assets		
Cash and short-term deposit *	9	67,535
Accounts receivable:		
Donors – Net	10.1	20,435
Employees	10.2	389
CGIAR Centers	10	5,061
Receivables from BIP	10	-
Other receivables*	10.3	2,101
Prepayments	11	5,301
Inventories *	12	2,504
Total current assets		103,326
Non-current assets		
Property, plant, and equipment *	13	76,888
Less accumulated depreciation *	13.1	(49,245)
Property, plant, and equipment- Net		27,643
Intangible assets	14	1,551
Less amortization	14	(1,354)
Deferred tax asset *	26	312
Intangible assets - Net		509
Investment in BIP (Other Assets) *	15	-
Total non-current assets		28,152
Total assets		131,478
Liabilities and net assets		
Current liabilities		
Accounts payable:		
Donors	16.1	73,247
Employees	16.2	9,880
CGIAR Centers	16	2,164
Other payables *	16.3	5,153
Deferred income from donors	18	675
Total current liabilities		91,119
Non-current liabilities		
Employee benefit liability	17	2,334
Deferred income from donors	18	276
Total non-current liabilities		2,610
Total liabilities		93,729
Net assets		
Non-Controlling Interest BIP	27	0
Undesignated (Reserves) *	19	6,063
Designated Reserves - BIP	19	1,957
Designated (Including BIP Equity) *	19.1	29,641
Total unrestricted net assets		37,661
Temporary net assets - other comprehensive income	19.1	88
Total net Assets		37,749
Total liabilities and net assets		131,478

The Financial Statements were approved by the Board of Trustees on 22 May 2023 and signed on its behalf by:

IITA Statement of financial position as at 31 December 2022

	Notes	IITA 31 December 2022 \$'000	31 December 2021 \$'000
Assets			
Current assets			
Cash and short-term deposit	9	67,133	13,126
Accounts receivable:			
Donors - Net	10.1	20,435	29,029
Employees	10.2	389	795
CGIAR Centers	10	5,061	5,724
Receivables from BIP	10	710	489
Other receivables	10.3	1,947	200
Prepayments	11	5,301	2,214
Inventories	12	2,300	2,515
Total current assets		103,276	54,092
Non-current assets			
Property, plant, and equipment	13	74,828	74,484
Less accumulated depreciation	13.1	(48,751)	(48,194)
Property, plant, and equipment- Net		26,077	26,290
Intangible assets	14	1,551	1,551
Less amortisation	14	(1,354)	(986)
Deferred tax asset	26	-	-
Intangible assets - Net		197	565
Investment in BIP (Other Assets)	15	1,582	1,582
Total non-current assets		27,856	28,437
Total assets		131,132	82,528
Liabilities and net assets			
Current liabilities			
Accounts payable:			
Donors	16.1	73,247	28,236
Employees	16.2	9,879	10,187
CGIAR Centers	16	2,164	121
Payable to BIP	16	-	-
Other payables	16.3	4,455	2,750
Deferred income from donors	18	675	840
Total current liabilities		90,420	42,134
Non-current liabilities			
Employee benefit liability	17	2,334	2,263
Deferred income from donors	18	276	515
Total non-current liabilities		2,610	2,778
Total liabilities		93,030	44,912
Net assets			
Non-Controlling Interest BIP	27	-	-
Undesignated (Reserves)	19	8,372	7,801
Designated (Including BIP Equity)	19.1	29,642	29,688
Total unrestricted net assets		38,014	37,489
Temporary net assets - other comprehensive income	19.1	88	127
Total net Assets		38,102	37,616
Total liabilities and net assets		131,132	82,528

The Financial Statements were approved by the Board of Trustees on 22 May 2023 and signed on its behalf by:



Bernard Vanlauwe
Interim Director General



Dennis Mulenga
Director of Finance

The accompanying notes on pages 16 to 62 form an integral part of these statements.

Group Statement of activities and other comprehensive income

Notes	2022		2021	
	N-Portfolio	Portfolio	Total	Total
Revenue and gains				
Grant income				
Initiative		20,890	20,890	14,184
Window 3		30,818	30,818	36,856
Bilateral	5,549	65,812	71,361	52,815
Total grant revenue	5,549	117,520	123,069	103,855
Sale of goods Seeds & Others*	874		874	1,079
Fair value gains - inventories*	107		107	112
Grant income earned *	-		-	50
Other income (BIP) *	165		165	31
Total revenue and gains	6,695	117,520	124,215	105,128
Expenses and losses				
Research expenses		78,132	78,132	74,477
CGIAR collaboration expenses		3,613	3,613	4,104
Non - CGIAR collaboration expenses		22,254	22,254	14,048
Management and general expenses	12,216		12,216	11,089
Indirect cost recovery	(13,521)			(10,857)
Other expenses and losses (IITA write off)	6,362		6,362	-
Other expenses and losses (BIP) *	1,469		1,469	1,713
Total expenses and losses	6,526	117,520	124,046	105,430
Operating Surplus for the year	169	-	169	(302)
Finance income	15		15	13
Gains and losses on sale of assets	72		72	42
Other Finance Income/ Expenses	(7)		(7)	(21)
Other comprehensive income	249	-	249	(268)
<i>Other comprehensive income not to be reclassified to the statement of activities in subsequent periods</i>				
Remeasurement gain on defined benefit plans	(39)		(39)	124
Total surplus and other comprehensive income *	210	-	210	(144)

* Include amounts from BIP on consolidation

The accompanying notes on pages 16 to 62 form an integral part of these statements.

IITA Statement of Activities and Other Comprehensive Income

	Notes	2022		2021			
		N-Portfolio	Portfolio	Total	N-Portfolio	Portfolio	Total
Revenue and gains							
Grant income							
Initiative Window 3	Exhibit I		20,890	20,890		14,184	14,184
	Exhibit III		30,818	30,818		36,856	36,856
	Exhibit II						
Bilateral	Exhibit V	5,549	65,812	71,361	370	52,445	52,815
Total grant revenue		5,549	117,520	123,069	370	103,485	103,855
Total revenue and gains		5,549	117,520	123,069	370	103,485	103,855
Expenses and losses							
Research expenses	6		78,132	78,132		74,477	74,477
CGIAR collaboration expenses	6		3,613	3,613		4,104	4,104
Non - CGIAR collaboration expenses	6		22,254	22,254		14,047	14,047
Management and general expenses	7	12,216	-	12,216	11,089	-	11,089
Indirect cost recovery	8	(13,521)	13,521	-	(10,857)	10,857	-
Other expenses and losses		6,362	-	6,362	-	-	-
Total expenses and losses		5,057	117,520	122,577	232	103,485	103,717
Operating Surplus for the year		492	-	492	138	-	138
Finance income	5	15		15	13		13
Gains and losses on sale of assets	5	72		72	42		42
Other Finance Income/ Expenses	5	(7)		(7)	(21)		(21)
		572	-	572	172	-	172
Other comprehensive income							
<i>Other comprehensive income not to be reclassified to the statement of activities in subsequent periods</i>							
Remeasurement gain on defined benefit plans	17.2	(39)		(39)	124		124
Total surplus and other comprehensive income		533	-	533	296	-	296

The accompanying notes on pages 16 to 62 form an integral part of these statements.

Group Statement of changes in net assets

	Undesignated funds \$'000	Designated funds					OTHER COMPREHENSIVE INCOME			Total Net assets \$'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 \$'000	Actual Gain/(loss) \$'000	Total designated \$'000		
As at 1 January 2022 *	5,806	27,984	565	2,082	1,000	31,631	127	31,758	37,564	
Depreciation	-	(2,179)	(368)	2,547	-	-	-	-	-	
Appropriations from Undesignated to designated Additions during the year	-	519	-	(519)	-	-	-	-	-	
Disposals during the year (Cost)	-	1,397	-	(1,397)	-	-	-	-	-	
Disposals during the year (Accumulated Depreciation)	-	(1,561)	-	1,561	-	-	-	-	-	
Prior Year Adjustment to Addition	-	1,485	-	(1,485)	-	-	-	-	-	
	-	(2)	-	2	-	-	-	-	-	
Surplus for the year *	248	-	-	(48)	-	(48)	(48)	(48)	(48)	
Value of assets received during the year – Cassava *	9	-	-	-	-	-	-	-	248	
Value of assets received during the year – Cassava *	-	-	-	-	-	-	-	-	9	
Other comprehensive income	-	-	-	15	-	15	16	16	16	
	-	-	-	-	-	-	(39)	(39)	(39)	
As at 31 December 2022	6,063	27,643	197	2,758	1,000	31,598	88	31,686	37,749	
As at 1 January 2021 *	6,071	28,783	585	1,457	1,000	31,631	3	31,634	37,705	
Depreciation	-	(2,111)	(374)	2,645	-	-	-	-	-	
Appropriations from Undesignated to designated Additions during the year	-	169	-	(169)	-	-	-	-	-	
Disposals during the year	-	1,391	354	(1,851)	-	-	-	-	-	
Net changes in the appropriation for purchase of intangible assets	-	-	-	-	-	-	-	-	-	
Surplus for the year *	(268)	-	-	-	-	-	-	-	(268)	
Other comprehensive income *	3	-	-	-	-	-	-	-	3	
Other comprehensive income	-	-	-	-	-	-	124	124	124	
	-	-	-	-	-	-	-	-	-	
As at 31 December 2021 *	5,806	28,232	565	2,082	1,000	31,631	127	31,758	37,564	

* Include amounts from BIP on consolidation

The accompanying notes on pages 16 to 62 form an integral part of these statements.

IITA Statement of changes in net assets

	Undesignated funds \$'000	Designated funds						OTHER COMPREHENSIVE INCOME		
		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) \$'000	Total designated \$'000	Total Net assets \$'000	
As at 1 January 2022	7,801	26,290	565	1,834	1,000	29,689	127	29,816	37,617	
Depreciation	-	(2,024)	(368)	2,392	-	-	-	-	-	
Appropriations from Undesignated to designated	-	518	-	(518)	-	-	-	-	-	
Additions during the year	-	1,339	-	(1,339)	-	-	-	-	-	
Disposals during the year (Cost)	-	(1,510)	-	1,510	-	-	-	-	-	
Disposals during the year (Accum Dep)	-	1,466	-	(1,466)	-	-	-	-	-	
Prior Year Adjustment to Addition	-	(2)	-	2	-	-	-	-	-	
Adjustment to Net assets due to retired assets	-	-	-	(48)	-	(48)	-	(48)	(48)	
Surplus for the year	572	-	-	-	-	-	-	-	572	
Other comprehensive income	-	-	-	-	-	-	-	-	-	
Other comprehensive income	-	-	-	-	-	-	(39)	(39)	(39)	
As at 31 December 2022	8,373	26,077	197	2,367	1,000	29,641	88	29,729	38,102	
As at 1 January 2021	7,629	26,841	585	1,263	1,000	29,689	3	29,692	37,321	
Depreciation	-	(2,111)	(374)	2,485	-	-	-	-	-	
Appropriations from Undesignated to designated	-	169	-	(169)	-	-	-	-	-	
Additions during the year	-	1,391	354	(1,745)	-	(0)	-	-	-	
Disposals during the year	-	-	-	-	-	-	-	-	-	
Net changes in the appropriation for purchase of intangible assets	-	-	-	-	-	-	-	-	-	
Surplus for the year	172	-	-	-	-	-	-	-	172	
Other comprehensive income	-	-	-	-	-	-	-	-	-	
Other comprehensive income	-	-	-	-	-	-	124	124	124	
As at 31 December 2021	7,801	26,290	565	1,834	1,000	29,689	127	29,816	37,617	

The accompanying notes on pages 16 to 62 form an integral part of these statements.

Group Statement of cash flows

		2022	GROUP 2021
	Notes	\$'000	\$'000
Surplus		210	(144)
Non-cash adjustments to reconcile surplus to net cashflows:			
Interest income	5	(15)	(13)
Gain on disposal of property, plant, and equipment *	5	(92)	(166)
Allowance for impairment loss	10.1	-	-
Depreciation of unrestricted assets *	13	1,348	1,369
Depreciation of restricted assets	13	831	902
Amortisation of intangible assets	14	368	367
PPE Adjustment	13	(292)	-
Amortisation of deferred income from donors	18	-	(742)
Employee benefit expense	17.1	99	59
Property, plant, and equipment gifts reserves *		14	349
		<u>2,471</u>	<u>1,981</u>
Decrease/ (increase) in assets			
Accounts receivable:		-	-
Donors	10.1	8,594	(7,462)
Employees	10.2	406	95
CGIAR Centers	10	662	558
Receivables from BIP *	10.1.1	(221)	(248)
Other receivables *	10.3	(1,747)	(74)
Prepayments *	11	(3,087)	(115)
Inventories *	12	133	17
Other assets	29	(72)	30
Increase/ (decrease) in liability			
Accounts payable:		-	-
Donors	16.1	45,010	1,910
Employees	16.2	(308)	131
CGIAR Centers	16	2,043	121
Payable to BIP	16	-	-
Others *	16.3	2,001	(54)
Employee benefit liability	17	71	35
Deferred income from donors	18	(165)	840
		<u>55,791</u>	<u>(2,235)</u>
Interest income		15	13
Benefit paid		(46)	(68)
Net cash used in Financing & operating activities		<u>55,760</u>	<u>(2,288)</u>
Investing activities			
Acquisition of unrestricted property, plant, and equipment	13	(1,551)	(949)
Acquisition of restricted property, plant, and equipment	13	(365)	(946)
Acquisition of intangible assets	14	-	(112)
Proceeds from sale of property, plant, and equipment	5	123	166
Net cash used in investing activities		<u>(1,793)</u>	<u>(1,841)</u>
		-	-
Net decrease in cash and cash equivalent *		53,967	(4,122)
Net foreign exchange difference		-	-
Cash and cash equivalents at 1 January *	9	13,568	17,690
Cash and cash equivalents at 31 December *		<u>67,535</u>	<u>13,568</u>

IITA Statement of cash flows

		2022	2021
	Notes	\$'000	\$'000
Surplus		533	296
Non-cash adjustments to reconcile surplus to net cashflows:			
Interest income	5	(15)	(13)
Gain on disposal of property, plant, and equipment	5	(72)	(166)
Allowance for impairment loss	10.1		-
Depreciation of unrestricted assets	13	1,348	1,369
Depreciation of restricted assets	13	675	742
Amortisation of intangible assets	14	368	367
PPE adjustments	13	(292)	-
Amortisation of deferred income from donors	18	-	(742)
Employee benefit expense	17.1	99	59
		2,644	1,912
Decrease/ (increase) in assets			
Investments	9		
Accounts receivable:			
Donors	10.1	8,594	(7,462)
Employees	10.2	406	95
CGIAR Centers	10	662	558
Receivables from BIP	10.1.1	(221)	(248)
Other receivables	10.3	(1,747)	(74)
Prepayments	11	(3,087)	(115)
Inventories	12	215	(27)
Other assets	15	-	-
Increase/ (decrease) in liability			
Accounts payable:			
Donors	16.1	45,010	1,910
Employees	16.2	(308)	132
CGIAR Centers	16	2,043	121
Payable to BIP	16	-	-
Others	16.3	1,706	45
Employee benefit liability	17	71	35
Deferred income from donors	18	(165)	840
		55,823	(2,278)
Interest income		15	13
Benefit paid		(46)	(68)
Net cash used in operating activities		55,792	(2,333)
Investing activities			
Acquisition of unrestricted property, plant, and equipment	13	(1,550)	(949)
Acquisition of restricted property, plant, and equipment	13	(307)	(840)
Acquisition of intangible assets	14	-	(112)
Proceeds from sale of property, plant, and equipment	5	72	166
Net cash used in investing activities		(1,785)	(1,735)
Net decrease in cash and cash equivalent		54,007	(4,067)
Net foreign exchange difference			-
Cash and cash equivalents at 1 January	9	13,126	17,193
Cash and cash equivalents at 31 December		67,133	13,126

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 2022 were authorized for issue in accordance with a resolution of the Board of Trustees on 22 May 2023.

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.

IITA has a subsidiary, The International Institute of Tropical Agriculture Business Incubation Platform (IITA-BIP) Limited which it wholly owns. IITA-BIP is the technology delivery arm of the IITA. Through a multi-stakeholder approach, it commercializes and scales out ground-breaking agricultural technologies and services that meet market demands. In doing so it stimulates product development and market expansion and provides expertise and training in commercial agriculture and farm management in Nigeria and Africa. Agribusinesses such as GoSeed, NoduMax, and aflasafe™, turn research into results, giving farmers access to better agricultural products such as high-quality seeds, efficient bioinoculants, and improved biocontrol methods. BIP has two subsidiaries, namely GoSeed which is wholly owned and Cropnut in which it has a 51% stake.

Consolidated financial Statements.

The Group has prepared consolidated financial statements for the first time. The consolidated financial statements incorporate the financial statements of IITA and Business Incubation Platform (BIP) Limited for the year ended 31 December 2022. The major assumption made in consolidating the financial statements is that BIP Limited is a wholly owned subsidiary of IITA. BIP's financial statements that have been used in this consolidation include a consolidated financial statement of its two subsidiaries. The 49% non-controlling stake in Cropnut has been adjusted in preparing BIP's consolidated financial statements and represented as the Non-Controlling Interest in the financial position.

Notes to the financial statements.

2 Adoption of new and revised IFRS standards

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

In the current year, the Group has applied a number of amendments to IFRS Accounting Standards issued by the International Accounting Standards Board (IASB) that are mandatorily effective for an accounting period that begins on or after 1 January 2022. Their adoption has not had any material impact on the disclosures or on the amounts reported in these financial statements.

I. Amendments to IFRS 3 Reference to the Conceptual Framework

The Group has adopted the amendments to IFRS 3 Business Combinations for the first time in the current year. 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 Provisions, Contingent Liabilities and Contingent Assets, 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.

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

The Group has adopted the amendments to IAS 16 Property, Plant and Equipment for the first time in the current year. 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 statement of activities. 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. This has no effect on these financial statements.

III. Amendments to IAS 37 Onerous Contracts—Cost of Fulfilling a Contract

The Group has adopted the amendments to IAS 37 for the first time in the current year. 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 labor 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)

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

Annual Improvements to IFRS Accounting Standards 2018-2020 Cycle

The Group has adopted the amendments included in the Annual Improvements to IFRS Accounting Standards 2018-2020 Cycle for the first time in the current year. The Annual Improvements include amendments to four standards.

Notes to the financial statements.

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

a) New standards, amendments and interpretations adopted by the Institute (cont'd)

IV. IFRS 1 First-time Adoption of International Financial Reporting Standards

The amendment provides additional relief to a subsidiary which becomes a first-time adopter later than its parent in respect of accounting for cumulative translation differences. As a result of the amendment, a subsidiary that uses the exemption in IFRS 1:D16(a) can now also elect to measure cumulative translation differences for all foreign operations at the carrying amount that would be included in the parent's consolidated financial statements, based on the parent's date of transition to IFRS Accounting Standards, if no adjustments were made for consolidation procedures and for the effects of the business combination in which the parent acquired the subsidiary. A similar election is available to an associate or joint venture that uses the exemption in IFRS 1: D16(a)

V IFRS 9 Financial Instruments

The amendment clarifies that in applying the '10 per cent' test to assess whether to derecognise a financial liability, an entity includes only fees paid or received between the entity (the borrower) and the lender, including fees paid or received by either the entity or the lender on the other's behalf. This amendment has no effect on the financial statement of the group.

VI IFRS 16 Leases

The amendment removes the illustration of the reimbursement of leasehold improvements. Currently the group does not have any leased properties.

VII IAS 41 Agriculture

The amendment removes the requirement in IAS 41 for entities to exclude cash flows for taxation when measuring fair value. This aligns the fair value measurement in IAS 41 with the requirements of IFRS 13 Fair Value Measurement to use internally consistent cash flows and discount rates and enables preparers to determine whether to use pre-tax or post-tax cash flows and discount rates for the most appropriate fair value measurement. While IITA has not adopted this standard, BIP Limited has adopted but the amendment has no effect on these financial statements.

New and revised IFRS Accounting Standards in issue but not yet effective

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

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

IFRS 17 (including the June 2020 and December 2021 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 IAS 1 and IFRS Practice Statement 2 Disclosure of Accounting Policies

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

Notes to the financial statements.

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

a) New standards, amendments and interpretations adopted by the Institute (cont'd)

VIII IFRS 17 Insurance Contracts

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

IFRS 17 outlines a general model, which is modified for insurance contracts with direct participation features, described as the variable fee approach. The general model is simplified if certain criteria are met by measuring the liability for remaining coverage using the premium allocation approach.

The general model uses current assumptions to estimate the amount, timing and uncertainty of future cash flows and it explicitly measures the cost of that uncertainty. It takes into account market interest rates and the impact of policyholders' options and guarantees.

In June 2020, the IASB issued Amendments to IFRS 17 to address concerns and implementation challenges that were identified after IFRS 17 was published. The amendments defer the date of initial application of IFRS 17 (incorporating the amendments) to annual reporting periods beginning on or after 1 January 2023. At the same time, the IASB issued Extension of the Temporary Exemption from Applying IFRS 9 (Amendments to IFRS 4) that extends the fixed expiry date of the temporary exemption from applying IFRS 9 in IFRS 4 to annual reporting periods beginning on or after 1 January 2023

In December 2021, the IASB issued Initial Application of IFRS 17 and IFRS 9—Comparative Information (Amendment to IFRS 17) to address implementation challenges that were identified after IFRS 17 was published. The amendment addresses challenges in the presentation of comparative information.

IFRS 17 must be applied retrospectively unless impracticable, in which case the modified retrospective approach or the fair value approach is applied.

IX Amendments to IFRS 10 Consolidated Financial Statements and IAS 28 Investments in Associates and Joint Ventures—Sale or Contribution of Assets between an Investor and its Associate or Joint Venture

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

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

Notes to the financial statements.

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

a) New standards, amendments and interpretations adopted by the Institute (cont'd)

X Amendments to IAS 1 Presentation of Financial Statements—Classification of Liabilities as Current or Noncurrent

The amendments to IAS 1 published in January 2020 affect only the presentation of liabilities as current or noncurrent 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. The IASB is currently considering further amendments to the requirements in IAS 1 on classification of liabilities as current or non-current, including deferring the application of the January 2020 amendments.

The Board of Trustees anticipate that the application of these amendments may have an impact on the Group's consolidated financial statements in future periods. Amendments to IAS 1 Presentation of Financial Statements and IFRS Practice Statement. While the Group has adopted this amendment, it has no effect on these financial statements.

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.

The amendments to IAS 1 are effective for annual periods beginning on or after 1 January 2023, with earlier application permitted and are applied prospectively. The amendments to IFRS Practice Statement 2 do not contain an effective date or transition requirements.

Notes to the financial statements.

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

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

The amendments are effective for annual periods beginning on or after 1 January 2023 to changes in accounting policies and changes in accounting estimates that occur on or after the beginning of that period, with earlier application permitted. The group has adopted this amendment.

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

The amendments introduce a further exception from the initial recognition exemption. Under the amendments, an entity does not apply the initial recognition exemption for transactions that give rise to equal taxable and deductible temporary differences.

Depending on the applicable tax law, equal taxable and deductible temporary differences may arise on initial recognition of an asset and liability in a transaction that is not a business combination and affects neither accounting nor taxable profit. For example, this may arise upon recognition of a lease liability and the corresponding right-of-use asset applying IFRS 16 at the commencement date of a lease.

Following the amendments to IAS 12, an entity is required to recognise the related deferred tax asset and liability, with the recognition of any deferred tax asset being subject to the recoverability criteria in IAS 12.

"The IASB also adds an illustrative example to IAS 12 that explains how the amendments are applied. The amendments apply to transactions that occur on or after the beginning of the earliest comparative period presented. In addition, at the beginning of the earliest comparative period an entity recognises:

- A deferred tax asset (to the extent that it is probable that taxable profit will be available against which the deductible temporary difference can be utilised) and a deferred tax liability for all deductible and taxable temporary differences associated with:
 - Right-of-use assets and lease liabilities
 - Decommissioning, restoration and similar liabilities and the corresponding amounts recognised as part of the cost of the related asset.
- 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 that date"

The amendments are effective for annual reporting periods beginning on or after 1 January 2023, with earlier application permitted.

The Board of Trustees anticipate that the application of these amendments may have an impact on the Group's consolidated financial statements in future periods should such transactions arise.

Notes to the 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 organisation's ability to meet its obligations. Management is in the process of engaging cooperating partners with a view of getting a full understanding of this. Therefore, the financial statements continue to be prepared on the going concern basis.

3.2 Summary of significant accounting policies

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

I. Current versus non-current classification

IITA presents assets and liabilities in the statement of financial position based on current/non-current classification. An asset is current when it is:

- Expected to be 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.

Notes to the financial statements.

3.2 Summary of significant accounting policies (cont'd)

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

Disclosures for valuation methods, significant estimates, and assumptions - Note 20

Quantitative disclosures of fair value measurement hierarchy - Note 20

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

- In the principal market for the asset or liability

Or

- In the absence of a principal market, in the most advantageous market for the asset or liability.

The principal or the most advantageous market must be accessible by IITA.

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

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

- 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.

Notes to the financial statements.

3.2 Summary of significant accounting policies (cont'd)

III. Revenue Recognition

Grant Revenues are comprised of contributions received from various Funders through different funding sources: Window 1 (Pooled funding), Window 3 and Bilateral. Revenue is recognized when there is reasonable assurance that the Center 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 and are within the approved grant award.

Revenue is classified into two (2) streams:

- Portfolio 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. Portfolio Grants are divided into Pooled and Non-Pooled funds. The Pooled Funds are referred to as Initiatives while the Non-Pooled funds are sub-divided into Window 3 and Bilateral. All portfolio grants are categorized into three science groups namely Genetic Innovation, Window 3, Bilateral.
- Non-Portfolio Grants are those received from unconditional transfers of cash or other assets to the Institute. This is basically Country Grant or Government Grant.

Initiatives

Initiatives – funding for Initiatives are centrally managed by the CGIAR System Organization based on available pooled funds pledged by the Funders. Estimated Funding allocations by Initiatives are approved by the System Council through the Financing Plan. Each Centers' share of the Initiatives funding is developed by the Initiative Leads with concurrent approvals by the Science Managing Directors.

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.

Bilateral funds

These are funds sent by the Donor to the identified research center without the involvement of CGIAR. Bilateral incorporates the old challenge programs and N-CRP.

Grants-in-kind

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

IV. Foreign currencies

IITA's financial statements are presented in the 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.

Notes to the financial statements.

3.2 Summary of significant accounting policies (cont'd)

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 assets 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.

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 recognized as expenses of the period incurred.

Notes to the financial statements.

3.2 Summary of significant accounting policies (cont'd)

VII. Property, plant, and equipment

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 headquarters 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 assets and grant at a nominal amount.

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

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

An item of property, plant and equipment is 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, plants 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:

Notes to the financial statements.

3.2 Summary of significant accounting policies (cont'd)

VIII. Intangible assets (cont'd)

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.

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 the weighted average method.

Inventory write down is recognized as an expense in the statement of activities. The amount of any reversal of previously written down Inventories arising from 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.

Notes to the financial statements.

3.2 Summary of significant accounting policies (cont'd)

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.

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 the 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.

Notes to the financial statements.

3.2 Summary of significant accounting policies (cont'd)

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

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.

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

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 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 items 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.

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.

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(cont'd)

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.

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.

Notes to the financial statements.

3.2 Summary of significant accounting policies (cont'd)

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

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 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 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
- The Group 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. The Group has transferred substantially all the risks and rewards of the asset, or
 - ii. The Group has neither transferred nor retained substantially all the risks and rewards of the asset but has transferred control of the asset.

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

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial assets

Initial recognition and measurement

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

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

Notes to the financial statements.

3.2 Summary of significant accounting policies (cont'd)

XII. Financial instruments — initial recognition and subsequent measurement - Policy applicable prior to 1 January 2018 (cont'd)

Subsequent measurement

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

Accounts receivable – Donors:

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

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

Accounts receivable – Donors” are classified as follows:

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

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

Accounts receivable – Employees

After initial measurement, accounts receivable from employees are subsequently measured 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

The Group 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) The Group has transferred substantially all the risks and rewards of the asset, or
- (ii) The Group has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

Notes to the financial statements.

3.2 Summary of significant accounting policies (cont'd)

XII. Financial instruments — initial recognition and subsequent measurement - Policy applicable prior to 1 January 2018 (cont'd)

Impairment of financial assets

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

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

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

Financial assets carried at amortised cost.

For financial assets carried at amortised cost, The Group first assesses whether impairment exists individually for financial assets. Assets that are individually assessed for impairment and for which an impairment loss is, or continues to be, recognised are not included in a collective assessment of impairment.

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

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

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

Notes to the financial statements.

3.2 Summary of significant accounting policies (cont'd)

XII. Financial instruments — initial recognition and subsequent measurement - Policy applicable prior to 1 January 2018 (cont'd)

Financial liabilities

Initial recognition and measurement

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

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

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in statement of activities.

Offsetting of financial instruments

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

Impairment of financial assets

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

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

Financial liabilities

Initial recognition and measurement

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

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

Notes to the financial statements.

3.2 Summary of significant accounting policies (cont'd)

XIII. Employee benefits

Short - term benefits

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

Post - employment benefit

Defined contribution plan.

Pension

IITA operates a defined contribution pension plan. Fixed contributions are paid to a separate entity. Once contributions are paid, IITA has no further obligation to the employee. Obligations for contributions to defined contribution plans are recognized as personnel 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

The Group provides repatriation benefits to its internationally recruited staff. These benefits are payable on the return of the employee to his country of origin. The cost of providing benefits under the post-retirement benefit plan is determined separately using the projected unit credit method. The benefit is discounted using the effective interest rate (EIR) at the date of reporting. The benefit is 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

The Group 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 The Group contribution to the employee's pension fund.

Notes to the financial statements.

3.2 Summary of significant accounting policies (cont'd)

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.

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 Group's assets after liabilities are deducted. They are classified as either undesignated or designated:

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

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

Notes to the financial statements.

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 on the various accounting policies is 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.

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 is 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 obligations are 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

Notes to the financial statements.

5	Other gains and losses	GROUP		IITA ONLY	
		2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
	Interest Income - General	15	13	15	13
	Sale of fixed Assets	72	42	72	42
	Remeasurement Gain/Loss (Note 17.2)	(39)	124	(39)	124
	Interest Income - Staff	(7)	(21)	(7)	(21)
		41	158	41	158

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.

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

	GROUP		IITA ONLY	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Research - programs and support	111,960	98,813	111,960	98,813
Training	4,309	4,068	4,309	4,068
Information services	1,251	604	1,251	604
	117,520	103,485	117,520	103,485

Represented by (per statement of activities)

	GROUP		IITA ONLY	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Research expenses	78,132	74,476	78,132	74,476
Indirect Cost recovery	13,521	10,857	13,521	10,857
CGIAR collaboration expenses	3,613	4,104	3,613	4,104
Non-CGIAR collaboration expenses	22,254	14,048	22,254	14,048
	117,520	103,485	117,520	103,485

Notes to the financial statements.

7 Management and general expenses

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

- i) General Administration: covers the costs of the board of trustees, director general's office, administration, internal audit, finance, People and culture, and Facilities Management Services.
- 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:

	GROUP		IITA ONLY	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Initiative Write-off	1,736	-	1,736	-
General administration and operations	10,480	11,089	10,480	11,089
	12,216	11,089	12,216	11,089

Note: Initiative write-off represents amount spent on Initiatives in excess of approved budget now charged to Unrestricted Funds.

7.2 Other Expenses

	GROUP		IITA ONLY	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Bad debt written off	9,829	-	9,829	-
Research and Technical Support	(3,467)	-	(3,467)	-
	6,362	-	6,362	-

8 Expenses and losses

31 December 2022	GROUP			IITA ONLY	
	Portfolio \$'000	Total \$'000	N-Portfolio \$'000	Portfolio \$'000	Total \$'000
Personnel cost	32,544	32,544		32,544	32,544
CGIAR collaboration	3,613	3,613		3,613	3,613
Non-CGIAR collaboration	22,253	22,253		22,253	22,253
Supplies and services	37,675	37,675		37,675	37,675
Travel	5,042	5,042		5,042	5,042
Cost sharing percentage - CSP	1,704	1,704		1,704	1,704
Depreciation/ Amortization	1,168	1,168		1,168	1,168
Sub total	103,999	103,999		103,999	103,999
Indirect cost recovery	13,521	13,521		13,521	13,521
Total expenses	117,520	117,520		117,520	117,520

Notes to the financial statements.

31 December 2021	GROUP		IITA ONLY		
	Portfolio \$'000	Total \$'000	N-Portfolio \$'000	Portfolio \$'000	Total \$'000
Personnel cost	30,222	30,222		30,222	30,222
CGIAR collaboration	4,104	4,104		4,104	4,104
Non-CGIAR collaboration	14,048	14,048		14,048	14,048
Supplies and services	37,512	37,512		37,512	37,512
Travel	4,890	4,890		4,890	4,890
Cost sharing percentage - CSP	1,334	1,334		1,334	1,334
Depreciation/ Amortization	518	518		518	518
Sub total	92,628	92,628		92,628	92,628
Indirect cost recovery	10,857	10,857		10,857	10,857
Total expenses	103,485	103,485		103,485	103,485

9 Cash and short-term deposits

	GROUP		IITA ONLY	
	31 December 2022 \$'000	31 December 2021 \$'000	31 December 2022 \$'000	31 December 2021 \$'000
Cash on hand	265	358	265	358
Cash at bank	67,270	13,211	66,868	12,768
	67,535	13,569	67,133	13,126

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:

	GROUP		IITA ONLY	
	31 December 2022 \$'000	31 December 2021 \$'000	31 December 2022 \$'000	31 December 2021 \$'000
Cash on hand	265	358	265	358
Cash at bank	67,270	13,211	66,868	12,768
	67,535	13,569	67,133	13,126

Notes to the financial statements.

	GROUP		IITA ONLY	
	31 December 2022 \$'000	31 December 2021 \$'000	31 December 2022 \$'000	31 December 2021 \$'000
10				
Accounts receivable				
Donors (10.1)	20,435	29,029	20,435	29,029
Employees (10.2)	389	795	389	795
CGIAR Centers	5,061	5,724	5,061	5,724
Receivables from BIP			710	489
Other receivables (10.3)	2,101	244	1,947	200
	27,986	35,792	28,542	36,237

10.1 Accounts receivable – Donors

As at December 31, accounts receivable from donors consist of:

	GROUP		IITA ONLY	
	31 December 2022 \$'000	31 December 2021 \$'000	31 December 2022 \$'000	31 December 2021 \$'000
Window 1 and Initiatives	1,010	5,541	1,010	5,541
Window 3	2,331	5,303	2,331	5,303
Bilateral	18,735	11,694	18,735	11,694
Non-CRP	-	7,913		7,913
Challenge programs	-	219		219
	22,076	30,670	22,076	30,670
Loss Allowance	(1,641)	(1,641)	(1,641)	(1,641)
	20,435	29,029	20,435	29,029

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

At 31 December 2022, 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 2021, Accounts receivable from donors with an initial carrying value of \$1,641 were impaired and fully provided for.

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

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

Notes to the financial statements.

10.2 Accounts receivables - Employees

As at December 31, accounts receivable from employees consist of:

	GROUP		IITA ONLY	
	31 December 2022 \$'000	31 December 2021 \$'000	31 December 2022 \$'000	31 December 2021 \$'000
Staff loans	383	787	383	787
Children education advance	-	-	-	-
Staff salary advance	6	8	6	8
	389	795	389	795

10.3 Accounts receivable – Others

As at December 31,
accounts receivable:

Others consist of:

	GROUP		IITA ONLY	
	31 December 2022 \$'000	31 December 2021 \$'000	31 December 2022 \$'000	31 December 2021 \$'000
Receivables from stations	1,614	59	1614	59
Staff Balances	430	-	430	-
Other receivables	57	185	(97)	141
	2,101	244	1,947	200

11 Prepayments

Prepaid expenses as at
December 31 consist of:

	GROUP		IITA ONLY	
	31 December 2022 \$'000	31 December 2021 \$'000	31 December 2022 \$'000	31 December 2021 \$'000
Prepayments	5,284	2,198	5,284	2,198
Deposit	17	16	17	16
	5,301	2,214	5,301	2,214

Notes to the financial statements.

	GROUP		IITA ONLY	
	31 December 2022 \$'000	31 December 2021 \$'000	31 December 2022 \$'000	31 December 2021 \$'000
12 Inventories				
Stores on hand	3,333	3,418	3,129	3,297
Other Prepayments	45	89	45	89
Allowance for obsolescence	(874)	(871)	(874)	(871)
	2,504	2,636	2,300	2,515

In 2022 \$874, (2021 \$871K & 2020: \$855K) 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, obsolescent inventories were written down to their net realizable value. This was arrived at the end of annual stock taking.

The rate adjustments resulted in an increase of obsolescence allowance by \$3K when compared to that of 2021.

Notes to the financial statements.

13 a. Unrestricted Centre Funds

COST	Land \$'000	Building & Infrastructure \$'000	Lab./Scient. Equip & Furniture/ Fixtures \$'000	Motor Vehicles		Computer Equipment \$'000	Power House \$'000	Capital Work in progress \$'000	Total \$'000
				Automobiles \$'000	Heavy Duty \$'000				
At 1 January, 2021	3,013	48,210	12,543	6,181	925	3,957	2,815	397	78,041
CWIP Capitalized	-	-	15	-	-	-	-	(15)	-
Additions	-	9	505	24	-	9	4	398	949
Disposal	-	-	(6,515)	(107)	-	(2,227)	-	-	(8,849)
Adjustment	-	-	(2)	(235)	-	(18)	-	(248)	(503)
At 31 December 2021	3,013	48,219	6,546	5,863	925	1,721	2,819	532	69,638
CWIP Capitalized	-	-	-	-	-	-	-	518	518
CWIP for the year	-	296	-	-	-	-	-	(296)	-
Additions	-	373	216	343	-	101	-	-	1,033
Disposals	-	-	(407)	(348)	(23)	(480)	-	-	(1,258)
Adjustment	-	-	(2)	-	-	-	-	-	(2)
At 31 December 2022	3,013	48,888	6,353	5,858	902	1,342	2,819	754	69,929
Accumulated Depreciation									
At 1 January, 2021	-	27,741	12,107	5,974	825	3,897	1,913	-	52,457
Charge for the Year	-	974	158	74	9	38	116	-	1,369
Disposals	-	-	(6,517)	(361)	-	(2,244)	-	-	(9,122)
As at 31st Dec. 2021	-	28,715	5,748	5,687	834	1,691	2,029	-	44,704
Charge for the Year	-	976	167	72	9	28	96	-	1,348
Disposals	-	-	(398)	(348)	(23)	(479)	-	-	(1,248)
Adjustment	-	-	-	-	-	-	-	-	-
At 31 Dec, 2022	-	29,691	5,517	5,411	820	1,240	2,125	-	44,804
Net Book Value as at 31st									
Dec. 2021	3,013	19,504	798	176	91	30	790	532	24,934
Net Book Value as at 31st									
Dec. 2022	3,013	19,197	836	447	82	102	694	754	25,125

Notes to the financial statements.

13 b. IITA Restricted Centre Funds

COST	Land	Building & Infrastructure	Lab./Scient. Equip & Furniture/ Fixtures	Motor Vehicles Automobiles	Motor Vehicles Heavy Duty	Computer Equipment	Power House	Capital Work in progress	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
At 1 January 2021	-	707	721	2,352	-	225	-	-	4,005
Adjustments	-	-	(10)	9	-	5	-	-	4
Additions	-	-	120	713	-	7	-	-	840
Reclassification	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	(3)	-	-	-	-	(3)
At 31 December 2021	-	707	831	3,071	-	237	-	-	4,846
Adjustments	-	-	-	-	-	-	-	-	-
Additions	-	-	67	214	-	26	-	-	307
Reclassification	-	-	-	-	-	-	-	-	-
Disposals	-	-	(204)	(48)	-	-	-	-	(252)
At 31 December 2022	-	707	694	3,237	-	263	-	-	4,901
Accumulated Depreciation									
At 1 January 2021	-	94	640	1,813	-	201	-	-	2,748
Charge for the year	-	14	143	567	-	18	-	-	742
Disposals	-	-	(10)	6	-	4	-	-	-
As at 31 December 2021	-	108	773	2,386	-	223	-	-	3,490
Charge for the year	-	14	21	626	-	15	-	-	676
Disposals	-	-	(169)	(48)	-	-	-	-	(217)
Adjustments	-	-	-	-	-	-	-	-	-
As at 31 December 2022	-	122	625	2,964	-	238	-	-	3,949
Net Book Value as at 31 Dec. 2021	-	598	58	686	-	14	-	-	1,356
Net Book Value as at 31 Dec. 2022	-	584	69	274	-	25	-	-	952

Notes to the financial statements.

13 b. IITA Restricted 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 Automobiles	Motor Vehicles Heavy Duty	Computer Equipment	Power House	Capital Work in progress	Total
At 31 December 2022	3,013	49,595	7,047	9,095	902	1,605	2,819	754	74,830
At 31 December 2021	3,013	48,926	7,377	8,934	925	1,958	2,819	532	74,484

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

	Land	Building & Infrastructure	Lab./Scient. Equip & Furniture/Fixtures	Motor Vehicles Automobiles	Motor Vehicles Heavy Duty	Computer Equipment	Power House	Capital Work in progress	Total
At 31 December 2022	-	29,813	6,142	8,375	820	1,478	2,125	-	48,753
At 31 December 2021	-	28,823	6,521	8,073	834	1,914	2,029	-	48,194

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

	Land	Building & Infrastructure	Lab./Scient. Equip & Furniture/Fixtures	Motor Vehicles Automobiles	Motor Vehicles Heavy Duty	Computer Equipment	Power House	Capital Work in progress	Total
At 31 December 2022	3,013	19,781	904	721	82	127	1,449	-	26,077
At 31 December 2021	3,013	20,103	856	862	91	44	1,322	-	26,290

Notes to the financial statements.

13 d. Group Consolidated figures

	Land	Building & Infrastructure	Lab./Scient. Equip & Furniture/Fixtures	Automobiles	Motor Vehicles Heavy Duty	Computer Equipment	Power House	Capital Work in progress	Total
COST									
As at 31 December 2022	3,013	50,956	7,435	9,391	902	1,617	2,819	755	76,888
As at 31 December 2021	3,013	50,287	7,817	9,174	925	1,968	2,819	533	76,536
DEPRECIATION									
As at 31 December 2022	-	29,895	6,386	8,531	820	1,488	2,125	-	49,245
As at 31 December 2021	-	28,878	6,720	8,167	834	1,924	2,029	-	48,552
NET BOOK VALUE									
As at 31 December 2022	3,013	21,060	1,049	861	82	129	694	755	27,643
As at 31 December 2021	3,013	21,409	1,097	1,007	91	44	790	533	27,984

Notes to the financial statements.

14 IITA Intangible Assets

Cost	\$'000
At 1 January 2021	1,203
Capital Work in Progress Capitalized	248
Additions	106
Disposal	(6)
	<hr/>
At 31 December 2021	1,551
 Additions	 -
	<hr/>
At 31 December 2022	1,551
 Amortisation:	
At 1 January 2021	619
Charge for the Year	367
	<hr/>
At 31 December 2021	986
 Reclassification/Adjustment	
Charge for the Year	368
	<hr/>
At 31 December 2022	1,354
 Net Book Value	
 At 31 December 2022	 197
	<hr/>
 At 31 December 2021	 565

	GROUP		IITA ONLY	
	31 December 2022 \$'000	31 December 2021 \$'000	31 December 2022 \$'000	31 December 2021 \$'000
15 Other assets	<hr/>	<hr/>	<hr/> 1,582	<hr/> 1,582

This is the investment in BIP Equity which is 100% owned by IITA.

	GROUP		IITA ONLY	
	31 December 2022 \$'000	31 December 2021 \$'000	31 December 2022 \$'000	31 December 2021 \$'000
16 Accounts payable				
Donors (16.1)	73,247	28,236	73,247	28,236
Employees (16.2)	9,709	10,187	9,709	10,187
CGIAR centers	2,164	121	2,164	121
Other payables (16.3)	4,455	2,750	4,455	2,750
	<hr/> 89,575	<hr/> 41,294	<hr/> 89,575	<hr/> 41,294

Notes to the financial statements.

16 Account payable (cont'd)

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

	GROUP		IITA ONLY	
	31 December 2022	31 December 2021	31 December 2022	31 December 2021
	\$'000	\$'000	\$'000	\$'000
16.1 Donors				
Payables to donors as at December 31 consist of:				
Total Unrestricted	-	-	-	-
Total Initiative - Exhibit I	392	298	392	298
Total Window 3 - Exhibit III	37,629	16,991	37,629	16,991
Total Bilateral - Exhibit IV	35,226	10,947	35,226	10,947
	73,247	28,236	73,247	28,236

Accounts Payable from donors represent amount received in advance for carrying out project activities.

We create a payable and only recognize revenue to the extent of expenditure.

16.2 Accounts payable – Employees

Accounts payable to employees as at December 31 consist of:

	GROUP		IITA ONLY	
	31 December 2022	31 December 2021	31 December 2022	31 December 2021
	\$'000	\$'000	\$'000	\$'000
Vacation benefits	1,774	1,493	1,774	1,493
Pension payable	228	193	228	193
Staff remuneration	7,706	8,350	7,706	8,350
	9,708	10,036	9,708	10,036

	GROUP		IITA ONLY	
	31 December 2022	31 December 2021	31 December 2022	31 December 2021
	\$'000	\$'000	\$'000	\$'000
Employee and other Taxes				
Withholding tax payable	19	1	19	1
Payroll taxes	152	149	152	149
	171	150	171	150
Total	9,879	10,187	9,879	10,187

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

Notes to the financial statements.

16.3 Other payables

Other accounts payable as at December 31 consist of:

Financial liabilities	GROUP		IITA ONLY	
	31 December 2022 \$'000	31 December 2021 \$'000	31 December 2022 \$'000	31 December 2021 \$'000
Accrued liabilities	1,404	39	1,404	39
Vendors	3,749	3,307	3,051	2,711
	<u>5,153</u>	<u>3,346</u>	<u>4,455</u>	<u>2,750</u>

17 Employee benefit liability

	GROUP		IITA ONLY	
	31 December 2022 \$'000	31 December 2021 \$'000	31 December 2022 \$'000	31 December 2021 \$'000
Repatriation benefit (17.1)	1,470	1,378	1,470	1,378
Severance benefit	864	885	864	885
	<u>2,334</u>	<u>2,263</u>	<u>2,334</u>	<u>2,263</u>

17.1 Repatriation Benefit

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 summarize the components of net benefit expense recognised in the statement of activities and other comprehensive income.

	GROUP		IITA ONLY	
	31 December 2022 \$'000	31 December 2021 \$'000	31 December 2022 \$'000	31 December 2021 \$'000
Current service cost	74	30	74	30
Interest cost	25	29	25	29
Defined benefit expense	<u>99</u>	<u>59</u>	<u>99</u>	<u>59</u>

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

Changes in assumptions	GROUP		IITA ONLY	
	31 December 2022 \$'000	31 December 2021 \$'000	31 December 2022 \$'000	31 December 2021 \$'000
31 December	39	(124)	39	(124)

Notes to the financial statements.

17.1 Repatriation Benefit (cont'd)

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

	GROUP		IITA ONLY	
	31 December 2022 \$'000	31 December 2021 \$'000	31 December 2022 \$'000	31 December 2021 \$'000
Present value of obligation at the beginning	1,378	1,511	1,378	1,511
Recognised in statement of activities:				
Interest cost	25	29	25	29
Current service cost	74	30	74	30
Benefit paid	(46)	(68)	(46)	(68)
Recognised in other comprehensive income:				
Remeasurement gains/Loss	39	(124)	39	(124)
Present value of obligation at the end	1,470	1,378	1,470	1,378

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

	GROUP		IITA ONLY	
	31 December 2022 \$'000	31 December 2021 \$'000	31 December 2022 \$'000	31 December 2021 \$'000
Discount rate	1.78%	1.89%	1.78%	1.89%
Ticket fare growth rate	5	5	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 2022 is as shown below:

	GROUP		IITA ONLY	
	Discount rate	Discount rate	Discount rate	Discount rate
		1% Increase		1% Increase
		\$'000		\$'000
Impact on the defined benefit obligation	68	(67)	68	(67)
		Ticket fare		Ticket fare
		1% Increase		1% Increase
		\$'000		\$'000
Impact on the defined benefit obligation	24	(136)	24	(136)

Notes to the financial statements.

17.1 Repatriation Benefit (cont'd)

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

A quantitative sensitivity analysis for significant assumption on the repatriation benefit as at 31 December 2021 is as shown below:

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

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 analyses are based on a change in a significant assumption, keeping all other assumptions constant. The sensitivity analyses may not be representative of an actual change in the defined benefit obligation as it is unlikely that changes in assumptions would occur in isolation of one another.

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

18 Deferred income from donors

	GROUP		IITA ONLY	
	31 December 2022	31 December 2021	31 December 2022	31 December 2021
	\$'000	\$'000	\$'000	\$'000
At 1 January	1,355	1,257	1,355	1,257
Deferred during the year	675	840	675	840
Released to the statement of activities	(1,079)	(742)	(1,079)	(742)
At 31 December	951	1,355	951	1,355
	31 December 2022	31 December 2021	31 December 2022	31 December 2021
	\$'000	\$'000	\$'000	\$'000
Current	675	840	675	840
Non-current	276	515	276	515
Total	951	1,355	951	1,355

Deferred income is raised when assets from restricted sources is capitalized 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:

	GROUP		IITA ONLY	
	31 December 2022 \$'000	31 December 2021 \$'000	31 December 2022 \$'000	31 December 2021 \$'000
19.1 Undesignated	6,063	5,814	8,373	7,801
Designated Reserves- BIP	1,957	1,942	-	-
Designated:				
Acquisition and replacement of property and equipment	26,077	26,290	26,077	26,290
Institutional stability and research for development programs	1,000	1,000	1,000	1,000
Net investment in intangible assets	197	565	197	565
Net investment in property, plant, and equipment	2,367	1,834	2,367	1,834
Other Comprehensive Income	88	127	88	127
Non-Controlling Interest-BIP		0		(8)
Total designated	29,729	29,808	29,729	29,816
Total net assets	37,749	37,564	38,102	37,617

Notes to the financial statements.

19.2 MOVEMENT IN UNDESIGNATED RESERVES

	GROUP	IITA ONLY
	31 December	31 December
	2022	2022
	\$'000	\$'000
Balance as at 31 December 2021	(5,814)	(7,801)
Non-Controlling Interest as at 31 December 2021	8	-
Retained Earnings movement 2022	(248)	(572)
Non-Controlling Interest movement 2022	(9)	-
	<u>(6,063)</u>	<u>(8,373)</u>
Balance as at 31 December 2022	(6,063)	(8,373)

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:

	<u>Carrying Amount</u>		<u>Fair value</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Financial assets				
Accounts receivable –				
Employees staff loans	383	478		465

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

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

The fair value of the employee loans was determined using the Discounted Cash Flow (DCF) model 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:

Notes to the financial statements.

20 Fair value measurement (cont'd)

	Fair value measurement using:		
	Total	Quoted prices in active markets (Level 1)	Significant observable inputs (Level 2)
	\$'000	\$'000	\$'000
31 December 2022			
Financial assets for which fair values are disclosed:			
Accounts receivable – Employees	383		-
31 December 2021			
Financial assets for which fair values are disclosed:			
Accounts receivable – Employees	478		465

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

	31 December 2022 \$'000	31 December 2021 \$'000
Short-term employee benefits	6,875	6,103
Repatriation benefits	233	235
Pension benefits	1,344	1,186
	<u>8,452</u>	<u>7,524</u>

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

Transactions with key management personnel

Directors' loan

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

	2022 \$'000	2021 \$'000
Loans to directors	<u>37</u>	<u>105</u>

Notes to the financial statements

22 Financial risk management policies and objectives

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

Credit Risk

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

Account receivables: Donors and employees

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

Financial instruments and cash deposits

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

Notes to the financial statements.

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

Financial instruments and cash deposits (cont'd)

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

	31 December 2022 \$'000	31 December 2021 \$'000	31 December 2020 \$'000	31 December 2019 \$'000
Cash and short-term deposits				
AA-	-	2,604	-	-
A	-	-	-	6,489
A+	4,399	-	10,151	-
AA+	34,875	-	-	-
B	151	616	1,782	100
B-	7,846	63	42	176
B+	308	943	1,775	2,006
BBB-	-	-	154	-
BB	47	-	-	-
BB+	900	-	-	926
BB-	62	-	-	-
BBB+	-	5,675	-	-
CC	-	-	1,136	-
CCC+	18,458	425	-	-
CCC	-	2,096	1,608	7
RD	180	-	-	-
Unrated	1,902	346	547	1,206
	69,128	12,768	17,195	10,910

Cash on hand has been excluded from this rating.

Ratings for the banks were obtained from the Fitch ratings.

Credit rating keys:

A: A financial institution of good financial condition and strong capacity to meet its obligations as and when they fall due. Adverse changes in the environment (macro-economic, political, and regulatory) will result in a medium increase in risk attributable to exposure to this financial institution. However, financial condition and ability to meet its obligations as and when they fall due should remain largely unchanged.

AA: A financial institution of very good financial condition and a strong capacity to meet its obligations as and when they fall due. However, financial condition and ability to meet obligations as and when they fall due should remain strong.

B: A financial institution where 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.

Notes to the financial statements.

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

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.

A + (plus) or – (minus) may be added to a rating. A plus added to a rating indicates that the rating may be raised. A minus means that the rating may be lowered. When no plus or minus is added to the rating, this means that the rating is unlikely to change. A positive or negative added to a rating is therefore a reflection of the rating outlook.

Restricted default RD' ratings indicate an issuer that in Fitch's opinion has experienced an uncured payment default or distressed debt exchange on a bond, loan or other material financial obligation, but has not entered into bankruptcy filings, administration, receivership, liquidation, or other formal winding-up procedure, and has not otherwise ceased operating. RD rating reflects that the Country(this case Zambia) has not serviced the bulk of its outstanding external debt since failing to make a Eurobond interest payment in October 2020. Subsequently, the government announced that it would stop servicing all of its external debt, excluding some priority project loans, and applied for debt relief under the G20 Common Framework (CF)

Unrated: These are banks that are not rated by Fitch

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.

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 the 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 the 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.

Notes to the financial statements.

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

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 process and ensuring that only planned activities are carried out.

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

Year ended 31 December 2022	On demand \$'000	Less than 3 months \$'000	3 to 12 months \$'000	3 to 12 months \$'000	1 to 5 years \$'000	Total \$'000
Accounts payable						
CGIAR Centers	458	-	-	-	-	458
Other payables	4,455	-	-	-	-	4,455
Year ended 31 December 2021	On demand \$'000	Less than 3 months \$'000	3 to 12 months \$'000	3 to 12 months \$'000	1 to 5 years \$'000	Total \$'000
Accounts payable						
CGIAR Centers	121	-	-	-	-	121
Other payables	2,750	-	-	-	-	2,750

23 Commitments and contingencies

At 31 December 2022, all contingencies which are relevant in assessing The Group's state of affairs have been taken into consideration in the preparation of these financial statements.

24 Events after the reporting period

IITA 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. Our funders have continued to honor their obligations.

25 Staff Numbers

The number of employees in the Institute as at December 2022 was 250 Internationally Recruited Staff (183 main IRS, 50 Consultants and 17 Visiting Scientists) and 1256 NRS across all the Stations.

	31 December 2022 \$'000	31 December 2021 \$'000
26 BIP Deferred tax liability/(asset)		
As at the beginning of the year	(312)	(312)
(Credit)/charged for the year		
As at 31 December	<u>(312)</u>	<u>(312)</u>

From the results for the year ended 31 December 2022, additional deferred tax assets amounting to USD 356,616 was observed. However, the asset was not recognized in these financial statements. Recognition of the additional asset is deferred to the nearest future when the company begins to make taxable profit.

Notes to the financial statements.

27	Non-Controlling interest	31 December	31 December
	Represents 49% of the net assets of Cropnuts Agriserves Ltd held by Cropnuts Ltd	2022	2021
	Was attributable to:	USD	USD
	As at 01 January	(8)	
	Additional 49% in share capital of Cropnuts Agriserve during the year	8	3
	49% interest in net profit of Cropnuts Agriserves Ltd for the year	-	(11)
	As at 31 December, 2022	0	(8)
28	Property, plant & equipment gifts reserves	31 December	31 December
	Values of assets transferred by IITA	2022	2021
	As at 01 January	\$'000	\$'000
	Transferred from other payables	349	258
	Value of assets transferred during the year	15	91
	As at 31 December	364	349
29	Other assets	31 December	31 December
		2022	2021
		\$'000	\$'000
	Trade receivables	50	13
	Other receivables	88	52
	Grant receivable and deferred income	4	4
		142	69
30	Revenue	31 December	31 December
		2022	2021
		\$'000	\$'000
	Sale of goods	874	1,079
	Fair value gains on inventories	107	113
	Grant income earned	-	50
	Other income	165	31
		1,146	1,273

Revenue represents the net invoiced value of goods sold to third parties during the period, grant income earned and the fair value gain on inventory of agricultural produce at the end of the year.

Notes to the financial statements.

31	Expenses	31 December	31 December
		2022	2021
		\$'000	\$'000
	Personnel	333	511
	Supplies & Operations	703	799
	Maintenance	125	128
	Travelling & Accommodation	48	43
	Others	88	54
	Depreciation expense	156	160
	Professional fees	17	17
		<hr/>	<hr/>
	Total expenses	1,470	1,712
		<hr/>	<hr/>

Statement Of Grant Revenue

Expressed in US \$ Thousands.

Expressed in US \$ Thousands

	2022				PY Grant 2021
	Funds Available	Accounts Receivable	Advance Payments	CY Grant	
Unrestricted					
BMZ, Germany	-			-	22
Nigeria	5,549	-	-	5,549	348
Total Unrestricted	5,549	-	-	5,549	370

Exhibit I

	Funds Available	Receivable	Accounts Payable	Grant Revenue 2022
Window 1				
INIT-01 Accelerated Breeding	3,560	32	-	3,592
INIT-03 Genebanks	3,185	18	-	3,203
INIT-04 Breeding Resources	558	23	-	581
INIT-05 Market Intelligence	796	-	(118)	678
INIT-06 Seed Equal	966	117	-	1,083
INIT-11 Excellence in Agronomy	3,863	22	-	3,885
INIT-12 Nature-Positive Solutions	61	11	-	72
INIT-13 Plant Health	1,856	170	-	2,026
INIT-15 Aquatic Foods	94	-	(56)	38
INIT-16 Resilient Cities	620	134	-	754
INIT-19 Mixed Farming Systems	1,655	28	-	1,683
INIT-21 Diversification in East and Southern Africa	346	78	-	424
INIT-22 West and Central African Food Systems Transformation	1,182	-	(29)	1,153
INIT-24 Foresight	37	13	-	50
INIT-25 Digital Innovation	73	19	-	92
INIT-26 Gender Equality	443	60	-	503
INIT-27 National Policies and Strategies	187	-	(187)	-
INIT-29 Rethinking Food Markets	171	38	-	209
INIT-31 Agroecology	261	145	-	406
INIT-32 Low-Emission Food Systems	112	101	-	213
PLAT-01 Gender	246	-	(2)	244
	20,272	1,009	(392)	20,889

CRP	GRANT REVENUE			2021
	Funds Available	Accounts Receivable	Advance Payments	
CGIAR Funds: Windows 1& 2				
23: Policies, Institutions & Markets	32	59	-	91
14: Maize agri-food systems	1,401	559	-	1,960
16: Roots, Tubers & Bananas agri-food systems C	9	607	-	616
16: Roots, Tubers & Bananas agri-food systems	2,387	1,964	-	4,351
18: Grain Legumes & Dryland Cereals agri-food systems	569	386	-	955
21: Agriculture for Nutrition & Health	1,459	839	(115)	2,183
22: Climate Change, agriculture, and food security	835	-	(60)	775
22: Climate Change, agriculture, and food security P	169	189	(231)	127
CRP Gender	164	12	-	176
33: Genebank platform (non-routine)	2,119	726	-	2,845
32: Big Data in Agriculture	68	37	-	105
Total	9,212	5,378	(406)	14,184

Exhibit II

Window 1:
 CGIAR Trust
 Fund

Project Title	Start Date	End Date	Total Grant		Expenditure		Total Expenditure
			Pledge	Prior Years	Prior Years	Current Year	
INIT-01 Accelerated Breeding	01/01/2022	31/12/2022	3,592	-	-	3,592	3,592
INIT-03 Genebanks	01/01/2022	31/12/2022	3,203	-	-	3,203	3,203
INIT-04 Breeding Resources	01/01/2022	31/12/2022	733	-	-	581	581
INIT-05 Market Intelligence	01/01/2022	31/12/2022	1,142	-	-	678	678
INIT-06 Seed Equal	01/01/2022	31/12/2022	1,248	-	-	1,083	1,083
INIT-11 Excellence in Agronomy	01/01/2022	31/12/2022	4,787	-	-	3,885	3,885
INIT-12 Nature-Positive Solutions	01/01/2022	31/12/2022	72	-	-	72	72
INIT-13 Plant Health	01/01/2022	31/12/2022	2,249	-	-	2,026	2,026
INIT-15 Aquatic Foods	01/01/2022	31/12/2022	94	-	-	38	38
INIT-16 Resilient Cities	01/01/2022	31/12/2022	754	-	-	754	754
INIT-19 Mixed Farming Systems	01/01/2022	31/12/2022	2,036	-	-	1,683	1,683
INIT-21 Diversification in East and Southern Africa	01/01/2022	31/12/2022	424	-	-	424	424
INIT-22 West and Central African Food Systems Transformation	01/01/2022	31/12/2022	1,182	-	-	1,153	1,153
INIT-24 Foresight	01/01/2022	31/12/2022	50	-	-	50	50
INIT-25 Digital Innovation	01/01/2022	31/12/2022	92	-	-	92	92
INIT-26 Gender Equality	01/01/2022	31/12/2022	622	-	-	503	503
INIT-27 National Policies and Strategies	01/01/2022	31/12/2022	250	-	-	0	250
INIT-29 Rethinking Food Markets	01/01/2022	31/12/2022	331	-	-	209	304
INIT-31 Agroecology	01/01/2022	31/12/2022	406	-	-	406	406
INIT-32 Low-Emission Food Systems	01/01/2022	31/12/2022	232	-	-	213	213
PLAT-01 Gender	01/01/2022	31/12/2022	238	-	-	244	244
			23,737	-	-	20,889	21,235

Exhibit II (cont'd)

Window 3

Project Title	Start Date	End Date	Total Grant Pledge	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
Austria						
PJ-002120: Healthy seedling systems for safer, more productive vegetables in East Africa (2014/5)	01/10/2015	30/09/2018	562	572	-	572
PJ-002123: Production and use of biochar, compost, and lime as component of integrated soil fertility management in smallholder farming systems of eastern Uganda (2014/4)	01/09/2015	30/11/2018	534	610	(0)	610
			1,096	1,182	(0)	1,182
Belgium						
PJ-000810: Improving agriculture-based livelihoods in Central Africa through sustainably increased system productivity to enhance income, nutrition security, and the environment-CIALCA-II	01/01/2009	31/12/2013	4,658	1,091	-	1,091
PJ-001948: Improving agriculture-based livelihoods in Central Africa through sustainably increased system productivity to enhance income, nutrition security, and the environment-CIALCA-III	01/01/2014	30/06/2017	6,286	6,293	1	6,294
PJ-002640: CIALCA 2017-2020: Catalyzing partnerships, capacity building and research towards entrepreneurial farming in Central Africa	05/09/2017	30/06/2022	4,042	3,713	395	4,108
			14,986	11,097	396	11,493
BMGF						
PJ-001325: Yam Improvement for Incomes and Food Security in West Africa (YIFSWA)	14/09/2011	28/02/2017	13,498	15,245	-	15,245
PJ-001535: Institutionalization of quality assurance mechanism and dissemination of top-quality commercial products to increase crop yields and improve food security of smallholder farmers in sub-Saharan Africa – COMPRO-II	05/04/2012	31/05/2017	7,155	7,638	-	7,638
PJ-001565: New Cassava Varieties and Clean Seed to Combat Cassava Brown Streak Disease and Cassava Mosaic Disease (SCP)	01/06/2012	31/03/2017	6,393	6,393	-	6,393
PJ-001762: Control of Bacterial Wilt Disease in Enset (Global Development Grant Number OPP1079038)	23/10/2013	31/12/2018	2,695	2,696	-	2,696
PJ-001765: Sustainable Weed Management Technologies for Cassava Systems in Nigeria	10/09/2013	31/07/2019	7,656	7,673	-	7,673
PJ-002011: AfricaYam: Enhancing yam breeding for increased productivity and improved quality in West Africa	14/10/2014	31/08/2020	13,500	13,525	2	13,526
PJ-002013: Improvement of banana for smallholder farmers in the Great Lakes Region of Africa	01/10/2014	30/11/2019	13,874	13,978	(5)	13,973
PJ-002168: Increasing the Performance of Cowpea Breeding Programs Across West Africa (OPP1128339)	14/10/2015	31/12/2019	2,000	2,076	-	2,076
PJ-002254: ACAI: African Cassava Agronomy Initiative (OPP1130649)	28/09/2015	31/12/2020	16,394	16,300	3	16,303
PJ-002316: AfiSAFE Technical Transfer and Commercialization (ATT)	03/11/2015	31/03/2021	14,023	13,997	2	13,998
PJ-002467: Yam Improvement for Incomes and Food Security in West Africa, Phase II (YIFSWA II) (OPP1159088)	08/11/2016	31/03/2022	11,981	9,952	346	10,298
PJ-002661: Support to TAAT Clearing House Governance (OPP1179223)	05/10/2017	31/12/2022	7,187	5,120	2,302	7,423
PJ-002877: Accelerated Breeding of Better Bananas	29/09/2019	31/03/2023	12,391	7,853	4,015	11,868
PJ-003171: Enhancing yam breeding for increased productivity and improved quality in West Africa phase II (AfricaYam II)	01/04/2020	30/04/2023	4,899	3,494	1,310	4,804
PJ-003255: Building Economically Sustainable Seed Systems for Cassava (BASICS-II)	15/05/2020	31/05/2025	14,326	3,181	3,964	7,145
PJ-003259: CGIAR Excellence in Agronomy 2030 (Incubation Phase)	20/07/2020	30/04/2023	6,994	3,455	2,336	5,791
PJ-003291: Modern Breeding Project	12/05/2020	31/07/2023	1,550	676	240	916
PJ-003390: RENEWAL: ACAI African Cassava Agronomy Initiative	31/10/2020	31/12/2022	2,999	1,842	1,158	2,999
PJ-003651: Program for Seed System Innovation for VPCs in Africa (PROSSIVA)	09/10/2022	30/09/2027	18,996	-	128	128
PJ-003772: TAAT Clearinghouse: Re-invest to Accelerate Innovation Adoption	20/10/2022	31/10/2025	9,127	-	93	93
			188,721	135,094	15,893	150,987
CIAT						
PJ-NA2476: One (1) Workshop to be held at IITA Ibadan; 'The Gari Revolution' from October 3-5, 2016	26/08/2016	01/12/2016	30	33	-	33
			30	33	-	33

Exhibit II (cont'd)

Window 3

Project Title	Start Date	End Date	Total Grant Pledge	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
CIMMYT						
PJ-001511: Drought Tolerant Maize for Africa – Phase III	01/12/2011	31/12/2015	6,904	6,465	-	6,465
PJ-002411: Stress Tolerant Maize for Africa (STMA)	09/03/2016	29/02/2020	7,000	7,466	0	7,466
PJ-002473: GENNOVATE: Understanding and addressing gender norms as barriers to adoption at scale	01/01/2016	31/12/2017	36	36	-	36
PJ-003210: Crops to End Hunger (CtEH) under the CGIAR Excellence in Breeding Platform (EiB)	01/01/2020	31/12/2021	1,450	1,575	125	1,575
PJ-003315: Accelerating Genetic Gains in Maize for Improved Livelihoods	01/04/2020	31/12/2024	6,419	2,440	1,302	3,742
PJ-003405: Enabling digitization at IITA	01/10/2020	31/03/2023	738	169	223	392
PJ-003575: Mining useful alleles for climate change adaptation in Cassava from CGIAR gene banks	01/01/2022	31/12/2026	2,204	-	385	385
PJ-003576: Mining useful alleles for climate change adaptation in cowpea from CGIAR gene banks	01/01/2022	31/12/2026	3,422	-	686	686
			28,298	18,027	2,720	20,747
CIP						
PJ-002263: Building an Economically Sustainable, Integrated Seed System for Cassava in Nigeria (BASICS)	05/11/2015	15/06/2020	3,391	3,469	(0)	3,469
PJ-003202: Piloting G+ tools to integrate gender in cassava breeding Nigeria, focussing on the garifufu product profile: small scale producers and processors in Nigeria	01/11/2019	15/12/2020	30	19	8	27
			3,421	3,488	8	3,496
CIRAD						
PJ-002655: Breeding RTB products for end user preferences (RTBfoods)	10/11/2017	31/01/2023	1,082	986	160	1,146
			1,082	986	160	1,146
ICRISAT						
PJ-001262: Improving the livelihoods of smallholder farmers in drought-prone areas of sub-saharan Africa and South Asia through enhanced grain legume production and productivity. Tropical Legumes-II (Phase 2)	01/09/2011	28/02/2015	4,487	4,577	-	4,577
PJ-002080: Tropical Legumes III - Improving Livelihoods for Smallholder Farmers: Enhanced Grain Legume Productivity and Production in Sub-Saharan Africa and South Asia	23/04/2015	31/07/2019	5,398	5,346	0	5,346
PJ-002951: Accelerated Varietal Improvement and Seed Delivery of Legumes and Cereals in Africa (AVISA)	01/11/2018	30/04/2023	7,399	3,210	1,570	4,780
			17,284	13,133	1,570	14,703
IFAD						
PJ-001551: Achieving development impact and environmental sustainability through intensification of pro-poor cropping systems based on cassava, yams, and legumes	01/01/2011	31/12/2015	4,648	4,507	-	4,507
PJ-001674: 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
PJ-001832: 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
PJ-001912: Youth Agribusiness Development Initiative (YADI): A Private-Public Partnership to Advance Participation of Youth in Agriculture	14/03/2014	13/03/2016	394	419	-	419
PJ-002299: Fight Cassava Brown Streak Disease and Cassava Mosaic Disease through the Deployment of New Resistant Germplasm and Clean Seed in Burundi and Rwanda	05/04/2017	31/03/2021	2,000	2,012	(0)	2,011
PJ-002860: Agricultural transformation in Nigerian federal states and Togolese regions towards achieving Zero Hunger	01/03/2021	31/01/2024	2,000	483	337	820
PJ-003036: Strengthening the Supply of Improved Seeds in Central Africa (SISCA)	08/04/2021	30/06/2023	1,000	13	182	195
			12,992	9,828	518	10,346

Exhibit II (cont'd)

Window 3

Project Title	Start Date	End Date	Total Grant Pledge	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
ILRI						
PJ-002057: Improved productivity through crop-livestock interventions in Eastern DR Congo and Burundi (CLIP project)	01/03/2015	31/08/2019	2,247	2,395	-	2,395
			2,247	2,395	-	2,395
JAPAN						
PJ-001320: Establishment of New Seed Yam Production System for Yam	01/04/2011	31/10/2023	681	630	24	653
PJ-001354: Improving the water and nutrient use efficiency of crops under dry savanna and Sahel regions in Africa	01/04/2011	31/03/2019	742	748	-	748
			1,423	1,377	24	1,401
Nutrition International						
PJ-003000: Nigeria National Food Consumption and Nutrition Survey (Dietary Intake Pre-Survey Work)	19/02/2019	31/12/2020	156	189	-	189
			156	189	-	189
SDC						
PJ-001598: Classical biological control of the papaya mealybug (<i>Paracoccus marginatus</i>) a new invasive and highly polyphagous pest spreading throughout West and Central Africa	01/11/2012	31/10/2016	2,330	2,083	-	2,083
			2,330	2,083	-	2,083
USAID						
PJ-001369: Developing Transgenic Banana with Resistance against <i>Xanthomonas wilt</i>	01/10/2010	30/09/2021	2,400	2,398	-	2,398
PJ-001427: Development and commercialization of biological control and promotion of aflatoxins mitigation practices in maize value chain to improve public health, increase trade, augment smallholder income, and enhance food security in Zambia	01/05/2011	30/09/2015	1,489	1,538	-	1,538
PJ-001428: 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	1,251	-	1,251
PJ-001463: Sustainable Intensification of Maize-Legume Systems for the Eastern Province of Zambia (SIMLEZA)	01/05/2011	30/09/2015	1,799	1,863	-	1,863
PJ-001488: The USAID-funded Zambia feed the future research and development program coordination unit	01/07/2011	31/12/2015	646	652	-	652
PJ-001503: Sustainable intensification of Key Farming Systems in the Sudano-Sahelian Zone of West Africa	01/10/2011	31/03/2023	33,357	30,732	2,339	33,071
PJ-001504: Transforming Key Production Systems: Maize Mixed East and Southern Africa	01/10/2011	31/03/2023	42,871	40,780	2,314	43,094
PJ-001747: Aflatoxin Policy and Program for the East Africa Region (APPEAR)	01/07/2013	30/06/2017	4,333	4,656	-	4,656
PJ-001905: Enhancing Climate-Resilience of Agricultural Livelihoods (Education and Research to Improve Climate Change Adaptation-Uganda)	01/10/2013	30/06/2022	2,037	2,096	(58)	2,038
PJ-001973: 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
PJ-002044: Making high quality soybean seeds accessible to smallholder farmers in Malawi ((Reseeding Malawi's Smallholder Agriculture - Legumes) (Feed the Future Malawi Improved Seed System and Technologies-Legumes))	09/12/2014	30/06/2019	2,544	2,762	-	2,762
PJ-002047: 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
PJ-002074: Enhancing partnership among Africa RISING, NAFKA and TUBORESHE CHAKULA Programs for fast-tracking delivery and scaling of agricultural technologies in Tanzania	01/10/2014	30/09/2020	9,075	9,088	(0)	9,088
PJ-002118: Reseeding Malawi's Smallholder Agriculture - Aflasaife (Feed the Future Malawi Improved Seed System and Technologies (Aflasaife Component))	09/12/2014	30/06/2019	1,957	2,290	(0)	2,290
PJ-002153: Cassava Virus Disease Surveillance in Democratic Republic of Congo and Nigeria	01/03/2015	30/06/2017	230	240	-	240
PJ-002307: Feed the Future Mozambique Improve seeds for better Agriculture (SEMPEAR)	01/10/2015	30/09/2021	13,346	13,946	(0)	13,946
PJ-002312: IITA Crops to End Hunger: Plantain	01/10/2015	30/09/2023	5,600	5,012	437	5,449
PJ-002313: IITA Crops to End Hunger: Cassava	01/10/2015	30/09/2023	5,100	4,635	440	5,076
PJ-002314: Genetic Improvement in Cowpea	01/10/2015	31/12/2021	3,241	2,761	51	2,812
PJ-002315: IITA Crops to End Hunger: Soybean	01/10/2015	30/09/2023	2,800	2,301	449	2,749
PJ-002461: Action to Control Cassava Brown Streak Disease in the Democratic Republic of Congo	01/11/2016	30/09/2022	6,644	6,003	691	6,694
PJ-003211: Genetic improvement of banana for control of bacterial wilt disease.	01/10/2021	30/09/2025	1,720	1,76	887	1,063
PJ-003246: Aflasaife mitigation efforts in Kenya and East Africa	01/06/2020	31/03/2022	300	290	10	300
PJ-003256: USAID - Enhancing Resilient and Adaptive Agriculture Livelihoods in Uganda - Scaling of Proven Climate-Smart Agriculture Technologies	01/10/2020	30/09/2025	3,500	1,362	1,280	2,642
PJ-003763: IITA Accelerated Innovation Delivery Initiative - AID-I: Great Lakes Highlands	01/10/2022	30/09/2024	20,000	-	689	689
			172,345	143,074	9,529	152,603

Exhibit II (cont'd)

Window 3

Project Title	Start Date	End Date	Total Grant Pledge	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
WORLD BANK						
PJ-002902: Technical analysis of the feasibility, opportunities, and obstacles of expanding the current Ebony Project	05/09/2018	31/12/2018	50	51	-	51
IPM NETWORK						
			50	51	-	51
Closed Projects			-	17,713	-	17,713
			-	17,713	-	17,713
Grand Total			446,462	359,749	30,818	390,567
Bilateral						
aBi Trust						
AGRA						
PJ-003142: aBi Trust, AGRA/IITA - Developing and deploying aflatoxin biological control products for integrated aflatoxin management in Uganda accessible through priva	12/05/2020	11/05/2024	1,209	315	233	548
			1,209	315	233	548
CROP TRUST						
PJ-003670: CROP TRUST/IITA - Long-term funding of Ex Situ collections of germplasm held by IITA	01/01/2022	31/12/2023	1,000	-	500	500
			1,000	-	500	500
DiGeSA						
PJ-001624: DiGeSA/IITA - Agreement for Collaboration in Research Activities	26/04/2012	28/02/2016	17	20	-	20
			17	20	-	20
ETH						
PJ-003608: ETH/IITA - DELIBERATE, "Does food democracy matter? Linking the deliberative quality of soy and coffee value chains to ecological "foodprints"	01/01/2022	31/12/2025	51	-	(10)	(10)
			51	-	(10)	(10)
IAEA						
PJ-003615: IAEA/IITA - Exploiting induced mutations to unearth molecular associations for resistance to Maruca pod borer and striga resistance in cowpea, VI	11/03/2022	30/04/2027	47	-	27	27
			47	-	27	27
IPI						
PJ-003205: IPI/IITA - Tracking storage root bulking of cassava under NPK fertigation and banding	01/06/2020	31/05/2022	30	21	9	30
			30	21	9	30
MINAGRI, DRC						
PJ-003661: MINAGRI, DRC/IITA - Projet de Transformation de l' Agriculture en Republique Democratique du Congo dans le cadre du Programme de Developpement Local des	01/02/2022	31/01/2030	22,893	-	20,331	20,331
			22,893	-	20,331	20,331

Exhibit II (cont'd)

Window 3

Project Title	Start Date	End Date	Total Grant Pledge	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
PJ-003583: NRI/IITA - Improved Simulium capture for onchocerciasis elimination surveillance	01/11/2021	30/04/2023	113	-	92	92
			113	-	92	92
St Andrews						
PJ-003168: St Andrews/IITA - Food Security and Health for East Africa	01/10/2019	31/12/2021	25	27	-	27
			25	27	-	27
UI						
PJ-003293: UI/IITA - Characterizing tuber development of an underutilized legume crop, the African Yam Bean (<i>Stenophyllis stenocarpa</i>)	01/06/2020	01/06/2021	4	4	-	4
			4	4	-	4
AAATF						
PJ-002887: TAAT Policy Support ENABLER: Enabling Policies for Technology Adoption	01/05/2018	31/10/2021	596	(49)	-	(49)
PJ-003028: Technologies for African Agricultural Transformation (TAAT) MAIZE Compact (AAATF subgrant)	01/05/2018	30/11/2021	734	323	(0)	323
PJ-003762: MAIZE EARLY GENERATION SEED PRODUCTION	01/08/2022	30/07/2024	100	-	14	14
PJ-000313: Ex-ante impact assessment of high-quality insect-resistant cowpea in West Africa: Baseline studies for consumer preferences; farm level benefits and seed sector performance	01/09/2005	30/06/2006	121	-	-	-
PJ-000745: AATF/IITA - Improving Banana for Resistance against Xanthomonas wilt in Sub-Saharan Africa	01/01/2007	31/03/2015	714	62	-	62
			2,265	336	14	350
abi Trust						
PJ-001493: abi Trust/IITA - Mapping Uganda's coffee quality	20/12/2011	19/04/2013	33	36	-	36
			33	36	-	36
ACIAR						
PJ-003692: ACIAR/IITA - Identifying potential biosecurity systems for Fusarium wilt TR4 with smallholder banana producers in Tanzania and Mozambique	26/04/2022	31/12/2024	294	-	42	42
			294	-	42	42
ADA						
PJ-003148: ADA/IITA - Sofala Province Water, Energy, and Food Security Project (SWEF)	01/08/2020	31/07/2024	1,507	702	235	937
			1,507	702	235	937
AFDB						
PJ-001371: The Multinational - CGIAR Project: Support to Agricultural Research for Development on Strategic Commodities in Africa (SARD-SC)	12/03/2012	31/12/2017	62,247	60,021	1	60,022
PJ-001942: Nigeria Agricultural Transformation Agenda Support Program - Phase 1 (ATASP-1 Outreach Program)	01/03/2015	30/03/2021	20,001	12,337	(17)	12,320
PJ-002403: Technologies for African Agricultural Transformation (TAAT):	02/02/2018	30/06/2022	40,000	17,865	1,415	19,280
PJ-003642: AFDB Special Emergency Assistance Fund (SEAF)- Helping Countries Building Resilient Food Systems	06/09/2021	05/09/2022	200	-	268	268
PJ-003678: Technical Assistance for Agricultural Transformation in Countries in Transition	06/07/2022	31/12/2023	2,860	-	54	54
PJ-003743: Technologies for African Agricultural Transformation Phase II	15/08/2022	31/03/2025	9,120	-	476	476
PJ-001424: AFDB-CBARDP/IITA - Community-Based Agricultural and Rural Development (CBARD) Project in Nigeria	01/06/2011	31/12/2013	823	818	-	818
			135,251	91,041	2,198	93,239
AgBiome						
PJ-002925: Evaluation of microbial-based products for the control of Black Sigatoka in bananas and plantains.	04/09/2018	04/09/2020	71	59	-	59
PJ-002847: AgBiome/IITA - Microbial diversity collection from yam	23/05/2018	31/12/2021	101	111	(6)	105
PJ-003688: AgBiome/IITA - Screening AgBiome biocontrol agents for use in Africa	22/04/2022	17/01/2025	208	-	41	41
			380	170	35	205

Exhibit II (cont'd)

Window 3

Project Title	Start Date	End Date	Total Grant Pledge	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
AGRA						
PJ-001567: AGRA/IITA - Dissemination of foundation seeds and planting materials of improved varieties of maize, soybean, and cassava to stimulate the product	01/09/2012	31/10/2017	400	411	-	411
PJ-001636: AGRA/IITA - Supporting Soil Health Consortia in West Africa- facilitating wider uptake of better adapted ISFM practices with visible positive imp	01/09/2013	31/03/2017	1,500	1,577	-	1,577
PJ-003521: Upscaling Farmer Productivity, Food Security and Resilience in the Maize-Rice-Soybean, Cowpea and Vegetable Value Chains in Kaduna State through strengthened Public- Private Extension System.	01/01/2022	31/12/2024	221	-	68	68
PJ-002919: AGRA/IITA - Making Biological Control Commercial Ready and Incorporating its Use in Integrated Management of Aflatoxin in Rwanda	15/12/2018	15/07/2022	734	658	59	717
PJ-003382: AGRA/IITA - Aflatoxin Management and Control Technical Assistance Program	10/12/2021	15/09/2022	163	-	163	163
			3,018	2,646	290	2,936
Agrilife Research						
PJ-002217: Agrilife Research/IITA - BREAD PHENO: High Throughput Phenotyping Early-Stage Root Bulking in Cassava using Ground Penetrating Radar	15/06/2016	31/05/2020	108	135	1	136
			108	135	1	136
Austria						
PJ-000004: FCDO (formerly: DFID), ADA/IITA - Enhancing livelihoods of poor livestock keepers through increasing use of fodder	01/10/2000	30/09/2005	300	326	-	326
PJ-000957: CGIAR System, ADA/IITA - 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
			980	947	-	947
AWF						
PJ-001685: AWF/IITA - The development and expansion of sustainable agriculture activities in the periphery south of Faunal Reserve of Lomako Yokokala main	15/12/2012	29/09/2018	1,124	1,171	-	1,171
			1,124	1,171	-	1,171
AXA						
PJ-002657: AXA/IITA - Improving Financial Inclusion of Smallholder Farmers in Northern Nigeria (AXA RF Post-Doctoral Fellowship Research)	01/03/2018	30/09/2019	86	81	-	81
			86	81	-	81
BAYER						
PJ-002508: BAYER/IITA - Evaluation of Flupyradifurone against Bemisia tabaci whiteflies in East Africa	01/11/2016	30/04/2019	80	79	-	79
PJ-NA2910: Evaluate Monsoon Active for post-emergence weed control in cassava in 5 locations in Nigeria	13/08/2018	30/06/2021	57	56	0	56
PJ-003356: Bayer/IITA - TR4 Resistant Banana	04/11/2021	31/12/2022	65	-	65	65
			202	135	65	200
BIOVERSITY						
PJ-002725: BIOVERSITY/IITA - Broadening the scaling of BXW management in East and Central Africa	01/11/2018	31/12/2020	40	43	-	43
PJ-003700: BIOVERSITY/IITA - Banana reference library construction for DNA fingerprinting	15/05/2022	31/03/2023	72	-	60	60
			112	43	60	103
BMGF						
PJ-001135: BMGF/IITA - Biotechnology Applications to Combat Cassava Brown Streak Disease	05/11/2009	31/12/2016	4,639	4,643	-	4,643
PJ-001305: BMGF/IITA - Achieving sustainable Striga control for poor farmers in Africa	01/04/2011	30/06/2015	6,759	6,799	-	6,799
PJ-001565: 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	6,393	-	6,393
PJ-001774: BMGF/IITA - Yam Transformation System	26/09/2013	30/04/2016	704	702	-	702
			18,324	18,537	-	18,537

Exhibit II (cont'd)

Window 3

Project Title	Start Date	End Date	Total Grant Pledge	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
Bristol University PJ-003118: University of Bristol/IITA - Unifying CBSV Surveillance	01/08/2019	31/03/2020	49	45	5	50
CAPEF PJ-002264: CAPEF/IITA - IITA Support to the chambre of Agriculture in Cassava Multiplication and Transformation in Cameroon	01/08/2015	31/07/2017	67	32	-	32
CARE-ZAMBIA PJ-001981: CARE-ZAMBIA/IITA - An integrated approach to improve nutrition status of women and children under 2 years through nutrition sensitive agriculture in Eas	01/09/2014	30/06/2017	946	810	-	810
CARITAS Kongolo PJ-003742: CARITAS Kongolo/IITA - Projet d'appui à l'installation d'une mini unité de transformation des produits agricoles en farines infantiles à haute valeur nutrit	17/10/2022	16/04/2023	30	-	2	2
CFC PJ-000855: CFC/IITA - Integration of Small-Scale Farmers into the Market Economy through Soybean Value Chains in Malawi and Mozambique	08/04/2011	08/04/2015	1,757	1,882	-	1,882
CFFEF PJ-002711: CFFEF/IITA - Technical assistance for the strengthening of the National Institute for Agricultural Study and Research (INERA) organizational and t	08/01/2018	31/03/2019	478	481	-	481
CFFRC PJ-002625: CFFRC/IITA - Drought tolerance in Bambara groundnut	21/06/2016	31/12/2019	91	98	-	98
CGD PJ-003683: CONTEXT, MEDA/IITA - TECHNICAL ASSISTANCE AND BUSINESS ADVISORY SERVICES FOR GRANTEEES OF THE RAPID BANANA PROGRAM	13/04/2022	31/12/2022	49	-	13	13
			49	-	13	13

Exhibit II (cont'd)

Window 3

Project Title	Start Date	End Date	Total Grant Pledge	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
CGIAR System						
PJ-001291: IPRI, LSHTM/IITA - CGIAR Research Program on Agriculture for Health and Nutrition: (CGIAR Research Program on Agriculture for Nutrition and Health Globa	01/01/2012	31/12/2021	14,852	-	116	116
PJ-001292: IWMI/IITA - CGIAR Research Program (CRP) 5: Water, Land and Ecosystems	01/01/2012	31/12/2016	4,501	-	-	-
PJ-001294: CIAT/IITA - CGIAR Research Program on Climate Change, Agriculture and Food Security (CCAFS): (CGIAR Research Program on Climate Change, Agriculture	01/01/2011	31/12/2021	7,373	-	101	101
PJ-001490: CGIAR System/IITA - CGIAR Research Program (CRP) 1.2 - Humidtropics: Integrated Systems for the Humid Tropics	01/07/2012	31/12/2016	69,267	-	-	-
PJ-001544: CIP/IITA - CGIAR Research Program on Roots, Tubers, and Bananas: (CGIAR Research Program on Roots, Tubers, and Bananas Agri-Food Systems)	01/01/2012	31/12/2021	22,961	-	5	5
PJ-001662: CIP/IITA - CGIAR Research Program: Roots, Tubers; and Bananas for Food Security and Income Task Order No. 041.2RTBTO: Project Profile: "Compl	01/01/2012	31/12/2016	1,907	2,189	-	2,189
PJ-001709: CROP TRUST/IITA - CGIAR Genebank Platform	01/01/2012	31/12/2021	21,615	9	355	364
PJ-001827: CIP/IITA - CGIAR Research Program: Roots, Tubers, and Bananas for Food Security and Income: Project Profile: Complementary funding for crosscut	01/01/2013	31/12/2016	2,889	3,597	-	3,597
PJ-001872: ICISAT/IITA - 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
PJ-002604: CIP/IITA - RTB CA4.2 Cassava processing	01/01/2017	31/12/2021	904	157	-	157
PJ-002605: CIP/IITA - CC4.1 - Demand-led approaches to drive post-harvest innovation and nutritious RTB products	01/01/2017	31/12/2021	384	-	-	-
PJ-002606: CIP/IITA - BA3.3: Banana fungal & bacterial wilt (Foc/Bacteria) (W1/2 earmarked funds)	01/01/2017	31/12/2021	509	47	-	47
PJ-002608: CIP/IITA - D11.2 - Discovery Research for Enhanced Utilization of RTB Genetic Resources (Next Generation Breeding)	01/01/2017	31/12/2021	206	219	-	219
PJ-002609: CIP/IITA - CC2.1 - Quality seeds & access to improved varieties - (Type 2 and Type 3)	01/01/2017	31/12/2021	725	676	-	676
PJ-002610: CIP/IITA - D11.3. Genetically engineered RTB varieties with game-changing traits (D11.3 GCT)	01/01/2017	31/12/2018	342	456	-	456
PJ-002611: CIP/IITA - CC5.4 - Enhancing the scaling readiness of RTB food systems	01/01/2017	31/12/2021	2,106	1,339	-	1,339
PJ-002612: CIP/IITA - D1 1.4: Cluster Genetic Diversity of RTB CRP	01/01/2017	31/12/2018	235	-	1	1
PJ-002614: CIP/IITA - CC5.1 Foresight and Impact Assessment	01/01/2017	31/12/2021	853	692	-	692
PJ-002615: CIP/IITA - D11.1: RTB Breeding Community of Practice (Type 1 and Type 3)	01/01/2017	31/12/2021	1,055	908	-	908
PJ-002624: CIP/IITA - Scaling: CC 3.2 Sustainable RTB crop production systems	01/01/2017	31/12/2021	942	942	-	942
PJ-002656: CIP/IITA - CC3.1 Pest/disease management - (Type 2 and Type 3)	01/01/2017	31/12/2021	865	1,003	-	1,003
PJ-002658: CIP/IITA - BA3.4 Banana viral diseases (BBTV)	01/01/2017	31/12/2021	704	-	1	1
PJ-002659: CIP/IITA - CC5.3 Gender-equitable development and youth	01/01/2017	31/12/2021	263	230	-	230
PJ-002708: CIAT/IITA - CGIAR Platform for Big Data in Agriculture	01/01/2017	31/12/2021	262	143	-	143
PJ-003208: CIMMYT/IITA - Understanding the dynamics linking fall armyworm and climate change induced vulnerability to maize production for developing adaptati	01/01/2020	30/09/2021	115	115	-	115
PJ-003209: CIMMYT/IITA - Breeding for Native Resistance to Fall Armyworm at IITA	01/01/2020	31/03/2021	100	-	1	1
PJ-003344: CIAT/IITA - Citizen-driven Individual/Household Dietary Diversity Dynamics): Pilot in Rwanda	01/01/2021	31/12/2021	93	-	38	38
PJ-003417: IRI/IITA - Antimicrobials utilisation (AMUSE) and antibiotics susceptibility patterns of E. coli and Salmonella isolates from different livestock	15/11/2020	15/09/2021	44	44	-	44
PJ-003426: IRI/IITA - Contribution to GENDER Platform resource center	01/01/2020	31/12/2021	215	246	-	246
PJ-003447: IRI/IITA - Develop and validate innovative methods and tools for gender research	01/07/2021	31/12/2022	167	-	2	2
PJ-003481: IPRI/IITA - Building a Resilient Post-COVID Food Systems in Nigeria	15/03/2021	20/12/2021	150	-	-	-
PJ-003564: CIMMYT/IITA - Developing Product Profiles by Tracking Traits and Performance of Dominant Varieties	01/09/2021	31/12/2021	65	65	-	65
PJ-CF3696: CGIAR System/IITA - Regional Director West and Central Africa	01/01/2022	31/12/2022	614	-	-	-
PJ-NA2394: CGIAR System/IITA - Gender Postdoctoral Fellowship (Grant Award Agreement 16/008)	01/01/2016	31/03/2018	108	129	-	129
PJ-NA2477: CROP TRUST/IITA - First Working Group Meeting of the CGIAR Germplasm Health Units & International Phytosanitary Conference	19/08/2016	30/11/2016	53	67	-	67
R4d	Nil	Nil	-	-	1	1
			157,613	13,426	621	14,047

Exhibit II (cont'd)

Window 3

Project Title	Start Date	End Date	Total Grant Pledge	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
CHEMONICS						
PJ-002484: CHEMONICS/IITA - Development of Tools to Facilitate Uganda Coffee Farmers' Adaptation to Climate Change #RFP 024	16/03/2017	31/12/2017	150	150	-	150
			150	150	-	150
CHEMONICS, USAID						
PJ-001089: CHEMONICS, USAID/IITA - MARKETS: Increasing cassava productivity in selected states in Nigeria	29/04/2009	30/11/2010	1,584	1,103	-	1,103
			1,584	1,103	-	1,103
CIDA						
PJ-001229: CIDA/IITA - Breeding for improved soybean symbiosis and rust resistance to the benefit of African farmers	01/04/2010	30/06/2013	68	85	-	85
			68	85	-	85
CIFOR						
PJ-002673: CIFOR/IITA - The major agricultural value chains in the Tshopo province of the DR Congo	01/08/2017	31/01/2018	84	82	-	82
			84	82	-	82
CIMMYT						
PJ-001533: CIMMYT/IITA - Development and Delivery of Combined Drought and Heat Stress Tolerant Maize Germplasm in Sub-Saharan Africa	11/07/2012	30/09/2015	600	612	-	612
PJ-001543: CIMMYT/IITA - CGIAR Research Program on Maize: (CGIAR Research Program on Maize Agri-Food Systems)	01/07/2011	31/12/2021	7,182	512	34	546
PJ-001910: CIMMYT/IITA - Technical Assistance for Aflatoxin Control	01/09/2013	31/12/2015	47	57	-	57
PJ-001923: CIMMYT/IITA - Assessment of the suitability for intercropping of contrasting maize and cassava varieties under intensified agronomic regimes along	15/02/2014	30/09/2017	318	320	-	320
PJ-003047: Application of agent-based modeling for policy prioritization in developing countries	01/09/2019	30/10/2020	40	40	-	40
PJ-002113: CIMMYT/IITA - Transformation of agronomic research and delivery services for smallholder farmers in maize-based systems of Sub-Saharan Africa with	04/11/2014	30/06/2020	2,706	2,680	26	2,706
PJ-002396: CIMMYT/IITA - Ensuring prevention of MCMV spread to West Africa and setting up a functional MLN Quarantine Facility for proactive breeding for resis	17/06/2016	31/12/2019	291	292	-	292
PJ-003099: CIMMYT/IITA - Module 3 Genotyping and Logistic support for West Africa	01/07/2019	31/12/2019	58	49	-	49
PJ-003197: 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
			11,280	4,577	60	4,637
CIMMYT, GCP						
PJ-001136: CIMMYT, GCP/IITA - Improvement and evaluation of the existing cassava reference set for Africa (Development of a genetic resources base for drought and	01/04/2010	31/08/2014	303	295	-	-
			303	295	-	-

Exhibit II (cont'd)

Window 3

Project Title	Start Date	End Date	Total Grant Pledge	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
CIP						
PI-001915: CIP/IITA - Expanding utilization of RTB and reducing their postharvest losses	01/06/2014	30/11/2016	391	392	-	392
PI-001945: CIP/IITA - 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	-	-	-
PI-002051: CIP/IITA - Survey of potato pests: disease, nematodes, and insects in south-west Uganda	14/08/2014	31/10/2014	12	12	-	12
PI-002117: CIP/IITA - Impact Assessment Studies under RTB: Assessing adoption and impacts of improved cassava varieties on poverty reduction in Nigeria (Ta)	01/09/2014	31/12/2015	194	-	-	-
PI-002226: CIP/IITA - NextGen Phytosanitation: Rapid elimination of viruses from RTB plants for crop improvement and seed systems	01/10/2016	30/11/2020	673	674	-	674
PI-002485: CGIAR Research Program: Roots, Tubers, and Bananas for Food Security and Income Task Order No. 01-16-RTB-TO: Project Profile: "Complementary funding for cross-cutting projects."	01/10/2016	30/12/2016	5,173	20	20	20
PI-002340: CIP/IITA - Building Nutritious Food Baskets: Scaling up Biofortified Crops for Nutrition Security in Nigeria and Tanzania (Reaching Agents of Change)	01/02/2016	30/09/2018	432	464	-	464
PI-002666: KULIMA Promoting farming in Malawi: Improving the access to and use of agriculture research innovations by Malawian farmers	15/05/2018	31/12/2019	316	326	(1)	325
PI-003097: DeSIRA: Climate-smart innovations to improve productivity, profitability and sustainability of agriculture and food systems in Malawi through multidisciplinary research	10/12/2019	31/08/2024	596	259	152	411
PI-003299: KULIMA Promoting Farming in Malawi: Improving the access to and use of agriculture research innovations by Malawian farmers	01/01/2020	30/06/2022	293	267	10	277
PI-002665: CIP/IITA - Root and Tuber Crops for Agricultural Transformation in Malawi (RTC-Action Malawi)	01/08/2017	31/03/2023	2,393	2,165	100	2,265
PI-003296: CIP/IITA - Integrated Seed Sector Development in Africa (ISSD Africa)	01/02/2020	31/08/2022	81	37	47	84
PI-003783: CIP/IITA - Tools4SeedSystems: working towards resilience through root, tuber, and banana crops in humanitarian settings	01/09/2022	31/08/2023	100	-	-	-
			10,674	4,616	309	4,925
CIRAD						
PI-002933: Classical biological control against the Mango mealybug in French Guyana	01/01/2020	31/12/2020	23	29	-	29
PI-002155: Preparation a comprehensive sample of Discorea alata accessions representative of ancient African varieties and originating from diverse and distant geographical origins in Africa (under the Agropolis project: Sunda or Sahul The Origin)	01/01/2015	31/03/2018	11	14	-	14
PI-003443: CIRAD/IITA - Dynamics of Soil Carbon Sequestration in Tropical and Temperate Agricultural systems (DSCA TT)	01/01/2021	31/03/2023	112	43	49	92
			146	86	49	135
CORAF/WECARD						
PI-001615: CORAF/WECARD/IITA - Enhancing Cowpea productivity and income for sustainable livelihood of resource-poor farmers	25/04/2012	24/04/2014	75	64	-	64
PI-001681: CORAF/WECARD/IITA - Capacity Strengthening Course for Innovations Platforms, Value Chains, and Mentoring Field Visits	18/01/2013	30/05/2015	298	390	-	390
PI-002126: Developing Capacity for Agricultural Research for Development (C4R4D) in Sub-Saharan Africa: FROM SUPPLY- TO DEMAND-LED TRAINING	12/01/2015	19/01/2019	416	498	-	498
PI-001794: CORAF/WECARD/IITA - West-Africa Seed Program (CORAF/WECARD Cooperative Agreement No. AID-624-A-12-00007)	15/06/2013	31/03/2017	435	420	-	420
			1,224	1,372	-	1,372

Exhibit II (cont'd)

Window 3

Project Title	Start Date	End Date	Total Grant Pledge	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
CORNELL UNIV						
PJ-001375: CORNELL UNIV/IITA - BREAD - LOS - PREVIEW - Novel biomarkers that rapidly identify insect populations that are efficient vectors of circulative plant vir	01/07/2011	30/06/2015	187	198	-	198
PJ-001552: CORNELL UNIV/IITA - Next Generation Cassava Breeding	28/09/2012	31/03/2018	5,530	5,670	-	5,670
PJ-003386: Biotech and Genome Editing Communication Training	17/12/2020	31/10/2022	1,196	427	642	1,069
PJ-NA2409: Peer Effects, Organic Fertilizers, and Soil Health: The Impact of Experiential Learning and Information Transfers on Farmer Valuations of Agricultural Inputs.	01/05/2016	30/05/2017	38	38	-	38
PJ-001633: 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	-	-	-
PJ-002732: CORNELL UNIV/IITA - Next Generation Cassava Breeding (Phase II)	01/04/2018	31/07/2023	11,460	6,163	3,010	9,173
			19,085	12,496	3,652	16,148
CORNELL UNIV, USAID						
PJ-000061: CORNELL UNIV, USAID/IITA - Agricultural Biotechnology Support Project II	15/06/2003	29/09/2007	228	-	-	-
			228	-	-	-
Cornell University						
PJ-003480: CORNELL UNIV/IITA - Muhogo Bora: Plentiful Cassava for all	01/05/2021	30/04/2024	796	293	525	818
			796	293	525	818
COWBIA						
PJ-001748: GPN/IITA - COWBIA: Multi-purpose cowpea inoculation for improved yields in small holder farms in Kenya	01/03/2013	31/08/2016	30	40	-	40
			30	40	-	40
CRI						
PJ-002083: CRI - GHANA/IITA - Community action in improving the quality of farmer saved seed yam (CAY-seed)	21/11/2014	31/07/2018	657	524	-	524
			657	524	-	524
CROP TRUST						
PJ-001914: CROP TRUST/IITA - RegenIntro: Introduction of accessions from the regeneration initiative into the international collections held by IITA	13/11/2013	31/12/2016	117	136	-	136
PJ-003418: CROP TRUST/IITA - Consulting Services on Review of Ghanas national genebank complementary site	09/11/2020	30/11/2020	14	48	-	48
			131	184	-	184
CRS						
PJ-000877: CRS/IITA - Great Lakes Cassava Initiative	01/01/2008	30/06/2012	3,367	-	-	-
PJ-001506: CRS/IITA - Sustainable Cassava Seed System in Nigeria	01/02/2013	31/01/2015	153	173	-	173
PJ-001868: CRS/IITA - The Soya ni Pesa (Soybean is Money) project	01/10/2013	30/09/2014	16	22	-	22
			3,536	195	-	195
CTA						
PJ-001327: CTA/IITA - Co-publication of Les nematodes de plantes: Un guide pratique des techniques de terrain et de laboratoire	28/07/2010	31/12/2010	4	3	-	3
PJ-002174: Web 2.0 and Social Media Learning Opportunities and Monitoring, Democratic Republic of Congo	15/10/2015	14/11/2016	17	15	-	15
PJ-002482: Study on ICT use in the roots and tuber value chains in Central Africa	11/10/2016	10/05/2017	21	19	-	19
PJ-002766: Accelerating Innovative and Sustainable Cassava Business Models for Women and Youth in Central Africa	22/05/2018	30/06/2020	755	683	-	683
PJ-NA2617: Accelerating Youth e-agriculture entrepreneurship for improved livelihoods	10/04/2017	09/06/2017	196	38	-	38
PJ-003149: Digital Support for Youth Agribusiness Clubs in Africa	20/08/2019	30/04/2020	66	69	(0)	69
PJ-002950: CTA/IITA - 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
			1,197	964	(0)	964

Exhibit II (cont'd)

Window 3

Project Title	Start Date	End Date	Total Grant Pledge	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
DAPP						
PJ-002020: DAPP/IITA - Scaling Out Integrated Soil Fertility Management Technologies in Zambia	16/02/2015	15/02/2018	304	353	-	353
			304	353	-	353
DCI-IRELAND						
PJ-001216: DCI-IRELAND/IITA - Improvement of East African highland bananas: a staple crop of the poor (IITA PhD Research Project)	01/01/2010	31/12/2014	288	221	-	221
			288	221	-	221
DDPSC						
PJ-002042: DDPSC/IITA - Virus Resistant Cassava for East Africa (VIRCA)	30/09/2013	29/05/2020	1,629	1,629	-	1,629
			1,629	1,629	-	1,629
Deloitte						
PJ-001773: Deloitte/IITA - AgResults Initial Pilot Projects	01/10/2013	30/09/2019	5,962	4,987	-	4,987
			5,962	4,987	-	4,987
EMBRAPA						
PJ-001775: FUNARBE/IITA - Exchange of Banana and Plantain (MUSA SPP.) Varieties and Hybrids between IITA and EMBRAPA - widening the genetic base for the develop	01/01/2014	20/05/2016	60	60	-	60
PJ-001970: FUNARBE/IITA - Enhancing soybean productivity through rapid diagnostics for soybean rust and determining pathogenic diversity to enhance resistance	27/11/2014	27/05/2017	68	85	-	85
			128	145	-	145
ENSCADP						
PJ-002213: ENSCADP/IITA - Demonstration, Adoption and Commercialization of Aflasafe Maize in the Maize Value Chain for CADP Enugu State	01/05/2015	30/04/2016	10	4	-	4
			10	4	-	4
ETH						
PJ-002938: ETH/IITA - The rural-urban nexus: Establishing a nutrient loop to improve city region food system resilience (RUNRES)	12/07/2019	30/04/2023	2,057	1,583	300	1,883
			2,057	1,583	300	1,883
EU						
PJ-002262: EU/IITA - MycoKey- Integrated and innovative key actions for mycotoxin management in the food and feed chain	01/04/2016	31/10/2020	91	93	-	93
PJ-002400: EU/IITA - Microbial Uptakes for Sustainable management of major banana pests and diseases (MUSA)	01/06/2017	30/11/2021	516	502	(2)	500
PJ-002837: EU/IITA - Coordination of International Research Cooperation on soil Carbon Sequestration in Agriculture (CIRCASA)	01/11/2017	28/02/2021	151	142	-	142
PJ-002990: Soil Information System for Africa (Soils4Africa)	01/05/2020	30/04/2024	2,435	192	393	585
PJ-003048: Synergistic Use and Protection of Natural Resources for Rural Livelihoods through Systematic Integration of Crops, Shrubs and Livestock in the Sahel	01/09/2020	31/08/2025	315	42	48	90
PJ-003716: Combating Malnutrition in Africa Through Diversification of the Food System (HealthyDiets4Africa)	01/01/2023	31/12/2028	866	-	-	-
PJ-002874: EU, UCPH/IITA - Support to the implementation of the Long-term EU-AU Research and Innovation Partnership for Food and Nutrition Security and Sustaina	01/11/2018	31/10/2022	137	-	97	97
PJ-003655: EU/IITA - One health sustainability partnership between EU-Africa for food security	01/10/2022	30/09/2025	224	-	-	-
PJ-003470: EU/IITA - Building Resilience to Enhance Food, Incomes and Nutrition Security in the Comoros and Madagascar	01/03/2022	28/02/2025	1,531	-	386	386
			6,266	971	922	1,893
EXCHANGE						
PJ-003708: Exchange/IITA - IITA Assistance to HORTINET Malawi on Banana Seedling Production	07/06/2022	31/12/2022	3	-	1	1
			3	-	1	1

Exhibit II (cont'd)

Window 3

Project Title	Start Date	End Date	Total Grant Pledge	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
FAO						
PJ-000414: FAO/IITA - Programme de relance de la recherche agricole et forestière en RDC (REAFOR)	22/03/2007	30/11/2010	1,319	-	-	-
PJ-001332: 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
PJ-001384: FAO/IITA - Climate Change and Micro-organisms relevant to Food and Agriculture: State of Knowledge, Risks and Opportunities	15/12/2010	15/08/2011	36	36	-	36
PJ-001584: FAO Kenya, FAO/IITA - Disaster Preparedness for Food Security Risks in the Great Lakes Region - Improving responses to the threat of banana diseases under	13/03/2012	22/01/2015	74	13	-	13
PJ-002127: FAO/IITA - Assessing the impacts of improved cassava varieties on poverty reduction in Nigeria	10/06/2015	31/05/2017	200	208	-	208
PJ-002317: FAO/IITA - Quantifying the incidence of aflatoxin contamination in the maize and groundnut value chains to improve public health, increase trade	29/03/2016	30/09/2017	245	258	-	258
PJ-002451: Elimination des pesticides obsolètes y compris les POP et Renforcement de la gestion des pesticides dans les pays membres du Comité permanent inter-États de lutte contre la sécheresse dans le Sahel (CILSS)	15/09/2016	30/12/2020	614	543	0	543
PJ-003201: Technical cooperation to strengthen the linkages between knowledge, technical assistance, and development investments in meeting the targets of Feed Africa of the African Development Bank	03/12/2019	30/12/2021	200	111	3	114
PJ-003532: Biological control of mango mealybug in eastern Africa	28/07/2021	01/11/2022	86	16	67	83
PJ-003750: Expert advice on design and implementation of aflatoxin management strategies centered on use of aflatoxin bioccontrol products	20/04/2022	20/11/2022	50	-	5	5
PJ-002456: Élimination des POP et des pesticides obsolètes, renforcement de la gestion du cycle de vie des pesticides	13/07/2016	31/05/2019	61	57	-	57
PJ-003140: International Innovation Award for innovations that empower youth in agriculture and food systems	Nil	Nil	-	20	-	20
PJ-NA2701: Formation Sous régionale sur les stratégies de gestion de la chenille légionnaire d'automne, Spodoptera frugiperda, en Afrique Centrale	25/09/2017	30/10/2017	27	27	-	27
PJ-NA2286: Appui à la prévention et la gestion de la Maladie de Bunchy Top du Bananier (BBTD) au Cameroun, au Gabon et en Guinée Equatoriale	23/09/2015	19/08/2017	44	47	-	47
PJ-002466: FAO/IITA - Gestion durable des forêts par les communes du Cameroun (GCP/CMR/033/GFF)	11/07/2016	31/03/2017	49	49	-	49
PJ-002506: FAO Bénin/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
PJ-002653: FAO/IITA - Improving food production in Southern Borno through the Deployment of Improved Varieties and Complementary Food Production Technology	03/07/2017	28/02/2018	103	-	-	-
PJ-002866: FAO/IITA - Climate Smart Agricultural Technologies for improved Rural Livelihoods and Food Security in Borno State	03/07/2018	30/04/2019	51	88	-	88
PJ-003106: 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	30	-	30
PJ-003135: 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
PJ-003686: FAO/IITA - Integrated management strategy for the fall armyworm in Central Africa	15/06/2022	31/12/2022	10	-	11	11
PJ-003718: FAO/IITA - Stakeholder sensitization and implementation of demonstration plots/control trial experiments for aflatoxin mitigation in crops/foods	29/07/2022	20/12/2022	53	-	19	19
			3,523	1,679	105	1,784
FAO						
PJ-002171: FAU/IITA - 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
PJ-002355: Scaling up Improved Legume Technologies in Tanzania - SILT	05/02/2016	30/11/2017	152	149	-	149
PJ-003136: FAU/IITA - Renewal: Cassava Source-Sink (CASS) – Phase II	01/11/2019	30/04/2024	1,055	789	514	1,303
			2,367	2,103	514	2,617

Exhibit II (cont'd)

Window 3

Project Title	Start Date	End Date	Total Grant Pledge	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
FH						
PJ-001630: FH/IITA - Promotion of improved and integrated crop management technologies to increase farm-level crop productivity, market opportunities and	22/05/2012	30/06/2016	397	411	-	411
			397	411	-	411
FMARD						
PJ-001573: FMARD/IITA - Nationwide Crop Pest Survey on Ginger	01/09/2012	31/12/2013	209	-	-	-
PJ-001579: FMARD/IITA - Nigeria Cassava Transformation Initiative.	01/03/2012	30/06/2015	3,693	4,413	-	4,413
PJ-002479: FMARD/IITA Cassava Seed Dissemination project	06/03/2017	31/12/2020	418	370	2	372
PJ-001656: FMARD/IITA - Nigeria Maize and Soybean Transformation Initiative	01/08/2012	31/12/2015	858	869	-	869
PJ-002775: Nation Wide Pest Survey for Yam in Nigeria	23/02/2018	22/02/2019	42	45	-	45
PJ-001988: 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	60	10	-	10
PJ-001669: FMARD/IITA - Nigeria Flood Crops relief interventions using residual moisture	10/10/2012	30/09/2013	625	131	2	133
PJ-001959: FMARD/IITA - Nationwide Cassava Pests and Diseases Survey to Identify and Assess the Status of Different Pests and Diseases of Cassava in Nigeria	08/12/2014	26/03/2022	259	240	-	240
			6,164	6,078	4	6,082
FMOS						
PJ-001935: FMOS-MRTC/IITA - Understanding the impact of insecticide resistance on the efficacy of IRS and LLIN in 3 ecological settings of Mali, Benin and Nigeri	01/03/2015	30/09/2017	182	193	-	193
			182	193	-	193
FMOS-MRTC						
PJ-003198: FMOS-MRTC/IITA - A pilot multisectoral intervention (OneHealth Approach) for controlling malaria vectors and mitigating insecticide resistance in sele	31/01/2021	31/01/2023	54	3	40	43
			54	3	40	43
FSRDC						
PJ-002472: FSRDC/IITA - Acquisition de Boutures saines de variétés améliorées de manioc dans le cadre du "Projet pour la stabilisation de l'est de la RDC pou	01/08/2016	30/06/2018	143	156	-	156
			143	156	-	156
FUNAAB						
PJ-001877: FUNAAB, NRI/IITA - Cassava: Adding Value for Africa Phase II (CAVA II)	01/09/2014	31/01/2018	204	220	-	220
			204	220	-	220
GBio						
PJ-003690: GBio/IITA - Bio-ethanol production in Kenya	01/05/2022	30/07/2023	1	-	-	-
			1	-	-	-
GCDT						
PJ-000870: CROP TRUST/IITA - 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
PJ-002344: CROP TRUST/IITA - 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
			2,469	3,120	-	3,120
GCP						
PJ-001321: CIMMYT, GCP, UC RIVERSIDE/IITA - Improving Cowpea Productivity for Marginal Environments in Sub-Saharan Africa (Subaward No: S-000729)	01/05/2010	30/11/2015	496	129	-	129
			496	129	-	129

Exhibit II (cont'd)

Window 3

Project Title	Start Date	End Date	Total Grant Pledge	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
GIZ						
PJ-001601: 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	(2)	1,502
PJ-001275: 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	1,420	-	1,420
PJ-001442: Local Focus: safe and effective pest and crop management strategies to strengthen the vegetable value chain in the humid tropics (Contract No.: 81.14.1842)	01/02/2012	31/07/2015	1,585	1,562	-	1,562
PJ-002499: Potential analysis of innovative approaches for the cocoa value chain in Cameroon	01/01/2017	30/06/2019	105	129	-	129
PJ-003145: Skill Development for Youth Employment in Nigeria Project	15/09/2020	30/11/2021	231	145	0	145
PJ-003415: 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	227	5	232
PJ-003492: Impact assessment for the project 'Climate-smart coffee and cocoa: from theory to practice' in Uganda	01/01/2022	31/12/2022	23	-	22	22
PJ-003502: Long-term biochar experiment Kenya	01/06/2021	28/02/2023	83	15	46	61
PJ-003746: Review of Existing GIAE Training Manuals (GAP and FBS)	12/09/2022	31/01/2023	45	-	34	34
PJ-003747: Building Climate Resilience in Rice and Livestock Systems in the Federal States of Benue and Nasarawa	01/12/2022	31/05/2024	525	-	1	1
PJ-001726: GIZ/IITA - Cassava web innovations in Nigeria: Assessment of food security, quality and safety impact of cassava biomass production, and process	01/07/2013	30/06/2016	241	-	-	-
PJ-001764: GIZ/IITA - LegumeCHOICE: Realizing the underexploited potential of multi-purpose legumes towards improved livelihoods and a better environment I	01/04/2014	31/12/2017	1,446	-	-	-
PJ-001989: GIZ/IITA - Rapid Functional Validation through Virus Induced Gene Silencing of Resistance Genes in Cassava for Impact on Productivity and Food S	01/04/2015	30/09/2018	1,282	1,412	-	1,412
PJ-002048: GIZ/IITA - Scaling Gender Equitable Impact of Cassava Biofortification to Cameroon and Ghana: Phenotyping and gender responsive assessment of ca	01/03/2015	31/08/2016	88	93	-	93
PJ-002133: GIZ/IITA - Improved Banana Production Systems in Burundi	27/11/2014	27/03/2015	34	-	-	-
PJ-002136: GIZ/IITA - Genetic Resources Centre of IITA	01/01/2015	31/12/2015	624	-	-	-
PJ-002139: GIZ/IITA - Commercialization and market development of the Zambian Afiasafe biocontrol product for improved public health, increased trade, and	01/11/2014	30/11/2015	62	-	-	-
PJ-002256: GIZ/IITA - Fast-tracking adaptable preferred cassava varieties for industrial use in Malawi	01/01/2016	28/02/2019	112	114	4	118
PJ-002276: GIZ/IITA - Promoting Cassava Commercialization for Increased Income and Food Security in Malawi	01/12/2015	28/02/2019	656	665	-	665
PJ-002297: 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
PJ-002414: GIZ/IITA - Climate smart coffee and cocoa: from theory to practice (GSCC)	01/01/2017	31/12/2019	1,250	1,363	-	1,363
PJ-002457: GIZ/IITA - Improving food security in Africa through increased system productivity of biomass-based value webs (BiomassWeb): Cassava web innovat	01/07/2016	30/06/2018	183	182	-	182
PJ-002490: 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
PJ-002591: 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	1,296	(11)	1,285
PJ-002639: GIZ/IITA - Introducing natural enemies against the fall armyworm, a new alien invasive pest threatening maize production in Sub Saharan Africa (01/01/2018	31/12/2019	123	118	1	119
PJ-002723: GIZ/IITA - Market behavior and sales channels in coffee smallholder communities: understanding the role of side selling and intermediaries in th	01/12/2017	15/03/2020	111	117	-	117
PJ-002788: GIZ/IITA - Piloting and Upscaling Biorational and Biological Control Strategies for sustainable Fall Armyworm Management in Africa	01/06/2019	30/09/2023	1,353	389	320	709
PJ-003095: GIZ/IITA - Employment and Skills for Development in Africa (Developing strategies to reduce the Living Income Gap - Scaling up the Climate-Smart	01/02/2021	31/07/2023	322	89	104	193
PJ-003105: GIZ/IITA - Development of a basket of options for CSA measures in selected districts of Northern Uganda	15/10/2019	31/03/2020	76	55	-	55
PJ-003247: GIZ/IITA - Multiplatform delivery of co-developed tools for national control and prevention of Banana Xanthomonas Wilt (BXW) in Rwanda: Scaling	01/01/2021	31/12/2023	1,449	337	570	907
			18,322	12,994	1,094	14,088

Exhibit II (cont'd)

Window 3

Project Title	Start Date	End Date	Total Grant Pledge	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
GRAD						
PJ-001965: GRAD/IITA - Enhancing competences and skills of innovation platforms actors in facilitation of functional IPs in value chains, food systems and t	30/06/2014	31/03/2016	275	268	-	268
			275	268	-	268
GU						
PJ-002688: GU/IITA - Maize-based systems of Nigeria: An undervalued landscape for national food security	25/08/2017	31/12/2018	10	3	-	3
			10	3	-	3
HRNS						
PJ-002071: HRNS/IITA - Climate Change Adaptation in Coffee Production in Uganda	01/07/2014	30/06/2015	12	11	-	11
			12	11	-	11
HRNS						
CIAT						
PJ-002463: HRNS, CIAT, SFU/AIN/IITA - Identifying Opportunities for Action on Private Sector Engagement (Alliance for Resilient Coffee)	01/10/2016	30/09/2020	166	443	1	444
			166	443	1	444
IAR						
PJ-002687: IAR/IITA - Genetic Improvement of Cowpea for Low Phosphorus Tolerance and High Yields	01/08/2017	31/08/2020	50	53	-	53
			50	53	-	53
ICART						
PJ-002181: ICART/IITA - Strengthening livelihood strategies of vulnerable women in South Kivu, DR Congo	01/10/2016	31/03/2019	88	88	-	88
			88	88	-	88
ICIPE						
PJ-002438: ICIPE/IITA - 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
			32	31	-	31
ICRAF						
PJ-001859: World Agroforestry/IITA - Bio - char Africa - A network for research collaboration and knowledge dissemination	01/12/2013	31/12/2013	10	-	-	-
PJ-001924: World Agroforestry/IITA - 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
PJ-NA2471: World Agroforestry/IITA - Characterization of Aflatoxin Producing Fungi with Implication for Aflatoxin Management in Africa (under the AWARD project)	13/07/2016	30/11/2016	10	-	-	-
			234	227	-	227
ICRISAT						
PJ-001545: ICRISAT/IITA - CGIAR Research Program on Grain Legumes and Dryland Cereals (CRP-GLDC)	01/07/2012	31/12/2021	5,985	23	3	26
			5,985	23	3	26
IDSNA						
PJ-003054: IDSNA/IITA - Root Analytical Data Acquired by Radar	01/01/2020	31/12/2022	399	274	368	642
			399	274	368	642
IER-MALI						
PJ-002977: IER-MALI/IITA - Aflatoxin Mitigation with Emphasis on Biological Control in Mali	01/01/2019	31/12/2023	700	(4)	-	(4)
PJ-003483: IER-MALI/IITA - Scaling aflatoxin management centered on biocontrol in Mali	01/05/2021	31/05/2024	573	89	193	282
			1,273	85	193	278

Project Title	Start Date	End Date	Pledge	Prior Years	Current Year	Expenditure
IFAD						
PJ-002198: Advancing Productive Engagement in Agribusiness through the IITA Youth Agripreneur Approach to scale for rural youth in Nigeria, Kenya, and DR Congo (YADI 2)	22/09/2015	30/03/2018	500	490	-	490
PJ-002459: Enhancing Capacity to Apply Research Evidence (CARE) in Policy for Youth Engagement in Agribusiness and Rural Economic Activities in Africa	06/04/2017	30/06/2021	2,025	2,000	6	2,006
PJ-002556: Aquaculture Assessments and Value Chain Pilot Project to Improve Fish Supply, Employment and Nutrition in Angola and the Democratic Republic of the Congo (AQUACULTURE VALUE CHAIN DEVELOPMENT IN D.R. Congo and Northern Angola)	03/04/2017	31/12/2020	2,400	2,448	0	2,448
PJ-003115: Creating Employment Opportunities for Rural Youth in Africa: Support to Integrated Agribusiness Hubs in Nigeria	15/06/2020	31/12/2024	2,539	710	566	1,276
PJ-003411: Supporting the recovery of priority food crop value chains from the effects of COVID 19 to strengthen community resilience, markets, and trade development in Tanzania	06/12/2021	06/12/2023	489	-	214	214
PJ-003188: AFD/IITA - Development and promotion of aflatoxin biological control in the groundnut, sorghum, sesame, and cottonseed value chains to improve p	15/10/2020	30/09/2025	3,235	575	364	939
			11,188	6,223	1,151	7,374
IFDC						
PJ-002971: Conducting a Cost-Benefit Analysis (CBA) for Supporting Irrigation Infrastructure Development in the Potato Farming System of Kween and Kapchorwa districts	08/01/2019	31/05/2021	27	27	-	27
PJ-002943: IFDC/IITA - Survey and Management of potato pests in Uganda	07/11/2018	31/12/2019	100	87	-	87
			127	114	-	114
IFPRI						
PJ-001289: IFPRI/IITA - CGIAR Research Program on Policies, Institutions, and Markets (PIM): (CGIAR Research Program on Policies, Institutions, and Markets	01/01/2012	31/12/2021	3,353	9	-	9
PJ-002567: Regional Strategic Analysis and Knowledge Support System in West Africa (ReSAKSS-WA Phase III, 2017-2021)	01/01/2017	30/06/2020	1,622	1,713	-	1,713
PJ-003453: Institutionalizing monitoring of crop variety adoption using genotyping (IMAGE)	15/02/2021	30/01/2023	25	15	(1)	14
PJ-000154: 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	3,579	33	3,612
PJ-002389: IFPRI/IITA - Mapping adoption of ISFM practices	30/05/2016	15/06/2017	36	34	-	34
			11,329	5,350	32	5,382
IIAM						
PJ-002076: IIAM/IITA - Improving and Sustaining Maize and Cowpea Productivity among Smallholder Farmers through use of conservation agriculture technologies	01/10/2014	30/09/2016	89	6	-	6
			89	6	-	6
ILRI						
PJ-001795: ILRI/IITA - CGIAR Research Program: Climate Change, Agriculture and Food Security (CCAFA) (ILRI/IITA)	01/05/2013	30/08/2014	55	30	-	30.00
PJ-003536: ILRI/IITA - Analysis of pesticide residues in vegetables (Tomatoes) from the farm to market gates in Ouagadougou, Burkina Faso.	01/08/2021	31/08/2022	20	23	(5)	18
			75	53	(5)	48
Innovate UK						
PJ-003160: Innovate UK/IITA - Development and assessment of nematode resistant potato cultivars for East Africa (Kenya)	01/11/2019	31/10/2021	62	51	11	62
			62	51	11	62
IRAD						
PJ-002728: IRAD/IITA - Asergillus flavus strain characterization to develop and Atlasafe product for Cameroon.	15/11/2017	25/02/2018	10	10	-	10
			10	10	-	10
IRD						
PJ-002511: IRD/IITA - Beyond climate, Soil Carbon sequestration to sustain family farming in the Tropics (SoCa)	01/01/2018	31/03/2023	60	66	-	66
			60	66	-	66

Exhibit II (cont'd)

Window 3

Project Title	Start Date	End Date	Total Grant Pledge	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
ISDB PJ-002880: ISDB/IITA - Promotion of Climate Smart Agricultural Technologies for improved Rural Livelihoods and Food Security in Borno State, Nigeria	07/01/2019	06/01/2020	100	110	-	110
			100	110	-	110
ISTRC PJ-000153: FAO, RF-KENYA, ISTRC-AB, RF/IITA - International Society for Tropical Root Crops - Africa Branch (ISTRC-AB) Projects	01/01/2000	31/12/2007	125	1	12	13
			125	1	12	13
ISU PJ-002218: ISU/IITA - Genome-enabled Platforms for Yam	01/06/2016	31/03/2020	273	272	-	272
			273	272	-	272
ITC PJ-002238: ITC/IITA - Improving the competitiveness of women entrepreneurs in the yam value chain in Ghana	25/08/2015	30/04/2016	100	66	-	66
			100	66	-	66
IWMI PJ-001850: IWMI/IITA - Workshop to develop a workplan for long term trials for measuring the sustainability of Integrated Soil Fertility Management options	25/09/2013	31/12/2013	61	-	4	4
			61	-	4	4
JAPAN PJ-001454: EMBASSY JAPAN, JAPAN/IITA - Increasing Productivity and Utilization of Food Yams in Africa PJ-001486: MAFFS/IITA - Collaboration in the framework of the World Bank's West Africa Agricultural Productivity Program (WAAAPP - 1C Sierra Leone) PJ-001793: JAPAN/IITA - Development of high-value-added cowpea varieties, speeding up in their dissemination with a seed production system, and inspection of PJ-002437: JAPAN, MAFF, JAPAN/IITA - Increasing Productivity and Utilization of Food Yams in Africa (Phase II) PJ-002774: MAFF, JAPAN/IITA - Development of simple assay techniques for nutritious cowpea varieties, and establishment of cowpea dense planting and high nutrient	01/10/2011	31/03/2017	905	901	-	901
	01/01/2012	30/06/2016	1,490	896	-	896
	01/04/2013	31/03/2018	1,438	1,519	(1)	1,518
	01/10/2016	30/09/2021	905	901	3	904
	01/06/2018	31/05/2021	622	548	-	548
			5,360	4,765	2	4,767
JIRCAS PJ-002562: JIRCAS/IITA - Effective utilization of genetic diversity in regional crops through the use of generated evaluation tools and scientific information PJ-003456: JIRCAS/IITA - Advanced utilization of genetic resources of yam and cowpea for food security and land sustainability under unfavorable environments	01/11/2016	31/03/2021	58	97	-	97
	01/04/2021	31/03/2026	18	45	61	106
			76	142	61	203
KNARDA PJ-001299: KNARDA/IITA - AGRA - Improving Productivity of smallholder Millet and Sorghum based production systems in the semi-arid region of northern Nigeria	01/05/2010	30/04/2013	432	464	-	464
			432	464	-	464
KU LEUVEN PJ-002292: KU LEUVEN/IITA - Evaluation of drought tolerance in wild bananas from Malaysia	01/12/2016	30/11/2018	16	10	-	10
			16	10	-	10
LEEDS PJ-001690: LEEDS/IITA - Nematode drought interaction on rice	01/11/2012	28/02/2013	7	-	-	-
			7	-	-	-

Exhibit II (cont'd)

Window 3

Project Title	Start Date	End Date	Total Grant Pledge	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
LEVENTIS FOUNDATION						
PJ-002667: Ornithological Monitoring Centre in Southwestern Nigeria	01/01/2018	31/12/2020	180	211	-	211
PJ-003263: Involving local communities to protect fragile, remnant forest ecosystems in the Ouémé flood plain in southern Benin	01/08/2021	31/12/2023	114	19	25	44
PJ-001186: Enhanced use of IITA forest resources at the IITA Ibadan Campus for conservation, research, and education	01/01/2010	31/12/2014	465	424	-	424
PJ-002091: a) Schools Forest and Tree Heritage Park in a small area of protected rainforest in southwest Nigeria. b) Ornithological Monitoring Project in IITA-Ibadan Campus.	01/01/2015	31/12/2017	156	160	-	160
PJ-000108: LEVENTIS FOUNDATION/IITA - Monitoring and Evaluation of LFN Agricultural Training Initiatives	01/04/2004	31/03/2008	300	-	-	-
			1,215	814	25	839
LSTM						
PJ-002662: LSTM/IITA - Do agricultural insecticides utilisation in West and Central Africa select for insecticide resistance in the major malaria vector An.	01/05/2019	30/04/2024	469	-	92	92
			469	-	92	92
LUND						
PJ-001990: LUND/IITA - Chemical ecology of Bemisia tabaci	07/05/2015	31/12/2020	146	193	-	193
			146	193	-	193
MAFF, JAPAN						
PJ-003494: MAFF, JAPAN/IITA - Development of nutritional enhancement genetic materials for cowpea and yam crops, improved nutritional status in West Africa and dev	01/06/2021	31/05/2023	259	49	324	373
			259	49	324	373
MAFSC, Tanzania						
PJ-001754: MAFSC, Tanzania/IITA - Community Action in Cassava Brown Streak Disease Control through Clean seed in Tanzania	01/03/2013	31/12/2016	243	317	-	317
PJ-002134: MAFSC, Tanzania/IITA - 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
			1,552	1,632	-	1,632
MAL, Zambia						
PJ-001704: MAL, Zambia/IITA - Making cassava a transformation vehicle to improve food security and livelihoods in Zambia	10/08/2015	11/08/2017	311	410	-	410
			311	410	-	410
MEAPE						
PJ-002956: MEAPE/IITA - Productivite des Exploitations Agricoles Familiales et Resilence	05/12/2018	31/12/2021	514	376	1	377
			514	376	1	377
MECN-T						
PJ-001439: MECN-T/IITA - Capacity building of the Agriculture Sector in Democratic Republic of Congo (DRC) for planning and response to additional treats of t	23/04/2011	14/02/2013	72	41	-	41
			72	41	-	41
MEDA						
PJ-002994: Seed Tracker™ Application for BEST CASSAVA	15/04/2022	04/11/2022	26	-	1	1
PJ-003349: MEDA/IITA - Cassava Yield Study	15/07/2020	30/12/2021	36	34	3	37
			62	34	4	38
MEDA Tanzania						
PJ-002531: MEDA Tanzania/IITA - Building an Economically Sustainable Seed System in Tanzania for Cassava (BEST Cassava)	01/01/2017	31/12/2021	3,056	3,042	14	3,056
			3,056	3,042	14	3,056
MERIDIAN						
PJ-001476: MERIDIAN/IITA - Partnership for Aflatoxin Control in Africa (PACA) – Expansion of Biological Control	01/12/2011	30/06/2016	3,281	3,291	1	3,292
			3,281	3,291	1	3,292

Exhibit II (cont'd)

Window 3

Project Title	Start Date	End Date	Total Grant Pledge	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
MFA						
PJ-002862: MFA/IITA - Climate Smart Agricultural Technologies for improved Rural Livelihoods and Food Security in Niger	03/12/2018	02/12/2023	9,396	6,192	1,601	7,793
PJ-002863: MFA/IITA - Climate Smart Agricultural Technologies for improved Rural Livelihoods and Food Security in Mali	03/12/2018	02/12/2023	10,570	6,052	1,665	7,717
			19,966	12,244	3,266	15,510
MINADER						
PJ-001142: MINADER/IITA - To support the "Programme de Relance de La Filière Plantain" (PRFP) in the Ministry of Agriculture and Rural Development (MINADER), C	07/06/2011	31/03/2015	105	130	-	130
PJ-001922: MINADER, PIDMA/IITA - Agricultural Investment and Market Development Project (AIMDP)- IITA	04/03/2014	30/04/2020	1,654	2,071	-	2,071
PJ-002522: ENABLE Youth Cameroon - Agricultural value chain development project (PD-CVA/ACV-DP)	17/05/2018	31/01/2024	12,688	2,850	233	3,083
PJ-003199: Integrated management of grain legumes in Cameroon	01/04/2020	31/12/2020	112	124	-	124
PJ-002206: MINADER/IITA - IITA 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
			15,059	5,669	233	5,902
MOA, Liberia						
PJ-001485: MOA, Liberia/IITA - Improving Rural Livelihoods through Integrated Production and Commercialization of Rice and Cassava (WAAPP Liberia)	12/09/2013	11/09/2015	751	282	-	282
PJ-001491: MOA, Liberia/IITA - Liberia: Smallholder Agricultural Productivity Enhancement and Commercialization (SAPEC) Project.	03/08/2015	31/12/2019	2,472	2,238	-	2,238
			3,223	2,520	-	2,520
MONSANTO						
PJ-002367: MONSANTO/IITA - Mapping of corn/ maize pests across Nigeria	14/04/2016	28/02/2017	50	64	-	64
			50	64	-	64
MSU						
PJ-001829: MSU/IITA - Development and Delivery of Sustainable Integrated Pest Management Strategies in Cowpea for West Africa	01/08/2014	31/05/2017	505	507	1	508
PJ-001849: MSU/IITA - Ghana Variety Adoption Study involving CRI, AI Consult and IITA for 500 households	01/10/2013	31/10/2014	30	-	-	-
PJ-002503: Agrifood Youth Opportunity Lab - (Ag Youth Lab)	01/04/2017	21/03/2018	280	257	-	257
PJ-002842: MSU/IITA - Sustainable insect pest management for cowpea in West Africa	01/01/2019	30/06/2020	70	69	-	69
PJ-003052: MSU/IITA - Science-driven and farmer-oriented insect pest management for cowpea agro-ecosystems in West Africa	15/11/2019	15/06/2023	722	322	197	519
			1,607	1,155	198	1,353
NARO						
PJ-001563: NARO/IITA - Developing Transgenic Banana with Resistance against Xanthomonas wilt (BXW)	01/09/2011	30/08/2015	302	343	-	343
PJ-002266: NARO/IITA - Improving scalable banana agronomy for small scale farmers in highland banana cropping systems in East Africa	31/08/2016	31/12/2021	2,090	2,289	116	2,405
			2,392	2,632	116	2,748
NCSU						
PJ-002294: NCSU/IITA - Field trials assessment: Field Deployable Nutrient-Rich Biodegradable Matrix for Crop Protection	23/10/2015	31/08/2022	473	466	8	474
			473	466	8	474
NESTLE						
PJ-001322: NESTLE-SWITZERLAND/IITA - Research Project on Aflatoxin Control in Maize Through Aflatoxin Resistant Maize Variety Breeding And Other Aflatoxin Management Meth	21/04/2011	31/03/2017	200	199	-	199
PJ-001323: NESTLE-SWITZERLAND/IITA - Development of Biofortified Cassava Varieties	21/04/2011	31/12/2014	200	210	-	210
PJ-003774: NESTLE-SWITZERLAND/IITA - Protein content determination in the IITA soybean varieties	01/09/2022	31/12/2023	6	-	(2)	(2)
			406	409	(2)	407

Exhibit II (cont'd)

Window 3

Project Title	Start Date	End Date	Total Grant Pledge	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
Nestle Nigeria						
PJ-001450: Nestle Nigeria/IITA - Increasing cassava starch in Nigeria through the multiplication and distribution of IITA-improved varieties	01/04/2011	30/06/2014	524	610	-	610
			524	610	-	610
NETHERLANDS						
PJ-001680: EKN/IITA - Policy action for sustainable intensification of Ugandan cropping systems (PASIC) RSBO117385	01/10/2013	30/06/2018	4,999	5,085	-	5,085
			4,999	5,085	-	5,085
NIGERIA						
PJ-002953: NIGERIA/IITA - Home Grown School Feeding (HGSF) Supply Chain and Linkages to Small and Medium Scale Enterprises in Selected States-Expert Technical	13/11/2018	15/12/2020	46	3	-	3
			46	3	-	3
NORAD						
PJ-002583: NORAD/IITA - Sustainable Production of Cocoa in West Africa (COCOASOILS)	01/11/2017	30/11/2022	11,656	9,172	1,983	11,155
PJ-003517: Chicken and Fish Feed and Organic Fertilizer Value Chain Development Using BSF-Based Urban Biowaste Processing in Ghana, Mali, Niger, and the Democratic Republic of Congo (DRC)	01/10/2021	31/10/2024	9,712	42	1,137	1,179
PJ-003180: NORAD/IITA - Gliricidia Impacts on Soil fertility, Crop yields and Nutrition in Zambia	01/11/2019	31/10/2022	69	72	42	114
			21,437	9,286	3,162	12,448
NRC						
PJ-003372: CONVENTION DE COLLABORATION	30/08/2020	30/04/2021	15	13	2	15
PJ-002424: NRC/IITA - Food Security and Livelihoods Project in Fizi Territory	01/02/2016	31/12/2016	36	36	-	36
			51	49	2	51
NRI						
PJ-001603: NRI/IITA - Development of low cost on-farm diagnostic toolkits for yam virus diseases	04/01/2013	31/07/2016	261	252	-	252
PJ-001813: NRI/IITA - Training Celestine Omohimi: PhD Student for Mycotoxin Analysis using the traditional method and development of the Neogen assay as pa	01/06/2013	31/08/2015	20	22	-	22
PJ-002480: NRI/IITA - Evaluation of Human Decoy Trap in Benin and Cameroon	01/02/2017	31/05/2019	278	398	-	398
PJ-003159: NRI/IITA - Test a novel trap design against standard surveillance techniques: Experiments to compare trapping efficacy of novel human decoy trap	01/12/2019	01/12/2020	15	16	-	16
			574	688	-	688
NUIG						
PJ-003051: NUIG/IITA - Legume-based agroecological intensification of maize and cassava cropping systems in Sub-Saharan Africa for water-food-energy nexus	17/10/2021	16/10/2026	1,184	-	197	197
			1,184	-	197	197
NWO-WOTRO						
PJ-002172: NWO-WOTRO/IITA - 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
PJ-002393: NWO-WOTRO/IITA - Cocoa crop improvement, farms, and markets: a science-based approach to sustainably improving farmer food security in Ghana and Ivory	31/03/2017	30/06/2021	29	57	-	57
PJ-002796: NWO-WOTRO/IITA - 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	924	130	1,054
			1,185	987	130	1,117

Exhibit II (cont'd)

Window 3

Project Title	Start Date	End Date	Total Grant Pledge	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
OSU						
PJ-001147: OSU/IITA - The International Plant Diagnostic Network: Gateway to IPM Implementation and Enhanced Trade	01/10/2009	30/09/2014	89	92	-	92
PJ-002301: OSU/IITA - Vegetable Crops IPM for East Africa	01/01/2015	19/10/2018	30	29	-	29
			119	121	-	121
Oxfam Uganda						
PJ-001607: Oxfam Uganda/IITA - Research on Climate Change and adaptation strategies of smallholder Arabica coffee farmers in Uganda	01/06/2012	30/08/2012	17	-	-	-
			17	-	-	-
PARRSA						
PJ-001975: PARRSA/IITA - PARRSA/IITA Training on Cassava Processing Techniques	03/03/2014	02/07/2014	70	-	-	-
			70	-	-	-
PDAR						
PJ-002037: PDAR/IITA - Cassava BBTD in Gabon	01/10/2014	31/01/2016	109	78	-	78
			109	78	-	78
PhotosynQ						
PJ-002789: PhotosynQ/IITA - GWAS using cowpea minicore for photosynthetic traits under heat stress conditions	15/03/2018	31/05/2018	20	11	-	11
			20	11	-	11
PIRAM						
PJ-002532: PIRAM/IITA - Supply of new cassava cultivars, Multiplication fields management and Processing of cassava-based products	01/12/2016	30/11/2018	132	137	-	137
			132	137	-	137
PNDHD						
PJ-001817: PNDHD/IITA - Component of regeneration genetic material base of Banana and Cassava Comoros.	31/07/2013	30/06/2014	33	18	-	18
			33	18	-	18
PNDP						
PJ-002440: PNDP/IITA - 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
			103	113	-	113
PRDAIGL						
PJ-002430: PRDAIGL/IITA - Projet Regional de Developpement Agricole Integre dans les Grands-Lacs	01/07/2020	30/11/2022	3,185	1,640	1,370	3,010
			3,185	1,640	1,370	3,010
PRODADEKK						
PJ-002489: PRODADEKK, PRODAT, PRODAKOR/IITA - Développement du système semencier	15/09/2016	15/09/2018	240	210	-	210
			240	210	-	210
PSMNR SWR						
PJ-001546: PSMNR SWR/IITA - Improved cassava production, research on soil fertility and commercialisation for PSMNR target villages (2014-2016) (Contract no: DEV	01/03/2012	31/08/2017	412	-	2	2
PJ-001978: PSMNR SWR/IITA - Plantain Production and Capacity Building for PSMNR Target Villages around Mount Cameroon National Park	01/06/2014	31/08/2017	511	456	-	456
			923	456	2	458
PSSUB						
PJ-002381: PSSUB/IITA - BREAD ABRDC: Advanced Technologies to get Improved Yams in Farmers Hands	01/06/2016	31/05/2019	78	76	2	78
			78	76	2	78

Exhibit II (cont'd)

Window 3

Project Title	Start Date	End Date	Total Grant Pledge	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
PURDUE						
PJ-001447: PURDUE/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
			375	27	-	27
QUB						
PJ-002142: QUB/IITA - Neuropeptides as Transgenic Nematicides	02/11/2016	01/05/2019	525	603	-	603
			525	603	-	603
QUT						
PJ-001808: QUT/IITA - Virus Resistant Bananas for Africa	17/02/2015	30/04/2019	1,514	1,521	-	1,521
			1,514	1,521	-	1,521
RAB						
PJ-003248: RAB/IITA - Rwanda Soil Information Service	15/11/2019	30/04/2023	924	822	175	997
			924	822	175	997
RHUL						
PJ-003066: RHUL/IITA - Developing combined interventions to address the Double Burden of Malnutrition	14/02/2020	13/02/2023	329	142	41	183
			329	142	41	183
Rothamsted						
PJ-002743: Rothamsted Research/IITA - GLTEN Africa: Cropping system diversity, a cornerstone of sustainable intensification.	01/07/2018	30/06/2021	515	499	(6)	493
			515	499	(6)	493
Royal Society						
PJ-003229: Royal Society, JIC/IITA - Integrating Transient Induction of Early Flowering and Speed Breeding (SB) for Accelerated Cassava Cycling and Breeding	01/05/2020	31/10/2022	347	257	112	369
			347	257	112	369
Rubbercam						
PJ-002785: Rubbercam/IITA - Production of local and hybrid plantains for interplanting in newly established rubber plantations	01/06/2018	31/05/2019	67	73	-	73
			67	73	-	73
SDC						
PJ-003059: SDC/IITA - Biological Pest Control against the Fall Army Worm	01/05/2019	31/01/2020	30	29	-	29
			30	29	-	29
SFL						
PJ-003363: Exploring Agroforestry Diversification Strategies to reduce the living income gap for Arabica Producers in Kasese District	01/11/2020	31/08/2021	20	22	(0)	22
PJ-002234: SFL/AIN, SABMA/IITA - Develop, test, and refine metrics for measuring the occurrence of food loss and the impact of food loss reduction investments in smal	13/07/2015	30/05/2016	125	109	-	109
			145	131	(0)	131
SHA						
PJ-003388: SHA/IITA - An Alliance towards a Commercial Seed System (CSS) for Cassava in Kenya	03/01/2022	30/11/2022	34	-	68	68
			34	-	68	68
SIDA						
PJ-001355: SIDA/IITA - Making Agricultural Innovations Work for Smallholder Farmers Affected by HIV/AIDS in Southern Africa.	01/12/2010	30/06/2014	6,554	-	-	-
			6,554	-	-	-

Exhibit II (cont'd)

Window 3

Project Title	Start Date	End Date	Total Grant Pledge	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
SLU						
PJ-001725: SLU/IITA - Bio-char and smallholder farmers in Kenya	01/07/2013	31/12/2015	164	180	-	180
PJ-001893: SLU/IITA - Evolving gender relations in transforming cassava value chains and implications for intrahousehold nutrition and health. The case of	01/10/2014	24/04/2017	127	32	-	32
PJ-002214: SLU, KTH, LUND/IITA - Biochar in Kenya - quality, soil fertility and crop production	01/07/2016	31/01/2021	402	412	-	412
PJ-002600: Towards sustainable cocoa production in Western Africa: High throughput phenotyping and new 'omics tools to study cocoa diseases	01/02/2018	31/12/2021	289	246	59	305
PJ-002960: Clean tomato - Identification, Selection and Conservation of natural enemies with pest suppression capacity focusing on the invasive tomato leafminer Tuta absoluta	01/01/2019	31/12/2022	37	48	(10)	38
PJ-NA2678: Consultancy Agreement Nzola Mahungu	15/08/2017	31/12/2017	5	5	-	5
PJ-002962: Identifying, exploring, and preserving diversity of beneficial arthropods for sustainable tomato production	01/01/2019	31/12/2022	125	91	45	136
PJ-002446: SLU/IITA - Biofortification of cassava	16/01/2017	31/12/2022	223	228	25	253
PJ-003067: SLU/IITA - Reviving taro production in Western Africa: High throughput phenotyping and omics approaches to study taro diseases	09/06/2020	08/05/2023	182	39	43	82
PJ-003103: SLU/IITA - 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
PJ-003264: SLU/IITA - Identification of epigenetic variations influencing viral resistance and yield in cassava (Manihot esculenta) farmers' fields	29/01/2021	31/12/2023	261	36	93	129
PJ-003653: SLU/IITA - Insect farming for feed production and organic waste management in Benin	01/01/2022	31/12/2024	247	-	51	51
			2,077	1,331	306	1,637
SNV						
PJ-001839: SNV/IITA - Cocoa-Eco Program: Increased Cocoa Productivity for Improved Ecosystem Services	01/09/2013	31/12/2015	300	288	-	288
			300	288	-	288
St Andrews						
PJ-003253: St Andrews/IITA - Assessment of suitability of new potato lines	15/03/2020	31/07/2020	12	14	-	14
			12	14	-	14
STDF						
PJ-003539: STDF/IITA - Regional approach towards addressing invasive quarantine pests of potato in East and Southern Africa, with a focus on Potato Cyst Nematode	01/06/2022	31/05/2023	50	-	35	35
PJ-003547: STDF/IITA - Evaluating phytosanitary capacity to improve the plant health system in Nigeria	01/07/2022	30/06/2023	412	310	25	335
			462	310	60	370
SWISS						
PJ-002705: ETH/IITA - Integrated soil fertility management for climate smart intensification of maize-based cropping systems in Kenya	01/07/2017	31/05/2022	98	101	2	103
			98	101	2	103
Syngenta						
PJ-001968: Syngenta/IITA - Evaluation and Screening of Syngenta Maize and Vegetable Hybrids for Adaptation in Nigeria	14/07/2014	31/12/2017	1,502	569	-	569
			1,502	569	-	569
TBS						
PJ-002948: TBS/IITA - Black Sigatoka resistant banana varieties	01/07/2019	03/08/2021	401	197	-	197
			401	197	-	197
TFGH						
PJ-002310: TFGH/IITA - Assessment of Lymphatic Filariasis (LF) Risk in two Urban Settings of Benin (Cotonou and Porto-Novo)	05/02/2016	30/04/2017	97	98	-	98
			97	98	-	98

Exhibit II (cont'd)

Window 3

Project Title	Start Date	End Date	Total Grant Pledge	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
TIDES						
PJ-003098: TIDES/IITA - Seed Tracker app for access to seed markets	17/05/2019	31/07/2021	125	125	125	125
			125	125	-	125
TSL						
PJ-002664: TSL/IITA - To develop and test transgenic banana with EFR gene for resistance to bacterial wilt disease	15/07/2017	14/07/2020	10	9	-	9
			10	9	-	9
TUA						
PJ-001313: TUA/IITA - Comparative assessment of seed yam propagation techniques	01/02/2011	31/03/2013	108	164	-	164
PJ-001366: TUA/IITA - Collaborative Studies on Root and Tuber Crops II	01/09/2010	31/03/2016	60	62	-	62
			168	226	-	226
UC RIVERSIDE						
PJ-001740: UC RIVERSIDE/IITA - Feed the Future Innovation Lab for Climate Resilient Cowpea	12/09/2013	11/09/2019	365	365	-	365
			365	365	-	365
UC-BERKELY						
PJ-002225: UC-BERKELY/IITA - BREAD ABRDC: Development of Genomic Resources in Water Yam (Dioscorea alata L.) for Accelerated Breeding and Improvement	15/05/2016	30/04/2021	313	321	-	321
			313	321	-	321
UC-DAVIS						
PJ-001351: UC-DAVIS/IITA - BREAD: Fast breeding for slow crops: doubled haploids in cassava and banana/plantain	27/08/2011	30/06/2015	315	359	-	359
			315	359	-	359
UG_LEGON						
PJ-002194: UG_LEGON/IITA - Climate smart cocoa systems for Ghana (CLIMCOCOA)	01/06/2016	30/11/2021	60	65	(1)	64
			60	65	(1)	64
Ugent						
PJ-003383: Ugent/IITA - Nematology Education in Sub-Saharan Africa	08/06/2021	31/12/2023	28	-	8	8
			28	-	8	8
UI						
PJ-001870: UI/IITA - Sustainable Cowpea production for rural smallholder farmers in Nigeria through Integrated Pest Management approach (PEARL)	01/06/2015	31/12/2018	115	116	-	116
			115	116	-	116
UILLINOIS						
PJ-001715: UILLINOIS/IITA - USAID Soybean Innovation Laboratory - Human Nutrition Sub award	04/11/2013	31/10/2022	1,120	1,097	77	1,174
PJ-001787: UILLINOIS/IITA - Biological Foundations of Management of Field Insect Pests of Cowpea in West Africa	01/10/2013	29/09/2017	406	515	(1)	514
PJ-002777: UILLINOIS/IITA - The Pan-African Soybean Variety Trial Program in Malawi (PASVTP)	20/12/2017	15/04/2022	243	232	42	274
			1,769	1,844	118	1,962
UKRI						
PJ-003375: Cambridge/IITA - Peas'n Chips Entrepreneurs: Rehabilitating African Yam Bean for Food Resilience and Soil Health in Nigeria	01/08/2020	31/07/2021	27	25	3	28
			27	25	3	28
UMB						
PJ-001766: NMBU/IITA - Controlling diseases in sweet potato and onset in South Sudan and Ethiopia to improve productivity and livelihoods under changing cli	01/11/2013	31/12/2020	523	336	-	336
			523	336	-	336

Exhibit II (cont'd)

Window 3

Project Title	Start Date	End Date	Total Grant Pledge	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
UMN						
PJ-001939: UMN/IITA - Development of Herbicide Tolerant Cassava for Nigerian Smallholder Farmers (Subaward N003988802)	13/11/2013	31/10/2015	30	31	-	31
			30	31	-	31
UNICEF						
PJ-003219: UNICEF/IITA - National Food Consumption and Micronutrient Survey	09/07/2020	31/07/2023	7,142	6,253	1,848	8,101
			7,142	6,253	1,848	8,101
UNIGLASGOW						
PJ-003509: UniGlasgow/IITA - Investigating Microsporidia MB diversity and prevalence in An. gambiae sl. and An. funestus sl. populations in wet agricultural area	01/11/2021	31/10/2022	54	2	46	48
			54	2	46	48
Univ of Warwick						
PJ-002879: Warwick/IITA - Potential of entomopathogenic fungi as biopesticides of cassava whitefly	04/01/2019	31/03/2020	8	10	1	11
			8	10	1	11
UNIV WEST OF ENGLAND						
PJ-003391: UWE Bristol/IITA - Investigating UAV-based Imaging For Monitoring Cassava And Yam Growth	15/07/2020	30/06/2023	10	2	-	2
			10	2	-	2
UNIVERSITE OF LAUSANNE						
PJ-002341: UNIL/IITA - A microbial revolution: improving mycorrhizal fungi to increase cassava productivity in Africa	01/04/2016	31/03/2020	704	672	-	672
			704	672	-	672
UoE						
PJ-002735: UoE/IITA - Science-driven Evaluation of Legume Choice for Transformed Livelihoods (LegumeSELECT)	01/07/2018	30/04/2022	898	428	4	432
			898	428	4	432
UoL						
PJ-002551: UoL/IITA - Evaluating the safety and nutritional quality of a novel insect-based food product in Benin	01/05/2017	01/05/2019	20	35	-	35
			20	35	-	35
UQ						
PJ-002182: UQ/IITA - BBTV Mitigation: Community Management in Nigeria, and Screening Wild Banana Progenitors for Resistance	01/04/2016	31/12/2021	555	562	15	577
			555	562	15	577
USAID						
PJ-001405: USAID-EGAT/IITA - Identification of EST-SSR and SNP markers for linkage mapping in Dioscorea alata L. (Yam)	15/02/2011	28/02/2014	100	3,051	-	3,051
PJ-001736: USAID-MOZAMBIQUE, USAID/IITA - 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	1,358	-	1,358
PJ-002841: Feed the Future Nigeria Integrated Agriculture Activity	19/07/2019	31/12/2024	13,316	7,152	2,429	9,581
PJ-001789: USAID - TAPP /IITA - Development of sustainable healthy seedling systems for banana and plantain in Zanzibar using simple techniques	04/09/2013	31/12/2014	54	53	-	53
			15,946	11,614	2,429	14,043

Exhibit II (cont'd)

Window 3

Project Title	Start Date	End Date	Total Grant Pledge	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
USDA						
PJ-001618: USDA/IITA - Aflatoxin Bio-Control Mitigation in Africa	23/04/2012	31/12/2021	3,772	3,910	-	3,910
PJ-001688: USDA-ARS/IITA - Aflatoxin Genetic Resistance in Maize	30/09/2012	30/09/2018	245	294	-	294
PJ-002119: USDA-ARS/IITA - Genomics-guided RNAi solutions for whitefly management in cassava and world food crops	01/02/2015	31/01/2020	876	876	-	876
PJ-002408: USDA/IITA - Strengthening Capacity to Implement Priority Actions for Achieving Resilient Food Security in Tanzania	09/05/2017	10/09/2021	2,326	2,342	-	2,342
PJ-002929: USDA/IITA - Development, promotion, and commercialization of biological control in the groundnut and maize value chains to improve public health,	01/01/2018	31/12/2020	1,052	1,053	-	1,053
PJ-003733: USDA/IITA - Building Capacity for Resilient Food Security Program in Tanzania	02/09/2022	05/08/2023	850	-	214	214
			9,121	8,475	214	8,689
UVAMSTERDAM, NWO-WOTRO						
PJ-001044: UVAMSTERDAM, NWO-WOTRO/IITA - Classical Biological control of the invasive coconut mite in Africa and Asia	09/04/2008	30/04/2013	29	57	-	57
			29	57	-	57
UWE Bristol						
PJ-003137: UWE Bristol/IITA - Rapid and inexpensive diagnostic tools for detection and surveillance of viruses in insect vectors and hosts in Africa	02/09/2019	30/06/2020	24	27	9	36
			24	27	9	36
Venture37						
PJ-003064: Venture37/IITA - 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	780	543	1,323
			1,000	780	543	1,323
VIB						
PJ-003490: VIB/IITA - Managing the invasive pest Potato Cyst Nematode in East-Africa with farmer preferred resistant varieties	12/07/2021	28/02/2023	26	5	15	20
			26	5	15	20
WACCI						
PJ-001270: UG_LEGON, WACCI/IITA - WACCI PhD Plant Breeders Training	04/01/2010	31/12/2025	97	-	32	32
			97	-	32	32
WAGENINGEN						
PJ-001947: WAGENINGEN, WVI, ZOA Uganda/IITA - Putting Nitrogen Fixation to Work for Smallholder Farmers in Africa (N2Africa) Phase II (BMGF Grant No. OPP1020032)	01/01/2014	30/06/2019	22,657	22,507	-	22,507
PJ-002646: The Missing Middle: Food system transformation pathways to link action at multiple levels to SDGs 2, 12, 13 and 15 in Tanzania and Vietnam	12/02/2018	31/12/2022	6	(2)	2	0
PJ-003058: Co-learning using NUANCES-FARMSIM in western Kenya	01/04/2019	30/09/2019	11	10	-	10
PJ-002235: WAGENINGEN/IITA - Sustaining food supplies and improving health: Integration of small farmers into modern value chains with food safety standards in ke	01/09/2016	31/08/2020	198	206	(2)	204
PJ-002618: WAGENINGEN/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
PJ-002813: WENR/IITA - Food Prices CrowdSourcing in Africa (FPCA)	02/07/2018	30/07/2019	159	175	4	179
			23,103	22,977	4	22,981
WASCO						
PJ-001390: WASCO/IITA - Provision of comprehensive information on the procurement of cassava starch for amino acid production	13/12/2010	31/03/2015	2,517	2,324	-	2,324
			2,517	2,324	-	2,324

Exhibit II (cont'd)

Window 3

Project Title	Start Date	End Date	Total Grant Pledge	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
WCF						
PJ-001065: WCF/IITA - West Africa Cocoa Livelihoods Program: Site Selection Process and Criteria	09/03/2009	09/08/2009	100	-	-	-
			100	-	-	-
WORLD BANK						
PJ-002598: WORLD BANK/IITA - 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	31/12/2023	1,328	1,247	(29)	1,218
			1,328	1,247	(29)	1,218
WTO						
PJ-002675: WTO/IITA - Strengthening phytosanitary capacity in Nigeria for facilitating market access: Developing and integrating digital system for pest.su	01/03/2018	20/11/2019	45	27	-	27
			45	27	-	27
WUU						
PJ-001784: WUU/IITA - Gender study for ISSD programme in Uganda: research approach	06/05/2013	06/06/2013	8	17	-	17
			8	17	-	17
WWF						
PJ-003471: WWF Deutschland/IITA - INtract and effectively managed FORests and BIOdiversity as natural barriers to mitigate climate change and risk of pathogen spillover	01/09/2022	31/05/2023	75	-	13	13
			75	-	13	13
ZOA Uganda						
PJ-001830: ZOA Uganda/IITA - Research component AS4U Project	01/08/2013	30/11/2016	67	81	-	81
			67	81	-	81
CIAT						
PJ-003357: CIAT/IITA - Accelerating Impacts of CGIAR Climate Research for Africa (AICCRA-Ghana)	01/01/2021	31/12/2023	1,552	527	1,788	2,315
PJ-001092: Biofortification of Tropical Maize to Combat Micronutrient Malnutrition	01/01/2009	31/03/2022	5,628	5,724	15	5,739
PJ-001120: Mitigating hidden hunger with cassava as source of pro-vitamin A carotenoids	01/01/2009	31/03/2022	7,846	7,113	(202)	6,911
PJ-001264: Double Haploid Breeding for Cassava Enhancement, Phase II	15/03/2010	30/09/2017	302	294	-	294
PJ-001928: Identification of pVAC rich plantain varieties, plantain hybrids and orange fleshed diploids for early deployment and targeted breeding for more nutritious plantains	01/01/2014	31/12/2019	410	428	-	428
PJ-002291: Feed the Future Learning Community for Supply Chain Resilience	01/01/2016	30/09/2019	511	491	-	491
			16,249	14,577	1,600	16,177
AgBiTech						
PJ-NA2876: Evaluation trials of AgBiTech's biocontrol agent: Fawilgen	20/06/2018	19/10/2018	8	9	-	9
			8	9	-	9
MARS						
PJ-NA3133: Cocoa Breeders and Virologist Workshop	01/08/2019	31/10/2019	30	30	0	30
			30	30	0	30

Exhibit II (cont'd)

Window 3

Project Title	Start Date	End Date	Total Grant Pledge	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
Mastercard						
PJ-003262: An innovative approach to agribusiness training and start-up for Nigerias young people within the Young Africa Works Program	27/05/2020	31/05/2025	12,414	2,462	1,945	4,407
			12,414	2,462	1,945	4,407
MEAE						
PJ-003367: Support Women Entrepreneurship in the Agrifood sector in Nigeria (SWEAN)	01/09/2020	31/07/2022	386	150	89	239
			386	150	89	239
PAK						
PJ-003395: Creation of agropastoral centers of excellence using the IITA BIP model	25/02/2022	24/02/2027	353	-	68	68
			353	-	68	68
PDAC						
PJ-003648: Assistance technique de l'IITA au Projet d'Appui au Développement de l'Agriculture Commerciale (PDAC)	01/02/2022	30/06/2023	1,262	-	257	257
			1,262	-	257	257
SAE						
PJ-NA3107: Collaboration between Group of Sustainable Agroecosystems at the Swiss Federal Institute of Technology and IITA	01/07/2019	30/06/2023	70	17	14	31
			70	17	14	31
The Alliance						
PJ-003535: 1000Farms Trials Platform	01/11/2021	30/11/2025	500	-	156	156
			500	-	156	156
UCLA						
PJ-003612: Positioning Shade-Grown Cocoa to Improve Conservation and Rural Livelihoods	01/09/2021	28/02/2023	213	-	112	112
			213	-	112	112
ABN						
PJ-003519: PIDACC support: TAAT technologies catalogue and Training of extensionists	07/07/2021	06/01/2022	200	-	207	207
			200	-	207	207
ABUAD						
PJ-002906: Youth Employment in Agri-business and Sustainable Agriculture	19/02/2019	31/03/2022	400	384	21	405
			400	384	21	405
AG LEVENTIS						
PJ-003340: Enhancing bird and forest conservation at the interface of agriculture and urbanization in south-western Nigeria	01/01/2021	31/12/2023	240	74	79	153
			240	74	79	153
AKADEMIYA						
PJ-003359: Enhancing Capabilities for Better Data and Analytics to Improve Policy Implementation and Outcomes in Africa	01/07/2020	30/09/2021	544	561	-	561
			544	561	-	561
ANADARKO						
PJ-002663: Implementation and Operation of Resettlement Agricultural Livelihoods Programs	04/05/2018	31/05/2023	11,652	4,310	817	5,127
			11,652	4,310	817	5,127

Exhibit II (cont'd)

Window 3

Project Title	Start Date	End Date	Total Grant Pledge	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
ANPEI PJ-002546: DE DEVELOPPEMENT DE L'ENTREPRENARIAT DES JEUNES DANS L'AGRICULTURE ET L'AGROALIMENTAIRE AU SENEGAL (PDE/AS) [ENABLE Youth Senegal]	26/04/2017	31/12/2018	427	431	-	431
			427	431	-	431
APDC PJ-003685: Creating Sustainable Youth MSMEs through Urban Farming	01/10/2022	31/12/2024	257	-	1	1
			257	-	1	1
ATAC PJ-003520: Agenda de transformation de l'agriculture au Congo (ATAC)	01/01/2022	30/11/2023	1,636	111	827	938
			1,636	111	827	938
AU PJ-002844: Enhancing nutritional quality of plantain food products through improved access to endophyte primed and high pro vitamin A plantain cultivars under integrated soil fertility management practices in Nigeria, Cameroon, and Gabon	22/12/2018	31/12/2022	982	854	127	981
			982	854	127	981
BATN PJ-001997: Cassava Enterprise Value Chain Development Project at Otu Ogbooro and Igboho Communities, Itesiwaju, Shaki East and Orelope LGAs, Oyo State	01/09/2014	31/12/2016	275	236	-	236
			275	236	-	236
BATNF PJ-003312: Development of Training Manuals to Support Smallholder Crop and Fish Farmers	01/11/2020	30/06/2021	22	13	4	17
			22	13	4	17
BATNL PJ-003300: Cassava and Maize agribusiness for Ex-BATNL farmers in Oke Ogun, Oyo State	16/11/2020	15/10/2023	514	329	233	562
			514	329	233	562
BGCI PJ-003572: Enriching the Tree Heritage Park with rare and threatened native trees	01/01/2022	31/12/2023	5	-	5	5
			5	-	5	5
BIOVERSITY PJ-003452: Institutionalizing, tracking, and monitoring the dissemination of Atlasafe in Africa	15/03/2021	31/05/2022	50	14	32	46
			50	14	32	46
BUHLER PJ-NA2869: Supply of inoculated maize grains for investigating the potential of non-invasive predictive screening of infected grains	06/06/2018	05/06/2023	2	1	-	1
			2	1	-	1
CEH PJ-002627: INMS Project: EAST AFRICA Demonstration	01/10/2017	01/06/2022	320	315	34	349
			320	315	34	349
CEI PJ-003049: CropCoat for Prevention of Insect and Disease Damage in African Cocoa (Study CC:19-INS-FLD-NIG-CC-01)	01/05/2019	30/06/2020	33	33	-	33
			33	33	-	33
CHEVRON PJ-002034: Harnessing the energy of youths in the Niger-Delta to be productively engaged in Agribusiness	01/08/2015	31/10/2020	587	590	3	593
			587	590	3	593

Exhibit II (cont'd)

Window 3

Project Title	Start Date	End Date	Total Grant Pledge	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
GAIN						
PJ-003538: Reducing Post Harvest Loss (PHL) across Vitamin A Maize & Cassava Value Chains in the Federal States of Kaduna, Niger, Imo, and Oyo States (with focus on Vitamin A Maize) and Nasarawa, Cross River, Anambra, and Osun States	07/10/2021	20/12/2022	139	-	123	123
PJ-003675: Increasing Production and Consumption of Orange Fleshed Sweetpotato (rich in beta carotene) among Smallholder Farmers in 8 LGAs in Benue and Oyo States	01/09/2022	30/06/2025	95	-	-	-
			234	-	123	123
Ghent University						
PJ-002832: Visual evaluation of soils with contrasting texture and under different soil management, Embu, Kenya" (VLIR-UOS Global Minds Programme)	01/01/2018	31/03/2020	29	30	-	30
			29	30	-	30
GOPA						
PJ-003393: Drought Resilience Programme in Northern Kenya (DRPNK)	01/11/2020	31/12/2023	514	153	87	240
			514	153	87	240
GOVT MADAGASCAR						
PJ-003090: Programme de Promotion de l'Entreprenariat des Jeunes dans l'Agriculture et l'Agroindustrie (PEJAA – PROJET 1)	12/06/2019	28/05/2022	801	597	203	800
			801	597	203	800
Hello Tractor						
PJ-002372: Feed the Future Partnership for Innovation	01/06/2016	15/07/2018	103	96	-	96
			103	96	-	96
HELVETAS						
PJ-002075: On-farm research to test the effectiveness and acceptance of different storage technologies for maize	22/09/2014	31/12/2015	76	63	-	63
			76	63	-	63
IAEA						
PJ-003698: Sample collection and preparation of cassava leaves, and rainfall data collection in Democratic Republic of Congo (DRC) under CIALCA	08/06/2022	31/12/2022	18	-	20	20
			18	-	20	20
IDH-OCP						
PJ-002674: Nigeria Cocoa Fertilizer Initiative	30/08/2017	31/10/2021	368	336	1	337
			368	336	1	337
IDRC						
PJ-003071: Building the next generation of agribusiness leaders in Africa (STEP)	01/07/2019	30/06/2021	250	343	0	343
			250	343	0	343
IDS						
PJ-002345: Agricultural Policy Research in Africa, APRA - Policy Study on Young people and agricultural commercialization (SCIPAAR)	15/05/2017	28/02/2019	39	50	-	50
PJ-003164: 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	16	0	16
			55	66	0	66
IPBO						
PJ-003578: Communication Support for IPBO Initiatives	26/10/2021	25/10/2022	35	-	33	33
			35	-	33	33
IRG						
PJ-003155: Growth, Enterprise, Employment and Livelihoods (GEEEL) Somali Sesame Sector Impact Assessment Study Scope of Work	15/12/2019	08/09/2021	72	212	-	212
			72	212	-	212

Exhibit II (cont'd)

Window 3

Project ID	Project Title	Start Date	End Date	Total Grant Pledge	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
JHI							
PJ-003749:	Upscaling the delivery of pest resistant potatoes to East Africa	01/10/2022	31/03/2023	20	-	3	3
				20	-	3	3
JRSDF							
PJ-002533:	The Pollinator Information Network for sub-Saharan two-winged insects	01/04/2017	31/12/2021	20	22	-	22
				20	22	-	22
KSADP							
PJ-003487:	Kano State Agro-Pastoral Development Project	26/04/2021	25/04/2025	548	47	162	209
				548	47	162	209
MAA							
PJ-003693:	Projet d'Appui au Programme Graine-Phase 1 (PAPG1) in Gabon	07/11/2022	31/12/2023	3,533	-	6	6
				3,533	-	6	6
MAEP-MADAGASCAR							
PJ-003611:	PROJET JEUNES ENTREPRISES RURALES DANS LE MOYEN-OUEST PROJERMO	06/05/2022	05/05/2023	650	-	247	247
				650	-	247	247
MOFA, Sudan							
PJ-002521:	Technical Assistance for the implementation of the ENABLE Youth Sudan Program (ENABLE YOUTH SUDAN)	28/04/2017	27/04/2022	1,425	1,502	-	1,502
				1,425	1,502	-	1,502
MONUSCO							
PJ-002771:	Réinsertion socio-économique des ex-combattants, des femmes vulnérables et des jeunes à risque dans la plaine de la Ruzizi (Kamanyola, Katogota et Luvungi)	01/02/2018	31/01/2019	89	100	-	100
				89	100	-	100
MPAE							
PJ-002596:	Projet pour l'entreprenariat des jeunes dans l'agriculture et l'agrobusiness (ENABLE Madagascar)	25/08/2017	31/12/2018	343	419	-	419
				343	419	-	419
MPJEJC							
PJ-002595:	Assistance technique de l'IITA dans le cadre du PPF du Projet d'Emploi des Jeunes dans l'Agribusiness en Côte d'Ivoire	18/10/2017	31/12/2020	384	460	2	462
				384	460	2	462
NCF							
PJ-NA3346:	Restoration of the NCF Forest Reserve, Guzape, Abuja	01/03/2020	31/12/2021	26	24	(3)	21
				26	24	(3)	21
NDFMH							
PJ-003414:	National Food Consumption and Micronutrient Survey Project	23/09/2020	31/12/2022	2,500	1,884	568	2,452
				2,500	1,884	568	2,452
NEPAD							
PJ-003579:	Olokemeji Reforestation Project	01/07/2022	31/08/2024	150	-	25	25
				150	-	25	25
NEPC-EFFP							
PJ-003603:	NEPC-EFFP project for capacity strengthening for non-oil export of commodities.	01/01/2022	30/06/2023	121	-	61	61
				121	-	61	61
NIBIO							
PJ-003697:	Malawi Digital Plant Health Service (MaDIPHS)	30/06/2022	30/06/2027	819	-	20	20
				819	-	20	20

Exhibit II (cont'd)

Window 3

Project Title	Start Date	End Date	Total Grant Pledge	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
Nigerian Breweries						
PJ-002062: Sorghum genotyping for Nigerian Breweries	19/08/2014	18/11/2014	9	9	-	9
PJ-003353: Olokemeji Reforestation Project	01/03/2021	28/02/2026	388	60	57	117
			397	69	57	126
OFDL						
PJ-002333: IITA Assisted Obasanjo Farm Diagnostics Laboratory Project	01/10/2015	31/12/2015	91	52	-	52
PJ-003752: Establishment of an early generation cassava seed production facility at Olusegun Obasanjo Farms, Akinaale Abeokuta	15/09/2022	14/09/2023	120	39	39	39
			211	52	39	91
OGSG						
PJ-003516: World Bank Ogun State Economic Transformation Project -Value Chain Development in Ijebu Zone	01/09/2022	31/08/2023	296	-	60	60
PJ-003663: Development of the Ogun State Farmer Information Management system (OGFIMS)	11/04/2022	12/12/2022	300	-	48	48
			596	-	108	108
OYO SG						
PJ-NA3141: Rapid Expansion of the Start Them Early Program in Oyo State	15/08/2019	30/12/2023	2,971	836	386	1,222
			2,971	836	386	1,222
PADECAS						
PJ-003297: TAAT Cassava Compact Technical Assistance to PADECAS	05/10/2020	31/12/2023	534	53	80	133
			534	53	80	133
PARRSA						
PJ-003132: Technical assistance to intensify cassava processing and women's and youth entrepreneurship in PARRSA-FA areas (L'ASSISTANCE TECHNIQUE A L'INTENSIFICATION DE LA TRANSFORMATION DU MANIOC ET DE L'ENTREPRENARIAT DES FEMMES ET DES J	01/07/2019	30/09/2020	600	616	(0)	616
			600	616	(0)	616
PEJAB						
PJ-003339: Projet d'Entrepreneuriat des Jeunes dans l'Agriculture et l'Agro-business	27/05/2020	26/05/2023	991	366	4	370
			991	366	4	370
PHC						
PJ-003595: Fertility Assessment to Support Plantation Management for Productivity Increase	01/10/2021	31/01/2022	204	59	122	181
			204	59	122	181
PICAGL						
PJ-002781: Integrated Project for Agricultural Growth in the Great Lakes (L' appui a la mise en oeuvre de la chaine de valeur manioc et creation de l'emploi des jeunes) (PICAGL)	10/01/2019	31/12/2021	7,107	6,934	138	7,072
PJ-003035: L' appui a la mise en oeuvre de l' integration regionale des centres de recherche et a la coordination regionale	25/03/2019	31/12/2021	8,835	8,113	478	8,591
PJ-003640: LA FINALISATION DE L' APPUI A LA MISE EN OEUVRE DE LA CHAINE DE VALEUR MANIOC ET CREATION DE L'EMPLOI DES JEUNES	07/10/2022	31/05/2023	3,706	-	836	836
PJ-003682: Finalisation d'appui a la mise en oeuvre de l'integration regionale des centres de recherche et a la coordination regionale	27/07/2022	31/05/2023	4,463	-	3,345	3,345
			24,111	15,047	4,796	19,843
PRIMLAKS						
PJ-002040: Yam varieties for food Industry in Nigeria - Industrial Trials	18/06/2014	17/06/2015	49	35	-	35
			49	35	-	35
PRINCE) AKINREMI/IITA						
PJ-003433: Cassava Processing Training	08/02/2021	15/03/2021	6	6	-	6
			6	6	-	6

Exhibit II (cont'd)

Window 3

Project Title	Start Date	End Date	Total Grant Pledge	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
PRODEMA-FA						
PJ-002539: Productivite et de Developpement des Marches Agricoles / Agricultural Productivity and Markets Development Project	28/08/2017	31/01/2020	1,503	2,375	(11)	2,364
			1,503	2,375	(11)	2,364
PURDUE						
PJ-001803: Purdue Improved Crop Storage (PICS3) Project in Ghana, Tanzania, and Nigeria	01/07/2014	30/04/2020	1,385	1,420	-	1,420
PJ-002505: Improving Smallholder Tanzanian Farmers' Access to Improved Storage Technology and Credit (PICS Credit Evaluation)	30/09/2016	30/09/2018	80	109	-	109
PJ-003290: Expanding Credit Access to Scale-up the Use of Hermetic Storage in Tanzania	25/09/2021	31/05/2023	40	3	39	42
			1,505	1,532	39	1,571
SAA						
PJ-003508: IITA's support to SG2000 for the implementation of the KSADP project in Kano	03/05/2021	31/01/2023	229	73	143	216
			229	73	143	216
SDN						
PJ-002972: Training of Ogoni youths and setting up of Cassava processing Facility in the Area in partnership with SDN	17/12/2018	31/08/2020	44	90	0	90
			44	90.00	0	90
SWITZ						
PJ-001925: Operational scale multi-site testing with the optimal dose of the bioinsecticide Bba5653 (Research and Development of biopesticides for cotton and vegetable crops pests' management)	01/01/2014	28/02/2017	110	116	-	116
			110	116	-	116
TECHNOSERVE						
PJ-002908: Technical assistance services for the implementation of the ENABLE Youth Sub-component of REP	07/06/2018	30/04/2020	198	138	-	138
			198	138	-	138
UCLA						
PJ-003147: CBI School for Indigenous Knowledge	01/11/2018	30/04/2023	397	287	28	315
PJ-003522: ASHA Project: Digital Learning and Training Center in Cameroon	31/03/2021	30/09/2024	400	3	33	36
PJ-003523: Preservation of the Endangered Traditional Cultural Heritage of the Baka Indigenous People of southern Cameroon	05/10/2020	30/09/2023	120	10	79	89
			917	300	140	440
UHK						
PJ-002488: Habitat's role in structuring climate change vulnerability: Thermal tolerance of Central African mycalesine butterflies	01/01/2018	30/06/2020	97	105	-	105
			97	105	-	105
UN WOMEN						
PJ-003207: ONU Femmes/IITA Accord Standard Relatif au Projet de Cooperation Entre Onu Femmes et une Organisation Non Gouvernementale	01/02/2020	20/12/2021	144	133	2	135
			144	133	2	135
UNI EVANS						
PJ-003030: Plot size Misperceptions and Input Optimization: Experimental Evidence from Kenya	01/06/2019	30/06/2021	64	65	-	65
			64	65	-	65
UNIV OF FLORIDA						
PJ-002760: Collaboration between University of Florida and IITA	01/01/2018	31/01/2019	227	225	-	225
			227	225	-	225
UNIVERSITY OF KEELE						
PJ-003089: Novel botanical formulations for treatment of virus vectors	01/12/2018	31/03/2020	25	28	-	28
			25	28	-	28

Exhibit II (cont'd)

Window 3

Project Title	Start Date	End Date	Total Grant Pledge	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
US Embassy NGR						
PJ-003085: Enhancing environmental education through School Conservation Clubs in south-western Nigeria	01/10/2019	30/09/2020	9	9	-	9
WAAPP- Nigeria						
PJ-001811: Production and dissemination of breeder, foundation, and certified seeds of improved cassava varieties in Nigeria	01/09/2014	29/02/2016	230	185	-	185
PJ-001812: Production of High-Quality Seed Yam Tubers (SYT) to Enhance Yam Productivity in Nigeria	01/03/2014	28/02/2015	200	278	-	278
WCWC						
PJ-002985: GCRF Trade, Development, and the Environment (TRADE) Hub	13/02/2019	24/02/2024	934	580	179	759
WECA						
PJ-001999: Upgrading Ondo State Agricultural Village, Ore	01/07/2014	31/12/2016	385	778	-	778
WFP						
PJ-003704: Grain Management Training for WFP Kano Third Party managed warehouse	01/06/2022	30/06/2022	3	-	3	3
WORLD FISH						
PJ-003027: Technologies for African Agricultural Transformation (TAAAT) Transforming Aquaculture in Africa through Up scaled technology (IITA Youth in Agribusiness subgrant)	05/12/2018	31/01/2021	142	141	-	141
PJ-003029: Technologies for African Agricultural Transformation (TAAAT) Transforming Aquaculture in Africa through Up scaled technology (IITA DRC subgrant)	01/03/2019	30/06/2021	31	31	-	31
WUJUR						
PJ-003451: Crowdsourced price data for real-time geospatial analysis of Covid-related food security threats in Nigeria	12/02/2021	10/12/2021	26	17	8	25
WYG						
PJ-002357: S35- Achieving equitable benefits from Sustainable Agricultura Intensification through more effective tools and metrics	01/05/2016	31/03/2020	772	668	-	668
YARA Ghana						
PJ-003355: Sustainable Soyabean Production in Northern Ghana	01/05/2021	31/10/2024	2,918	359	681	1,040
BASF SE						
PJ-NA2913: ODYSSEY, RAPTOR / COWPEA / SELECTIVITY	19/08/2018	18/08/2019	7	6	-	6
NWO-WOTRO						
PJ-NA2893: Proposal elaboration workshop for the call for proposals on 'Seed Systems Development: Enabling and Scaling Genetic Improvement and Propagation Materials'	24/07/2018	25/07/2018	11	10	-	10
ADRA, DRC						
PJ-002509: Developing a community-based dissemination cassava seed system for increased productivity and market linkages in Uvira and Fizi territories, South Kivu province, Dr Congo	01/10/2016	31/07/2017	47	40	-	40
			47	40	-	40

Exhibit II (cont'd)

Window 3

Project Title	Start Date	End Date	Total Grant Pledge	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
AfricaRice						
PJ-001750: Realizing the agricultural potential of inland valley lowlands in sub-Saharan Africa while maintaining their environmental services (RAP) Phase 2	01/02/2013	30/11/2013	119	220	-	220
			119	220	-	220
ANDERMATT						
PJ-003004: Efficacy evaluation of LITTOVIR and Nomu-Protec against the armyworm on maize field	01/01/2019	28/02/2020	14	10	-	10
			14	10	-	10
ASARECA						
PJ-001654: Enhancing adoption of harmonized standards to drive commercialization of root and tuber crops in Eastern and Central Africa - ASARECA/PAAP/2012/01	01/12/2012	30/11/2013	88	97	-	97
			88	97	-	97
BGCI						
PJ-002284: Prioritising and protecting Nigeria's most threatened trees	02/12/2015	31/12/2017	6	13	-	13
			6	13	-	13
CABI - Africa						
PJ-002356: Gender and the Legume Alliance: Integrating multi-media communication approaches and input brokerage	05/10/2016	31/12/2019	31	30	-	30
			31	30	-	30
CGC						
PJ-NA2377: NISIS meeting to be held at Agriculture Research Council in Abuja from 17-18 February 2016	11/02/2016	05/04/2016	23	22	-	22
			23	22	-	22
Columbia University						
PJ-NA2227: Training program on behalf of Columbia for 50 extension officers on effective use of SoilDoc Kits on Soil Management Procedures and Techniques in Real-time to facilitate the Implementation of the "Soildoc/Nigeria" project.	30/05/2015	31/12/2015	60	76	-	76
			60	76	-	76
COSA						
PJ-002112: COSA Coffee Survey	01/11/2014	30/11/2015	202	205	-	205
			202	205	-	205
DALBERG						
PJ-NA2388: Yield Wise Initiative (Cassava Innovation Challenge)	16/05/2016	31/01/2017	126	96	-	96
			126	96	-	96
DAP						
PJ-002471: Establishing a centre of excellence and outreach for tree conservation and reforestation in Nigeria	07/12/2016	31/12/2017	41	40	-	40
			41	40	-	40
FIRCA						
PJ-002620: L'APPUI DE L'ITA DANS LE CADRE DE L'ETUDE DE FAISABILITE POUR LA REALISATION DE DISPOSITIFS D'INCUBATION D'ENTREPRISES AGRICOLES AU PROFIT DES JEUNES DANS L'AGRIBUSINESS EN COTE D'IVOIRE	28/03/2017	28/05/2017	32	9	-	9
			32	9	-	9
FUNAAB						
PJ-001571: Species identification of root-knot nematodes (RKN) through improved diagnostic techniques aimed at durable resistance in vegetables grown in peri-urban systems in Africa.	07/11/2012	07/05/2015	29	29	-	29
			29	29	-	29
Good Nature						
PJ-002630: Feed The Future Partnering for Innovations (Private-Public partnership for Scaling and Marketing Agricultural Technologies (Partnering for Innovations))	15/04/2017	31/12/2018	76	36	-	36
			76	36	-	36

Exhibit II (cont'd)

Window 3

Project Title	Start Date	End Date	Total Grant Pledge	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
IDS						
PJ-002800: Challenges and Opportunities for Rural Youth Employment in Sub-Saharan Africa	01/10/2018	01/10/2019	116	111	-	111
			116	111	-	111
IFAR						
PJ-000428: IFAR 2006 fellowship Awardees - Ndungo VIGHERI, Flora OLUWAFEMI.	01/06/2006	31/12/2006	22	-	-	-
			22	-	-	-
ILRI						
PJ-002638: Integrated Genotyping Service and Support (IGSS)	01/01/2017	30/06/2018	79	87	-	87
			79	87	-	87
IRD						
PJ-NA2812: The IVth International Cassava Conference	16/04/2018	31/12/2018	11	11	-	11
			11	11	-	11
IRDP						
PJ-002064: Scaling Out Integrated Soil Fertility Management Technologies in Southern Highlands of Tanzania	01/02/2015	28/02/2018	250	252	-	252
			250	252	-	252
JSG						
PJ-001659: Increasing food security and economic opportunities in Jigawa State Nigeria through sustainable cropping systems intensification, diversification, value addition and marketing	01/08/2012	31/01/2013	259	256	-	256
			259	256	-	256
KU LEUVEN						
PJ-NA2761: KU Leuven field trial in Tanzania	01/01/2018	31/12/2019	20	22	-	22
			20	22	-	22
LEAP						
PJ-NA2337: N.E. Borlaug LEAP program for Mr. Francis Onyilo	01/04/2015	31/05/2016	20	-	-	-
			20	-	-	-
LJMU						
PJ-003042: Workshop on barriers to information dissemination in rural agriculture — the case of Nigeria	15/03/2019	31/05/2019	11	12	-	12
			11	12	-	12
MINAGRIDER, DRC						
PJ-001759: Redynamisation de la Recherche pour le Développement (RAD) en République Démocratique du Congo (RDC) [Reviving Agricultural Research for Development (R4D) in the Democratic Republic of Congo (DRC)]	29/06/2013	31/12/2017	2,979	2,975	-	2,975
			2,979	2,975	-	2,975
MINAGRIPEL						
PJ-002376: Projet Entreprenariat des Jeunes dans L'Agriculture et L'Agro-business (PEJAB), Mecanisme de Financement de la Preparation des projets (PPF); (PPF-PEJAB)	27/07/2016	20/05/2017	548	555	-	555
			548	555	-	555
MIPAE						
PJ-002724: Assistance technique de l'ITA pour la coordination des études de faisabilité du Programme de Transformation de l'Agriculture Malgache	01/07/2017	31/12/2018	197	126	-	126
			197	126	-	126
NCF						
PJ-002907: Funding support to enhance conservation initiatives of the Forest Center at the International Institute of Tropical Agriculture, Ibadan, Nigeria	17/12/2018	16/12/2019	6	6	-	6
			6	6	-	6

Exhibit II (cont'd)

Window 3

Project Title	Start Date	End Date	Total Grant Pledge	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
OAU						
PJ-002561: CROSS-CUTTING: Nigeria Country Plan Baseline and Varietal Monitoring Survey	16/01/2017	31/07/2019	550	545	-	545
			550	545	-	545
OCP S. A						
PJ-002375: Developing efficient and affordable fertilizer products for increased and sustained yields in the maize belt of Nigeria	29/12/2015	31/12/2017	708	705	-	705
			708	705	-	705
OYO SG						
PJ-002931: Developing Oyo State Agricultural Policy Framework	01/05/2018	31/01/2019	55	59	-	59
PJ-002947: IITA BIP-Land and soil suitability assessment for Opara and Gambari FR for agribusiness development in Oyo State	01/10/2018	19/04/2019	97	96	-	96
			152	155	-	155
PASL						
PJ-002914: ERADICOTT Efficacy evaluation and non-target effect examination protocol for maize and cowpea	29/08/2018	31/08/2019	13	15	-	15
			13	15	-	15
PBL						
PJ-002543: Supply and potential demand for micronutrients originating from African agriculture	01/10/2016	01/08/2017	32	29	-	29
			32	29	-	29
PRIMILAKS						
PJ-002751: Production of white yam at kuta on Sha of land for PRIMILAKS Nig. Ltd	09/05/2017	08/05/2020	11	-	-	-
			11	-	-	-
RA						
PJ-002564: Feasibility of a blended finance product to support landscape level transformation through the application of climate smart agricultural (CSA) practices in selected cocoa producing landscapes in Ghana	15/11/2016	10/02/2017	9	5	-	5
			9	5	-	5
SHEFFIELD						
PJ-003112: 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	5	-	5
			5	5	-	5
Syngenta						
PJ-001967: Skills Development Program for Syngenta Staff and Partners	14/07/2014	31/12/2017	100	99	-	99
			100	99	-	99
TJCFML						
PJ-002568: Feasibility study on the proposed land for cassava production and cassava processing factory	21/02/2017	25/04/2017	3	2	-	2
			3	2	-	2
UPL						
PJ-002770: Evaluation of Holdown and Lifeline for weed control in cassava in Nigeria	12/07/2018	31/12/2019	13	15	-	15
			13	15	-	15
US EMBASSY NGR						
PJ-002786: Environmental Education through acquaintance with nature and School Conservation Clubs	01/09/2018	31/08/2019	10	12	-	12
			10	12	-	12
WAAAPP- Nigeria						
PJ-001810: Production and dissemination of breeder, foundation and certified seeds of improved maize varieties and hybrids in Nigeria	01/04/2014	31/03/2015	199	122	-	122
			199	122	-	122

Exhibit II (cont'd)

Window 3

Project Title	Start Date	End Date	Total Grant Pledge	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
WASCAL						
PJ-002923: WASCAL GRP Climate Change and Biodiversity PhD student	17/08/2017	16/08/2019	12	-	-	-
			12.00	-	-	-
WCF						
PJ-001464: African Cocoa Initiative Project	01/08/2012	30/06/2015	402	289	-	289
			402	289	-	289
Closed Projects			365,060	365,060	-	365,060
Grand Total			1,154,555	773,559	65,810	839,074

Exhibit III

Expressed in US \$ Thousands

	2022				
	Funds Available	Accounts Receivable	Advance Payments	CY Grant	PY Grant 2021
Window 3					
BMGF	29,094	-	(13,201)	15,893	16,952
CIMMYT	1,819	-	(749)	1,070	-
CIRAD	84	76	-	160	196
ICRISAT	1,196	374	-	1,570	5
IFAD	404	-	(405)	(0)	84
ILRI	-	-	-	-	(0.42)
JAPAN	44	-	(20)	24	61
Austria	(0)	-	-	(0)	0
Belgium	1,533	-	(1,288)	245	255
CIMMYT	1,584	66	-	1,650	2,779
CIP	(69)	77	-	8	9
Closed Projects	(416)	416	-	-	-
IFAD	1,548	-	(1,030)	519	496
Miscellaneous Projects	(1,320)	1,471	-	151	536
Nutrition International	(33)	33	-	-	-
USAID	30,541	-	(21,012)	9,529	15,483
Total Window 3 - Exhibit VI	66,010	2,513	(37,629)	30,818	36,856

Exhibit IV

Expressed in US \$ Thousands
 2022

	Funds Available	Accounts Receivable	Advance Payments	CY Grant	PY Grant 2021
Bilateral/Challenge Programs					
CORNELL UNIV	1,525	1,297	-	2,822	2,182
MFA	3,083	132	-	3,214	3,763
AATF	50	-	(36)	14	-
AfDB	3,498	-	(2,961)	536	-
AG. LEVENTIS	86	-	(7)	78	74
AGRA	310	-	(20)	290	39
BIOVERSITY	71	-	(12)	60	-
BMGF	-	-	-	-	-
CGIAR System	-	-	-	-	-
CIP	23	176	-	199	165
CIRAD	(43)	92	-	49	43
Closed Projects	3,774	5,031	(1,646)	7,159	20,676
CROP TRUST	375	125	-	500	-
ETH	204	85	-	290	478
EU	2,014	-	(1,090)	924	178
FAO	49	41	-	91	16
GIZ	858	302	-	1,159	836
IFAD	1,351	-	(303)	1,048	1,047
NORAD	6,793	-	(3,673)	3,120	2,408
UNIV.WEST OF ENGLAND	7	-	(7)	-	2
USAID	2,521	-	(92)	2,429	2,200
USDA	400	-	(186)	214	-
WAGENINGEN	(4,095)	4,101	-	6	13
CIAT	2,559	-	(769)	1,789	527
MINAGRI, DRC	40,683	-	(20,352)	20,331	-
IFPRI	(91)	91	-	-	4
ICRISAT					1,426
PURDUE	24	14	-	39	3
OFDL	120	-	(81)	39	-
FMARD	(28)	28	-	0	(61)
JRSBDF	(1)	1	-	-	5
MSU	95	102	-	197	170
IDH-OCP	-	1	-	1	24
LEVENTIS FOUNDATION	66	-	(40)	25	19
SLU	336	-	(56)	281	144
ANADARKO	1,069	-	(252)	817	1,199
MINADER	(7)	240	-	233	653
AgBiTech	-	-	-	-	0
AGBIOME	60	-	(19)	41	-
AU	(20)	147	-	127	319
PICAGL	526	3,654	-	4,181	-

Exhibit IV

Expressed in US \$ Thousands

2022

	Funds Available	Accounts Receivable	Advance Payments	CY Grant	PY Grant 2021
Bilateral/Challenge Programs					
MEDA	26	-	(26)	1	-
UNIVERSITY OF KEELE	(18)	18	-	0	2
SAE	6	8	-	14	7
OYO SG	378	8	-	386	515
UCLA	117	23	-	140	172
WCWC	105	74	-	179	237
DINU	1,206	-	(113)	1,093	870
MASTERCARD	2,540	-	(595)	1,945	1,853
PEJAB	248	-	(244)	4	168
MEAE	87	2	-	89	126
SFL	(16)	16	-	-	(1)
BATNL	182	51	-	233	329
Nigerian Breweries	91	-	(34)	57	59
PADECAS	22	58	-	80	53
GOPA	2	85	-	87	153
FOUNDATION/IITA	357	-	(279)	79	35
KSADP	184	-	(22)	162	47
YARA Ghana	640	41	-	681	359
SAA	126	17	-	143	73
CORAF	-	-	-	-	0
WACCI	7	4	-	11	-
CRS	-	-	-	-	0
PSMNR SWR	8	-	(6)	2	(0)
PDAR	-	-	-	-	-
UNIV- CALIFONIA	2	-	(2)	-	-
IIAM	-	-	-	-	0
PRODADEKK	0	-	(0)	-	-
HRNS					
CIAT	(20)	20	-	-	1
NWO-WOTRO	(18)	18	-	-	1
Agrilife Research	(108)	109	-	1	1
TSL	-	-	-	-	0
DCI-IRELAND	140	-	(40)	100	427
MEAPE	(162)	163	-	1	92
FAU	676	-	(163)	514	440
UILLINOIS	(1)	5	-	4	(1)
Venture37	272	270	-	543	490
UNICEF	817	1,031	-	1,848	5,358
RAB	137	37	-	175	334
Royal Society	112	0	-	112	164
RHUL	34	7	-	41	96
aBi Trust					
AGRA	152	81	-	233	237

Exhibit IV

Expressed in US \$ Thousands

2022

	Funds Available	Accounts Receivable	Advance Payments	CY Grant	PY Grant 2021
Bilateral/Challenge Programs					
ADA	296	-	(61)	235	525
JIRCAS	57	4	-	61	45
Cornell University	643	70	-	713	305
MAFF, JAPAN	470	-	(146)	324	49
IER-MALI	273	-	(80)	193	89
FMOS-MRTC	27	13	-	40	3
VIB	13	1	-	15	5
Ugent	14	-	(6)	8	0
NUIG	291	-	(94)	197	-
SHA	67	1	-	68	-
NRI	87	5	-	92	-
IAEA	9	18	-	27	-
STDF	30	30	-	60	-
GBio	-	0	-	0	-
ACIAR	98	-	(56)	42	-
EXCHANGE	4	-	(3)	1	-
WWF	13	-	(0)	13	-
NESTLE	-	-	(2)	(2)	-
CARITAS	30	-	(28)	2	-
ATAC	408	419	-	827	111
ABN	186	22	-	207	0
PHC	94	28	-	122	59
IPBO	20	13	-	33	-
DGDC	11	2	-	13	-
NEPC-EEFP	121	-	(60)	61	-
GAIN	127	-	(4)	123	-
PDAC	800	-	(543)	257	-
UCLA	64	48	-	112	-
The Alliance	200	-	(44)	156	-
PAK	-	68	-	68	-
MAEP-MADAGASCAR	195	52	-	247	-
NEPAD	45	-	(20)	25	-
WFP	3	0	-	3	-
OGSG	209	-	(101)	108	-
ENABEL	50	26	-	76	-
JHI	-	3	-	3	-
NIBIO	150	-	(130)	20	-
CSIRO	-	0	-	0	-
APDC	-	1	-	1	-
EKN	724	-	(724)	-	-
Total	82,409	18,629	(35,226)	65,812	-
					52,445

Exhibit V: Expenses by Science Group

	Initiative	Expressed in US\$ Thousands		
		W3	Bilateral	Total
Resilient Agri-food systems				
Personnel Costs	4,771	4,344	9,423	18,538
CGIAR Collaborations cots	455	1,825	1,139	3,419
Other Collaboration Costs	291	4,780	12,344	17,415
Supplies and Services	2,623	4,646	16,872	24,351
Operational Travel	393	651	2,240	3,284
Depreciation/Amortization	103	30	1,189	1,322
Cost Sharing Percentage	-	-	835	835
Total Direct Costs	8,636	16,276	44,042	68,954
Indirect Costs	1,399	2,229	5,532	9,160
Total Costs	10,035	18,505	49,574	78,114
Deferred depreciation	-	-	-	-
Grand Total	10,035	18,505	49,574	78,114
System Transformation				
Personnel Costs	1,151	740	2,894	4,785
CGIAR Collaboration Costs	-	-	72	72
Other Collaboration Costs	157	-	1,710	1,867
Supplies and Services	372	1,578	3,859	6,044
Operational Travel	93	212	537	842
Depreciation/Amortization	2	- 36	20	- 14
Cost Sharing Percentage	-	-	132	132
Total Direct Costs	1,775	2,494	9,224	13,493
Indirect Costs	287	297	945	1,529
Total Costs	2,062	2,791	10,169	15,022
Deferred depreciation	-	-	-	-
Grand Total	2,062	2,791	10,169	15,022
Genetic Innovation				
Personnel Costs	5,131	2,003	2,168	9,302
CGIAR Collaboration Costs	-	122	-	122
Other Collaboration Costs	85	2,805	81	2,971
Supplies and Services	2,316	3,079	2,542	8,703
Operational Travel	309	217	390	916
Depreciation/Amortization	22	296	77	395
Cost Sharing Percentage	-	-	201	201
Total Direct Costs	7,863	8,522	5,459	21,844
Indirect Costs	1,274	1,000	609	2,883
Total Costs	9,137	9,522	6,068	24,727
Deferred depreciation	-	-	-	-
Grand Total	9,137	9,522	6,068	24,727

Exhibit V: Expenses by Science Group

Expressed in US \$ Thousands

Total - Initiative, W 3 & Bilateral

Personnel Costs	11,053	7,087	14,486	32,626
CGIAR CollaboratCosts	455	1,947	1,211	3,613
Other Collaboration Costs	533	7,584	14,136	22,254
Supplies and Services	5,316	9,303	23,273	39,098
Operational Travel	795	1,080	3,166	5,041
Depreciation/Amortization	127	290	1,286	1,703
Cost Sharing Percentage	-	-	1,168	1,168
Total Direct Costs	18,279	27,291	58,726	104,296
Indirect Costs	2,956	3,526	7,087	13,569
Total Costs	21,235	30,817	65,813	117,865
Deferred depreciation	-	-	-	-
Grand Total	21,235	30,817	65,813	117,865

Exhibit VI: Initiative Funding report

Expressed in US\$
 Thousands
 Windows 1 & 2

INIT-11 Excellence in Agronomy	
Opening Balance	-
Add: Cash Receipts from Lead Center	3,863
Less disbursements:	(3,885)
Closing Balance	(22)
Windows 1 & 2	
INIT-13 Plant Health	
Opening Balance	-
Add: Cash Receipts from Lead Center	1,856
Less disbursements:	(2,026)
Closing Balance	(170)
Windows 1 & 2	
INIT-19 Mixed Farming Systems	
Opening Balance	-
Add: Cash Receipts from Lead Center	1,655
Less disbursements:	(1,683)
Closing Balance	(28)
Windows 1 & 2	
INIT-12 Nature-Positive Solutions	
Opening Balance	-
Add: Cash Receipts from Lead Center	61
Less disbursements:	(72)
Closing Balance	(11)
Windows 1 & 2	
INIT-16 Resilient Cities	
Opening Balance	-
Add: Cash Receipts from Lead Center	620
Less disbursements:	(754)
Closing Balance	(134)
Windows 1 & 2	
INIT-15 Aquatic Foods	
Opening Balance	-
Add: Cash Receipts from Lead Center	94
Less disbursements:	(38)
Closing Balance	56

Exhibit VI: Initiative Funding report

Expressed in US\$
 Thousands
 Windows 1 & 2

INIT-31 Agroecology	
Opening Balance	-
Add: Cash Receipts from Lead Center	261
Less disbursements:	(406)
Closing Balance	(145)

Windows 1 & 2

INIT-29 Rethinking Food Markets	
Opening Balance	-
Add: Cash Receipts from Lead Center	171
Less disbursements:	(304)
Closing Balance	(133)

Windows 1 & 2

INIT-27 National Policies and Strategies	
Opening Balance	-
Add: Cash Receipts from Lead Center	187
Less disbursements:	(250)
Closing Balance	(63)

INIT-26 Gender Equality	
Opening Balance	-
Add: Cash Receipts from Lead Center	443
Less disbursements:	(503)
Closing Balance	(60)

INIT-25 Digital Innovation	
Opening Balance	-
Add: Cash Receipts from Lead Center	73
Less disbursements:	(92)
Closing Balance	(19)

INIT-24 Foresight	
Opening Balance	-
Add: Cash Receipts from Lead Center	37
Less disbursements:	(50)
Closing Balance	(13)

Exhibit VI: Initiative Funding report

Expressed in US\$
 Thousands
 Windows 1 & 2

INIT-03 Genebanks	
Opening Balance	-
Add: Cash Receipts from Lead Center	3,185
Less disbursements:	(3,203)
Closing Balance	(18)
INIT-01 Accelerated Breeding	
Opening Balance	-
Add: Cash Receipts from Lead Center	3,560
Less disbursements:	(3,592)
Closing Balance	(32)
INIT-04 Breeding Resources	
Opening Balance	-
Add: Cash Receipts from Lead Center	558
Less disbursements:	(581)
Closing Balance	(23)
INIT-06 Seed Equal	
Opening Balance	-
Add: Cash Receipts from Lead Center	966
Less disbursements:	(1,083)
Closing Balance	(117)
INIT-05 Market Intelligence	
Opening Balance	-
Add: Cash Receipts from Lead Center	840
Less disbursements:	(678)
Closing Balance	162
PLAT-01 Gender	
Opening Balance	-
Add: Cash Receipts from Lead Center	202
Less disbursements:	(244)
Closing Balance	(42)
INIT-32 Low-Emission Food Systems	
Opening Balance	-
Add: Cash Receipts from Lead Center	112
Less disbursements:	(213)
Closing Balance	(101)

Exhibit VI: Initiative Funding report

Expressed in US\$
Thousands
Windows 1 & 2

INIT-22 West and Central African Food Systems Transformation	
Opening Balance	-
Add: Cash Receipts from Lead Center	1,182
Less disbursements:	(1,153)
Closing Balance	29

INIT-21 Diversification in East and Southern Africa	
Opening Balance	-
Add: Cash Receipts from Lead Center	346
Less disbursements:	(424)
Closing Balance	(78)

IITA – BIP Statement of Financial Position.

	31 December 2022 USD	31 December 2021 USD
Assets		
Non-current assets		
Property, plant and equipment	1,566	1,694
Deferred tax asset	312	312
	<u>1,878</u>	<u>2,006</u>
Current assets		
Inventories	204	121
Trade receivables	50	13
Other receivables	88	25
Grant receivable	4	4
Receivable from CropNut Lab Ltd- for paid-up shares in Cropnuts	12	3
Receivable from IITA	-	-
Cash and cash equivalents	402	442
	<u>759</u>	<u>608</u>
Total assets	<u>2,637</u>	<u>2,614</u>
Equity		
Share capital	28	7
Share premium	1,526	1,547
Consolidation adjustment - re-GoSeed equity	28	28
Retained earnings	(2,310)	(1,987)
Property, plant and equipment designated reserves	1,593	1,593
Property, plant and equipment gifts reserves	364	349
Attributable to: Equity holders of the parent	1,229	1,537
Non- controlling interest	0	(8)
Total equity	<u>1,229</u>	<u>1,529</u>
Non-current liabilities		
Deposit for shares	-	-
Borrowings	-	-
	-	-
Current liabilities		
Trade payables	30	30
Accruals	35	37
Other payables	630	525
Payables to IITA	710	489
Company income tax payable	-	-
Deferred grant income	4	4
	<u>1,408</u>	<u>1,085</u>
Total liabilities	<u>1,408</u>	<u>1,085</u>
Total equity and liabilities	<u>2,637</u>	<u>2,614</u>

IITA – BIP Statement of Comprehensive Income

	31 December 2022	31 December 2021
Revenue		
	Total USD	Total USD
Sale of goods	874	1,079
Fair value gains on inventories	107	112
Grant income earned	-	50
Other income	165	31
	<u>1,146</u>	<u>1,273</u>
	Total USD	Total USD
Expenses		
Personnel	333	511
Supplies & Operations	703	799
Maintenance	125	128
Travelling & Accommodation	48	43
Others	88	54
Depreciation expense	156	160
Professional fees	17	17
	<u>1,470</u>	<u>1,713</u>
Total expenses	1,470	1,713
Operating loss	(323)	(440)
Pre-incorporation net loss	(323)	(440)
Loss before tax	0	0
	<u>0</u>	<u>0</u>
Loss for the year	(323)	(440)

Revenue represents the net invoiced value of goods sold to third parties during the period, grant income earned and the fair value gain on inventory of agricultural produce at the end of the year.

Notes to the financial statements.

13 c. BIP Fixed Assets Schedule

Property, plant and equipment

	Office furniture and fittings	Plant & machinery	Motor vehicles	Computer equipment	Buildings	Total
	USD	USD	USD	USD	USD	USD
Cost						
As at 01 January 2022	201	239	239	10	1,361	2,052
Additions	-	-	56	2	-	59
Disposals	-	(51)	-	-	-	(51)
As at 31 December 2022	201	188	296	13	1,361	2,059
Depreciation and impairment losses						
As at 01 January 2022	69	129	95	9	55	358
Charge for the year	34	31	62	2	27	156
Disposals	-	(20)	-	-	-	(20)
As at 31 December 2022	103	141	156	11	82	493
Carrying amounts						
As at 31 December 2021	132	110	145	1	1,306	1,694
As at 31 December 2022	98	47	139	2	1,279	1,566

Exhibit VII: Direct and Indirect Cost Rates

	Expressed in US \$ Thousands	
	2022	2021
Expenses		
Research Expenses	78,132	74,477
CGIAR Collaboration Expenses	3,613	4,104
NON-CGIAR Collaboration Expenses	22,254	14,048
Management and General Expenses	12,216	11,089
Total	116,215	103,718

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;

	Expressed in US \$ Thousands	
	2022	2021
General Admin Expenses on Partners Management	890	562

Computation of Indirect cost rate

	2022			2021		
	In-house	Partner	Total	In-house	Partner	Total
Gen & Admin Exps	<u>12,216 - 890</u>	<u>890</u>	<u>12,216</u>	<u>11,089 - 562</u>	<u>562</u>	<u>11,089</u>
Research Exps	78,132	22,254	78,132+22,254	74,477	14,048	74,477+14,048
Indirect Cost Rate	14.50%	4%	12.17%	14.13%	4%	12.53%
Indirect Cost Rate... ^{1/}	16.50%		14.17%	16.13%		14.53%

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

Acronyms and Abbreviations

aBi Trust	Agribusiness Initiative Trust
A4NH	Agriculture for Improved Nutrition and Health
AATF	African Agricultural Technology Foundation
ADA	Austrian Development Agency
AfDB	African Development Bank
AGRA	Alliance for a Green Revolution in Africa
ANPEJ	L' Agence Nationale pour la Promotion de l'Emploi des Jeunes, Republique 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 Maiz y Trigo
CIP	Centro Internacional de la Papa
CORAF/WECARD	Consel Ouest et Centre African pour la Recherche et le Development 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
DIOBASS	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 Publicas de Medellin
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.

Acronyms and Abbreviations (cont'd)

IDH	IDH- the sustainable trade initiative
IDS	Institute of Development Studies, University of Dar es Salaam
IITA	International Institute of Tropical Agriculture
IIAM	Instituto de Investigacao Agraria de Mocambique
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
ISTRC	International Society for Tropical Root Crops - Africa Branch (ISTRC-AB)
ITC	International Trade Center
JIRCAS	Japan International Research Center for Agricultural Science
JRSBDF J.R.S.	Biodiversity Foundation
KU Leuven	Katholieke Universiteit, Leuven
LUND	Lund University
MAFSC	Ministry of Agriculture, Food Security and Cooperatives, Tanzania
MARD	Ministry of Agriculture and Rural Development, DRC (Ministere de L'Agriculture et du developpement Rural - MINAGRIDER, DRC)
MEDA Tanzania	MEDA Economic Development Associates
MoFA	Ministry of Agriculture, Upper East Region, Ghana
MINADER	Ministry of Agriculture And rural Development Yaounde - Ministere De L'agriculture Et Du Developpement 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
NESTEC	Nestle (NESTLE-SWITZERLAND)
NORAD	Norwegian Agency for Development Cooperation
NRI	Natural Resources Institute
PIA	Program Implementation Agreement
PIM	Policies, institutions, and markets for enabling agricultural incomes for the poor.
PIRAM	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



CGIAR

IITA is a member of CGIAR