

Financial Statements

and Auditors' Report
for the year ended 31 December

2017



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IITA

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IITA - Financial Statements for the year ended 31 December 2017

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Statement of the Board Chair

for the year ended 31 December 2017

The mission of International Institute of Tropical Agriculture (IITA) is to be the leading research partner facilitating agricultural solutions to overcome hunger, poverty and natural resource degradation throughout the tropics. The refreshed strategy of the Institute established a goal of lifting 11 million people out of poverty and revitalizing 7.5 million hectares of degraded land by 2020. This is an ambitious target: however, the significant increase in research capacity over the past two years and the quality and relevance of the Institute's programs will facilitate its achievement. The Board of Trustees is committed to provide governance, financial and programmatic oversight to ensure efficient and effective management of the Institute.

2017 was a challenging year, following funding reductions from some major donors and termination of Humidtropics CRP at end of 2016. Total revenue amounted to US\$98.7 million (2016: US\$112.5 million) against expenditure of US\$98.0 million (2016: US\$113.9 million). With the commencement of Phase II of CGIAR Research Programs in 2017, IITA participated in five CRPs (Maize, RTB, A4NH, CCAFS & PIM) and in three Platforms (EiB, Big Data & Genebank). The Institute's liquidity and reserve levels improved marginally; however, the reported days remain below the CGIAR recommended benchmarks. The 2017 audited financial statements show an operating result of US\$0.664 million positive change in net assets due largely to aggressive costs recoveries.

The Board of Trustees expresses its appreciation to the research and support staff of IITA for the excellent research conducted during 2017; attraction of new partners and funding; and the effective financial and administrative management of the Institute's resources. Finally, the Trustees express our 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.



Bruce Coulman
Chairman, Board of Trustees

9 March 2018

BOARD STATEMENT ON IITA RISK MANAGEMENT - 2017

The Center's Board of Trustees has responsibility for overseeing the effectiveness of the risk management system that IITA management has put in place to identify, manage and monitor significant risks to the achievement of IITA's business objectives, and to ensure alignment with Consultative Group on International Agriculture Research (CGIAR) principles and guidelines that have been adopted by all CGIAR Centers.

These risks include operational, financial and reputational risks that are inherent in the nature, modus operandi and location of IITA's activities and dynamics of the environment in which IITA operates. Together, they represent the potential for loss resulting from external events, human factors or inadequate or failed internal policies, processes or systems.

To these ends, the Board has adopted a risk management policy and risk mitigation practices, that have been communicated to all staff, that include a risk framework by which IITA management identifies, evaluates and prioritizes risks and opportunities across the organization; assigns risk owners and develops risk mitigation strategies (including internal controls) which balance benefits with costs; monitors the implementation of these strategies and reports semi-annually to the Audit Committee of the Board on results. During 2017 the management continued to review and further develop existing risk management strategies and guidelines to ensure the risk management system in IITA is comprehensive and relevant and continues to be in line with best practice.

The Board will monitor and review progress on an on-going basis as the IITA management seeks to deepen the implementation of the risk management framework, focus attention on higher priority risks. The Board notes that the effectiveness of risk management depends not only on the identification of the risks but the implementation of effective mitigation plans. The Board continues to assure itself that risk management is effective and sustained.

With regards to IITA's 2017 financial statements and the effectiveness of internal control specific to financial reporting, the Board notes management's assertion in its 2017 Management Letter of Representation (provided to the external auditors) and Management's Statement of Responsibility for Financial Reporting included as part of the annual Financial Statements.



Bruce Coulman
 Chair, IITA Board of Trustees
 9 March 2018

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 & Finance Committee.

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

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



Nteranya Singinga
Director General



Shalewa Sholola
Director of Finance

9 March, 2018

Independent auditor's report

To the trustees of the International Institute of Tropical Agriculture

Report on the audit of the financial statements

Our opinion

In our opinion, the financial statements of International Institute of Tropical Agriculture's (the "Institute") are prepared, in all material respects, in compliance with the Consultative Group on International Agriculture Research (CGIAR) Accounting Policies and Reporting Practices Manual.

What we have audited

The International Institute of Tropical Agriculture's financial statements comprise:

- the statement of financial position as at 31 December 2017;
- the statement of activities for the year then ended;
- the statement of changes in net assets for the year ended;
- the statement of cash flows for the year then ended; and
- the notes to the financial statements, which include a summary of significant accounting policies.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report.

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

Independence

We are independent of the Institute in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code). We have fulfilled our other ethical responsibilities in accordance with the IESBA Code.

Other information

The trustees and management are responsible for the other information. The other information comprises Statement of the Board Chair, Board Statement on Risk Management – 2017, Report of Management and Supplementary Information, but does not include the financial statements and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed on the other information that we obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

PricewaterhouseCoopers Chartered Accountants, Landmark Towers, 5B Water Corporation Road, Victoria Island, Lagos, Nigeria

Responsibilities of the trustees, management and those charged with governance for the financial statements

The trustees and management are responsible for the preparation of these financial statements in accordance with CGIAR Accounting Policies and Reporting Practices Manual, and for such internal control as trustees and management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance are responsible for overseeing the Institute's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

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

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

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

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Oladele Oladipo
For: PricewaterhouseCoopers
Chartered Accountants
Lagos, Nigeria



19 March 2018

Engagement Partner: Oladele Oladipo
FRC/2013/ICAN/ooooooooo2951

**International Institute of Tropical Agriculture
Statement of Financial Position
as at 31 December 2017**

	Note	Expressed in US\$ Thousands	
		2017	2016
Assets			
Current Assets			
Cash and Cash Equivalents	3(a)	8,474	12,959
Accounts Receivable:			
Donors (net)	4(a)	21,530	21,251
Employees	4(b)	1,196	796
Other CGIAR Centers	4(b)	3,153	2,673
Others	4(b)	162	89
Inventories (net)	5	1,492	1,597
Prepaid Expenses	6	553	474
Total Current Assets		36,560	39,839
Non-Current Assets			
Property and Equipment	7	44,855	44,145
Less: Accumulated Depreciation	7	<u>(32,175)</u>	<u>(31,723)</u>
Property and Equipment - net		<u>12,680</u>	<u>12,422</u>
Other Assets	8	906	-
Total Non-Current Assets		13,586	12,422
Total Assets		50,146	52,261
Liabilities and net assets			
Current Liabilities			
Accounts Payable:			
Donors	9	16,094	18,528
Employees	10	4,181	4,441
Other CGIAR Centers	11	359	847
Others	11	8,458	8,037
Accruals and Provisions	11	3	21
Total Current Liabilities		29,095	31,874
Net Assets			
Undesignated	12(a)	7,170	6,506
Designated	12(b)	13,881	13,881
Total Net Assets		21,051	20,387
Total Liabilities and Net Assets		50,146	52,261

The accompanying notes on pages 10 to 16 form an integral part of these statements.

Nteranya Singinga
Director General

Shalewa Sholola
Director of Finance

9 March, 2018

International Institute of Tropical Agriculture
Statement of Activities
for the Year Ended 31 December, 2017

Expressed in US\$ Thousands

	Note	2017			2016			
		Unrestricted	Restricted CRP	Non-CRP	Total	Unrestricted	Restricted CRP	Non-CRP
Revenue and Gains								
Grant Revenue	2(e)	—	12,086	—	12,086	—	14,901	—
Window 1&2		—	46,436	—	46,436	—	47,250	—
Window 3		607	24,543	15,025	40,175	546	40,843	8,639
Bilateral		607	83,065	15,025	98,697	546	102,994	8,639
Total Grant Revenue						546	102,994	112,179
Other Revenue and Gains	13	16	—	—	16	299	—	299
Total Revenue and Gains		623	83,065	15,025	98,713	845	102,994	8,639
Research expenses								
CGIAR Collaboration Exps	14	—	54,728	11,048	65,776	2,458	60,918	7,064
CGIAR Collaboration Exps	14	—	5,130	1,031	6,161	—	14,955	—
Non-CGIAR Collaboration Exps	14	—	12,950	2,326	15,276	262	17,074	1,097
General and Admin Exps	14	10,836	—	—	10,836	7,703	—	18,433
Indirect Cost Recovery	(10,877)	10,257	620	—	(10,525)	10,047	—	7,703
Other expenses and losses	—	—	—	—	2,346	478	—	—
Total Expenses and Losses		(41)	83,065	15,025	98,049	2,244	102,994	8,369
Surplus / (Deficit) for the Year		664	—	—	664	(1,399)	—	(1,399)
Expenses by function								
Personnel Cost	8,293	24,075	3,718	36,086	8,986	28,657	1,716	39,359
CGIAR Collaboration	—	5,130	1,031	6,161	—	14,955	—	14,955
Non-CGIAR Collaboration	—	12,950	2,326	15,276	262	17,074	1,097	18,433
Supplies and Services	972	24,825	6,097	31,894	2,019	23,277	3,128	28,424
Travel	1,107	3,794	1,042	5,943	812	6,133	758	7,703
Cost Sharing Percentage - CSP	12	480	—	492	11	443	—	454
Depreciation	452	1,554	191	2,197	679	2,408	1,462	4,549
Sub-total		10,836	72,808	14,405	98,049	12,769	92,947	8,161
Indirect cost recovery	(10,877)	10,257	620	—	(10,525)	10,047	478	—
Total operating expenses		(41)	83,065	15,025	98,049	2,244	102,994	8,639

See exhibits I to IV for details of grant revenue by donor, funding source and project.
The accompanying notes on pages 10 to 16 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 2017

	Expressed in US\$ Thousands						
			Designated				
	Undesignated	Investment in Fixed Assets	Fixed Assets Acquisition & Inst. Replacement	Total Stability	Total	Net Designated Assets	
Balance at 1 January, 2016	7,905	12,110	271	1,500	13,881	21,786	
Net changes in investment in Fixed Assets	–	(41)	–	–	(41)	(41)	
Net changes in the appropriation for purchase of property & equip.	–	–	41	–	41	41	
Adjustment - Note 2(b)	–	353	(353)	–	–	–	
Transfer	–	–	500	(500)	–	–	
Net deficit for 2016	(1,399)	–	–	–	–	(1,399)	
Balance at 31 December, 2016	6,506	12,422	459	1,000	13,881	20,387	
Net changes in investment in Fixed Assets	–	164	–	–	164	164	
Net changes in the appropriation for purchase of property & equip.	–	–	(164)	–	(164)	(164)	
Adjustment - Note 7(ii)	–	94	(94)	–	–	–	
Net surplus for 2017	664	–	–	–	–	664	
Balance at 31 December, 2017	7,170	12,680	201	1,000	13,881	21,051	

The accompanying notes on pages 10 to 16 form an integral part of these financial statements.

**International Institute of Tropical Agriculture
Statement of Cash Flows
for the Year Ended 31 December 2017**

Expressed in US\$ Thousands
2017 **2016**

Cash Flows From Operating Activities

Surplus / (Shortfall) of Revenue Over Expenses

664

(1,399)

Adjustments to Reconcile Net Cash

Provided by Operating Activities:

Depreciation	610	679
Adjustment	(94)	(353)

Decrease / (Increase) in Assets:

Investments	–	5,399
Accounts Receivable - Donors	(279)	(7,169)
Accounts Receivable - Employees	(400)	(30)
Accounts Receivable - Other CGIAR Centers	(480)	306
Others	(73)	(46)
Inventories	105	(221)
Prepaid Expenses	(79)	135
Other Assets	(906)	–

Increase / (Decrease) in Liabilities:

Accounts Payable - Donors	(2,434)	(15,458)
Accounts Payable - Employees	(260)	(227)
Accounts Payable - Other CGIAR Centers	(488)	(1,257)
Accounts Payable - Others	421	597
Accruals and Provisions	(18)	(233)

Total Adjustments

(4,375)

(17,878)

Net Cash Provided by Operating Activities

(3,711)

(19,277)

Cash Flow Used in Investment Activities:

Acquisition of Fixed Assets

(774)

(638)

Net Decrease in Cash and Cash Equivalents

(4,485)

(19,915)

Cash and Cash Equivalents:

Beginning of Year

12,959

32,874

End of Year

8,474

12,959

The accompanying notes on pages 10 to 16 form an integral part of these financial statements.

International Institute of Tropical Agriculture
Notes to the Financial Statements
31 December 2017

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.

In 2011, the CGIAR introduced a new programmatic based approach to doing agricultural research through CGIAR Research Programs (CRPs). Donors to the CGIAR, represented by the Fund Council, approved the creation of sixteen CRPs, each being led by a designated Center (Lead Center). The Lead Center is responsible for implementing the program, along with other Centers and Partners, through a Program Implementation Agreement (PIA) and Program Participant Agreement (PPA) with other Participants.

Phase II of CGIAR Research Programs commenced in 2017, and IITA participated in five CRPs (Maize, RTB, A4NH, CCAFS & PIM) and in three Platforms (EiB, Big Data & Genebank).

2. Summary of Significant Accounting Policies

IITA's financial statements, expressed in US 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 US dollars. Transactions in other currencies are recorded in US 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\$2,000 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:

Land	Nil
Buildings	50 years
Infrastructure	40 years
Laboratory and scientific equipment	6 years
Furniture and Fixtures	6 years
Vehicles	5 years
Computer equipment	3 years
Powerhouse	25 years

In 2016, value of land was separated from buildings in compliance with CGIAR financial guidelines.

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 & CRP 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 and CRP grants are recognized as revenue upon fulfillment of the donor-imposed conditions.

According to Advisory Notes issued by CGIAR System Organization Office in December 2017, the Lead Center of a CGIAR Research Program (CRP) is required, through the signed Program Implementation Agreement (PIA), to include in its Statement of Activity expenses incurred (and funded through Windows 1 and 2 Grants) by the subcontracted Centers and Partners, and the corresponding revenue. These expenses (and revenue) funded from Window 3 and Bilateral Grants of CRP participating partners are not reported in the Statement of Activity of the Lead Center.

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) 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 Section 10 of CGIAR Financial Guidelines Series, No. 5, "Cost Allocation Guidelines".

Based on 2017 Advisory Note issued by the CGIAR System Management Office, and for the purpose of the computation, indirect costs are defined as General and Administrative expenses whilst direct costs are defined as Research Expenses, including relevant services. Exhibit XIII reflects the Schedule of Direct and Indirect Cost Rate.

3(a). Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand, balances with banks and short term, highly liquid investment that are readily convertible to known amounts of cash with original maturity periods of three months or less, and which are subject to insignificant risk of changes in value.

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

	2017 (\$'000)	2016 (\$'000)
Cash on Hand	362	304
Banks and Short-term Deposits	8,112	12,655
	8,474	12,959

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:

	2017 (\$'000)	2016 (\$'000)
(a) Due from Donors		
CRP Windows 1&2	3,692	4,217
CRP Window 3	2,650	3,148
Bilateral	8,132	12,203
Non-CRP	7,719	2,488
Challenge Programs	241	370
	22,434	22,426
Provision for Non-Collectibles	(904)	(1,175)
	21,530	21,251

	2017 (\$'000)	2016 (\$'000)
(b) Others		
Advances to Staff	1,196	796
Other CGIAR Centers	3,153	2,673
Others	162	89
	4,511	3,558

5. Inventories

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

	2017 (\$'000)	2016 (\$'000)
Stores on Hand	2,955	3,017
Allowance for Obsolescence	(1,509)	(1,522)
	1,446	1,495
Stores in Transit	46	102
	1,492	1,597

6. Prepaid Expenses

These comprise prepaid rent and advances to overseas agents for purchases.

7. Property and Equipment

	Expressed in US\$ Thousands						
	Lab./Scientific Equipment &						
	Buildings & Land	Infrastructure	Furniture/ Fixtures	Vehicles	Computer Equipment	Powerhouse	Total
Cost							
At 1 Jan. 2017	2,980	8,059	17,479	7,015	5,871	2,741	44,145
Additions	–	609	42	119	4	–	774
Adjustment	–	–	(21)	(60)	17	–	(64)
Disposal	–	–	–	–	–	–	–
At 31 Dec. 2017	2,980	8,668	17,500	7,074	5,892	2,741	44,855
Accumulated Depreciation							
At 1 Jan. 2017	–	870	16,796	6,832	5,726	1,499	31,723
Charge for Year	–	175	192	64	69	110	610
Adjustment	–	25	(47)	(57)	(26)	(53)	(158)
Disposals	–	–	–	–	–	–	–
At 31 Dec. 2017	–	1,070	16,941	6,839	5,769	1,556	32,175
Net Book Value at 31 Dec. 2017	2,980	7,598	559	235	123	1,185	12,680
Net Book Value at 31 Dec. 2016	2,980	7,189	683	183	145	1,242	12,422

(i) The costs shown above include assets-in-transit of \$109,000 and exclude commitments of \$95,000.

(ii) Adjustment was to agree book balance with physical balance.

8. Other Assets

Others assets relate to receivable due to IITA on Business Incubation Platform's operations, repayable beyond twelve months.

9. Accounts Payable - Donors

	2017 (\$'000)	2016 (\$'000)
CRP Windows 1&2	49	613
CRP Window 3	8,382	15,976
Non-CRP	4,824	1,081
Bilateral	2,818	635
Challenge Programs	21	223
	16,094	18,528

10. Accounts Payable - Employees

	2017 (\$'000)	2016 (\$'000)
Repatriation	1,580	1,832
Vacation	1,749	1,699
Severance Benefits	513	466
Pension Scheme	138	56
Payroll Taxes	84	42
Other Payroll Provisions	117	346
	4,181	4,441

11. Accounts Payable - Others and Accruals

	2017 (\$'000)	2016 (\$'000)
Other CGIAR Centers	359	847
Other Payable (Trade Creditors)	8,458	8,037
Accruals and Provisions	3	21
	8,820	8,905

12. 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*
 - *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:

	2017 (\$'000)	2016 (\$'000)
Undesignated	7,170	6,506
Designated:		
Acquisition and replacement of property and equipment	201	459
Institutional stability and reasearch for dev. Programs	1,000	1,000
Net investment in property and equipment	12,680	12,422
	13,881	13,881

13. Other Revenues and Support

	2017 (\$'000)	2016 (\$'000)
Interest income (on investment)	-	289
Gain on disposal of fixed assets	16	10
	16	299

14. 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 operations, plant growth facilities, post-harvest 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:

	2017 (\$'000)	2016 (\$'000)
Research - programs and support	83,108	98,611
Training	3,501	4,593
Information Services	604	624
	87,213	103,828

Represented by (per Statement of Activity):

	2017 (\$'000)	2016 (\$'000)
Research expenses	65,776	70,440
CGIAR Collaboration expenses	6,161	14,955
Non-CGIAR Collaboration expenses	15,276	18,433
	87,213	103,828

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:

	2017 (\$'000)	2016 (\$'000)
General Administration	6,515	4,487
General Operations	4,321	3,216
	10,836	7,703

	2017				2016			
	Unrestricted	Restricted CRP	Restricted Non-CRP	Total	Unrestricted	Restricted CRP	Restricted Non-CRP	Total
Expenses by function								
Personnel Cost	8,293	24,075	3,718	36,086	8,986	28,657	1,716	39,359
CGIAR Collaboration	–	5,130	1,031	6,161	–	14,955	–	14,955
Non-CGIAR Collaboration	–	12,950	2,326	15,276	262	17,074	1,097	18,433
Supplies and Services	972	24,825	6,097	31,894	2,019	23,277	3,128	28,424
Travel	1,107	3,794	1,042	5,943	812	6,133	758	7,703
Cost Sharing								
Percentage - CSP	12	480	–	492	11	443	–	454
Depreciation	452	1,554	191	2,197	679	2,408	1,462	4,549
Sub-total	10,836	72,808	14,405	98,049	12,769	92,947	8,161	113,877
Indirect cost recovery	(10,877)	10,257	620	–	(10,525)	10,047	478	–
Total operating expenses	(41)	83,065	15,025	98,049	2,244	102,994	8,639	113,877

15. Staff numbers

The number of employees in the Institute as at 31 December 2017 was 225 internationally recruited staff and 1,689 support staff (2016: 246 internationally recruited staff and 1,672 support staff).

16. Computation of Daily Cost for Days of Reserves

	2017 (\$'000)	2016 (\$'000)
Total Expenses	98,049	113,877
Less: Unrestricted Depreciation	(452)	(769)
Less: CGIAR Collaboration Costs	(6,161)	(14,955)
Less: CRP W1&2 Non-CGIAR Collaboration Costs	–	(1,580)
Center Expenses	91,436	96,573
Daily Expenses	251	264
Reserves	8,371	7,965
No. of Days' Reserves	33.35	30.17

17. 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 2017**

Expressed in US\$ Thousands

	2017				PY
	Funds Available	Accounts Receivable	Advance Payments	CY Grant	Grant 2016
Unrestricted					
BMZ, Germany	377	-	-	377	315
Nigeria	230	-	-	230	231
Total Unrestricted	607	-	-	607	546

**International Institute of Tropical Agriculture
Statement of Grant Revenue
for the Year Ended 31 December 2017**

Expressed in US\$ Thousands

	2017				PY
	Funds Available	Accounts Receivable	Advance Payments	CY Grant	Grant 2016
CGIAR Funds: Windows 1&2					
1.2: Humidtropics	—	—	—	—	1,981
1.2: Humidtropics - M'gt. Office	—	—	—	—	477
1.2: Humidtropics - Partners	—	—	—	—	3,454
1.2: Humidtropics - RBMS Pilot	—	—	—	—	380
1.2: Humidtropics - Gender Legacy	—	—	—	—	4
23: Policies, Institutions & Markets	95	30	—	125	335
14: Maize	980	1,081	—	2,061	1,495
3.2: Maize ^{1/}	28	—	—	28	195
16: Roots, Tubers & Bananas	2,340	860	—	3,200	1,645
16: Roots, Tubers & Bananas ^{1/}	1,248	469	—	1,717	1,206
3.5: Grain Legumes	(115)	115	—	—	560
21: Nutrition & Health	1,276	331	—	1607	780
5: Water, Land & Ecosystems	—	—	—	—	83
22: Climate Change (CCAFS) ^{2/}	383	71	—	454	171
33: Genebank	485	162	—	647	1,046
33: Genebank ^{1/}	1,611	523	—	2,134	1,089
32: Big Data in Agriculture	—	50	—	50	—
32: Big Data in Agriculture ^{1/}	98	—	(35)	63	—
Closed Projects	14	—	(14)	—	—
Total CRP Windows 1 & 2 - Exhibit V	8,443	3,692	(49)	12,086	14,901

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

^{2/} W1&2 funds provided by CRP Lead Center on Flagships 1 & 2, via Program Participant Agreement # C-077-17

**International Institute of Tropical Agriculture
Statement of Grant Revenue
for the Year Ended 31 December 2017**

Expressed in US\$ Thousands

	2017				PY
	Funds Available	Accounts Receivable	Advance Payments	CY Grant	Grant 2016
CRP Window 3					
Austria	835	–	(261)	574	205
Belgium	2,048	–	(302)	1,746	1,877
Bill & Melinda Gates Foundation	17,100	–	(899)	16,201	17,232
CIAT	4	–	–	4	28
CIMMYT	2,370	–	(267)	2,103	1,216
CIP	557	10	–	567	472
Comm. of the European Communities	(913)	913	–	–	31
ICRISAT	1,968	–	(151)	1,817	1,486
ILRI	(333)	1,075	–	742	641
International Fund for Agric. Dev. (IFAD)	(374)	609	–	235	673
Japan	112	43	–	155	138
Swiss Agency for Dev. & Coop. (SDC)	–	–	–	–	720
Switzerland	1	–	(1)	–	(3)
United States Agency for Int'l Dev.	28,793	–	(6,500)	22,293	22,534
Closed Projects	–	–	(1)	(1)	–
Total CRP Window 3 - Exhibit VI	52,168	2,650	(8,382)	46,436	47,250

Exhibit IV

**International Institute of Tropical Agriculture
Statement of Grant Revenue
for the Year Ended 31 December 2017**

Expressed in US\$ Thousands

	2017				PY
	Funds Available	Accounts Receivable	Advance Payments	CY Grant	Grant 2016
Bilateral / Challenge Programs					
African Development Bank	—	—	—	—	16,165
AGRA	201	84	—	285	587
Bill & Melinda Gates Foundation	(28)	37	—	9	1,234
Catholic Relief Services (CRS)	(17)	17	—	—	4
CIMMYT	914	130	—	1,044	769
Comm. of the European Communities	265	—	(209)	56	—
Common Fund	(410)	410	—	—	—
Cornell University	1,110	358	—	1,468	1,546
Deloitte Consulting LLP	267	525	—	792	1,082
Food and Agriculture Organization	(23)	166	—	143	392
GIZ	1,947	20	—	1,967	2,523
Global Crop Diversity Trust (GCDT)	358	420	—	778	365
ICRISAT	23	—	(23)	—	—
Japan	639	—	(49)	590	367
Netherlands	755	445	—	1,200	1,572
Nigeria	(700)	868	—	168	134
Norway	1,022	—	(1,022)	—	—
Sweden	(7)	34	—	27	45
United States Agency for Int'l Dev.	42	—	(32)	10	(28)
United States Dept. of Agriculture	724	390	—	1,114	932
Wageningen University	6,592	—	(1,483)	5,109	4,988
Miscellaneous Projects	4,439	3,964	—	8,403	5,806
Closed Projects	(280)	264	—	(16)	148
Total Bilateral – Exhibit VII	17,833	8,132	(2,818)	23,147	38,631
Total Challenge Programs – Exhibit VIII	1,176	241	(21)	1,396	2,212
TOTAL	19,009	8,373	(2,839)	24,543	40,843
Total Non-CRP Activities – Exhibit IX	12,130	7,719	(4,824)	15,025	8,639

**International Institute of Tropical Agriculture
Statement of Pledges and Expenditure
31 December 2017**

		Grant period	Grant pledged	Expressed in US\$ Thousands		
				Prior years	Current year	Total
CGIAR Funds: Windows 1&2						
23: Policies, institutions, and markets		01/01/17-31/12/22	125	-	125	125
14: Maize agri-food systems		01/01/17-31/12/22	2,061	-	2,061	2,061
3.2: Maize agri-food systems ^{1/}		01/01/16-31/12/17	223	195	28	223
16: Roots, tubers and bananas agri-food systems		01/01/17-31/12/22	3,200	-	3,200	3,200
16: Roots, tubers and bananas agri-food systems ^{1/}		01/01/17-31/12/22	1,989	-	1,717	1,717
21: Agriculture for nutrition and health		01/01/17-31/12/22	1,607	-	1,607	1,607
22: Climate change, agriculture and food security (CCAFS) ^{2/}		01/01/17-31/12/22	483	-	454	454
33: Genebank platform		01/01/17-31/12/22	647	-	647	647
33: Genebank platform		01/01/17-31/12/22	2,146	-	2,134	2,134
32: Big Data in agriculture		01/01/17-31/12/22	50	-	50	50
32: Big Data in agriculture ^{1/}		01/01/17-31/12/22	195	-	63	63
Total			12,726	195	12,086	12,281

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

^{2/} W1&2 funds provided by CRP Lead Center on Flagships 1 & 2, via Program Participant Agreement # C-077-17

International Institute of Tropical Agriculture
Statement of Pledges and Expenditure
31 December 2017

		Expressed in US\$ Thousands			
		Expenses			
		Prior years	Current year	Total	
Donor and Project CGIAR Funds: Window 3	Grant period	Grant pledged			
Austria					
ADA/IITA - Production and use of <i>biochar</i> , compost and lime	01/09/15-31/08/18	534	143	294	437
ADA/IITA Healthy seedling systems for safer, more productive in East Africa	01/10/15-31/09/18	562	154	280	434
Total		1,096	297	574	871
Belgium					
DGDC/IITA - Improving Agriculture based Livelihood	01/01/14-30/06/16	6,286	5,025	1,199	6,224
DGDC/IITA - Improving Agriculture based Livelihood	05/09/17-31/12/20	3,234	-	547	547
Total		9,520	5,025	1,746	6,771
Bills & Melinda Gates Foundation					
BMGF/IITA - YIIFSWA Piloting	14/09/11-28/02/17	13,498	12,966	2,275	15,241
BMGF/IITA - Grant No - OPP1022738 5CP: Cassava	01/06/12-31/03/17	6,222	6,023	162	6,185
BMGF/IITA - COMPRO II (OPPGD 1398)	05/04/12-31/05/17	7,155	7,595	35	7,630
BMGF/IITA - Control of Bacterial Wilt Disease	23/10/13-31/05/18	2,595	1,929	538	2,467
BMGF/IITA - Improvement of banana for smallholder farmers	01/10/14-30/09/19	13,874	6,031	3,183	9,214
BMGF/IITA - Africa Yam Enhancing Yam breeding	01/10/14-30/04/20	13,500	6,009	3,057	9,066
BMGF/IITA - Cassava Monitoring Survey for Nigeria (CMS)	10/04/15-30/06/18	897	933	(77)	856
BMGF/IITA - ACAI:African Cassava Agronomy Initiative (OPP1130649)	28/09/15-31/12/20	14,399	2,386	2,503	4,889
BMGF/IITA - Increasing Performance of Cwp.BreedgW/A(OPP1128339)	14/11/15-30/10/19	2,000	435	765	1,200
BMGF/IITA - Aflasafe Commercialization & Distribution (OPP1133356)	03/11/15-30/11/20	13,000	714	2,410	3,124
BMGF/IITA - Sustainable Weed Mgmt Tech. for Cassava Syst. in Nigeria	01/09/13-31/12/18	7,656	4,923	1,307	6,230
BMGF/IITA - YIIFSWA Phase II	11/08/16-31/12/21	11,981	772	-	772
BMGF/IITA - TAAT Clearing House (OPP1179223)	05/10/17-15/10/18	1,139	-	43	43
Total		107,916	50,716	16,201	66,917
CIMMYT					
CIMMYT/IITA - DTMA Phase III	01/12/11-30/11/15	6,904	6,438	1	6,439
CIMMYT/IITA - Understanding & Addressing Gender Norms As Barriers To Adoption	01/01/16-31/12/17	36	2	33	35
CIMMYT/IITA - STRESS TOLERANT MAIZE FOR AFRICA (STMA)	09/03/16-29/02/20	7,012	1,163	2,069	3,232
Total		13,952	7,603	2,103	9,706

International Institute of Tropical Agriculture
Statement of Pledges and Expenditure
31 December 2017

Donor and Project CGIAR Funds: Window 3	Grant period	Expressed in US\$ Thousands		
		Prior years	Current year	Total
CIAT				
CIAT/IITA - Workshop: The Gari Revolution	26/09/16-01/12/16	30	28	4 32
Total		30	28	4 32
CIP				
CIP/IITA - Building Economically Sustainable, Integrated Seed Syst for Cassava in Nigeria	05/11/15-30/11/19	1,349	472	567 1,039
Total		1,349	472	567 1,039
Commission of the European Union (EC)				
EC/IITA - Achieving Dev. Impact & Environmental Sustainability	01/01/13-31/12/15	4,648	3,844	- 3,844
Total		4,648	3,844	- 3,844
International Fund for Agricultural Development (IFAD)				
IFAD/IITA - Improving Quality, Nutrition & Health Impacts _ Cassava	11/03/14-13/03/17	450	419	- 419
IFAD/IITA - Enhancement Competitiveness of High Quality Cassava (HQCF)	12/03/14-12/03/17	2,500	1,840	(111) 1,729
IFAD/IITA - Youth Agribusiness Development Initiative	13/03/14-15/03/17	394	420	1 421
IFAD/IITA - HQCF - Project Co-ordination	14/03/14-16/03/17	400	232	1 233
IFAD/IITA - Achieving Dev. Impact & Environmental Sustainability	17/12/15-31/12/15	164	173	2 175
IFAD/IITA - Fight Cassava Brown Streak Disease & CMD	05/04/17-30/06/20	2,000	-	342 342
Total		5,908	3,084	235 3,319
ICRISAT				
ICRISAT/IITA - Improving the livelihoods of Smallholder Phase II	01/09/11-31/08/15	4,487	4,545	21 4,566
ICRISAT/IITA - Improving the livelihoods of Smallholder Phase III	23/04/15-30/04/19	5,253	1,903	1,796 3,699
Total		9,740	6,448	1,817 8,265
International Livestock Research Institute				
ILRI/IITA - Improv productvity through crop-livestock in DRC & Burundi	01/03/15-31/12/19	2,247	908	742 1,650
Total		2,247	908	742 1,650

International Institute of Tropical Agriculture
Statement of Pledges and Expenditure
31 December 2017

Donor and Project CGIAR Funds: Window 3	Grant period	Expressed in US\$ Thousands			
		Grant pledged	Prior years	Current year	Total
Japan					
Japan/IITA - Yam for Food & Wealth in Africa	01/04/10-31/03/17	494	465	41	506
Japan/IITA - Improving water & Nutrient Use Efficiency	01/04/10-31/03/17	581	497	114	611
Total		1,075	962	155	1,117
Swiss Agency For Development and Cooperation (SDC)					
SDC/IITA - Biological Papaya Pest Control in West & Central Africa	01/11/12-31/10/16	2,330	1,363	-	1,363
Total		2,330	1,363	-	1,363
Switzerland					
Switzerland/IITA - Integrated Pest Management Initiative	01/01/09-Continuous	2,184	2,181	-	2,181
Total		2,184	2,181	-	2,181
United States agency for International Development (USAID)					
CRP/IITA - Transforming Key Prod. Systems: W/A Suddano Sahel	01/10/11-30/09/18	18,887	15,871	3,159	19,030
CRP/IITA - Transforming Key Prod. Systems: Maize Mixed E/SA	01/10/11-30/09/18	28,304	19,669	6,841	26,510
CGIAR/USAID - Platform Mozambique - Soybeans & Cowpeas	01/10/11-30/09/15	2,789	1,262	1	1,263
CGIAR/USAID - Platform Mozambique - Sesame, Beans & Groundnuts	01/10/11-30/09/15	2,243	1,841	-	1,841
CGIAR/USAID - Zambia Aflatoxin	01/10/11-30/09/15	1,076	1,050	1	1,051
CGIAR/USAID - SIMLEZA	01/10/11-30/09/15	1,799	1,140	(39)	1,101
CGIAR/USAID - Zambia Diseases Resistant Cassava	01/05/11-30/09/15	1,115	798	-	798
CGIAR/USAID - Zambia Research Program Coordination	01/05/11-31/12/15	646	448	(1)	447
CGIAR/USAID - Bacterial Wilt Resistant Banana	01/10/10-30/09/17	1,650	806	275	1,081
CGIAR/USAID - Aflatoxin Policy & Program for E/A Region (APPEAR)	01/07/13-30/06/17	4,333	4,072	532	4,604
CGIAR/USAID - Education & Research Uganda	01/10/13-30/09/17	2,037	698	344	1,042
CGIAR/USAID - AfricaRISING Global Climate Change	01/10/14-30/09/18	400	350	49	399
CGIAR/USAID - Reseeding Malawi's Smallholder Agric. - AFLASAFE	01/10/14-30/09/19	1,337	1,058	602	1,660
CGIAR/USAID - Reseeding Malawi's Smallholder Agric. - LEGUMES	01/10/14-30/06/19	1,956	1,246	619	1,865
CGIAR/USAID - Enhancing Partnership among Africa Rising	01/10/14-30/09/18	7,075	4,641	1,513	6,154

Exhibit VI

**International Institute of Tropical Agriculture
Statement of Pledges and Expenditure
31 December 2017**

Donor and Project CGIAR Funds: Window 3	Grant period	Expressed in US\$ Thousands			
		Grant pledged	Prior years	Current year	Total
CGIAR/USAID - Taking Cowpeas to Scale	01/10/14-30/09/17	5,840	5,711	61	5,772
CGIAR/USAID - Cassava Virus Disease Surveillance in DRC	01/03/15-30/09/16	230	203	37	240
CGIAR/USAID - Feed the Future Mozambique	01/10/15-30/09/20	7,796	2,916	3,701	6,617
CGIAR/USAID - Reviving the plantain breeding program	01/10/15-30/09/17	1,900	1,478	435	1,913
CGIAR/USAID - Genetic Improvement in Cassava	01/10/15-30/09/17	1,450	1,042	410	1,452
CGIAR/USAID - Genetic Improvement in Cowpea	01/10/15-30/09/17	1,000	616	374	990
CGIAR/USAID - Genetic Improvement in Soybean	01/10/15-30/09/17	800	500	293	793
CGIAR/USAID - Aflasafe Technical Transfer and Commercialization (ATTC)	11/03/15-30/11/20	13,000	751	1,814	2,565
USAID/IITA - Action to control CBSD in DRC	01/11/16-30/09/20	2,204	-	891	891
USAID/IITA - AFLASAFE Mozambique under SMEAR	04/04/16-10/02/17	320	318	381	699
Total		110,187	68,485	22,293	90,778
Closed Projects		10,568	6,625	(1)	6,624
Total Window 3 Projects		282,750	158,041	46,436	204,477

International Institute of Tropical Agriculture Statement of Pledges and Expenditure 31 December 2017

Donor and Project Bilateral Funds	Grant period	Grant pledged	Expressed in US\$ Thousands		
			Prior years	Current year	Total
AATF AATF/IITA - Training of PhD Student	10/01/13-30/09/15	65	62	-	62
		65	62	-	62
AGRA AGRA/IITA - GR No. 2012 SHP009 AGRA/IITA - Diss of foundatin seeds & planting materials AGRA/IITA - 2013 SHP 005: Supporting Soil Health Consortia AGRA/IITA - 2014 PASS 003: Increasing Research Technicians Capacity	01/08/12-31/01/15 01/09/12-14/02/18 01/09/13-31/03/17 15/07/14-14/06/16	298 400 1,500 450	277 255 1,443 414	152 133 - -	277 407 1,576 414
		2,648	2,389	285	2,674
Austria ADA/IITA - Biological Control of Aflatoxins in Maize	01/01/10-31/12/15	680	621	-	621
		680	621	-	621
BMZ/GIZ GIZ/IITA - Trade-off & Synergies GIZ/IITA - Cassava Web Innovation GIZ/IITA - Contract No. 81170268 - Legumes in E/C Africa GIZ/IITA - Improved Banana Production Systems in Burundi GIZ/IITA - Support to Agricultural Genebanks GIZ/IITA - Innovation Transfer to Agriculture GIZ/IITA - Rapid Functional Validation (Cassava VIGS) GIZ/IITA - Scaling Gender Equitable Impact of Cassava Biofortification GIZ/IITA - Promoting Cassava Commercializatn in Malawi GIZ/IITA - Sustainable Cocoa Intensification GIZ/IITA - Understanding Impact of Insecticide Resistance GIZ/IITA - Fast-Tracking adaptable Preferred Varieties for Industrial Use GIZ/IITA - Improving Food Security in Africa GIZ/IITA - Climate Smart Coffee and Cocoa GIZ/IITA - Minimizing Aflatoxin Risk & Exposure GIZ/IITA - Strengthening Livelihood Strategies in DRC GIZ/IITA - Market Behaviour & Sales Channel	01/05/13-30/04/17 01/07/13-30/06/16 01/04/14-31/03/17 27/11/14-27/03/15 01/12/14-31/12/15 01/11/14-30/11/15 01/04/15-31/03/18 01/03/15-29/02/16 01/12/15-30/11/17 01/12/15-30/11/17 01/03/15-29/02/16 01/01/16-31/12/17 01/07/16-30/06/18 01/01/17-31/12/19 01/07/17-30/06/19 01/01/18-31/12/20 01/12/17-30/11/18	1,446 241 1,446 34 624 62 1,282 88 656 1,530 182 100 183 1,250 236 1,415 111	1,407 253 1,278 35 694 70 767 94 285 690 174 22 8 - - - -	78 - 115 - - 70 767 334 94 285 690 174 22 70 94 - - - -	1,485 253 1,393 35 694 (1) 334 (2) 198 469 19 70 94 503 90 - - - -
		10,886	5,777	1,967	7,744

**International Institute of Tropical Agriculture
Statement of Pledges and Expenditure
31 December 2017**

Donor and Project Bilateral Funds	Grant period	Expressed in US\$ Thousands		
		Grant pledged	Prior years	Current year
Bills & Melinda Gates Foundation				
BMGF/IITA - CBSD Virus Epidemic	05/11/09-31/12/16	4,639	4,637	5
BMGF/IITA - Achieving Sustainable <i>Striga</i> Control	01/04/11-31/03/15	6,759	6,786	4
BMGF/IITA - GDGN Yam Transformation System	26/09/13-30/09/15	704	702	-
		12,102	12,125	9
Catholic Relief Services (CRS)				
CRS/IITA - BMGF Grant No. OPP1041467: Cassava Seed System	31/01/14-31/01/15	153	173	-
		153	173	-
CIMMYT				
CIMMYT/IITA - Dev. & Delivery of Combined Drought	11/07/12-10/07/15	600	602	9
CIMMYT/IITA - M0223Maize Lethal Necrosis Disease	22/08/13-22/08/16	116	113	-
CIMMYT/IITA - Intercropping of Maize & Cassava	15/02/14-30/04/17	318	172	3
CIMMYT/IITA - Gender Norms & Agency Case Study in Maize	01/12/14-31/05/15	60	59	-
CIMMYT/IITA - Transformation of agronomic research & delivery services	01/12/14-31/11/18	2,669	1,241	905
CIMMYT/IITA - Ensuring Prevention of MCMV Spread to West Africa	17/06/16-22/06/19	291	28	127
		4,054	2,215	1,044
				3,259
Common Fund				
CFC/IITA - Integration of Small-Scale Farmers into Market Economy	08/04/11-08/04/15	1,890	1,882	-
		1,890	1,882	-
Cornell University				
Cornell/IITA NSF Bread Novel Biomarkers	07/01/11-30/06/15	190	196	2
Cornell/IITA COFFMAN Sub-agreement	28/09/12-31/12/17	4,923	3,670	1,466
		5,113	3,866	1,468
				5,334
Deloitte Consulting LLP				
Deloitte/IITA - AgResults Aflasafe	01/04/13-30/04/18	3,684	2,640	792
		3,684	2,640	792
				3,432

Exhibit VII

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		Expressed in US\$ Thousands			
		Expenses			
Donor and Project Bilateral Funds	Grant period	Grant pledged	Prior years	Current year	Total
Denmark	01/10/11-30/09/15	235	203	-	203
		235	203	-	203
Commission Of the European Communities					
EU/IITA - MycoKey: Integrated & Innovative Key Actions	01/04/16-31/03/20	91	13	29	42
EU/IITA - Microbial Uptakes for Sustainable Management	01/06/17-31/05/21	516	-	27	27
		607	13	56	69
Food and Agriculture Organization					
FAO/IITA - ABSPII Project	09/01/11-31/08/15	308	341	2	343
FAO/IITA - Disaster Preparedness for Food Security Risks in Great Lakes	22/09/14-22/12/15	12	13	-	13
FAO/IITA - Assessing impacts of improved cassava varieties in Nigeria	10/06/15-31/05/17	200	144	64	208
FAO/IITA - Agribusiness to Commercial Market	13/08/10-31/07/11	170	101	-	101
FAO/IITA - Quantifying the Incidence of Aflatoxin Contamination	29/03/16-30/09/17	245	183	75	258
FAO/IITA - Gestion Durable Des Forêts /es Communes du Cameroun	11/07/16-31/12/16	49	43	2	45
		984	825	143	968
Global Crop Diversity Trust (GCDT)					
GCDT/IITA - Funding for <i>Ex-Situ</i> Collection of Germplasm (Yam)	01/01/07-20/12/17	2,029	2,017	665	2,682
GCDT/IITA - Introduction of Accessions	13/11/13-31/12/16	137	136	-	136
GCDT/IITA - Utilization of Wild Relatives in Breeding of Cowpea	01/05/16-31/12/18	440	117	113	230
		2,606	2,270	778	3,048
ICRISAT					
ICRISAT/IITA - PhD Student from Zambia	07/05/12-30/09/15	35	7	-	7
		35	7	-	7
Ireland					
Irish Aid Grant/IITA - PhD Research Program (Banana)	09/10/09-Continuous	221	221	-	221
Irish Aid Grant/IITA - PhD Research Program (Maize)	09/10/09-Continuous	292	292	-	292
		513	513	-	513

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Donor and Project Bilateral Funds	Grant period	Grant pledged	Expressed in US\$ Thousands		
			Prior years	Current year	Total
- Expenses -					
Japan					
Tokyo Univ./IITA - Collaborative Study on Yam	01/09/10-31/03/16	68	61	—	61
Japan/IITA - Root & Tuber in W/A & Central Africa	01/04/11-30/09/16	1,470	1,347	—	1,347
JRCAS/IITA - EDITIS Cowpea	01/06/11-31/03/15	500	544	—	544
Japan/IITA - Introduction of New Cowpea	01/04/13-31/03/15	1,438	1,124	306	1,430
Japan/IITA - EDITIS	01/11/16-31/03/21	—	1	58	59
Japan/IITA - Increasing Productivity & Utilization of Food Yam in Africa	01/10/16-30/09/21	432	—	226	226
		3,908	3,077	590	3,667
Netherlands					
DGIS-Dutch APO - Clonal Crop Field Bank Management	01/10/09-31/03/15	336	277	—	277
DGIS-Dutch APO - Impact Assessment (Malawi)	01/09/12-31/08/15	408	351	—	351
DGIS-Dutch - Policy Action	01/10/13-31/12/17	4,999	3,500	1,196	4,696
WOTRO/IITA - Matching grain quality attributes to requirement of soybean	01/10/15-30/09/18	39	1	4	5
		5,782	4,129	1,200	5,329
Nigeria					
Ondo State CMD Pre Emptive	07/11/08-Continuous	320	318	3	321
FMARD/IITA - Maize & Legumes	01/08/12-31/12/15	858	728	103	831
FMARD/IITA - Cassava Transformation Initiative	01/08/12-31/07/15	4,400	4,413	—	4,413
FMARD/IITA - Consultancy Services - Survey on Ginger	30/09/12-31/12/15	224	224	—	224
FUNNAB/IITA - Cassava - Adding Value for Africa (Phase II)	01/09/14-31/01/18	220	99	9	108
WASCO/IITA - Cassava Starch: Logistic Project Phase II	03/01/12-30/04/15	583	521	—	521
WASCO/IITA - Procurement of Cassava Starch	11/10/10-10/12/15	216	218	—	218
WASCO/IITA - Procurement of Cassava Starch	01/04/11-31/03/15	947	947	—	947
WASCO/IITA - Procurement of Cassava starch: Post harvest	03/01/12-30/04/15	71	71	—	71
WASCO/IITA - Procurement of Cassava starch: Post harvest	13/12/13-31/12/16	1,982	480	—	480
FMARD/IITA - Nationwide Cassava Pests and Diseases Survey	08/12/14-07/12/15	259	229	5	234
Univ. of Greenwich/IITA - Cassava adding Value for Africa II	01/09/14-31/08/17	204	38	48	86
		10,284	8,286	168	8,454

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Sweden					
LUND/IITA - Chemical ecology of <i>Bemisia tabaci</i>	07/05/15-31/12/19	146	46	27	73
SLU/IITA - Bio-Char & Smallholder Farmers in Kenya	01/07/13-31/12/15	164	180	-	180
		310	226	27	253
Norwegian Agency for Development Cooperation (NORAD)					
NORAD/IITA - Sustainable Production of Cocoa in West Africa	01/11/17-31/05/22	11,961	-	-	-
		11,961	-	-	-
United States Agency for International Development					
Institutional Collaborative Activities					
USAID/IITA - Crisis Response	01/01/97-Continuous	3,151	3,049	-	3,049
USAID/IITA - Emergency Response to CMD DRC III	29/07/08-Continuous	1,500	1,342	-	1,342
USAID/CIMMYT/IITA - Support to Collaborative	01/01/10-30/09/15	4,219	4,219	-	4,219
CGIAR/USDAID/IITA - Cassava Transformation for CBSD	01/09/13-31/12/15	47	38	14	52
CGIAR/USDAID/IITA - Zambia Disease Resistant Cassava	01/08/11-31/07/15	406	406	-	406
CGIAR/USDAID/IITA - Zambia Maize-Legumes Systems	01/05/11-30/09/15	1,276	432	-	432
CGIAR/USDAID/IITA - Zambia Aflatoxin Research & Mitigation	01/05/11-30/09/15	2,801	755	(2)	753
CGIAR/USDAID/IITA - Zambia Aflatoxin Research & Mitigation	01/07/11-30/09/15	479	479	-	479
USAIDIITA - Coordination USAID Zambia	01/01/13-30/06/15	506	205	-	205
USAIDIITA - Mycotoxin Contamination in Rwanda	11/02/13-10/02/17	225	225	-	225
USAID Moz./IITA - Aflatoxin Mitigation using Bio-control		1,610	1,360	(2)	1,358
		16,220	12,510	10	12,520
United States Department of Agriculture (USDA)					
USDA/IITA - Arizona Lab Exchange & Senegal Stakeholder	17/08/12-31/03/15	1,942	1,760	-	1,760
USDA-FAS/IITA - US:Nigeria Commodity Storage Workshop	30/07/13-01/01/15	27	27	-	27
USDA-IITA - Aflatoxin Genetic Resistance in Maize	30/09/12-31/10/15	55	54	1	55
USDA-IITA - Breeding of Aflatoxin Genetic Resistance In Maize	15/01/15-06/02/17	190	192	44	236
USDA-IITA - Genomics-Guided RNA Solnuth. 4 Whitefly Mgt in Cassava	01/02/15-31/12/18	109	255	201	456
USDA-IITA - Agreement No. 58-3148-6-063	23/04/12-31/12/21	503	392	149	541
USDA-IITA - Aflatoxin control Technical Assistance in Africa	23/04/12-31/12/21	1,800	498	388	886
USDA/IITA - Strengthening Capacity to Implement Priority Actions	09/05/17-31/07/20	1,029	-	331	331
		5,655	3,178	1,114	4,292

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Wageningen University (WU)					
WU/IITA - N2 Africa Phase II (OPP1020032)	01/01/14-01/11/18	22,628	13,402	5,084	18,486
ZOA Uganda/IITA - Putting Nitrogen Fixation to Work for Smallholder Farmers	01/08/15-01/11/18	16	16	—	16
WU/IITA - Sustaining Food Supplies & Improving Health	01/09/16-31/08/20	98	—	38	38
WU/IITA - Scaling of Bio-control of Aflatoxin	18/08/17-15/08/19	72	—	(13)	(13)
WVI/IITA - JENGA II Project	01/01/15-30/06/15	10	10	—	10
		22,824	13,428	5,109	18,537
Miscellaneous Projects					
aBi Trust/IITA - Mapping Uganda's Coffee Quality	20/12/11-31/01/15	68	36	—	36
AIMDP/IITA - Agricultural Investment & Market Development	04/03/14-31/12/18	469	671	385	1,056
AVWF/IITA - Central Africa Forest Ecosystems Conservation	01/06/14-29/09/18	1,124	1,000	(26)	974
CARE/IITA - Integrated Approach to improve nutrition	01/09/14-30/06/17	946	809	2	811
CARE/IITA - National First 1000 Most Critical Days Program	01/09/14-30/04/16	170	120	1	121
CCAFS/ILRI/IITA - Quantification of GHG Emissions	01/05/13-01/01/15	30	30	—	30
CIP/IITA - Expanding Utilization of RTB & Reducing post-harvest	01/06/14-30/11/16	391	383	9	392
CIP/IITA - Survey of Potato Pests Disease Nematodes & Insects	14/08/14-31/10/15	12	12	—	12
CORAF/WECARD/IITA - Cowpea Project	25/04/12-24/04/15	64	64	—	64
CORAF/WECARD/IITA - West Africa Seed Program	15/06/13-14/06/15	206	190	1	191
CORAF/WECARD/IITA - Technical Backstopping, Coaching & Mentoring	01/06/14-31/05/15	192	193	—	193
DDPSC/IITA - VIRCA Sub-Agreement: Virus Resistant Cassava	30/09/13-31/03/15	460	731	286	1,017
DDPSC/IITA - Procurement of Lab. Supplies & Equipment	27/09/11-01/06/16	162	142	—	142
ECIFAD - Achieving Dev. Impact & Envir Sustain:IITA Component	01/01/13-31/12/15	487	487	—	487
EMBRAPA/FUNARBE/IITA - Exchange of Banana & Plantain	01/01/14-30/06/16	60	60	—	60
FINTRAC USAID TAPP/IITA - Dev. of Sustainable Banana & Plantain	04/09/13-31/12/15	54	53	—	53
GPN/IITA - COWBIA Multi-Purpose Cowpea	01/03/13-28/02/16	30	41	—	41
GRAD/IITA - Competences and Skills Value Chain	30/06/14-30/09/15	275	268	—	268
HRNS/IITA - Climate Change Adaptation in Coffee Production	01/07/14-30/06/15	12	7	4	11
Imo & Abia States Outstanding Activities	07/11/08-Continuous	285	257	1	258
ISTRC 5 th Triennial Symposium	01/01/00-Continuous	107	33	3	36

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			Prior years	Current year	Expenses	Total
I STRC African Journal of Root & Tuber Crop	07/03/96-Continuous	47	37	—	37	37
ICRAF/IITA - Secured Landscape Sustainable	01/08/13-31/12/15	224	230	(3)	227	227
NORHED/IITA - Controlling Diseases in Sweet Potato & Enset	01/11/13-31/10/18	523	163	42	205	205
PDAR/IITA - Cassava BBTD in Gabon	01/10/14-31/01/16	109	78	—	78	78
ProSAVANA-PI JICA/IITA- Implementation of Field Trial	01/12/12-30/06/15	52	—	—	—	—
PSMNR/IITA - Plantain Production & Capacity Building	01/06/14-31/05/16	511	424	32	456	456
LSTM/IITA - Investigating Patterns of Pyrethroids & DDT Resistance	01/06/13-30/06/16	300	284	(45)	239	239
MAFFS Sierra Leone/IITA - West Africa Agric Productivity Program	01/01/12-31/12/15	1,490	896	1	897	897
MARKETS (Chemonics)/IITA - Cassava Project	29/04/09-30/11/15	1,584	1,103	—	1,103	1,103
MERIDIAN/IITA - Partnership for Aflatoxin control in Africa	12/01/11-30/06/16	3,280	3,237	45	3,282	3,282
Ministry of Agric Tanzania/IITA - Community Action	01/03/13-31/12/16	243	249	71	320	320
MSU/IITA - Planning Grant for Dev. & Delivery of IPM - Cowpea	01/08/14-31/12/17	505	495	12	507	507
NESTEC LTD/IITA - Aflatoxin Control in Maize	21/04/11-31/12/17	200	175	24	199	199
NESTLE/IITA - Cassava Starch Processors	01/04/11-31/12/15	610	610	—	610	610
NRI/IITA - Develop. of On-Farm Diag. Toolkits - Yam	04/01/12-31/10/16	261	222	29	251	251
NRI/IITA - Training PhD Student	01/06/13-31/05/15	20	22	—	22	22
NSF/IITA - Bread: Assessing, Understanding & Target Non-Responsive Soil	01/09/12-30/09/16	627	630	—	630	630
PNDHD/IITA - Regeneration of Genetic	01/08/13-31/05/15	33	18	—	18	18
PSMNR/IITA - Improved Cassava for PSMR Target Villages	01/03/13-29/02/17	294	246	64	310	310
SNV/IITA - Contract DEV 04: Improved Cassava Production	01/09/13-31/12/15	300	288	—	288	288
SNV/IITA - Increased Cocoa Productivity	01/02/14-31/12/15	385	330	—	330	330
SYGENTA NIG. LTD/IITA - MAS-TRIAL Services	14/07/14-13/07/17	1,502	569	—	569	569
SYGENTA NIG. LTD/IITA - MAS-TRIAL Services (Crop Protection)	14/07/14-13/07/17	100	99	—	99	99
TUA/IITA - Comparative Assessment of Seed Yam	01/02/11-31/03/15	164	164	—	164	164
Univ. of California/IITA: Bread-Fast Breed'g for Slow Cycling Crops	27/08/11-26/08/15	360	359	—	359	359
Univ. of California/IITA - Feed the Future Innovation	12/09/11-11/09/18	189	237	73	310	310
Univ. of Illinois/IITA - Biological Management of Insect Pests - Cowpea	01/10/13-30/09/15	203	374	141	515	515
Univ. of Illinois/IITA - USAID Soybean Innovation Laboratory	04/11/13-30/09/16	305	363	110	473	473

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Univ. of Minnesota/IITA - Herbicide Tolerant for Cassava	13/11/13-30/04/15	30	31	-	31	
WAAP Liberia/IITA - Consultancy Services	12/09/13-11/09/15	751	282	-	282	
WACCI/IITA - MOU on Training Program	01/04/10-29/02/20	325	241	58	299	
WFN/IITA - Support for Women in Agribusiness	25/09/14-25/08/15	13	13	-	13	
ZOA Uganda/IITA - Research Component	01/08/13-30/10/16	67	70	-	70	
EMBRAPA/IITA - Enhancing soybean productivity through rapid diagnostics	27/11/14-31/05/17	68	78	7	85	
DAPP/IITA - Scaling out Integrated Soil Fertility Mgt. Technology in Zambia	16/02/15-16/02/18	304	211	128	339	
MAFSC, Tanzania/IITA - Fast-tracking Access to Improved Root Crops	01/01/15-30/09/18	1,469	688	466	1,154	
QUT/IITA - VIRUS RESISTANT BANANA FOR AFRICA	17/02/15-31/08/18	1,554	467	442	909	
UC Riverside/IITA - Improving Tropical Legume (TL I)	01/06/14-31/12/15	30	12	32	44	
CRI-Ghana/IITA - Community action in improving quality seed yam (CAY)	21/11/14-31/07/18	657	279	191	470	
ICRISAT/IITA - CRP on Grain Legumes - Product Line 5 COORDINATOR	01/01/13-01/01/15	163	153	-	153	
CIMMYT/IITA - Additional Support from CIMMYT	01/01/14-01/01/22	7,200	512	-	512	
PURDUE/IITA - Technical Support to Nig. Capacity Building Program	13/04/15-24/12/17	355	123	100	223	
MINADER/IITA - Implementation of Diffusion of Tissue Culture Plantain	01/01/15-31/12/16	500	433	60	493	
CORAF-WECARD/IITA - W/Africa Seed Program No.AID-624-A-12-0007	01/01/15-31/07/17	435	231	9	240	
UC RIVERSIDE/IITA - Improving Cowpea Production in S/Saharan Africa	01/05/15-30/11/15	25	21	3	24	
FAU/IITA - Metabolic engineering to enhance yield Root & Tuber crops	12/02/15-31/10/19	955	369	323	692	
Columbia Univ./IITA - Demonstration, Adopt & Comm. of <i>Aflasafe</i> Maize	01/05/15-30/04/16	10	4	-	4	
Univ. of Ibadan/IITA - Sustain. Cowpea production for rural s/holder farmers	01/06/15-31/12/18	115	28	39	67	
UniLaReunion/IITA - Epidemiological surveillance of <i>Ralstonia solanacearum</i>	01/04/15-31/03/17	36	32	3	35	
SFL/AIN - Develop, test, & refine metrics for measuring food loss	13/07/15-31/05/16	33	30	4	34	
CAPEF/IITA - Support to Chambre of Agriculture in Cassava Multiplication	01/08/15-31/07/16	67	22	27	49	
LIBERIA GOV./IITA - Small-holder Agr. Productivity Enhancement (SAPEC)	03/08/15-02/08/18	2,464	445	1,164	1,609	
Malawi-Zambia/IITA - Making cassava a transformation vehicle	10/08/15-11/08/17	311	391	21	412	
SABMILLER LTD/IITA - To Conduct in-dept need Assessment on Sorghum	04/09/15-31/05/16	125	73	38	111	
UNICT/IITA - PhD Project - Oluwatosin Z. Aregbesola	01/07/15-28/02/16	17	10	8	18	
ITC/IITA - Improving Competitiveness of Women Entrepreneur in Ghana	28/08/15-31/12/16	100	67	(1)	66	
IAM/IITA - Improving and Sustaining Maize & Cowpea Productivity	01/11/15-31/10/16	89	6	-	6	

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ZOA Uganda/IITA - Follow-up joint research component AS4U Project	01/10/15-30/09/18	67	14	-	14	
NCSU/IITA - Field Deployable Nutrient-Rich Biodegradable Matrix For Crop	23/10/15-31/10/16	41	35	8	43	
TFGH/IITA - Assessment of Lymphatic Filariasis Status in Benin	05/02/16-30/04/17	97	60	38	98	
CO/IITA - Grant Award Agreement For Gender Postdoc. Fellowship	01/01/16-31/03/18	108	23	89	112	
CIP/IITA - Building Nutritious Food Baskets: Scaling Up Biofortified Crops	01/02/16-30/09/18	224	176	162	338	
Universite Of Lausanne/IITA - Improving Mycorrhizal Fungi to Increase Cassava	01/04/16-31/03/19	523	138	203	341	
Univ. of Queensland/IITA - BBTV Mitigation: Community Management In Nigeria	01/04/16-31/12/20	345	32	149	181	
Mosanto/IITA - Mapping Of Corn/Maize Pest Across Nigeria	14/04/16-28/02/17	50	46	10	56	
Osu/IITA - Vegetable Crops Ipm For East Africa	01/01/15-30/09/16	14	10	27	37	
NRC/IITA - Food Security And Livelihoods Project In Fizi Territory	01/02/16-31/12/16	36	36	-	36	
SLU / IITA - Biochar In Kenya (Phase II)	01/07/16-31/12/18	99	74	90	164	
IOWA State Univ/IITA - Bread - Genome-Enabled Platforms for Yam	01/06/16-31/03/18	186	15	87	102	
FSRDC/IITA - Acquisition De Boutures Sains de Varietes Ameliores	01/08/16-30/06/18	14.3	22	111	13.3	
UC-Berkely/IITA - Bread ABRDC: Dev. of Genomic Resources in Water Yam	15/05/16-30/04/18	213	-	156	156	
PNDP/IITA - Reductn de Ja Degradation et Restauratn Du Couvert Vegetal Dans	01/09/16-31/12/16	103	61	37	98	
ICRAF/IITA - Characterization of Aflatoxin Producing Fungi	13/07/16-30/11/16	10	-	-	-	
PRODAEKK/IITA - Development Du Systeme Semencier Au Prodadekk	15/09/16-15/09/18	240	9	119	128	
QUB/IITA - Neuropeptides As Transgenic Nematicides	02/11/16-08/11/18	525	-	278	278	
Bayer/IITA - Evaluation of Flupyradifurone Against Bemisia Tabaci Whiteflies in EA	01/11/16-30/04/19	80	2	23	25	
ICART/IITA - Strengthening Livelihood Strategies _DRC	01/10/16-30/09/18	88	-	38	38	
UG/IITA - Climate Smart Cocoa Systems _Ghana (CLIMCOCOA)	01/06/16-30/11/20	60	-	17	17	
Agrilife Research/IITA - Bread Pheno High Throughput	15/06/16-31/05/18	108	-	28	28	
CIP/IITA - Nextgen Phyto-sanitation Rapid Elimination of Virus	01/10/16-30/09/19	649	-	270	270	
NARO/IITA - Taking Integrated Crop Mgt. to scale (Banana) in East Africa	31/08/16-30/08/17	479	-	508	508	
KU Leuven/IITA - Evaluation of Drought Tolerance from Malaysia	01/12/16-30/11/18	16	-	-	-	
PSSUB/IITA - Bread ABRAC - Advanced Technology	01/06/16-31/05/19	26	-	11	11	
IFPRI/IITA - Mapping Adoption of ISFM Practice	30/05/16-15/06/17	36	-	34	34	
WOTRO/IITA - Cocoa Crop Improvement Farms	31/03/17-31/03/21	29	-	15	15	
IC/PE/IITA - Establishg the Status of Potato Cyst Nematode in Kenya	24/10/16-31/03/17	32	-	38	38	

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			Prior years	Current year	Total
MEDA Tanzania/IITA - Building an Economically Sustainable Seed	01/01/17-31/12/21	3,056	—	643	643
SLU/IITA - Biofortification of Cassava	16/01/17-31/12/20	234	—	32	32
HRNS/IITA - Identifying Opportunities 4 Action (Alliance for Resilient Coffee)	01/10/16-31/07/20	126	—	90	90
NRI/IITA - Evaluation of Human Decoy Trap in Benin & Cameroon	01/02/17-31/01/19	278	—	113	113
Chemonics/IITA - Dev. of Tools for CCAFs	16/03/17-31/12/17	150	—	144	144
PIRAM/IITA - <i>La fourniture de Nouveaux Cultivar</i>	01/12/16-30/11/18	132	—	110	110
ISABU/IITA - D'Amelioration de la Productivity	22/03/17-31/12/21	1,328	—	—	—
Australia Award-Africa/IITA - Development of vitro conservation	01/06/17-15/05/18	14	—	4	4
FAO/IITA - Enhancing the Resilience to Climate Change	03/07/17-28/02/18	103	—	84	84
TSL/IITA - Collaborative Agreement to Develop & Test Transgenic Banana	01/01/18-31/12/20	—	—	—	—
CFFRC/IITA - Genetic and Trait Characterization	21/06/16-20/06/19	91	—	39	39
BECOD/IITA - <i>Programme D'Amélioration des</i>	11/08/17-30/10/17	15	—	7	7
CIFOR/IITA - The major Agricultural Value Chain	01/08/17-31/01/18	84	—	50	50
DCI-IRELAND/IITA - Root & Tuber Crops for Agric. Transformation in Malawi	21/08/17-Continuous	626	—	143	143
SWISS Fed. Inst of Technology/IITA - Integration	01/07/17-30/06/20	62	—	18	18
IRAD/IITA - <i>Aspergillus Flavus</i> Strain Characterization	15/11/17-25/02/18	10	—	—	—
GU/IITA - Maize-Based Systems of Nigeria	25/08/17-31/12/18	10	—	(6)	(6)
Closed Projects		49,293	23,603	8,403	32,006
Total Bilateral Projects		390,348	354,750	(16)	354,734
		562,840	458,768	23,147	481,915

International Institute of Tropical Agriculture
Statement of Pledges and Expenditure
31 December 2017

Challenge Programs	Grant period	Grant pledged	Expressed in US\$ Thousands		
			Prior years	Current year	Total
CIAT/IFPRI/IITA - HP 5206 - Phase II	01/01/09-31/12/17	1,795	1,585	-	1,585
CIMMYT/IITA - 2010 Challenge Initiative Projects	01/04/10-31/03/15	303	295	-	295
CIAT/IITA - Double Haploid Breeding for Cassava	15/03/10-30/04/17	92	99	(9)	90
CIAT/IITA - HP 2014H5319.IIT.Identification of pVAC Plantain	01/01/14-31/12/18	192	251	78	329
CIAT/IITA - C-040-14 Increasing Food Security & Farming system	13/03/14-13/03/17	187	150	53	203
CIAT/IITA - CPG54.OPPGD1483: Double Haploid Breeding	30/07/14-30/04/17	211	199	6	205
CIAT/IITA - HP 5306 - Biofortification of Tropical Maize	01/01/14-31/12/17	1,860	1,858	484	2,342
CIAT/IITA - HP 5307 - Mitigating Hidden Hunger with Cassava	01/01/14-31/12/17	2,630	2,790	538	3,328
IFRI/IITA - Contract No. 2015 x 190..IIT	01/03/15-30/06/22	25	25	-	25
CIAT/IITA - Creating a Learning Community in ClimateSmart Agric.	01/01/16-30/09/18	300	83	176	259
IFRI/IITA - Choice Experiments to Pay For Aflasafe In Nigeria	01/03/16-28/02/17	107	90	17	107
IFPRI/IITA - Contract Agreement No: 2016 X IIT	01/07/16-31/12/17	150	141	159	300
IFPRI/IITA - Contract Agreement No: 2011 X 099IIT	01/01/16-30/09/17	176	284	(106)	178
Closed Projects		6,240	5,626	-	5,626
Total Challenge Programs		14,268	13,476	1,396	14,872

International Institute of Tropical Agriculture
Statement of Pledges and Expenditure
31 December 2017

Donor and project Non-CRP Funds	Grant period	Grant pledged	Expressed in US\$ Thousands		
			Prior years	Current year	Total
BATN/IITA - Implementation of Cassava Enterprise	01/09/14-31/12/16	275	216	14	230
COSA/IITA - Coffee Survey	01/11/14-30/06/15	112	113	-	113
CTA/IITA - Strengthening Country Re-SAKSS French Scientists (In-kind)	01/10/14-31/12/17	85	60	-	60
FMARD/IITA - Training of 120 Master Bakers	01/01/97-Continuous	5,864	5,534	330	5,864
FUNARBE/IITA - Species Identification of Root-Knot Nematodes	01/09/14-31/12/15	60	10	-	10
GIZ/IITA - Enhancing Horticulture Production	11/07/12-05/06/15	30	29	-	29
GIZ/IITA - Local Focus, Safe, Effective Pest & Crop Management	01/04/11-30/12/15	1,446	1,418	2	1,420
Graduate Research Fellows Non Core	01/02/12-31/01/15	1,562	1,562	-	1,562
HELVETAS/IITA - On Farm Res. to test diff. storage technique for maize	01/01/00-Continuous	148	100	-	100
IFPRI/IITA - 2011X099.IIT	22/09/14-21/09/15	59	63	-	63
ITA/HIROSE Project	01/01/11-31/12/15	2,535	2,436	-	2,436
JIGAWA State/IITA - Increasing Food Security	01/07/93-Continuous	636	636	-	636
MARD/IITA - Reviving Agricultural Research for Development in DRC Nigerian Breweries/IITA - Sorghum Genotyping for Nig. Breweries	01/08/12-31/01/15	259	256	-	256
PRILAKS/IITA - Yam Varieties for Industry in Nigeria PURDUE/IITA - PURDUE Improved Crop Storage	29/06/13-28/06/16	2,979	2,612	400	3,012
SWITZ/IITA - Research & Dev of Biopesticides for Cotton WAAP Nigeria/ARCN/IITA - Accel. dissem & adoptn of Improved Technology	19/08/14-01/01/15	9	9	-	9
WAAP Nigeria/IITA - Yam Seed Production WCF/IITA - African Cocoa Initiative Project	18/06/14-17/06/15	49	35	-	35
WAAP Nigeria/IITA - Production & Dissemination of Breeder WECA/IITA - Upgrading Ondo State Agric Village, Ore AFD/IITA - Nigeria Agric.Transformation Phase 1 (ATASP-1 Outreach)	01/07/14-31/07/18	1,179	923	229	1,152
A.P. Leventis /IITA - Schools Forest and Tree Heritage Park IRDP/IITA - Scaling Out Integrated Soil Fertility Mgt Technologies	01/01/14-28/02/17	110	117	(1)	116
CORAF/WECARD/IITA - Developing Capacity for Agric (C4R4D) Columbia Univ/IITA - Training program on effective use of SoilDoc Kits DIOBASS/IITA - Youth Agripreneurs: Prospects, Opportunities in DRC COSA/IITA - Consultancy Services	01/04/14-31/03/15	257	122	-	122
WECA/IITA - Upgrading Ondo State Agric Village, Ore AFD/IITA - Nigeria Agric.Transformation Phase 1 (ATASP-1 Outreach)	01/03/14-28/02/15	266	276	1	277
A.P. Leventis /IITA - Schools Forest and Tree Heritage Park IRDP/IITA - Scaling Out Integrated Soil Fertility Mgt Technologies	19/08/14-29/02/16	230	185	-	185
CORAF/WECARD/IITA - Developing Capacity for Agric (C4R4D) Columbia Univ/IITA - Training program on effective use of SoilDoc Kits DIOBASS/IITA - Youth Agripreneurs: Prospects, Opportunities in DRC COSA/IITA - Consultancy Services	01/08/12-31/12/15	402	255	32	287
WECA/IITA - Upgrading Ondo State Agric Village, Ore AFD/IITA - Nigeria Agric.Transformation Phase 1 (ATASP-1 Outreach)	01/07/14-31/12/16	393	717	-	717
A.P. Leventis /IITA - Schools Forest and Tree Heritage Park IRDP/IITA - Scaling Out Integrated Soil Fertility Mgt Technologies	01/03/15-29/02/19	10,001	4,593	3,723	7,766
CORAF/WECARD/IITA - Developing Capacity for Agric (C4R4D) Columbia Univ/IITA - Training program on effective use of SoilDoc Kits DIOBASS/IITA - Youth Agripreneurs: Prospects, Opportunities in DRC COSA/IITA - Consultancy Services	01/01/15-31/12/17	156	84	72	156
WECA/IITA - Upgrading Ondo State Agric Village, Ore AFD/IITA - Nigeria Agric.Transformation Phase 1 (ATASP-1 Outreach)	01/02/15-28/02/18	250	173	59	232
A.P. Leventis /IITA - Schools Forest and Tree Heritage Park IRDP/IITA - Scaling Out Integrated Soil Fertility Mgt Technologies	12/01/15-30/06/18	416	252	243	495
CORAF/WECARD/IITA - Developing Capacity for Agric (C4R4D) Columbia Univ/IITA - Training program on effective use of SoilDoc Kits DIOBASS/IITA - Youth Agripreneurs: Prospects, Opportunities in DRC COSA/IITA - Consultancy Services	30/05/15-31/12/15	76	76	-	76
WECA/IITA - Upgrading Ondo State Agric Village, Ore AFD/IITA - Nigeria Agric.Transformation Phase 1 (ATASP-1 Outreach)	01/07/15-31/03/16	24	25	-	25
A.P. Leventis /IITA - Schools Forest and Tree Heritage Park IRDP/IITA - Scaling Out Integrated Soil Fertility Mgt Technologies	01/07/15-30/11/15	92	92	-	92

Exhibit IX

**International Institute of Tropical Agriculture
Statement of Pledges and Expenditure
31 December 2017**

Donor and project Non-CRP Funds	Grant period	Grant pledged	Expressed in US\$ Thousands		
			Prior years	Current year	Total Expenses
FAO/IITA - TCP/CFS/3503: Support for Prevention & Mgt of BBTD	23/09/15-31/01/17	8	9	-	9
MINBUZA-COT/IITA - Development of Jatropha-Based Biofuel VC Phase II	01/10/15-30/09/20	1,022	307	274	581
CTA/IITA - Web 2.0 & Social Media Learning Opport. & Monitoring, DRC	15/10/15-14/11/16	17	16	(1)	15
CHEVRON/TEXACO/IITA - Harnessing energy of youths in Niger-Delta	01/08/15-31/07/17	572	102	205	307
IFAD/IITA - IITA Youth Agripreneur in Nigeria, Kenya & DRC (YADI 2)	22/09/15-30/03/18	500	486	13	499
OFDL/IITA - IITA Assisted Obasanjo Farm Diagnostics Laboratory Project	01/10/15-31/12/15	91	44	3	47
IFPRI/IITA - Contract No. 2015 x 474...IIT	01/07/15-31/01/17	225	210	15	225
BGCI/IITA - Prioritising and protecting Nigeria's most threatened trees	02/12/15-01/06/17	6	6	6	12
LEAP/IITA - N.E. Borlaug LEAP program for Mr. Francis Onyilo	01/04/15-31/03/16	20	-	-	-
CIRAD/IITA - Preparation of Comprehensive Sample of DISCOREA	01/01/15-31/12/17	11	3	3	6
CGC/IITA - Workshop for NiSiS Meeting	11/02/16-05/04/16	23	22	-	22
FARM Radio Int'l/IITA - Scaling up Improved Legume Technique in Tanzania	02/05/16-31/05/18	152	45	104	149
OCP/IITA - Developing Efficient & Affordable Fertilizer Products	29/12/15-31/12/17	708	487	122	609
CORNELL Univ./IITA - Peer Effects, Organic fertilizer & Soil Health	01/05/16-30/05/17	38	26	12	38
DALBERG/IITA - Sub-Contract for Services	16/05/16-31/01/17	126	52	43	95
FAO/IITA - Support for prevention & Mgmt of Disease Banana(BBTD)	23/09/15-30/06/17	44	22	15	37
WYG/IITA - S.35: Achieving Equitable Benefits from SA	01/05/16-31/03/20	772	87	228	315
FAO/IITA - <i>Elimination Des Pop Et des Pesticides Obsolètes</i>	13/07/16-31/12/17	46	20	8	28
Hello Tractor / IITA - Feed the Future Partnership for Innovation	01/06/16-31/05/18	148	35	47	82
MINAGRIDDER DRC/IITA - <i>Project Enterprenariat des Jeunes dans l'Agriculture</i>	27/07/16-27/12/16	548	459	96	555
FAO/IITA - <i>Elimination des Pesticides (CilSS)</i>	15/09/16-15/02/18	144	1	55	56
MEDA/IITA- Contract for Purchase Commitment	01/06/12-31/05/16	500	204	-	204
CABI/IITA - Gender & Legume Alliance Integrating Multi-media	05/10/16-31/12/19	31	1	9	10
CTA/IITA - Study on ICT Roots & Tuber Value Chain in Central Africa	11/10/16-10/05/17	21	15	2	17
MIM/IITA - Supply & Potential Demand for Micronutrients	01/10/16-01/08/17	32	7	22	29
AfDB/IITA - Support to Agricultural Research for Development	12/03/12-31/12/17	62,247	54,149	5,767	59,916
DAP/IITA - Establishing a Center of Excellence & Outreach	07/12/16-30/09/17	41	-	41	41
PAN UNIV/IITA - Graduate Research Fellow	01/10/15-30/09/17	800	-	(4)	(4)
IFPRI/IITA - PIM for enabling agricultural incomes for the poor	01/01/12-31/12/22	161	-	87	87
CTA/IITA - Accelerating Youth e-agriculture	10/04/17-09/06/17	196	-	38	38
WASCAL/IITA - Ph.D Student GRP Climate Change	09/03/20-29/02/20	7,012	-	2	2
IFAD/IITA - Youth Research: Competitive Fellowships in Africa	09/03/20-29/02/20	2,025	-	35	35

International Institute of Tropical Agriculture
Statement of Pledges and Expenditure
31 December 2017

Donor and project Non-CRP Funds	Grant period	Grant pledged	Expressed in US\$ Thousands		
			Prior years	Current year	Total
FMARD/IITA - Cassava Seed Dissemination project	06/03/17-05/03/18	231	—	112	112
GIZ/IITA - Potential Analysis of Innovative	01/01/17-31/12/18	105	—	52	52
FH/IITA - <i>Tuende/ee Pamoja II Project</i>	01/01/16-31/07/21	1,582	—	97	97
MSU/IITA - Agrifood Youth Opportunity	01/01/16-31/07/21	229	—	152	152
PURDUE/IITA - Improv'g S/holder Tanz. Farmers (PIC Credit Evaluation)	30/09/16-30/09/18	80	—	35	35
ADRA/DRC/IITA - Developing community-based dissemination	01/10/16-31/07/17	47	—	41	41
MoFA, Sudan/IITA - Enable Youth Sudan	28/04/17-27/04/22	1,425	—	218	218
JRSBDF-FA/IITA - The Pollinator Information	01/04/17-31/12/19	16	—	1	1
Prodema-FA/IITA Productivite et de	28/08/17-31/12/19	1,503	—	274	274
ANPEJ/IITA - De developement de l'entrepre ra	26/04/17-28/02/18	427	—	—	—
IFAD/IITA - Acquaculture Assessments and Value Chain	03/04/17-30/06/20	2,400	—	586	586
OAU/IITA - Nig. Country Plan Baseline & Varietal Monitoring Survey	16/01/17-31/12/17	550	—	305	305
RA/IITA - Feasibility of a blended finance	15/11/16-10/02/17	9	—	—	—
IFPRI/IITA - Regional Strategic Analysis	01/01/17-31/12/21	500	—	571	571
TJCFML/IITA - Feasibility Study on Proposed land for Cassava	21/02/17-25/04/17	3	—	1	1
MPJESC/IITA - Enable Youth in Cote d'Ivoire	18/10/17-17/01/19	384	—	—	—
AfDB/IITA - Project Pour l'entreprenariat des	25/08/17-24/11/18	343	—	81	81
FIRCA/IITA - Appui de l'IITA Dans le cadre de	28/03/17-28/05/17	32	—	—	—
Good Nature/IITA - Feed the Future Partnering	15/04/17-31/07/18	76	—	8	8
ILRI/IITA - Integrated Genotyping Service	01/01/17-31/12/17	60	—	58	58
A.G. Leventis Foundation/IITA - Forest Reserve	01/01/18-31/12/18	50	—	—	—
HPlus/IITA - A4NH Funded by HarvestPlus	01/01/12-31/12/22	80	280	—	280
IDH/IITA - Nigeria Cocoa Initiative	30/08/17-31/03/19	229	—	37	37
IDS/IITA - Agricultural Policy Research in Africa	15/05/17-28/02/19	39	—	5	5
MPAE/IITA - Assistance Technique de L'IITA Pour la	01/07/17-30/04/18	197	—	—	—
CIP/IITA - CRP RTB: Task Order No.01-16-RTB	01/10/16-30/12/16	5	7	13	20
FAO/IITA - Formation Sous régionale sur les stratégies de gestion	16/01/17-31/12/17	27	—	27	27
Closed Projects		1,396	1,437	1	1,438
Total Non-CRP Projects		119,700	81,518	15,025	96,543

Advancing Productive Engagement in Agribusiness through the IITA Youth Agripreneur approach in Nigeria, Kenya & DR Congo
31 December 2017

Name of the Recipient:

International Institute of Tropical Agriculture (IITA)

Grant No: 2000001099**Name of Project:**

IFAD: Advancing productive engagement in agribusiness through the IITA Youth Agripreneur approach in Nigeria, Kenya and DR Congo.

Report Period: 01/01/2017 - 31/12/2017

Budget Category	Currency	Budgeted	Prior Year	Expenses for total grant amount		
				Spent	Total Spent	Outstanding
Personnel	US\$	196,593	124,713	71,389	196,102	491
Travel and Allowances	US\$	75,800	28,451	47,637	76,088	(288)
Workshops	US\$	67,200	12,723	48,533	61,256	5,944
Equipment and Material	US\$	82,600	254,331	(168,440)	85,891	(3,291)
Training	US\$	40,400	31,475	11,798	43,273	(2,873)
Management Fees (8%)	US\$	37,007	34,446	2,563	37,009	(2)
Total		499,600	486,138	13,481	499,619	(19)

We hereby certify that the above amounts have been expended for Eligible Expenditures for the proper execution of the Project in accordance with the terms and conditions of the Small Grant Agreement dated September 22, 2015

**International Institute of Tropical Agriculture
CRP Expenditure Report by Natural Classification
for the Year Ended 31 December 2017**

	Expressed in US\$ Thousands			
	W1&2	W3	Bilateral	Total
CRP 14: Maize Agri-Food Systems				
Personnel	1,342	4,161	665	6,168
Collaborators Costs - CG Centers	—	3,517	—	3,517
Collaborators Costs - Partners	65	4,168	107	4,340
Supplies and Services	380	5,169	827	6,376
Operational Travel	72	848	245	1,165
Depreciation	17	26	48	91
Direct Costs	1,876	17,889	1,892	21,657
Indirect Costs	185	3,291	237	3,713
Total	2,061	21,180	2,129	25,370
CRP 3.2: Maize Phase I (Sub-agreement)				
Personnel	4	—	—	4
Collaborators Costs - CG Centers	—	—	—	—
Collaborators Costs - Partners	2	—	—	2
Supplies and Services	17	—	—	17
Operational Travel	5	—	—	5
Depreciation	—	—	—	—
Direct Costs	28	—	—	28
Indirect Costs	—	—	—	—
Total	28	—	—	28
Total CRP 14 Expenditure	2,089	21,180	2,129	25,398
CRP 16: Roots, Tubers and Bananas Agri-Food Systems (Non-Earmarked)				
Personnel	2,374	4,395	4,569	11,338
Collaborators Costs - CG Centers	—	1,196	116	1,312
Collaborators Costs - Partners	9	4,088	1,586	5,683
Supplies and Services	454	5,610	6,464	12,528
Operational Travel	65	630	933	1,628
Depreciation	10	291	223	524
Direct Costs	2,912	16,210	13,891	33,013
Indirect Costs	288	2,209	1,672	4,169
Total	3,200	18,419	15,563	37,182
CRP 16: Roots, Tubers and Bananas Agri-Food Systems (Earmarked)				
Personnel	831	—	—	831
Collaborators Costs - CG Centers	25	—	—	25
Collaborators Costs - Partners	73	—	—	73
Supplies and Services	533	—	—	533
Operational Travel	88	—	—	88
Depreciation	8	—	—	8
Direct Costs	1,558	—	—	1,558
Indirect Costs	159	—	—	159
Total	1,717	—	—	1,717
Total CRP 16 Expenditure	4,917	18,419	15,563	38,899

**International Institute of Tropical Agriculture
CRP Expenditure Report by Natural Classification
for the Year Ended 31 December 2017**

	Expressed in US\$ Thousands			
	W1&2	W3	Bilateral	Total
CRP 21: Agriculture for Nutrition and Health Agri-Food Systems				
Personnel	1,112	1,628	736	3,476
Collaborators Costs - CG Centers	—	—	—	—
Collaborators Costs - Partners	—	2,108	79	2,187
Supplies and Services	246	1,379	1,279	2,904
Operational Travel	105	204	228	537
Depreciation	—	243	(9)	234
Direct Costs	1,463	5,562	2,313	9,338
Indirect Costs	144	932	407	1,483
Total CRP 21 Expenditure	1,607	6,494	2,720	10,821
CRP 22: Climate Change, Agriculture and food security (CCAFS) - flagship 1				
Personnel	143	—	45	188
Collaborators Costs - CG Centers	—	—	45	45
Collaborators Costs - Partners	(3)	—	19	16
Supplies and Services	72	—	380	452
Operational Travel	5	—	80	85
Depreciation	—	—	(1)	(1)
Direct Costs	217	—	568	785
Indirect Costs	22	—	76	98
Total	239	—	644	883
CRP 22: Climate Change, Agriculture and food security (CCAFS) - flagship 2				
Personnel	18	18	749	785
Collaborators Costs - CG Centers	—	—	23	23
Collaborators Costs - Partners	79	168	376	623
Supplies and Services	67	114	834	1,015
Operational Travel	26	4	103	133
Depreciation	6	—	98	104
Direct Costs	196	304	2,183	2,683
Indirect Costs	19	39	262	320
Total	215	343	2,445	3,003
Total CRP 22 Expenditure	454	343	3,089	3,886

**International Institute of Tropical Agriculture
CRP Expenditure Report by Natural Classification
for the Year Ended 31 December 2017**

	Expressed in US\$ Thousands			
	W1&2	W3	Bilateral	Total
CRP 23: Policies, Institutions and Markets				
Personnel	95	–	37	132
Collaborators Costs - CG Centers	–	–	–	–
Collaborators Costs - Partners	–	–	–	–
Supplies and Services	13	–	30	43
Operational Travel	6	–	1	7
Depreciation	–	–	–	–
Direct Costs	114	–	68	182
Indirect Costs	11	–	4	15
Total CRP 23 Expenditure	125	–	72	197
CRP 32: Big Data in Agriculture				
Personnel	27	–	–	27
Collaborators Costs - CG Centers	–	–	–	–
Collaborators Costs - Partners	–	–	–	–
Supplies and Services	18	–	–	18
Operational Travel	1	–	–	1
Depreciation	–	–	–	–
Direct Costs	46	–	–	46
Indirect Costs	4	–	–	4
Total	50	–	–	50
CRP 32: Big Data in Agriculture (Sub-agreement)				
Personnel	35	–	–	35
Collaborators Costs - CG Centers	–	–	–	–
Collaborators Costs - Partners	–	–	–	–
Supplies and Services	6	–	–	6
Operational Travel	4	–	–	4
Depreciation	1	–	–	1
Direct Costs	46	–	–	46
Indirect Costs	17	–	–	17
Total	63	–	–	63
Total CRP 32 Expenditure	113	–	–	113

**International Institute of Tropical Agriculture
CRP Expenditure Report by Natural Classification
for the Year Ended 31 December 2017**

	Expressed in US\$ Thousands			
	W1&2	W3	Bilateral	Total
CRP 33: Genebank Platform				
Personnel	319	–	562	881
Collaborators Costs - CG Centers	–	–	–	–
Collaborators Costs - Partners	–	–	–	–
Supplies and Services	228	–	343	571
Operational Travel	42	–	43	85
Depreciation	–	–	1	1
Direct Costs	589	–	949	1,538
Indirect Costs	58	–	21	79
Total	647	–	970	1,617
CRP 33: Genebank (sub-agreement)				
Personnel	202	–	–	202
Collaborators Costs - CG Centers	208	–	–	208
Collaborators Costs - Partners	26	–	–	26
Supplies and Services	849	–	–	849
Operational Travel	57	–	–	57
Depreciation	592	–	–	592
Direct Costs	1,934	–	–	1,934
Indirect Costs	200	–	–	200
Total	2,134	–	–	2,134
Total CRP 33 Expenditure	2,781	–	970	3,751
Total CRP - W1&2, W3 & Bilateral				
Personnel	6,502	10,202	7,363	24,067
Collaborators Costs - CG Centers	233	4,713	184	5,130
Collaborators Costs - Partners	251	10,532	2,167	12,950
Supplies and Services	2,883	12,272	10,157	25,312
Operational Travel	476	1,686	1,633	3,795
Depreciation	634	560	360	1,554
Direct Costs	10,979	39,965	21,864	72,808
Indirect Costs	1,107	6,471	2,679	10,257
Total	12,086	46,436	24,543	83,065

**International Institute of Tropical Agriculture
CRP W1&2 Funding Report
for the Year Ended 31 December 2017**

Expressed in US\$ Thousands

Windows 1&2

CRP 3.2: Maize (Phase I)

Opening Balance	(44)
Cash receipts from Lead Center	72
Disbursements	(28)
Closing Balance	—

CRP 14: Maize Agri-Food Systems

Opening Balance	(831)
Cash receipts from Lead Center	1,811
Disbursements	(2,061)
Closing Balance	(1,081)

Windows 1&2

**CRP 16: Roots, Tubers and Bananas Agri-Food Systems
(Earmarked & Non-Earmarked)**

Opening Balance	(1,886)
Cash receipts from Lead Center	5,474
Disbursements	(4,917)
Closing Balance	(1,329)

Windows 1&2

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

Opening Balance	(896)
Cash receipts from Lead Center	2,172
Disbursements	(1,607)
Closing Balance	(331)

Windows 1&2

**CRP 22: Climate Change, Agriculture
and food security (CCAFS) - flagship 1 & 2**

Opening Balance	(38)
Cash receipts from Lead Center	421
Disbursements	(454)
Closing Balance	(71)

Windows 1&2

CRP 23: Policies, Institutions and Markets

Opening Balance	38
Cash receipts from Lead Center	57
Disbursements	(125)
Closing Balance	(30)

**International Institute of Tropical Agriculture
CRP W1&2 Funding Report
for the Year Ended 31 December 2017**

Expressed in US\$ Thousands

Windows 1&2

CRP 32: Big Data in Agriculture

Opening Balance	—
Cash receipts from Lead Center	98
Disbursements	(113)
Closing Balance	(15)

Windows 1&2

CRP 33: Genebank Platform

Opening Balance	—
Cash receipts from Lead Center	2,096
Disbursements	(2,781)
Closing Balance	(685)

Windows 1&2

CRP 1.2: Gender Legacy Products

Opening Balance	9
Cash receipts from Lead Center	—
Disbursements	(9)
Closing Balance	—

Windows 1&2

CRP 1.2: Partners

Opening Balance	484
Cash receipts from Lead Center	—
Disbursements	(484)
Closing Balance	—

Windows 1&2

CRP 3.5: Grain Legumes

Opening Balance	(406)
Cash receipts from Lead Center	291
Disbursements	—
Closing Balance	(115)

Windows 1&2

CRP 5: Water, Land and Ecosystems

Opening Balance	(49)
Cash receipts from Lead Center	49
Disbursements	—
Closing Balance	—

**International Institute of Tropical Agriculture
Schedule of Direct and Indirect Cost Rates
for the Year Ended 31 December 2017**

	Expressed in US\$ Thousands	
	2017	2016
Expenses		
Research Expenses	65,776	70,440
CGIAR Collaboration Expenses	6,161	14,955
Non-CGIAR Collaboration Expenses	15,276	18,433
General & Administration Expenses	10,836	7,703
Total	98,049	111,531

Partners Management Cost

Management cost for partners is limited to 4% on non-CGIAR collaboration / partnership payments, and computed as of 31 December were as follows:

General Admin Expenses on Partners Management	611	737
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Computation of Indirect Cost Rate

	2017			2016		
	In-house	Partner	Total	In-house	Partner	Total
Gen & Admin Exps	10,836 - 611	611	10,836	7,703 - 737	737	7,703
Research Exps	65,776	15,276	65,776 + 15,276	70,440	18,433	70,440 + 18,433
Indirect Cost Rate	15.55%	4.00%	13.37%	9.90%	4.00%	8.67%
Indirect Cost Rate...1/	17.55%		15.37%		11.90%	10.67%

^{1/} Includes 2 percent system administrative costs on non-W1&2 and W3 projects.

Note: Partnerships are a growing part of CGIAR business, but do not incur the same level of administrative charge (or overhead) as in in-house Research. For clarity, the indirect cost calculation has been done on each of the following: net in-house research costs; management charge on the partners costs has been disclosed; and the overall rate is also shown.

There was no change in computations in 2017, as same methodology was used as in 2014-2016.

Acronyms and Abbreviations

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

FAO	Food and Agriculture Organization
FAU	Friedrich-Alexander-University Erlangen-Nuremberg
FH	Food for the Hungry International
FIRCA	<i>Le Fonds Interprofessionel pour la Recherche et le Conseil Agricole</i>
FMARD	Federal Ministry of Agriculture and Rural Development, Nigeria
GCDT	Global Crop Diversity Trust
GIZ	<i>Deutsche Gesellschaft fur Internationale Zusammenarbeit</i>
GU	University of Gothenburg
HPlus	HarvestPlus
HRNS	Hanns R. Neumann Stiftung Africa
HELVETAS	HELVETAS Swiss Inter co-operation
IDH	IDH- the sustainable trade initiative
IDS	Institute of Development Studies, University of Dar es Salaam
IITA	International Institute of Tropical Agriculture
IIAM	<i>Instituto de Investigacao Agraria de Mocambique</i>
ICART	International Center for Advanced Research and Training, Bukavu, DRC
icipe	International Centre of Insect Physiology and Ecology
ICRAF	World Agroforestry Centre - formerly International Center for Research in Agroforestry, ICRAF
ICRISAT	International Crops Research Institute for the Semi-Arid Tropics
IFAD	International Fund for Agricultural Development
IFPRI	International Food Policy Research Institute
ILRI	International Livestock Research Institute
IRAD	Institute of Agricultural Research for Development
IRDP	Institute of Rural Development Planning, Dodoma-Tanzania
ISABU	<i>Institut des Sciences Agronomiques du Burundi</i>
ISTRC	International Society for Tropical Root Crops - Africa Branch (ISTRC-AB)
ITC	International Trade Center
JIRCAS	Japan International Research Center for Agricultural Science
JRSBDF	J.R.S. Biodiversity Foundation
KU Leuven	<i>Katholieke Universiteit, Leuven</i>
LUND	Lund University
MAFSC	Ministry of Agriculture, Food Security and Cooperatives, Tanzania
MARD	Ministry of Agriculture and Rural Development, DRC <i>(Ministere de L'Agriculture et du developpement Rural - MINAGRIDER, DRC)</i>
MEDA Tanzania	MEDA Economic Development Associates
MoFA	Ministry of Agriculture, Upper East Region, Ghana
MINADER	Ministry of Agriculture And rural Development Yaounde - <i>Ministere De L'agriculture Et Du Developpement Rural</i>
MPAE	<i>Ministère auprès de la présidence en charge de l'agriculture et de l'élevage,</i> Madagascar

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



CGIAR

IITA is a member of CGIAR