

**IITA**

Transforming African Agriculture



CGIAR



# **IFRS** Financial Statements

and Auditors' Report for the year ended 31 December

# **2020**



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## **Statement of the Board Chair**

for the year ended 31 December 2020

The mission of International Institute of Tropical Agriculture (IITA) is to be the leading research partner facilitating agricultural solutions to overcome hunger, poverty and natural resource degradation throughout Tropical Africa. The 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. The Board of Trustees is committed to provide governance, financial and programmatic oversight to ensure efficient and effective management of the Institute.

2020 was a challenging year for IITA, with the impact of the Covid 19 Pandemic causing difficulties and delays in the delivery many projects and putting a financial strain on the Institute. IITA responded to the challenge by implementing a programme of graduated salary cuts, cost containment measures and an active programme of attracting donor sponsored projects.

Despite the difficulties posed by the pandemic, IITA delivered a strong financial performance in 2020. Total revenue amounted to US\$87.7 million (2019: US\$100.1 million) against expenditure of US\$87.3 million (2019: US\$99.6 million). The Institute's liquidity and reserve levels improved with cash reserves increasing from \$7.2 million to \$7.6 million and days reserves increasing from 29.4 to 48.8 days, although this was also impacted by lower level of daily expenditures due to the pandemic. The 2020 audited financial statements show an operating result of US\$0.4 million. The Board recognizes the continuing need to increase reserves and expense days coverage and will continue to work with management to develop action plans to improve days coverage to a desirable level.

In 2020, the move to One CGIAR gathered real momentum. With an ambitious aim to further integrate CGIAR's assets, partnerships, and operations to deliver greater impact, One CGIAR will ensure that we can fully and effectively respond to new and emerging global challenges.

As part of this transformation, in January, a Transition Consultation Forum was formed to allow for multi-stakeholder input and advice on the transition, along with thematic Transition Advisory Groups and a Transition Program Management Unit.

Also, in 2020, welcome steps toward unified governance under One CGIAR were made. The System Board was reconstituted in September, at which time the three members of the Executive Management Team ('EMT') began their tenure. The EMT will further steer the transition to One CGIAR, under the oversight of the System Board.

A major milestone in 2020 was the development and approval by the System Council in December of the new CGIAR 2030 Research and Innovation Strategy and the CGIAR Performance and Results Management Framework, which constitute a bold and relevant framework for research and results with the potential for transformative change.

In 2021 the impact of the COVID-19 Pandemic will continue to be felt throughout Africa and in the operations of IITA and the Board is committed to continuing to adopt measures to protect the Institute and develop African agriculture.

The Board of Trustees expresses its appreciation to the Management and staff of IITA for the excellent research and delivery activities conducted during 2020, attraction of new partners, and funding, and the effective financial and administrative management of the Institute's resources. Finally, the Trustees express deep appreciation to IITA's investors and partners for their contributions to the Institute's mission of reducing hunger and poverty in Africa.



Christian Borgemeister  
Chair, IITA Board of Trustees  
15 April 2021

## **BOARD STATEMENT ON IITA RISK MANAGEMENT - 2020**

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 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; and monitors the implementation of these strategies and reports semi-annually to the Audit Committee of the Board on results. During 2020 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 ongoing 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 2020 financial statements and the effectiveness of internal control specific to financial reporting, the Board notes management's assertion in its 2020 Management Letter of Representation (provided to the external auditors) and Management's Statement of Responsibility for Financial Reporting included as part of the annual Financial Statements.



Christian Borgemeister  
Chair, IITA Board of Trustees

15 April 2021

## **Report of Management**

The accompanying financial statements of IITA are the responsibility of management and have been prepared in accordance with International Financial Reporting Standards (IFRS) as prescribed for all international research centers seeking assistance from the CGIAR.

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



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Nteranya Sanginga  
Director General



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Dennis Mulenga  
Director of Finance

26 April, 2021

## **Independent Auditor's report**

### **To the Trustees of the International Institute of Tropical Agriculture Report on the Audit of the Financial Statements**

#### **Opinion**

We have audited the financial statements of the **International Institute of Tropical Agriculture**, set out on pages 8 to 50, which comprise the statements of financial position as at 31 December, 2020, statement of activities and other comprehensive income, statement of changes in net assets, statement of cash flows for the year then ended and the notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements give a true and fair view of the financial position of the **International Institute of Tropical Agriculture** as at 31 December, 2020 and its financial performance and cash flows for the year then ended in accordance with the International Financial Reporting Standards and the CGIAR reporting guidelines.

#### **Basis for Opinion**

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Institute in accordance with the requirements of the International Ethics Standards Board for Accountants' (IESBA) International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA code) and the Institute of Chartered Accountants of Nigeria Professional Code of Conduct and Guide for Accountants (ICAN Code) and other independence requirements applicable to performing audits of financial statements in Nigeria. We have fulfilled our other ethical responsibilities in accordance with the IESBA Code and ICAN Code, and in accordance with other ethical requirements applicable to performing audits in Nigeria. The ICAN Code is consistent with the

International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants (Parts A and B).

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

#### **Other Information**

The board of trustees are responsible for the other information. The other information comprises the Statement of the Board Chair, Board statement on IITA risk management 2020, Report of management and supplementary information. The other information does not include the financial statements and our report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

Based on the work we have performed on the other information that we obtained prior to the date of this auditor's report, if we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard

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

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

In preparing the financial statements, the trustees are responsible for assessing the Institute's ability to

continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the institute or to cease operations, or have no realistic alternative but to do so.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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


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

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

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

### **Report on Other Legal and Regulatory Requirements** We expressly state that:

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

  
**Folorunso Hunga, FCA, FRC/2013/ICAN/00000001709**  
**For: Deloitte and Touche**  
**Chartered Accountants**  
**Lagos, Nigeria**  
**26 April, 2021**





**International Institute of Tropical Agriculture**  
**Statement of Financial Position**  
**as at 31 December, 2020**

		Expressed in US\$ Thousands	
	Notes	31 December 2020	31 December 2019
<b>Current assets</b>			
Cash and short term deposit	9	17,193	10,910
Accounts receivable:			
Donors - Net	10.1	21,567	21,557
Employees	10.2	890	1,045
CGIAR Centers	10	6,282	5,323
Receivables from BIP	10.1.1	241	
Other receivables	10.3	2,201	796
Prepayments	11	252	60
Inventories	12	2,260	2,241
<b>Total current assets</b>		<b>50,886</b>	<b>41,932</b>
Non-current assets			
Property, plant and equipment	13	82,046	89,415
Less accumulated depreciation	13.1	(55,205)	(61,030)
<b>Property, plant and equipment- Net</b>		<b>26,841</b>	<b>28,385</b>
Intangible assets	14	1,203	1,528
Less amortisation	14	(620)	(627)
<b>Intangible assets - Net</b>		<b>583</b>	<b>901</b>
Deposit for shares in BIP	15	1,582	1,582
<b>Total non-current assets</b>		<b>29,006</b>	<b>30,868</b>
<b>Total assets</b>		<b>79,892</b>	<b>72,800</b>
Liabilities and net assets			
Current liabilities			
Accounts payable:			
Donors	16.1	26,327	18,437
Employees	16.2	10,055	9,657
CGIAR Centers	16		213
Payable to BIP	16		320
Other payables	16.3	2,704	2,865
Deferred income from donors	18	498	603
<b>Total current liabilities</b>		<b>39,584</b>	<b>32,095</b>
Non-current liabilities			
Employee benefit liability	17	2,228	2,079
Deferred income from donors	18	759	1,686
<b>Total non-current liabilities</b>		<b>2,987</b>	<b>3,765</b>
<b>Total liabilities</b>		<b>42,571</b>	<b>35,860</b>
<b>Net assets</b>			
Undesignated	19	7,629	7,166
Designated	19	29,689	29,689
<b>Total unrestricted net assets</b>		<b>37,318</b>	<b>36,855</b>
Temporary net assets - other comprehensive income		3	85
<b>Total net Assets</b>		<b>37,321</b>	<b>36,940</b>
<b>Total liabilities and net assets</b>		<b>79,892</b>	<b>72,800</b>

The accompanying notes on pages 10 to 44 form an integral part of these statements. The financial statements were approved by:

  
**Nteranya Sanginga**  
 Director General

  
**Dennis Mulenga**  
 Director of Finance

15 April, 2021

**International Institute of Tropical Agriculture  
Statement of Activities and other Comprehensive Income  
for the Year Ended 31 December, 2020**

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**International Institute of Tropical Agriculture**  
**Statement of Changes in Net Assets**  
**for the Year Ended 31 December, 2020**

Expressed in US\$ Thousands

Designated funds									
	Undesignated Funds	Investment in property, plant & equipment	Investment in Intangible Assets	Property, plant & equipment/ Intangible assets acquisition & equipment replacement	Institutional Stability	Sub-total designated Funds	Actual Gain/ (Loss)	Total Designated Funds	Total Net Assets
As at 1 January 2020	7,166	28,513	876	(700)	1,000	29,689	85	29,774	36,940
Depreciation	—	(1,477)	(339)	1,816	—	—	—	—	—
Appropriations from undesignated to designated	—	7,167	—	(7,167)	—	—	—	—	—
Additions during the year	—	1,159	1,010	(2,169)	—	—	—	—	—
Disposals during the year	—	(8,521)	(421)	8,942	—	—	—	—	—
Surplus for the year	463	—	—	—	—	—	—	—	463
Other comprehensive income	—	—	—	—	—	—	(82)	(82)	(82)
As at 31 December 2020	7,629	26,841	1,126	722	1,000	29,689	3	29,701	37,321
As at 1 January 2019	6,600	29,145	315	771	1,000	29,689	186	29,875	36,475
Depreciation	—	(1,589)	(88)	1,677	—	—	—	—	—
Appropriations from undesignated to designated	—	—	—	—	—	—	—	—	—
Additions during the year	—	979	649	(1,628)	—	—	—	—	—
Disposals during the year	—	—	(21)	(21)	—	—	—	—	—
Surplus for the year	566	—	—	—	—	—	—	—	566
Other comprehensive income	—	—	—	—	—	—	(101)	(101)	(101)
As at December 2019	7,166	28,513	876	(700)	1,000	29,689	85	29,774	36,940

The accompanying notes on pages 10 to 44 form an integral part of these statements.

**International Institute of Tropical Agriculture**  
**Statement of Cash Flows**  
**for the Year Ended 31 December, 2020**

Expressed in US\$ Thousands

	Notes	2020	2019
<b>Surplus</b>		463	566
Non-cash adjustments to reconcile surplus to net cashflows:			
Interest income	5	(14)	(7)
Gain on disposal of property, plant and equipment	5	48	(15)
Allowance for impairment loss	10.1	1,641	1,582
Depreciation of unrestricted assets	13	1,162	1,049
Depreciation of restricted assets	13	315	540
Amortization of intangible assets	14	339	88
Unrealized exchange difference		(8)	—
Amortization of deferred income from donors	18	(315)	(540)
Employee benefit expense	17.1	268	94
		<b>3,899</b>	<b>3,357</b>
<b>Decrease/ (increase) in assets</b>			
Accounts receivable:			
Donors	10.1	(1,651)	(1,674)
Employees	10.2	155	(14)
CGIAR Centers	10	(959)	(1,608)
Receivable from BIP	10.1.1	(241)	—
Other receivables	10.3	(1,506)	(177)
Prepayments	11	(193)	(57)
Inventories	12	82	(718)
Other assets	15	—	(676)
<b>Increase/ (decrease) in liability</b>			
Accounts payable:			
Donors	16.1	7,889	4,656
Employees	16.2	398	665
CGIAR Centers	16	(213)	80
Payable to BIP	16	(320)	320
Others	16.3	(161)	124
Employee benefit liability	17	(37)	95
Deferred income from donors	18	498	603
		<b>7,640</b>	<b>4,976</b>
Interest income		14	7
Benefit paid		(164)	(45)
<b>Net cash used in operating activities</b>		<b>7,490</b>	<b>4,938</b>
<b>Investing activities</b>			
Acquisition of unrestricted property, plant and equipment	13	(661)	(376)
Acquisition of restricted property, plant and equipment	13	(498)	(603)
Acquisition of intangible assets	14	—	(674)
Proceeds from sale of property, plant, and equipment		(48)	15
<b>Net cash used in investing activities</b>		<b>(1,207)</b>	<b>(1,637)</b>
Net decrease in cash and cash equivalent		6,283	3,301
Net foreign exchange difference			
Cash and cash equivalents at 1 January	9	10,910	7,609
<b>Cash and cash equivalents at 31 December</b>		<b>17,193</b>	<b>10,910</b>



**International Institute of Tropical Agriculture  
Notes to the Financial Statements  
for the year ended 31 December, 2020**

**1. Corporate information**

The financial statements of the International Institute of Tropical Agriculture ("IITA", "Institute" or "Center") for the year ended 31 December 2020 were authorized for issue in accordance with a resolution of the Board of Trustees on 26 April 2021.

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

IITA is one of the 15 member Centers of the CGIAR. 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. CGIAR research is dedicated to reducing rural poverty, increasing food security, improving human health and nutrition, and ensuring more sustainable management of natural resources.

**2. Adoption of IFRS standards**

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

A number of new or amended standards became effective in the current year. Those that are applicable to the Institute are as follows:

**i. IAS 8:8 New and amended IFRS Standards that are effective for the current year.**

Impact of the initial application of Interest Rate Benchmark Reform amendments to IFRS 9 and IFRS 7. In September 2019, the IASB issued Interest Rate Benchmark Reform (Amendments to IFRS 9, IAS 39 and IFRS 7) affected hedges during the period of uncertainty before the hedged items or hedging instruments affected by the current interest rate benchmarks are amended as a result of the ongoing interest rate benchmark reforms. This amendment has no impact on IITA as we do not do hedge financing.

**ii. Impact of the initial application of Covid-19-Related Rent Concessions Amendment to IFRS 16**

In May 2020, the IASB issued Covid-19-Related Rent Concessions (Amendment to IFRS 16) that provides practical relief to lessees in accounting for rent concessions occurring as a direct consequence of COVID-19, by introducing a practical expedient to IFRS 16. The practical expedient permits a lessee to elect not to assess whether a COVID-19-related rent concession is a lease modification. A lessee that makes this election shall account for any change in lease payments resulting from the COVID-19-related rent concession the same way it would account for the change applying IFRS 16 if the change were not a lease modification. The practical expedient applies only to rent concessions occurring as a direct consequence of COVID-19 and only if all the following conditions are met:

a) The change in lease payments results in revised consideration for the lease that is substantially the same as, or

less than, the consideration for the lease immediately preceding the change;

b) Any reduction in lease payments affects only payments originally due on or before 30 June 2021 (a rent concession meets this condition if it results in reduced lease payments on or before 30 June 2021 and increased lease payments that extend beyond 30 June 2021); and

c) There is no substantive change to other terms and conditions of the lease. This change has no impact on IITA. Though the impact of leases on IITA is negligible we have had no waivers of the same.

**iii. Impact of the initial application of other new and amended IFRS Standards that are effective for the current year**

IAS 8:28 In the current year, IITA has applied the below amendments to IFRS Standards and Interpretations issued by the Board that are effective for an annual period that begins on or after 1 January 2020. Their adoption has not had any material impact on the disclosures or on the amounts reported in these financial statements.

**International Institute of Tropical Agriculture  
Notes to the Financial Statements  
for the year ended 31 December, 2020**

**Amendments to References to the conceptual Framework in IFRS Standards**

IITA has adopted the amendments included in Amendments to References to the Conceptual Framework in IFRS Standards for the first time in the current year. The amendments include consequential amendments to affected Standards so that they refer to the new Framework. Not all amendments, however, update those pronouncements with regard to references to and quotes from the Framework so that they refer to the revised Conceptual Framework. Some pronouncements are only updated to indicate which version of the Framework they are referencing to (the IASB Framework adopted by the IASB in 2001, the IASB Framework of 2010, or the new revised Framework of 2018) or to indicate that definitions in the Standard have not been updated with the new definitions developed in the revised Conceptual Framework. The Standards which are amended are IFRS 2, IFRS 3, IFRS 6, IFRS 14, IAS 1, IAS 8, IAS 34, IAS 37, IAS 38, IFRIC 12, IFRIC 19, IFRIC 20, IFRIC 22, and SIC-32. Amendments to IFRS 3 Definition of a business of a business IITA has adopted the amendments to IFRS 3 for the first time in the current year. The amendments clarify that while businesses usually have outputs, outputs are not required for an integrated set of activities and assets to qualify as a business. To be considered a business an acquired set of activities and assets must include, at a minimum, an input and a substantive process that together significantly contribute to the ability to create outputs.

The amendments remove the assessment of whether market participants are capable of replacing any missing inputs or processes and continuing to produce outputs. The amendments also introduce additional guidance that helps to determine whether a substantive process has been acquired. The amendments introduce an optional concentration test that permits a simplified assessment of whether an acquired set of activities and assets is not a business. Under the optional concentration test, the acquired set of activities and assets is not a business if substantially all of the fair value of the gross assets acquired is concentrated in a single identifiable asset or group of similar assets. The amendments are applied prospectively to all business combinations and

asset acquisitions for which the acquisition date is on or after 1 January 2020

**Amendments to IAS 1 and IAS 8 Definition of material**

IITA has adopted the amendments to IAS 1 and IAS 8 for the first time in the current year. The amendments make the definition of material in IAS 1 easier to understand and are not intended to alter the underlying concept of materiality in IFRS Standards. The concept of “obscuring” material information with immaterial information has been included as part of the new definition. The threshold for materiality influencing users has been changed from “could influence” to “could reasonably be expected to influence”. The definition of material in IAS 8 has been replaced by a reference to the definition of material in IAS 1. In addition, the IASB amended other Standards and the Conceptual Framework that contain a definition of “material” or refer to the term “material” to ensure consistency. This amendment has no impact on the on IITA as we do not do hedge financing.

**Commentary:** Entities are required to disclose in their financial statements the potential impact of new and revised IFRS Standards that have been issued but are not yet effective. The disclosures below reflect a cut-off date of 31 July 2020. The potential impact of the application of any new and revised IFRS Standard issued by the IASB after 31 July 2020, but before the financial statements are issued should also be considered and disclosed. The impact of the application of the new and revised IFRS Standards (see below) is for illustrative purposes only. Entities should analyse the impact based on their specific facts and circumstances. At the date of authorisation of these financial statements, IITA has not applied the following new and revised IFRS Standards that have been issued but are not yet effective.

**Commentary:** The above statement should be tailored to be specific to the entity. Most jurisdictions have a mechanism for incorporating IFRS Standards into their financial reporting system. These mechanisms range from direct adoption of 'IFRS Standards as issued by the IASB', through adopting local standards that are 'equivalent to IFRS Standards', to the

extensive endorsement mechanism used in the European Union. The impact of the application of the new and revised IFRS Standards below is for illustrative purposes only. Entities should analyze the impact of these new or revised IFRS Standards on their financial statements based on their specific facts and circumstances and make appropriate disclosures.

### **IFRS 17 Insurance Contracts**

IFRS 10 and IAS 28 (amendments) Sale or Contribution of Assets between an Investor and its Associate or Joint Venture

Amendments to IAS 1 Classification of Liabilities as Current or Non-current

Amendments to IFRS 3 Reference to the Conceptual Framework

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

Amendments to IAS 37 Onerous Contracts – Cost of Fulfilling a Contract

Annual Improvements to IFRS

Standards 2018-2020 Cycle

Amendments to IFRS 1 First-time Adoption of International Financial Reporting Standards, IFRS 9 Financial Instruments, IFRS 16 Leases, and IAS 41 Agriculture

The directors do not expect that the adoption of the Standards listed above will have a material impact on the financial statements of IITA in future periods, except as noted below:

### **IFRS 17 Insurance Contracts**

IFRS 17 establishes the principles for the recognition, measurement, presentation, and disclosure of insurance contracts and supersedes IFRS 4 Insurance Contracts. IFRS 17 outlines a general model, which is modified for insurance contracts with direct participation features, described as the variable fee approach. The general model is simplified if certain criteria are met by measuring the liability for remaining coverage using the premium allocation approach. The general model uses current assumptions to estimate the amount, timing and uncertainty of future cash flows and it explicitly measures the cost of that uncertainty. It takes into account market interest rates and the impact of policyholders' options and guarantees.

### **Amendments to IFRS 10 and IAS 28 – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture**

The amendments to IFRS 10 and IAS 28 deal with situations where there is a sale or contribution of assets between an investor and its associate or joint venture. Specifically, the amendments state that gains or losses resulting from the loss of control of a subsidiary that do not contain a business in a transaction with an associate or a joint venture that is accounted for using the equity method, are recognized in the parent's profit or loss only to the extent of the unrelated investors' interests in that associate or joint venture. Similarly, gains and losses resulting from the remeasurement of investments retained in any former subsidiary (that has become an associate or a joint venture that is accounted for using the equity method) to fair value are recognised in the former parent's profit or loss only to the extent of the unrelated investors' interests in the new associate or joint venture. The effective date of the amendments has yet to be set by the Board; however, earlier application of the amendments is permitted. The directors of the Company anticipate that the application of these amendments may have an impact on the Group's consolidated financial statements in future periods should such transactions arise.

### **Amendments to IAS 1 – Classification of Liabilities as Current or Non-current**

The amendments to IAS 1 affect only the presentation of liabilities as current or non-current in the statement of financial position and not the amount or timing of recognition of any asset, liability, income or expenses, or the information disclosed about those items. The amendments clarify that the classification of liabilities as current or non-current is based on rights that are in existence at the end of the reporting period, specify that classification is unaffected by expectations about whether an entity will exercise its right to defer settlement of a liability, explain that rights are in existence if covenants are complied with at the end of the reporting period, and introduce a definition of "settlement" to make clear that settlement refers to the transfer to the counterparty of cash, equity instruments, other assets or services. The amendments are applied retrospectively for annual periods beginning on or after 1 January 2023, with early application permitted.

### **Amendments to IFRS 3 – Reference to the Conceptual Framework**

The amendments update IFRS 3 so that it refers to the 2018 Conceptual Framework instead of the 1989 Framework. They also add to IFRS 3 a requirement that, for obligations within the scope of IAS 37, an acquirer applies IAS 37 to determine whether at the acquisition date a present obligation exists as a result of past events. For a levy that would be within the scope of IFRIC 21 Levies, the acquirer applies IFRIC 21 to determine whether the obligating event that gives rise to a liability to pay the levy has occurred by the acquisition date. Finally, the amendments add an explicit statement that an acquirer does not recognise contingent assets acquired in a business combination. The amendments are effective for business combinations for which the date of acquisition is on or after the beginning of the first annual period beginning on or after 1 January 2022.

Early application is permitted if an entity also applies all other updated references (published together with the updated Conceptual Framework) at the same time or earlier.

### **Amendments to IAS 16 – Property, Plant and Equipment—Proceeds before Intended Use**

The amendments prohibit deducting from the cost of an item of property, plant and equipment any proceeds from selling items produced before that asset is available for use, i.e. proceeds while bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Consequently, an entity recognises such sales proceeds and related costs in profit or loss. The entity measures the cost of those items in accordance with IAS 2 Inventories. The amendments also clarify the meaning of ‘testing whether an asset is functioning properly’. IAS 16 now specifies this as assessing whether the technical and physical performance of the asset is such that it is capable of being used in the production or supply of goods or services, for rental to others, or for administrative purposes. If not presented separately in the statement of comprehensive income, the financial statements shall disclose the amounts of proceeds and cost included in profit or loss that relate to items produced that are not an output of the entity’s ordinary

activities, and which line item(s) in the statement of comprehensive income include(s) such proceeds and cost. The amendments are applied retrospectively, but only to items of property, plant and equipment that are brought to the location and condition necessary for them to be capable of operating in the manner intended by management on or after the beginning of the earliest period presented in the financial statements in which the entity first applies the amendments. The entity shall recognize the cumulative effect of initially applying the amendments as an adjustment to the opening balance of retained earnings (or other component of equity, as appropriate) at the beginning of that earliest period presented.

The amendments are effective for annual periods beginning on or after 1 January 2022, with early application permitted.

### **Amendments to IAS 37 – Onerous Contracts—Cost of Fulfilling a Contract**

The amendments specify that the “cost of fulfilling” a contract comprises the “costs that relate directly to the contract”. Costs that relate directly to a contract consist of both the incremental costs of fulfilling that contract (examples would be direct labour or materials) and an allocation of other costs that relate directly to fulfilling contracts (an example would be the allocation of the depreciation charge for an item of property, plant and equipment used in fulfilling the contract). The amendments apply to contracts for which the entity has not yet fulfilled all its obligations at the beginning of the annual reporting period in which the entity first applies the amendments. Comparatives are not restated. Instead, the entity shall recognize the cumulative effect of initially applying the amendments as an adjustment to the opening balance of retained earnings or other component of equity, as appropriate, at the date of initial application. The amendments are effective for annual periods beginning on or after 1 January 2022, with early application permitted.

### **Annual Improvements to IFRS Standards 2018–2020**

The Annual Improvements include amendments to four Standards. IFRS 1 First-time Adoption of International Financial Reporting Standards. The amendment provides additional relief to a



subsidiary which becomes a first-time adopter later than its parent in respect of accounting for cumulative translation differences. As a result of the amendment, a subsidiary that uses the exemption in IFRS 1:D16(a) can now also elect to measure cumulative translation differences for all foreign operations at the carrying amount that would be included in the parent's consolidated financial statements, based on the parent's date of transition to IFRS Standards, if no adjustments were made for consolidation procedures and for the effects of the business combination in which the parent acquired the subsidiary. A similar election is available to an associate or joint venture that uses the exemption in IFRS 1:D16(a). The amendment is effective for annual periods beginning on or after 1 January 2022, with early application permitted.

### **IFRS 9 Financial Instruments**

The amendment clarifies that in applying the "10 per cent" test to assess whether to derecognize a financial liability, an entity includes only fees paid or received between the entity (the borrower) and the lender, including fees paid or received by either the entity or the lender on the other's behalf. The amendment is applied prospectively to modifications and exchanges that occur on or after the date the entity first applies the amendment. The amendment is effective for annual periods beginning on or after 1 January 2022, with early application permitted.

### **IFRS 16 Leases**

The amendment removes the illustration of the reimbursement of leasehold improvements. As the amendment to IFRS 16 only regards an illustrative example, no effective date is stated.

### **IAS 41 Agriculture**

The amendment removes the requirement in IAS 41 for entities to exclude cash flows for taxation when measuring fair value. This aligns the fair value measurement in IAS 41 with the requirements of IFRS 13 Fair Value Measurement to use internally consistent cash flows and discount rates and enables preparers to determine whether to use pre-tax or post-tax cash flows and discount rates for the most appropriate fair value measurement. The amendment is applied prospectively, i.e. for fair value measurements on or after the date an entity initially applies the amendment.

The amendment is effective for annual periods beginning on or after 1 January 2022, with early application permitted.

**Commentary:** IAS 8:30 requires entities to give known or reasonably estimable information relevant to assessing the possible impact that the application of any new or revised IFRS Standard will have on the entity's financial statements in the period of initial application. The regulatory requirements in the various jurisdictions may differ as to how detailed the disclosures need to be; some regulators may require both qualitative and quantitative information to be disclosed whereas others may consider that qualitative information (e.g., key areas that may be affected by the new or revised IFRS Standard) suffices in many circumstances. For this reason, relevant regulatory guidance should also be taken into account in preparing the disclosure. This applies to all new or revised IFRS Standards that have been issued but are not yet effective.

## **3 Significant accounting policies**

### **3.1 Basis of preparation**

The financial statements of IITA have been prepared in accordance with International Financial Reporting Standards (IFRS) as issued by the International Accounting Standards Board (IASB).

The financial statements have been prepared on the historical cost basis, except for the revaluation of certain properties and financial instruments that are measured at revalued amounts or fair values at the end of each reporting period, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

### **Going concern**

Management has made an assessment of IITA's ability to continue as a going concern and is satisfied that the Institute has the resources to continue in operations for the foreseeable future. Furthermore, management is not aware of any material uncertainties that may cast significant doubt upon the Institute's ability to continue as a going concern. There is no indication that the donors will renege on their commitment to fulfil their grant obligations to IITA. We have also considered the effects of the Corona Virus pandemic on the finances

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of the institute and we are of the view that there is no reason to believe that it will affect the organization's ability to meet its obligations to all stakeholders. Management is in the process of engaging cooperating partners with a view to getting a full understanding of this. Therefore, the financial statements have continued to be prepared on the going concern basis.

### **3.2 Summary of significant accounting policies**

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

#### **I. Current versus non-current classification**

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

- Expected to be realized or intended to be sold or consumed in the normal operating cycle
- Held primarily for the purpose of trading
- Expected to be realised within twelve months after the reporting period, or
- Cash and short-term deposits unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non-current.

A liability is current when:

- It is expected to be settled in the normal operating cycle
- It is held primarily for the purpose of trading
- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

IITA classifies all other liabilities as non-current.

#### **II Fair value measurement**

The Institute has not measured financial instruments and non-financial assets at fair value at the statement of financial position date. Fair value related disclosures for financial assets are summarised in the following notes:

#### **Accounting policy disclosures - Note 3**

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

Quantitative disclosures of fair value measurement hierarchy - Note 20 Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability
- Or
- In the absence of a principal market, in the most advantageous market for the asset or liability. The principal or the most advantageous market must be accessible by IITA.

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

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

IITA uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs.

All assets and liabilities for which fair value is disclosed in the financial statements are categorized within the fair value hierarchy. This is described, as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities
- Level 2 — Valuation techniques for which the lowest level input that is significant to the

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fair value measurement is directly or indirectly observable

- Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

For the purpose of fair value disclosures, IITA has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy, as explained above.

### **III. Revenue Recognition**

Grant revenue comprises donations received from various sources. The main sources of donations are from CGIAR, Governments of different countries, Private Individuals, Charitable foundations, and Companies. The grants, whether restricted or unrestricted, are not recognized until there is reasonable assurance that the Institute has complied with the conditions attached to the grant and that the grant will be received. Restricted grants are recognized as revenue to the extent of expenses incurred.

Revenue is classified into two (2) streams:

- Restricted grants (including Government grants) are those received from a transfer of resources to the Institute in return for past or future compliance to the operating activities of the Institute. Restricted grants include Windows 1,2, and 3, and Bilateral.
- Unrestricted grants (including Government grants) are those received from unconditional transfers of cash or other assets to the Institute. The two streams are further analyzed into six (6) sub-categories:

CRP (CGIAR Research Program) window 1: In window 1, CGIAR determines the CRP to be executed and provides funds for the project. CGIAR identifies a lead center and participating partners with the competency required to execute the project and communicates to the lead center the project details and thereafter, funds are transferred to the lead center.

CRP (CGIAR Research Program) window 2: In window 2, the donor identifies a program or project it wishes to fund, the funds are made available to CGIAR. CGIAR identifies a lead center and participating partners with the competency required for executing the

project and communicates to the lead center the project details and thereafter funds are transferred to the lead center.

CRP (CGIAR Research Program) window 3:

In window 3, the donor directly identifies the research center with a program it wishes to fund and remits the funds for the research through CGIAR funding window to the research center.

### **Bilateral funds**

These are funds sent by the Donor to the identified research center without the involvement of CGIAR.

### **Challenge programs**

Challenge programs are programs initiated to take on global challenges with a wide range of research partners. These funds originate from the Challenge Program lead center to the identified research center with the required geographical presence and expertise.

### **Non-CRP funds**

These are strategic funded projects which are aligned to the strategic research framework (SRF) of CGIAR CRPs.

The grants, whether restricted or unrestricted, are not recognized until there is reasonable assurance that the Center has complied with the conditions attached to the grant.

Unrestricted grants in currencies other than US dollars (US\$) are recorded at exchange rates in effect at the time of receipt or, if

outstanding as at December 31, at the exchange rate in effect at the year end.

Restricted grants in currencies other than US dollars (US\$) with specific request to be paid in that currency as partner funds, are recorded as income and expenses at the exchange rate in effect at the time of payment.

### **Grants-in-kind**

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

## **IV. Foreign currencies**

IITA's financial statements are presented in US dollars (US\$), which is also the Institute's functional currency.

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### **Transactions and balances**

Transactions in foreign currencies are initially recorded by IITA at their functional currency spot rates at the date the transaction first qualifies for recognition.

Monetary assets and liabilities denominated in foreign currencies are retranslated at the currency spot rates of exchange ruling at the reporting date. Differences arising on settlement or translation of monetary items are recognised in the statement of activities. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates as at the dates of the initial transactions.

### **V. Government grants**

Government grants are recognized when there is a reasonable assurance that the grant will be received, and all attached conditions will be complied with. When the grant relates to an expense item, it is recognised as income on a systematic basis over the periods that the costs, which it is intended to compensate, are expensed. Where the grant relates to an asset, it is recognized as deferred income in the statement of financial position and transferred to statement of activities on a systematic and rational basis over the useful lives of the related assets. When IITA receives non-monetary grants, the asset and the grant are recorded at nominal amount.

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

Cash and short-term deposits in the statement of financial position comprise cash at banks and on hand and short-term deposits with a maturity of three months or less, which are subject to an insignificant risk of changes in value. Cash and short-term deposits also comprise equivalents which are short-term, highly liquid investments that are: i) readily convertible to known amounts of cash; and ii) invested for a period of 3 months or less, hence the risk of changes in value due to changes in interest rates are insignificant.

### **VII. Property, plant and equipment**

Property, plant, and equipment are tangible goods that are held for use related to the main objective of the Center, including research activities and administrative and technical support activities; and are expected

to be used during more than one accounting period.

Property, plant and equipment are stated at cost, net of accumulated depreciation and/or accumulated impairment losses, if any. Such cost includes the cost of purchase, costs directly attributable to bringing the asset to the location and condition necessary for use.

Property, plant, and equipment acquired through non-monetary grants are recognized at the nominal amount at the date of the grant.

Such grants are presented in the statement of financial position as deferred income and are taken into account as revenue on a systematic and rational basis over the lifespan of the asset. Property, plant, and equipment acquired through monetary grants are recognized at cost at the date of acquisition.

All new facilities provided by host countries to the Center or built for the use of the Center, which will revert to the host country in the event the Center ceases operations, are recognized as assets. The land is recognised at nominal value and the buildings at historical cost.

Subsequent expenditures are added to the cost of the property, plant, and equipment only if the expenditure improves the condition of the asset beyond its originally assessed standard of performance. All other subsequent expenditures are recognised as expenses of the period where incurred.

### **VII. Property, plant and equipment- Continued**

Depreciation is calculated on a straight-line basis over the estimated useful lives of the assets as follows:

Land	Nil
Buildings	50 years
Infrastructure	40 years
Powerhouse	25 years
Laboratory and Scientific equipment	6 years
Furniture and equipment	6 years
Motor vehicles	5 years
Computer equipment	3 years

The land on which the headquarter is situated is a government grant which took the form of a transfer of a non-monetary asset, for the use of IITA. IITA has elected to record both the asset and grant at a nominal amount.



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

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

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of activities precisely in other operating income when there is a gain and, in the management, and general expenses when there is a loss.

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

### **VIII. Intangible assets**

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less accumulated amortisation and accumulated impairment losses, if any. Internally generated intangible assets, excluding capitalised development costs, are not capitalised and expenditure is recognised in the statement of activities when it is incurred.

Intangible assets are subsequently measured using the cost model (cost less accumulated amortization and any accumulated impairment losses if any).

The useful lives of intangible assets are assessed to be finite.

The useful lives of an intangible assets are allocated on a straight-line basis as shown below:

Computer software	3 years
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Intangible assets with finite lives are amortised over their useful economic lives and assessed for impairment whenever there is an indication that the intangible asset may be impaired.

The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for by changing the amortisation period or method, as appropriate, and are treated as changes in accounting estimates. The amortisation expense on intangible assets with finite lives is recognised in the management and general expenses in the statement of activities.

### **Research and development costs**

Research costs are expensed as incurred. Development expenditures on an individual project are recognised as an intangible asset when the Institute can demonstrate:

- The technical feasibility of completing the intangible asset so that it will be available for use or sale
- Its intention to complete and its ability to use or sell the asset

#### **• How the asset will generate future economic benefits**

- The availability of resources to complete the asset
- The ability to measure reliably the expenditure during development

Following initial recognition of the development expenditure as an asset, the cost model is applied requiring the asset to be carried at cost less any accumulated amortisation and accumulated impairment losses. Amortisation of the asset begins when development is complete and the asset is available for use. It is amortised over the period of expected future benefit. During the period of development, the asset is tested for impairment annually.

### **IX. Inventories**

Inventories are supplies consumed in the operations of the Institute. They are valued at the lower of cost and net realisable value. The cost of inventories comprises all costs of purchase and other costs incurred in bringing the inventories to their present location and condition.

The cost of inventories is assigned using weighted average method.

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Inventory write down is recognized as an expense in the statement of activities. The amount of any reversal of previously written down Inventories arising from increase in net realisable value, is recognised as a reduction in the value of inventories recognised as an expense in the period in which the reversal occurs.

The Institute uses a symmetric movement with rates: (0%, 25%, 50% and 20%) method in determining the amount of inventory provision. Rates applicable to each class are subject to periodic review.

#### **X. Impairment of non - financial assets**

IITA assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Institute estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or Cash Generating Unit's (CGU) fair value less costs of disposal and its value in use. It is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Where the carrying amount of an asset or Cash Generating Unit (CGU) exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded subsidiaries or other available fair value indicators.

A previously recognized impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognised. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have

been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in the statement of activities. Their subsequent recognition and measurement will depend on their classification.

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

A financial instrument will be recognised in the statement of financial position when the Institute becomes party to contractual provisions of the instrument. At initial recognition, financial instruments are either measured at amortised cost or fair value through profit or loss or other comprehensive income (OCI). This is recognised less the costs that are directly attributable to the acquisition or issue of the financial asset or the financial liability. The fair value at initial recognition will be the transaction price unless there is evidence to show that it is not the case. "The above classification depends on both the contractual characteristics of the financial instruments and the business model adopted for their management, which is determined at the time of initial recognition. Financial assets that are subsequently measured at either amortized cost or debt instruments at fair value through profit or loss or OCI, are subject to provisions for impairment. The financial assets applicable to the Institute are:

- i) cash and cash equivalents and
- ii) loans and receivables."

##### **Subsequent measurement**

Following the initial recognition of financial assets and liabilities, their subsequent measurement and accounting treatment depends on their classification though there are a few exceptions to this. Either financial assets and liabilities that classified as fair value through profit or losses and other comprehensive income are measured at fair value or financial assets and liabilities at amortised cost. Amortised cost will be calculated using the effective interest rate.

##### **Financial assets at amortised cost**

Financial assets are classified at amortized cost only if both of the following criteria are met:

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1. The objective of the entity's business model is to hold the asset in order to collect the contractual cash flows; and

2. The contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding:

(i) Principal is the fair value of the financial asset at initial recognition.

(ii) Interest consists of consideration for the time value of money, for the credit risk associated with the principal amount outstanding during a particular period of time and for other basic lending risks and costs, as well as a profit margin.

Interest income from these financial assets is included in finance income using the effective interest rate method. Any gain or loss arising on derecognition is recognised directly in profit or loss and presented in other gains/(losses) together with foreign exchange gains and losses. Impairment losses are presented as separate line item in the statement of profit or loss.

**Financial asset, at fair value through profit or loss ("FVTPL")**

Financial assets that are classified at fair value through profit or loss are initially measured at fair value and subsequently carried at fair value on the statement of financial position with all changes in fair value gains and losses and foreign exchange gains and losses, recognized in the income statement in the period in which they occur. Transaction costs on these financial assets are expensed in the income statement. In addition, a debt instrument that could meet amortized cost criteria can be designated and measured at FVTPL. Upon initial recognition if such designation significantly reduces or eliminates a measurement or recognition inconsistency, referred to as an "accounting mismatch", which would arise from measuring assets or recognizing the gains and losses on them on different bases.

**Financial assets, at fair value through other comprehensive income("FVOCI")**

Assets that are held for collection of contractual cash flows and for selling the financial assets,

where the assets' cash flows represent solely payments of principal and interest, are measured at FVOCI. Movements in the carrying amount are taken through OCI, except for the recognition of impairment gains or losses, interest income and foreign exchange gains and losses which are recognised in profit or loss. When the financial asset is derecognised, the cumulative gain or loss previously recognised in OCI is reclassified from equity to profit or loss and recognised in other gains/(losses). Interest income from these financial assets is included in finance income using the effective interest rate method. Foreign exchange gains and losses are presented in other gains/(losses) and impairment expenses are presented as separate line item in the statement of profit or loss.

**Impairment**

"For IITA, and in accordance with IFRS 9, a loss allowance for expected credit losses is recognized on financial assets that are measured (i) at amortized cost (ii) at fair value through profit or loss or other comprehensive income.

The Institute assesses on a forward-looking basis the expected credit losses associated with its debt instruments carried at amortised cost and FVOCI. The impairment methodology applied depends on whether there has been a significant increase in credit risk."

**Financial liabilities**

Financial liabilities are classified as either financial liabilities 'at FVTPL' or 'other financial liabilities'. "Other financial liabilities (including borrowings and trade and other payables) are measured at fair value at initial recognition and subsequently at amortised cost using the effective interest method.

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial liability, or (where appropriate) a

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shorter period, to the net carrying amount on initial recognition.

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

### **Renegotiated financial assets**

Modifications occur when the contractual cash flows of a financial asset are renegotiated or otherwise modified. Some modifications result in derecognition of the existing asset and recognition of a new asset, while other modifications do not result in derecognition. Modifications that result in derecognition are considered to be substantial modifications. An example of these modifications will be when IITA renegotiates an agreement with the donors.

### **Write-offs**

According to the IFRS 9, the gross carrying amount of a financial asset may be directly reduced when there is no reasonable expectation of recovering the financial asset in its entirety or a portion of it. As such, IITA can write off the write all receivables that have reached stage 3. The Institute can also on an ad-hoc basis examine any financial assets for write off.

### **Cash and cash equivalents**

Cash is a financial asset because it represents the medium of exchange and is therefore the basis on which all transactions are measured and recognised in the financial statements. Cash deposits in banks give IITA the right to receive cash or draw cheques or other instruments against a favourable balance. All cash and bank balances will be recognised at fair value which is the transaction price unless there are indications that it has been impaired. IITA maintains the bulk of its funds in in US Dollars which helps in mitigating against exchange risks against local currencies in countries where the Institute operates.

### **Accounts receivable – Employees**

After initial measurement, accounts receivable from employees are subsequently measured at amortised cost using the effective interest rate (EIR) method, less impairment. Amortised

cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in the statement of activities. The losses arising from impairment are recognised in the statement of activities.

### **Derecognition**

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is derecognised when:

- The rights to receive cash flows from the asset have expired, or
- IITA has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement, and either
  - i. IITA has transferred substantially all the risks and rewards of the asset, or
  - ii. IITA has neither transferred nor retained substantially all the risks and rewards of the asset but has transferred control of the asset.

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

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

### **Financial assets**

Initial recognition and measurement

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

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



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### **Subsequent measurement**

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

#### **Accounts receivable – Donors**

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

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

Accounts receivable Donors are classified as follows:

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

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

#### **Accounts receivable – Employees**

After initial measurement, accounts receivable from employees are subsequently measured at amortised cost using the effective interest rate (EIR) method, less impairment. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in the statement of activities. The losses arising from impairment are recognised in the statement of activities.

### **Derecognition**

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is derecognised when:

- The rights to receive cash flows from the asset have expired, or
- IITA has transferred its rights to receive cashflows from the asset or has assumed an obligation to pay the received cash flows in full

without material delay to a third party under a 'pass-through' arrangement, and either

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

### **Impairment of financial assets**

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

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

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

### **Financial assets carried at amortised cost**

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

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

The carrying amount of the asset is reduced through the use of an allowance account and the amount of the loss is recognised in the management and general expenses line in

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the statement of activities. Interest income continues to be accrued on the reduced carrying amount using the rate of interest used to discount the future cash flows for the purpose of measuring the impairment loss. The interest income is recorded as part of other revenue and gains in the statement of activities.

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

## **Financial liabilities**

### **Initial recognition and measurement**

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

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

### **Derecognition**

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing

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

### **Offsetting of financial instruments**

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

must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the Institute or counterparty.

### **Impairment of financial assets**

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

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

### **Financial liabilities**

#### **Initial recognition and measurement**

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

Financial liabilities are recognised initially at fair value. Financial liabilities include payables employees, CGIAR Centers and other payables.

After initial recognition, taking into account the payment policy of the Center, account payables are measured at amortised cost which does not have significant differences with the fair value.

## **XII. Employee benefits**

### **Short - term benefits**

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

### **Post - employment benefit**

#### **Defined contribution plan**

#### **Pension**

IITA operates a defined contribution pension plan. Fixed contributions are paid to a separate entity. Once contributions are paid, IITA has no further obligation to the employee. Obligations for contributions to defined contribution plans are recognized as personnel cost in statement of activities in the periods during which services are rendered by employees. Staff contributions to the scheme are funded through payroll deductions.

#### **Defined benefit plan**

##### **Repatriation benefit**

IITA provides repatriation benefits to its internationally recruited staff. These benefits

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are payable on the return of the employee to his country of origin. The cost of providing benefits under the post retirement benefit plan is determined separately using the projected unit credit method. The benefit is discounted using the effective interest rate (EIR) at the date of reporting. The benefit is amortised and recorded as a liability, the unwinding of the discount is recorded as an interest cost and the current service cost are recorded as personnel cost in the statement of activities. Re-measurements, comprising of actuarial gains and losses, are recognized immediately in the statement of financial position with a corresponding debit or credit to undesignated fund through other comprehensive income in the period in which the gains or losses occur. Re-measurements are not reclassified to the statement profit or loss in subsequent periods. Interest cost is calculated by applying the discount rate to the defined benefit liability. The Institute recognises the following changes in personnel cost under 'management and general expenses in the statement of activities:

- Current service cost
- Interest cost

#### **Other long-term employee benefits**

##### **Severance benefits**

IITA pays severance benefits to its employees on the expiration of their respective contracts. The benefit is measured as the excess of 10% of gross emoluments over IITA contribution to the employee's pension fund.

#### **XIII. Prepayments**

Prepayments are payments made in advance for services to be enjoyed in future. The amount is initially capitalised in the reporting period in which the payment is made and subsequently amortised over the period in which the service is to be enjoyed.

#### **XIV. Interest income**

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

#### **XV. Deferred income – Donors**

These include grants received from donors for which conditions are not yet met and funds received in advance for restricted grants.

Deferred income – Donors are classified as follows:

Unrestricted grants: are those received from the unconditional transfer of cash or other assets to the Center.

Restricted grants: are those received from a transfer of resources to the Center in return for future compliance relating to the operating activities of the Center. Restricted Grants include W1/W2, W3, and Bilateral projects.

#### **XVI. Indirect Cost Recovery**

The indirect cost recovery represents the overhead cost recovered from the restricted projects based on rates agreed and as stated in each project agreement with donors. Calculation of indirect cost recovery rate is based upon Section 10 of CGIAR Financial Guidelines Series, No. 5, "Cost Allocation Guidelines.

#### **XVII. Net assets**

Net assets comprise the residual interest in the Institute's assets after liabilities are deducted. They are classified as either undesignated or designated:

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

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

#### **4 Significant accounting judgments, estimates and assumptions**

The preparation of IITA's financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. IITA has identified the following areas where significant estimates and

assumptions are required, and where if actual results were to differ, may materially affect the financial position or financial results reported in future periods. Further information on each of these and how they impact the various accounting policies are described in the relevant notes to the financial statements.

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### **Judgements**

No judgment has been applied by the management of IITA in the process of applying the accounting policies.

### **Estimates and assumptions**

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. IITA based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of IITA. Such changes are reflected in the assumptions when they occur.

### **Impairment of financial assets**

The Institute reviews the estimation for impairment of receivable at the end of each reporting period and reflects the changes on a prospective basis.

Useful life of Property, Plant and Equipment and Intangible Assets

The estimation of the useful lives of assets is based on management's judgement. Any material adjustment to the estimated useful lives of items of property, plant and equipment and intangible assets will have an impact on the carrying value of these items.

### **Defined benefit plan**

Repatriation benefit

The cost of the defined benefit plan namely: the repatriation benefit is determined using the projected unit credit method (PUCM) to determine the present value of the obligation at the end of each reporting period. The PUCM involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate and contract renewal period. Due to the complexities involved in the valuation and its long-term nature, other long term employee obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

The parameter most subject to change is the discount rate. In determining the appropriate discount rate to use, management's assumptions and yields on United States of America (USA) Treasury bills were used. The assumptions used in estimating the obligation are:

- flight ticket increment rate
- the number of family members
- contract period



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**5. Other gains and losses**

	<b>2020</b> \$'000	<b>2019</b> \$'000
Interest Income - General	14	7
Gains and Losses from Sale of Fixed Assets	(48)	15
Interest Income - Staff	7	(4)
	<b>(26)</b>	<b>19</b>

**6. Program-related expenses**

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

- i) "Research programs: cover expenses on research for development in sub-Saharan Africa."
- ii) Research support programs: include genetic resource and biometrics units, farm operations, plant growth facilities, post-harvest engineering, analytical laboratory, and research management.
- iii) Training costs: include training offices, fellowships, workshops, seminars, allowances to trainees, and training-related travel.
- iv) Information services: cover the costs of publication of annual reports and technical bulletins, translation and printing of various public information activities, and library services.

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

	<b>2020</b> \$'000	<b>2019</b> \$'000
Research - programs and support	84,237	85,669
Training	2,473	3,623
Information services	629	261
	<b>87,339</b>	<b>89,552</b>

Represented by (per statement of activities):

	<b>2020</b> \$'000	<b>2019</b> \$'000
Research expenses	69,343	72,354
CGIAR collaboration expenses	5,348	4,771
Non-CGIAR collaboration expenses	12,648	12,426
	<b>87,339</b>	<b>89,552</b>

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**7. Management and general expenses**

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

- i) General Administration: covers the costs of the Board of Trustees, Director General's office, administration, internal audit, finance, human resources, personnel, and purchasing departments.
- ii) General Operations: Include expenses on physical plant services, utilities, communications, security, catering, and general services.

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

	2020 \$'000	2019 \$'000
General administration and operations	<b>9,052</b>	<b>10,024</b>

**8. Expenses and losses**

**Classification of Expenses by nature**

Expressed in US\$ Thousands  
31 December 2020

	Unrestricted \$'000	Restricted CRPs \$'000	Restricted Non-CRPs \$'000	Total \$'000
Personnel cost	11,708	21,846	6,911	40,465
CGIAR collaboration	–	4,219	1,129	5,348
Non-CGIAR collaboration	–	10,310	2,337	12,648
Supplies and services	(4,431)	16,468	8,846	20,884
Travel	266	2,134	946	3,345
Cost sharing percentage – CS	7	377	446	830
Depreciation/ Amortization	1,502	1,406	787	3,695
<b>Subtotal</b>	<b>9,052</b>	<b>56,759</b>	<b>21,403</b>	<b>87,215</b>
<b>Indirect cost recovery</b>	<b>(9,198)</b>	<b>7,278</b>	<b>1,898</b>	<b>(22)</b>
<b>Total expenses</b>	<b>(146)</b>	<b>64,037</b>	<b>23,301</b>	<b>87,192</b>

31 December 2019

	Unrestricted \$'000	Restricted CRPs \$'000	Restricted Non-CRPs \$'000	Total \$'000
Personnel cost	10,114	23,504	5,560	39,178
CGIAR collaboration	–	4,196	575	4,771
Non-CGIAR collaboration	(95)	11,424	1,003	12,331
Supplies and services	(2,600)	22,273	13,179	32,853
Travel	621	3,638	1,324	5,583
Cost sharing percentage - CSP	909	395	455	1,759
Depreciation/Amortization	1,075	515	1,511	3,101
<b>Subtotal</b>	<b>10,024</b>	<b>65,944</b>	<b>23,607</b>	<b>99,576</b>
<b>Indirect cost recovery</b>	<b>(10,100)</b>	<b>8,613</b>	<b>1,487</b>	<b>–</b>
<b>Total expenses</b>	<b>(76)</b>	<b>74,557</b>	<b>25,094</b>	<b>99,576</b>

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	31 December <b>2020</b> \$'000	31 December <b>2019</b> \$'000
<b>9. Cash and Cash equivalents</b>		
Cash on hand	418	490
Cash at bank	16,775	10,420
	<b>17,193</b>	<b>10,910</b>

Cash at banks earns interest at floating rates based on daily bank deposit rates.

For the purpose of the statement of cash flows, cash and cash equivalent consist of:

	31 December <b>2020</b> \$'000	31 December <b>2019</b> \$'000
Cash on hand	418	490
Cash at bank	16,775	10,420
	<b>17,193</b>	<b>10,910</b>

**10. Accounts receivable**

	31 December <b>2020</b> \$'000	31 December <b>2019</b> \$'000
Donors (10.1)	21,567	21,557
Employees (10.2)	890	1,045
CGIAR Centers	6,282	5,323
Receivable from BIP	241	—
Other receivables (10.3)	2,201	695
	<b>31,181</b>	<b>28,620</b>

**10.1 Accounts receivable - Donors**

	31 December <b>2020</b> \$'000	31 December <b>2019</b> \$'000
Accounts receivable from donors consist of:		
Unrestricted	—	—
CRP windows 1&2	2,939	3,012
CRP window 3	2,049	1,844
Bilateral	9,010	11,246
Non-CRP	8,788	6,784
Challenge programs	422	253
	<b>23,208</b>	<b>23,139</b>
Loss Allowance	(1,641)	(1,582)
	<b>21,567</b>	<b>21,557</b>

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

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At 31 December 2020, IITA carried out an impairment assessment on all outstanding receivables from donors using Expected Credit Loss (ECL) method in accordance with IFRS 9 and an amount of \$1,641 was found to be impaired and provided for. As at 31 December 2019, Accounts receivables from donors with an initial carrying value of \$1,582 were impaired and fully provided for.

**Movements in Loss Allowance**

	31 December <b>2020</b> \$'000	31 December <b>2019</b> \$'000
Loss allowance	1,582	1,125
Amounts written off after	59	457
	<b>1,641</b>	<b>1,582</b>

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

See Note 22 on credit risk of accounts receivables from donors, which states how management manages its receivables from donors.

Due to the number and small values of our receivable balances coupled with diverse nature of our funders it is not possible for us to assess the expected loss on individual amounts. As such we use the weighted probability outcome when calculating effective interest rates. The other factor considered is the non-availability of forward-looking information on our funders until there is an event that give us information on the risk levels of the amounts carried in financial statement.

In order to arrive at the weighted probability effective interest rate, we use last year's written off amounts against the total amount due in order to arrive at the rates to apply.

**Calculation of ECL Weighted Probability Rate**

	31 December <b>2020</b> \$'000	31 December <b>2019</b> \$'000
Receivables written off in 2020 coming from 2019	992	1,650
Receivables	22,590	22,919
Provision rate	4%	7%
Re-proposed Provision	1,349	1,650
Provision under FG2	<b>1,735</b>	<b>1,641</b>

**10.2 Accounts receivables - Employees**

	31 December <b>2020</b> \$'000	31 December <b>2019</b> \$'000
Accounts receivable from employees consist of:		
Staff loan	850	1,018
Children education advances	24	3
Staff salary advances	16	24
	<b>890</b>	<b>1,045</b>



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**10.3 Accounts receivable - Others**

	31 December <b>2020</b> \$'000	31 December <b>2019</b> \$'000
As of December 31, accounts receivable: Others consist of:		
Receivables from stations	116	695
Other receivables	10	—
Advance payment to suppliers	2,075	101
	<b>2,201</b>	<b>796</b>

**11. Prepayments**

	31 December <b>2020</b> \$'000	31 December <b>2019</b> \$'000
Prepaid expenses as at December 31 consist of:		
Rent	228	50
Deposit	24	10
	<b>252</b>	<b>60</b>

**12. Inventories**

	31 December <b>2020</b> \$'000	31 December <b>2019</b> \$'000
Inventories consist of:		
Stores on hand	3,115	3,256
Allowance for obsolescence	(855)	(1,015)
	<b>2,260</b>	<b>2,241</b>

**Movements in Allowance for obsolescence**

In 2020: \$855,000 (2019: \$1,015,000) was recognised as expense for inventories carried at net realisable value. This is treated under management and general expenses in the Statement of Activities. In the current year, rates for obsolescence provision was adjusted to reflect current reality of inventory movement on which the rate estimates are based.

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**13. Property, Plant and Equipment**  
**a. Unrestricted – Center Funds**

Expressed in US \$ Thousands									
	Land	Buildings & Infrastructure	Lab./Scientific Equipment & Furniture/Fixtures	Motor Vehicles Automobiles	Heavy Duty	Computer Equipment	Power House	Capital Work in Progress	Total
<b>Cost</b>									
At 1 January, 2019	2,980	47,849	17,558	6,912	162	5,347	2,747	387	83,942
Additions	11	91	160	36	–	74	4	–	376
Disposal	–	–	(21)	–	–	–	–	–	(21)
Reclassification	–	387	–	–	–	–	–	(387)	–
<b>At 31 Dec., 2019</b>	<b>2,991</b>	<b>48,327</b>	<b>17,697</b>	<b>6,948</b>	<b>162</b>	<b>5,421</b>	<b>2,751</b>	<b>-</b>	<b>84,297</b>
Additions	21	(117)	(62)	(611)	771	197	64	397	661
Disposals	–	–	(5,093)	(156)	(8)	(1,661)	–	–	(6,918)
<b>At 31st Dec. 2020</b>	<b>3,013</b>	<b>48,210</b>	<b>12,543</b>	<b>6,181</b>	<b>925</b>	<b>3,957</b>	<b>2,815</b>	<b>397</b>	<b>78,040</b>
<b>Accumulated Depreciation</b>									
At 1 January, 2019	–	26,192	17,099	6,755	159	5,302	1,665	–	57,172
Charge for the Year	–	642	153	70	–	74	110	–	1,049
Disposals	–	–	(21)	–	–	–	–	–	(21)
<b>As at 31st Dec. 2019</b>	<b>–</b>	<b>26,834</b>	<b>17,231</b>	<b>6,825</b>	<b>159</b>	<b>5,376</b>	<b>1,775</b>	<b>–</b>	<b>58,200</b>
Charge for the Year	–	906	(32)	(696)	673	174	138	–	1,162
Disposals	–	–	(5,092)	(155)	(7)	(1,653)	–	–	(6,906)
<b>At 31 Dec, 2020</b>	<b>–</b>	<b>27,740</b>	<b>12,107</b>	<b>5,974</b>	<b>825</b>	<b>3,897</b>	<b>1,912</b>	<b>–</b>	<b>52,455</b>
<b>Net Book Value as at 31st Dec. 2019</b>	<b>2,991</b>	<b>21,493</b>	<b>466</b>	<b>123</b>	<b>3</b>	<b>45</b>	<b>976</b>	<b>–</b>	<b>26,097</b>
<b>Net Book Value as at 31st Dec. 2020</b>	<b>3,013</b>	<b>20,470</b>	<b>435</b>	<b>207</b>	<b>100</b>	<b>60</b>	<b>903</b>	<b>397</b>	<b>25,585</b>

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**b. Unrestricted – Center Funds**

Expressed in US \$ Thousands								
	Land	Buildings & Infrastructure	Lab./Scientific Equipment & Furniture/ Fixtures	Motor Vehicles Automobiles	Heavy Duty	Computer Equipment	Power House	Capital Work in Progress Total
<b>Cost</b>								
At 1 January, 2019	–	2,069	808	1,455	–	183	–	– 4,515
Adjustments	–	–	–	–	–	–	–	–
Additions	–	–	73	491	–	39	–	– 603
<b>At 31 Dec, 2019</b>	<b>–</b>	<b>2,069</b>	<b>881</b>	<b>1,946</b>	<b>–</b>	<b>222</b>	<b>–</b>	<b>– 5,118</b>
Adjustments	–	–	8	(8)	–	(8)	–	– (8)
Additions	–	–	16	469	–	13	–	– 498
Reclassification	–	–	(31)	31	–	–	–	–
Disposals	–	(1,362)	(153)	(85)	–	(3)	–	– (1,603)
<b>At 31 Dec.2020</b>	<b>–</b>	<b>707</b>	<b>721</b>	<b>2,352</b>	<b>–</b>	<b>225</b>	<b>–</b>	<b>– 4,006</b>
<b>Accumulated Depreciation</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
At 1 January, 2019	–	182	689	1,260	–	158	–	– 2,289
Charge for the Year	–	41	106	361	–	32	–	– 540
<b>As at 31 Dec; 2019</b>	<b>–</b>	<b>223</b>	<b>795</b>	<b>1,621</b>	<b>–</b>	<b>190</b>	<b>–</b>	<b>– 2,829</b>
Charge for the Year	–	35	(2)	269	–	14	–	– 315
Disposals	–	(163)	(153)	(78)	–	(3)	–	– (396)
<b>As at 31 Dec; 2020</b>	<b>–</b>	<b>94</b>	<b>640</b>	<b>1,813</b>	<b>–</b>	<b>201</b>	<b>–</b>	<b>– 2,748</b>
<b>Net Book Value as at 31st Dec. 2019</b>	<b>–</b>	<b>1,846</b>	<b>86</b>	<b>325</b>	<b>–</b>	<b>32</b>	<b>–</b>	<b>– 2,289</b>
<b>Net Book Value as at 31st Dec. 2020</b>	<b>–</b>	<b>612</b>	<b>81</b>	<b>540</b>	<b>–</b>	<b>24</b>	<b>–</b>	<b>– 1,257</b>

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

Expressed in US \$ Thousands									
	Land	Buildings & Infrastructure	Lab./Scientific Equipment & Furniture/ Fixtures	Motor Vehicles Automobiles	Heavy Duty	Computer Equipment	Power House	Capital Work in Progress	Total
<b>At 31 Dec. 2020</b>	<b>3,013</b>	<b>48,917</b>	<b>13,264</b>	<b>8,534</b>	<b>925</b>	<b>4,182</b>	<b>2,815</b>	<b>397</b>	<b>82,046</b>
<b>At 31 Dec. 2019</b>	<b>2,991</b>	<b>50,396</b>	<b>18,578</b>	<b>8,894</b>	<b>162</b>	<b>5,643</b>	<b>2,751</b>	<b>0</b>	<b>89,415</b>

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

Expressed in US \$ Thousands									
	Land	Buildings & Infrastructure	Lab./Scientific Equipment & Furniture/ Fixtures	Motor Vehicles Automobiles	Heavy Duty	Computer Equipment	Power House	Capital Work in Progress	Total
<b>At 31 Dec. 2020</b>	<b>0</b>	<b>27,834</b>	<b>12,748</b>	<b>7,787</b>	<b>825</b>	<b>4,097</b>	<b>1,912</b>	<b>0</b>	<b>55,205</b>
<b>At 31 Dec. 2019</b>	<b>0</b>	<b>27,058</b>	<b>18,026</b>	<b>8,446</b>	<b>159</b>	<b>5,566</b>	<b>1,775</b>	<b>0</b>	<b>61,030</b>

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

Expressed in US \$ Thousands									
	Land	Buildings & Infrastructure	Lab./Scientific Equipment & Furniture/ Fixtures	Motor Vehicles Automobiles	Heavy Duty	Computer Equipment	Power House	Capital Work in Progress	Total
<b>At 31 Dec. 2020</b>	<b>3,013</b>	<b>21,082</b>	<b>516</b>	<b>747</b>	<b>100</b>	<b>85</b>	<b>903</b>	<b>397</b>	<b>26,841</b>
<b>At 31 Dec. 2019</b>	<b>2,991</b>	<b>23,338</b>	<b>552</b>	<b>448</b>	<b>3</b>	<b>77</b>	<b>976</b>	<b>0</b>	<b>28,385</b>



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**14. Intangible Assets**

Cost	\$'000
At 1 January 2019	854
Adjustment	25
Additions	649
Disposal 0	
<b>At 31 December 2019</b>	<b>1,528</b>
Reclassification/Adjustment	(325)
GIT at 2019 Year End	(649)
Additions	1,070
Disposal	(421)
<b>At 31 December 2020</b>	<b>1,203</b>
Amortization:	
At 1 January 2019	539
Charge for the Year	87
<b>At 31 December 2019</b>	<b>626</b>
Reclassification/Adjustment	14
Charge for the Year	339
Disposals	(360)
<b>At 31 December 2020</b>	<b>619</b>
Net Book Value	
<b>At 31 December 2020</b>	<b>583</b>
<b>At 31 December 2019</b>	<b>901</b>

**15. Deposit for shares in BIP**

	31 December <b>2020</b> (\$'000)	31 December <b>2019</b> (\$'000)
	<b>1,582</b>	<b>1,582</b>

This amounts relates to funds deposited into BIP as share capital awaiting approval authorization of increased share capital in BIP by regulatory authorities. BIP has been registered as a limited company with IITA as sole shareholder.

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**16. Accounts payable**

	31 December <b>2020</b> (\$'000)	31 December <b>2019</b> (\$'000)
Accounts payables consist of:		
Donors - Note 16.1	26,327	18,437
Employees – Note 16.2	10,055	9,657
CGIAR centers	–	213
Payable to BIP	–	320
Other payables – Note 16.3	2,704	2,865
	<b>39,086</b>	<b>31,492</b>

Terms and conditions of the above financial liabilities:

Trade and other payables are non-interest bearing and are normally settled on demand.

For explanations on the Institute's liquidity risk management processes, refer to Note 22

**16.1. Donors**

Payables to donors as at December 31 consist of:

	31 December <b>2020</b> (\$'000)	31 December <b>2019</b> (\$'000)
Payables to donors consist of:		
CRP Windows 1 & 2 - Exhibit V	799	32
CRP Window 3 - Exhibit VI	17,187	11,363
Bilateral - Exhibit VII	1,454	3,503
Non-CRP Activities - Exhibit IX	6,886	3,539
	<b>26,326</b>	<b>18,437</b>

**16.2 Accounts payable - Employees**

	31 December <b>2020</b> (\$'000)	31 December <b>2019</b> (\$'000)
Accounts payable to employees consist of:		
Vacation benefits	2,045	1,715
Pension payable	293	337
Staff remuneration	7,513	7,407
	<b>9,851</b>	<b>9,459</b>

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**Employee and other Taxes**

	31 December <b>2020</b> (\$'000)	31 December <b>2019</b> (\$'000)
Withholding tax payable	12	-
Payroll taxes	192	198
<b>Total</b>	<b>204</b>	<b>198</b>
<b>Total</b>	<b>10,055</b>	<b>9,657</b>

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

**16.3. Other payables**

Other accounts payable as at 31 December consist of:

	31 December <b>2020</b> (\$'000)	31 December <b>2019</b> (\$'000)
Financial liabilities		
Accrued liabilities	15	39
Vendors	2,689	2,826
	<b>2,704</b>	<b>2,865</b>

**17. Employee benefit liability**

	31 December <b>2020</b> (\$'000)	31 December <b>2019</b> (\$'000)
Repatriation benefit (17.1)	1,510	1,324
Severance benefit	718	755
	<b>2,228</b>	<b>2,079</b>

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

	31 December 2020 \$'000
Current service cost	248
Interest cost	19
<b>Defined benefit expense</b>	<b>268</b>
	31 December 2019 \$'000
Current service cost	66
Interest cost	27
<b>Defined benefit expense</b>	<b>94</b>

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**17.1. Employee benefit liability - continued**

Remeasurement losses recognized in other comprehensive income:

	(\$'000)
31 December 2020	82
31 December 2019	101

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

Changes in assumptions

31 December 2020	82
31 December 2019	101

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

	31 December <b>2020</b> (\$'000)	31 December <b>2019</b> (\$'000)
Present value of obligation at the beginning	1,324	1,174
Recognised in statement of activities:		
Interest cost	19	36
Current service cost	248	237
Benefit paid	(164)	(45)
Recognised in other comprehensive income:		
Remeasurement gains	82	101
<b>Present value of obligation at the end</b>	<b>1,510</b>	<b>1,324</b>

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

	31 December <b>2020</b> %	31 December <b>2019</b> %
Discount rate	1.46	2.31
Ticket fare growth rate	5	5

Repatriation benefit payable in the future was discounted using the interest rate on US treasury bills. Factors considered in the discounting include contract tenure of the employees and ticket prices.

A quantitative sensitivity analysis for significant assumption on the repatriation benefit as at 31 December 2019 is as shown below:

	1% Increase (\$'000)	Discount rate 1% Decrease (\$'000)
Impact on the defined benefit obligation	(15)	15
	1% Increase \$'000	Ticket fare 1% Decrease \$'000
Impact on the defined benefit obligation	(91)	73

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



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**17.1 Employee benefit liability- Continued**

A quantitative sensitivity analysis for significant assumption on the repatriation benefit as at 31 December 2019 is as shown below:

	Discount rate	
	1% Increase	1% Decrease
	\$'000	\$'000
Impact on the defined benefit obligation	(13)	13

	Ticket fare	
	1% Increase	1% Decrease
	\$'000	\$'000
Impact on the defined benefit obligation	120	(120)

The sensitivity analyses above have been determined based on a method that extrapolates the impact on defined benefit obligation as a result of reasonable changes in key assumption occurring at the end of the reporting period. The sensitivity analyses are based on a change in significant assumptions, keeping all other assumptions constant. The sensitivity analyses may not be representative of an actual change in the defined benefit obligation as it is unlikely that changes in assumptions would occur in isolation of one another.

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

**18. Deferred income from donors**

	31 December <b>2020</b> (\$'000)	31 December <b>2019</b> (\$'000)
At 1 January	2,289	2,226
Deferred during the year	498	603
Released to the statement of activities	(1,530)	(540)
<b>At 31 December</b>	<b>1,257</b>	<b>2,289</b>

	31 December <b>2020</b> (\$'000)	31 December <b>2019</b> (\$'000)
Current	498	603
Non-current	759	1,686
<b>Others</b>	<b>1,257</b>	<b>2,289</b>

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

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## 19. Net Assets

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

(a) Undesignated net assets

That part of net assets not designated by 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, plant, and equipment and intangible assets

- Designation of net investment in property and equipment

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

The following is a summary of net assets for the year ended 31 December:

	31 December <b>2020</b> (\$'000)	31 December <b>2019</b> (\$'000)
<b>Total undesignated</b>	<b>7,629</b>	<b>7,166</b>
Designated:		
Acquisition and replacement of property and equipment	722	(700)
Institutional stability and research for development programs	1,000	1,000
Net investment in intangible assets	1,126	876
Net investment in property, plant and equipment	26,841	28,513
	<b>29,689</b>	<b>29,689</b>
Other comprehensive income	3	85
<b>Total designated</b>	<b>29,692</b>	<b>29,774</b>
<b>Total net assets</b>	<b>37,321</b>	<b>36,940</b>

## 20. Fair value measurement

Set out below is a comparison by class of the carrying amounts and fair values of IITA's financial instruments, other than those with carrying amounts that are reasonable approximations of fair values:

	<b>Carrying amount</b>		<b>Fair</b>	<b>value</b>
	2020	2019	2020	2019
	\$'000	\$'000	\$'000	\$'000
Financial assets				
<b>Accounts receivable - Employees staff loans</b>	<b>521</b>	<b>578</b>	<b>510</b>	<b>559</b>

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

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

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The fair value of the employee loans was determined using the Discounted Cash Flow (DCF) model using discount rate that reflects the issuer's borrowing rate as at the end of the reporting period. The own non-performance risk as at 31 December 2019 was assessed to be insignificant.

The following table provides the fair value measurement hierarchy of the Institute's financial assets and liabilities:

Quantitative disclosures fair value measurement hierarchy for assets as at 31 December 2020 and 31 December 2019:

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

**31 December 2019**

Financial assets for which fair values are disclosed:

<b>Accounts receivable - Employees</b>	<b>559</b>	<b>–</b>	<b>559</b>	<b>–</b>
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During the reporting period ended 31 December 2020 and 31 December 2019, there were no transfers between Level 1 and Level 2.

## 21. Related party disclosures

### Compensation of key management personnel

	31 December <b>2020</b> (\$'000)	31 December <b>2019</b> (\$'000)
Short-term employee benefits	6,558	5,671
Repatriation benefits	152	157
Pension benefits	1,273	1,123
	<b>7,983</b>	<b>6,951</b>

The amounts disclosed in the table are the amounts recognized as an expense during the reporting period for key management personnel.

### Transactions with key management personnel

#### Directors' loan

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

	2020 \$'000	2019 \$'000
<b>Loans to directors</b>	<b>35</b>	<b>23</b>

## **22. Financial risk management policies and objectives**

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

### **Credit Risk**

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

### **Account receivables: Donors and employees**

IITA's main sources of funding are by way of grants from several local and international cooperating partners. IITA faces the risk of some of the funders failing or refusing to release funding that has already been committed to IITA. There are many reasons as to why funders may fail to meet their obligations some of them being: funders facing their own liquidity challenges, failure by IITA to meet its own contractual obligations, over expenditures, disagreements, and misunderstanding. IITA also grants loans and advances to staff for various activities. There is a risk that staff may resign from IITA without settling their loans. IITA mitigates this risk through the following measures:

- Discouraging pre-financed projects
- Adhering to agreements with funding agencies
- Managing budgets well to reduce the incidents of over expenditures
- Regular reporting and feedback from sources of funding to reduce disagreements and misunderstanding.

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

### **Financial instruments and cash deposits**

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

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

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	31 December 2020 \$'000	31 December 2019 \$'000
Cash and short-term deposits		
A	—	6,489
A+	10,151	—
B	1,782	100
B-	42	176
B+	1,775	2,006
BBB-	154	—
BB+	—	926
CC	1,136	—
CCC	1,608	7
Unrated	547	1,206
	<b>17,195</b>	<b>10,910</b>

Cash on hand has been excluded from this rating.

Ratings for the banks were obtained from the Fitch ratings

**Credit rating keys:**

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

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

B: A financial institution where the financial condition is weak, but obligations are still being met as and when they fall due as more than one weakness and may require external support, which, may not be assured. Adverse changes in the environment (macroeconomic, political, and regulatory) will increase risk significantly.

BB: Financial condition is satisfactory and the ability to meet obligations as and when they fall due exists. Adverse changes in the environment (macroeconomic, political, and regulatory) will increase risk significantly.

BBB: A financial institution of satisfactory financial condition and adequate financial capacity to meet its obligations as and when they fall due. It may have one major weakness, which, if addressed, should not impair its ability to meet obligations as and when they fall due. Adverse changes in the environment (macro-economic, political, and regulatory) will result in a medium increase in risk attributable to exposure to this financial institution.

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

**Market risk**

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market prices comprise three types of risk: interest rate risk, currency risk, and other price risk such as equity price risk and commodity price risk.



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IITA is only exposed to foreign currency risk.

### **Foreign Currency risk**

Foreign currency risk is the risk that the fair value or future cash flows of an exposure will fluctuate because of changes in foreign exchange rates. IITA operates in 13 field stations in Africa and Europe. The main operating and reporting currency is the US. dollars (US\$). The bulk of its funding from international cooperating partners is received in US. dollars (US\$). Each of the field stations where IITA operates has its unique economic challenges. Most of the stations in Africa are operating in high inflation environment with volatile exchange rates as a result of this, IITA is exposed to foreign currency risks.

Through its normal operations, IITA is exposed to nineteen (19) currencies. To mitigate against volatility in foreign exchange fluctuations, IITA keeps the bulk of its funds in US. dollars (US\$) and only releases smaller amounts in tranches to meet operational needs. The Institute's exposure to foreign currency changes for all other currencies are not material.

### **Liquidity Risk**

This is the risk that the Institute will not have enough funds to meet its obligation to pay implementing partners and suppliers of goods and services. IITA hedges against this by managing a tight budget processes and ensuring that only planned activities are carried out.

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

Year ended 31 December 2020	On demand \$'000	Less than 3 months \$'000	3 to 12 years \$'000	1 to 5 years \$'000	Total \$'000
Accounts payable					
CGIAR Centers	—	—	—	—	—
Other payables	2,704	—	—	—	2,704
Year ended 31 December 2019					
Accounts payable					
CGIAR Centers	530	—	—	—	530
Other payables	3552	—	—	—	3,552

### **23. Commitments and contingencies**

At 31 December 2020, the Institute had no commitments to other parties other than what has been disclosed as owing. However, all contingencies which are relevant in assessing the Institute's state of affairs have been taken into consideration in the preparation of these financial statements.

### **24. Events after the reporting period**

We have continued monitoring events after the reporting period, and we can report that there are no events that have a material effect on the financial statements. This is despite the effects that COVID 19 had on our operations in the year 2020. Our funders have continued to honour their obligations.

## **25. Effects of COVID-19 on our finances**

In April 2020 meeting, the Board noted revised Budget projected at \$112.3 million expenditure; to be financed by \$112.8 million. Thus, projecting a revised surplus of \$0.500 million for 2020. However, due to COVID-19 pandemic, an Alternate Plan of 20% reduction in total budget projected a revised surplus of \$0.400 million for 2020: from projected total expenditure and revenue of \$89.8 million and \$90.3 million, respectively.

To mitigate the effects of COVID on our budget we embarked discussions with existing donors reprofile our budgets and other efforts to raise additional funds. Based on additional approved/signed W3/Bilateral project contracts and updated W1-2 funding, the 2020 cost budget rose from \$112.3 million (Board of Trustees - noted budget in Apr. 2020) to \$120.5 million (in December 2020) - an increase of 7.3 percent or \$8.2 million.

The updated 2021 total expenditure budget is conservatively projected at US\$138.8 million with revenue projected at \$139.4 million.

**International Institute of Tropical Agriculture  
Statement of Grant Revenue  
for the year ended 31 December, 2020**

Expressed in US\$ Thousands

	2020				PY
	Funds Available	Accounts Receivable	Advance Payments	CY Grant	Grant 2019
<b>Unrestricted</b>					
BMZ, Germany	—	—	—	—	295
Nigeria	343	—	—	343	176
<b>Total Unrestricted</b>	<b>343</b>	<b>—</b>	<b>—</b>	<b>343</b>	<b>471</b>

**International Institute of Tropical Agriculture  
Statement of Grant Revenue  
for the year ended 31 December, 2020**

Expressed in US\$ Thousands

	2020				PY Grant 2019
	Funds Available	Accounts Receivable	Advance Payments	CY Grant	
<b>CGIAR Funds: Windows 1&amp;2</b>					
23: Policies, Institutions & Markets	286	–	(6)	279	139
14: Maize agri-food systems	1,437	452	–	1,889	1,840
16: Roots, Tubers & Bananas agri-food system	779	98	–	877	474
16: Roots, Tubers & Bananas agri-food system	2,192	1,243	–	3,434	4,128
18: Grain Legumes & Dryland Cereals agri-food system	907	229	–	1,136	974
21: Agriculture for Nutrition & Health	1,389	126	–	1,515	1,620
22: Climate Change, agriculture and food security	669	–	(366)	303	–
22: Climate Change, agriculture and food security	509	–	(421)	88	84
22: Climate Change, agriculture and food security	49	143	–	192	176
CRP Gender	112	–	–	112	–
33: Genebank platform (non-routine)	1,905	649	–	2,555	3,296
32: Big Data in Agriculture	18	–	(5)	13	54
<b>Total CRP Windows 1 &amp; 2 - Exhibit V</b>	<b>10,252</b>	<b>2,939</b>	<b>(799)</b>	<b>12,393</b>	<b>12,786</b>

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

**International Institute of Tropical Agriculture  
Statement of Grant Revenue  
for the year ended 31 December, 2020**

Expressed in US\$ Thousands

	2020				PY Grant 2019
	Funds Available	Accounts Receivable	Advance Payments	CY Grant	
<b>CRP Window 3</b>					
Austria	(61)	61	—	—	7
Belgium	1,013	—	(168)	845	924
Bill & Melinda Gates Foundation	24,302	—	(10,378)	13,925	17,135
CIMMYT	1,197	22	—	1,218	1,840
CIP	404	87	—	492	1,189
CIRAD	254	—	(18)	236	400
CGIAR	394	—	(14)	379	—
ICRISAT	(225)	230	—	5	433
ILRI	(444)	445	—	1	278
International Fund for Agric. Dev. (IFAD)	(822)	1,139	—	317	658
Japan	92	—	(34)	58	14
United States Agency for Int'l Dev.	18,918	—	(6,574)	12,344	15,219
World Bank	(1)	1	—	—	29
Nutritional International	(37)	64	—	27	162
<b>Total CRP Window 3 - Exhibit VI</b>	<b>44,984</b>	<b>2,049</b>	<b>(17,187)</b>	<b>29,846</b>	<b>38,288</b>



**International Institute of Tropical Agriculture  
Statement of Grant Revenue  
for the year ended 31 December, 2020**

Expressed in US\$ Thousands

	2020				PY
	Funds Available	Accounts Receivable	Advance Payments	CY Grant	Grant 2019
<b>Bilateral / Challenge Programs</b>					
AGRA	195	236	—	431	193
Bill & Melinda Gates Foundation	(44)	47	—	3	7
Catholic Relief Services (CRS)	—	—	—	—	—
CIMMYT	4	33	—	38	157
CIP	23	—	(3)	19	—
Common Fund	—	—	—	—	—
Cornell University	177	1,952	—	2,129	1,850
Deloitte Consulting LLP	(42)	1	—	(41)	1,019
Food and Agriculture Organization	(3)	52	—	49	58
GIZ	64	633	—	696	952
Global Crop Diversity Trust (GCDDT)	—	—	—	—	—
ICRISAT	1,478	—	(480)	998	809
Japan	188	249	—	437	384
Netherlands	(49)	49	—	(0)	(3)
Nigeria	(3)	3	—	0	10
Norway	3,317	—	(771)	2,546	2,365
Sweden	—	—	—	—	—
United States Agency for Int'l Dev.	50	—	(50)	1	0
United States Dept. of Agriculture	308	431	—	739	1,594
Wageningen University	(159)	204	—	45	1,830
Miscellaneous Projects	3,562	3,000	—	6,562	6,300
Closed Projects	(1,732)	1,732	—	0	0
IFPRI	13	—	(5)	9	—
MEDA Tanzania	630	—	(64)	565	596
MFA	4,882	—	(80)	4,802	3,590
ETH	483	263	—	746	359
EU	26	124	—	150	219
<b>Total Bilateral - Exhibit VII</b>	<b>13,368</b>	<b>9,010</b>	<b>(1,454)</b>	<b>20,924</b>	<b>22,290</b>
<b>Total Challenge Programs - Exhibit VIII</b>	<b>452</b>	<b>422</b>	<b>—</b>	<b>874</b>	<b>1,233</b>
<b>Total</b>	<b>13,820</b>	<b>9,432</b>	<b>(1,454)</b>	<b>21,798</b>	<b>23,523</b>
<b>Total Non-CRP Activities - Exhibit IX</b>	<b>21,401</b>	<b>8,788</b>	<b>(6,886)</b>	<b>23,302</b>	<b>25,055</b>

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				Expressed in US\$ Thousands			
				-----Expenses-----			
				Grant pledged	Prior years	Current year	Total
CGIAR Funds: Windows 1 & 2 (IITA)				Grant period			
14:	Maize agri-food systems		01/07/2011 - 31/12/2022	7,551	5,662	1,889	7,551
23:	Policies, Institutions & Markets		01/01/2012 - 31/12/2022	719	440	279	719
21:	Agriculture for Nutrition & Health		01/01/2012 - 31/12/2022	6,400	4,884	1,515	6,400
32:	Big Data in Agriculture		01/01/2017 - 31/12/2021	341	328	13	341
22:	Climate Change, agriculture and food security		01/01/2020 - 31/12/2021	303	—	303	303
22:	Climate Change, agriculture and food security		01/01/2012 - 31/12/2021	1,428	1,148	280	1,428
CRP	Gender		01/01/2020 - 31/12/2021	112	—	112	112
33:	Genebank platform (non-routine)		01/07/2012 - 31/12/2022	11,087	8,532	2,555	11,087
18:	Grain Legumes & Dryland Cereals agri-food syste		01/07/2012 - 31/12/2022	3,051	1,915	1,136	3,051
16:	Roots, Tubers & Bananas agri-food systems C		01/01/2017 - 31/12/2022	18,665	14,354	4,311	18,665
Total				49,657	37,264	12,393	49,657

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

<sup>2/</sup> W1&2 funds provided by CRP Lead Center on Flagships 1 & 2, via Program Participant Agreement PPA # C-076-17

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			Prior years	Current year	
<b>Austria</b>					
ADA/IITA - Healthy seedling systems in East Africa (2014/5)	01/10/2015-30/09/2018	581	572	-	572
ADA/IITA - Production and use of biochar in eastern Uganda (2014/4)	01/09/2015-30/11/2018	610	610	-	610
<b>Total</b>		<b>1,191</b>	<b>1,182</b>	<b>-</b>	<b>1,182</b>
<b>Belgium</b>					
DGDC/IITA - Improving agriculture-based livelihoods in CA CIALCA-II	01/01/2009-31/12/2013	4,658	0	0	0
DGDC/IITA - Improving agriculture-based livelihoods in CA CIALCA-II	01/01/2014-30/06/2017	6,286	6,293	-	6,293
DGDC/IITA - CIALCA 2017-2020: Catalysing partnerships in Central Africa	05/09/2017-31/12/2020	3,234	2,077	845	2,922
<b>Total</b>		<b>14,178</b>	<b>8,370</b>	<b>845</b>	<b>9,215</b>
<b>Bills &amp; Melinda Gates Foundation</b>					
BMGF/IITA - YIFSWA	14/09/2011 - 28/02/2017	13,498	15,245	-	15,245
BMGF/IITA - COMPRO-II	05/04/2012 - 31/05/2017	7,155	7,638	-	7,638
BMGF/IITA - Combat Cassava Brown Streak Disease and Cassava Mosaic Disease ( 5CP)	01/06/2012 - 31/03/2017	6,222	6,186	-	6,186
BMGF/IITA - Global Development Grant Number OPP1079038	23/10/2013 - 31/12/2018	2,695	2,696	-	2,696
BMGF/IITA - Sustainable Weed Management Tech for Cassava Systems in Nigeria	10/09/2013 - 31/07/2019	7,656	7,674	(0)	7,674
BMGF/IITA - AfricaYam: Enhancing yam breeding for increased productivity and improv	14/10/2014 - 31/08/2020	13,500	13,338	165	13,503
BMGF/IITA - Improvement of banana for SH farmers in the Great Lakes Region of Africa	01/10/2014 - 30/11/2019	13,874	13,900	50	13,950
BMGF/IITA - Increasing the Performance of Cowpea Breeding Programs - WA (OPP1128	14/10/2015 - 31/12/2019	2,000	2,113	(36)	2,076
BMGF/IITA - Cassava Monitoring Survey for Nigeria (CMS)	10/04/2015 - 30/06/2018	897	888	-	888
BMGF/IITA - ACAL : African Cassava Agronomy Initiative (OPP1130649)	28/09/2015 - 31/12/2020	16,394	12,117	4,050	16,167
BMGF/IITA - Atlasafe Technical Transfer and Commercialization (ATTC)	03/11/2015 - 31/03/2021	14,000	8,925	1,068	9,993
BMGF/IITA - YIFSWA Phase II (OPP1159088)	08/11/2016 - 31/12/2021	11,981	6,300	2,061	8,362
BMGF/IITA - Support to TAAT Clearing House Governance (OPP1179223)	05/10/2017 - 30/09/2022	7,187	1,775	1,171	2,945
BMGF/IITA - BMGF/IITA - PLANNING GRANT: CGIAR EXC	29/09/2019 - 30/09/2022	11,124	2,401	1,308	3,709
BMGF/IITA - ACCELERATED BREEDING OF BETTER BA	18/07/2019 - 30/12/2019	358	359	-	359
BMGF/IITA - Enhancing yam breeding for increased productivity and improved quality in	01/04/2020 - 30/09/2022	4,899	1,546	1,546	1,546
BMGF/IITA - Building Economically Sustainable Seed Systems for Cassava (BASICS-II)	15/05/2020 - 31/05/2025	14,326	-	1,111	1,111
BMGF/IITA - CGIAR Excellence in Agronomy 2030 (Incubation Phase)	20/07/2020 - 30/06/2022	4,996	-	1,114	1,114
BMGF/IITA - Modern Breeding Project	12/05/2020 - 31/10/2022	1,200	-	268	268
BMGF/IITA - RENEWAL: ACAL African Cassava Agronomy Initiative	31/10/2020 - 30/06/2022	2,999	-	51	51
<b>Total</b>		<b>156,959</b>	<b>101,555</b>	<b>13,925</b>	<b>115,479</b>
CIAT/IITA - 'The Gari Revolution' from October 3-5, 2016	26/08/2016 - 01/12/2016	30	33	0	33
<b>Total</b>		<b>30</b>	<b>33</b>	<b>-</b>	<b>33</b>

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Donor and Project			Expressed in US\$ Thousands		
CGIAR Funds: Windows 3			-----Expenses-----		
	Grant period	Grant pledged	Prior years	Current year	Total
CIMMYT					
CIMMYT/IITA - Drought Tolerant Maize for Africa Phase III	01/12/2011 - 31/12/2015	6,904	6,440	–	6,440
CIMMYT/IITA - Stress Tolerant Maize for Africa (STMA)	09/03/2016 - 29/02/2020	7,000	7,137	309	7,445
CIMMYT/IITA - GENNOVATE	01/01/2016 - 31/12/2017	36	36	–	36
CIMMYT/IITACrops to End Hunger (CtEH) under the CGIAR Excellence in Breeding Pla	01/01/2020 - 31/12/2021	1,575	–	379	379
CIMMYT/IITAAccelerating Genetic Gains in Maize for Improved Livelihoods	01/04/2020 - 31/12/2024	6,419	–	945	945
CIMMYT/IITAEnabling digitization at IITA	01/10/2020 - 01/10/2022	738	–	(35)	(35)
Total		22,672	13,612	1,598	15,209
CIP					
CIP/IITA - Integrated Seed System for Cassava in Nigeria (BASICS)	05/11/2015 - 15/06/2020	3,391	2,987	473	3,460
CIP/IITA - CC3.1 Pest/disease management - (Type 2 and Type 3)	01/01/2017 - 31/12/2022	741	0	–	0
Total		4,132	2,987	473	3,460
CIRAD					
CIRAD/IITA - Breeding RTB products for end user preferences (RTBfoods)	10/11/2017 - 31/10/2022	1,082	554	236	790
Total		1,082	554	236	790
CORNELL UNIVERSITY					
Cornell University/IITA - Next Generation Cassava Breeding (Phase II)	01/04/2018 - 31/12/2022	5,960	1,595	–	1,595
Total		5,960	1,595	–	1,595
International Fund for Agricultural Development (IFAD)					
IFAD/IITA - High Quality Cassava Flour Value Chain in WA and CA	13/03/2014 - 12/03/2017	2,500	1,974	1	1,975
IFAD/IITA - Inclusion of Cassava Flour in Bread Formulation in West Africa (Nigeria & G	11/03/2014 - 30/06/2016	450	419	–	419
IFAD/IITA - Youth Agribusiness Development Initiative (YADI)	14/03/2014 - 13/03/2016	394	421	–	421
IFAD/IITA - Fight Cassava Brown Streak Disease and Cassava Mosaic Disease	05/04/2017 - 31/03/2021	2,000	1,609	317	1,926
Total		5,344	4,423	318	4,741
ICRISAT					
ICRISAT/IITA - Tropical Legumes-II (Phase 2)	01/09/2011 - 28/02/2015	4,487	4,578	(1)	4,577
ICRISAT/IITA - Tropical Legumes III	23/04/2015 - 31/07/2019	5,398	5,336	6	5,342
Total		9,885	9,913	5	9,918

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			Prior years	Current year
<b>International Livestock Research Institute</b>				
ILRI/IITA - Improved productivity through crop-livestock interventions (CLIP project)	01/03/2015 - 31/08/2019	2,247	2,395	1
<b>Total</b>		<b>2,247</b>	<b>2,395</b>	<b>1</b>
<b>Japan</b>				
JAPAN/IITA - Yams for food and wealth in Africa	01/04/2011 - 31/03/2021	623	510	58
JAPAN/IITA - Improving the water and nutrient use efficiency of crops	01/04/2011 - 31/03/2019	742	748	-
<b>Total</b>		<b>1,365</b>	<b>1,258</b>	<b>58</b>
<b>SDC</b>				
SDC/IITA - Classical biological control of the papaya mealybug ( <i>Paracoccus marginatus</i> )	01/11/2012 - 31/10/2016	2,330	2,083	-
<b>Total</b>		<b>2,330</b>	<b>2,083</b>	<b>-</b>
<b>NI</b>				
NI/IITA - Nigeria National Food Consumption and Nutrition Survey	19/02/2019 - 31/12/2020	156	162	27
<b>Total</b>		<b>156</b>	<b>162</b>	<b>27</b>
<b>United States agency for International Development (USAID)</b>				
CGIAR/USAID - Public-private partnership for innovation in soybean and cowpea value chain	01/10/2009 - 30/06/2015	2,789	1,264	-
CGIAR/USAID - Developing Transgenic Banana with Resistance against Xanthomonas wilt	01/10/2010 - 30/09/2021	2,400	1,723	213
CGIAR/USAID - Development and commercialization of biological control and promotion	01/05/2011 - 30/09/2015	1,489	1,052	-
CGIAR/USAID - Mitigating Cassava Disease Threats for Improved Cassava Production in	01/05/2011 - 30/09/2015	1,115	819	-
CGIAR/USAID - Sustainable Intensification of Maize-Legume Systems for the Eastern Pro	01/05/2011 - 30/09/2015	1,799	1,110	-
CGIAR/USAID - The USAID-funded Zambia feed the future research and development pr	01/07/2011 - 31/12/2015	646	447	-
CGIAR/USAID - Sustainable Intensification of Key Farming Systems in the Sudano-Sahel	01/10/2011 - 30/09/2021	28,607	24,009	3,251
CGIAR/USAID - Transforming Key Production Systems: Maize Mixed East and Southern	01/10/2011 - 30/09/2021	39,014	33,562	3,005
CGIAR/USAID - Strengthening partnerships for innovation in beans, groundnuts and sesa	01/10/2011 - 30/06/2015	2,243	1,841	-
CGIAR/USAID - Aflatoxin mitigation using biocontrol and other management practices in	11/02/2013 - 31/12/2018	2,476	823	(6)
CGIAR/USAID - Aflatoxin Policy and Program for the East Africa Region (APPEAR)	01/07/2013 - 30/06/2017	4,333	4,656	-
CGIAR/USAID - Enhancing Climate-Resilience of Agricultural Livelihoods (Education an	01/10/2013 - 30/06/2022	2,037	1,771	109
CGIAR/USAID - Africa RISING: Impact of Sustainable Intensification on Landscapes and	01/10/2013 - 15/11/2018	400	399	-
CGIAR/USAID - Making high quality soybean seeds accessible to smallholder farmers in	09/12/2014 - 30/06/2019	2,544	2,766	(3)



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Donor and Project CGIAR Funds: Windows 3		Grant period	Expressed in US\$ Thousands			
			Grant pledged	Prior years	Current year	
					Total	
	CGIAR/USAID - Taking cowpeas to scale in West Africa (Seed Scaling: Cowpea for West	01/10/2014 - 31/12/2017	5,840	5,842	-	5,842
	CGIAR/USAID - Enhancing partnership among Africa RISING, NAFARA and TUBORE	01/10/2014 - 30/09/2020	9,075	8,494	591	9,085
	CGIAR/USAID - Reseeding Malawi's Smallholder Agriculture - Aflasafe (Feed the Future	09/12/2014 - 30/06/2019	1,957	2,290	-	2,290
	CGIAR/USAID - Cassava Virus Disease Surveillance in Democratic Republic of Congo an	01/03/2015 - 30/06/2017	230	240	-	240
	CGIAR/USAID - Feed the Future Mozambique Improve seeds for better Agriculture (SEM	01/10/2015 - 30/09/2021	13,346	10,942	1,831	12,773
	CGIAR/USAID - Reviving the plantain breeding program at IITA in Nigeria (Genetic Impr	01/10/2015 - 30/09/2021	4,400	3,491	654	4,145
	CGIAR/USAID - IITA Regional Approach to Select Market Demanded Cassava Varieties	01/10/2015 - 30/09/2021	3,650	2,637	767	3,404
	CGIAR/USAID - Genetic Improvement in Cowpea	01/10/2015 - 31/12/2021	2,791	1,954	279	2,233
	CGIAR/USAID - IITA Soybean Research Project-Breeding (Genetic Improvement in Soy)	01/10/2015 - 30/09/2021	2,000	1,605	375	1,980
	CGIAR/USAID - Aflasafe Technical Transfer and Commercialization (ATTC)	03/11/2015 - 31/03/2021	14,000	3,702	-	3,702
	CGIAR/USAID - Action to Control Cassava Brown Streak Disease in the Democratic Rep	01/11/2016 - 30/09/2022	6,644	3,217	1,069	4,286
	CGIAR/USAID - Aflasafe mitigation efforts in Kenya and East Africa	01/06/2020 - 30/09/2021	300	-	162	162
	CGIAR/USAID - USAID - Enhancing Resilient and Adaptive Agriculture Livelihoods in U	01/10/2020 - 30/09/2025	1,000	-	49	49
Total			157,126	120,654	12,344	132,999
World Bank						
	WB/USAID - Technical analysis of the current Ebony Project	05/09/2018 - 31/12/2018	50	51	0	51
Total			50	51	-	51
Closed Projects						
			35,264	12,835	18	12,853
Total Window 3 Projects			419,972	283,662	29,846	313,508

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		Grant pledged	Prior years	Current year	
<b>AGRA</b>					
AGRA/IITA - Making Biological Control Commercial Ready and Incorporating its Use in Integr	15/12/2018 - 14/12/2021	734	193	431	624
<b>Total</b>		<b>734</b>	<b>193</b>	<b>431</b>	<b>624</b>
<b>CIMMYT</b>					
CIMMYT/IITA - Transformation of agronomic research and delivery services for smallholder fa	04/11/2014 - 30/06/2020	2,706	2,669	37	2,706
CIMMYT/IITA - Ensuring prevention of MCMV spread to West Africa and setting up a functio	17/06/2016 - 31/12/2019	291	292	0	292
CIMMYT/IITA - Module 3 Genotyping and Logistic support for West Africa	01/07/2019 - 31/12/2019	58	48	1	49
<b>Total</b>		<b>3,055</b>	<b>3,009</b>	<b>38</b>	<b>3,047</b>
<b>Cornell University</b>					
CORNELL UNIV/IITA - BREAD - LOS - PREVIEW - Novel biomarkers that rapidly identify i	01/07/2011 - 30/06/2015	187	198	-	198
CORNELL UNIV/IITA - Next Generation Cassava Breeding	28/09/2012 - 31/03/2018	5,530	5,669	2	5,670
CORNELL UNIV/IITA - Improving bean yields by reversing soil degradation and reducing soil	01/09/2012 - 31/08/2016	674	-	-	-
CORNELL UNIV/IITA - Next Generation Cassava Breeding (Phase II)	01/04/2018 - 31/12/2022	5,960	1,841	2,127	3,968
<b>Total</b>		<b>12,352</b>	<b>7,707</b>	<b>2,129</b>	<b>9,836</b>
<b>CRS</b>					
CRS/IITA - Sustainable Cassava Seed System in Nigeria	01/02/2013 - 31/01/2015	153	173	-	173
<b>Total</b>		<b>153</b>	<b>173</b>	<b>-</b>	<b>173</b>
<b>Deloitte Consulting LLP</b>					
DELOITTE/IITA - AgResults Initial Pilot Projects	01/10/2013 - 30/09/2019	5,962	5,028	(41)	4,987
<b>Total</b>		<b>5,962</b>	<b>5,028</b>	<b>(41)</b>	<b>4,987</b>
<b>EUROPEAN COMMISSION</b>					
EU/IITA - MycoKey- Integrated and innovative key actions for mycotoxin management in the f	01/04/2016 - 31/10/2020	91	82	14	96
EU/IITA - Microbial Uptakes for Sustainable management of major banana pests and diseases (	01/06/2017 - 31/05/2021	516	358	88	446
EU/IITA - Coordination of International Research Cooperation on soil Carbon Sequestration in	01/11/2017 - 28/02/2021	151	72	49	121
EU/IITA - Support to the implementation of the Long-term EU-AU Research and Innovation Pa	01/11/2018 - 31/10/2022	117	-	-	-
<b>Total</b>		<b>874</b>	<b>513</b>	<b>150</b>	<b>663</b>

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			Prior years	Current year	Total
FOOD AND AGRICULTURE ORGANISATION					
FAO/IITA - Strengthening small-holder to agribusiness relationship in three oil palm producing	13/08/2010 - 31/12/2011	170	101	-	101
FAO/IITA - Developing Transgenic Banana with Resistance against Xanthomonas wilt (BXW)	01/09/2011 - 30/08/2015	302	343	-	343
FAO/IITA - Disaster Preparedness for Food Security Risks in the Great Lakes Region - improvi	13/03/2012 - 22/01/2015	74	13	-	13
FAO/IITA - Assessing the impacts of improved cassava varieties on poverty reduction in Nigeri	10/06/2015 - 31/05/2017	200	208	-	208
FAO/IITA - Quantifying the incidence of aflatoxin contamination in the maize and groundnut v	29/03/2016 - 30/09/2017	245	258	0	258
FAO/IITA - Gestion durable des forts par les communes du Cameroun (GCP/CMR/033/GFF)	11/07/2016 - 31/03/2017	49	49	-	49
FAO/IITA - Appui la lutte contre la chenille l'igonnaire au Benin (FAO support for the control	28/05/2018 - 30/08/2018	20	13	1	15
FAO/IITA - Improving food production in Southern Borno through the Deployment of Improve	03/07/2017 - 28/02/2018	103	0	(0)	0
FAO/IITA - Climate Smart Agricultural Technologies for improved Rural Livelihoods and Food	03/07/2018 - 30/04/2019	51	41	0	41
FAO/IITA - Community based Seed Production and Promotion of Sustainable Nutrition Sensiti	28/06/2019 - 31/10/2020	51	21	6	27
FAO/IITA - Coordinating elucidation of science and effectiveness of Local Innovations for Man	26/08/2019 - 10/04/2020	60	18	42	60
Total		1,324	1,066	49	1,115
GIZ					
GIZ/IITA - Trade-offs and synergies in climate change adaptation and mitigation in coffee and c	01/05/2013 - 31/12/2017	1,446	1,504	0	1,504
GIZ/IITA - Rapid Functional Validation through Virus Induced Gene Silencing of Resistance Ge	01/04/2015 - 30/09/2018	1,282	1,361	50	1,412
GIZ/IITA - Fast-tracking adaptable preferred cassava varieties for industrial use in Malawi	01/01/2016 - 28/02/2019	112	113	0	113
GIZ/IITA - Promoting Cassava Commercialization for Increased Income and Food Security in M	01/12/2015 - 28/02/2019	656	665	(0)	665
GIZ/IITA - Cameroon Cocoa-Eco+ - Sustainable cocoa intensification for increasing cocoa prod	01/12/2015 - 30/06/2018	1,530	1,512	-	1,512
GIZ/IITA - Climate smart coffee and cocoa: from theory to practice (CSCC)	01/01/2017 - 31/12/2019	1,250	1,428	(67)	1,360
GIZ/IITA - Improving food security in Africa through increased system productivity of biomass-	01/07/2016 - 30/06/2018	183	181	1	182
GIZ/IITA - Minimizing aflatoxin risks and exposure: a comprehensive analysis of COMACO pe	01/07/2017 - 30/09/2019	236	250	-	250
GIZ/IITA - Citizen Science and ICT for advancing the prevention and control of Banana Xantho	01/01/2018 - 30/06/2021	1,415	876	426	1,302
GIZ/IITA - Introducing natural enemies against the fall armyworm, a new alien invasive pest thre	01/01/2018 - 31/12/2019	123	63	54	117
GIZ/IITA - Market behaviour and sales channels in coffee smallholder communities: understandi	01/12/2017 - 15/03/2020	111	125	(8)	117
GIZ/IITA - Piloting and Upscaling Biorational and Biological Control Strategies for sustainable	01/06/2019 - 30/09/2023	1,353	17	232	249
GIZ/IITA - Development of a basket of options for CSA measures in selected districts of Norther	15/10/2019 - 31/03/2020	76	46	9	55
Total		9,772	8,142	696	8,838

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			-----Expenses-----		
			Prior years	Current year	
<b>ICRISAT</b>					
ICRISAT/IITA - CGIAR Research Program on Grain Legumes and Dryland Cereals (CRP-GLD)	01/07/2012 - 31/12/2022	5,985	15	4	19
ICRISAT/IITA - Accelerated Varietal Improvement and Seed Delivery of Legumes and Cereals i	01/11/2018 - 31/10/2022	5,438	794	994	1,788
<b>Total</b>		<b>11,423</b>	<b>809</b>	<b>998</b>	<b>1,807</b>
<b>JAPAN</b>					
JAPAN/IITA - Development of high-value-added cowpea varieties, speeding up in their dissemi	01/04/2013 - 31/03/2018	1,438	1,519	—	1,519
JAPAN/IITA - Increasing Productivity and Utilization of Food Yams in Africa (Phase II)	01/10/2016 - 30/09/2021	905	564	229	793
JAPAN/IITA - Effective utilization of genetic diversity in regional crops through the use of gene	01/11/2016 - 31/03/2021	58	97	—	97
JAPAN/IITA - Development of simple assay techniques for nutritious cowpea varieties, and esta	01/06/2018 - 31/05/2021	622	213	208	420
<b>MEDA</b>					
MEDA/IITA -Building an Economically-Sustainable Seed System in Tanzania for Cassava (BE	01/01/2017 - 31/12/2021	3,056	1,597	565	2,162
<b>Total</b>		<b>3,056</b>	<b>1,597</b>	<b>565</b>	<b>2,162</b>
<b>NETHERLANDS</b>					
NE/IITA - Policy action for sustainable intensification of Ugandan cropping systems (PASIC) R	01/10/2013 - 30/06/2018	4,999	5,085	(0)	5,085
NE/IITA - Matching grain quality attributes to the requirements of soybean processors in Benin	01/10/2015 - 31/03/2019	39	6	—	6
<b>Total</b>		<b>5,037</b>	<b>5,091</b>	<b>(0)</b>	<b>5,090</b>
<b>NIGERIA</b>					
NG/IITA - Nigeria Maize and Soybean Transformation Initiative	01/08/2012 - 31/12/2015	858	869	—	869
NG/IITA - Cassava: Adding Value for Africa Phase II (CAVA II)	01/09/2014 - 31/01/2018	204	220	—	220
NG/IITA - Nationwide Cassava Pests and Diseases Survey to Identify and Assess the Status of D	08/12/2014 - 07/12/2015	259	239	—	239
NG/IITA - Developing Oyo State Agricultural Policy Framework	01/05/2018 - 31/01/2019	55	39	—	39
NG/IITA - Home Grown School Feeding (HGSF) Supply Chain and Linkages to Small and Med	13/11/2018 - 15/12/2020	46	3	0	3
<b>Total</b>		<b>1,422</b>	<b>1,371</b>	<b>0</b>	<b>1,371</b>
<b>Norwegian Agency for Development Cooperation (NORAD)</b>					
NORAD/IITA - Sustainable Production of Cocoa in West Africa (COCOASOILS)	01/11/2017 - 31/05/2022	11,656	4,303	2,502	6,805
NORAD/IITA - Glirocidia Impacts on Soil fertility, Crop yields and Nutrition in Zambia	01/11/2019 - 31/10/2021	69	—	43	43
<b>Total</b>		<b>11,725</b>	<b>4,303</b>	<b>2,546</b>	<b>6,849</b>

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Donor and Project CGIAR Funds: Windows 3	Grant period	Expressed in US\$ Thousands			Total
		Grant pledged	Prior years	Current year	
Norwegian Ministry of Foreign Affairs (MFA) MMFA/IITA - Climate Smart Agricultural Technologies for improved Rural Livelihoods and Food MMFA/IITA - Climate Smart Agricultural Technologies for improved Rural Livelihoods and Food	03/12/2018 - 02/12/2023	9,396	1,704	2,690	4,394
	03/12/2018 - 02/12/2023	9,396	1,885	2,113	3,998
		18,791	3,590	4,802	8,392
Swiss Federal Institute of Technology Zurich (ETH) ETH/IITA - The rural-urban nexus: Establishing a nutrient loop to improve city region food syst	12/07/2019 - 30/04/2023	2,057	359	746	1,105
		2,057	359	746	1,105
United States Agency for International Development (USAID) USAID/IITA -Aflatoxin mitigation using biocontrol and other management practices in the mai USAID/IITA - Technical Assistance for Aflatoxin Control	11/02/2013 - 31/12/2018	2,476	1,358	—	1,358
	01/09/2013 - 31/12/2015	47	57	—	57
		2,523	1,415	—	1,415
United States Department of Agriculture (USDA) USDA/IITA - Technical Support to the Nigeria Capacity Building Program on Stored Commodi USDA/IITA - Aflatoxin Bio-Control Mitigation in Africa USDA/IITA - Aflatoxin Genetic Resistance in Maize USDA/IITA - Genomics-guided RNAi solutions for whitefly management in cassava and world USDA/IITA - Strengthening Capacity to Implement Priority Actions for Achieving Resilient Fo USDA/IITA - Development, promotion and commercialization of biological control in the groun	01/04/2011 - 30/09/2019	375	27	—	27
	23/04/2012 - 31/12/2021	3,772	3,876	7	3,883
	30/09/2012 - 30/09/2018	245	294	—	294
	01/02/2015 - 31/01/2020	876	856	20	876
	09/05/2017 - 31/08/2021	2,281	1,448	537	1,985
	01/01/2018 - 31/12/2020	1,052	869	174	1,044
	8,601	7,371	739	8,109	
Wageningen University (WU) WU/IITA - Putting Nitrogen Fixation to Work for Smallerholder Farmers in Africa (N2Africa) Ph WU/IITA - Sustaining food supplies and improving health: Integration of small farmers into mo WU/IITA - Scaling of biocontrol of aflatoxin in Maize: lessons and pathways for improved food WU/IITA - Food Prices Crowd Sourcing In Africa (FPCA)	01/01/2014 - 30/06/2019	22,657	22,497	10	22,507
	01/09/2016 - 31/08/2020	198	181	25	206
	15/08/2017 - 15/08/2019	72	81	0	81
	02/07/2018 - 30/07/2019	159	153	10	163
		23,085	22,912	45	22,957



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			Prior years	Current year	
<b>Miscellaneous Projects</b>					
SMIP-II: Breeding and Delivering Superior Plantain and Banana to small Shareholders in Sub-S	01/01/2002 - 31/12/2007	4,029	-	-	-
Cassava Enterprise Development Project (CEDP)	09/06/2004 - 30/04/2010	10,417	258	-	258
International Society for Tropical Root Crops - Africa Branch (ISTRC-AB) Projects	01/01/2000 - 31/12/2007	125	75	1	76
Programme de relance de la recherche agricole et forestière en RDC (REAFOR)	22/03/2007 - 30/11/2010	1,319	0	-	0
Improving Banana for Resistance against Xanthomonas wilt in Sub-Saharan Africa	01/01/2007 - 31/03/2015	714	62	-	62
Integration of Small-Scale Farmers into the Market Economy through Soybean Value Chains in	08/04/2011 - 08/04/2015	1,757	1,882	-	1,882
Providing for the Long-term funding of Ex Situ collections of germplasm held by IITA	21/12/2007 - 31/12/2017	2,029	2,682	-	2,682
Great Lakes Cassava Initiative	01/01/2008 - 30/06/2012	3,367	-	-	-
2009/05: Biological control of aflatoxins in maize for enhanced food safety and income in Burk	01/01/2010 - 28/02/2014	680	621	-	621
MARKETS: Increasing cassava productivity in selected states in Nigeria	29/04/2009 - 30/11/2010	1,584	1,103	-	1,103
Biotechnology Applications to Combat Cassava Brown Streak Disease	05/11/2009 - 31/12/2016	4,639	4,642	-	4,642
Improvement and evaluation of the existing cassava reference set for Africa (Development of a	01/04/2010 - 31/08/2014	303	-	-	-
To support the "Programme de Relance de La Filière Plantain" (PRFP) in the Ministry of Agricu	07/06/2011 - 31/03/2015	105	7	6	12
The International Plant Diagnostic Network: Gateway to IPM Implementation and Enhanced Tr	01/10/2009 - 30/09/2014	89	0	1	1
Improvement of East African highland bananas: a staple crop of the poor (IITA PhD Research P	01/01/2010 - 31/12/2014	288	221	-	221
Combating vitamin A micronutrient deficiencies in Sub-Saharan Africa through maize biofortif	01/01/2010 - 31/12/2014	278	292	-	292
WACCI PhD Plant Breeders Training	04/01/2010 - 31/12/2025	97	351	-	351
CGIAR Research Program on Policies, Institutions, and Markets (PIM): CGIAR Research Prog	01/01/2012 - 31/12/2022	3,262	-	9	9
Achieving sustainable Striga control for poor farmers in Africa	01/04/2011 - 30/06/2015	6,759	6,790	-	6,790
Comparative assessment of seed yam propagation techniques	01/02/2011 - 31/03/2013	108	164	-	164
Improving Cowpea Productivity for Marginal Environments in Sub-Saharan Africa (Subaward	01/05/2010 - 30/11/2015	496	96	-	96
Research Project on Aflatoxin Control in Maize Through Aflatoxin Resistant Maize Variety Bre	21/04/2011 - 31/03/2017	200	199	-	199
Development of Biofortified Cassava Varieties	21/04/2011 - 31/12/2014	200	0	0	1
Co-publication of Les nematodes de plantes: Un guide pratique des techniques de terrain et de l	28/07/2010 - 31/12/2010	4	3	0	3
BREAD: Fast breeding for slow crops: doubled haploids in cassava and banana/plantain	27/08/2011 - 30/06/2015	315	359	-	359
Making Agricultural Innovations Work for Smallholder Farmers Affected by HIV/AIDS in Sout	01/12/2010 - 30/06/2014	6,554	1	1	2
Identification of EST-SSR and SNP markers for linkage mapping in Dioscorea alata L. (Yam)	15/02/2011 - 28/02/2014	100	0	0	1
Community-Based Agricultural and Rural Development (CBARD) Project in Nigeria	01/06/2011 - 31/12/2013	823	0	0	1
Technical Support to the Nigeria Capacity Building Program on Stored Commodities (Purdue N	01/04/2011 - 30/09/2019	375	240	-	240
Increasing cassava starch in Nigeria through the multiplication and distribution of IITA-improv	01/04/2011 - 30/06/2014	524	610	-	610
Partnership for Aflatoxin Control in Africa (PACA) Expansion of Biological Control	01/12/2011 - 30/06/2016	3,281	3,285	6	3,290
Improving Rural Livelihoods through Integrated Production and Commercialization of Rice and	12/09/2013 - 11/09/2015	271	282	-	282
Collaboration in the framework of the World Bank's West Africa Agricultural Productivity Prog	01/01/2012 - 30/06/2016	1,490	896	-	896

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				Total
CGIAR Research Program (CRP) 1.2 - Humidtropics: Integrated Systems for the Humid Tropics	01/07/2012 - 31/12/2016	69,267	—	—
Liberia: Smallholder Agricultural Productivity Enhancement and Commercialization (SAPEC)	03/08/2015 - 31/12/2019	2,472	2,220	2,211
Mapping Uganda's coffee quality	20/12/2011 - 19/04/2013	33	36	36
Procurement of laboratory supplies and equipment on behalf of DDPSC's African partner Natio	27/09/2011 - 01/06/2016	162	142	142
Sustainable Cassava Seed System in Nigeria	01/02/2013 - 31/01/2015	153	—	—
Resilience of Cocoa Agro-Forests to Impacts of Climate Change: A study of the relationships be	01/10/2011 - 31/03/2014	236	203	203
CGIAR Research Program on Maize: (CGIAR Research Program on Maize Agri-Food Systems)	01/07/2011 - 31/12/2022	7,200	512	512
Improved cassava production, research on soil fertility and commercialisation for PSMNR target	01/03/2012 - 31/08/2017	412	353	353
Achieving development impact and environmental sustainability through intensification of pro-	01/01/2011 - 31/12/2015	4,648	—	—
Developing Transgenic Banana with Resistance against Xanthomonas wilt (BXW)	01/09/2011 - 30/08/2015	302	—	—
Nationwide Crop Pest Survey on Ginger	01/09/2012 - 31/12/2013	209	0	0
Nigeria Cassava Transformation Initiative.	01/03/2012 - 30/06/2015	3,693	0	0
Development of low cost on-farm diagnostic toolkits for yam virus diseases	04/01/2013 - 31/07/2016	261	252	252
Research on Climate Change and adaptation strategies of smallholder Arabica coffee farmers in	01/06/2012 - 30/08/2012	17	—	—
Enhancing Cowpea productivity and income for sustainable livelihood of resource-poor farmers	25/04/2012 - 24/04/2014	75	64	64
Agreement for Collaboration in Research Activities	26/04/2012 - 28/02/2016	17	22	22
BREAD -Assessing, understanding and targeting non-responsive soils for improved crop produ	01/09/2012 - 30/09/2016	628	630	630
Investigating patterns of Pyrethroids and DDT resistance in Anopheles funestus populations in	01/06/2013 - 30/06/2016	275	239	239
Alleviation of low soil fertility and Striga hermonthica constraints to crop productivity by integr	01/08/2012 - 30/06/2013	29	—	—
CGIAR Research Program: Roots, Tubers; and Bananas for Food Security and Income Task Ord	01/01/2012 - 31/12/2013	472	—	0
Nigeria Maize and Soybean Transformation Initiative	01/08/2012 - 31/12/2015	858	2	4
Increasing food security and economic opportunities in Jigawa State Nigeria through sustainabl	01/08/2012 - 31/01/2013	259	—	—
Nigeria Flood Crops relief interventions using residual moisture	10/10/2012 - 30/09/2013	625	7	12
Capacity Strengthening Course for Innovations Platforms; Value Chains; and Mentoring Field V	18/01/2013 - 30/05/2015	298	193	193
The development and expansion of sustainable agriculture activities in the periphery south of Fa	15/12/2012 - 29/09/2018	1,124	995	995
Nematode drought interaction on rice	01/11/2012 - 28/02/2013	7	0	0
Making cassava a transformation vehicle to improve food security and livelihoods in Zambia	10/08/2015 - 11/08/2017	311	410	410
ProSAVANA-PI JICA Project Team/IIITA Implementation of field trial to evaluate adaptability o	01/12/2012 - 20/06/2014	52	—	0
CGIAR Genebank Platform	01/01/2012 - 31/12/2021	19,664	9	9
USAID Soybean Innovation Laboratory - Human Nutrition Sub award	04/11/2013 - 31/03/2021	872	653	181
Bio-char and smallholder farmers in Kenya	01/07/2013 - 31/12/2015	164	180	180
Feed the Future Innovation Lab for Climate Resilient Cowpea	12/09/2013 - 11/09/2019	365	365	365

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Donor and Project CGIAR Funds: Windows 3	Grant period	Expressed in US\$ Thousands			Total
		Grant pledged	Prior years	Current year	
COWBIA: Multi-purpose cowpea inoculation for improved yields in small holder farms in Kenya	01/03/2013 - 31/08/2016	30	40	—	40
Community Action in Cassava Brown Streak Disease Control through Clean seed in Tanzania	01/03/2013 - 31/12/2016	243	316	1	317
Controlling diseases in sweet potato and onset in South Sudan and Ethiopia to improve productivity	01/11/2013 - 31/12/2020	523	333	1	334
Yam Transformation System	26/09/2013 - 30/04/2016	704	702	—	702
Exchange of Banana and Plantain (MUSA SPP.) Varieties and Hybrids between IITA and EMB	01/01/2014 - 20/05/2016	60	60	—	60
Gender study for ISSD programme in Uganda: research approach	06/05/2013 - 06/06/2013	8	0	0	1
Biological Foundations of Management of Field Insect Pests of Cowpea in West Africa	01/10/2013 - 29/09/2017	406	515	0	515
Sustainable Agricultural Intensification and Integrated Natural Resource Management to Improve	01/05/2013 - 31/12/2015	270	1	—	1
Development of sustainable healthy seedling systems for banana and plantain in Zanzibar using	04/09/2013 - 31/12/2014	54	53	—	53
West Africa Seed Program (CORAF/WECArd Cooperative Agreement No. AID-624-A-12-00	15/06/2013 - 31/03/2017	435	420	—	420
CGIAR Research Program: Climate Change, Agriculture and Food Security (CCAFS) (ILRI/IIT	01/05/2013 - 30/08/2014	55	30	—	30
Virus Resistant Bananas for Africa	17/02/2015 - 30/04/2019	1,514	1,521	—	1,521
Training Celestine Omohimi: PhD Student for Mycotoxin Analysis using the traditional method	01/06/2013 - 31/08/2015	20	22	—	22
Component of regeneration genetic material base of Banana and Cassava Comoros.	31/07/2013 - 30/06/2014	33	18	—	18
Mapping Uganda's coffee quality	20/12/2011 - 19/04/2013	33	36	—	36
Procurement of laboratory supplies and equipment on behalf of DDPSC's African partner Natio	27/09/2011 - 01/06/2016	162	142	—	142
Sustainable Cassava Seed System in Nigeria	01/02/2013 - 31/01/2015	153	—	—	—
Resilience of Cocoa Agro-Forests to Impacts of Climate Change: A study of the relationships be	01/10/2011 - 31/03/2014	236	203	—	203
CGIAR Research Program on Maize: (CGIAR Research Program on Maize Agri-Food Systems)	01/07/2011 - 31/12/2022	7,200	512	—	512
Improved cassava production, research on soil fertility and commercialisation for PSMNR target	01/03/2012 - 31/08/2017	412	353	—	353
Achieving development impact and environmental sustainability through intensification of pro-	01/01/2011 - 31/12/2015	4,648	—	—	—
Developing Transgenic Banana with Resistance against Xanthomonas wilt (BXW)	01/09/2011 - 30/08/2015	302	—	—	—
Nationwide Crop Pest Survey on Ginger	01/09/2012 - 31/12/2013	209	0	—	0
Nigeria Cassava Transformation Initiative.	01/03/2012 - 30/06/2015	3,693	0	—	0
Development of low cost on-farm diagnostic toolkits for yam virus diseases	04/01/2013 - 31/07/2016	261	252	—	252
Research on Climate Change and adaptation strategies of smallholder Arabica coffee farmers in	01/06/2012 - 30/08/2012	17	—	—	—
Enhancing Cowpea productivity and income for sustainable livelihood of resource-poor farmers	25/04/2012 - 24/04/2014	75	64	—	64
Agreement for Collaboration in Research Activities	26/04/2012 - 28/02/2016	17	22	—	22
BREAD -Assessing, understanding and targeting non-responsive soils for improved crop produ	01/09/2012 - 30/09/2016	628	630	—	630
Investigating patterns of Pyrethroids and DDT resistance in Anopheles funestus populations in	01/06/2013 - 30/06/2016	275	239	—	239

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	Grant period	Grant pledged	Expressed in US\$ Thousands			Total
			Prior years	Current year	Expenses	
<b>Donor and Project</b>						
<b>CGIAR Funds: Windows 3</b>						
Alleviation of low soil fertility and Striga hermonthica constraints to crop productivity by integr	01/08/2012 - 30/06/2013	29	-	-	-	-
CGIAR Research Program: Roots, Tubers; and Bananas for Food Security and Income Task Ord	01/01/2012 - 31/12/2013	472	-	0	0	0
Nigeria Maize and Soybean Transformation Initiative	01/08/2012 - 31/12/2015	858	2	2	4	4
Increasing food security and economic opportunities in Jigawa State Nigeria through sustainabl	01/08/2012 - 31/01/2013	259	-	-	-	-
Nigeria Flood Crops relief interventions using residual moisture	10/10/2012 - 30/09/2013	625	7	4	12	12
Capacity Strengthening Course for Innovations Platforms, Value Chains, and Mentoring Field V	18/01/2013 - 30/05/2015	298	193	-	193	193
The development and expansion of sustainable agriculture activities in the periphery south of Fa	15/12/2012 - 29/09/2018	1,124	995	-	995	995
Nematode drought interaction on rice	01/11/2012 - 28/02/2013	7	0	-	0	0
Making cassava a transformation vehicle to improve food security and livelihoods in Zambia	10/08/2015 - 11/08/2017	311	410	-	410	410
ProSAVANA-PI JICA Project Team/ITA Implementation of field trial to evaluate adaptability o	01/12/2012 - 20/06/2014	52	-	0	0	0
CGIAR Genebank Platform	01/01/2012 - 31/12/2021	19,664	9	-	9	9
USAID Soybean Innovation Laboratory - Human Nutrition Sub award	04/11/2013 - 31/03/2021	872	653	181	835	835
Bio-char and smallholder farmers in Kenya	01/07/2013 - 31/12/2015	164	180	-	180	180
Feed the Future Innovation Lab for Climate Resilient Cowpea	12/09/2013 - 11/09/2019	365	365	1	365	365
COWBIA: Multi-purpose cowpea inoculation for improved yields in small holder farms in Kenya	01/03/2013 - 31/08/2016	30	40	-	40	40
Community Action in Cassava Brown Streak Disease Control through Clean seed in Tanzania	01/03/2013 - 31/12/2016	243	316	1	317	317
Controlling diseases in sweet potato and onset in South Sudan and Ethiopia to improve producti	01/11/2013 - 31/12/2020	523	333	1	334	334
Yam Transformation System	26/09/2013 - 30/04/2016	704	702	-	702	702
Exchange of Banana and Plantain (MUSA SPP.) Varieties and Hybrids between IITA and EMB	01/01/2014 - 20/05/2016	60	60	-	60	60
Gender study for ISSD programme in Uganda: research approach	06/05/2013 - 06/06/2013	8	0	0	1	1
Biological Foundations of Management of Field Insect Pests of Cowpea in West Africa	01/10/2013 - 29/09/2017	406	515	0	515	515
Sustainable Agricultural Intensification and Integrated Natural Resource Management to Improv	01/05/2013 - 31/12/2015	270	1	-	1	1
Development of sustainable healthy seedling systems for banana and plantain in Zanzibar using	04/09/2013 - 31/12/2014	54	53	-	53	53
West Africa Seed Program (CORAF/WECArd Cooperative Agreement No. AID-624-A-12-00	15/06/2013 - 31/03/2017	435	420	-	420	420
CGIAR Research Program: Climate Change, Agriculture and Food Security (CCAFS) (ILRI/IIT	01/05/2013 - 30/08/2014	55	30	-	30	30
Virus Resistant Bananas for Africa	17/02/2015 - 30/04/2019	1,514	1,521	-	1,521	1,521
Training Celestine Omohimi: PhD Student for Mycotoxin Analysis using the traditional method	01/06/2013 - 31/08/2015	20	22	-	22	22
Component of regeneration genetic material base of Banana and Cassava Comoros.	31/07/2013 - 30/06/2014	33	18	-	18	18
Development and Delivery of Sustainable Integrated Pest Management Strategies in Cowpea for	01/08/2014 - 31/05/2017	505	507	-	507	507
Research component AS4U Project	01/08/2013 - 30/11/2016	67	81	0	81	81



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Cocoa-Eco Program: Increased Cocoa Productivity for Improved Ecosystem Services	01/09/2013 - 31/12/2015	300	288	—
Ghana Variety Adoption Study involving CRI, AI Consult and IITA for 500 households	01/10/2013 - 31/10/2014	30	—	—
Bio - char Africa - A network for research collaboration and knowledge dissemination	01/12/2013 - 31/12/2013	10	0	0
The Soya ni Pesa (Soybean is Money) project	01/10/2013 - 30/09/2014	16	—	—
Sustainable Cowpea production for rural smallholder farmers in Nigeria through Integrated Pest	01/06/2015 - 31/12/2018	115	116	—
CGIAR Research Program on Grain Legumes- Product Line 5 Coordinator (PLC) - Dr Manuele	02/08/2013 - 31/12/2016	160	153	—
Cassava: Adding Value for Africa Phase II (CAVA II)	01/09/2014 - 31/01/2018	204	0	0
Evolving gender relations in transforming cassava value chains and implications for intrahousehold	01/10/2014 - 24/04/2017	127	—	—
RegenIntro: Introduction of accessions from the regeneration initiative into the international coll	13/11/2013 - 31/12/2016	117	136	—
Expanding utilization of RTB and reducing their postharvest losses	01/06/2014 - 30/11/2016	391	392	—
Improving the productivity of maize production systems in the West African savannas through t	04/08/2014 - 30/09/2014	50	—	—
SNV-IITA Cameroon Cocoa-Eco Program: Promotion of Productive and Climate-Smart Cocoa	01/02/2014 - 31/10/2015	385	330	—
Agricultural Investment and Market Development Project (AIMDP)- IITA	04/03/2014 - 30/04/2020	1,654	1,964	128
SECURED LANDSCAPES: Sustaining Ecosystem and Carbon Benefits by Unlocking Reversal	01/08/2013 - 31/12/2015	214	227	—
Understanding the impact of insecticide resistance on the efficacy of IRS and LLIN in 3 ecologi	01/03/2015 - 30/09/2017	182	—	—
Development of Herbicide Tolerant Cassava for Nigerian Smallholder Farmers (Subaward N003	13/11/2013 - 31/10/2015	30	31	—
Request for short term consultancy to mitigate Fusarium wilt TR4 in Mozambique (Task Order	01/01/2014 - 31/07/2014	20	—	—
Nationwide Cassava Pests and Diseases Survey to Identify and Assess the Status of Different Pe	08/12/2014 - 07/12/2015	259	5	6
Enhancing competences and skills of innovation platforms actors in facilitation of functional IP	30/06/2014 - 31/03/2016	275	268	—
Skills Development Program for Syngenta Staff and Partners	14/07/2014 - 31/12/2017	100	99	—
Evaluation and Screening of Syngenta Maize and Vegetable Hybrids for Adaptation in Nigeria	14/07/2014 - 31/12/2017	1,502	569	—
Enhancing soybean productivity through rapid diagnostics for soybean rust and determining pat	27/11/2014 - 27/05/2017	68	85	—
PARRSA/IITA Training on Cassava Processing Techniques	03/03/2014 - 02/07/2014	70	—	—
Plantain Production and Capacity Building for PSMNR Target Villages around Mount Cameroon	01/06/2014 - 31/08/2017	511	456	—
National First 1000 Most Critical Days Programme (Effects of aflatoxin exposure on nutritional	01/09/2014 - 31/03/2017	170	124	(0)
An integrated approach to improve nutrition status of women and children under 2 years throug	01/09/2014 - 30/06/2017	946	810	—
Chemical ecology of Bemisia tabaci	07/05/2015 - 31/12/2020	146	171	20
Scaling Out Integrated Soil Fertility Management Technologies in Zambia	16/02/2015 - 15/02/2018	304	353	—
Cassava BBTD in Gabon	01/10/2014 - 31/01/2016	109	78	—
Virus Resistant Cassava for East Africa (VIRCA)	30/09/2013 - 29/05/2020	1,629	1,603	26
Scaling Gender Equitable Impact of Cassava Biofortification to Cameroon and Ghana: Phenoty	01/03/2015 - 31/08/2016	88	—	—
Survey of potato pests: disease, nematodes and insects in south-west Uganda	14/08/2014 - 31/10/2014	12	12	—

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			Prior years	Current year	
Climate Change Adaptation in Coffee Production in Uganda	01/07/2014 - 30/06/2015	12	11	—	11
Improving and Sustaining Maize and Cowpea Productivity among Smallholder Farmers through Community action in improving the quality of farmer saved seed yam (CAY-seed)	01/10/2014 - 30/09/2016	89	6	0	6
Epidemiological surveillance of Ralstonia solanacearum, causal agent of bacterial wilt of solana	21/11/2014 - 31/07/2018	657	524	1	524
Impact Assessment Studies under RTB: Assessing adoption and impacts of improved cassava v	01/04/2015 - 30/04/2018	36	36	—	36
Fast-tracking the Access to Improved and Popular Varieties of Root Crops by Small Holder Far	01/09/2014 - 31/12/2015	194	—	—	—
Support for women in agribusiness including the promotion of pulse crops, processing and mark	01/01/2015 - 31/12/2018	1,309	1,315	0	1,315
Neuropeptides as Transgenic Nematicides	25/09/2014 - 25/08/2015	8	13	—	13
Metabolic engineering of carbon pathways to enhance yield of root and tuber crops	02/11/2016 - 01/05/2019	525	603	—	603
Matching grain quality attributes to the requirements of soybean processors in Benin (File W 08	12/02/2015 - 31/10/2019	1,160	1,200	(35)	1,165
Strengthening livelihood strategies of vulnerable women in South Kivu, DR Congo	01/10/2015 - 31/03/2019	39	—	—	—
BBTV Mitigation: Community Management in Nigeria, and Screening Wild Banana Progenitor	01/10/2016 - 31/03/2019	88	88	—	88
Climate smart cocoa systems for Ghana (CLIMCOCOA)	01/04/2016 - 31/12/2020	555	414	114	528
ITA Support to MINADER in the Implementation of its Strategy of Diffusion of Tissue Culture	01/06/2016 - 30/11/2021	60	48	17	65
Demonstration, Adoption and Commercialization of Aflasafe Maize in the Maize Value Chain f	01/01/2015 - 31/12/2016	500	494	—	494
Biochar in Kenya - quality, soil fertility and crop production	01/05/2015 - 30/04/2016	10	4	—	4
BREAD PHENO: High Throughput Phenotyping Early-Stage Root Bulking in Cassava using G	01/07/2016 - 31/01/2021	402	412	1	413
Genome-enabled Platforms for Yam	15/06/2016 - 31/05/2020	108	122	12	134
BREAD ABRDC: Development of Genomic Resources in Water Yam (Dioscorea alata L.) for A	01/06/2016 - 31/03/2020	273	266	5	272
NextGen Phytosanitation: Rapid elimination of viruses from RTB plants for crop improvement	15/05/2016 - 30/04/2021	313	302	19	321
Develop, test, and refine metrics for measuring the occurrence of food loss and the impact of fo	01/10/2016 - 30/11/2020	673	544	123	668
Improving the competitiveness of women entrepreneurs in the yam value chain in Ghana	13/07/2015 - 30/05/2016	125	109	(0)	109
ITA Support to the chamber of Agriculture in Cassava Multiplication and Transformation in C	25/08/2015 - 30/04/2016	100	66	—	66
Improving scalable banana agronomy for small scale farmers in highland banana cropping syste	01/08/2015 - 31/07/2017	67	32	—	32
Evaluation of drought tolerance in wild bananas from Malaysia	01/12/2016 - 30/07/2021	2,090	1,804	317	2,121
Field trials assessment: Field Deployable Nutrient-Rich Biodegradable Matrix for Crop Protecti	23/10/2015 - 26/11/2021	16	10	—	10
Vegetable Crops IPM for East Africa	01/01/2015 - 19/10/2018	30	265	110	375
Assessment of Lymphatic Filariasis (LF) Risk in two Urban Settings of Benin (Cotonou and Por	05/02/2016 - 30/04/2017	97	98	(0)	29
Building Nutritious Food Baskets: Scaling up Biofortified Crops for Nutrition Security in Niger	01/02/2016 - 30/09/2018	432	458	6	464
A microbial revolution: Improving mycorrhizal fungi to increase cassava productivity in Africa	01/04/2016 - 31/03/2020	704	644	29	672
Utilisation of wild relatives in the breeding of cowpea for improved adaptation to drought and h	01/05/2016 - 30/09/2019	440	437	2	438
Mapping of corn/ maize pests across Nigeria	14/04/2016 - 28/02/2017	50	64	—	64



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Donor and Project CGIAR Funds: Windows 3	Grant period	Grant pledged	Expressed in US\$ Thousands		
			Prior years	Current year	Total
BREAD ABRDC: Advanced Technologies to get Improved Yams in Farmers Hands	01/06/2016 - 31/05/2019	78	76	—	76
Mapping adoption of ISFM practices	30/05/2016 - 15/06/2017	36	34	—	34
Cocoa crop improvement, farms and markets: a science-based approach to sustainably improve in	31/03/2017 - 30/06/2021	29	44	12	56
Food Security and Livelihoods Project in Fizi Territory	01/02/2016 - 31/12/2016	36	36	—	36
Projet Regional de Developpement Agricole Integre dans les Grands-Lacs	01/07/2020 - 31/05/2022	3,785	—	326	326
Establishing the status of potato cyst nematode (PCN) and other emerging potato diseases for a	24/10/2016 - 31/03/2017	32	32	(0)	31
Conducting within the REDD+ context, a feasibility study and elaborating a Project Design Doc	01/09/2016 - 31/12/2016	103	113	—	113
Biofortification of cassava	16/01/2017 - 31/12/2021	223	190	37	227
Identifying Opportunities for Action on Private Sector Engagement (Alliance for Resilient Coffee)	01/10/2016 - 30/09/2020	166	303	140	443
Acquisition de Boutures saines de varietes ameliores de manioc dans le cadre du ?Projet pour l	01/08/2016 - 30/06/2018	143	156	0	156
Evaluation of Human Decoy Trap in Benin and Cameroon	01/02/2017 - 31/05/2019	278	398	0	398
Development of Tools to Facilitate Uganda Coffee Farmers? Adaptation to Climate Change #RF	16/03/2017 - 31/12/2017	150	150	—	150
Developpement du system semencier	15/09/2016 - 15/09/2018	240	210	—	210
Evaluation of Flupyradifurone against Bemisia tabaci whiteflies in East Africa	01/11/2016 - 30/04/2019	80	80	(1)	79
Beyond climate, Soil Carbon sequestration to sustain family farming in the Tropics (SoCa)	01/01/2018 - 31/12/2021	60	13	35	48
Supply of new cassava cultivars, Multiplication fields management and Processing of cassava b	01/12/2016 - 30/11/2018	132	137	—	137
Evaluating the safety and nutritional quality of a novel insect based food product in Benin	01/05/2017 - 01/05/2019	20	32	3	35
Effective utilization of genetic diversity in regional crops through the use of generated evaluation	01/11/2016 - 31/03/2021	58	33	65	98
Projet d' Appui a la Competitivite du Secteur Cafe au Burundi (Project to support the Competiti	01/01/2018 - 31/12/2021	1,328	736	224	960
RTB CA4.2 Cassava processing	01/01/2017 - 31/12/2022	817	157	—	157
BA3.3: Banana fungal & bacterial wilt (Foc/Bacteria) (W1/2 earmarked funds)	01/01/2017 - 31/12/2022	377	47	—	47
Drought tolerance in Bambara groundnut	21/06/2016 - 31/12/2019	91	86	12	99
Development of in vitro conservation and a plat form for supply of clean planting materials for	01/06/2017 - 15/05/2018	7	9	—	9
Improving food production in Southern Borno through the Deployment of Improved Varieties a	03/07/2017 - 28/02/2018	103	96	—	96
Improving Financial Inclusion of Smallholder Farmers in Northern Nigeria (AXA RF Post-Doc	01/03/2018 - 30/09/2019	86	85	(5)	81
Do agricultural insecticides utilisation in West and Central Africa select for insecticide resistance	01/05/2019 - 30/04/2024	469	83	127	210
To develop and test transgenic banana with EFR gene for resistance to bacterial wilt disease	15/07/2017 - 14/07/2020	10	9	0	9
Root and Tuber Crops for Agricultural Transformation in Malawi (RTC-Action Malawi)	01/08/2017 - 30/09/2021	2,180	1,182	556	1,738
The major agricultural value chains in the Tshopo province of the DR Congo	01/08/2017 - 31/01/2018	84	82	—	82
Strengthening phytosanitary capacity in Nigeria for facilitating market access: Developing and i	01/03/2018 - 20/11/2019	45	27	—	27
Programme amelioration des chaines de valeur du manioc dans les principales zones urbaines et	11/08/2017 - 30/10/2017	15	7	—	7
Genetic Improvement of Cowpea for Low Phosphorus Tolerance and High Yields	01/08/2017 - 31/08/2020	50	46	6	53

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			-----	Expenses-----	-----	
			Prior years	Current year		
<b>Donor and Project</b>						
<b>CGIAR Funds: Windows 3</b>						
Maize-based systems of Nigeria: An undervalued landscape for national food security	25/08/2017 - 31/12/2018	10	3	0	3	3
Integrated soil fertility management for climate smart intensification of maize-based cropping s	01/07/2017 - 30/06/2021	83	72	11	83	83
Technical assistance for the strengthening of the National Institute for Agricultural Study and R	08/01/2018 - 31/03/2019	478	481	—	481	481
Broadening the scaling of BXW management in East and Central Africa	01/11/2018 - 31/12/2020	40	29	14	43	43
Asergillus flavus strain characterization to develop and Aflasafe product for Cameroon.	15/11/2017 - 25/02/2018	10	10	—	10	10
Science-driven Evaluation of Legume Choice for Transformed Livelihoods (Legume SELECT)	01/07/2018 - 31/10/2021	438	158	177	335	335
GLTEN Africa: Cropping system diversity, a cornerstone of sustainable intensification.	01/07/2018 - 30/06/2021	515	238	120	358	358
Development of simple assay techniques for nutritious cowpea varieties, and establishment of c	01/06/2018 - 31/05/2021	622	122	—	122	122
The Pan-African Soybean Variety Trial Program in Malawi (PASVTP)	20/12/2017 - 31/05/2021	243	82	66	148	148
Production of local and hybrid plantains for interplanting in newly established rubber plantation	01/06/2018 - 31/05/2019	67	43	37	79	79
GWAS using cowpea minicore for photosynthetic traits under heat stress conditions	15/03/2018 - 31/05/2018	20	11	—	11	11
Enabling agribusiness development for scaling quality cassava seed systems for control of majo	01/04/2019 - 31/03/2022	1,117	361	331	692	692
Sustainable insect pest management for cowpea in West Africa	01/01/2019 - 30/06/2020	70	70	(0)	69	69
Microbial diversity collection from yam	23/05/2018 - 31/12/2021	101	74	21	95	95
Potential of entomopathogenic fungi as biopesticides of cassava whitefly	04/01/2019 - 31/03/2020	8	0	9	9	9
Promotion of Climate Smart Agricultural Technologies for improved Rural Livelihoods and Foo	07/01/2019 - 06/01/2020	100	94	5	99	99
Survey and Management of potato pests in Uganda	07/11/2018 - 31/12/2019	100	87	(0)	87	87
Black Sigatoka resistant banana varieties	01/07/2019 - 31/12/2022	401	40	82	122	122
Baseline study: Accelerating Innovative and Sustainable Cassava Business Models for Women	02/11/2018 - 30/09/2019	138	137	—	137	137
Productivite des Exploitations Agricoles Familiales et Resilence	05/12/2018 - 31/12/2021	514	143	141	284	284
ENABLE-TAAT Compact	19/02/2018 - 30/11/2021	2,377	—	—	—	—
Aflatoxin Mitigation with Emphasis on Biological Control in Mali	01/01/2019 - 31/12/2023	700	33	1	33	33
Science-driven and farmer-oriented insect pest management for cowpea agro-ecosystems in We	15/11/2019 - 15/06/2023	722	—	152	152	152
Root Analytical Data Acquired by Radar	01/01/2020 - 15/10/2022	399	—	76	76	76
Biological Pest Control against the Fall Army Worm	01/05/2019 - 31/01/2020	30	29	1	29	29
Management of Fall Armyworm in Maize for Smallholder Farmers in the Democratic Republic	01/02/2020 - 30/04/2023	390	—	290	290	290
Developing combined interventions to address the Double Burden of Malnutrition	14/02/2020 - 13/02/2023	329	—	45	45	45
Reviving taro production in Western Africa: High throughput phenotyping and omics approach	09/06/2020 - 08/05/2023	182	—	15	15	15
Seed Tracker app for access to seed markets	17/05/2019 - 31/01/2021	125	44	51	95	95
The potential of biochar for improved soil fertility and carbon sequestration in sub-Saharan sma	01/04/2019 - 31/12/2019	15	0	14	14	14

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Donor and Project CGIAR Funds: Windows 3	Grant period	Expressed in US\$ Thousands			Total
		Grant pledged	-----Expenses-----		
			Prior years	Current year	
Unifying CBSV Surveillance	01/08/2019 - 31/03/2020	49	3	42	44
Renewal: Cassava Source-Sink (CASS) Phase II	01/11/2019 - 30/04/2024	374	19	329	349
Rapid and inexpensive diagnostic tools for detection and surveillance of viruses in insect vector	02/09/2019 - 30/06/2020	24	0	27	27
Developing and deploying aflatoxin biological control products for integrated aflatoxin manage	12/05/2020 - 11/05/2024	1,209	-	78	78
Sofala Province Water, Energy, and Food Security Project (SWEF)	01/08/2020 - 31/07/2024	1,507	-	177	177
Test a novel trap design against standard surveillance techniques: Experiments to compare trapp	01/12/2019 - 01/12/2020	15	-	15	15
Development and assessment of nematode resistant potato cultivars for East Africa (Kenya)	01/11/2019 - 30/04/2021	62	-	38	38
Food Security and Health for East Africa	01/10/2019 - 31/03/2021	25	-	3	3
Development and promotion of aflatoxin biological control in the groundnut, sorghum, sesame,	15/10/2020 - 30/09/2025	3,235	-	26	26
Co-validation of nutrient expert (NE) mobile-based tool in smallholder maize-based systems of	01/01/2020 - 15/09/2021	38	-	19	19
Tracking storage root bulking of cassava under NPK fertigation and banding	01/06/2020 - 31/05/2022	30	-	8	8
National Food Consumption and Micronutrient Survey	09/07/2020 - 02/07/2022	3,873	-	895	895
Integrating Transient Induction of Early Flowering and Speed Breeding (SB) for Accelerated Ca	01/05/2020 - 31/03/2022	325	-	93	93
Rwanda Soil Information Service	15/11/2019 - 31/03/2022	799	-	488	488
Assessment of suitability of new potato lines	15/03/2020 - 31/07/2020	12	-	13	13
Characterizing tuber development of an underutilized legume crop, the African Yam Bean (Sten	01/06/2020 - 01/06/2021	4	-	0	0
Integrated Seed Sector Development in Africa (ISSD Africa)	01/02/2020 - 31/07/2022	81	-	19	19
Cassava Yield Study	15/07/2020 - 30/12/2021	36	-	7	7
Peas'n Chips Entrepreneurs: Rehabilitating African Yam Bean for Food Resilience and Soil Hea	01/08/2020 - 31/07/2021	27	-	0	0
Gender Postdoctoral Fellowship (Grant Award Agreement 16/008)	01/01/2016 - 31/03/2018	108	129	-	129
Characterization of Aflatoxin Producing Fungi with Implication for Aflatoxin Management in A	13/07/2016 - 30/11/2016	10	0	-	0
Total		232,435	63,119	6,580	69,700
Root Analytical Data Acquired by Radar	01/01/2020 - 15/10/2022	399	-	76	76
Biological Pest Control against the Fall Army Worm	01/05/2019 - 31/01/2020	30	29	1	29
Management of Fall Armyworm in Maize for Smallholder Farmers in the Democratic Republic	01/02/2020 - 30/04/2023	390	-	290	290
Developing combined interventions to address the Double Burden of Malnutrition	14/02/2020 - 13/02/2023	329	-	45	45
Reviving taro production in Western Africa: High throughput phenotyping and omics approach	09/06/2020 - 08/05/2023	182	-	15	15
Seed Tracker app for access to seed markets	17/05/2019 - 31/01/2021	125	44	51	95
The potential of biochar for improved soil fertility and carbon sequestration in sub-Saharan sma	01/04/2019 - 31/12/2019	15	0	14	14

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Donor and Project CGIAR Funds: Windows 3	Grant period	Expressed in US\$ Thousands			
		Grant pledged	Prior years	Current year	Total
Unifying CBSV Surveillance Renewal: Cassava Source-Sink (CASS) Phase II Rapid and inexpensive diagnostic tools for detection and surveillance of viruses in insect vector Developing and deploying aflatoxin biological control products for integrated aflatoxin manage Sofala Province Water, Energy, and Food Security Project (SWEF) Test a novel trap design against standard surveillance techniques: Experiments to compare trapp Development and assessment of nematode resistant potato cultivars for East Africa (Kenya) Food Security and Health for East Africa Development and promotion of aflatoxin biological control in the groundnut, sorghum, sesame, Co-validation of nutrient expert (NE) mobile-based tool in smallholder maize-based systems of Tracking storage root bulking of cassava under NPK fertigation and banding National Food Consumption and Micronutrient Survey Integrating Transient Induction of Early Flowering and Speed Breeding (SB) for Accelerated Ca Rwanda Soil Information Service Assessment of suitability of new potato lines Characterizing tuber development of an underutilized legume crop, the African Yam Bean (Sten Integrated Seed Sector Development in Africa (ISSD Africa) Cassava Yield Study Peas'n Chips Entrepreneurs: Rehabilitating African Yam Bean for Food Resilience and Soil Hea Gender Postdoctoral Fellowship (Grant Award Agreement 16/008) Characterization of Aflatoxin Producing Fungi with Implication for Aflatoxin Management in A	01/08/2019 - 31/03/2020 01/11/2019 - 30/04/2024 02/09/2019 - 30/06/2020 12/05/2020 - 11/05/2024 01/08/2020 - 31/07/2024 01/12/2019 - 01/12/2020 01/11/2019 - 30/04/2021 01/10/2019 - 31/03/2021 15/10/2020 - 30/09/2025 01/01/2020 - 15/09/2021 01/06/2020 - 31/05/2022 09/07/2020 - 02/07/2022 01/05/2020 - 31/03/2022 15/11/2019 - 31/03/2022 15/03/2020 - 31/07/2020 01/06/2020 - 01/06/2021 01/02/2020 - 31/07/2022 15/07/2020 - 30/12/2021 01/08/2020 - 31/07/2021 01/01/2016 - 31/03/2018 13/07/2016 - 30/11/2016	49 374 24 1,209 1,507 15 62 25 3,235 38 30 3,873 325 799 12 4 81 36 27 108 10	3 19 0 - - - - - - - - - - - - - - - - 129 0	42 329 27 78 177 15 38 3 26 19 8 895 93 488 13 0 19 7 0 - -	44 349 27 78 177 15 38 3 26 19 8 895 93 488 13 0 19 7 0 129 0
<b>Total</b>		<b>232,435</b>	<b>63,119</b>	<b>6,580</b>	<b>69,700</b>
<b>Closed Projects</b>		<b>251,397</b>	<b>382,581</b>	<b>13</b>	<b>382,594</b>
<b>Total Bilateral Projects</b>		<b>608,803</b>	<b>522,740</b>	<b>20,924</b>	<b>543,664</b>

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Donor and Project Non-CRP Funds	Grant period	Grant pledged	Expressed in US\$ Thousands		
			Prior years	Current year	Total
CIAT/IITA - HP 5206: Biofortification of Tropical Maize	01/01/2009 - 31/12/2020	4,935	4,932	444	5,376
CIAT/IITA - Double Haploid Breeding for Cassava Enhancement	15/03/2010 - 30/09/2017	302	294	-	294
CIAT/IITA - Feed the Future Learning Community for Supply Chain Resilience	01/01/2016 - 30/09/2019	511	491	-	491
CIAT/IITA - Identification of pVAC rich plantain varieties	01/01/2014 - 31/12/2019	410	421	6	428
CIAT/IITA - Increasing food security & farming system resilience in East Africa	13/03/2014 - 30/11/2017	197	201	(0)	201
CIAT/IITA - Mitigating hidden hunger with cassava as source of pro-vitamin A	01/01/2009 - 31/12/2020	7,629	4,317	379	4,696
CIMMYT/IITA - Improvement and evaluation of the existing cassava reference	01/04/2010 - 31/08/2014	303	295	-	295
IFPRI/IITA - ReSAKSS-WA Phase II, 2011-2015	01/10/2004 - 30/09/2020	6,293	-	-	-
IFPRI/IITA - (CRP) 4: Agriculture for improved Nutrition and Health	01/01/2012 - 31/12/2022	12,841	25	-	25
IFPRI/IITA - Choice Aflasafe	01/03/2016 - 28/02/2017	107	108	-	108
IFPRI/IITA - Consolidation of the Regional Strategic Analysis and Knowledge Sup	01/10/2004 - 30/09/2020	6,293	787	43	831
IFPRI/IITA -WAAPP Impact assessment (CONTRACT NO. 2013X476.IIT)	01/07/2013 - 31/12/2013	94	-	-	-
<b>Closed Projects</b>		<b>10,963</b>	<b>5,626</b>	<b>-</b>	<b>5,626</b>
<b>Total Challenge Programs</b>		<b>50,877</b>	<b>17,497</b>	<b>874</b>	<b>18,370</b>



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Donor and Project CGIAR Funds: Windows 3	Grant period	Grant pledged	Expressed in US\$ Thousands		
			Prior years	Current year	Total
Poverty alleviation and enhanced food availability in West Africa through improved yam technologies (IFA SMIP-II: Breeding and Delivering Superior Plantain and Banana to small Shareholders in Sub-Saharan Afr	01/11/1999 - 31/12/2004	1,250.00	99.45	-	99.45
Consolidation of the Regional Strategic Analysis and Knowledge Support System in West Africa (ReSAKS	01/01/2002 - 31/12/2007	4,028.78	6,499.20	-	6,499.20
Ex-ante impact assessment of high quality insect-resistant cowpea in West Africa: Baseline studies for cons	01/10/2004 - 30/09/2020	6,292.53	2,747.99	-	2,747.99
IFAR 2006 fellowship Awardees - Ndungo VIGHERI, Flora OLUWAFEMI.	01/09/2005 - 30/06/2006	120.78	0.00	0.02	0.02
Developing/acquiring and standardizing Virus Indexing Tools for Cassava and Sweet Potato Tissue Culture	01/06/2006 - 31/12/2006	22.00	0.10	-	0.10
Enhanced use of IITA forest resources at the IITA Ibadan Campus for conservation, research and education	01/01/2010 - 30/04/2011	120.20	-	-	-
Enhancing horticultural productivity, incomes and livelihoods through integrated management of aphid pes	01/01/2010 - 31/12/2014	465.00	424.74	-	424.74
Combating fruit flies and mango seed weevil through community-based implementation of a sustainable IP	01/04/2011 - 31/12/2015	1,446.11	1,419.30	-	1,419.30
CGIAR Research Program on Policies, Institutions, and Markets (PIM): (CGIAR Research Program on Pol	15/04/2011 - 31/12/2014	224.77	218.53	-	218.53
CGIAR Research Program on Agriculture for Health and Nutrition: (CGIAR Research Program on Agricul	01/01/2012 - 31/12/2022	3,262.37	106.37	-	106.37
Co-publication of Les nematodes de plantes: Un guide pratique des techniques de terrain et de laboratoire	01/01/2012 - 31/12/2022	12,840.72	280.31	-	280.31
Support to Agricultural Research for Development on Strategic Commodities in Africa (SARD-SC)	28/07/2010 - 31/12/2010	3.93	2.00	-	2.00
Development des chaines de valeur de biocarburant a base de Jatropha au Benin - Phase II [Development	12/03/2012 - 31/12/2017	62,247.35	60,018.78	2.58	60,021.36
Local Focus: safe and effective pest and crop management strategies to strengthen the vegetable value chain	01/12/2010 - 31/10/2019	1,254.64	1,248.45	31.87	1,280.32
African Cocoa Initiative Project	01/02/2012 - 31/07/2015	1,585.02	1,562.09	-	1,562.09
CGIAR Research Program (CRP) 1.2 - Humidtropics: Integrated Systems for the Humid Tropics	01/08/2012 - 30/06/2015	401.77	288.59	0.00	288.60
New Cassava Varieties and Clean Seed to Combat Cassava Brown Streak Disease and Cassava Mosaic Dis	01/07/2012 - 31/12/2016	69,267.10	602.86	-	602.86
Species identification of root-knot nematodes (RKN) through improved diagnostic techniques aimed at dur	01/06/2012 - 31/03/2017	6,221.53	204.29	2.33	206.62
Interactive support of IITA to AfDB-Support to National Programme for Food Security (AfDB-SNPFS) in	07/11/2012 - 07/05/2015	29.19	29.37	-	29.37
Enhancing adoption of harmonized standards to drive commercialization of root and tuber crops in Eastern	06/07/2012 - 31/12/2013	252.00	222.10	-	222.10
Increasing food security and economic opportunities in Jigawa State Nigeria through sustainable cropping s	01/12/2012 - 30/11/2013	88.07	96.51	-	96.51
Realizing the agricultural potential of inland valley lowlands in sub-Saharan Africa while maintaining their	01/08/2012 - 31/01/2013	258.53	256.02	-	256.02
Redynamisation de la Recherche pour le Développement (R4D) en Republique D'mocratique du Congo (RDC	01/02/2013 - 30/11/2013	118.74	220.36	-	220.36
Purdue Improved Crop Storage (PICS3) Project in Ghana, Tanzania, and Nigeria	29/06/2013 - 31/12/2017	2,979.33	2,974.96	-	2,974.96
Production and dissemination of breeder, foundation and certified seeds of improved maize varieties and hy	01/07/2014 - 30/04/2020	1,385.28	1,385.62	34.97	1,420.59
Production and dissemination of breeder, foundation and certified seeds of improved cassava varieties in N	01/04/2014 - 31/03/2015	199.09	122.30	-	122.30
Production of High Quality Seed Yam Tubers (SYT) to Enhance Yam Productivity in Nigeria	01/09/2014 - 29/02/2016	229.60	184.63	-	184.63
Operational scale multi-site testing with the optimal dose of the bioinsecticide Bba5653 (Research and Dev	01/03/2014 - 28/02/2015	200.00	277.83	-	277.83
Nigeria Agricultural Transformation Agenda Support Program - Phase 1 (ATASP-1 Outreach Program)	01/01/2014 - 28/02/2017	109.86	116.02	-	116.02
Program on Training of Master Bakers on HQCF and Wheat Flour Bread Making to Federal Ministry of Ag	01/03/2015 - 30/03/2021	20,000.57	11,635.62	704.57	12,340.19
	01/09/2014 - 31/12/2014	60.31	10.21	-	10.21



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Cassava Enterprise Value Chain Development Project at Otu Ogbooro and Igboho Communities, Itesiwaju, Upgrading Ondo State Agricultural Village, Ore	01/09/2014 - 31/12/2016	274.67	236.34	0.04	236.38
Harnessing the energy of youths in the Niger-Delta to be productively engaged in Agribusiness	01/07/2014 - 31/12/2016	384.69	777.51	0.40	777.91
Yam varieties for food Industry In Nigeria - Industrial Trials	01/08/2015 - 31/10/2020	587.03	493.09	105.05	598.14
Youth Agripreneurs: Prospects, Opportunities and Challenges for Youth Engagement in Agro-processing	18/06/2014 - 17/06/2015	49.28	35.10	-	35.10
Sorghum genotyping for Nigerian Breweries	01/07/2015 - 31/03/2016	24.00	25.49	-	25.49
Scaling Out Integrated Soil Fertility Management Technologies in Southern Highlands of Tanzania	19/08/2014 - 18/11/2014	9.21	9.00	-	9.00
On-farm research to test the effectiveness and acceptance of different storage technologies for maize	01/02/2015 - 28/02/2018	250.00	251.70	-	251.70
a) Schools Forest and Tree Heritage Park in a small area of protected rainforest in southwest Nigeria. b)Om	22/09/2014 - 31/12/2015	75.86	62.92	(0.01)	62.91
COSA Coffee Survey	01/01/2015 - 31/12/2017	156.00	158.96	1.40	160.37
Developing Capacity for Agricultural Research for Development (C4R4D) in Sub-Saharan Africa: FROM S	01/11/2014 - 30/11/2015	202.00	205.04	-	205.04
Preparation a comprehensive sample of Discorea alata accessions representative of ancient African varietie	12/01/2015 - 19/01/2019	415.60	498.00	-	498.00
Web 2.0 and Social Media Learning Opportunities and Monitoring, Democratic Republic of Congo	01/01/2015 - 31/03/2018	11.27	13.96	-	13.96
Advancing Productive Engagement in Agribusiness through the IITA Youth Agripreneur Approach to scale	15/10/2015 - 14/11/2016	16.91	15.14	-	15.14
ENABLE Youth Cameroun - Agricultural value chain development project (PD-CVA/ACV-DP)	22/09/2015 - 30/03/2018	499.60	491.83	-	491.83
Prioritising and protecting Nigeria's most threatened trees	17/05/2018 - 31/01/2022	12,687.51	1,537.17	660.00	2,197.17
IITA Soybean Research Project-Breeding (Genetic Improvement in Soy)	02/12/2015 - 31/12/2017	6.00	12.51	-	12.51
IITA Assisted Obasanjo Farm Diagnostics Laboratory Project	01/10/2015 - 30/09/2021	2,000.00	(0.59)	-	(0.59)
Agricultural Policy Research in Africa, APRA - Policy Study on Young people and agricultural commercia	01/10/2015 - 31/12/2015	91.16	50.73	0.69	51.42
Scaling up Improved Legume Technologies in Tanzania - SILT	15/05/2017 - 28/02/2019	39.09	49.60	-	49.60
Gender and the Legume Alliance: Integrating multi-media communication approaches and input brokerage	05/02/2016 - 30/11/2017	151.85	149.18	-	149.18
S35- Achieving equitable benefits from Sustainable Agricultura Intensification through more effective tools	05/10/2016 - 31/12/2019	30.55	30.33	(0.03)	30.30
Feed the Future Partnership for Innovation	01/05/2016 - 31/03/2020	772.01	661.05	4.78	665.83
Developing efficient and affordable fertilizer products for increased and sustained yields in the maize belt o	01/06/2016 - 15/07/2018	103.43	97.14	-	97.14
Projet Entreprenariat des Jeunes dans L'Agriculture et L'Agro-business (PEJAB), Mecanisme de Financem	29/12/2015 - 31/12/2017	707.54	690.45	14.66	705.11
Technologies for African Agricultural Transformation (TAAT):	27/07/2016 - 20/05/2017	547.68	554.51	-	554.51
Stress Tolerant Maize for Africa (STMA)	02/02/2018 - 31/12/2021	40,000.00	12,305.53	2,371.72	14,677.25
Elimination des pesticides obsoletes y compris les POP et Renforcement de la gestion des pesticides dans le	09/03/2016 - 29/02/2020	7,000.00	12.79	-	12.79
Elimination des POP et des pesticides obsoletes, renforcement de la gestion du cycle de vie des pesticides	15/09/2016 - 30/12/2020	614.48	373.47	157.09	530.56
Enhancing Capacity to Apply Research Evidence (CARE) in Policy for Youth Engagement in Agribusiness	13/07/2016 - 31/05/2019	61.00	56.88	(0.00)	56.88
Establishing a centre of excellence and outreach for tree conservation and reforestation in Nigeria	06/04/2017 - 30/06/2021	2,025.00	1,281.75	409.90	1,691.64
FMARD/IITA Cassava Seed Dissemination project	07/12/2016 - 31/12/2017	40.87	39.83	-	39.83
	06/03/2017 - 31/12/2020	417.67	367.68	1.87	369.55

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Study on ICT use in the roots and tuber value chains in Central Africa	11/10/2016 - 10/05/2017	21.30		18.83	-
CGIAR Research Program: Roots, Tubers; and Bananas for Food Security and Income Task Order No. 01-	01/10/2016 - 30/12/2016	5.17		20.24	(0.02)
Habitat's role in structuring climate change vulnerability: Thermal tolerance of Central African mycalesine	01/01/2018 - 30/06/2020	96.82		87.42	17.87
Potential analysis of innovative approaches for the cocoa value chain in Cameroon	01/01/2017 - 30/06/2019	105.47		129.27	(0.00)
Tuendelee Pamoja II Project (TP II)	01/10/2016 - 31/07/2021	1,427.81		1,010.92	336.64
Agrifood Youth Opportunity Lab - (Ag Youth Lab)	01/04/2017 - 21/03/2018	279.60		257.18	-
Improving Smallholder Tanzanian Farmers' Access to improved Storage Technology and Credit (PICS Cred	30/09/2016 - 30/09/2018	80.19		109.11	-
Developing a community-based dissemination cassava seed system for increased productivity and market li	01/10/2016 - 31/07/2017	47.30		40.44	-
Technical Assistance for the implementation of the ENABLE Youth Sudan Program (ENABLE YOUTH	28/04/2017 - 27/04/2022	1,424.72		848.45	294.74
The Pollinator Information Network for sub-Saharan two-winged insects	01/04/2017 - 31/12/2021	20.31		13.08	3.42
Productivite et de Developpement des Marches Agricoles / Agricultural Productivity and Markets Develop	28/08/2017 - 31/01/2020	1,503.18		2,129.48	497.50
Supply and potential demand for micronutrients originating from African agriculture	01/10/2016 - 01/08/2017	32.02		28.58	-
DE DEVELOPPEMENT DE L'ENTREPRENARIAT DES JEUNES DANS L'AGRICULTURE ET L'AG	26/04/2017 - 31/12/2018	427.36		430.83	0.55
Aquaculture Assessments and Value Chain Pilot Project to Improve Fish Supply, Employment and Nutritio	03/04/2017 - 31/12/2020	2,400.00		2,275.58	202.62
CROSS-CUTTING: Nigeria Country Plan Baseline and Varietal Monitoring Survey	16/01/2017 - 31/07/2019	550.00		544.98	-
Feasibility of a blended finance product to support landscape level transformation through the application o	15/11/2016 - 10/02/2017	9.21		2.98	1.91
Regional Strategic Analysis and Knowledge Support System in West Africa (ReSAKSS-WA Phase II, 201	01/01/2017 - 30/06/2020	1,622.00		1,554.32	154.57
Feasibility study on the proposed land for cassava production and cassava processing factory	21/02/2017 - 25/04/2017	2.93		1.80	-
Assistance technique de l'ITA dans le cadre du PPF du Projet d'Emploi des Jeunes dans l'Agribusiness en	18/10/2017 - 31/12/2020	383.60		466.89	-
Projet pour l'entrepreneuriat des jeunes dans l'agriculture et l'agrobusiness (ENABLE Madagascar)	25/08/2017 - 31/12/2018	342.50		419.40	-
Towards sustainable cocoa production in Western Africa: High throughput phenotyping and new domics to	01/02/2018 - 31/12/2021	288.52		121.38	82.82
L'APPUI DE L'ITA DANS LE CADRE DE L'ETUDE DE FAISABILITE POUR LA REALISATION DE	28/03/2017 - 28/05/2017	32.13		9.06	-
INMS Project: EAST AFRICA Demonstration	01/10/2017 - 30/09/2021	320.00		78.17	117.69
Feed The Future Partnering for Innovations (Private-Public partnership for Scaling and Marketing Agricult	15/04/2017 - 31/12/2018	76.43		36.47	-
Integrated Genotyping Service and Support (IGSS)	01/01/2017 - 30/06/2018	78.75		87.03	-
The Missing Middle: Food system transformation pathways to link action at multiple levels to SDGs 2, 12,	12/02/2018 - 31/12/2022	6.25		(4.28)	0.59
Implementation and Operation of Resettlement Agricultural Livelihoods Programs	04/05/2018 - 04/05/2023	11,652.47		1,634.26	1,477.06
KULIMA Promoting farming in Malawi: Improving the access to and use of agriculture research innovatio	15/05/2018 - 31/12/2019	316.07		322.28	4.00
					326.28

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Ornithological Monitoring Centre in Southwestern Nigeria	01/01/2018 - 31/12/2020	180.00	135.02	70.67	205.69
Nigeria Cocoa Fertilizer Initiative	30/08/2017 - 31/10/2021	367.53	272.59	39.41	312.01
Assistance technique de l'IIITA pour la coordination des 'tudes de faisabilit? du Programme de Transformati	01/07/2017 - 31/12/2018	197.23	125.52	-	125.52
Production of white yam at kuta on 5ha of land for PRIMILAKS Nig. Ltd	09/05/2017 - 08/05/2020	10.71	-	-	-
Collaboration between University of Florida and IITA	01/01/2018 - 31/01/2019	226.72	225.27	-	225.27
Accelerating Innovative and Sustainable Cassava Business Models for Women and Youth in Central Africa	22/05/2018 - 30/06/2020	754.60	349.49	333.86	683.36
Evaluation of Holdown and Lifeline for weed control in cassava in Nigeria	12/07/2018 - 31/12/2019	13.33	22.90	(8.14)	14.76
R'insertion socio-economique des ex-combattants, des femmes vulnérables et des jeunes e risque dans la pla	01/02/2018 - 31/01/2019	89.26	99.57	-	99.57
Nation Wide Pest Survey for Yam in Nigeria	23/02/2018 - 22/02/2019	41.67	45.22	-	45.22
Integrated Project for Agricultural Growth in the Great Lakes (L' appui a la mise en oeuvre de la chaine de	10/01/2019 - 30/06/2021	7,107.34	2,276.16	2,744.77	5,020.93
Environmental Education through acquaintance with nature and School Conservation Clubs	01/09/2018 - 31/08/2019	9.90	12.24	0.03	12.27
Challenges and Opportunities for Rural Youth Employment in Sub-Saharan Africa	01/10/2018 - 01/10/2019	116.34	111.13	-	111.13
Visual evaluation of soils with contrasting texture and under different soil management, Embu, Kenya? (VL	01/01/2018 - 31/03/2020	29.45	25.72	3.75	29.47
Feed the Future Nigeria Integrated Agriculture Activity	19/07/2019 - 31/12/2022	6,000.00	1,634.20	3,318.25	4,952.45
Enhancing nutritional quality of plantain food products through improved access to endophyte primed and	22/12/2018 - 21/12/2021	981.50	229.85	305.15	535.00
Support to the implementation of the Long-term EU-AU Research and Innovation Partnership for Food and	01/11/2018 - 31/10/2022	117.06	25.09	10.76	35.85
TAAT Policy Support ENABLER: Enabling Policies for Technology Adoption	01/05/2018 - 30/04/2019	538.78	-	2.98	2.98
Youth Employment in Agri-business and Sustainable Agriculture	19/02/2019 - 31/03/2022	400.00	95.23	168.84	264.06
Funding support to enhance conservation initiatives of the Forest Center at the International Institute of fr	17/12/2018 - 16/12/2019	5.67	5.59	0.76	6.35
Technical assistance services for the implementation of the ENABLE Youth Sub-component of REP	07/06/2018 - 30/04/2020	197.84	109.39	28.66	138.05
ERADICOAT T Efficacy evaluation and non-target effect examination protocol for maize and cowpea	29/08/2018 - 31/08/2019	12.63	14.74	-	14.74
WASCAL GRP Climate Change and Biodiversity PhD student	17/08/2017 - 16/08/2019	11.75	-	-	-
Evaluation of microbial-based products for the control of Black Sigatoka in bananas and plantains.	04/09/2018 - 04/09/2020	71.09	44.67	14.01	58.68
Developing Oyo State Agricultural Policy Framework	01/05/2018 - 31/01/2019	55.33	19.48	-	19.48
Classical biological control against the Mango mealybug in French Guyana	01/01/2020 - 31/12/2020	23.19	-	25.62	25.62
IITA BIP-Land and soil suitability assessment for Opara and Gambari FR for agribusiness development in	01/10/2018 - 19/04/2019	96.82	90.33	6.00	96.33
Clean tomato - Identification, Selection and Conservation of natural enemies with pest suppression capacit	01/01/2019 - 31/12/2022	36.57	22.46	8.05	30.51
Identifying, exploring, and preserving diversity of beneficial arthropods for sustainable tomato production	01/01/2019 - 31/12/2022	125.06	41.40	24.87	66.27
Conducting a Cost-Benefit Analysis (CBA) for Supporting Irrigation Infrastructure Development in the Pot	08/01/2019 - 31/05/2021	26.54	23.34	2.44	25.78
Training of Ogoni youths and setting up of Cassava processing Facility in the Area in partnership with SDN	17/12/2018 - 31/08/2020	43.56	74.17	15.62	89.79
GCRF Trade, Development and the Environment (TRADE) Hub	13/02/2019 - 24/02/2024	1,162.03	30.61	312.23	342.83
Soil Information System for Africa (Soils4Africa)	01/05/2020 - 30/04/2024	2,434.56	-	72.00	72.00



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Bio-efficacy evaluation of a bacteria based biopesticide on fall armyworm	15/02/2019 - 18/05/2021	11.80	14.61	(3.81)	10.81
Efficacy evaluation of LITTOVIR and Nomu-Protac against the armyworm on maize field	01/01/2019 - 28/02/2020	14.00	7.74	2.02	9.76
Technologies for African Agricultural Transformation (TAAT) Transforming Aquaculture in Africa through Technologies for African Agricultural Transformation (TAAT) MAIZE Compact (AATF subgrant)	05/12/2018 - 31/01/2021	141.87	-	11.05	11.05
Technologies for African Agricultural Transformation (TAAT) Transforming Aquaculture in Africa through Plot size Misperceptions and Input Optimization: Experimental Evidence from Kenya	01/05/2018 - 30/04/2020	503.00	-	110.31	110.31
L' appui a la mise en oeuvre de l' integration regionale des centres de recherche et a la coordination regio	01/03/2019 - 31/01/2021	31.35	13.33	9.47	22.80
Workshop on barriers to information dissemination in rural agriculture?the case of Nigeria	01/06/2019 - 30/06/2021	63.58	10.56	10.83	21.40
Application of agent-based modelling for policy prioritization in developing countries	25/03/2019 - 25/09/2021	8,834.54	887.21	2,732.94	3,620.15
Synergistic Use and Protection of Natural Resources for Rural Livelihoods through Systematic Integration o	15/03/2019 - 31/05/2019	11.43	11.54	0.00	11.54
Crop Coat for Prevention of Insect and Disease Damage in African Cocoa (Study CC19-INS-FLD-NIG-CC	01/09/2019 - 30/10/2020	40.00	-	31.13	31.13
Co-learning using NUANCES-FARMSIM in western Kenya	01/09/2020 - 31/08/2025	315.10	-	0.07	0.07
Building the next generation of agribusiness leaders in Africa (STEP)	01/05/2019 - 30/06/2020	32.76	14.66	16.95	31.60
Enhancing environmental education through School Conservation Clubs in south-western Nigeria	01/04/2019 - 30/09/2019	11.03	9.72	-	9.72
Novel botanical formulations for treatment of virus vectors	01/07/2019 - 30/06/2021	249.94	69.38	246.12	315.50
Programme de Promotion de l'Entreprenariat des Jeunes dans l'Agriculture et l'Agroindustrie (PEJAA - PRO	01/10/2019 - 30/09/2020	9.00	1.37	7.36	8.72
DeSIRA: Climate-smart innovations to improve productivity, profitability and sustainability of agriculture a	01/12/2018 - 31/03/2020	25.46	11.82	14.12	25.93
Projet Pilote de Tilapia en Cages/Sud-Kivu.	12/06/2019 - 27/01/2022	800.55	215.44	176.17	391.61
Building Resilience to Enhance Food and Nutrition Security, Incomes and Health in Northern Uganda	10/12/2019 - 31/08/2024	486.05	-	111.54	111.54
Collaboration between Group of Sustainable Agroecosystems at the Swiss Federal Institute of Technology a	16/06/2019 - 31/12/2021	1,236.57	35.22	81.28	116.51
Training on dsRNA bio manufacturing and management of cowpea bruchid Callosobruchus maculatus on	01/01/2020 - 31/12/2022	5,574.61	-	1,245.57	1,245.57
Creating Employment Opportunities for Rural Youth in Africa: Support to Integrated Agribusiness Hubs in	01/07/201 - 30/6/2023	-	17.50	-	17.50
Technical assistance to intensify cassava processing and women's and youth entrepreneurship in PARRSA-	25/08/2019 - 25/07/2020	4.92	2.30	2.80	5.10
Cocoa Breeders and Virologist Workshop	15/06/2020 - 31/12/2024	2,538.74	-	92.17	92.17
International Innovation Award for innovations that empower youth in agriculture and food systems	01/07/2019 - 30/09/2020	600.48	223.20	392.52	615.71
Oyo State Agribusiness Development Program	01/08/2019 - 31/10/2019	-	21.86	-	21.86
Skill Development for Youth Employment In Nigeria Project	Nil - Nil	-	9.56	9.17	18.73
CBI School for Indigenous Knowledge	15/08/2019 - 15/02/2023	-	55.46	-	55.46
Digital Support for Youth Agribusiness Clubs in Africa	15/09/2020 - 31/08/2021	230.64	-	9.25	9.25
Growth, Enterprise, Employment and Livelihoods (GEEEL) Somali Sesame Sector Impact Assessment Study	01/11/2018 - 30/04/2021	197.94	73.26	54.84	128.10
Challenges and Opportunities for Rural Youth Employment in Sub-Saharan Africa: A Mixed Methods Stud	20/08/2019 - 30/04/2020	66.26	20.41	46.69	67.09
	15/12/2019 - 15/07/2021	72.00	-	202.27	202.27
	01/09/2019 - 31/03/2021	15.96	1.99	2.25	4.24

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Integrated management of grain legumes in Cameroon	01/04/2020 - 31/12/2020	111.59		-	119.84
	03/12/2019 - 30/05/2020	100.00		-	10.13
Technical cooperation to strengthen the linkages between knowledge, technical assistance and development	01/02/2020 - 31/08/2020	42.23		-	37.46
ONU Femmes/IITA Accord Standard Relatif au Projet de Cooperation Entre Onu Femmes et une Organisme	27/05/2020 - 31/05/2025	12,413.65		-	609.22
An innovative approach to agribusiness training and start-up for Nigeria's young people within the Young A	05/10/2020 - 31/12/2023	533.61		-	-
TAAT Cassava Compact Technical Assistance to PADECAS	01/01/2020 - 31/12/2021	292.78		-	137.67
KULIMA Promoting Farming in Malawi: Improving the access to and use of agriculture research innovati	16/11/2020 - 15/10/2023	513.60		-	-
Cassava and Maize agribusiness for Ex-BATNL farmers in Oke Ogun, Oyo State	01/11/2020 - 30/04/2021	21.59		-	-
Development of Training Manuals to Support Smallholder Crop and Fish Farmers	27/05/2020 - 26/05/2023	999.90		-	197.85
Projet d'Entreprenariat des Jeunes dans l'Agriculture et l'Agro-business	Nil - Nil	-		-	1.38
Olokemeji Reforestation Project	01/07/2020 - 31/03/2021	293.57		-	231.78
Enhancing Capabilities for Better Data and Analytics to Improve Policy Implementation and Outcomes in A	01/11/2020 - 31/08/2021	20.00		-	-
Exploring Agroforestry Diversification Strategies to reduce the living income gap for Arabica Producers in	01/09/2020 - 31/08/2022	236.83		-	23.47
Support Women Entrepreneurship in the Agrifood sector in Nigeria (SWEAN)	30/08/2020 - 30/12/2020	15.30		-	5.48
CONVENTION DE COLLABORATION	20/11/2020 - 31/12/2023	392.70		-	-
Transformative approaches to livelihood and conservation (TALC): Learning from indigenous women and	09/09/2020 - 08/01/2021	937.57		-	805.43
Etude strategique pour le developpement de lagriculture commerciale dans la region du Kasai (FPI Kasai S	17/12/2020 - 31/08/2021	157.67		-	0.25
Biotech and Genome Editing Communication Training	23/09/2020 - 30/06/2022	2,000.00		-	0.03
National Food Consumption and Micronutrient Survey Project	30/05/2015 - 31/12/2015	60.00		76.45	(0.00)
Training program on behalf of Columbia for 50 extension officers on effective use of SoilDoc Kits on Soil	23/09/2015 - 19/08/2017	43.80		46.64	-
Appui a la prevention et la gestion de la Maladie de Bunchy Top du Bananier (BBTD) au Cameroun, au Ga	01/04/2015 - 31/05/2016	19.96		(0.01)	(0.01)
N.E. Borlaug LEAP program for Mr. Francis Onyilo	11/02/2016 - 05/04/2016	22.69		21.85	-
NISIS meeting to be held at Agriculture Research Council in Abuja from 17-18 February 2016	16/05/2016 - 31/01/2017	126.01		96.02	-
Yield Wise Initiative (Cassava Innovation Challenge)	01/05/2016 - 30/05/2017	38.16		38.01	-
Peer Effects, Organic Fertilizers, and Soil Health: The Impact of Experiential Learning and Information Tra	10/04/2017 - 09/06/2017	195.99		37.59	-
Accelerating Youth e-agriculture entrepreneurship for improved livelihoods	15/08/2017 - 31/12/2017	5.12		5.02	-
Consultancy Agreement Nzola Mahungu	25/09/2017 - 30/10/2017	26.93		26.91	-
Formation Sous r'gionale sur les strategies de gestion de la chenille legionnaire d'automne, Spodoptera frug	01/01/2018 - 31/12/2019	19.55		18.14	-
KU Leuven field trial in Tanzania	16/04/2018 - 31/12/2018	10.51		11.29	-
The IVth International Cassava Conference	06/06/2018 - 05/06/2023	2.47		-	0.01
Supply of inoculated maize grains for investigating the potential of non-invasive predictive screening of inf	20/06/2018 - 19/10/2018	8.22		8.85	-
Evaluation trials of AgBiTech's biocontrol agent: Fawigen					8.85

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Proposal elaboration workshop for the call for proposals on 'Seed Systems Development: Enabling and Sca	24/07/2018 - 25/07/2018	11.18	9.86	0.48	10.35
Evaluate Monsoon Active for post-emergency weed control in cassava in 5 locations in Nigeria	13/08/2018 - 30/06/2021	56.77	12.72	32.27	44.99
ODYSSEY, RAPTOR / COWPEA/ SELECTIVITY	19/08/2018 - 18/08/2019	7.40	5.91	0.07	5.98
Collaboration between Group of Sustainable Agroecosystems at the Swiss Federal Institute of Technology a	01/07/2019 - 30/06/2023	20.00	-	(7.18)	(7.18)
Cocoa Breeders and Virologist Workshop	01/08/2019 - 31/10/2019	30.00	-	8.05	8.05
Oyo State Agribusiness Development Program	15/08/2019 - 15/02/2023	1,258.54	-	265.54	265.54
Restoration of the NCF Forest Reserve, Guzape, Abuja	01/03/2020 - 31/12/2021	25.88	-	7.15	7.15
<b>Total Non-CRP Activities</b>		<b>355,445</b>	<b>135,778</b>	<b>23,302</b>	<b>159,079</b>



**International Institute of Tropical Agriculture  
CRP Expenditure Report by Natural Classification  
for the Year Ended 31 December, 2020**

Expressed in US\$ Thousands

	W1&2	W3	Bilateral	Total
<b>CRP 14 - Maize Agri-Food Systems</b>				
Personnel Costs	1,528	2,351	868	4,746
CGIAR Collaborations costs	—	1,718	75	1,793
Other Collaboration Costs	—	1,082	441	1,523
Supplies and Services	48	2,389	738	3,176
Operational Travel	—	166	171	337
Depreciation/Amortization	—	29	101	130
Cost Sharing Percentage	—	—	49	49
<b>Total Direct Costs</b>	<b>1,576</b>	<b>7,736</b>	<b>2,442</b>	<b>11,753</b>
Indirect Costs	208	1,213	200	1,620
<b>Total Costs</b>	<b>1,784</b>	<b>8,949</b>	<b>2,641</b>	<b>13,374</b>
Deferred depreciation	—	—	—	—
<b>Grand Total</b>	<b>1,784</b>	<b>8,949</b>	<b>2,641</b>	<b>13,374</b>
<b>CRP 14 - Maize Agri-Food Systems (Fall Armyworm)</b>				
Personnel Costs	17	—	—	17
CGIAR Collaboration Costs	—	—	—	—
Other Collaboration Costs	—	—	—	—
Supplies and Services	70	—	—	70
Operational Travel	7	—	—	7
Depreciation/Amortization	—	—	—	—
Cost Sharing Percentage	—	—	—	—
<b>Total Direct Costs</b>	<b>94</b>	<b>—</b>	<b>—</b>	<b>94</b>
Indirect Costs	12	—	—	12
<b>Total Costs</b>	<b>105</b>	<b>—</b>	<b>—</b>	<b>105</b>
Deferred depreciation	—	—	—	—
<b>Grand Total</b>	<b>105</b>	<b>—</b>	<b>—</b>	<b>105</b>
<b>RP 16 - Roots, Tubers and Bananas Agri-Food Systems (Non-Earmarked)</b>				
Personnel Costs	1,842	4,577	2,303	8,722
CGIAR Collaboration Costs	—	1,482	93	1,575
Other Collaboration Costs	—	4,274	616	4,890
Supplies and Services	139	3,484	2,210	5,832
Operational Travel	15	544	267	826
Depreciation/Amortization	8	450	108	566
Cost Sharing Percentage	—	—	81	81
<b>Total Direct Costs</b>	<b>2,003</b>	<b>14,811</b>	<b>5,677</b>	<b>22,491</b>
Indirect Costs	264	1,961	743	2,968
<b>Total Costs</b>	<b>2,267</b>	<b>16,772</b>	<b>6,420</b>	<b>25,459</b>
Deferred depreciation	—	—	—	—
<b>Grand Total</b>	<b>2,267</b>	<b>16,772</b>	<b>6,420</b>	<b>25,459</b>

**International Institute of Tropical Agriculture**  
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Expressed in US\$ Thousands

W1&2      W3      Bilateral      Total

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

Personnel Costs	477	—	—	477
CGIAR Collaboration Costs	—	—	—	—
Other Collaboration Costs	36	—	—	36
Supplies and Services	642	—	—	642
Operational Travel	63	—	—	63
Depreciation/Amortization	2	—	—	2
Cost Sharing Percentage	—	—	—	—

<b>Total Direct Costs</b>	<b>1,220</b>	<b>—</b>	<b>—</b>	<b>1,220</b>
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Indirect Costs	157	—	—	157
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<b>Total Costs</b>	<b>1,377</b>	<b>—</b>	<b>—</b>	<b>1,377</b>
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Deferred depreciation	—	—	—	—
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<b>Grand Total</b>	<b>1,377</b>	<b>—</b>	<b>—</b>	<b>1,377</b>
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**CRP 16 - Roots, Tubers and Bananas**  
**Agri-Food Systems (Scaling)**

Personnel Costs	129	—	—	129
CGIAR Collaboration Costs	10	—	—	10
Other Collaboration Costs	182	—	—	182
Supplies and Services	259	—	—	259
Operational Travel	26	—	—	26
Depreciation/Amortization	—	—	—	—
Cost Sharing Percentage	—	—	—	—

<b>Total Direct Costs</b>	<b>605</b>	<b>—</b>	<b>—</b>	<b>605</b>
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Indirect Costs	62	—	—	62
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<b>Total Costs</b>	<b>667</b>	<b>—</b>	<b>—</b>	<b>667</b>
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Deferred depreciation	—	—	—	—
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<b>Grand Total</b>	<b>667</b>	<b>—</b>	<b>—</b>	<b>667</b>
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**CRP 18 - Grain Legumes**

Personnel Costs	529	652	1,013	2,194
CGIAR Collaboration Costs	—	131	75	206
Other Collaboration Costs	—	222	757	979
Supplies and Services	472	873	1,192	2,537
Operational Travel	2	100	182	284
Depreciation/Amortization	—	71	187	258
Cost Sharing Percentage	—	—	69	69

<b>Total Direct Costs</b>	<b>1,004</b>	<b>2,048</b>	<b>3,474</b>	<b>6,526</b>
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Indirect Costs	132	402	248	782
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<b>Total Costs</b>	<b>1,136</b>	<b>2,450</b>	<b>3,722</b>	<b>7,309</b>
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Deferred depreciation	—	—	—	—
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<b>Grand Total</b>	<b>1,136</b>	<b>2,450</b>	<b>3,722</b>	<b>7,309</b>
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**International Institute of Tropical Agriculture  
CRP Expenditure Report by Natural Classification  
for the Year Ended 31 December, 2020**

Expressed in US\$ Thousands

W1&2      W3      Bilateral      Total

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

Personnel Costs	934	583	937	2,453
CGIAR Collaboration Costs	–	–	32	32
Other Collaboration Costs	–	179	313	493
Supplies and Services	363	272	784	1,419
Operational Travel	42	60	141	243
Depreciation/Amortization	–	–	78	78
Cost Sharing Percentage	–	–	51	51

<b>Total Direct Costs</b>	<b>1,339</b>	<b>1,094</b>	<b>2,336</b>	<b>4,769</b>
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Indirect Costs	176	156	251	583
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<b>Total Costs</b>	<b>1,515</b>	<b>1,250</b>	<b>2,587</b>	<b>5,352</b>
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Deferred depreciation	–	–	–	–
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<b>Grand Total</b>	<b>1,515</b>	<b>1,250</b>	<b>2,587</b>	<b>5,352</b>
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**CRP 22 - Climate Change, Agriculture and  
Food Security (CCAFS) - Flagship 1**

Personnel Costs	233	95	1,648	1,976
CGIAR Collaboration Costs	–	–	162	162
Other Collaboration Costs	–	61	1,447	1,508
Supplies and Services	36	24	1,501	1,513
Operational Travel	2	3	273	277
Depreciation/Amortization	1	–	204	205
Cost Sharing Percentage	–	–	116	116

<b>Total Direct Costs</b>	<b>272</b>	<b>136</b>	<b>5,349</b>	<b>5,756</b>
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Indirect Costs	32	22	496	549
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<b>Total Costs</b>	<b>303</b>	<b>157</b>	<b>5,845</b>	<b>6,306</b>
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Deferred depreciation	–	–	–	–
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<b>Grand Total</b>	<b>303</b>	<b>157</b>	<b>5,845</b>	<b>6,306</b>
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**CRP 22 - Climate Change, Agriculture  
and Food Security (CCAFS) - Flagship P6**

Personnel Costs	65	–	–	65
CGIAR Collaboration Costs	–	–	–	–
Other Collaboration Costs	–	–	–	–
Supplies and Services	47	–	–	47
Operational Travel	2	–	–	2
Depreciation/Amortization	2	–	–	2
Cost Sharing Percentage	–	–	–	–

<b>Total Direct Costs</b>	<b>116</b>	<b>–</b>	<b>–</b>	<b>116</b>
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Indirect Costs	15	–	–	15
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<b>Total Costs</b>	<b>131</b>	<b>–</b>	<b>–</b>	<b>131</b>
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Deferred depreciation	–	–	–	–
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<b>Grand Total</b>	<b>131</b>	<b>–</b>	<b>–</b>	<b>131</b>
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**International Institute of Tropical Agriculture  
CRP Expenditure Report by Natural Classification  
for the Year Ended 31 December, 2020**

Expressed in US\$ Thousands

W1&2      W3      Bilateral      Total

**CRP 22 - Climate Change, Agriculture  
and Food Security (CCAFS) - Flagship P57**

Personnel Costs	26	—	—	26
CGIAR Collaboration Costs	—	—	—	—
Other Collaboration Costs	21	—	—	21
Supplies and Services	29	—	—	29
Operational Travel	0	—	—	0
Depreciation/Amortization	1	—	—	1
Cost Sharing Percentage	—	—	—	—

<b>Total Direct Costs</b>	<b>78</b>	<b>—</b>	<b>—</b>	<b>78</b>
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Indirect Costs	10	—	—	10
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<b>Total Costs</b>	<b>88</b>	<b>—</b>	<b>—</b>	<b>88</b>
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Deferred depreciation	—	—	—	—
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<b>Grand Total</b>	<b>88</b>	<b>—</b>	<b>—</b>	<b>88</b>
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**CRP 22 - Climate Change, Agriculture  
and Food Security (CCAFS) - Flagship P253**

Personnel Costs	2	—	—	2
CGIAR Collaboration Costs	—	—	—	—
Other Collaboration Costs	12	—	—	12
Supplies and Services	40	—	—	40
Operational Travel	—	—	—	—
Depreciation/Amortization	—	—	—	—
Cost Sharing Percentage	—	—	—	—

<b>Total Direct Costs</b>	<b>54</b>	<b>—</b>	<b>—</b>	<b>54</b>
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Indirect Costs	7	—	—	7
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<b>Total Costs</b>	<b>61</b>	<b>—</b>	<b>—</b>	<b>61</b>
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Deferred depreciation	—	—	—	—
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<b>Grand Total</b>	<b>61</b>	<b>—</b>	<b>—</b>	<b>61</b>
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**International Institute of Tropical Agriculture  
CRP Expenditure Report by Natural Classification  
for the Year Ended 31 December, 2020**

Expressed in US\$ Thousands

	W1&2	W3	Bilateral	Total
<b>CRP 23 - Policies, Institutions and Markets</b>				
Personnel Costs	217	—	2	218
CGIAR Collaboration Costs	—	—	—	—
Other Collaboration Costs	—	—	—	—
Supplies and Services	21	—	5	26
Operational Travel	9	—	3	11
Depreciation/Amortization	—	—	—	—
Cost Sharing Percentage	—	—	—	—
<b>Total Direct Costs</b>	<b>247</b>	<b>—</b>	<b>9</b>	<b>256</b>
Indirect Costs	33	—	—	33
<b>Total Costs</b>	<b>279</b>	<b>—</b>	<b>9</b>	<b>288</b>
Deferred depreciation	—	—	—	—
<b>Grand Total</b>	<b>279</b>	<b>—</b>	<b>9</b>	<b>288</b>
<b>CRP 32 - Big Data in Agriculture</b>				
Personnel Costs	5	—	44	49
CGIAR Collaboration Costs	—	—	67	67
Other Collaboration Costs	—	—	353	353
Supplies and Services	4	—	19	23
Operational Travel	2	—	2	5
Depreciation/Amortization	—	—	2	2
Cost Sharing Percentage	—	—	10	10
<b>Total Direct Costs</b>	<b>11</b>	<b>—</b>	<b>497</b>	<b>508</b>
Indirect Costs	1	—	2	3
<b>Total Costs</b>	<b>13</b>	<b>—</b>	<b>498</b>	<b>511</b>
Deferred depreciation	—	—	—	—
<b>Grand Total</b>	<b>13</b>	<b>—</b>	<b>498</b>	<b>511</b>
<b>CRP 33 – Genebank Platform</b>				
Personnel Costs	530	—	27	557
CGIAR Collaboration Costs	—	—	—	—
Other Collaboration Costs	—	192	2	195
Supplies and Services	533	40	37	610
Operational Travel	33	—	—	33
Depreciation/Amortization	—	—	—	—
Cost Sharing Percentage	—	—	1	1
<b>Total Direct Costs</b>	<b>1,097</b>	<b>233</b>	<b>67</b>	<b>1,397</b>
Indirect Costs	256	35	8	299
<b>Total Costs</b>	<b>1,353</b>	<b>268</b>	<b>75</b>	<b>1,696</b>
Deferred depreciation	—	—	—	—
<b>Grand Total</b>	<b>1,353</b>	<b>268</b>	<b>75</b>	<b>1,696</b>

**International Institute of Tropical Agriculture  
CRP Expenditure Report by Natural Classification  
for the Year Ended 31 December, 2020**

Expressed in US\$ Thousands

	W1&2	W3	Bilateral	Total
<b>CRP 33 - Genebank Platform (Sub-Agreement)</b>				
Personnel Costs	215	—	—	215
CGIAR CollaboratCosts	375	—	—	375
Other Collaboration Costs	119	—	—	119
Supplies and Services	149	—	—	149
Operational Travel	19	—	—	19
Depreciation/Amortization	162	—	—	162
Cost Sharing Percentage	—	—	—	—
<b>Total Direct Costs</b>	<b>1,040</b>	<b>—</b>	<b>—</b>	<b>1,040</b>
Indirect Costs	162	—	—	162
<b>Total Costs</b>	<b>1,201</b>	<b>—</b>	<b>—</b>	<b>1,201</b>
Deferred depreciation	—	—	—	—
<b>Grand Total</b>	<b>1,201</b>	<b>—</b>	<b>—</b>	<b>1,201</b>
<b>Gender</b>				
Personnel Costs	—	—	—	—
CGIAR Collaboration Costs	—	—	—	—
Other Collaboration Costs	—	—	—	—
Supplies and Services	97	—	—	97
Operational Travel	—	—	—	—
Depreciation/Amortization	—	—	—	—
Cost Sharing Percentage	—	—	—	—
<b>Total Direct Costs</b>	<b>97</b>	<b>—</b>	<b>—</b>	<b>97</b>
Indirect Costs	15	—	—	15
<b>Total Costs</b>	<b>112</b>	<b>—</b>	<b>—</b>	<b>112</b>
Deferred depreciation	—	—	—	—
<b>Grand Total</b>	<b>112</b>	<b>—</b>	<b>—</b>	<b>112</b>
<b>Total CRP - W 1 &amp; 2, W 3 &amp; Bilateral</b>				
Personnel Costs	6,748	8,258	6,840	21,846
CGIAR CollaboratCosts	385	3,331	503	4,219
Other Collaboration Costs	370	6,012	3,929	10,310
Supplies and Services	2,949	7,035	6,485	16,468
Operational Travel	222	872	1,039	2,134
Depreciation/Amortization	176	551	679	1,406
Cost Sharing Percentage	—	—	377	377
<b>Total Direct Costs</b>	<b>10,850</b>	<b>26,058</b>	<b>19,851</b>	<b>56,759</b>
Indirect Costs	1,542	3,788	1,947	7,278
<b>Total Costs</b>	<b>12,393</b>	<b>29,846</b>	<b>21,798</b>	<b>64,037</b>
Deferred depreciation	—	—	—	—
<b>Grand Total</b>	<b>12,393</b>	<b>29,846</b>	<b>21,798</b>	<b>64,037</b>



**International Institute of Tropical Agriculture  
CRP W1&2 Funding Report  
for the Year Ended 31 December, 2020**

Expressed in US\$ Thousands

Windows 1 &amp; 2

**CRP 14 - Maize Agri-Food Systems**

Opening Balance	(482)
Add: Cash Receipts from Lead Center	1,919
Less disbursements:	(1,889)
<b>Closing Balance</b>	<b>(452)</b>

Windows 1 &amp; 2

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

Opening Balance	(931)
Add: Cash Receipts from Lead Center	3,893
Less disbursements:	(4,311)
<b>Closing Balance</b>	<b>(1,349)</b>

Windows 1 &amp; 2

**CRP 18 - Grain Legumes**

Opening Balance	(651)
Add: Cash Receipts from Lead Center	1,558
Less disbursements:	(1,136)
<b>Closing Balance</b>	<b>(229)</b>

Windows 1 &amp; 2

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

Opening Balance	(138)
Add: Cash Receipts from Lead Center	1,481
Less disbursements:	(1,515)
<b>Closing Balance</b>	<b>(173)</b>

Windows 1 &amp; 2

**CRP 22 - Climate Change, Agriculture and Food Security (CCAFS)**

Opening Balance	28
Add: Cash Receipts from Lead Center	1,200
Less disbursements:	(583)
<b>Closing Balance</b>	<b>645</b>

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Windows 1 & 2

**CRP 23 - Policies, Institutions and Markets**

Opening Balance	(4)
Add: Cash Receipts from Lead Center	290
Less disbursements:	(279)
<b>Closing Balance</b>	<b>7</b>

Windows 1 & 2

**CRP 32 - Big Data in Agriculture**

Opening Balance	(24)
Add: Cash Receipts from Lead Center	42
Less disbursements:	(13)
<b>Closing Balance</b>	<b>5</b>

Windows 1 & 2

**CRP 33 - Genebank Platform**

Opening Balance	(835)
Add: Cash Receipts from Lead Center	2,740
Less disbursements:	(2,554)
<b>Closing Balance</b>	<b>(649)</b>

Windows 1 & 2

**Gender**

Opening Balance	-
Add: Cash Receipts from Lead Center	112
Less disbursements:	(112)
<b>Closing Balance</b>	<b>-</b>

**International Institute of Tropical Agriculture  
Schedule of Direct and Indirect Cost Rates  
for the Year Ended 31 December, 2020**

Expressed in US\$ Thousands

	<b>2020</b>	<b>2019</b>
<b>Expenses</b>		
Research Expenses	60,167	72,354
CGIAR Collaboration Expenses	5,348	4,771
NON-CGIAR Collaboration Expenses	12,648	12,426
Management and General Expenses	9,052	10,024
<b>Total</b>	<b>87,215</b>	<b>99,575</b>

**Partners Management Cost**

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

General Admin Expenses on Partners Management	<b>506</b>	<b>497</b>
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**Computation of Indirect Cost Rate**

	<b>2020</b>			<b>2019</b>		
	<b>In-house</b>	<b>Partner</b>	<b>Total</b>	<b>In-house</b>	<b>Partner</b>	<b>Total</b>
Gen & Admin Expenses	<u>9,052 – 506</u>	<u>506</u>	<u>9052</u>	<u>10,024 – 497</u>	<u>497</u>	<u>10,024</u>
Research Expenses	60,167	12648	60,167+12,648	72,354	12,426	72,354+12,426
Indirect Cost Rate	14.20%	4%	12.43%	13.17%	4%	11.82%
<b>Indirect Cost Rate...<sup>1/</sup></b>	<b>16.20%</b>		<b>14.43%</b>	<b>15.17%</b>		<b>13.82%</b>

<sup>1/</sup> Includes 2 percent system administrative costs on bilateral projects.

## Acronyms and Abbreviations

aBi Trust	Agribusiness Initiative Trust
A4NH	Agriculture for Improved Nutrition and Health
AATF	African Agricultural Technology Foundation
ADA	Austrian Development Agency
AfDB	African Development Bank
AGRA	Alliance for a Green Revolution in Africa
ANPEJ	L'Agence Nationale pour la Promotion de l'Emploi des Jeunes, Republique du Senegal
AWF	African Wildlife Foundation
BATN	British American Tobacco Nigeria Foundation
BECOD	le Bureau d'Etudes et Conseil en Développement intégré
BMZ/GIZ	Deutsche Gesellschaft für Internationale Zusammenarbeit
BMGF	Bill & Melinda Gates Foundation
CAPEF	Chamber of Agriculture, Fisheries, Livestock and Forestry of Cameroon
CARE	CARE International in Cameroon
CCAFS	Climate Change, Agriculture and Food Security
CFC	Common Fund for Commodities
CGIAR	Consultative Group on International Agricultural Research
CFFRC	Crops for the Future Research Centre
CIAT	Centro Internacional de Agricultura Tropical
CIFOR	Centre for International Forestry Research
CIMMYT	Centro Internacional de Mejoramiento de Maiz y Trigo
CIP	Centro Internacional de la Papa
CORAF/WE CARD	Conseil Ouest et Centre Africain pour la Recherche et le Développement Agricole / West and Central African Council for Agricultural Research and Development
COSA	Committee on Sustainability Assessment
CSP	Cost Sharing Percentage
CRI-Ghana	Crop Research Institute - Ghana
CRP	CGIAR Research Program
CRS	Catholic Relief Services
CTA	Technical Centre for Agriculture and Rural Cooperation
DAP	Australian Government - Direct Aid Program
DAPP	Development Aid from People to People in Zambia
DCI - Ireland	Development Cooperation Ireland - Department of Foreign Affairs, Ireland (Irish Aid)
DDPSC	Donald Danforth Plant Science Centre
DIOBASS	La Plate forme Diobass au Kivu
DGDC	Directorate General for Development Co-operation
DGIS	Directorate General for International Cooperation Of The Netherlands
EIB	Excellence in Breeding
EMBRAPA	Empresas Publicas de Medellin
EU	European Union
FAO	Food and Agriculture Organization
FAU	Friedrich-Alexander-University Erlangen-Nuremberg
FH	Food for the Hungry International
FIRCA	Le Fonds Interprofessionnel pour la Recherche et le Conseil Agricole
FMARD	Federal Ministry of Agriculture and Rural Development, Nigeria
GCDT	Global Crop Diversity Trust
GIZ	Deutsche Gesellschaft für Internationale Zusammenarbeit
GU	University of Gothenburg
HPlus	HarvestPlus
HRNS	Hanns R. Neumann Stiftung Africa
HELVETAS	HELVETAS Swiss Inter co-operation
IDH	IDH- the sustainable trade initiative
IDS	Institute of Development Studies, University of Dar es Salaam
IITA	International Institute of Tropical Agriculture

IIAM	Instituto de Investigacao Agraria de Mocambique
ICART	International Center for Advanced Research and Training, Bukavu, DRC
icip	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
IRD	Institute of Rural Development Planning, Dodoma-Tanzania
ISABU	Institut des Sciences Agronomiques du Burundi
ISTR	International Society for Tropical Root Crops - Africa Branch (ISTR-AB)
ITC	International Trade Center
JIRCAS	Japan International Research Center for Agricultural Science
JRSBDF	J.R.S. Biodiversity Foundation
KU Leuven	Katholieke Universiteit, Leuven
LUND	Lund University
MAFSC	Ministry of Agriculture, Food Security and Cooperatives, Tanzania
MARD	Ministry of Agriculture and Rural Development, DRC (Ministere de L'Agriculture et du developpement Rural - MINAGRIDER, DRC)
MEDA Tanzania	MEDA Economic Development Associates
MoFA	Ministry of Agriculture, Upper East Region, Ghana
MINADER	Ministry of Agriculture And rural Development Yaounde - Ministere De L'agriculture Et Du Developpement Rural
MPAE	Ministère auprès de la présidence en charge de l'agriculture et de l'élevage, Madagascar
MPJESC	Ministere de la Promotion de la Jeunesse, de l'Emploi des Jeunes et du Service Civique
MSU	Michigan State University
NESTEC	Nestle (NESTLE-SWITZERLAND)
NORAD	Norwegian Agency for Development Cooperation
NRI	Natural Resources Institute
PIA	Program Implementation Agreement
PIM	Policies, institutions, and markets for enabling agricultural incomes for the poor
PIRAM	Le Programme Intégré de Réhabilitation de l'Agriculture dans la Province du Maniema
PNDHD	PROGRAMME NATIONAL DE DEVELOPPEMENT HUMAIN DURABLE
PNDP	National Community-Driven Development Programme
PPA	Program Participant Agreement
PRILAKS	Primlaks Nigeria Limited
PSMNR	Programme for Sustainable Management of Natural Resources
PSSUB	Pennsylvania State University
PURDUE	PURDUE University
QUB	Queen's University Belfast
QUT	Queensland University of Technology
RTB	Roots, tubers and bananas for Food Security and Income
SDC	Swiss Agency for Development and Cooperation
SLU	Swedish University of Agricultural Sciences
SNV	Organisation Néerlandais de Développement
SWITZ	Elephant Vert
TJCFML	TJ Cassava Flour Mills Limited
TUA	Tokyo University of Agriculture
TSL	Sainsbury Laboratory