

INTERNATIONAL INSTITUTE OF TROPICAL AGRICULTURE



IITA
Research to Nourish Africa

Financial Statements and Auditors' Report for the Year ended 31 December, 2005



To Headquarters from outside Nigeria

IITA, c/o Lambourn (UK) Limited

Carolyn House

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Headquarters

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Statement of the Board Chair

for the year ended 31 December, 2005

We are pleased to note the continued sound financial health and stability of the Institute, and the prudent management of the financial resources. Total core revenue amounted to US\$41.6 million against expenditure of US\$39.0 million. This has enhanced the operating reserves from US\$8.4 million at the end of 2004 to US\$11.0 million at the end of 2005. The Institute's liquidity and reserve levels are above the CGIAR recommended benchmarks, and reflect its continued ability to meet both long and short-term obligations.

The 2005 audited financial statements reflect remarkably improved operating results due largely to attraction of additional investor contributions; continuing implementation of leaner cost structure and effective costs control and monitoring; and enhanced investment income. Financial risks are a part of a broader spectrum of risks the Center manages.

The Board, as part of its risk assessment and management role, will continue to monitor and manage these risks to the best advantage of the Institute's activities. In broad terms, the Board oversees the operations of the Institute in the interest of stakeholders and investors, and in recognition of its responsibilities towards Institute's employees, communities and its operating environment.

Finally, on behalf of the board of trustees, the management and the staff of the Institute, I express my gratitude to IITA's investors and partners for their contributions towards meeting the laudable mission of the Institute, which is aimed at alleviating poverty and enhancing income in Africa.

I trust and hope we can count on your continued support to IITA in the upcoming years.

Mortimer H. Neufville
Chairman, Board of Trustees



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Report of Management

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

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

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

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

Peter Hartmann
Director General

Shalewa Sholola
Chief Financial Officer

15 March, 2006

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF THE
INTERNATIONAL INSTITUTE OF TROPICAL AGRICULTURE**

We have audited the financial statements of the International Institute of Tropical Agriculture ("the Institute") for the year ended 31 December 2005 set out on pages 4 to 14, which have been prepared under the historical cost convention and in accordance with practices prescribed for international research centers seeking assistance from the Consultative Group on International Agricultural Research (CGIAR) as set out on pages 7 to 9.

Respective responsibilities of Management and Auditors

The management are responsible for the preparation of the financial statements as described on page 2. Our responsibility is to express an independent opinion on the financial statements based on our audit.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance that the financial statements are free from material misstatement. An audit includes examining, on a test basis, of evidence supporting the amounts and disclosures in the financial statements. It also includes an assessment of the accounting principles used and significant estimates made by the management as well as an evaluation of the overall adequacy of the presentation of the financial statements.

We have obtained all the information and explanations that to the best of our knowledge and belief were necessary for the purpose of our audit and we believe that our audit provides us with a reasonable basis for our opinion.

Opinion

In our opinion, the Institute has kept proper books of account and the financial statements, which are in agreement with the books of account, give a true and fair view of the state of the Institute's financial position at 31 December 2005 and of the results of its activities and cash flows for the year then ended in accordance with principles established by the CGIAR.

The supplementary schedules as shown on Appendices I to IV for the year ended 31 December 2005 are presented for purposes of additional analysis and are not a required part of the basic financial statements. The information on Appendices I to IV have been subjected to the auditing procedures applied in the audit of the basic financial statements and in our opinion, is fairly presented in all material aspects when considered in relation to the basic financial statements taken as a whole.



Chartered Accountants
Lagos, Nigeria

15 March 2006

International Institute of Tropical Agriculture
Statement of financial position
as at 31 December, 2005

	Note	Expressed in US \$ thousands	
		2005	2004
Assets			
Current assets			
Cash and cash equivalents	3	31,989	31,751
Accounts receivable:			
Donors	4(a)	1,431	1,163
Employees	4(b)	1,223	1,159
Others	4(b)	130	106
Inventories	5	926	1,231
Prepaid expenses	6	375	103
Other assets		163	147
Total current assets		36,237	35,660
Fixed assets			
Property, plant and equipment	7	30,418	29,688
Less: accumulated depreciation	7	(24,436)	(23,824)
Total fixed assets - Net		5,982	5,864
Total assets		42,219	41,524
Liabilities and net assets			
Current liabilities			
Accounts Payable:			
Donors	8	8,534	9,942
Employees	9	8,442	7,416
Others	10	1,606	3,101
Accruals and provisions	10	391	389
Total current liabilities		18,973	20,848
Net assets			
Undesignated	11(a)	10,973	8,359
Designated	11(b)	12,273	12,317
Total net assets		23,246	20,676
Total liabilities and net assets		42,219	41,524

The accompanying notes form an integral part of these statements.



PETER HARTMANN
Director General



SHALEWA SHOLOLA
Chief Financial Officer

15 March, 2006.

International Institute of Tropical Agriculture
Statement of activity
for the year ended 31 December, 2005

	Note	Expressed in US \$ thousands				Total 2005	Total 2004
		Unrestricted	Temporarily restricted	Challenge programs			
Revenue							
Grants	2(e)	11,898	28,128	1,325	41,351	43,349	
Other revenues	12	1,538	-	-	1,538	1,505	
Total revenue		13,436	28,128	1,325	42,889	44,854	
Expenses							
Program related expenses	13	7,197	28,128	1,325	36,650	39,326	
Management and general expenses	13	7,686	-	-	7,686	5,836	
Total expenses		14,883	28,128	1,325	44,336	45,162	
Indirect cost recovery		(4,061)	-	-	(4,061)	(4,001)	
Net expenses		10,822	28,128	1,325	40,275	41,161	
Change in net assets	11	2,614	-	-	2,614	3,693	
Net assets at 1 January		20,676	-	-	20,676	17,007	
Write-off of net book value of fixed assets disposed		(44)	-	-	(44)	(24)	
		20,632	-	-	20,632	16,983	
Change in net assets during the year - Surplus		2,614	-	-	2,614	3,693	
Net assets at 31 December		23,246	-	-	23,246	20,676	
Memo items:							
Operating expenses by natural classification							
Personnel cost		7,405	6,805	241	14,451	15,163	
Supplies and services		4,930	15,570	874	21,374	19,597	
Collaborators / Partners		257	3,681	84	4,022	5,840	
Operational travel		995	2,072	126	3,193	3,105	
Depreciation		1,296	-	-	1,296	1,457	
Indirect cost recovery		(4,061)	-	-	(4,061)	(4,001)	
		10,822	28,128	1,325	40,275	41,161	

See appendices I to IV for details of grant revenue by donor, funding source and project.

The accompanying notes form an integral part of these financial statements.

International Institute of Tropical Agriculture
Statement of cash flows
for the year ended 31 December, 2005

	Expressed in US \$ thousands	
	2005	2004
Cash flows from operating activities		
Surplus of revenue over expenses	2,614	3,693
Adjustments to reconcile net cash		
Provided by operating activities:		
Depreciation	1,296	1,457
Decrease / (Increase) in assets:		
Accounts receivable - Donors	(268)	1,832
Accounts receivable - Employees	(64)	(936)
Accounts receivable - Others	(24)	37
Inventories	305	(667)
Prepaid expenses	(272)	189
Other Assets	(16)	87
Increase / (Decrease) in liabilities:		
Bank indebtedness and overdrafts	-	(830)
Accounts payable - Donors	(1,408)	(1,194)
Accounts payable - Employees	1,026	(60)
Accounts payable - Others	(1,495)	880
Accruals and provisions	2	60
Total adjustments	(918)	855
Net cash provided by operating activities	1,696	4,548
Cash flow used in investment activities:		
Acquisition of fixed assets	(1,458)	(1,372)
Net increase in cash and cash equivalents	238	3,176
Cash and cash equivalents:		
Beginning of year	31,751	28,575
End of year	31,989	31,751

1. Charter of incorporation

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

2. Summary of significant accounting policies

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

(a) Restatement of foreign currency accounts

IITA's financial statements are expressed in U.S. dollars. Transactions in other currencies are recorded in U.S. dollars at the rate of exchange prevailing on the date of the transaction. Assets and liabilities denominated in foreign currencies are adjusted at the prevailing exchange rate on the date of the statement of financial position. Gains and losses arising from restatement of accounts are credited or charged to operations.

(b) Property, plant and equipment

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

Expense incurred for repair of an existing property or equipment that increases the estimated life, the capacity or operating efficiency of an asset, is capitalized, if the amount is US\$500 or above. Cost of normal repairs and maintenance of an existing property or equipment is treated as a current operating expense.

The cost of fixed assets is written off by equal instalments over their expected useful lives as follows:

Infrastructure	40 years
Laboratory and scientific equipment	7 years
Furniture and Fixtures	7 years
Vehicles	5 years
Computer equipment	4 years
Powerhouse	25 years

The aircraft is depreciated to its salvage value.

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

(c) **Inventories**

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

(d) **Gratuities**

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

(e) **Revenue recognition**

Unrestricted grants are recognized as revenue in the year the donor-imposed conditions have been substantially met. If the pledge is cancelled in a subsequent financial period it is written off against revenues of the year in which it is cancelled.

Unrestricted grants are classified as either unappropriated or appropriated:

Unappropriated unrestricted grants

Grants whose use of assets is not designated by the Institute's management for special purpose.

Appropriated unrestricted grants

Grants whose use of assets has been restricted by the Institute's management for specific purpose such as capital build-up, reserve for replacement of property, plant and equipment, special endowment, etc.

Temporarily and permanently restricted grants, which in certain instances are for periods of more than one year, are recognized as revenue to the extent of expenses incurred. Funds received in excess of expenses incurred during the year are classified as payments in advance - donors, while shortfalls of funds received to expenses are classified as receivable from donors. Provision is made in the financial statements for shortfalls of funds received to expenses where collection is considered doubtful. In addition, a general provision on total expenses incurred is made based on past experiences with donors. Restricted grants are recognized

as revenue upon fulfillment of the donor-imposed conditions.

Temporarily restricted grants

Grants whose use by the Institute has been limited by donors to later periods of time or after specified date or to specific purpose.

Permanently restricted grants

Grants with donor-imposed restrictions that limit the Institute's use of the assets or its economic benefits which neither expire with passage of time nor can be removed by the Institute's meeting certain conditions.

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

Challenge program grants

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

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

(f) **Commitments**

Whilst these financial statements are prepared on the accrual basis of accounting, in compliance with Generally Accepted Accounting Principles (GAAP), management controls the day-to-day activities of the Institute via commitment accounting.

The net difference on the Statement of Activity between commitment and accrual accounting for the years ended 31 December 2005 and 2004 is as follows:

	2005 (\$'000)	2004 (\$'000)
Operating Commitment:		
End of year	701	483
Beginning of year	(483)	(518)
Increase / (Decrease) in operating commitments	218	(35)

(g) **Indirect cost recovery**
The indirect cost recovery represents the overhead cost recovered from the restricted core projects based on rates agreed and as stated in each project

document with donors. Calculation of indirect cost recovery rate is based upon the CGIAR guidelines issued in August 2001 (Financial Guidelines Series, No. 5).

3. Cash and cash equivalents

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

	2005 (\$'000)	2004 (\$'000)
Cash on hand	617	412
Banks and short-term deposits	31,372	31,339
	31,989	31,751

Short-term deposits include US\$6.096 million invested in a portfolio of investments managed by Citigroup. These funds can be redeemed on demand, and are carried in the Statement of financial position at their market value at year end.

Represented by:

Staff benefits and commitments	8,442	7,416
Receipts in advance - donors	8,534	9,942
Reserve for replacement of property and equipment	6,291	6,453
Restricted cash	23,267	23,811
Unrestricted cash	8,722	7,940
	31,989	31,751

Restricted cash as shown above represents funds allocated out of total cash balances for meeting specific commitments and obligations of the Institute.

4. Accounts receivable

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

	2005 (\$'000)	2004 (\$'000)
(a) Due from donors		
Unrestricted	836	828
Restricted	3,274	2,806
	4,110	3,634
Provision for Non-Collectibles	(2,679)	(2,471)
	1,431	1,163
(b) Others		
Advances to Staff	1,223	1,159
General Receivables	130	106
	1,353	1,265

General receivables include unpaid balances on CG-Centers transactions.

5. Inventories

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

	2005 (\$'000)	2004 (\$'000)
Stores on hand	3,852	3,658
Allowance for obsolescence	(3,329)	(3,301)
	523	357
Stores in transit	403	874
	926	1,231

6. Prepaid expenses

These comprise imprests and advances to overseas agents for purchases.

7. Property, plant and equipment

Expressed in US \$ thousands

	Infrastructure	Lab./scientific equipment & furniture/ fixtures	Vehicles	Computer equipment	Powerhouse	Aircraft	Total
Cost							
At 1 January 2005	576	13,589	8,136	4,896	1,744	747	29,688
Additions	18	777	481	182	-	-	1,458
Disposal	-	(179)	(502)	(47)	-	-	(728)
At 31 Dec. 2005	594	14,187	8,115	5,031	1,744	747	30,418
Accumulated depreciation							
At 1 January 2005	7	10,815	7,333	4,609	563	497	23,824
Charge for Year	15	746	335	130	70	-	1,296
Disposals	-	(139)	(500)	(45)	-	-	(684)
At 31 Dec. 2005	22	11,422	7,168	4,694	633	497	24,436
Net book value at 31 Dec. 2005	572	2,765	947	337	1,111	250	5,982

The costs shown above include assets-in-transit of \$604,000 and exclude commitments of \$475,000.

8. Accounts payable - Donors

	2005 (\$'000)	2004 (\$'000)
Unrestricted core	1,742	1,380
Restricted core	5,619	8,021
Challenge programs	1,173	541
	8,534	9,942

9. Accounts payable - Employees

	2005 (\$'000)	2004 (\$'000)
Repatriation	1,784	1,874
Vacation	759	721
Employee superannuation	1,585	1,363
Employee gratuities	3,490	3,363
Payroll taxes	597	46
Other payroll provisions	227	49
	8,442	7,416

10. Accounts payable - Others and accruals

	2005	2004
	(\$'000)	(\$'000)
Other payable (Trade creditors)	1,606	3,101
Accruals and provisions	391	389
	1,997	3,490

11. Net assets

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

(a) Undesignated net assets

These represent the accumulated surplus of revenue over expenses (US\$10.973 million), and are used to finance working capital and on-going operational requirements.

(b) Designated net assets

These represent the accumulated balance (of US\$6.291 million) in net assets, the usage of which is designated by management for future acquisition / replacement of fixed assets. They also include cost of property, plant and equipment (of US\$5.982 million) financed through unrestricted grants net of disposals and accumulated depreciation.

(c) Temporarily restricted net assets

These represent the net assets whose use by the Institute has been limited to later periods of time, or after specified dates and to specified purpose.

The following is a summary of changes in net assets balance during 2005:

	Expressed in US \$ Thousands			
	Unrestricted		Temporarily	Total
	Undesignated	Designated	Restricted	
At 1 January 2005	8,359	12,317	-	20,676
Net Book Value of fixed Assets disposed - note 7	-	(44)	-	(44)
Transfer from Statement of Activity (Year's Surplus)	2,614	-	-	2,614
At 31 December 2005	10,973	12,273	-	23,246

12. Other revenues and support

	2005	2004
	(\$'000)	(\$'000)
Interest income (on investment)	1,294	907
Gain on disposal of fixed assets	158	180
Foreign exchange gain - net	86	418
	1,538	1,505

13. Expenses

Program related expenses

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

Research programs:

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

Research support programs:

Include genetic resource and biometrics units, farm and aircraft operations, plant growth facilities, post-harvest engineering, analytical laboratory and research management.

Management and general expenses

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

General administration

Covers the costs of board of trustees, director general's office, administration, internal audit, finance, human resources, personnel and purchasing departments.

Training

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

Information services

Covers 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:

	2005 (\$'000)	2004 (\$'000)
Research - programs and support	34,838	36,987
Training	1,254	1,435
Information Services	558	904
	36,650	39,326

General operations

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

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

	2005 (\$'000)	2004 (\$'000)
General administration	4,089	1,993
General operations	3,597	3,843
	7,686	5,836

a) Expenses by natural classification for the years 2005 and 2004

Expressed in US \$ thousands

	2005					2004	
	Research	Training	Information Services	General Admin.	General Operations	Total	Total
Personnel cost	10,155	17	360	1,917	2,002	14,451	15,163
Supplies and services	17,380	1,181	114	1,516	1,183	21,374	19,597
Collaborators / Partners	3,892	-	-	130	-	4,022	5,840
Operational travel	2,835	54	35	170	99	3,193	3,105
Depreciation	576	2	49	356	313	1,296	1,457
	34,838	1,254	558	4,089	3,597	44,336	45,162

b) Expenses by natural classification by funding source

Expressed in US \$ thousands

i) Unrestricted

	2005					2004	
	Research	Training	Information Services	General Admin.	General Operations	Total	Total
Personnel cost	3,109	17	360	1,917	2,002	7,405	7,575
Supplies and services	2,111	6	114	1,516	1,183	4,930	4,015
Collaborators / Partners	127	-	-	130	-	257	238
Operational travel	691	-	35	170	99	995	680
Depreciation	576	2	49	356	313	1,296	1,457
	6,614	25	558	4,089	3,597	14,883	13,965

ii) Temporarily restricted

	2005					2004	
	Research	Training	Information Services	General Admin.	General Operations	Total	Total
Personnel cost	6,805	-	-	-	-	6,805	7,364
Supplies and services	14,462	1,108	-	-	-	15,570	14,987
Collaborators / Partners	3,681	-	-	-	-	3,681	5,539
Operational travel	2,019	53	-	-	-	2,072	2,336
Depreciation	-	-	-	-	-	-	-
	26,967	1,161	-	-	-	28,128	30,226

iii) Challenge programs

	2005					2004	
	Research	Training	Information Services	General Admin.	General Operations	Total	Total
Personnel cost	241	-	-	-	-	241	224
Supplies and services	807	67	-	-	-	874	595
Collaborators / Partners	84	-	-	-	-	84	63
Operational travel	125	1	-	-	-	126	89
Depreciation	-	-	-	-	-	-	-
	1,257	68	-	-	-	1,325	971

The number of employees in the Institute as at 31 December 2005 was 106 internationally recruited staff and 994 support staff (2004: 102 internationally recruited staff and 912 support staff).

14. **Restatement of 2004 comparative figures**

During the year ended 31 December 2004, accruals and provisions in respect of goods and services included system-generated balances of US\$0.366 million and US\$1.643 million reported under Accounts Payable - Others and Accruals and Provisions. At that time, these balances had been retained on the grounds of prudence. Investigations performed during the year ended 31 December 2005 have determined that the relevant purchases had in fact been properly accounted for, and

in consequence, the effect of the error should be corrected. As a result, previously reported figures in relation to the 2004 comparatives of respectively US\$3.467 million, US\$2.032 million, US\$6.350 million, US\$7.845 million and US\$18.667 million for Accounts Payable - Others, Accruals and Provisions, Undesignated Net Assets, Management and General Expenses and Change in Unrestricted Net Assets are now correctly disclosed as US\$3.101 million, US\$0.389 million, US\$8.359 million, US\$5.836 million and US\$20.676 million.

15. **Prior year comparatives**

Certain prior year balances have been reclassified to aid comparability with current year classification.

International Institute of Tropical Agriculture
Statement of grant revenue
for the year ended 31 December, 2005

	Expressed in US \$ thousands			
	Receivable (advance) 01/01/05	Current year grants	Funds received	Receivable (advance) 31/12/05
Unrestricted				
Belgium	-	229	-	229
BMZ, Germany	-	324	(324)	-
Canada	293	1,003	(1,296)	-
Denmark	-	552	(552)	-
Department for Int'l Development (DFID) - UK	-	1,068	(1,068)	-
Ireland	-	402	(402)	-
Japan	-	80	-	80
Korea, Republic of	-	50	(50)	-
Netherlands	(530)	1,021	(973)	(482)
Norway	-	1,211	(1,211)	-
South Africa	-	40	(40)	-
Sweden	266	468	(944)	(210)
Switzerland	-	248	(248)	-
United States Agency for Int'l Development	269	2,852	(2,594)	527
World Bank	(850)	2,350	(2,550)	(1,050)
Total unrestricted	(552)	11,898	(12,252)	(906)

International Institute of Tropical Agriculture
Statement of grant revenue
for the year ended 31 December, 2005

Expressed in US \$ Thousands

	Receivable (advance) 01/01/05	Current year grants	Funds received	Receivable (advance) 31/12/05
Restricted (Temporary) - Appendix III				
Austria	(422)	389	(373)	(406)
Belgium	(1,141)	835	(22)	(328)
BMZ/GTZ	(393)	866	(1,382)	(909)
Canada	(94)	2,401	(2,473)	(166)
Commission of the European Communities (EU)	(95)	2,221	(2,218)	(92)
Common Fund	111	274	(162)	223
Denmark	(297)	841	(537)	7
Department for Int'l Development (DFID) - UK	(2)	264	(242)	20
Food and Agriculture Organization	(3)	42	(27)	12
France	-	270	(270)	-
Gatsby Charitable Foundation	(80)	576	(604)	(108)
Global Issues Group (GIG)	191	841	(750)	282
International Fund for Agric. Development	1,408	910	(1,183)	1,135
International Inst. of Biological Control (IIBC)	17	-	-	17
Italy	(6)	-	3	(3)
Japan	-	205	(45)	160
Netherlands	(105)	653	(910)	(362)
Nigeria	(2,610)	3,176	(1,907)	(1,341)
Rockefeller Foundation	(715)	692	(555)	(578)
Sasakawa Africa Association	-	(23)	(13)	(36)
Sweden	(9)	-	-	(9)
Switzerland	(589)	473	(8)	(124)
United States Agency for Int'l Development	1,058	6,584	(6,323)	1,319
United States Department of Agriculture	(65)	169	(150)	(46)
World Bank	(613)	256	-	(357)
Multiple Donors	(269)	353	(2)	82
Miscellaneous Projects	(483)	4,832	(5,103)	(754)
Closed Projects	(9)	28	(2)	17
Total restricted (Temporary)	(5,215)	28,128	(25,258)	(2,345)
Total challenge programs - Appendix IV	(541)	1,325	(1,957)	(1,173)
Total	(6,308)	41,351	(39,467)	(4,424)

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			Current year	Current year				Funds received 2005	Receivable (advance) 31/12/05
Austria									
Austrian 2003 Biodiversity	76	89	(11)		78	13	(11)	(1)	1
Austrian Biodiversity for Agriculture	845	180	217		397	(194)	217	(372)	(349)
Austrian Coconut Project	460	94	183		277	(241)	183	-	(58)
	1,381	363	389		752	(422)	389	(373)	(406)
Belgium									
Nutrient Management Phases I & II	3,587	2,578	330		2,908	(374)	330	-	(44)
Sustainable <i>Musa</i> Improvement	4,125	2,419	479		2,898	(749)	479	-	(270)
Belgian VVOB Associates	24	10	9		19	(7)	9	(8)	(6)
Belgian VVOB Funds	32	16	17		33	(11)	17	(14)	(8)
	7,768	5,023	835		5,858	(1,141)	835	(22)	(328)
BMZ/GTZ									
BMZ-PDF Support Research at ESARC	337	196	86		282	(142)	86	-	(56)
Enhancing Safety of Bambara Groundnut	13	12	-		12	(1)	-	-	(1)
Micro-Org. to Enhance Banana Product'n	1,129	1,131	39		1,170	3	39	-	42
Promotion of Seed & Mktg. in W/Africa	277	225	23		248	22	23	(47)	(2)
Promotion of Seed Prod. & Mktg. in W/A	15	15	-		15	-	-	-	-
BMZ-PDF - Project Officer C & G	116	63	39		102	(14)	39	(38)	(13)
BMZ/GTZ Aflatoxin	1,476	797	249		1,046	(261)	249	(383)	(395)
Micro-Org. Plant Health Banana	1,350	419	327		746	-	327	(819)	(492)
Seed Production & Marketing in W/A II	189	-	79		79	-	79	(31)	48
BEAF/GTZ - Soil Conservation	186	-	24		24	-	24	(64)	(40)
	5,088	2,858	866		3,724	(393)	866	(1,382)	(909)
Canada									
Enhancement of Food Security in Nigeria	166	162	1		163	(4)	1	-	(3)
Canada - Fund for Africa (CFA)	3,755	2,405	1,350		3,755	-	1,350	(1,350)	-
CIDA Impact of Sanitary & Phytosanitary	25	17	9		26	(2)	9	(7)	-
CCLF McGill Univ. <i>Striga</i>	42	-	29		29	-	29	(41)	(12)

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				Current year	Funds received 2005				Receivable (advance) 31/12/05	
CIDA PROSAB Project	01/10/03-30/09/08	5,992 9,980	1,072 3,656	1,012 2,401	2,084 6,057	(88) (94)	1,012 2,401	(1,075) (2,473)	(151) (166)	
Commission of the European Communities (EU)										
EC-ACP Support to Project A	01/01/05-31/12/05	2,158	-	2,158	2,158	-	2,158	(2,158)	-	
EC-ICRAF ASB Nairobi	01/01/00-30/04/04	1,048	760	9	769	(95)	9	(2)	(88)	
EU MYCO-GLOBE-007174	01/10/04-31/03/07	95	-	54	54	-	54	(58)	(4)	
		3,301	760	2,221	2,981	(95)	2,221	(2,218)	(92)	
Common Fund										
CFC Cassava Processing S & E	01/10/02-31/08/06	1,151	365	274	639	111	274	(162)	223	
Denmark										
CABI Water Hyacinth	01/06/00-31/03/03	358	358	4	362	(1)	4	-	3	
Challenges/Opport. of P/Harvest - Maize	01/04/01-30/06/03	252	248	-	248	(4)	-	-	(4)	
Danida Dev. of Acyanogenic Cassava	01/05/03-30/04/06	38	1	5	6	(10)	5	-	(5)	
Dan./IITA Reg. Prog. For Env. G/hp. Ctrl.	01/05/02-31/12/05	3,403	2,735	668	3,403	(233)	668	(474)	(39)	
ILRI SLP DANIDA Crop-Livestock	01/01/03-31/12/03	50	49	1	50	2	1	-	3	
DANIDA Post Harvest Biology Savannah	01/02/03-31/03/06	376	262	163	425	(51)	163	(63)	49	
		4,477	3,653	841	4,494	(297)	841	(537)	7	
Department for International Development (DFID) - UK										
DFID-CPP Finger Millet Blast	01/04/02-31/03/05	19	18	1	19	(1)	1	-	-	
Integrated Management of Whiteflies	01/04/01-31/03/04	482	451	1	452	(32)	1	-	(31)	
NRI/IITA SARRNET - Prom. of Ctr Msr.	01/01/03-31/12/05	19	7	11	18	(12)	11	(10)	(11)	
Public-Private Partnership Entomo. Virus	01/01/01-31/01/04	376	308	-	308	(43)	-	-	(43)	
Weed Mgt. to Reduce Poverty/Drudgery	01/04/01-31/12/04	1,172	1,163	14	1,177	(10)	14	1	5	
ZA0518 - Cassava Brown Streak Virus	30/07/02-29/07/03	24	19	-	19	(4)	-	-	(4)	
DFID/NRI Yam Project	01/04/03-31/03/05	208	161	53	214	(2)	53	(45)	6	
NRI/DFID Decentralised MIS	01/01/03-31/12/04	61	51	5	56	(4)	5	-	1	
DFID ILRI Fodder Innovation	01/01/03-31/12/03	16	17	-	17	1	-	-	1	
DFID/NRI Pheromone Cont. of Cowpea Pest	01/04/03-31/03/05	168	176	84	260	105	84	(100)	89	

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				Current year	Funds received 2005				Receivable (advance) 31/12/05	
Insect Vector & Transmission - ZA0695	01/04/05-31/01/06	25	-	25	-	25	-	25	(4)	21
CIAT/DFID Whitefly IPM Project	01/04/05-30/03/08	449	-	70	-	70	-	70	(84)	(14)
		3,019	2,371	264	(2)	2,635	(2)	264	(242)	20
Food and Agriculture Organization										
FAO/SARRNET - Farmers N'sery Mgt. Tig	One Week	17	17	-	2	17	2	-	-	2
FAO-IITA Exp'ce in Dev. MIS in Uganda	25/01/04-24/03/04	22	17	-	(5)	17	(5)	-	-	(5)
FAO Malawi Community-based Disaster	01/03/04-29/02/05	15	-	4	-	4	-	4	(6)	(2)
FAO Principle & Tech. of Biotechnology	15/10/04-31/03/05	20	-	9	(5)	9	(5)	9	-	4
FOODNET Dev., Diffusion & Adaptation	15/11/01-31/12/02	14	14	-	8	14	8	-	-	8
FAO Biotech Training Benin	01/03/05-31/05/05	59	30	29	-	59	-	29	(24)	5
Micropropagation	12/07/02-Continuous	6	3	-	(3)	3	(3)	-	3	-
		153	81	42	(3)	123	(3)	42	(27)	12
France										
French Scientists (in-Kind)	01/01/97-31/12/05	2,346	2,076	270	-	2,346	-	270	(270)	-
Gatsby Charitable Foundation										
Accel. Mult. & Dist. of Cassava in Kenya	01/01/97-31/12/05	235	195	19	(29)	214	(29)	19	(12)	(22)
BSV Project VI	01/03/97-28/02/99	260	259	-	-	259	-	-	-	-
BSV Transformation	01/01/99-31/12/04	477	404	29	(45)	433	(45)	29	-	(16)
GATSBY 2485 Combating Cowpea	01/09/03-21/07/05	84	56	47	(3)	103	(3)	47	(26)	18
Cowpea Mapping (NPI/97) Extension	01/01/01-31/12/04	181	137	20	(23)	157	(23)	20	(21)	(24)
GAT - Dev. & Dist. of High Yld. Yam Sp.	01/09/02-31/03/07	515	348	119	(35)	467	(35)	119	(212)	(128)
GAT 2260 Improved Crop-Livestock	01/09/02-30/09/05	834	168	112	(68)	280	(68)	112	(51)	(7)
GAT 2610 NARO Prod. of Banana Res't	01/07/04-30/06/06	437	121	213	121	334	121	213	(227)	107
GAT 2639 Impro. Plant'n & Ban. Hybrids	01/11/04-30/10/07	408	-	3	-	3	-	3	(29)	(26)
Genetic/Yam	01/04/97-31/12/04	1,012	988	14	2	1,002	2	14	(26)	(10)
		4,443	2,676	576	(80)	3,252	(80)	576	(604)	(108)

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			Prior years	Current year				Funds received 2005	Receivable (advance) 31/12/05
Global Issues Group (GIG)									
CMA/WCF West Afri. STCP Pilot Phase	01/10/02-30/09/06	2,548	1,754	841	2,595	158	841	(750)	249
STCP Abidjan Workshop	01/10/02-30/09/05	150	184	-	184	33	-	-	33
		2,698	1,938	841	2,779	191	841	(750)	282
International Fund for Agricultural Development (IFAD)									
Biocontrol of CGM in Africa	01/04/99-31/03/03	1,500	1,498	-	1,498	-	-	-	-
Improved Yam Technologies Project	01/11/99-30/06/05	1,250	1,181	-	1,181	(7)	-	-	(7)
Program for Applied & Adapt. Research	01/06/00-31/05/03	1,600	1,543	-	1,543	(8)	-	-	(8)
IFAD Grt 649 Embod'y g FFS in C'pea Prod.	21/01/03-31/12/03	70	68	21	89	32	21	-	53
IFAD PRONAF	01/06/03-31/12/06	1,000	695	406	1,101	695	406	-	1,101
IFAD IPM for Cassava	01/04/03-31/12/06	1,000	658	295	953	658	295	(642)	311
IFAD/Benin-RTIP Backstopping	01/09/03-31/08/08	179	38	15	53	38	15	-	53
IFAD/CIMMYT Maize Stress	01/04/05-30/06/08	794	-	93	93	-	93	(234)	(141)
IFAD - Yam Project II	19/05/05-30/06/08	1,500	-	80	80	-	80	(307)	(227)
		8,893	5,681	910	6,591	1,408	910	(1,183)	1,135
Int'l Inst. of Biological Control (IIBC)									
LUBILOSA Phase IV	01/01/99-30/09/02	864	856	-	856	17	-	-	17
Italy									
Associate Professional Officer - Robiglio	01/02/01-28/02/05	282	276	-	276	(6)	-	3	(3)
Japan									
Projects A, B, E & F	01/01/05-31/12/05	160	-	160	160	-	160	-	160
Japanese Researcher - Satoru Muranaka	01/01/05-31/12/05	45	-	45	45	-	45	(45)	-
		205	-	205	205	-	205	(45)	160
Netherlands									
DGIS-Dutch Ass. Prof. Officer - Kano	09/01/03-09/01/06	231	133	75	208	(66)	75	(101)	(92)
DGIS-Dutch Ass. Prof. Officer - Uganda	09/01/03-09/01/06	255	183	97	280	(16)	97	(101)	(20)
DGIS-Dutch Ass. Prof. Officer - Yaounde	09/01/03-09/01/06	219	136	2	138	(63)	2	-	(61)
DGIS-Dutch Tipilda APO (Nigeria)	01/11/03-31/10/06	241	73	70	143	(15)	70	(101)	(46)

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Donor and program/project temporarily restricted	Grant period	Grant pledged	Prior years	-----Expenses-----		Total	Receivable (advance) 01/01/05	Current year grant	Expressed in US \$ thousands	
				Current year	Current year				Funds received 2005	Receivable (advance) 31/12/05
DGIS-Dutch Agboka APO (Benin)	15/09/03-14/09/06	259	93	91	184	6	91	(101)	(4)	
DGIS-Dutch APOs (Nig, Benin & Nairobi)	01/07/04-01/09/08	1,124	152	318	470	49	318	(506)	(139)	
		2,329	770	653	1,423	(105)	653	(910)	(362)	
Nigeria										
Hybrid Maize	03/03/82-Continuous	1,500	1,281	-	1,281	(7)	-	-	(7)	
Multi Donor CMD Pre-Emptive Mgt Proj	01/02/03-31/01/07	17,100	4,808	3,118	7,926	(1,475)	3,118	(1,827)	(184)	
NDDC/GTZ Sector Consultant	01/10/03-31/05/04	400	192	58	250	(128)	58	(80)	(150)	
Project E	01/01/04-31/12/05	1,000	-	-	-	(1,000)	-	-	(1,000)	
		20,000	6,281	3,176	9,457	(2,610)	3,176	(1,907)	(1,341)	
Rockefeller Foundation										
Cassava Mosaic Disease	01/07/96-31/03/03	480	480	-	480	1	-	-	1	
Enhancement of Cassava	01/07/05-30/06/08	298	-	21	21	-	21	(99)	(78)	
Genotype on Environ. Trial on Mucuna	01/05/01-31/12/03	35	37	-	37	2	-	-	2	
Increasing Mucuna's Potential	01/11/00-31/12/02	150	147	4	151	(2)	4	-	2	
Intro. Genes for <i>Striga</i> Resist. to Maize	01/04/01-31/03/03	297	313	-	313	16	-	-	16	
RF 2001 FS 177 - PDF - Cass. Germpl'm	01/12/01-31/01/06	600	368	200	568	(232)	200	-	(32)	
RF 2004 FS 051 - Int. Soil & Pest Mgt.	01/06/04-31/12/05	320	150	191	341	(169)	191	-	22	
RF CBSD Biotechnology	01/04/04-31/03/07	490	1	21	22	(193)	21	-	(172)	
RF Private Enterprise Support Activities	01/11/02-31/10/06	100	97	-	97	(3)	-	-	(3)	
RF Production of CD-ROM of COSCA	01/12/02-30/11/03	50	46	1	47	(4)	1	-	(3)	
RF Nigeria National Biosafety Training	01/06/03-31/12/05	74	53	15	68	(20)	15	-	(5)	
RF Soil & Pest Mgt Banana Syst. Uganda	01/06/03-31/05/04	225	218	-	218	(8)	-	-	(8)	
RF Coll. Res. Marker-Assisted Tanzania	01/10/03-30/09/06	147	18	117	135	(24)	117	(105)	(12)	
RF NARO Banana Marketing & Utilizat'n	01/06/03-31/05/04	363	13	21	34	(76)	21	-	(55)	
RF SAS and Statistical Training	13/03/02-28/03/02	3	(2)	-	(2)	(2)	-	-	(2)	
RF 2004 FS 114 Data on Cass. Prod.	01/01/04-30/11/05	50	-	50	50	-	50	(50)	-	
RF 2005 FS 090 Eff. Util of Gen. Diver.	01/07/05-30/06/08	412	-	40	40	-	40	(180)	(140)	
RF 2005 FS 081 Breeding S/Potato Varie.	01/09/05-31/08/07	185	-	-	-	-	-	(121)	(121)	

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				Current year	Current year					
Soil Biology Initiative Tie-Off Grant	28/06/02-31/12/02	15	14	-	14	(1)	-	-	-	(1)
	01/09/05-31/08/06	100	-	11	11	-	11	-	-	11
		4,394	1,953	692	2,645	(715)	692	(555)	(578)	
Sasakawa Africa Association Postharvest Technology Yam for Food	01/01/94-30/04/04	1,213	1,213	(23)	1,190	-	(23)	-	-	(23)
	01/08/05-31/07/06	27	-	-	-	-	-	(13)	(13)	(13)
		1,240	1,213	(23)	1,190	-	(23)	(13)	(36)	
Sweden Junior Professional Officer - Roing	01/09/00-04/09/03	205	165	-	165	(9)	-	-	-	(9)
Switzerland PEDUNE Phase III SDC Support for Biodiversity Swiss Peri-Urban Project	01/01/00-31/12/02	1,253	1,248	-	1,248	(5)	-	-	-	(5)
	01/04/03-31/03/04	67	63	31	94	3	31	(7)	(7)	27
	01/06/03-31/05/06	900	248	442	690	(587)	442	(1)	(1)	(146)
		2,220	1,559	473	2,032	(589)	473	(8)	(8)	(124)
United States Agency for International Development ACDI/VOCA - Ugandan Mkt. Infor. Serv. ACDI/VOCA PL480 Title II Program Agric. Dev. & Tech. Transfer - Rwanda ASARECA EARRNET Baseline Survey & Mkt. Analy. of Maize Cassava Mosaic Diseases Project Phase II CIAT ECABREN/FOODNET Mkt for Beans Emergency Resp. to CMD in DR Congo Food Security in Nigeria FOODNET Infor. & Communicat'n Support to Agric. Institution/Collaborative Activities Master Foods Technology Delivery	01/06/02-30/09/06	284	149	81	230	(3)	81	(79)	(79)	(1)
	01/06/02-31/08/06	638	263	229	492	3	229	(211)	(211)	21
	01/10/98-12/01/02	2,850	1,678	-	1,678	(17)	-	-	-	(17)
	01/11/03-30/09/06	755	205	387	592	63	387	(292)	(292)	158
	01/10/00-30/09/02	150	135	10	145	(14)	10	-	-	(4)
	01/10/99-30/09/06	2,400	1,874	352	2,226	(26)	352	(188)	(188)	138
	01/07/03-30/09/03	35	19	-	19	5	-	-	-	5
	01/09/01-30/09/06	5,200	3,486	800	4,286	286	800	(525)	(525)	561
	01/10/99-30/09/02	700	683	-	683	(17)	-	-	-	(17)
	17/09/99-16/03/05	2,442	2,405	54	2,459	93	54	(128)	(128)	19
	01/09/01-31/08/04	450	445	-	445	(5)	-	-	-	(5)
	01/01/97-31/12/07	2,191	1,640	222	1,862	69	222	(249)	(249)	42
	01/10/04-30/09/05	29	-	33	33	-	33	-	-	33

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				Current year	Funds received 2005				Receivable (advance) 31/12/05	
Master Foods Trade & Information Syst.	01/10/04-30/09/05	14	-	-	-	-	-	-	-	-
Micronutrient Enhance. of Maize in Nig.	01/10/00-30/09/05	450	435	8	443	(16)	8	-	-	(8)
NAADS/FOODNET MIS	22/01/03-21/07/03	69	103	14	117	39	14	-	-	53
Plantain & Banana Hybrid/Related Tech.	01/10/00-30/09/03	460	457	1	458	(1)	1	-	-	-
Rural Sector Enhancement Program	01/07/01-29/03/04	800	800	1	801	(1)	1	-	-	-
SARRNET Phase II	01/10/99-30/09/03	3,561	3,556	2	3,558	(5)	2	-	-	(3)
Support for Disease Resist. of Cowpea	01/10/01-31/12/05	800	515	110	625	(285)	110	-	-	(175)
Sustainable Tree Crop Project - General	01/01/99-30/09/05	2,815	2,714	8	2,722	(100)	8	-	-	(92)
STCP Liberia	01/10/05-30/09/06	1,000	-	15	15	-	15	-	-	15
USAID/REDSO EARRNET	29/09/98-30/09/03	2,078	2,094	-	2,094	(5)	-	-	-	(5)
USAID Agric & Nutrition Linkages	01/10/02-30/09/05	378	97	117	214	(92)	117	-	-	25
USAID Assessment of Agric Policy Nig.	01/01/03-30/09/05	200	172	8	180	(29)	8	-	-	(21)
USAID/CG Banana Xanth. Wilt - Uganda	01/10/05-30/04/06	24	-	-	-	-	-	-	-	-
USAID - Bujumbura Emergency	01/10/05-30/09/06	75	-	33	33	-	33	-	-	33
USAID Cassava Enterprises Dev.	01/09/04-30/09/07	2,917	112	739	851	332	739	(1,291)	-	(220)
USAID CIAT Expanding the Use of Cass.	24/07/03-23/07/06	148	112	31	143	5	31	(1)	-	35
USAID CIAT Vita-A Deficiency Maize	27/02/03-26/02/06	53	47	13	60	(6)	13	-	-	7
USAID CMD Monitoring	01/11/02-31/01/04	300	284	4	288	(16)	4	-	-	(12)
USAID Gender & Nutrition Linkages	01/12/04-30/11/06	250	-	260	260	-	260	(187)	-	73
USAID Ident. Characterization & Dev of Corn G/Plasm	01/10/00-31/08/05	48	41	11	52	11	11	(18)	-	4
USAID INIBAP Plantain Prod. & Mkt Opportunity	15/07/02-31/12/04	94	72	21	93	(23)	21	-	-	(2)
USAID - Seed Project - Kano & Abuja Farm Project	01/09/02-31/08/05	600	425	159	584	(175)	159	-	-	(16)
USAID Micronutrient Enh. In Maize Nig	01/10/02-30/09/05	301	241	(6)	235	(250)	(6)	-	-	(256)
USAID/TEL AVIV Mgt of Bemicia Tabaci	01/02/03-31/07/06	67	38	13	51	18	13	(3)	-	28
USAID RUSEP Phase II	01/04/03-31/01/04	400	401	1	402	1	1	-	-	2
USAID Malawi Cassava Industry Promotion	01/03/03-30/09/06	680	575	163	738	191	163	(221)	-	133
USAID Micronutrient Enhance. of Maize	01/10/03-21/10/05	520	186	117	303	(334)	117	-	-	(217)

International Institute of Tropical Agriculture
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Donor and program/project temporarily restricted	Grant period	Grant pledged	Prior years	-----Expenses-----		Total	Receivable (advance) 01/01/05	Current year grant	Expressed in US \$ thousands	
				Current year	Current year				Funds received 2005	Receivable (advance) 31/12/05
USAID/WARP MIS WCA	01/10/03-31/03/04	155	155	-	155	-	-	-	-	-
USAID/WARP WECAMAN Transition	01/10/03-30/09/08	360	133	239	372	(27)	239	(159)	53	
USAID RCSA Livelihood Project Phase II	01/10/03-30/09/04	2,644	2,830	(18)	2,812	1,337	(18)	(1,206)	113	
USAID RCSA Livelihood Project Phase III	28/09/05-30/09/06	2,450	-	19	19	-	19	(1)	18	
USAID Washington - STCP	01/10/02-30/09/06	4,054	2,691	1,384	4,075	92	1,384	(975)	501	
USAID West Africa Node of SAKSS	01/10/04-30/09/06	200	4	132	136	4	132	(150)	(14)	
USAID - Workshop	01/10/02-30/09/05	150	84	3	87	(66)	3	-	(63)	
W & C Africa Maize Network	01/10/93-29/09/05	3,627	3,619	-	3,619	(6)	-	(1)	(7)	
WCF/STCP - Training Women	01/09/05-31/08/07	70	-	4	4	-	4	(35)	(31)	
OSU/IITA - Rural Livelihood	01/01/05-31/12/05	262	-	214	214	-	214	(100)	114	
		53,447	36,751	6,584	43,335	1,058	6,584	(6,323)	1,319	
United States Department of Agriculture (USDA)										
Biosafety Risk Assessment in Cowpea	28/09/01-27/09/06	100	60	6	66	(40)	6	-	(34)	
Collaboration in Biotechnology	01/06/01-31/12/02	23	10	7	17	(13)	7	-	(6)	
Dev. of Nigerian Food Safety & Security	01/07/01-30/06/02	19	18	-	18	17	-	-	17	
Micro-nutrient Enhancement Food Prod.	26/09/00-30/09/05	360	351	7	358	(9)	7	-	(2)	
Micro-nutrient Maize	12/08/00-30/09/02	106	78	-	78	9	-	-	9	
USDA Biotech. Capacity Building	28/09/02-27/09/06	121	112	-	112	(9)	-	-	(9)	
USDA Cocoa Biotechnology	28/09/02-27/09/06	900	587	148	735	(12)	148	(150)	(14)	
USDA Dev Genetic Cowpea Transform.	28/09/02-27/09/06	50	50	-	50	-	-	-	-	
USDA Support for AELGA	01/10/03-30/09/06	85	77	1	78	(8)	1	0	(7)	
		1,764	1,343	169	1,512	(65)	169	(150)	(46)	
World Bank										
World Bank IITA Genebank	01/04/03-31/10/06	1,332	719	256	975	(613)	256	-	(357)	
Multiple Donors										
Integrated Pest Mgt. Initiative	01/01/96-31/12/03	985	840	-	840	-	-	-	-	
- Norway	01/01/03-31/12/05	419	237	266	503	(182)	266	(2)	82	
- Italy										

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Donor and program/project temporarily restricted	Grant pledged	Prior years	-----Expenses-----		Total	Receivable (advance) 01/01/05	Current year grant	Expressed in US \$ thousands	
			Current year	Current year				Funds received 2005	Receivable (advance) 31/12/05
- Switzerland	1,217	1,130	87	1,217	(87)	87	-	-	
- World Bank	600	600	-	600	-	-	-	-	
	3,221	2,807	353	3,160	(269)	353	(2)	82	
Miscellaneous Projects									
AATF/IITA Baseline Studies for Maize & C/pea	78	-	60	60	-	60	(199)	(139)	
ACIAR Improv. Phosphorus Crop'g Syst.	221	222	-	222	-	-	-	-	
ARD Space STCP Biofortification	60	-	27	27	-	27	(48)	(21)	
ASARECA/ECAPAPA Potato Study	11	6	10	16	(4)	10	-	6	
Backstopping Ghana R/Crop - Ibadan	44	77	-	77	11	-	(19)	(8)	
Balancing Livestock Needs 7 Soil Cons.	346	-	1	1	-	1	(130)	(129)	
Baseline of Genetic Diversity	50	-	1	1	-	1	-	1	
BAT Ago-Are Community Development	49	41	23	64	(10)	23	(24)	(11)	
BIB Fellowship Ph.D - Chabi	5	5	14	19	5	14	(19)	-	
CABI WAFRINET Project	144	76	(64)	12	10	(64)	-	(54)	
Cameroon PRFP - Plantain	45	4	6	10	4	6	(43)	(33)	
CANDEL Rice Alliance Program	13	8	1	9	(4)	1	-	(3)	
CARE FFP04 Rural Development	47	-	74	74	-	74	(47)	27	
CARE/USDA - FFP04 Rural Dev.	879	-	104	104	-	104	(142)	(38)	
CHEMONICS International	1,744	-	-	-	-	-	-	-	
CIAT - GIS Poverty Mapping	100	112	14	126	12	14	-	26	
CMA/ACRI Sustainable Tree Crop Grant	500	385	138	523	(15)	138	(150)	(27)	
COL Answering Farmers' Needs in Nig.	29	8	21	29	(21)	21	(3)	(3)	
Collab. with IPICS on Cassava Related Neuro. Research	53	53	1	54	(7)	1	5	(1)	
Contract for Dr. Susann	20	-	(37)	(37)	-	(37)	-	(37)	
Cornell - ABSP II	102	114	-	114	(1)	-	(1)	(2)	
CRS southern Sudan Market Oppor.	156	87	77	164	-	77	-	77	
CRS/FOODNET Writing of M.O.I Rept - Onyango	11	-	-	-	-	-	-	-	
CTA Dev. Capacity for Timg. Cocoa Fmr.	49	-	36	36	(24)	36	(3)	9	

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Donor and program/project temporarily restricted	Grant period	Grant pledged	Prior years	-----Expenses-----		Total	Receivable (advance) 01/01/05	Current year grant	Expressed in US \$ thousands	
				Current year	Funds received 2005				Receivable (advance) 31/12/05	
CTA FOODNET Workshop	30/09/02-04/10/02	25	20	-	20	4	-	-	-	4
DFG/University of Hannover - Olaye	01/03/01-31/12/04	20	85	(3)	82	16	(3)	(3)	-	13
DG Funded Project	01/09/05-31/08/08	2,300	-	19	19	-	-	19	-	19
Donald Danforth Plant Science Center	01/03/04-28/02/05	38	21	11	32	21	11	11	(21)	11
EMBRAPA/CIAT Consult. Serv. & Trng.	01/08/04-31/12/07	10	8	5	13	(2)	5	5	(10)	(7)
FDPCC/STCP Prog. Dev. Durable Dess	19/01/04-18/01/05	212	112	166	278	9	166	166	(106)	69
FF Cassava Industrial Commercialization	01/09/03-31/08/06	100	6	-	6	-	-	-	-	-
Food Quality in West Africa	01/11/99-31/10/02	525	532	-	532	8	-	-	-	8
French Version of IITA Research	01/12/05-31/12/05	6	-	6	6	-	-	6	(6)	-
GBDI Biodiversity Biotech. & the Law	01/05/01-30/06/01	108	107	-	107	75	-	-	1	76
Graduate Research Fellows	01/01/00-Continuous	-	117	11	128	(61)	11	11	-	(50)
Harvard AIDS Prevent'n Initiative in Nig.	01/10/01-31/12/05	469	381	88	469	12	88	88	(129)	(29)
Harvard AIDS PIN - Abuja Office	01/12/02-31/12/05	102	98	(1)	97	(3)	(1)	(1)	-	(4)
Hirose Project	01/07/93-31/12/06	240	175	43	218	1	43	43	(36)	8
ICRAF/RELMA/IITA Foodnet MIS	01/07/04-30/06/06	8	-	5	5	(5)	5	5	-	-
ICRW Mtg. of Agric. Nutrition Adv'tage	22/08/04-25/08/04	53	53	-	53	-	-	-	-	-
IDRC Regional Workshop on Cassava	15/06/04-15/09/04	15	7	5	12	(7)	5	5	-	(2)
IFAD CMD Workshop	05/10/03-05/11/03	30	30	-	30	-	-	-	-	-
IFAR Capacity Bdg. Fellowship - Ngoko	01/06/04-31/12/04	40	4	40	44	(6)	40	40	(30)	4
IITA/SARRNET - Plan International	01/09/03-31/08/06	167	91	33	124	17	33	33	(33)	17
INIBAP Gene Expr. Profiling - <i>Musa</i>	15/12/03-15/12/04	10	-	13	13	(9)	13	13	1	5
Ints. Maize Sorg. Grain for Fung. & Mycotoxin	01/01/05-31/05/05	3	3	2	5	-	2	2	(3)	(1)
ISTRC Afri. Journal Root & Tuber Crop	07/03/96-Continuous	42	42	(46)	(4)	20	(46)	(46)	-	(26)
ISTRC 5 th Triennial Symposium	01/01/00-Continuous	45	45	21	66	15	21	21	(49)	(13)
Leventis Foundat'n Evaluation of Schools	01/06/04-31/05/07	60	7	56	63	(55)	56	56	(99)	(98)
MAAIF/FFODNET/IITA - Livestock	01/01/05-31/12/05	67	-	19	19	-	19	19	(26)	(7)
MARS/Ratheon STCP Agroecology	16/04/01-31/12/05	151	111	40	151	(42)	40	40	-	(2)
MasterFoods STCP	01/10/03-30/09/05	114	89	25	114	(6)	25	25	(55)	(36)
MOSANTO Cap. Bdg. - Nutritional Ass.	26/01/04-21/12/04	204	49	191	240	(97)	191	191	-	94
Mozambique Emergency Fund	01/01/00-31/12/03	258	239	-	239	(29)	-	-	-	(29)

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Donor and program/project temporarily restricted	Grant period	Grant pledged	Prior years	-----Expenses-----		Total	Receivable (advance) 01/01/05	Current year grant	Expressed in US \$ thousands	
				Current year	Current year				Funds received 2005	Receivable (advance) 31/12/05
NAADS/FOODNET MIS II	27/11/04-19/07/05	36	-	3	3	3	-	3	(32)	(29)
NARO-DFID IPM for Banana	01/07/03-31/03/05	136	-	70	70	70	-	70	(36)	34
NORAD/DF Improving Food Security	01/01/04-31/12/05	58	53	63	116	116	(5)	63	(63)	(5)
NRI Collab. on Maruca Pheronomes	01/07/99-31/03/04	165	155	-	155	155	(8)	-	-	(8)
NRI Facilitating Pheromone Traps for Maruca	01/04/05-31/01/06	75	-	-	-	-	-	-	-	-
NRI/IITA Sweet Potato Project	01/09/99-31/12/05	362	203	75	278	278	19	75	(77)	17
NRI/NARO CMD Project	01/01/00-31/12/05	82	59	16	75	75	(5)	16	(9)	2
NRI Promotion of Seed Yam	01/04/05-31/01/06	49	-	50	50	50	-	50	-	50
SIDA African Food Crises: Asian Model	06/03/02-31/03/04	40	42	-	42	42	(4)	-	-	(4)
SPDC Cassava Enterprises Development	01/10/04-30/09/09	7,500	337	2,217	2,554	2,554	(344)	2,217	(2,153)	(280)
Syst'wide Init. on Urban/Peri-Urban Agr.	01/09/01-31/07/02	20	15	-	15	15	(5)	-	-	(5)
UNICEF National Nutrition Survey	01/10/00-31/12/01	99	100	-	100	100	15	-	-	15
WCF/STCP Website & Intranet	01/01/04-31/12/05	30	17	(11)	6	6	(13)	(11)	-	(24)
WINROCK Collaboration	05/02/01-31/12/05	20	20	-	20	20	(8)	-	-	(8)
World Cocoa Fdn. Labor Practices Issues	01/11/01-31/03/02	260	252	3	255	255	(8)	3	-	(5)
World Conf./Rural Dev. Strategy in W/A	03/06/02-05/06/02	58	45	-	45	45	(13)	-	-	(13)
World Cowpea Conference III	01/01/01-31/07/01	25	29	-	29	29	4	-	-	4
WVI DMR Maize - Ogbomoshoho	01/01/00-31/12/03	4	6	4	10	10	7	4	-	11
Allied Atlantic Study for Ethanol Plant	01/02/03-31/03/03	27	20	-	20	20	1	-	-	1
Pro Agric Mozambique Multiplication II	01/04/03-31/12/06	2,646	1,473	877	2,350	2,350	124	877	(1,155)	(154)
NIPPON Foundation Project	01/01/03-31/12/06	710	282	207	489	489	(59)	207	(154)	(6)
Univ. of Readings - Graduate Student	01/09/03-31/08/04	27	8	2	10	10	(13)	2	-	(11)
		22,607	6,746	4,832	11,578	11,578	(483)	4,832	(5,103)	(754)
Closed Projects		-	325	28	353	353	25	28	(2)	51
Total		168,808	93,265	28,128	121,393	121,393	(5,215)	28,128	(25,258)	(2,345)

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Challenge programs	Grant period	Grant pledged	Prior years	-----Expenses-----		Total	Receivable (advance) 01/01/05	Current year grant	Expressed in US \$ thousands	
				Current year	Current year				Funds received 2005	Receivable (advance) 31/12/05
CIAT/IFPRI Biotification - Cassava	01/09/03-31/07/06	351	121	222	343	14	222	(132)	104	
CIAT/IFPRI Biotification - Cowpea	01/09/03-31/12/05	170	63	64	127	(25)	64	(45)	(6)	
CIAT/IFPRI Biotification - Plantain	01/09/03-31/12/05	170	26	71	97	(62)	71	(45)	(36)	
CIAT/IFPRI Biotification - Yam	01/09/03-31/12/05	170	78	115	193	(10)	115	(45)	60	
CIAT/IFPRI Biotification - No. 7005	05/04/04-31/12/05	222	90	25	115	27	25	(106)	(54)	
CIAT/IFPRI Harvest Plus - No. 5020	01/04/04-31/12/05	374	141	175	316	(4)	175	(187)	(16)	
CIAT/IFPRI Harvest Plus - No. 5022	01/10/04-31/12/05	26	-	28	28	(17)	28	-	11	
CIAT/IFPRI Harvest Plus - Maize	01/01/04-31/12/07	110	21	-	21	4	-	-	4	
CIMMYT Genetic Resources	01/01/05-31/12/05	789	323	261	584	(308)	261	(91)	(138)	
CIMMYT GCP Marker Asst. Cowpea <i>Striga</i>	01/01/05-31/12/07	900	-	54	54	-	54	(300)	(246)	
CIMMYT/EMPRAPA Physio & Gen. Traits	01/07/05-30/06/07	196	-	15	15	-	15	(66)	(51)	
CIMMYT/GCP Maize Population	01/01/05-31/12/05	26	-	1	1	-	1	(13)	(12)	
CIMMYT GCP 2005 Commissioned Projects	01/01/05-31/12/05	178	-	39	39	-	39	(149)	(110)	
FARA Sub-saharan Africa CP	01/07/05-30/09/05	400	-	180	180	-	180	(400)	(220)	
Generation CP/CIMMYT: Wheat	01/01/05-31/12/05	610	-	-	-	-	-	-	-	
Norway SSA-CP Preparatory Phase	01/01/04-31/12/05	628	117	75	192	(160)	75	(378)	(463)	
Total		5,320	980	1,325	2,305	(541)	1,325	(1,957)	(1,173)	
Grand Total		174,128	94,245	29,453	123,698	(5,756)	29,453	(27,215)	(3,518)	

International Institute of Tropical Agriculture
 Schedule of direct and indirect cost rates
 Year ended 31 December, 2005

Expressed in US \$ thousands

Expenditure	Direct costs	Indirect costs	Total costs	%
Research programs	30,085		30,085	74.7
Research support	1,833		1,833	4.6
Research management	690		690	1.7
Management and administration		5,441	5,441	13.5
Common sustenance services		2,226	2,226	5.5
Total Expenditure	32,608	7,667	40,275	100.0
Direct / total costs				81.0
Indirect / total costs				19.0
Indirect / direct costs				23.5