Financial Statements and Auditors’ Report for the year ended 31 December 2009
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## Financial Statements

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</tbody>
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Statement of the Board Chair
for the year ended 31 December, 2009

We are pleased to note the continued sound financial health and stability of the Institute, and the efficient management of the financial resources. Total revenue amounted to US$52.2 million (2008: US$51.1 million) against expenditure of US$50.8 million (2008: US$50.8 million). 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 2009 audited financial statements reflect a balanced operating results due largely to, increase investor support, continuing implementation of leaner cost structure and frugal spending.

Financial risks form a part of a broader spectrum of risks the Institute manages, and are mitigated by a prudent investment policy and maintaining adequate cash reserves. 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 mission and the interest of stakeholders and investors.

On behalf of the Board of Trustees, the management and the staff of the Institute, I express my deep appreciation to IITA’s investors and partners for their contributions towards the laudable mission of the Institute, which is aimed at reducing hunger and poverty in Africa.

Bryan Harvey
Chairman, Board of Trustees

19 February 2010
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 Ernst & Young.

Hartmann  
Director General

Shalewa Sholola  
Chief Financial Officer

19 February 2010
REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF INTERNATIONAL INSTITUTE OF TROPICAL AGRICULTURE

Report on the Financial Statements

We have audited the accompanying financial statements of International Institute of Tropical Agriculture, which comprise the Statement of Financial Position as at December 31, 2009, the Statement of Activities and Statement of Cash flows for the year then ended, and a summary of significant accounting policies and other explanatory notes.

Management's Responsibility for the Financial Statements

The management is responsible for the preparation and fair presentation of these financial statements in accordance with policies and practices prescribed for international research center seeking assistance from consultative Group on International Agricultural Research (CGIAR) as described on page 2.

Auditor's Responsibilities

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements, and plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements give a true and fair view of the financial position of International Institute of Tropical Agriculture as at December 31, 2009, and of its surplus and its cash flows for the year then ended in accordance with CGIAR Accounting Policies and Reporting Practices Manual.

Ernst & Young
Lagos, Nigeria
February 23, 2010
### International Institute of Tropical Agriculture
**Statement of Financial Position**
**as at 31 December 2009**

Expressed in US$ thousands

<table>
<thead>
<tr>
<th></th>
<th>Note</th>
<th>2009</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assets</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Current assets</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and Cash Equivalents</td>
<td>3</td>
<td>45,282</td>
<td>35,514</td>
</tr>
<tr>
<td>Accounts Receivable:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Donors (net)</td>
<td>4(a)</td>
<td>2,478</td>
<td>3,907</td>
</tr>
<tr>
<td>Employees</td>
<td>4(b)</td>
<td>398</td>
<td>652</td>
</tr>
<tr>
<td>Other CGIAR Centers</td>
<td>4(b)</td>
<td>315</td>
<td>370</td>
</tr>
<tr>
<td>Others</td>
<td>4(b)</td>
<td>1,440</td>
<td>13</td>
</tr>
<tr>
<td>Inventories (net)</td>
<td>5</td>
<td>496</td>
<td>831</td>
</tr>
<tr>
<td>Prepaid Expenses</td>
<td>6</td>
<td>283</td>
<td>377</td>
</tr>
<tr>
<td>Other Assets</td>
<td></td>
<td>150</td>
<td>165</td>
</tr>
<tr>
<td><strong>Total current assets</strong></td>
<td></td>
<td>50,842</td>
<td>41,829</td>
</tr>
<tr>
<td><strong>Fixed assets</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property and Equipment</td>
<td>7</td>
<td>33,468</td>
<td>31,973</td>
</tr>
<tr>
<td>Less: Accumulated Depreciation</td>
<td>7</td>
<td>(26,458)</td>
<td>(25,848)</td>
</tr>
<tr>
<td><strong>Total fixed assets - net</strong></td>
<td></td>
<td>7,010</td>
<td>6,125</td>
</tr>
<tr>
<td><strong>Total assets</strong></td>
<td></td>
<td>57,852</td>
<td>47,954</td>
</tr>
<tr>
<td><strong>Liabilities and net assets</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Current liabilities</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts Payable:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Donors</td>
<td>8</td>
<td>18,878</td>
<td>11,016</td>
</tr>
<tr>
<td>Employees</td>
<td>9</td>
<td>5,762</td>
<td>6,515</td>
</tr>
<tr>
<td>Other CGIAR Centers</td>
<td>10</td>
<td>1,967</td>
<td>986</td>
</tr>
<tr>
<td>Others</td>
<td>10</td>
<td>2,037</td>
<td>1,556</td>
</tr>
<tr>
<td>Accruals and Provisions</td>
<td>10</td>
<td>347</td>
<td>361</td>
</tr>
<tr>
<td><strong>Total current liabilities</strong></td>
<td></td>
<td>28,991</td>
<td>20,434</td>
</tr>
<tr>
<td><strong>Net assets</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Undesignated</td>
<td>11(a)</td>
<td>11,397</td>
<td>11,016</td>
</tr>
<tr>
<td>Designated</td>
<td>11(b)</td>
<td>17,464</td>
<td>16,504</td>
</tr>
<tr>
<td><strong>Total net assets</strong></td>
<td></td>
<td>28,861</td>
<td>27,520</td>
</tr>
<tr>
<td><strong>Total liabilities and net assets</strong></td>
<td></td>
<td>57,852</td>
<td>47,954</td>
</tr>
</tbody>
</table>

The accompanying notes form an integral part of these statements.

HARTMANN SHALEWA SHOLOLA  
Director General  
Chief Financial Officer  
22 February 2010
# International Institute of Tropical Agriculture

## Statement of Activities

for the year Ended 31 December 2009

Expressed in US$ thousands

<table>
<thead>
<tr>
<th>Note</th>
<th>Unrestricted</th>
<th>Restricted</th>
<th>Challenge Programs</th>
<th>Total 2009</th>
<th>Total 2008</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grants 2(e)</td>
<td>13,970</td>
<td>33,291</td>
<td>1,149</td>
<td>48,410</td>
<td>48,150</td>
</tr>
<tr>
<td>Other revenues 12</td>
<td>3,792</td>
<td>-</td>
<td>-</td>
<td>3,792</td>
<td>2,940</td>
</tr>
<tr>
<td><strong>Total revenue</strong></td>
<td><strong>17,762</strong></td>
<td><strong>33,291</strong></td>
<td><strong>1,149</strong></td>
<td><strong>52,202</strong></td>
<td><strong>51,090</strong></td>
</tr>
</tbody>
</table>

| **Expenses** | | | | | |
| Program related expenses 13 | 11,295 | 33,291 | 1,149 | 45,735 | 46,415 |
| Management and general expenses 13 | 10,621 | - | - | 10,621 | 9,297 |
| **Total expenses** | **21,916** | **33,291** | **1,149** | **56,356** | **55,712** |
| Indirect cost recovery | (5,535) | - | - | (5,535) | (4,965) |
| **Net expenses** | **16,381** | **33,291** | **1,149** | **50,821** | **50,747** |

**Excess of revenue over expenses**

| | | | | | |
| **1,381** | - | - | **1,381** | **343** |

**Memo items:**

Operating expenses by natural classification

| | | | | |
| Personnel cost | 12,152 | 7,314 | 475 | 19,941 | 19,333 |
| Supplies and services | 5,925 | 16,794 | 358 | 23,077 | 21,779 |
| Collaborators / Partners | 1,458 | 6,651 | 219 | 8,328 | 9,899 |
| Operational travel | 1,020 | 2,532 | 97 | 3,649 | 3,376 |
| Depreciation | 1,361 | - | - | 1,361 | 1,325 |
| Indirect cost recovery | (5,535) | - | - | (5,535) | (4,965) |
| **16,381** | **33,291** | **1,149** | **50,821** | **50,747** |

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

The accompanying notes form an integral part of these financial statements.
International Institute of Tropical Agriculture  
Statement of Changes in Net Assets  
for the year Ended 31 December 2009

Expressed in US$ thousands

<table>
<thead>
<tr>
<th></th>
<th>Undesignated</th>
<th>Designated</th>
<th>Total Net Assets</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Investment in Fixed Assets</td>
<td>Acquisition &amp; Inst.</td>
<td>Replacement Stability</td>
</tr>
<tr>
<td>Balance at 1 January 2008</td>
<td>12,173</td>
<td>6,364</td>
<td>8,902</td>
</tr>
<tr>
<td>Management re-designation for Institutional Stability</td>
<td>(1,500)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Net changes in investment in Fixed Assets</td>
<td>-</td>
<td>23</td>
<td>-</td>
</tr>
<tr>
<td>Net changes in the appropriation for purchase of property &amp; equip.</td>
<td>-</td>
<td>(262)</td>
<td>(23)</td>
</tr>
<tr>
<td>Net Surplus for 2008</td>
<td>343</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Balance at 31 December 2008</td>
<td><strong>11,016</strong></td>
<td><strong>6,125</strong></td>
<td><strong>8,879</strong></td>
</tr>
<tr>
<td>Management re-designation for facilities development</td>
<td>(1,000)</td>
<td>-</td>
<td>1,000</td>
</tr>
<tr>
<td>Net changes in investment in Fixed Assets</td>
<td>-</td>
<td>925</td>
<td>-</td>
</tr>
<tr>
<td>Net changes in the appropriation for purchase of property &amp; equip.</td>
<td>-</td>
<td>(40)</td>
<td>(925)</td>
</tr>
<tr>
<td>Net Surplus for 2009</td>
<td>1,381</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Balance at 31 December 2009</td>
<td><strong>11,397</strong></td>
<td><strong>7,010</strong></td>
<td><strong>8,954</strong></td>
</tr>
</tbody>
</table>
### International Institute of Tropical Agriculture

#### Statement of Cash Flows

for the year Ended 31 December 2009

Expressed in US$ thousands

<table>
<thead>
<tr>
<th></th>
<th>2009</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cash flows from operating activities</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Surplus of Revenue Over Expenses</td>
<td>1,381</td>
<td>343</td>
</tr>
<tr>
<td><strong>Adjustments to reconcile net cash</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Provided by operating activities:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciation</td>
<td>1,361</td>
<td>1,325</td>
</tr>
<tr>
<td><strong>Decrease / (Increase) in assets:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts Receivable - Donors</td>
<td>1,429</td>
<td>(2,560)</td>
</tr>
<tr>
<td>Accounts Receivable - Employees</td>
<td>254</td>
<td>373</td>
</tr>
<tr>
<td>Accounts Receivable - Other CGIAR Centers</td>
<td>55</td>
<td>149</td>
</tr>
<tr>
<td>Accounts Receivable - Others</td>
<td>(1,427)</td>
<td>41</td>
</tr>
<tr>
<td>Inventories</td>
<td>335</td>
<td>596</td>
</tr>
<tr>
<td>Prepaid Expenses</td>
<td>94</td>
<td>(82)</td>
</tr>
<tr>
<td>Other Assets</td>
<td>15</td>
<td>(92)</td>
</tr>
<tr>
<td><strong>Increase / (Decrease) in liabilities:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts Payable - Donors</td>
<td>7,862</td>
<td>(1,607)</td>
</tr>
<tr>
<td>Accounts Payable - Employees</td>
<td>(753)</td>
<td>(2,384)</td>
</tr>
<tr>
<td>Accounts Payable - Other CGIAR Centers</td>
<td>981</td>
<td>(32)</td>
</tr>
<tr>
<td>Accounts Payable - Others</td>
<td>481</td>
<td>(35)</td>
</tr>
<tr>
<td>Accruals and Provisions</td>
<td>(14)</td>
<td>99</td>
</tr>
<tr>
<td><strong>Total adjustments</strong></td>
<td>10,673</td>
<td>(4,209)</td>
</tr>
<tr>
<td><strong>Net cash provided by operating activities</strong></td>
<td>12,054</td>
<td>(3,866)</td>
</tr>
<tr>
<td><strong>Cash flow used in investment activities:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Acquisition of Fixed Assets</td>
<td>(2,286)</td>
<td>(1,348)</td>
</tr>
<tr>
<td><strong>Net (Decrease) / Increase in cash and cash equivalents</strong></td>
<td>9,768</td>
<td>(5,214)</td>
</tr>
<tr>
<td><strong>Cash and cash equivalents:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Beginning of year</td>
<td>35,514</td>
<td>40,728</td>
</tr>
<tr>
<td>End of year</td>
<td>45,282</td>
<td>35,514</td>
</tr>
</tbody>
</table>
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 and equipment
Property and equipment are shown at acquisition cost less accumulated depreciation. Acquisition cost represents the purchase price of the item plus freight, insurance, and handling charges.

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

Depreciation of property and equipment is computed on straight-line basis over the expected useful lives of the assets 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

In compliance with the CGIAR financial guidelines, the Institute continued to implement a no asset, no depreciation policy. Only property and equipment which were acquired during the year (with the title passing to the Institute) or transferred to the Institute via donations were capitalized and subjected to depreciation from the month the asset was placed in operation.
Property and equipment acquired through the use of restricted grants are recorded as assets, and are fully or 100 percent expensed, and are charged directly to the appropriate restricted project in the same year of acquisition.

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

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

(e) Revenue recognition

Unrestricted Grants
Unrestricted grants are recognized in full as revenue in the year specified by the donor. If the pledge is cancelled in a subsequent financial period it is written off against revenues of the year in which it is cancelled.

Unrestricted grant revenue arises from the unconditional transfer of cash or other assets to the Institute.

Restricted Grants
Restricted grants are received in support of specified projects or activities mutually agreed upon by the Institute and donors.

Restricted grants, which in certain instances are for periods of more than one year, are recognized as revenue to the extent of expenses. Funds received in excess of expenses incurred during the year are classified as “Accounts Payable - donors”, while shortfalls of funds received to expenses are classified as “Accounts Receivable - donors” in the Statement of Financial Position. Provision is made in the financial statements for shortfalls of funds received to expenses where collection is considered doubtful. In addition, a general provision on total receivables is made based on past experiences, and consideration of other relevant factors.

Restricted grants are recognized as revenue upon fulfillment of the donor-imposed conditions.

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

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

Grants-in-kind
These are recorded at the fair value of the assets (or services) received or promised, or the fair value of the liabilities satisfied.
(f) Commitments
While 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 2009 and 2008 is as follows:

<table>
<thead>
<tr>
<th></th>
<th>2009</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>($'000)</td>
<td>($'000)</td>
</tr>
<tr>
<td>Operating Commitment:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>End of year</td>
<td>621</td>
<td>530</td>
</tr>
<tr>
<td>Beginning of year</td>
<td>(530)</td>
<td>(520)</td>
</tr>
<tr>
<td>Increase in operating commitments</td>
<td>91</td>
<td>10</td>
</tr>
</tbody>
</table>

(g) Indirect cost recovery
The indirect cost recovery represents the overhead cost recovered from the restricted projects based on rates agreed and as stated in each project document with donors. Calculation of indirect cost recovery rate is based upon 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:

<table>
<thead>
<tr>
<th></th>
<th>2009</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>($'000)</td>
<td>($'000)</td>
</tr>
<tr>
<td>Cash on Hand</td>
<td>529</td>
<td>530</td>
</tr>
<tr>
<td>Banks and Short-term Deposits</td>
<td>44,753</td>
<td>34,984</td>
</tr>
<tr>
<td></td>
<td>45,282</td>
<td>35,514</td>
</tr>
</tbody>
</table>

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:

<table>
<thead>
<tr>
<th></th>
<th>2009</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>($'000)</td>
<td>($'000)</td>
</tr>
<tr>
<td>(a) Due from Donors</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unrestricted</td>
<td>722</td>
<td>1,176</td>
</tr>
<tr>
<td>Restricted</td>
<td>2,382</td>
<td>3,153</td>
</tr>
<tr>
<td>Challenge Programs</td>
<td>479</td>
<td>748</td>
</tr>
<tr>
<td></td>
<td>3,583</td>
<td>5,077</td>
</tr>
<tr>
<td>Provision for</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non-Collectibles</td>
<td>(1,105)</td>
<td>(1,170)</td>
</tr>
<tr>
<td></td>
<td>2,478</td>
<td>3,907</td>
</tr>
<tr>
<td>(b) Others</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Advances to Staff</td>
<td>398</td>
<td>652</td>
</tr>
<tr>
<td>Other CGIAR Centers</td>
<td>315</td>
<td>370</td>
</tr>
<tr>
<td>General Receivables</td>
<td>1,440</td>
<td>13</td>
</tr>
<tr>
<td></td>
<td>2,153</td>
<td>1,035</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th></th>
<th>2009</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>($'000)</td>
<td>($'000)</td>
</tr>
<tr>
<td>Stores on Hand</td>
<td>2,374</td>
<td>2,663</td>
</tr>
<tr>
<td>Allowance for Obsolescence</td>
<td>(1,884)</td>
<td>(1,942)</td>
</tr>
<tr>
<td>Stores in Transit</td>
<td>490</td>
<td>721</td>
</tr>
<tr>
<td></td>
<td>6</td>
<td>110</td>
</tr>
<tr>
<td></td>
<td>496</td>
<td>831</td>
</tr>
</tbody>
</table>

6. Prepaid Expenses
These comprise imprests and advances to overseas agents for purchases.
### 7. Property and Equipment

<table>
<thead>
<tr>
<th>Cost</th>
<th>Lab./Scientific</th>
<th>Equipment &amp;</th>
<th>Furniture/</th>
<th>Computer</th>
<th>Power-</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Infrastructure</td>
<td>Fixtures</td>
<td>Vehicles</td>
<td>Equipment</td>
<td>house</td>
<td></td>
</tr>
<tr>
<td>At 1 January 2009</td>
<td>896</td>
<td>16,263</td>
<td>7,636</td>
<td>5,434</td>
<td>1,744</td>
<td>31,973</td>
</tr>
<tr>
<td>Additions</td>
<td>1,078</td>
<td>319</td>
<td>467</td>
<td>422</td>
<td>-</td>
<td>2,286</td>
</tr>
<tr>
<td>Disposal</td>
<td>-</td>
<td>(184)</td>
<td>(483)</td>
<td>(124)</td>
<td>-</td>
<td>(791)</td>
</tr>
<tr>
<td>At 31 Dec. 2009</td>
<td>1,974</td>
<td>16,398</td>
<td>7,620</td>
<td>5,732</td>
<td>1,744</td>
<td>33,468</td>
</tr>
</tbody>
</table>

### Accumulated Depreciation

<table>
<thead>
<tr>
<th>Cost</th>
<th>Lab./Scientific</th>
<th>Equipment &amp;</th>
<th>Furniture/</th>
<th>Computer</th>
<th>Power-</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Infrastructure</td>
<td>Fixtures</td>
<td>Vehicles</td>
<td>Equipment</td>
<td>house</td>
<td></td>
</tr>
<tr>
<td>At 1 January 2009</td>
<td>66</td>
<td>13,385</td>
<td>6,521</td>
<td>5,034</td>
<td>842</td>
<td>25,848</td>
</tr>
<tr>
<td>Charge for Year</td>
<td>27</td>
<td>684</td>
<td>371</td>
<td>209</td>
<td>70</td>
<td>1,361</td>
</tr>
<tr>
<td>Disposals</td>
<td>-</td>
<td>(164)</td>
<td>(469)</td>
<td>(118)</td>
<td>-</td>
<td>(751)</td>
</tr>
<tr>
<td>At 31 Dec. 2009</td>
<td>93</td>
<td>13,905</td>
<td>6,423</td>
<td>5,125</td>
<td>912</td>
<td>26,458</td>
</tr>
</tbody>
</table>

### Net Book Value

<table>
<thead>
<tr>
<th>Cost</th>
<th>Lab./Scientific</th>
<th>Equipment &amp;</th>
<th>Furniture/</th>
<th>Computer</th>
<th>Power-</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Infrastructure</td>
<td>Fixtures</td>
<td>Vehicles</td>
<td>Equipment</td>
<td>house</td>
<td></td>
</tr>
<tr>
<td>at 31 Dec. 2009</td>
<td>1,881</td>
<td>2,493</td>
<td>1,197</td>
<td>607</td>
<td>832</td>
<td>7,010</td>
</tr>
</tbody>
</table>

The costs shown above include assets-in-transit of $1,472,000 and exclude commitments of $417,000.

### 8. Accounts Payable - Donors

<table>
<thead>
<tr>
<th>Cost</th>
<th>2009</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td>($'000)</td>
<td>($'000)</td>
<td></td>
</tr>
<tr>
<td>Unrestricted</td>
<td>323</td>
<td>-</td>
</tr>
<tr>
<td>Restricted</td>
<td>18,088</td>
<td>10,088</td>
</tr>
<tr>
<td>Challenge Programs</td>
<td>467</td>
<td>928</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>18,878</strong></td>
<td><strong>11,016</strong></td>
</tr>
</tbody>
</table>

### 9. Accounts Payable - Employees

<table>
<thead>
<tr>
<th>Cost</th>
<th>2009</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td>($'000)</td>
<td>($'000)</td>
<td></td>
</tr>
<tr>
<td>Repatriation</td>
<td>1,385</td>
<td>1,219</td>
</tr>
<tr>
<td>Vacation</td>
<td>612</td>
<td>650</td>
</tr>
<tr>
<td>Severance Benefits</td>
<td>2,921</td>
<td>3,941</td>
</tr>
<tr>
<td>Pension Scheme</td>
<td>248</td>
<td>302</td>
</tr>
<tr>
<td>Payroll Taxes</td>
<td>93</td>
<td>106</td>
</tr>
<tr>
<td>Other Payroll Provisions</td>
<td>503</td>
<td>297</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>5,762</strong></td>
<td><strong>6,515</strong></td>
</tr>
</tbody>
</table>
10. Accounts Payable - Others and Accruals

<table>
<thead>
<tr>
<th></th>
<th>2009 ($'000)</th>
<th>2008 ($'000)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other CGIAR Centers</td>
<td>1,967</td>
<td>986</td>
</tr>
<tr>
<td>Other Payable (Trade Creditors)</td>
<td>2,037</td>
<td>1,556</td>
</tr>
<tr>
<td>Accruals and Provisions</td>
<td>347</td>
<td>361</td>
</tr>
<tr>
<td></td>
<td><strong>4,351</strong></td>
<td><strong>2,903</strong></td>
</tr>
</tbody>
</table>

11. Net Assets

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

(a) Undesignated net assets

That part of net assets not designated by Institute’s management for specific purposes.

(b) Designated net assets

That part of net assets designated by Institute’s management for specific purposes.

- Designation for future acquisition/replacement of property and equipment

During the year, management approved the re-designation of US$1 million from undesignated net assets to designated facilities development in order to improve the efficiency and effectiveness of the Institute.

- Designation of net investment in property and equipment

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

The following is a summary of net assets for the years ended 31 December 2009 and 2008:

<table>
<thead>
<tr>
<th></th>
<th>2009 ($'000)</th>
<th>2008 ($'000)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Undesignated</td>
<td>11,397</td>
<td>11,016</td>
</tr>
<tr>
<td>Designated</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Acquisition and replacement of property and equipment</td>
<td>8,954</td>
<td>8,879</td>
</tr>
<tr>
<td>Institutional stability and reasearch for dev. programs</td>
<td>1,500</td>
<td>1,500</td>
</tr>
<tr>
<td>Net investment in property and equipment</td>
<td>7,010</td>
<td>6,125</td>
</tr>
<tr>
<td></td>
<td><strong>17,464</strong></td>
<td><strong>16,504</strong></td>
</tr>
</tbody>
</table>

12. Other Revenues and Support

<table>
<thead>
<tr>
<th></th>
<th>2009 ($'000)</th>
<th>2008 ($'000)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest income (on investment)</td>
<td>3,663</td>
<td>2,099</td>
</tr>
<tr>
<td>Gain on disposal of fixed assets</td>
<td>129</td>
<td>841</td>
</tr>
<tr>
<td></td>
<td><strong>3,792</strong></td>
<td><strong>2,940</strong></td>
</tr>
</tbody>
</table>
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, postharvest engineering, analytical laboratory, and research management.

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

Information Services
Cover the costs of publication of annual reports and technical bulletins, translation and printing of various public information activities, and library service.

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

<table>
<thead>
<tr>
<th></th>
<th>2009</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td>Research - programs and support</td>
<td>43,678</td>
<td>44,346</td>
</tr>
<tr>
<td>Training</td>
<td>1,587</td>
<td>1,420</td>
</tr>
<tr>
<td>Information Services</td>
<td>470</td>
<td>649</td>
</tr>
<tr>
<td></td>
<td>45,735</td>
<td>46,415</td>
</tr>
</tbody>
</table>

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

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

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

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

<table>
<thead>
<tr>
<th></th>
<th>2009</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Administration</td>
<td>5,267</td>
<td>5,054</td>
</tr>
<tr>
<td>General Operations</td>
<td>5,354</td>
<td>4,243</td>
</tr>
<tr>
<td></td>
<td>10,621</td>
<td>9,297</td>
</tr>
</tbody>
</table>
### a) Expenses by natural classification for the years 2009 and 2008

**Expressed in US$ thousands**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel cost</td>
<td>14,635</td>
<td>6</td>
<td>410</td>
<td>2,608</td>
<td>2,282</td>
<td>19,941</td>
<td>19,333</td>
</tr>
<tr>
<td>Supplies and services</td>
<td>17,560</td>
<td>1,516</td>
<td>19</td>
<td>1,404</td>
<td>2,578</td>
<td>23,077</td>
<td>21,779</td>
</tr>
<tr>
<td>Collaborators/Partners</td>
<td>7,681</td>
<td>-</td>
<td>-</td>
<td>638</td>
<td>9</td>
<td>8,328</td>
<td>9,899</td>
</tr>
<tr>
<td>Operational travel</td>
<td>3,194</td>
<td>58</td>
<td>12</td>
<td>290</td>
<td>95</td>
<td>3,649</td>
<td>3,376</td>
</tr>
<tr>
<td>Depreciation</td>
<td>608</td>
<td>7</td>
<td>29</td>
<td>327</td>
<td>390</td>
<td>1,361</td>
<td>1,325</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>43,678</strong></td>
<td><strong>1,587</strong></td>
<td><strong>470</strong></td>
<td><strong>5,267</strong></td>
<td><strong>5,354</strong></td>
<td><strong>56,356</strong></td>
<td><strong>55,712</strong></td>
</tr>
</tbody>
</table>

### b) Expenses by natural classification by funding source

#### i) Unrestricted

**Expressed in US$ thousands**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel cost</td>
<td>6,846</td>
<td>6</td>
<td>410</td>
<td>2,608</td>
<td>2,282</td>
<td>12,152</td>
<td>11,709</td>
</tr>
<tr>
<td>Supplies and services</td>
<td>1,819</td>
<td>105</td>
<td>19</td>
<td>1,404</td>
<td>2,578</td>
<td>5,925</td>
<td>5,333</td>
</tr>
<tr>
<td>Collaborators/Partners</td>
<td>811</td>
<td>-</td>
<td>-</td>
<td>638</td>
<td>9</td>
<td>1,458</td>
<td>214</td>
</tr>
<tr>
<td>Operational travel</td>
<td>623</td>
<td>-</td>
<td>12</td>
<td>290</td>
<td>95</td>
<td>1,020</td>
<td>1,131</td>
</tr>
<tr>
<td>Depreciation</td>
<td>608</td>
<td>7</td>
<td>29</td>
<td>327</td>
<td>390</td>
<td>1,361</td>
<td>1,325</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>10,707</strong></td>
<td><strong>118</strong></td>
<td><strong>470</strong></td>
<td><strong>5,267</strong></td>
<td><strong>5,354</strong></td>
<td><strong>21,916</strong></td>
<td><strong>19,712</strong></td>
</tr>
</tbody>
</table>

#### ii) Restricted

**Expressed in US$ thousands**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel cost</td>
<td>7,314</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>7,314</td>
<td>7,068</td>
</tr>
<tr>
<td>Supplies and services</td>
<td>15,411</td>
<td>1,383</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>16,794</td>
<td>15,463</td>
</tr>
<tr>
<td>Collaborators/Partners</td>
<td>6,651</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>6,651</td>
<td>7,145</td>
</tr>
<tr>
<td>Operational travel</td>
<td>2,475</td>
<td>57</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>2,532</td>
<td>2,099</td>
</tr>
<tr>
<td>Depreciation</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>31,851</strong></td>
<td><strong>1,440</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td><strong>33,291</strong></td>
<td><strong>31,775</strong></td>
</tr>
</tbody>
</table>
### iii) Challenge Programs

Expressed in US$ thousands

<table>
<thead>
<tr>
<th></th>
<th>Research</th>
<th>Training</th>
<th>Information Services</th>
<th>General Admin.</th>
<th>General Operations</th>
<th>Total</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel cost</td>
<td>475</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>475</td>
<td>556</td>
</tr>
<tr>
<td>Supplies and services</td>
<td>330</td>
<td>28</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>358</td>
<td>983</td>
</tr>
<tr>
<td>Collaborators/Partners</td>
<td>219</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>219</td>
<td>2,540</td>
</tr>
<tr>
<td>Operational travel</td>
<td>96</td>
<td>1</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>97</td>
<td>146</td>
</tr>
<tr>
<td>Depreciation</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>1,120</td>
<td>29</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,149</td>
<td>4,225</td>
</tr>
</tbody>
</table>

The number of employees in the Institute as at 31 December 2009 was 97 internationally recruited staff and 882 support staff (2008: 103 internationally recruited staff and 968 support staff).

### 14. Comparatives

Where necessary, comparative figures have been adjusted to conform to changes in presentation in the current year.
## International Institute of Tropical Agriculture
### Statement of grant revenue
for the year ended 31 December 2009

Expressed in US$ thousands

<table>
<thead>
<tr>
<th>2009</th>
<th>Funds Available</th>
<th>Accounts Receivable</th>
<th>Advance Payments</th>
<th>CY Grant</th>
<th>PY Grant 2008</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2009</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Belgium¹</td>
<td>1,740</td>
<td>-</td>
<td>-</td>
<td>1,740</td>
<td>511</td>
</tr>
<tr>
<td>BMZ, Germany</td>
<td>999</td>
<td>-</td>
<td>-</td>
<td>999</td>
<td>596</td>
</tr>
<tr>
<td>Canada</td>
<td>395</td>
<td>500</td>
<td>-</td>
<td>895</td>
<td>1,090</td>
</tr>
<tr>
<td>Denmark</td>
<td>1,160</td>
<td>-</td>
<td>-</td>
<td>1,160</td>
<td>777</td>
</tr>
<tr>
<td>Department for Int'l Dev. (DFID) - UK</td>
<td>1,034</td>
<td>-</td>
<td>-</td>
<td>1,034</td>
<td>1,095</td>
</tr>
<tr>
<td>Ireland</td>
<td>1,004</td>
<td>-</td>
<td>(323)</td>
<td>681</td>
<td>765</td>
</tr>
<tr>
<td>Japan</td>
<td>-</td>
<td>18</td>
<td>-</td>
<td>18</td>
<td>59</td>
</tr>
<tr>
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¹ Includes contribution of €783,800 (equivalent of US$1.182 million) on CIALCA II activities
## International Institute of Tropical Agriculture

### Statement of grant revenue

for the year ended 31 December 2009

*Expressed in US$ thousands*

<table>
<thead>
<tr>
<th>Restricted - Exhibit III</th>
<th>Funds Available</th>
<th>Accounts Receivable</th>
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<td>Belgium</td>
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<td>Gatsby Charitable Foundation</td>
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<td>Netherlands</td>
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**Total Restricted**  
48,997  2,382   (18,088)  33,291  31,775

**Total Challenge Programs - Exhibit IV**  
1,137  479    (467)    1,149  4,225

**Total**  
63,705  3,583  (18,878)  48,410  48,150
### International Institute of Tropical Agriculture
### Statement of pledges and expenditures
### 31 December 2009

<table>
<thead>
<tr>
<th>Donor and program/project temporarily restricted</th>
<th>Grant period</th>
<th>Grant pledged</th>
<th>Prior years</th>
<th>Current year</th>
<th>Total</th>
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<tr>
<td><strong>AATF</strong></td>
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<td>AATF/IITA - Baseline Studies for IR Maize Projects</td>
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<td>837</td>
<td>355</td>
<td>26</td>
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<td>AATF/IITA - Banana Transformation 2007</td>
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<td>257</td>
<td>90</td>
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<td>AATF/IITA - Biological Control of Aflatoxin Project</td>
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<td>AATF/IITA - Control of <em>Striga</em> Weed in Part of SSA - IR Maize</td>
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<td><strong>Total</strong></td>
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<td>1,220</td>
<td>445</td>
<td>121</td>
<td>566</td>
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</table>

| **Austria**                                     |              |               |             |             |       |
| ADA/IITA - Diffusion of Cost-Effective Technology | 01/01/07-31/12/09 | 644           | 182         | 460         | 642   |
| **Total**                                       |              | 644           | 182         | 460         | 642   |

| **BMZ/GTZ**                                     |              |               |             |             |       |
| BEAF/GTZ - Soil Conservation                    | 01/08/05-31/01/09 | 219           | 202         | 5           | 207   |
| GTZ/IITA - Soil Conservation Options (Contract No. 81099098) | 01/11/07-31/01/09 | 49            | 36          | -           | 36    |
| GTZ/IITA - Variability for Drought Tolerant in Cassava | 01/01/08-31/12/10 | 87            | 32          | 31          | 63    |
| GTZ/DED/IITA - Scaling Up of Cocoa Farms        | 01/01/08-31/12/09 | 30            | -           | 10          | 10    |
| GTZ/IITA - Banana Tissue Culture (Contract No. 81099950) | 01/01/08-31/12/10 | 1,472         | 551         | 289         | 840   |
| **Total**                                       |              | 1,857         | 821         | 335         | 1,156 |

| **Canada**                                      |              |               |             |             |       |
| CIDA PROSAB Project                            | 01/10/03-31/01/10 | 6,144         | 5,276       | 728         | 6,004 |
| **Total**                                       |              | 6,144         | 5,276       | 728         | 6,004 |

| **Catholic Relief Services (CRS)**              |              |               |             |             |       |
| CRS/IITA - Great Lakes Cassava Initiative      | 07/05/08-30/11/11 | 4,028         | 843         | 1,012       | 1,855 |
| CRS/IITA - Great Lakes Cassava Initiative      | 01/01/08-31/12/11 | 230           | 101         | 71          | 172   |
| **Total**                                       |              | 4,258         | 944         | 1,083       | 2,027 |

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Exhibit III

Expressed in US$ thousands

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Note: The data is expressed in US$ thousands.
### Donor and program/project temporarily restricted

<table>
<thead>
<tr>
<th>Donor and program/project temporarily restricted</th>
<th>Grant period</th>
<th>Grant pledged</th>
<th>Prior years</th>
<th>Current year</th>
<th>Total</th>
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</thead>
<tbody>
<tr>
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<td>01/12/06-30/11/11</td>
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<td>554</td>
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<td><strong>Total</strong></td>
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<td><strong>Total</strong></td>
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<td>FAO/IITA - Agric. &amp; Forestry Research in DR Congo</td>
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<td>FAO/IITA - PR 41811 (Banana)</td>
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<td><strong>810</strong></td>
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### Donor and program/project temporarily restricted

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<th>Prior years</th>
<th>Current year</th>
<th>Total</th>
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<tbody>
<tr>
<td><strong>France</strong></td>
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<td><strong>Global Crop Diversity Trust (GCDT)</strong></td>
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<td>GCDT/IITA - Funding for Ex-Situ Collection of Germplasm (Yam)</td>
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<td>GCDT/IITA - Long term Conservation of Veg. Crops</td>
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<td>GCDT/IITA - Backstopping of Regeneration Initiative</td>
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<td>GCDT/IITA - Development of Strategy for Ex-situ (Cowpea)</td>
<td>01/03/09-31/03/10</td>
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<td><strong>International Fund for Agricultural Development (IFAD)</strong></td>
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<td>IFAD/IITA - Adoption of Cowpea Technology - Grant No 975</td>
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<td>IFAD/IITA - Cassava Project - Grant No. 874</td>
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<td>IFAD - Yam Project II</td>
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<td>ICRISAT/IITA - Enhancing Grain Legumes Productivity</td>
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<tr>
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</tr>
</tbody>
</table>

Expressed in US$ thousands
### International Institute of Tropical Agriculture
#### Statement of pledges and expenditures
##### 31 December 2009

<table>
<thead>
<tr>
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**Expressed in US$ thousands**  

**Expenses**
### Exhibit III

**International Institute of Tropical Agriculture**  
**Statement of pledges and expenditures**  
**31 December 2009**

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<th>Donor and program/project temporarily restricted</th>
<th>Grant period</th>
<th>Grant pledged</th>
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<th>Current year</th>
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### Exhibit III

#### International Institute of Tropical Agriculture

Statement of pledges and expenditures

31 December 2009

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<th>Grant period</th>
<th>Grant pledged</th>
<th>Prior years</th>
<th>Current year</th>
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**World Bank**

| CGIAR/IITA - Global Public Goods (Genebank Upgrading) Phase II | 01/01/07-31/12/09 | 727 | 531 | 185 | 716 |
| CGIAR/IITA - Global Public Goods (Nematode Survey) Phase II | 01/01/07-31/12/09 | 70  | 4   | 36  | 40  |
| CGIAR/IITA - Cassava Brown Streak Disease (CBSD) | 01/10/07-30/06/11 | 120 | -   | 2   | 2   |
| WU/IITA - Novel Staple Food, INSTAPA | 01/06/08-31/05/13 | 208 | 13  | 61  | 74  |
| Bioversity/IITA - GPG2 Phase II | 30/10/08-31/07/09 | 9   | -   | 7   | 7   |

**Multiple Donors**

**Integrated Pest Management Initiative**

- ICIPE | 01/01/09-31/12/09 | 30 | - | 30 | 30 |
- Italy | 01/01/03-31/12/09 | 1,203 | 1,193 | 10 | 1,203 |
- Switzerland | 01/01/06-31/12/09 | 1,724 | 1,551 | 173 | 1,724 |
- World Bank | 01/01/09-31/12/09 | 750 | 750 | - | 750 |

**Total**

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Expressed in US$ thousands

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**Note:** The numbers in Parentheses denote Temporary restricted.
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<td>IUCEA/IITA - Enhanced Tissue Culture Plants for E/Africa</td>
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### International Institute of Tropical Agriculture
**Statement of pledges and expenditures**
**31 December 2009**

#### Donor and program/project temporarily restricted

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|-----------------------------|-----------------------------|
| | 247,551 | 33,291 | 280,842 |

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### International Institute of Tropical Agriculture

#### Statement of pledges and expenditures

#### 31 December 2009

**Exhibited in US$ thousands**

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<td>CIMMYT/IITA - GCP 2008 Marker Assisted Cowpea</td>
<td>01/01/08-31/12/10</td>
<td>100</td>
<td>46</td>
<td>49</td>
<td>95</td>
</tr>
<tr>
<td>GCP 2006 commissioned Project – Preparing Cassava</td>
<td>01/01/06-31/12/09</td>
<td>48</td>
<td>33</td>
<td>-</td>
<td>33</td>
</tr>
<tr>
<td>CIMMYT/IITA - GCP 2009 Drought Tolerance Cowpea</td>
<td>01/01/09-31/12/10</td>
<td>78</td>
<td>-</td>
<td>45</td>
<td>45</td>
</tr>
<tr>
<td>FARA/IITA - Supports to NRS</td>
<td>16/12/08-31/12/09</td>
<td>56</td>
<td>-</td>
<td>36</td>
<td>36</td>
</tr>
<tr>
<td>FARA/IITA - KKM Pilot Learning site</td>
<td>16/12/08-31/12/09</td>
<td>500</td>
<td>-</td>
<td>470</td>
<td>470</td>
</tr>
<tr>
<td>CIAT/IITA - Sustainable Crop Yields in Agro-Eco Zones</td>
<td>01/12/08-30/11/11</td>
<td>1,047</td>
<td>-</td>
<td>229</td>
<td>229</td>
</tr>
<tr>
<td>CIAT/IFPRI/IITA - HP 5206 - Phase II</td>
<td>01/01/09-31/12/09</td>
<td>240</td>
<td>-</td>
<td>176</td>
<td>176</td>
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<tr>
<td>CIMMYT/IITA - GCP Competitive Project III</td>
<td>01/02/09-15/12/09</td>
<td>18</td>
<td>-</td>
<td>14</td>
<td>14</td>
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<tr>
<td>CIAT/IFPRI/IITA - HP 5207 - Cassava Project</td>
<td>01/01/09-31/12/09</td>
<td>324</td>
<td>-</td>
<td>204</td>
<td>204</td>
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<tr>
<td>CIAT/IITA - Africa Trial Sites Catalogue - C-056-09</td>
<td>01/05/09-30/11/09</td>
<td>19</td>
<td>-</td>
<td>5</td>
<td>5</td>
</tr>
<tr>
<td>IFPRI/IITA - Contract No. 2009x322.IIT.</td>
<td>10/08/09-19/11/09</td>
<td>13</td>
<td>-</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td><strong>Total Challenge Programs</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td><strong>12,648</strong></td>
</tr>
</tbody>
</table>

| Grand total | | | | **291,503** |
## International Institute of Tropical Agriculture

**Schedule of direct and indirect cost rates**  
**Year ended 31 December 2009**  

*Expressed in US$ thousands*

### Direct Operating Expenses

<table>
<thead>
<tr>
<th></th>
<th>2009</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td>Research Programs</td>
<td>41,908</td>
<td>41,776</td>
</tr>
<tr>
<td>Research Support</td>
<td>4,138</td>
<td>4,232</td>
</tr>
<tr>
<td>Research Management / Operations</td>
<td>1,958</td>
<td>1,115</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td>48,004</td>
<td>47,123</td>
</tr>
<tr>
<td>Less: Indirect costs recovery</td>
<td>(5,535)</td>
<td>(4,965)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>42,469</td>
<td>42,158</td>
</tr>
</tbody>
</table>

### Indirect Operating Expenses

<table>
<thead>
<tr>
<th></th>
<th>2009</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td>Management and Administration</td>
<td>7,143</td>
<td>7,488</td>
</tr>
<tr>
<td>Common Sustenance Services</td>
<td>1,209</td>
<td>1,101</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>8,352</td>
<td>8,589</td>
</tr>
</tbody>
</table>

### Total Operating Expenses

<table>
<thead>
<tr>
<th></th>
<th>2009</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total</strong></td>
<td>50,821</td>
<td>50,747</td>
</tr>
</tbody>
</table>

**Direct / total expenses** 83.57% 83.07%  
**Indirect / total expenses** 16.43% 16.93%  
**Indirect / direct expenses** 19.67% 20.37%