

Annual Report and Financial Statements

for the year ended 31 December

2023



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Statement of the Board Chair

for the year ended 31 December 2023

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

The decentralization of IITA's structure into five regional hubs managed by Directors (simultaneously leading a science competency) and its timely implementation from 2012 was crucial to the growth and stability of IITA. In Central Africa, IITA's regional hub headquarter is in Kinshasa (DR Congo); the Eastern Africa hub is in Dar Es Salaam (Tanzania); the Southern Africa hub in Lusaka (Zambia); and the West Africa hub in Ibadan (Nigeria). An additional hub in the Sahel was recently established in Bamako, Mali. IITA hubs have become institutional assets in which donors, governments; various research and delivery partners have invested and where clear impact has been delivered. These hubs will be an asset for the One CGIAR in sub-Saharan Africa.

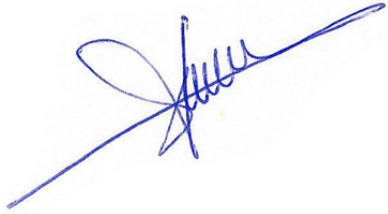
IITA continued resource mobilization efforts to increase funding in windows 3 and bilateral in 2023. Total revenue amounted to \$126.7 million (2022: \$124.2 million) representing a 2% increase with expenditure of \$126.1 million (2022: \$124.2 million). Window 3 funding increased by 16% (2023: \$35.8 million and 2022: US\$30.8 million). However, there was a significant drop in bilateral funding by 8% (2023: \$66.0 million and 2022: \$71.4 million) due to delayed renewal of the second phase of the project with the government of DRC and the fact that we did not have the \$5 million unrestricted funding arrears from the Nigerian government that we had in 2022. The Institute's liquidity reduced to \$50.6 million in 2023 from \$67.1 million in 2022 due to big disbursements to partners in window 3 projects and delayed renewal of the project we have with the government of the Democratic Republic of Congo. Reserve levels improved with operating reserves increasing from \$10.3 million to \$12.1 million and days reserves increased from 31.1 to 33.3 days. The increase in reserve days is due to an increase in average daily cash expenditure from US \$0.323m to \$0.327m. The 2023 audited financial statements show an operating result of US\$0.635 million surplus. The Board recognizes the continuing need to increase reserves and expense days coverage and will continue to work with management to develop action plans to improve days coverage to a desirable level.

The year 2023 was the Penultimate year in which IITA participated in the CGIAR initiatives before the end of the first cycle in 2024. With CGIAR research and innovation providing a 10:1 return on investment, supporting the new initiatives provided funders with a clear path to impact for people, climate, and nature. IITA scientists have continued to actively engage in 19 initiatives, in some cases in a leading role for 2 Initiatives and in others as member of the consortium in different leading and supporting roles.

For the better part of 2023, leaders across the CGIAR System engaged in redefining of the governance systems of 'One CGIAR' that will result in changes in structure and governance of the center boards, clarify the path to 'One CGIAR' and to pave the way for an integrated CGIAR partnership to move forward with confidence and operate in a shared matrix structure.

We are already seeing a decisive shift in focus towards implementation of the Integrated Framework Agreement (IFA) to operationalize how integrated teams will work together in partnerships ensuring that all Center staff are able to engage with and contribute to the Global and Regional Groups.

The Board of Trustees expresses its appreciation to the Management and staff of IITA for the excellent research and delivery activities conducted during 2023, attracting new partners, funding, and the effective financial and administrative management of the Institute's resources. Finally, the Trustees express deep appreciation to IITA'S investors and partners for their contributions to the Institute's mission of reducing hunger and poverty in Africa.

A handwritten signature in blue ink, appearing to read 'Roel Merckx', with a long horizontal stroke extending to the left.

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

Board Statement on IITA Risk Management - 2023

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

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

To these ends, the Board has adopted a risk management policy and risk mitigation practices, that have been communicated to all staff, that include a risk framework by which IITA management identifies, evaluates and prioritizes risks and opportunities across the organization; assigns risk owners and develops risk mitigation strategies (including internal controls) which balance benefits with costs; monitors the implementation of these strategies and reports semi-annually to the Audit, Finance and Risk Committee of the Board on results. During 2023, the management continued to review and further develop existing risk management strategies and guidelines to ensure the risk management system in IITA is comprehensive, relevant and continues to be in line with best practices.

The Board will monitor and review progress on an on-going basis as the IITA management seeks to deepen the implementation of the risk management framework, focusing 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 2023 financial statements and the effectiveness of internal control specific to financial reporting, the Board notes management's assertion in its 2023 Management Letter of Representation (provided to the external auditors) and Management's Statement of Responsibility for Financial Reporting included as part of the annual Financial Statements.



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

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Report of Management

The accompanying financial statements of IITA are the responsibility of management and have been prepared in accordance with International Financial Reporting Standards (IFRS) as prescribed for all international research centers having partnerships with the Consultative Group on International Agricultural Research (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 & Risk Committee (AFRC).

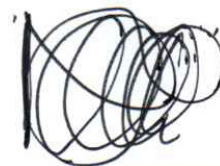
The AFRC is a common Committee of the CGIAR System Board and of the Boards of the CGIAR centers and Alliances who have adopted uniformed governance arrangements as part of the One CGIAR. The Committee meets with the independent auditors, management, and internal auditors periodically to discuss internal controls, auditing, and financial reporting matters. The committee reviews, with the independent auditors, the scope, and results of the audit report.

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



Simeon Ehui
Director General

21 May 2024



Dennis Mulenga
Director of Finance

21 May 2024



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INDEPENDENT AUDITOR'S REPORT

To the Trustees of International Institute of Tropical Agriculture

Report on the Audit of the Consolidated and Separate Financial Statements

Opinion

We have audited the consolidated and separate financial statements of International Institute of Tropical Agriculture ("the Institute" or "IITA") and its subsidiary (together, "the Group"), which comprise:

- the consolidated and separate statements of financial position as at 31 December 2023;
- the consolidated and separate statements of activities and other comprehensive income;
- the consolidated and separate statements of changes in reserves;
- the consolidated and separate statements of cash flows for the year then ended; and
- the notes, comprising material accounting policies and other explanatory information.

In our opinion, the accompanying consolidated and separate financial statements give a true and fair view of the consolidated and separate financial position of the Institute and its subsidiaries as at 31 December 2023, and of its consolidated and separate financial performance and its consolidated and separate cash flows for the year then ended in accordance with IFRS Accounting Standards as issued by the International Accounting Standards Board (IFRS Accounting Standards).

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 consolidated and separate Financial Statements* section of our report. We are independent of the Group and Institute in accordance with International Ethics Standards Board for Accountants *International Code of Ethics for Professional Accountants (including International Independence Standards)* (IESBA Code) together with the ethical requirements that are relevant to our audit of the consolidated and separate financial statements in Nigeria, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

Management are responsible for the other information. The other information comprises the Statement of the Board Chair, Board statement on the IITA risk management, Report of Management and Other disclosures, but does not include the consolidated and separate financial statements and our auditor's report thereon.

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

KPMG Professional Services, a partnership registered in Nigeria and a member firm of the KPMG global organisation of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee.

Registered in Nigeria No BN 986925

A list of partners is available for inspection at the firm's address.



In connection with our audit of the consolidated and separate financial statements, our responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the consolidated and separate financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, 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 Management for the Consolidated and Separate Financial Statements

Management are responsible for the preparation of consolidated and separate financial statements that give a true and fair view in accordance with IFRS Accounting Standards, and for such internal control as management determine is necessary to enable the preparation of consolidated and separate financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated and separate financial statements, management are responsible for assessing the Group and 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 management either intend to liquidate the Group and Institute or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Consolidated and Separate Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated and separate 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.

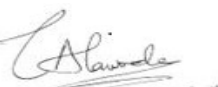
As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated and separate 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 Group and Institute's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's 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 Group and 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 consolidated and separate 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 Group and Institute to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the consolidated and separate financial statements, including the disclosures, and whether the consolidated and separate financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with the Audit, Finance and Risk Committee (AFRC) and/or Board of Trustees of the Institute 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.

Signed: 

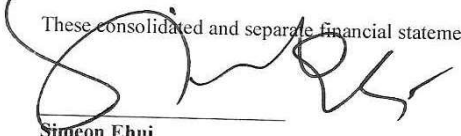
Akintoye O. Alawode, FCA
FRC/2013/ICAN/00000002843
For: KPMG Professional Services
Chartered Accountants
10 June 2024
Lagos, Nigeria



Consolidated and Separate Statement of Financial Position
As at 31 December 2023

		IITA CONSOLIDATED		IITA SEPARATE	
	Notes	31-Dec-23 \$'000	31-Dec-22 \$'000	31-Dec-23 \$'000	31-Dec-22 \$'000
Assets					
Current assets					
Cash and short term deposit	9	50,820	67,535	50,636	67,133
Accounts receivable:					
Donors - Net	10.1	21,279	20,435	21,279	20,435
Employees	10.2	1,231	389	1,231	389
CGIAR Centers	10	3,763	5,061	3,763	5,061
Receivables from BIP	10	-	-	507	710
Other receivables	10.3	1,732	2,101	1,454	1,947
Prepayments	11	2,888	5,301	2,831	5,301
Inventories	12	3,226	2,504	3,094	2,300
Total current assets		84,939	103,325	84,795	103,276
Non-current assets					
Property, plant and equipment - Net		27,645	27,643	26,201	26,077
Intangible assets	14	80	197	80	197
Deferred tax asset	26	312	312	-	-
Investment in Subsidiary	15	-	-	1,132	1,582
Total non-current assets		28,036	28,153	27,413	27,856
Total assets		112,975	131,478	112,208	131,132
Liabilities and net assets					
Current liabilities					
Accounts payable:					
Donors	16.1	56,287	73,247	56,287	73,247
Employees	16.2	8,357	9,880	8,357	9,879
CGIAR Centers	16	-	2,164	-	2,164
Accruals and Other payables	16.3	5,614	5,153	5,145	4,455
Deferred income from donors	18	713	675	713	675
Total current liabilities		70,971	91,119	70,502	90,420
Non-current liabilities					
Defined Benefit Obligation	17	2,317	2,334	2,317	2,334
Deferred income from donors	18	642	276	545	276
Total non-current liabilities		2,959	2,610	2,862	2,610
Total liabilities		73,930	93,729	73,364	93,030
Reserves					
Non-Controlling Interest- BIP	27	(2)	-	-	-
Undesignated Reserves	19	7,484	6,063	9,137	8,372
Designated Reserves - BIP	19.1	1,957	1,957	-	-
Designated Reserves - IITA		29,641	29,641	29,641	29,642
Total unrestricted Reserves		39,080	37,661	38,779	38,014
Temporary Reserves - Other comprehensive income	19.3	(35)	88	65	88
Total Reserves		39,045	37,749	38,844	38,102
Total liabilities and net assets		112,975	131,478	112,208	131,132

These consolidated and separate financial statements were approved by the Board of Trustees and signed on its behalf by:


Simeon Ehui
Director General
21 May 2024


Dennis Mulenga
Director of Finance
21 May 2024

Notes	31-Dec-23				31-Dec-22			
	\$'000		\$'000		\$'000		\$'000	
	N-Portfolio	Portfolio	Total	Total	N-Portfolio	Portfolio	Total	Total
Revenue and gains								
Grant income								
Initiative								
Window 3								
Bilateral								
Total grant revenue	31	125,679	125,710		5,549	117,520	123,069	
Sale of goods (Seeds & Others)	931	-	931		874	-	874	
Fair value gains on agricultural produce	122	-	122		107	-	107	
Other income (BIP)	1	-	1		165	-	165	
Total revenue and gains	1,085	125,679	126,763		6,695	117,520	124,215	
Expenses and losses								
Research expenses	-	80,035	80,035		-	78,132	78,132	
CGIAR collaboration expenses	-	5,133	5,133		-	3,613	3,613	
Non - CGIAR collaboration expenses	-	28,050	28,050		-	22,254	22,254	
Management and general expenses	8,419	-	8,419		12,216	-	12,216	
Indirect cost recovery	(12,460)	12,460	-		(13,521)	13,521	-	
Impairment loss (Donor & BIP Receivable)	3,441	-	3,441		6,362	-	6,362	
Total expenses (BIP)	1,051	-	1,051		1,469	-	1,469	
Total expenses and losses	451	125,678	126,129		6,526	117,520	124,046	
Operating Surplus for the year	634	-	634		169	-	169	
Finance income	55	-	55		15	-	15	
Gains and losses on sale of assets	72	-	72		72	-	72	
Other Finance Income/ Expenses	7	-	7		(7)	-	(7)	
Surplus for the year	768	-	768		249	-	249	
Other comprehensive income								
<i>Other comprehensive income not to be reclassified to the statement of activities in subsequent periods</i>								
17.1 Remeasurement gain on defined benefit plans	(23)	-	(23)		(39)	-	(39)	
Foreign Currency translation differences	(101)	-	(101)		-	-	-	
Total comprehensive income	645	-	645		210	-	210	

Statement Of Activities And Other Comprehensive Income

For the year ended 31 December 2023

	Notes	31-Dec-23		31-Dec-22			
		N-Portfolio	Portfolio	Total	N-Portfolio	Portfolio	Total
Revenue and gains							
Grant income							
Initiative	5.1	-	23,882	23,882	-	20,890	20,890
Window 3	5.1	-	35,801	35,801	-	30,818	30,818
Bilateral	5.1	31	65,996	66,027	5,549	65,812	71,361
Total grant revenue		31	125,679	125,710	5,549	117,520	123,069
Expenses and losses							
Research expenses	6	-	80,035	80,035	-	78,132	78,132
CGIAR collaboration expenses	6	-	5,133	5,133	-	3,613	3,613
Non - CGIAR collaboration expenses	6	-	28,050	28,050	-	22,254	22,254
Management and general expenses	7	8,419	-	8,419	12,216	-	12,216
Indirect cost recovery	8	(12,460)	12,460	-	(13,521)	13,521	-
Impairment loss (Donor & BIP Receivable)	7.2	3,441	-	3,441	6,362	-	6,362
Total expenses and losses		(600)	125,678	125,079	5,056	117,520	122,577
Operating Surplus for the year							
Finance income	5	55	-	55	15	-	15
Gains and losses on sale of assets	5	72	-	72	72	-	72
Interest Income- Staff	5	7	-	7	(7)	-	(7)
Surplus for the year		765	-	765	572	-	572
Other comprehensive income							
Other comprehensive income not to be reclassified to the statement of activities in subsequent periods							
Remeasurement loss on defined benefit plans	17.2	(23)	-	(23)	(39)	-	(39)
Total comprehensive income		742	-	742	532	-	533

Statement of Changes in Reserves
For the year ended 31 December 2023

	Undesignated funds	Designated funds				Total Unrestricted Reserves	Other Comprehensive Income		Total Reserves
		Investment in property, plant and equipment	Investment in intangible assets	Property, plant and equipment/ intangible assets acquisition and replacement	Institutional stability	Sub-total Designated Fund	Actuarial Gain/ (loss)	Foreign Currency translation differences	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 January 2023	6,063	27,643	197	2,758	1,000	31,598	88	-	37,749
Depreciation	-	(4,517)	(118)	4,634	-	-	-	-	-
Appropriations from Undesignated to designated	-	70,508	-	(70,508)	-	-	-	-	-
Additions during the year	-	(711)	-	711	-	-	-	-	-
Disposals during the year (Cost)	-	1,988	-	(1,988)	-	-	-	-	-
Disposals during the year (Accum Dep)	-	(44,804)	-	44,804	-	-	-	-	-
Prior Year Adjustment to Addition	-	-	-	-	-	-	-	-	-
Impairment of Subsidiary's investment and receivables	651	-	-	-	-	-	-	-	651
Surplus for the year	768	-	-	-	-	-	-	-	768
Transfer to Non-Controlling Interest	-	-	-	-	-	-	-	-	-
Value of assets received during the year - Cassava	-	-	-	-	-	-	-	-	-
Other comprehensive income	-	-	-	-	-	-	(23)	(101)	(123)
As at 31 December 2023	7,482	50,108	80	(19,590)	1,000	31,598	65	(101)	39,045
As at 1 January 2022	5,806	27,984	565	2,082	1,000	31,631	127	-	37,564
Depreciation	-	(2,179)	(368)	2,547	-	-	-	-	-
Appropriations from Undesignated to designated	-	519	-	(519)	-	-	-	-	-
Additions during the year	-	1,397	-	(1,397)	-	-	-	-	-
Disposals during the year (Cost)	-	(1,561)	-	1,561	-	-	-	-	-
Disposals during the year (Accum Dep)	-	1,485	-	(1,485)	-	-	-	-	-
Prior Year Adjustment to Addition	-	(2)	-	2	-	-	-	-	-
Surplus for the year	-	-	-	(48)	-	(48)	-	-	(48)
Transfer to Non-Controlling Interest	248	-	-	-	-	-	-	-	248
Value of assets received during the year - Cassava	9	-	-	-	-	-	-	-	9
Other comprehensive income	-	-	-	15	-	15	(39)	-	15
As at 31 December 2022	6,063	27,643	197	2,758	1,000	31,598	88	-	37,749

Statement of Changes in Reserves
For the year ended 31 December 2023

	Undesignated funds	Designated funds				Total Unrestricted Reserves	Other Comprehensive Income	Total Reserves
		Investment in property, plant and equipment	Investment in intangible assets	Property, plant and equipment/ intangible assets acquisition and replacement	Institutional stability	Sub-total Designated Fund		
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 January 2023	8,373	26,077	197	2,367	1,000	38,014	88	38,102
Depreciation	-	(4,366)	(118)	4,483	-	-	-	-
Appropriations from Undesignated to designated	-	70,508	-	(70,508)	-	-	-	-
Additions during the year	-	(739)	-	739	-	-	-	-
Disposals during the year (Cost)	-	1,988	-	(1,988)	-	-	-	-
Disposals during the year (Accum Dep)	-	(44,804)	-	44,804	-	-	-	-
Prior Year Adjustment to Addition	-	-	-	-	-	-	-	-
Adjustment to Net assets due to retired assets	-	-	-	-	-	-	-	-
Surplus for the year	764	-	-	-	-	764	-	764
Other comprehensive income	-	-	-	-	-	-	-	-
Other comprehensive income/loss	-	-	-	-	-	-	(23)	(23)
As at 31 December 2023	9,137	48,665	80	(20,104)	1,000	38,778	65	38,844
As at 1 January 2022	7,801	26,290	565	1,834	1,000	37,490	127	37,617
Depreciation	-	(2,024)	(368)	2,391	-	-	-	-
Appropriations from Undesignated to designated	-	518	-	(518)	-	-	-	-
Additions during the year	-	1,339	-	(1,339)	-	-	-	-
Disposals during the year (Cost)	-	(1,510)	-	1,510	-	-	-	-
Disposals during the year (Accum Dep)	-	1,466	-	(1,466)	-	-	-	-
Prior Year Adjustment to Addition	-	(1,968)	-	2	-	-	-	-
Adjustment to Net assets due to retired assets	-	-	-	(48)	-	(48)	-	(48)
Surplus for the year	572	-	-	-	-	572	-	572
Other comprehensive income	-	-	-	-	-	-	(39)	(39)
As at 31 December 2022	8,373	26,077	197	2,367	1,000	38,014	88	38,102

Statement of Cashflows

For the year ended 31 December 2023

Consolidated and Separate Statement of Cashflows

		IITA CONSOLIDATED		IITA SEPARATE	
		31-Dec-23	31-Dec-22	31-Dec-23	31-Dec-22
		\$'000	\$'000	\$'000	\$'000
Surplus		768	210	765	533
<i>Non-cash adjustments to reconcile surplus to net cashflows:</i>					
Interest income	5	(55)	(15)	(55)	(15)
Gain on disposal of property, plant and equipment	5	-	(72)	-	(72)
Allowance for impairment loss	10.1	1,641	-	1,641	-
Depreciation of unrestricted assets	13	1,618	1,504	1,467	1,348
Depreciation of restricted assets	13	406	675	406	675
Amortisation of intangible assets	14	118	368	118	368
PPE Adjustments		-	(278)	-	(292)
Impairment of other non financial assets	7.2	201	-	-	-
Amortisation of deferred income from donors	18	(406)	-	(406)	-
Employee benefit expense	17.1	62	99	62	99
Impairment of investment in subsidiary	15	-	-	450	-
Impairment of Receivable from BIP	7.2	-	-	201	-
		4,353	2,471	4,649	2,644
Decrease/ (increase) in assets- Working Capital					
Investments	9				
<i>Accounts receivable:</i>					
Donors	10.1	(2,485)	8,594	(2,485)	8,594
Employees	10.2	(842)	406	(842)	406
CGIAR Centers	10	1,298	662	1,298	662
Receivables from BIP	10.1.1	-	-	2	(221)
Other receivables	10.3	369	(2,040)	493	(1,747)
Prepayments	11	2,413	(3,087)	2,470	(3,087)
Inventories	12	(722)	132	(794)	215
Increase/ (decrease) in liability					
<i>Accounts payable:</i>					
Donors	16.1	(16,960)	45,010	(16,960)	45,010
Employees	16.2	(1,523)	(308)	(1,522)	(308)
CGIAR Centers	16	(2,164)	2,089	(2,164)	2,089
Others	16.3	461	2,001	690	1,706
Deferred income from donors	18	38	(165)	38	(165)
		(15,765)	55,765	(15,129)	55,798
Interest received	5	55	15	55	15
Benefit paid	17.1	(125)	(46)	(125)	(46)
Net cash used in operating activities		(15,835)	55,734	(15,199)	55,767
Investing activities					
Acquisition of unrestricted property, plant and equipment	13	(1,551)	(1,916)	(1,523)	(1,857)
Proceeds from sale of property, plant, and equipment	5	72	124	72	72
Net cash used in investing activities		(1,479)	(1,792)	(1,451)	(1,785)
Net decrease in cash and cash equivalent		(17,315)	53,942	(16,651)	53,982
Net foreign exchange difference		600	25	154	25
Cash and cash equivalents at 1 January	9	67,535	13,568	67,133	13,126
Cash and cash equivalents at 31 December		50,820	67,535	50,636	67,133

Notes to the financial statements

For the year ended 31 December 2023

1 Reporting Entity

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, a One CGIAR Center headquartered in Ibadan, Nigeria; is one of Africa's seminal partners in applied agricultural research for sustainable food futures. One CGIAR is a dynamic reformulation of CGIAR's partnerships, knowledge, assets and global presence, aiming for greater integration and impact in the face of the interdependent challenges of today's world. One CGIAR research is dedicated to reducing rural poverty, increasing food security, improving human health and nutrition, and ensuring more sustainable management of natural resources.

The separate financial statements as at 31 December 2023 comprises the financial statements of International Institute of Tropical Agriculture ("the Institute"). The consolidated financial statements comprises the financial statements of the Institute and its subsidiary as at 31 December 2023 (together, referred to as "the Group"). IITA Business Incubation Platform Limited (IITA BIP) is a wholly owned subsidiary IITA. IITA BIP takes innovations and accelerates them into commercial enterprises for public benefit. Agribusinesses such as IITA GOSEED Limited, NoduMax, and aflasafe™, turn research into results, giving farmers access to better agricultural products such as high quality seeds, efficient bioinoculants, and improved biocontrol methods. BIP has two subsidiaries namely IITA GOSEED Limited which is wholly owned and CROPNUTS Agriserve Limited in which it has 51% stake.

2 Basis of Accounting

(a) Statement of Compliance

The separate and consolidated financial statements have been prepared in accordance with IFRS Accounting Standards as issued by the International Accounting Standards Board (IFRS Accounting Standards). The financial Statements were authorised for issue on 21 May 2024. These financial statements cover the financial year from 1 January 2023 to 31 December 2023 with comparatives being December 2022.

(b) Functional and Presentation Currency

These financial statements are presented in United States Dollars ('US\$' or '\$'), which is the Group and Institute's functional currency. All financial information presented in US\$ has been rounded to the nearest thousand except where otherwise indicated.

(c) Going Concern

The separate and consolidated financial statements have been prepared on a going concern basis. Management has made an assessment of the Institute'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.

(d) Measurement of fair values

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.

A number of the Group and Institute's accounting policies and disclosures require the measurement of fair values, for both financial and non-financial assets and liabilities.

The Institute has a framework with respect to the measurement of fair values. Management is responsible for overseeing the process of determination of fair values for assets and liabilities. When applicable, further information about the assumptions made in determining fair value is disclosed in the notes specific to that asset or liability.

The Institute has not measured financial instruments and non-financial assets at fair value at the reporting date.

Fair value related disclosures for financial assets are summarised in the following notes:

Material Accounting policies - Note 3

Fair value measurement - Note 20

Quantitative disclosures of fair value measurement hierarchy for assets - Note 20

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

Notes to the financial statements

For the year ended 31 December 2023

When measuring the fair value of an asset or a liability, the Group and Institute uses observable data as far as possible. Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows:

If the input used to measure the fair value of an asset or a liability might be categorised in different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. The Group and Institute recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

Further information about the assumptions made in measuring fair values is included in Financial Instruments - Financial risk management policies and objectives (Note 22).

(e) Basis of Measurement

The financial statements have been prepared under the historical cost basis except for the following items, which are measured on an alternative basis on each reporting date.

<i>Item</i>	<i>Measurement basis</i>
Non-derivative financial instruments (excluding available for sale financial instruments)	- Initially measured at fair values and subsequently measured at amortised cost
Defined benefits Obligation	- Measured at the present value of the obligation using the Projected Unit Credit Method
Inventories	- Lower of cost and net realisable value

(f) Current versus non-current classification

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

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

All other assets are classified as non-current.

A liability is current when:

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

The Group classifies all other liabilities as non - current.

(g) New IFRS Accounting Standards, Requirements, and Interpretations

Newly effective standards and requirements

The following IFRS accounting standards and amendments to IFRS Accounting Standards issued by the International Accounting Standards Board (IASB) became mandatorily effective during the accounting period beginning on 1 January 2023. Their adoption has not had any material impact on the disclosures or on the amounts reported in these financial statements.

I. IFRS 17 Insurance Contracts

This Standard establishes the principles for the recognition, measurement, presentation, and disclosure of insurance contracts. The Standard 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 will explicitly measure the cost of that uncertainty interest rates and the impact of policyholders' options and guarantees.

Notes to the financial statements

For the year ended 31 December 2023

II. Amendments to IAS 1 and IFRS Practice Statement 2 – Disclosure of Accounting Policies

The amendments changed the requirements in IAS 1 regarding disclosure of accounting policies. It replaced all instances of the term ‘significant accounting policies’ with ‘material accounting policy information’. Accounting policy information is material if, when considered together with other information included in an entity’s financial statements, it can reasonably be expected to influence decisions that the primary users of general-purpose financial statements make based on those financial statements.

The supporting paragraphs in IAS 1 are also amended to clarify that accounting policy information that relates to immaterial transactions, other events or conditions is immaterial and need not be disclosed. Accounting policy information may be material because of the nature of the related transactions, other events or conditions, even if the amounts are immaterial. However, not all accounting policy information relating to material transactions, other events or conditions is itself material.

The Board has also developed guidance and examples to explain and demonstrate the application of the ‘four-step materiality process’ described in IFRS Practice Statement 2.

III. Amendments to IAS 8 – Definition of Accounting Estimates

The amendment introduces a new definition for accounting estimates: clarifying that they are monetary amounts in the financial statements that are subject to measurement uncertainty.

The amendments also clarify the following:

- an entity develops an accounting estimate to achieve the objective set out by an accounting policy.
- developing an accounting estimate includes both selecting a measurement technique (estimation or valuation technique) and choosing the inputs to be used when applying the chosen measurement technique.
- a change in accounting estimate that results from new information or new developments is not the correction of an error. In addition, the effects of a change in an input or a measurement technique used to develop an accounting estimate are changes in accounting estimates if they do not result from the correction of prior period errors.
- a change in an accounting estimate may affect only the current period’s profit or loss, or the profit or loss of both the current period and future periods. The effect of the change relating to the current period is recognised as income or expense in the current period. The effect, if any, on future periods is recognised as income or expense in those future periods.

The definition of accounting policies remains unchanged.

IV. Amendments to IAS 12 – Deferred Tax related to Assets and Liabilities arising from a Single Transaction

The amendment clarifies that the initial recognition exemption does not apply to transactions that give rise to equal and offsetting temporary differences such as leases and decommissioning obligations. As a result, companies will need to recognise a deferred tax asset and a deferred tax liability for temporary differences arising on initial recognition arising from these transactions.

For leases and decommissioning liabilities, the associated deferred tax asset and liabilities will need to be recognised from the beginning of the earliest comparative period presented, with any cumulative effect recognised as an adjustment to retained earnings or other components of equity at that date. If an entity previously accounted for deferred tax on these transactions using the net approach, then the impact on transition is likely to be limited to the separate presentation of the deferred tax asset and the deferred tax liability.

V. Amendments to IAS 12 - International Tax Reform—Pillar Two Model Rules

The amendments give companies temporary relief from accounting for deferred taxes arising from the Organisation for Economic Co-operation and Development’s (OECD) international tax reform.

The OECD published the Pillar Two model rules to ensure that large multinational companies would be subject to a minimum 15% tax rate. More than 135 countries and jurisdictions representing more than 90% of global GDP have agreed to the Pillar Two model rules.

The amendments introduce:

- a temporary exception — to the accounting for deferred taxes arising from jurisdictions implementing the global tax rules. This will help to ensure consistency in the financial statements while easing into the implementation of the rules; and
- targeted disclosure requirements—to help investors better understand a Institute’s exposure to income taxes arising from the reform, particularly before legislation implementing the rules is in effect.

Companies can benefit from the temporary exception immediately but are required to provide the disclosures to investors for annual reporting periods beginning on or after 1 January 2023.

Notes to the financial statements

For the year ended 31 December 2023

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

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

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

Amendments to IFRS 16 - Lease Liability in a Sale and Leaseback

Amendments to IAS 7 and IFRS 7 - Supplier Finance Arrangements

Amendments to IAS 21 - Lack of Exchangeability

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

VI. Amendments to IAS 1 - Amendments to IAS 1 and Classification of Liabilities as Current or Non-current - Non-current Liabilities with Covenants

The amendments specify that only covenants that an entity is required to comply with on or before the end of the reporting period affect the entity's right to defer settlement of a liability for at least twelve months after the reporting date (and therefore must be considered in assessing the classification of the liability as current or noncurrent). Such covenants affect whether the right exists at the end of the reporting period, even if compliance with the covenant is assessed only after the reporting date. The IASB also specifies that the right to defer settlement of a liability for at least twelve months after the reporting date is not affected if an entity only has to comply with a covenant after the reporting period. However, if the entity's right to defer settlement of a liability is subject to the entity complying with covenants within twelve months after the reporting period, an entity discloses information that enables users of financial statements to understand the risk of the liabilities becoming repayable within twelve months after the reporting period. This would include information about the covenants (including the nature of the covenants and when the entity is required to comply with them), the carrying amount of related liabilities and facts and circumstances, if any, that indicate that the entity may have difficulties complying with the covenants.

The amendments are applied retrospectively for annual reporting periods beginning on or after 1 January 2024. Earlier application of the amendments is permitted.

VII. Amendments to IFRS 16 - Lease Liability in a Sale and Leaseback

The amendments to IFRS 16 add subsequent measurement requirements for sale and leaseback transactions that satisfy the requirements in IFRS 15 to be accounted for as a sale. The amendments require the seller-lessee to determine 'lease payments' or 'revised lease payments' such that the seller-lessee does not recognise a gain or loss that relates to the right of use retained by the seller-lessee, after the commencement date. The amendments do not affect the gain or loss recognised by the seller-lessee relating to the partial or full termination of a lease. As part of the amendments, the IASB amended an Illustrative example to illustrate the subsequent measurement of a right-of-use asset and lease liability in a sale and leaseback transaction with variable lease payments that do not depend on an index or rate. The examples also clarify that the liability, that arises from a sale and leaseback transaction that qualifies as a sale applying IFRS 15, is a lease liability.

The effective date of the amendment is for years beginning on or after 1 January 2024.

The amendments are effective for annual reporting periods beginning on or after 1 January 2024, with earlier application permitted.

VIII. Amendments to IAS 7 and IFRS 7 - Supplier Finance Arrangements

The amendments introduce two new disclosure objectives – one in IAS 7 and another in IFRS 7 – for an entity to provide information about its supplier finance arrangements that would enable users (investors) to assess the effects of these arrangements on the entity's liabilities and cash flows, and its exposure to liquidity risk.

Transparency is expected under existing IFRS Accounting Standards. However, the amendments introduce specific requirements for entities to provide the information users need.

The effective date of the amendment is for years beginning on or after 1 January 2024.

Notes to the financial statements

For the year ended 31 December 2023

IX Amendments to IAS 21 - Lack of Exchangeability

The amendments clarify:

when a currency is exchangeable into another currency; and how an institute estimates a spot rate when a currency lacks exchangeability.

Assessing exchangeability: When to estimate a spot rate

A currency is exchangeable into another currency when an institute is able to exchange that currency for the other currency at the measurement date and for a specified purpose. When a currency is not exchangeable, a Institute needs to estimate a spot rate.

Estimating a spot rate: Meeting the estimation objective

A institute's objective when estimating a spot rate is only that it reflects the rate at which an orderly exchange transaction would take place at the measurement date between market participants under prevailing economic conditions. The amendments contain no specific requirements on how to estimate a spot rate. Therefore, when estimating a spot rate, a Institute can use:

- an observable exchange rate without adjustment; or
- another estimation technique.

Under the amendments, companies will need to provide new disclosures to help users assess the impact of using an estimated exchange rate on the financial statements. This may include:

- the nature and financial impacts of the currency not being exchangeable
- the spot exchange rate used,
- the estimation process; and
- risks to the institute because the currency is not exchangeable

The amendments apply for annual reporting periods beginning on or after 1 January 2025.

X 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 does not contain a business in a transaction with an associate or a joint venture that is accounted for using the equity method, are recognised 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 is yet to be set by the IASB; however, earlier application of the amendments is permitted.

3 Material Accounting Policies

I. Basis of preparation

The accounting policies set out in the following pages have been applied consistently to all periods presented in these financial statements, unless otherwise indicated.

II. Basis of consolidation

a. Subsidiaries

Subsidiaries are entities controlled by the Institute. The Institute controls an entity when it is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. The financial statements of subsidiaries are included in the consolidated financial statements from the date that control commences until the date that control ceases. The accounting policies of subsidiaries are modified where necessary to align them with the policies adopted by the Institute.

b. Loss of control

When the Institute loses control over a subsidiary, it derecognises the assets and liabilities of the subsidiary, and any related non controlling interest and other components of equity. Any resulting gain or loss is recognised in profit or loss. Any interest retained in the former subsidiary is measured at fair value when control is lost.

Notes to the financial statements

For the year ended 31 December 2023

c. Transactions eliminated on consolidation

Intra-group balances and transactions, and any unrealized income and expenses arising from intra-group transactions, are eliminated. Unrealized gains arising from transactions with equity accounted investees are eliminated against the investment to the extent of the Institute's interest in the investee. Unrealized losses are eliminated in the same way as unrealized gains, but only to the extent that there is no evidence of impairment.

d. Business combination

The group accounts for business combinations using the acquisition method of accounting. The cost of the business combination is measured as the aggregate of the fair values of assets given, liabilities incurred or assumed and equity instruments issued at the date of exchange. Costs directly attributable to the business combination are expensed as incurred, except the costs to issue debt which are amortised as part of the effective interest and costs to issue equity which are included in equity.

e. Non Controlling interests

Non controlling interests in the net assets of consolidated subsidiaries are identified and recognised separately from the group's interest therein, and are recognised within equity. Losses of subsidiaries attributable to non controlling interests are allocated to the non controlling interest even if this results in a debit balance being recognised for non controlling interest.

Transactions with non controlling interest which result in change in ownership levels, where the group has control of the subsidiary both before and after the transaction are regarded as equity transactions and are recognised directly in the statement of changes in equity

f. The major assumption made in consolidating the financial statements is that IITA BIP is a wholly owned subsidiary of IITA. IITA BIP's financial statements that have been used in this consolidation include a consolidated financial statements of its two subsidiaries. The 49% non-controlling stake in CROPNUTS Agriserve Limited have been adjusted in preparing IITA BIP's consolidated financial statements and represented as the Non-Controlling Interest in the financial position.

III. Income Recognition

(a) Government grant and Grant income

Government grants are recognised when there is a reasonable assurance that the grant will be received and all attached conditions will be complied with. When the grant relates to an expense item, it is recognised as income on a systematic basis over the periods that the costs, which it is intended to compensate, are expensed.

Where the grant relates to an asset, it is recognised as deferred income in the statement of financial position and transferred to statement of activities on a systematic and rational basis over the useful lives of the related assets. When The Group receives non - monetary grants, the asset and the grant are recorded at nominal amount.

Grant revenue comprises of 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:

- Portfolio Grants are those received from a transfer of resources to the Institute in return for past or future compliance to the operating activities of the Institute. Portfolio Grants are divided into Pooled and Non-Pooled funds. The Pooled Funds is referred to as Initiatives while the Non-Pooled funds are sub-divided into Window 3 and Bilateral. All portfolio grants are categorised into three science groups namely Genetic Innovation, Resilient Agrifood Systems and Systems Transformation.
- Non-Portfolio Grants are those received from unconditional transfers of cash or other assets to the Institute. This is basically Country Grant or Government Grant.

Initiatives

Initiative: Under this arrangement, the funding is coordinated centrally by the SMO(System Management Organisation). The entity where the Initiative Lead for each Initiative sits serves as the "Lead entity" whereas the initiative is implemented accross all the entities which is herein referred to as "participating entities". This replaces the old Window 1&2.

Notes to the financial statements

For the year ended 31 December 2023

Window 3:

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

Bilateral funds

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

Grants-in-kind

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

(b) Revenue from contract with customers

The Group is involved in the sale of agricultural produce and provision of related services. Revenue is recognised over time as the services are provided and at a point in time for agricultural produce sold. The stage of completion for determining the amount of revenue to recognise is assessed based on surveys of work performed. If the services under a single arrangement are rendered in different reporting periods, then the consideration is allocated based on their relative stand-alone selling prices. The stand-alone selling price is determined based on the list prices at which the Group sells the product or services in separate transactions.

Revenue represents the value of goods sold and services rendered to third parties net of discount allowed in the ordinary course of business. Revenue is measured based on consideration specified in a contract with a customer. The Group recognises revenue when it sells a product or renders a service to a customer. The primary geographical market through which revenue is earned is Nigeria.

IV. Foreign currency transactions

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

Transactions denominated in foreign currencies are translated and recorded in US\$ at the actual exchange rates as of the date of the transaction.

Monetary assets and liabilities denominated in foreign currencies at the reporting date are translated to the functional currency at the rates of exchange prevailing at that date. Non-monetary assets and liabilities denominated in foreign currencies that are measured at fair value are translated to the functional currency at the exchange rate at the date that the fair value was determined.

Foreign currency differences arising on translation are recognised in profit or loss. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rate at the date of the transaction.

V. Resources Expended

All expenditures are accounted for on an accrual basis and has been classified under headings that aggregate all related costs to that category. Where costs cannot be directly attributed to a particular heading they have been allocated to activities on a basis consistent with the use of the resources.

In the separate financial statements expenses fall under two major categories:

Expenses that are directly attributable to the government grant; this category of expenses is made up of research expense, CGIAR collaboration expenses and Non CGIAR collaboration expenses. This category of expense is charged directly against the grant income.

Expenses that are incurred in the course of normal operations of the business; which is made up of management and general expenses.

VI. Cash and cash equivalents

Cash and short-term deposits in the statement of financial position comprises cash at banks and on hand, which are subject to an insignificant risk of changes in value. Cash and cash equivalents are stated at carrying amount which is deemed to be fair value.

VII. Property, plant and equipment

Property, plant, and equipment are tangible goods that are held for use related to the main objective of the Institute, including research activities and administrative and technical support activities; and are expected to be used during more than one accounting period.

Notes to the financial statements

For the year ended 31 December 2023

The cost of an item of property, plant and equipment is recognised as an asset if it is probable that future economic benefits associated with the item will flow to the entity and the cost of the item can be measured reliably.

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. The cost of replacing a part of an item of property, plant and equipment is recognised in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the Group and Institute and its cost can be measured reliably. The carrying amount of the replaced part is derecognised.

Depreciation is calculated over the depreciable amount, which is the cost of an asset, or other amount substituted for cost, less its residual value. 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
Power House	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 assets, for the use of IITA. IITA has elected to record both the asset and grant at a nominal amount.

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

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

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

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

VII 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).

Notes to the financial statements

For the year ended 31 December 2023

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

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 measured at the lower of cost and net realisable value. The cost of inventory includes expenditure incurred in acquiring the inventories and other costs incurred in bringing them to their existing location and condition. Cost is calculated using the Weighted average method. Net realisable value is based on estimated selling price, less further costs expected to be incurred to completion and disposal.

The Institute's 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.

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 harvested produce is transferred to inventory at fair value less costs to sell; it is thereafter accounted for in accordance with IAS 2, 'Inventories'. However, while the produce is still growing or still attached to the biological asset, its value forms part of the value of the biological asset.

X. Impairment of non - financial assets

The carrying amounts of the Group and Institute's non-financial assets, other than inventories and deferred tax assets are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated.

The recoverable amount of an asset or cash-generating unit is the greater of its value in use and its fair value less costs to sell. 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. For the purpose of impairment testing, assets that cannot be tested individually are grouped together into the smallest group of assets that generates cash inflows from continuing use that are largely independent of the cash inflows of other assets or groups of assets (the "cash-generating unit, or CGU").

An impairment loss is recognised if the carrying amount of an asset or its CGU exceeds its estimated recoverable amount. Impairment losses are recognised in profit or loss. Impairment losses recognised in respect of CGUs are to reduce the carrying amounts of the other assets in the unit (group of units) on a pro rata basis.

Impairment losses recognised in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortization, if no impairment loss had been recognised.

Notes to the financial statements

For the year ended 31 December 2023

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

Recognition and initial measurement

Trade and Donor receivables are initially recognised when they are originated. All other financial assets and financial liabilities are initially recognised when the Group and Institute becomes a party to the contractual provisions of the instrument.

A financial asset (unless it is a trade receivable without a significant financing component) or financial liability is initially measured at fair value plus, for an item not at FVTPL, transaction costs that are directly attributable to its acquisition or issue. A trade receivable without a significant financing component is initially measured at the transaction price. The Group and Institute financial asset comprises of donor receivables, trade receivables, employee receivables, amount due from related parties, cash and cash equivalents.

Classification and measurement

The 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 Group and Institute are:

- i) cash and cash equivalents and
- ii) 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:

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

Notes to the financial statements

For the year ended 31 December 2023

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 liabilities – Classification, subsequent measurement and gains and losses

Financial liabilities are classified as measured at amortised cost or FVTPL. Other financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognised in profit or loss. Any gain or loss on derecognition is also recognised in profit or loss.

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.

Other financial liabilities (including borrowings and trade and other payables) are measured at fair value at initial recognition and subsequently at amortised cost using the effective interest method.

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

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

The impairment requirements of IFRS 9 apply to financial assets that are measured at amortized cost or FVTOCI. The determination of impairment losses and allowance has moved from an incurred credit loss model whereby credit losses are recognized when a defined loss event occurs under IAS 39, to an expected loss model under IFRS 9, where provisions for impairment are taken upon initial recognition of the financial asset based on expectations of potential credit losses at that time. Under IFRS 9 for financial assets originated or purchased on initial recognition, IITA recognizes an impairment loss at an amount equal to 12-month ECL. This shall continue if the credit risk at the reporting date has not increased significantly since initial recognition; therefore, was and shall remain in Stage 1. IFRS 9 requires the recognition of credit losses over the remaining life of the financial assets (“Lifetime expected credit losses”) which are considered to have experienced a significant increase in credit risk (e.g. Stage 2) and for financial assets that are credit impaired at the reporting date (e.g. Stage 3). The lifetime expected credit losses represent all possible expected losses events over the expected life of a financial instrument.

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 The Group 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. The Group maintains the bulk of its funds in US Dollars which helps in mitigating against exchange risks against local currencies in countries where the Institute operates.

Notes to the financial statements

For the year ended 31 December 2023

Accounts receivable – Donors:

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

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

“Accounts receivable – Donors” are classified as follows:

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

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

Accounts receivable – Employees

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

Derecognition

Financial assets

The Group and Institute derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Group and Institute neither transfers nor retains substantially all of the risks and rewards of ownership and it does not retain control of the financial asset. Where the Group and Institute enters into transactions whereby it transfers assets recognised in its statement of financial position, but retains either all or substantially all of the risks and rewards of the transferred assets, the transferred assets are not derecognised.

Financial liabilities

The Group and Institute derecognises a financial liability when its contractual obligations are discharged or cancelled, or expire. The Group and Institute also derecognises a financial liability when its terms are modified and the cash flows of the modified liability are substantially different, in which case a new financial liability based on the modified terms is recognised at fair value.

On derecognition of a financial liability, the difference between the carrying amount extinguished and the consideration paid (including any non-cash assets transferred or liabilities assumed) is recognised in profit or loss.

Offsetting

Financial assets and financial liabilities are offset and the net amount presented in the statement of financial position when, and only when, the Group and Institute currently has a legally enforceable right to set off the amounts and it intends either to settle them on a net basis or to realise the asset and settle the liability simultaneously.

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

The Group and Institute recognises loss allowances for ECLs on financial assets measured at amortised cost. The Group and Institute measures loss allowances at an amount equal to lifetime ECLs for its trade and other receivables. The Expected credit losses for trade and other receivables are estimated using a provision matrix based on the Group and Institute's historical credit loss experience adjusted for factors that are specific to the debtors, general economic conditions and an assessment of both current as well as the forecast direction of conditions at the reporting date.

Notes to the financial statements

For the year ended 31 December 2023

When determining whether the credit risk of a financial asset has increased significantly since initial recognition and when estimating ECLs, the Group and Institute considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis, based on the Group and Institute's historical experience and informed credit assessment and including forward-looking information. The Group and Institute assumes that the credit risk on a financial asset has increased significantly if it is more than 365 days past due.

The Group and Institute considers a financial asset to be in default when:

- the borrower is unlikely to pay its credit obligations to the Group and Institute in full, without recourse by the Group and Institute to actions such as realising security (if any is held); or
- the financial asset is more than 365 days past due.

Lifetime ECLs are the ECLs that result from all possible default events over the expected life of a financial instrument. 12-month ECLs are the portion of ECLs that result from default events that are possible within the 12 months after the reporting date (or a shorter period if the expected life of the instrument is less than 12 months). The maximum period considered when estimating ECLs is the maximum contractual period over which the Group and Institute is exposed to credit risk.

Measurement of ECL

ECLs are a probability-weighted estimate of credit losses. Credit losses are measured as the present value of all cash shortfalls (i.e. the difference between the cash flows due to the entity in accordance with the contract and the cash flows that the Group and Institute expects to receive). ECLs are discounted at the effective interest rate of the financial asset.

Credit-impaired financial assets

At each reporting date, the Group and Institute assesses whether financial assets carried at amortised cost and debt securities at FVOCI are credit-impaired. A financial asset is 'credit-impaired' when one or more events that have a detrimental impact on the estimated future cash flows of the financial asset have occurred.

Evidence that a financial asset is credit-impaired includes the following observable data:

- significant financial difficulty of the borrower or issuer;
- a breach of contract such as a default or being more than 360 days past due;
- the restructuring of a loan or advance by the Group and Institute on terms that the Group and Institute would not consider otherwise;
- it is probable that the borrower will enter bankruptcy or other financial reorganisation; or
- the disappearance of an active market for a security because of financial difficulties.

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.

Write off

The gross carrying amount of a financial asset is written off when the Group and Institute has no reasonable expectations of recovering a financial asset in its entirety or a portion thereof. For individual customers, the Group and Institute has a policy of writing off the gross carrying amount when the financial asset is 365 days past due based on historical experience of recoveries of similar assets. The Group and Institute expects no significant recovery from the amount written off. However, financial assets that are written off could still be subject to enforcement activities in order to comply with the Group and Institute's procedures for recovery of amounts due

Presentation of allowance for ECL in the statement of financial position

Loss allowances for financial assets measured at amortised cost are deducted from the gross carrying amount of the assets.

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.

Notes to the financial statements

For the year ended 31 December 2023

• Post - employment benefit

Defined contribution plan

Pension

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

Defined benefit plan

Repatriation benefit

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

Termination Benefits

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

XIII. Prepayment

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

XIV. Finance income

Financet 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. This however, does not apply to IITA.

“Deferred income – Donors” are classified as follows:

Unrestricted grants: are those received from the unconditional transfer of cash or other assets to the Center. This however, does not apply to IITA

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.

Notes to the financial statements

For the year ended 31 December 2023

VII. Income tax expense

Income tax expense comprises current and deferred tax. Current tax and deferred tax are recognised in profit or loss except to the extent that it relates to a business combination, or items recognised directly in equity or in other comprehensive income.

The Group and Institute has determined that interest and penalties related to income taxes, including uncertain tax treatments, do not meet the definition of income taxes, and therefore accounted for them under IAS 37 Provisions, Contingent liabilities, and Contingent assets.

(i) Current tax

Current tax is the expected tax payable or receivable on the subsidiary's taxable income or loss for the year, using tax rates statutorily enacted at the reporting date, and any adjustment to tax payable in respect of previous years.

The Group offsets the tax assets arising from withholding tax credits and current tax liabilities if, and only if, the entity has a legally enforceable right to set off the recognised amounts, and it intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously. The tax asset is reviewed at each reporting date and written down to the extent that it is no longer probable that future economic benefit would be realised.

(ii) Tertiary Education tax

Tertiary Education Tax is based on the assessable income of the subsidiary and is governed by the Tertiary Education Trust Fund (Establishment) Act LFN 2011.

(ii) Deferred tax

Deferred tax is recognised in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes.

Deferred tax assets are recognised for unutilised tax losses, unutilised tax credits and deductible temporary differences to the extent that it is probable that future taxable profits will be available against which they can be used. Future taxable profits are determined based on business plans.

Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realised; such reductions are reversed when the probability of future taxable profits improves. Unrecognised deferred tax assets are reassessed at each reporting date and recognised to the extent that it has become probable that future taxable profits will be available against which they can be utilised.

Deferred tax is measured at the tax rates that are expected to be applied (e.g. Stage 2) and for financial assets that are credit impaired at the reporting date (e.g. Stage 3). The lifetime expected credit losses represent all possible expected losses events over the expected life of a financial instrument, and facts and circumstances, if any, that indicate that the entity may have difficulties complying with the co

(iv) Tax exposure

In determining the amount of current and deferred tax, the Group and Institute takes into account the impact of uncertain tax positions and whether additional taxes and interest may be due. This assessment relies on estimates and assumptions and may involve a series of judgments about future events. New information may become available that causes the Group and Institute to change its judgment regarding the adequacy of existing tax liabilities; such changes to tax liabilities will impact tax expense in the period that such a determination is made.

Minimum tax

The Group and Subsidiary (IITA-BIP) is subject to the Income Tax Act (CITA). Total amount of tax payable under CITA is determined based on the higher of the subsidiary's Income Tax (based on taxable income (or loss) for the year); and Minimum tax (determined based on 0.5% (2021: 0.25%) of the qualifying Subsidiary's gross turnover less franked investment income). Taxes based on taxable profit for the period are treated as income tax in line with IAS 12; whereas Minimum tax which is based on a gross amount is outside the scope of IAS 12 and therefore, are not presented as part of income tax expense in the profit or loss.

Statement of Cash flows

The statement of cash flows is prepared using the indirect method. Changes in statement of financial position items that have not resulted in cash flows such as translation differences, fair value changes and other non-cash items, are eliminated for the purpose of preparing the statement. Finance cost paid is also included in financing activities while finance income received is included in investing activities.

Notes to the financial statements

For the year ended 31 December 2023

Related parties

Related parties include other group entities. Directors, their close family members and any employee who is able to exert a significant influence on the operating policies of the Group and Institute are also considered to be related parties. Key management personnel are also regarded as related parties.

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the Group and Institute, directly or indirectly, including any director (whether executive or otherwise) of that Group and Institute.

Finance income and finance costs

Finance income comprises interest income on funds invested and foreign exchange gains on foreign currency transactions. Finance costs comprise interest expense on borrowings and foreign exchange losses on foreign currency transactions. Interest income or expense is recognized using the effective interest method.

The 'effective interest rate' is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument to:

- the gross carrying amount of the financial asset; or
- the amortised cost of the financial liability

Foreign currency gains and losses on financial assets and financial liabilities are reported on a net basis as either finance income or finance cost depending on whether foreign currency movements are in a net gain or net loss position.

Reserves

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

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

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

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For the year ended 31 December 2023

4 Significant accounting judgments, estimates and assumptions

The preparation of The Group financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accounting disclosures, and the disclosure of contingent liabilities. The Group 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.

Judgements

No judgment has been applied by the management of The Group 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. The Group 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 The Group. 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

Notes to the financial statements

For the year ended 31 December 2023

5.1 IITA Grant income

	CONSOLIDATED		IITA SEPARATE	
	31-Dec-23	31-Dec-22	31-Dec-23	31-Dec-22
	\$'000	\$'000	\$'000	\$'000
Portfolio				
Initiative	23,882	20,890	23,882	20,890
Window 3	35,801	30,818	35,801	30,818
Bilateral	65,996	65,812	65,996	65,812
	<u>125,679</u>	<u>117,520</u>	<u>125,679</u>	<u>117,520</u>
Non-Portfolio				
Bilateral	31	5,549	31	5,549
	<u>125,710</u>	<u>123,069</u>	<u>125,710</u>	<u>123,069</u>

5.1.1 IITA BIP Limited Revenue and Other Income

	CONSOLIDATED		IITA SEPARATE	
	31-Dec-23	31-Dec-22	31-Dec-23	31-Dec-22
	\$'000	\$'000	\$'000	\$'000
Sale of goods (Seeds & Others)	931	874	-	-
Fair value gains on agricultural produce	122	107	-	-
Other income (BIP)	1	165	-	-
	<u>1,054</u>	<u>1,146</u>	<u>-</u>	<u>-</u>

5.2 Other gains and losses

	CONSOLIDATED		IITA SEPARATE	
	31-Dec-23	31-Dec-22	31-Dec-23	31-Dec-22
	\$'000	\$'000	\$'000	\$'000
Interest Income - General	55	15	55	15
Sale of fixed Assets	72	72	72	72
Interest Income - Staff	7	(7)	7	(7)
Gain/(Loss) on Inventories *	(122)	(107)	-	-
	<u>12</u>	<u>(28)</u>	<u>134</u>	<u>79</u>

* Fair value gain/(loss) arising from Agricultural produce that forms part of the inventories of IITA BIP Limited and entities. Harvested produce (i.e.. Maize, Yam and Cassava) are transferred to inventory at fair value less costs to sell

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

Notes to the financial statements

For the year ended 31 December 2023

iii) Training costs: include training offices, fellowships, workshops, seminars, allowances to trainees and training-related travel.

iv) Information services: cover the costs of publication of annual reports and technical bulletins, translation and printing of various public information activities and library service.

Program related expenses incurred as of 31 December are as

	CONSOLIDATED		IITA SEPARATE	
	31-Dec-23	31-Dec-22	31-Dec-23	31-Dec-22
	\$'000	\$'000	\$'000	\$'000
Research - programs and support	120,349	111,960	120,349	111,960
Training	4,294	4,309	4,294	4,309
Information services	1,035	1,251	1,035	1,251
	125,678	117,520	125,678	117,520

Represented by (per statement of activities and other comprehensive income)

	CONSOLIDATED		IITA SEPARATE	
	31-Dec-23	31-Dec-22	31-Dec-23	31-Dec-22
	\$'000	\$'000	\$'000	\$'000
Research expenses	80,035	78,132	80,035	78,132
CGIAR collaboration expenses	5,133	3,613	5,133	3,613
Non-CGIAR collaboration expenses	28,050	22,254	28,050	22,254
Indirect Cost recovery	12,460	13,521	12,460	13,521
	125,678	117,520	125,678	117,520

7 Management and general expenses

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

- i) General Administration : covers the costs of board of trustees, director general's office, administration, internal audit, finance, human resources, personnel, and purchasing
- 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:

	CONSOLIDATED		IITA SEPARATE	
	31-Dec-23	31-Dec-22	31-Dec-23	31-Dec-22
	\$'000	\$'000	\$'000	\$'000
Personnel Costs	11,422	12,061	11,422	12,061
Supplies and Services	(4,550)	(436)	(4,550)	(436)
Operational Travel	1,097	591	1,097	591
Impairment of investment in Subsidiary	450	-	450	-
	8,419	12,216	8,419	12,216

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For the year ended 31 December 2023

7.2 Other Expenses

	CONSOLIDATED		IITA SEPARATE	
	31-Dec-23	31-Dec-22	31-Dec-23	31-Dec-22
	\$'000	\$'000	\$'000	\$'000
Impairment loss (Donor Receivable)	1,641	-	1,641	-
Impairment of other non financial assets	201	-	-	-
Donor balances written off	1,599	-	1,599	-
Impairment loss (BIP Receivable)	-	-	201	-
	3,441	-	3,441	-

8 Expenses and losses

Classification of Expenses by nature

	CONSOLIDATED		IITA SEPARATE	
	Portfolio	Total	Portfolio	Total
	\$'000	\$'000	\$'000	\$'000
31 December 2023				
Personnel cost	31,981	31,981	31,981	31,981
CGIAR collaboration	5,133	5,133	5,133	5,133
Non-CGIAR collaboration	28,050	28,050	28,050	28,050
Supplies and services	36,569	36,569	36,569	36,569
Travel	5,668	5,668	5,668	5,668
Cost sharing percentage - CSP	629	629	629	629
Project Assets expensed	5,188	5,188	5,188	5,188
Sub total	113,218	113,218	113,218	113,218
Indirect cost recovery	12,460	12,460	12,460	12,460
Total expenses	125,678	125,678	125,678	125,678
	CONSOLIDATED		IITA SEPARATE	
	Portfolio	Total	Portfolio	Total
	\$'000	\$'000	\$'000	\$'000
31 December 2022				
Personnel cost	32,544	32,544	32,544	32,544
CGIAR collaboration	3,613	3,613	3,613	3,613
Non-CGIAR collaboration	22,254	22,254	22,254	22,254
Supplies and services	37,675	37,675	37,675	37,675
Travel	5,042	5,042	5,042	5,042
Cost sharing percentage - CSP	1,168	1,168	1,168	1,168
Project Assets expensed	1,704	1,704	1,704	1,704
Sub total	103,999	103,999	103,999	103,999
Indirect cost recovery	13,521	13,521	13,521	13,521
Total expenses	117,520	117,520	117,520	117,520

Notes to the financial statements

For the year ended 31 December 2023

9 Cash and short term deposits

	CONSOLIDATED		IITA SEPARATE	
	31-Dec-23	31-Dec-22	31-Dec-23	31-Dec-22
	\$'000	\$'000	\$'000	\$'000
Cash on hand	166	265	166	265
Cash at bank	50,654	67,270	50,470	66,868
	50,820	67,535	50,636	67,133

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 the following:

10 Accounts receivable

	CONSOLIDATED		IITA SEPARATE	
	31-Dec-23	31-Dec-22	31-Dec-23	31-Dec-22
	\$'000	\$'000	\$'000	\$'000
Donors (10.1)	21,279	20,438	21,279	20,435
Employees (10.2)	1,231	389	1,231	389
CGIAR Centers	3,763	5,061	3,763	5,061
Receivables from BIP (Note 21)	-	-	507	710
Other receivables (10.3)	1,698	2,086	1,454	1,947
	27,971	27,974	28,234	28,542

10.1 Accounts receivable – Donors

	CONSOLIDATED		IITA SEPARATE	
	31-Dec-23	31-Dec-22	31-Dec-23	31-Dec-22
	\$'000	\$'000	\$'000	\$'000
As at December 31, accounts receivable from donors consist of:				
Window 1 and Initiatives	3,899	1,010	3,899	1,010
CRP Window 3	2,199	2,331	2,199	2,331
Bilateral	16,822	18,735	16,822	18,735
	22,920	22,076	22,920	22,076
Loss Allowance	(1,641)	(1,641)	(1,641)	(1,641)
	21,279	20,435	21,279	20,435

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

See Note 21 on credit risk financial assets, which states how management manages its credit risk from donors.

10.2 Accounts receivables - Employees

	CONSOLIDATED		IITA SEPARATE	
	31-Dec-23	31-Dec-22	31-Dec-23	31-Dec-22
	\$'000	\$'000	\$'000	\$'000
As at December 31, accounts receivable from employees consist of:				
Staff loans	698	383	698	383
Staff salary advance	9	6	9	6
Other Advances			524	-
	707	389	1,231	389

Notes to the financial statements

For the year ended 31 December 2023

10.3 Accounts receivable – Others

	CONSOLIDATED		IITA SEPARATE	
	31-Dec-23	31-Dec-22	31-Dec-23	31-Dec-22
	\$'000	\$'000	\$'000	\$'000
As at December 31, accounts receivable: Others consist of:				
Receivables from stations	1615	1614	1,615	1,614
Other receivables	83	471	(161)	333
	1,698	2,085	1,454	1,947

11 Prepayments

	CONSOLIDATED		IITA SEPARATE	
	31-Dec-23	31-Dec-22	31-Dec-23	31-Dec-22
	\$'000	\$'000	\$'000	\$'000
Prepaid expenses as at December 31 consist of:				
Goods-In-Transit- Expensed PO	1,932	3,811	1,932	3,811
Other Prepayments	941	1,473	884	1,473
Deposit	15	17	15	17
	2,888	5,301	2,831	5,301

12 Inventories

	CONSOLIDATED		IITA SEPARATE	
	31-Dec-23	31-Dec-22	31-Dec-23	31-Dec-22
	\$'000	\$'000	\$'000	\$'000
Stores on hand	2,897	3,129	2,897	3,129
Goods-In-Transit- Inventory	197	89	197	45
Agricultural produce*	132	204	-	-
Allowance for obsolescence	-	(874)	-	(874)
	3,226	2,548	3,094	2,300

* Agricultural produce are inventories of IITA BIP Limited and entities. Harvested produce (i.e.. Maize, Yam and Cassava) are transferred to inventory at fair value less costs to sell

Notes to the financial statements

For the year ended 31 December 2023

13a. Unrestricted Centre Funds

	Land	Building & Infrastructure	Lab./Scient. Equip & Furniture/Fixtures	Motor Vehicles & Automobiles	Heavy Duty	Computer Equipment	Power House	Capital Work in progress	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cost									
At 1 January, 2022	3,013	48,219	6,546	5,864	925	1,721	2,819	532	69,638
CW/IP Capitalized	-	-	-	-	-	-	-	518	518
CW/IP transfer for the year	-	296	-	-	-	-	-	(296)	-
Additions	-	373	216	343	-	101	-	-	1,032
Disposals	-	-	(409)	(348)	(23)	(480)	-	-	(1,260)
As at 31 December, 2022	3,013	48,888	6,352	5,859	902	1,342	2,819	755	69,929
At 1 January, 2023	3,013	48,888	6,352	5,859	902	1,342	2,819	755	69,929
CW/IP Capitalized	-	-	-	-	-	-	-	579	579
CW/IP transfer for the year	-	-	-	-	-	-	-	(739)	(739)
Additions	-	780	363	387	39	113	-	-	1,682
Disposals	-	-	(15)	(267)	-	-	-	-	(281)
As at 31 December, 2023	3,013	49,667	6,701	5,980	940	1,455	2,819	595	71,170
Accumulated Depreciation									
At 1 January, 2022	-	28,715	5,748	5,687	834	1,691	2,029	-	44,704
Charge for the Year	-	976	168	72	9	28	96	-	1,348
Disposals	-	-	(398)	(348)	(23)	(479)	-	-	(1,248)
As at 31 December, 2022	-	29,691	5,518	5,411	820	1,240	2,125	-	44,804
At 1 January, 2023	-	29,691	5,518	5,411	820	1,240	2,125	-	44,804
Charge for the Year	-	997	207	162	10	50	42	-	1,467
Disposals	-	-	(2)	(40)	-	-	-	-	(42)
As at 31 December, 2023	-	30,687	5,722	5,533	830	1,290	2,167	-	46,228
Net Book Value as at 31 Decem	3,013	19,197	835	448	82	102	694	755	25,125
Net Book Value as at 31 Decem	3,013	18,980	979	447	110	165	652	595	24,941

Notes to the financial statements

For the year ended 31 December 2023

13b. Restricted Centre Funds

	Land \$'000	Building & Infrastructure \$'000	Lab./Scient. Equip & Furniture/Fixtures \$'000	Motor Vehicles & Automobiles \$'000	Heavy Duty \$'000	Computer Equipment \$'000	Power House \$'000	Capital Work in progress \$'000	Total \$'000
Cost									
At 1 January, 2022	-	707	831	3,071	-	237	-	-	4,846
Additions	-	-	67	214	-	26	-	-	307
Disposals	-	-	(204)	(48)	-	-	-	-	(252)
As at 31 December, 2022	-	707	693	3,237	-	263	-	-	4,901
At 1 January, 2023	-	707	693	3,237	-	263	-	-	4,901
Additions	-	-	10	691	-	13	-	-	713
Disposals	-	-	-	-	-	-	-	-	-
As at 31 December, 2023	-	707	703	3,928	-	276	-	-	5,614
Accumulated Depreciation									
At 1 January, 2022	-	109	773	2,386	-	223	-	-	3,490
Charge for the Year	-	14	21	626	-	15	-	-	676
Disposals	-	-	(169)	(48)	-	-	-	-	(217)
As at 31 December, 2022	-	123	624	2,963	-	238	-	-	3,949
At 1 January, 2023	-	123	624	2,963	-	238	-	-	3,949
Charge for the Year	-	14	36	341	-	15	-	-	406
Disposals	-	-	-	-	-	-	-	-	-
As at 31 December, 2023	-	137	660	3,304	-	253	-	-	4,355
Net Book Value as at 31 December 2022	-	584	69	274	-	25	-	-	952
Net Book Value as at 31 December 2023	-	570	43	624	-	23	-	-	1,260

Notes to the financial statements

For the year ended 31 December 2023

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

	Land	Building & Infrastructure	Lab./Scient. Equip & Furniture/Fixtures	Motor Vehicles & Automobiles	Heavy Duty	Computer Equipment	Power House	Capital Work in progress	Total
At 31 December 2023	3,013	50,374	7,404	9,907	940	1,730	2,819	595	76,784
At 31 December 2022	3,013	49,595	7,046	9,096	902	1,605	2,819	755	74,830

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

	Land	Building & Infrastructure	Lab./Scient. Equip & Furniture/Fixtures	Motor Vehicles & Automobiles	Heavy Duty	Computer Equipment	Power House	Capital Work in progress	Total
At 31 December 2023	-	30,824	6,383	8,837	830	1,542	2,167	-	50,583
At 31 December 2022	-	29,813	6,142	8,374	820	1,477	2,125	-	48,752

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

	Land	Building & Infrastructure	Lab./Scient. Equip & Furniture/Fixtures	Motor Vehicles & Automobiles	Heavy Duty	Computer Equipment	Power House	Capital Work in progress	Total
At 31 December 2023	3,013	19,550	1,021	1,070	110	188	652	595	26,201
At 31 December 2022	3,013	19,781	904	722	82	127	694	755	26,077

13c. Consolidated Property, Plant and Equipment

The reconciliation of carrying amounts of the consolidated property, plant and equipment is given as follows:

Cost	Land	Building & Infrastructure	Lab./Scient. Equip & Furniture/Fixtures	Motor Vehicles & Automobiles	Heavy Duty	Computer Equipment	Power House	Capital Work in progress	Total
As at 31 December 2023	3,013	51,737	7,818	10,216	940	1,750	2,819	595	78,888
As at 31 December 2022	3,013	50,956	7,435	9,392	902	1,617	2,819	755	76,888
Accumulated Depreciation	Land	Building & Infrastructure	Lab./Scient. Equip & Furniture/Fixtures	Motor Vehicles & Automobiles	Heavy Duty	Computer Equipment	Power House	Capital Work in progress	Total
As at 31 December 2023	-	30,934	6,696	9,057	830	1,559	2,167	-	51,244
As at 31 December 2022	-	29,895	6,386	8,531	820	1,488	2,125	-	49,245
Net Book Value	Land	Building & Infrastructure	Lab./Scient. Equip & Furniture/Fixtures	Motor Vehicles & Automobiles	Heavy Duty	Computer Equipment	Power House	Capital Work in progress	Total
As at 31 December 2023	3,013	20,803	1,122	1,158	110	191	1,248	-	27,645
As at 31 December 2022	3,013	21,060	1,049	861	82	129	1,449	-	27,643

Notes to the financial statements

For the year ended 31 December 2023

14 Intangible Assets

Cost	\$'000
At 1 January 2022	1,552
At 31 December 2022	1,552
At 1 January 2023	1,552
Additions	-
At 31 December 2023	1,552
Amortisation:	
At 1 January 2022	986
Charge for the Year	368
At 31 December 2022	1,354
At 1 January 2023	1,354
Charge for the Year	118
Disposals	-
At 31 December 2023	1,472
Net Book Value	
At 31 December 2023	80
At 31 December 2022	198

15 Other assets

	CONSOLIDATED		IITA SEPARATE	
	31-Dec-23	31-Dec-22	31-Dec-23	31-Dec-22
	\$'000	\$'000	\$'000	\$'000
Investment in BIP	-	-	1,582	1,582
Impairment of Investment	-	-	(450)	-
Net Investment	-	-	1,132	1,582

Other assets relate to amounts invested in IITA Business Incubation Platform Limited ('IITA BIP' or 'BIP'). BIP is registered as a limited company and it is a wholly owned subsidiary of IITA. An impairment charge was recognised to bring the investment to the recoverable amount.

16 Accounts payable

	CONSOLIDATED		IITA SEPARATE	
	31-Dec-23	31-Dec-22	31-Dec-23	31-Dec-22
	\$'000	\$'000	\$'000	\$'000
Donors (16.1)	56,287	28,236	56,287	28,236
Employees (16.2)	8,067	10,187	8,066	10,187
CGIAR centers	-	121	-	121
Other payables (16.3)	6,321	4,154	5,145	2,750
	70,674	42,698	69,497	41,294

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

Notes to the financial statements

For the year ended 31 December 2023

16.1 Donors

	CONSOLIDATED		IITA SEPARATE	
	31-Dec-23	31-Dec-22	31-Dec-23	31-Dec-22
	\$'000	\$'000	\$'000	\$'000
Payables to donors as at December 31 consist of:				
Total Initiative - Exhibit I	3,207	298	3,207	298
Total Window 3 - Exhibit III	35,744	16,991	35,744	16,991
Total Bilateral - Exhibit IV	17,336	10,947	17,336	10,947
	56,287	28,236	56,287	28,236

16.2 Accounts payable – Employees

Accounts payable to employees as at December 31 consist of:

	CONSOLIDATED		IITA SEPARATE	
	31-Dec-23	31-Dec-22	31-Dec-23	31-Dec-22
	\$'000	\$'000	\$'000	\$'000
Vacation benefits	1,647	1,773	1,647	1,773
Pension payable	209	229	209	229
Staff remuneration *	6,211	7,706	6,210	7,706
	8,067	9,709	8,066	9,709
	31-Dec-23	31-Dec-22	31-Dec-23	31-Dec-22
	\$'000	\$'000	\$'000	\$'000
Employee and other Taxes				
Withholding tax payable	2	19	2	19
Payroll taxes	289	152	289	152
	291	171	291	171
Total	8,358	9,879	8,357	9,879

* Staff remuneration 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

	CONSOLIDATED		IITA SEPARATE	
	31-Dec-23	31-Dec-22	31-Dec-23	31-Dec-22
	\$'000	\$'000	\$'000	\$'000
Other accounts payable as at December 31 consist of:				
Financial liabilities				
Accrued liabilities	5,887	5,681	4,711	4,277
Vendors	434	178	434	178
	6,321	5,860	5,145	4,455

17 Employee benefit liability

	CONSOLIDATED		IITA SEPARATE	
	31-Dec-23	31-Dec-22	31-Dec-23	31-Dec-22
	\$'000	\$'000	\$'000	\$'000
Repatriation benefit (17.1)	1,429	1,470	1,429	1,470
Severance benefit	888	864	888	864
	2,317	2,334	2,317	2,334

Notes to the financial statements

For the year ended 31 December 2023

- 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.

31 December	CONSOLIDATED		IITA SEPARATE	
	31-Dec-23	31-Dec-22	31-Dec-23	31-Dec-22
	\$'000	\$'000	\$'000	\$'000
Current service cost	33	74	33	74
Interest cost	29	25	29	25
Defined benefit expense	62	99	62	99

17.2 Employee benefit liability

Re-measurement losses recognised in other comprehensive income:

	CONSOLIDATED		IITA ONLY	
	31-Dec-23	31-Dec-22	31-Dec-23	31-Dec-22
	\$'000	\$'000	\$'000	\$'000
	23	39	23	39

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

	CONSOLIDATED		IITA SEPARATE	
	31-Dec-23	31-Dec-22	31-Dec-23	31-Dec-22
	\$'000	\$'000	\$'000	\$'000
beginning activities:	1,470	1,378	1,470	1,378
Interest cost	29	25	29	25
Current service cost	33	74	33	74
Benefit paid	(125)	(46)	(125)	(46)
comprehensive income:				
Remeasurement gains/(Loss)	23	39	23	39
end	1,429	1,470	1,429	1,470

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

	CONSOLIDATED		IITA SEPARATE	
	31-Dec-23	31-Dec-22	31-Dec-23	31-Dec-22
	\$'000	\$'000	\$'000	\$'000
Discount rate	1.97%	1.78%	1.97%	1.78%
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.

Notes to the financial statements

For the year ended 31 December 2023

A quantitative sensitivity analysis for significant assumption on the repatriation benefit as at 31 December 2023 is as shown below:

	GROUP		IITA ONLY	
	Discount rate	Discount	Discount	Discount
	1% Increase	1% decrease	1% Increase	1%
	\$'000	\$'000	\$'000	\$'000
Impact on the defined benefit	(14)	14	(14)	14

A quantitative sensitivity analysis for significant assumption on the repatriation benefit as at 31 December 2022 is as shown below:

	Discount rate		Discount rate	
	1% Increase	1% Increase	1% Increase	1% Increase
	\$'000	\$'000	\$'000	\$'000
Impact on the defined benefit	68	(67)	68	(67)

	Ticket fare		Ticket fare	
	1% Increase	1% Increase	1% Increase	1% Increase
	\$'000	\$'000	\$'000	\$'000
Impact on the defined benefit	24	(136)	24	(136)

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 is based on a change in a 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

	CONSOLIDATED		IITA SEPARATE	
	31-Dec-23	31-Dec-22	31-Dec-23	31-Dec-22
	\$'000	\$'000	\$'000	\$'000
At 1 January	955	1,355	951	1,355
Deferred during the year	810	675	713	675
Released to the statement of activities	(406)	(1,079)	(406)	(1,079)
At 31 December	1,259	951	1,259	951

	31-Dec-23	31-Dec-22	31-Dec-23	31-Dec-22
	\$'000	\$'000	\$'000	\$'000
Current	713	675	713	675
Non-current	546	276	545	276
Total	1,259	951	1,259	951

Notes to the financial statements

For the year ended 31 December 2023

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

19 Net Assets (Reserves)

Net assets are the residual interest in the Institute's assets remaining after liabilities are

(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

- Designation of net investment in property and equipment

Portion of the unrestricted net assets designated to reflect net investment in property, plant

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

	CONSOLIDATED		IITA SEPARATE	
	31-Dec-23	31-Dec-22	31-Dec-23	31-Dec-22
	\$'000	\$'000	\$'000	\$'000
19.1 Undesignated				
As at 1 January 2022	6,063	5,806	8,373	7,801
Surplus during the year	768	257	764	572
Other undesignated reserve transaction:	651	-	-	-
	7,482	6,063	9,137	8,373
19.2 Designated:				
Acquisition and replacement of prope	50,108	26,077	48,665	26,077
Institutional stability and research for	1,000	1,000	1,000	1,000
Net investment in intangible assets	80	197	80	197
Net investment in property, plant and	(19,590)	2,367	(20,104)	2,367
	31,598	29,641	29,641	29,641
Total Unrestricted Reserves	39,081	35,704	38,779	38,014
19.3 Other Comprehensive Income:				
Actuarial loss	65	88	65	88
Foreign Currency translation difference	(101)	-	-	-
	(35)	88	65	88
Total Net assets/ Reserves	39,045	35,792	38,844	38,102
Designated Reserves - IITA	-	-	29,641	29,641
Designated Reserves - BIP	1,957	1,957	-	-
Non-Controlling Interest - BIP	(2)	-	-	-

Notes to the financial statements

For the year ended 31 December 2023

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:

	Carrying Amount		Fair value	
	2023	2022	2023	2022
Financial assets				
Accounts receivable – Employees staff loans	904	383	-	-

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

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

The fair value of the employee loans was determined using the Discounted Cash Flow (DCF) model 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 2023 was assessed to be immaterial.

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 2023 and 31 December 2022:

	IITA		
	Total	Quoted prices in active markets (Level 1)	Significant observable inputs (Level 2)
		\$'000	\$'000

31 December 2023

Financial assets for which fair values are disclosed:

Accounts receivable – Employees	904	-
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31 December 2022

Financial assets for which fair values are disclosed:

Accounts receivable – Employees	383	-
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During the reporting period ended 31 December 2023 and 31 December 2022, there were no transfers between Level 1 and Level 2.

Notes to the financial statements

For the year ended 31 December 2023

21 Related party disclosures

The information below provides details on the related parties of the Institute:

Name of related party	Relationships	Nature of transaction
IITA Business Incubation Platform Limited (IITA BIP)	Subsidiary	Makes payment on behalf of the entity for its purchases, salaries, travels and other expenses

Related party balances:

	31-Dec-23 \$'000	31-Dec-22 \$'000
<i>Trade and other receivables</i>		
IITA BIP	708	710
Impairment of Related party balances	(201)	-
	507	710
<i>Expenses incurred</i>		
IITA BIP	327	221
	327	221

Compensation of key management personnel

	IITA	
	31-Dec-23 \$'000	31-Dec-22 \$'000
Short-term employee benefits	5,847	6,875
Repatriation benefits	55	233
Pension benefits	642	1,344
	6,545	8,452

The amounts disclosed in the table are the amounts recognised 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:

	IITA	
	31-Dec-23 \$'000	31-Dec-22 \$'000
Loans to Directors	14	37

Notes to the financial statements

For the year ended 31 December 2023

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 programmes involving staff at all levels. IITA faces three main risks in relation to financial instruments namely: credit risk, market risk (foreign currency risk) and liquidity risk.

Credit Risk

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

Account receivables: Donors and employees

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

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

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

Financial instruments and cash deposits

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

Notes to the financial statements

For the year ended 31 December 2023

22 Financial risk management policies and objectives-Continued

Credit Risk-Continued

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

31 December	IITA Separate			
	2023	2022	2021	2020
	\$'000	\$'000	\$'000	\$'000
Cash and short-term deposits				
AA-	15,572	-	2,604	-
A	-	-	-	-
A+	-	4,399	-	10,151
AA+	21,441	34,875	-	-
B	101	151	616	1,782
B-	7,998	7,846	63	42
B+	1,811	308	943	1,775
BBB-	5	-	0	154
BB	-	47	-	-
BB+	-	900	0	-
BB-	-	62	-	-
BBB+	-	-	5,675	-
CC	-	-	-	1,136
CCC+	3,317	18,458	425	-
CCC	-	-	2,096	1,608
RD	-	180	-	-
Unrated	392	1,902	346	547
	50,636	69,127	10,164	17,193

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

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

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

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

Notes to the financial statements

For the year ended 31 December 2023

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

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

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

Unrated: These are banks that are not rated by Fitch

Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate. 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 risk. 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.

Notes to the financial statements

For the year ended 31 December 2023

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

Year ended 31 December 2023	On demand	Less than 3 months	3 to 12 months	3 to 12 months	1 to 5 years	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Accounts payable						
CGIAR Centers	-	-	-	-	-	-
Other payables	5,145	-	-	-	-	5,145
Year ended 31 December 2022	On demand	Less than 3 months	3 to 12 months	3 to 12 months	1 to 5 years	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Accounts payable						
CGIAR Centers	121	-	-	-	-	121
Other payables	2,750	-	-	-	-	2,750

23 Commitments and contingencies

At 31 December 2023, all Commitments and Contingencies which are relevant in assessing The Group's state of affairs have been taken into consideration in the preparation of these financial statements.

IITA Tanzania has been set up through a memorandum of understanding with the government of United Republic of Tanzania signed on 6 August 1993. It has been brought to IITA's attention that while the memorandum of understanding grants IITA a tax-free status this needed to be published in the government gazette for it to take effect. As a result of this, the Tanzania Revenue Authority audited IITA records and raised issues with tax related to internationally recruited staff (IRS). IITA management are still in discussion with the relevant Government wings with a view to an amicable resolution. Management have assessed these claims and believe that no material loss is expected to arise from them. Consequently, no provision for any impact on the Institute that may result from these claims have been made in 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. Our funders have continued to honour their obligations.

25 Staff Numbers

The number of employees in the Institute as at December 2023 was 252 Internationally Recruited Staff (191 main IRS, 49 Consultants and 12 Visiting Scientists) and 1,545 NRS across all the Stations.

26 BIP Deferred Tax Asset

	31-Dec-23	31-Dec-22
	\$'000	\$'000
As at the beginning of the year	312	312
Charge for the year	-	-
As at 31 December	312	312

Notes to the financial statements

For the year ended 31 December 2023

From the results for the year ended 31 December 2023, additional deferred tax asset amounting to USD311,670 was observed. However, the asset was not recognised in these financial statements. Recognition of the additional asset is deferred to the nearest future when the company begins to make taxable profit.

27 Non-Controlling interest

Represents 49% of the net assets of Cropnuts Agriserves Ltd held by Cropnuts Ltd

	31-Dec-23	31-Dec-22
	\$'000	\$'000
Was attributable to:		
As at 01 January	-	(9)
Additional 49% in share capital of Cropnuts Agriserve during the year	-	9
49% interest in net profit of Cropnuts Agriserves Ltd for the year	2	-
As at 31 December	2	-

30 Revenue - IITA BIP

	31-Dec-23	31-Dec-22
	\$'000	\$'000
Sale of goods	931	874
Fair value gains on inventories	122	107
Grant income earned	-	-
Other income	1	165
	1,054	1,146

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

31 Expenses - IITA BIP

	31-Dec-23	31-Dec-22
	\$'000	\$'000
Personnel	198	333
Supplies & Operations	551	703
Maintenance	52	125
Travelling & Accommodation	41	48
Others	7	88
Depreciation expense	151	156
Professional fees	51	17
Total expenses	1,051	1,469

31.1 Other Comprehensive loss

101 -

Other disclosures

1 Accounts payable – Employees

Accounts payable to employees as at December 31 consist of:

	BIP	
	2023	2022
	\$'000	\$'000
Vacation benefits	1	-
Pension payable	1	-
Staff remuneration		
	2023	2022
	\$'000	\$'000
Employee and other Taxes		
Withholding tax payable		
Payroll taxes	-	-
Total	1	-

2 Other payables

Other accounts payable as at December 31 consist of:

	BIP	
	2023	2022
	\$'000	\$'000
Financial liabilities		
Accrued liabilities	1,176	1,404
	1,176	1,404

3 Deferred income

	BIP	
	2023	2022
	\$'000	\$'000
At 1 January	8	8
Deferred during the year	97	0
Released to the statement of activities	-	(4)
At 31 December	105	8

4 Equity

	BIP	
	2023	2022
	\$'000	\$'000
As at 1 January	1,229	1,529
Recognised in Porl	207	(314)
Non controlling interest share of loss	(2)	14
Institute's investment eliminated on consolidation	(1,132)	-
Other Comprehensive Income:		
Foreign Currency translation differences	(101)	-
	201	1,229

Statement of Grant Revenue

Exhibit

For the year ended 31 December 2023

Expressed in US \$ Thousands

	2023				
	Funds Available	Accounts Receivable	Advance Payments	CY Grant	PY Grant 2022
Unrestricted					
Nigeria	31	-	-	31	5,549
Total Unrestricted	31	-	-	31	5,549

Statement of Grant Revenue

For the year ended 31 December 2023

Exhibit I

Expressed in US \$ Thousands

	2023				
	Funds Available	Accounts Receivable	Advance Payments	CY Grant	PY Grant 2022
CGIAR Funds: Initiatives					
INIT-01 Accelerated Breeding	4,207	-	(100)	4,107	3,592
INIT-03 Genebanks	2,468	382	-	2,850	3,203
INIT-04 Breeding Resources	(23)	23	-	-	581
INIT-05 Market Intelligence	738	10	-	748	678
INIT-06 Seed Equal	876	248	-	1,124	1,083
INIT-11 Excellence in Agronomy	7,556	-	(1,130)	6,426	3,885
INIT-12 Nature-Positive Solutions	92	40	-	132	72
INIT-13 Plant Health	958	1,024	-	1,982	2,026
INIT-15 Aquatic Foods	109	17	-	126	38
INIT-16 Resilient Cities	297	229	-	526	754
INIT-19 Mixed Farming Systems	2,983	-	(903)	2,080	1,683
INIT-21 Diversification in East and Southern Africa	1,860	-	(1,071)	789	424
INIT-22 West and Central African Food Systems Transformation	317	894	-	1,211	1,153
INIT-24 Foresight	6	38	-	44	50
INIT-25 Digital Innovation	64	76	-	140	92
INIT-26 Gender Equality	405	244	-	649	503
INIT-27 National Policies and Strategies	105	121	-	226	-
INIT-29 Rethinking Food Markets	176	-	(1)	175	209
INIT-31 Agroecology	117	191	-	308	406
INIT-32 Low-Emission Food Systems	(32)	191	-	159	213
INIT-35 Fragility	(6)	26	-	20	
PLAT-01 Gender	2	-	(2)	-	244
PLAT-03 Environment	(85)	145	-	60	-
Total Initiatives - Exhibit V	23,190	3,899	(3,207)	23,882	20,889

Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

Window 1: CGIAR Trust Fund

Project Title	Start Date	End Date	Total Grant Pledge	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
INIT-01 Accelerated Breeding	01/01/2022	31/12/2024	12,641	3,592	4,107	7,699
INIT-03 Genebanks	01/01/2022	31/12/2024	8,870	3,203	2,850	6,053
INIT-04 Breeding Resources	01/01/2022	31/12/2022	728	581	-	581
INIT-05 Market Intelligence	01/01/2022	31/12/2024	2,433	678	748	1,426
INIT-06 Seed Equal	01/01/2022	31/12/2024	3,766	1,083	1,124	2,207
INIT-11 Excellence in Agronomy	01/01/2022	31/12/2024	18,284	3,885	6,426	10,311
INIT-12 Nature-Positive Solutions	01/01/2022	31/12/2024	394	72	132	204
INIT-13 Plant Health	01/01/2022	31/12/2024	6,030	2,026	1,982	4,008
INIT-15 Aquatic Foods	01/01/2022	31/12/2024	280	38	126	164
INIT-16 Resilient Cities	01/01/2022	31/12/2024	1,870	754	526	1,280
INIT-19 Mixed Farming Systems	01/01/2022	31/12/2024	5,820	1,683	2,080	3,763
INIT-21 Diversification in East and Southern Africa	01/01/2022	31/12/2024	2,354	424	789	1,213
INIT-22 West and Central African Food Systems Transformation	01/01/2022	31/12/2024	3,618	1,153	1,211	2,364
INIT-24 Foresight	01/01/2022	31/12/2024	168	50	44	94
INIT-25 Digital Innovation	01/01/2022	31/12/2024	418	92	140	232
INIT-26 Gender Equality	01/01/2022	31/12/2024	2,033	503	649	1,152
INIT-27 National Policies and Strategies	01/01/2022	31/12/2024	851	-	226	226
INIT-29 Rethinking Food Markets	01/01/2022	31/12/2024	627	209	175	384
INIT-31 Agroecology	01/01/2022	31/12/2024	1,224	406	308	714
INIT-32 Low-Emission Food Systems	01/06/2022	31/12/2024	611	213	159	372
INIT-35 Fragility	01/01/2023	31/12/2024	138	-	20	20
PLAT-01 Gender	01/01/2022	31/12/2024	364	244	-	244
PLAT-03 Environment	01/01/2023	31/12/2023	123	-	60	60
			73,645	20,889	23,882	44,771

Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

Window 3

Project Title	Start Date	End Date	Total Grant Pledge	Expenditure Prior Years	Expenditure Current Year	Total Expenditure
Austria						
PJ-002120: Healthy seedling systems for safer, more productive vegetables in East Africa (2014/5)	01/10/2015	30/09/2018	562	572	(0)	572
PJ-002123: Production and use of biochar, compost and lime as component of integrated soil fertility management in smallholder farming systems of eastern Uganda (2014/4)	01/09/2015	30/11/2018	534	610	(1)	609
			1,096	1,182	(1)	1,181
Belgium						
PJ-000810: Improving agriculture-based livelihoods in Central Africa through sustainably increased system productivity to enhance income, nutrition security, and the environment-CIALCA-II	01/01/2009	31/12/2013	4,658	1,091	-	1,091
PJ-001948: Improving agriculture-based livelihoods in Central Africa through sustainably increased system productivity to enhance income, nutrition security, and the environment-CIALCA-III	01/01/2014	30/06/2017	6,286	6,294	(2)	6,292
PJ-002640: CIALCA 2017-2020: Catalyzing partnerships, capacity building and research towards entrepreneurial farming in Central Africa	05/09/2017	30/06/2022	4,042	4,108	0	4,108
			14,986	11,493	(2)	11,491
BMGF						
PJ-001325: Yam Improvement for Incomes and Food Security in West Africa (YIIFSWA)	14/09/2011	28/02/2017	13,498	15,245	-	15,245
PJ-001535: Institutionalization of quality assurance mechanism and dissemination of top quality commercial products to increase crop yields and improve food security of smallholder farmers in sub-Saharan Africa – COMPRO-II	05/04/2012	31/05/2017	7,155	7,638	(3)	7,635
PJ-001565: New Cassava Varieties and Clean Seed to Combat Cassava Brown Streak Disease and Cassava Mosaic Disease (5CP)	01/06/2012	31/03/2017	6,222	6,393	-	6,393
PJ-001762: Control of Bacterial Wilt Disease in Enset (Global Development Grant Number OPP1079038)	23/10/2013	31/12/2018	2,695	2,696	-	2,696

Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

PJ-001765: Sustainable Weed Management Technologies for Cassava Systems in Nigeria	10/09/2013	31/07/2019	7,656	7,673	-	7,673
PJ-002011: Africa Yam: Enhancing yam breeding for increased productivity and improved quality in West Africa	14/10/2014	31/08/2020	13,500	13,526	2	13,528
PJ-002013: Improvement of banana for smallholder farmers in the Great Lakes Region of Africa	01/10/2014	30/11/2019	13,874	13,973	(6)	13,967
PJ-002168: Increasing the Performance of Cowpea Breeding Programs Across West Africa (OPP1128339)	14/10/2015	31/12/2019	2,000	2,076	(0)	2,076
PJ-002179: Cassava Monitoring Survey for Nigeria (CMS)	10/04/2015	30/06/2018	897	888	-	888
PJ-002254: ACAI : African Cassava Agronomy Initiative (OPP1130649)	28/09/2015	31/12/2020	16,394	16,303	(0)	16,302
PJ-002316: Aflasafe Technical Transfer and Commercialization (ATTC)	03/11/2015	31/03/2021	14,023	13,998	(3)	13,995
PJ-002467: Yam Improvement for Incomes and Food Security in West Africa, Phase II (YIFSWA II) (OPP1159088)	08/11/2016	31/03/2022	11,981	10,298	(20)	10,278
PJ-002661: Support to TAAT Clearing House Governance (OPP1179223)	05/10/2017	31/12/2022	7,187	7,423	(374)	7,048
PJ-002877: Accelerated Breeding of Better Bananas	29/09/2019	30/09/2023	12,391	11,868	546	12,414
PJ-003074: PLANNING GRANT: CGIAR Excellence in Agronomy Platform	18/07/2019	30/12/2019	358	359	-	359
PJ-003171: Enhancing yam breeding for increased productivity and improved quality in West Africa phase II (AfricaYam II)	01/04/2020	30/04/2023	4,899	4,804	157	4,961
PJ-003255: Building Economically Sustainable Seed Systems for Cassava (BASICS-II)	15/05/2020	31/05/2025	14,326	7,145	2,964	10,109
PJ-003259: CGIAR Excellence in Agronomy 2030 (Incubation Phase)	20/07/2020	31/12/2023	6,994	5,791	1,247	7,038
PJ-003291: Modern Breeding Project	12/05/2020	31/12/2023	1,550	916	617	1,534
PJ-003390: RENEWAL: ACAI African Cassava Agronomy Initiative	31/10/2020	31/12/2022	2,999	2,999	16	3,015
PJ-003651: Program for Seed System Innovation for VPCs in Africa (PROSSIVA)	09/10/2022	30/09/2027	18,996	128	3,495	3,622
PJ-003772: TAAT Clearinghouse: Re-invest to Accelerate Innovation Adoption	20/10/2022	31/10/2025	9,127	93	2,881	2,974
PJ-003871: Making effective bioinputs work for smallholder farmers in SSA (Bio-SSA)	04/09/2023	31/12/2027	4,908		158	158
PJ-003911: CGIAR Genetic Innovations Public-Private Partnership Platform	12/10/2023	31/10/2027	3,788		29	29

Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

PJ-003917: Strengthening soybean crop improvement in Africa to accelerate development of a stream of climate-smart varieties for small-scale producers, enabling their income growth, improved nutrition and national economic growth.

09/10/2023	31/12/2027	4,973	6	6
		202,391	11,710	163,943

CIAT

PJ-NA2476: One (1) Workshop to be held at IITA Ibadan; 'The Gari Revolution' from October 3-5, 2016

26/08/2016	01/12/2016	30	-	33
		30	-	33

CIMMYT

PJ-001511: Drought Tolerant Maize for Africa – Phase III

PJ-002411: Stress Tolerant Maize for Africa (STMA)

PJ-002473: GENNOVATE: Understanding and addressing gender norms as barriers to adoption at scale

PJ-003210: Crops to End Hunger (CtEH) under the CGIAR Excellence in Breeding Platform (EiB)

PJ-003315: Accelerating Genetic Gains in Maize for Improved Livelihoods

PJ-003405: Enabling digitization at IITA

PJ-003575: Mining useful alleles for climate change adaptation in Cassava from CGIAR gene banks

PJ-003576: Mining useful alleles for climate change adaptation in cowpea from CGIAR gene banks

PJ-003776: Crops to End Hunger (CtEH) Research project "CtEH-07: Upgrading Infrastructure and Facilities for Accelerated Breeding and Genetic Gain in Cassava; CtEH-16 Regional Germplasm Hub for Vegetatively Propagated Crops @ KEPHIS Muguga; CtEH-OneCGIAR-Facilities upgrade and Mechanization Improvement"

PJ-003941: SGP-AVISA Accelerated varietal improvement and seed delivery of legumes and dryland cereals in Africa (AVISA) – A transition plan for the BMGF AVISA investment into OneCG programming

		6,904	-	6,465
		7,000	(3)	7,464
		36	-	36
		1,575	4	1,579
		6,419	1,298	5,040
		738	141	533
		2,204	469	854
		3,422	645	1,331
		7,587	922	922
		2,192	380	380
		38,077	3,856	24,602

Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

CIP						
PJ-002263: Building an Economically Sustainable, Integrated Seed System for Cassava in Nigeria (BASICS)	05/11/2015	15/06/2020	3,391	3,469	(1)	3,468
PJ-003202: Piloting G+ tools to integrate gender in cassava breeding Nigeria, focussing on the gari/fufu product profile: small scale producers and processors in Nigeria	01/11/2019	15/12/2020	30	27	-	27
PJ-003778: SGP-RTB - Roots Tubers and Bananas Breeding: a consolidated investment	05/04/2023	31/12/2024	18,899		5,390	5,390
			22,320	3,496	5,389	8,885
CIRAD						
PJ-002655: Breeding RTB products for end user preferences (RTBfoods)	10/11/2017	31/01/2023	1,082	1,146	13	1,159
			1,082	1,146	13	1,159
ICRISAT						
PJ-001262: Improving the livelihoods of smallholder farmers in drought-prone areas of sub-saharan Africa and South Asia through enhanced grain legume production and productivity. Tropical Legumes-II (Phase 2)	01/09/2011	28/02/2015	4,487	4,577	-	4,577
PJ-002080: Tropical Legumes III - Improving Livelihoods for Smallholder Farmers: Enhanced Grain Legume Productivity and Production In Sub-Saharan Africa and South Asia	23/04/2015	31/07/2019	5,398	5,346	0	5,346
PJ-002951: Accelerated Varietal Improvement and Seed Delivery of Legumes and Cereals in Africa (AVISA)	01/11/2018	30/06/2023	7,468	4,780	423	5,203
			17,353	14,703	423	15,126
IFAD						
PJ-001551: Achieving development impact and environmental sustainability through intensification of pro-poor cropping systems based on cassava, yams and legumes	01/01/2011	31/12/2015	4,648	4,507	-	4,507
PJ-001674: Enhancing the competitiveness of High Quality Cassava Flour Value Chain in West and Central Africa	13/03/2014	12/03/2017	2,500	1,975	-	1,975
PJ-001796: Enhanced Smallholder Engagement in Value Chains through Capacity Building and Organizational Strengthening	13/06/2013	12/10/2014	485	494	-	494
PJ-001832: Improving Quality, Nutrition and Health Impacts of Inclusion of Cassava Flour in Bread Formulation in West Africa (Nigeria & Ghana)	11/03/2014	30/06/2016	450	419	-	419

Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

PJ-001912: Youth Agribusiness Development Initiative (YADI): A Private-Public Partnership to Advance Participation of Youth in Agriculture	14/03/2014	13/03/2016	394	419	-	419
PJ-002299: Fight Cassava Brown Streak Disease and Cassava Mosaic Disease through the Deployment of New Resistant Germplasm and Clean Seed in Burundi and Rwanda	05/04/2017	31/03/2021	2,000	2,011	0	2,011
PJ-002860: Agricultural transformation in Nigerian federal states and Togolese regions towards achieving Zero Hunger	01/03/2021	31/01/2025	2,000	820	473	1,293
PJ-003036: Strengthening the Supply of Improved Seeds in Central Africa (SISCA)	08/04/2021	31/12/2023	1,000	195	697	892
			13,477	10,839	1,170	12,009
ILRI						
PJ-002057: Improved productivity through crop-livestock interventions in Eastern DR Congo and Burundi (CLiP project)	01/03/2015	31/08/2019	2,247	2,395	(2)	2,394
			2,247	2,395	(2)	2,394
JAPAN						
PJ-001320: Establishment of New Seed Yam Production System for Yam	01/04/2011	31/10/2024	709	653	32	686
PJ-001354: Improving the water and nutrient use efficiency of crops under dry savanna and Sahel regions in Africa	01/04/2011	31/03/2019	742	748	-	748
			1,451	1,401	32	1,434
Nutrition International						
PJ-003000: Nigeria National Food Consumption and Nutrition Survey (Dietary Intake Pre-Survey Work)	19/02/2019	31/12/2020	156	189	-	189
			156	189	-	189
SDC						
PJ-001598: Classical biological control of the papaya mealybug (<i>Paracoccus marginatus</i>) a new invasive and highly polyphagous pest spreading throughout West and Central Africa	01/11/2012	31/10/2016	2,330	2,083	-	2,083
			2,330	2,083	-	2,083

Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

USAID

PJ-001123: Public-private partnership for innovation in soybean and cowpea value chains in Mozambique (Platform Mozambique)	01/10/2009	30/06/2015	2,789	2,325	-	2,325
PJ-001369: Developing Transgenic Banana with Resistance against Xanthomonas wilt	01/10/2010	30/09/2021	2,400	2,398	-	2,398
PJ-001427: Development and commercialization of biological control and promotion of aflatoxins mitigation practices in maize value chain to improve public health, increase trade, augment smallholder income, and enhance food security in Zambia	01/05/2011	30/09/2015	1,489	1,538	-	1,538
PJ-001428: Mitigating Cassava Disease Threats for Improved Cassava Production in Zambia, with a Special Focus on Eastern Province	01/05/2011	30/09/2015	1,115	1,251	-	1,251
PJ-001463: Sustainable Intensification of Maize-Legume Systems for the Eastern Province of Zambia (SIMLEZA)	01/05/2011	30/09/2015	1,799	1,863	-	1,863
PJ-001481: Unleashing the Power of Cassava: Value addition and commercialization of cassava in Sierra Leone (UPoCA-SL)- Phase 2	01/10/2011	31/12/2014	2,190	2,228	-	2,228
PJ-001488: The USAID-funded Zambia feed the future research and development program coordination unit	01/07/2011	31/12/2015	646	652	-	652
PJ-001503: Sustainable Intensification of Key Farming Systems in the Sudano-Sahelian Zone of West Africa	01/10/2011	31/03/2023	33,421	33,071	510	33,581
PJ-001504: Transforming Key Production Systems: Maize Mixed East and Southern Africa	01/10/2011	31/03/2023	42,935	43,094	308	43,403
PJ-001736: Aflatoxin mitigation using biocontrol and other management practices in the maize and groundnut value chain to improve public health, increase trade, augment smallholder income, and enhance food security in Mozambique	11/02/2013	31/12/2018	2,476	2,191	(1)	2,190
PJ-001747: Aflatoxin Policy and Program for the East Africa Region (APPEAR)	01/07/2013	30/06/2017	4,333	4,656	0	4,656
PJ-001905: Enhancing Climate-Resilience of Agricultural Livelihoods (Education and Research to Improve Climate Change Adaptation- Uganda)	01/10/2013	30/06/2022	2,037	2,038	(3)	2,035
PJ-001973: Africa RISING: Impact of Sustainable Intensification on Landscapes and Livelihoods (Africa RISING Global Climate Change Mitigation)	01/10/2013	15/11/2018	400	399	-	399

Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

PJ-002044: Making high quality soybean seeds accessible to smallholder farmers in Malawi {(Reseeding Malawi's Smallholder Agriculture- Legumes) (Feed the Future Malawi Improved Seed System and Technologies-Legumes)}	09/12/2014	30/06/2019	2,544	2,762	(1)	2,761
PJ-002047: Taking cowpeas to scale in West Africa (Seed Scaling: Cowpea for West Africa)	01/10/2014	31/12/2017	5,840	5,842	(0)	5,842
PJ-002074: Enhancing partnership among Africa RISING, NAFAKA and TUBORESHE CHAKULA Programs for fast-tracking delivery and scaling of agricultural technologies in Tanzania	01/10/2014	30/09/2020	9,075	9,088	(2)	9,087
PJ-002118: Reseeding Malawi's Smallholder Agriculture - Aflasafe (Feed the Future Malawi Improved Seed System and Technologies(Aflasafe Component))	09/12/2014	30/06/2019	1,957	2,290	(0)	2,289
PJ-002153: Cassava Virus Disease Surveillance in Democratic Republic of Congo and Nigeria	01/03/2015	30/06/2017	230	240	(1)	238
PJ-002307: Feed the Future Mozambique Improve seeds for better Agriculture (SEMEAR)	01/10/2015	30/09/2021	13,346	13,946	(8)	13,938
PJ-002312: IITA Crops to End Hunger: Plantain	01/10/2015	30/09/2024	6,050	5,449	382	5,831
PJ-002313: IITA Crops to End Hunger: Cassava	01/10/2015	30/09/2024	5,550	5,076	309	5,384
PJ-002314: Genetic Improvement in Cowpea	01/10/2015	31/12/2021	3,241	2,812	2	2,814
PJ-002315: IITA Crops to End Hunger: Soybean	01/10/2015	30/09/2024	3,200	2,749	143	2,892
PJ-002461: Action to Control Cassava Brown Streak Disease in the Democratic Republic of Congo	01/11/2016	30/09/2022	6,644	6,694	(43)	6,651
PJ-002855: Africa RISING Program Communication	Nil	30/09/2000	-	0	-	0
PJ-003211: Genetic improvement of banana for control of bacterial wilt disease.	01/10/2021	30/09/2025	2,670	1,063	735	1,798
PJ-003246: Aflasafe mitigation efforts in Kenya and East Africa	01/06/2020	31/03/2022	300	300	(2)	298
PJ-003256: USAID - Enhancing Resilient and Adaptive Agriculture Livelihoods in Uganda – Scaling of Proven Climate-Smart Agriculture Technologies	01/10/2020	30/09/2025	5,000	2,642	1,026	3,668
PJ-003763: IITA Accelerated Innovation Delivery Initiative – AID-I: Great Lakes Highlands	01/10/2022	30/09/2025	22,300	689	9,504	10,193

Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

PJ-003801: Cassava Value Chain Development to Support Food Security and the Bread Industry in DRC	01/10/2023	30/09/2027	6,499	355	355
			192,476	159,348	13,213
					172,561
WORLD BANK					
PJ-002902: Technical analysis of the feasibility, opportunities and obstacles of expanding the current Ebony Project	05/09/2018	31/12/2018	50	51	(1)
			50	51	(1)
					51
IPM NETWORK					
PJ-000221: Systemwide Program on Integrated Pest Management (SP-IPM)	01/01/1996	Nil	5,381	2,181	-
Closed Projects			-	9,239	-
			5,381	11,420	-
					11,420
Grand Total			514,903	392,759	35,801
Bilateral					428,559
AMHERST					
PJ-001483: LEAP Program: Population genetics of the scale insect <i>Stictococcus vayssierei</i> and implications for the development of host plant resistance for this major cassava pest in Central Africa	27/03/2012	30/11/2012	8	9	-
			8	9	-
					9
aBi TrustAGRA					
PJ-003142: Developing and deploying aflatoxin biological control products for integrated aflatoxin management in Uganda accessible through private sector engagement.	12/05/2020	11/05/2024	1,209	548	174
			1,209	548	174
					722

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For the year ended 31 December 2023

Exhibit II

ACDI/VOCA

PJ-001472: IITA/ACDI-VOCA Liberia Improvement for Farming Enterprises (LIFE) - Phase 2	01/05/2011	31/12/2012	1,296	1,513	-	1,513
			1,296	1,513	-	1,513

DiGeSA

PJ-001624: Agreement for Collaboration in Research Activities	26/04/2012	28/02/2016	17	20	-	20
			17	20	-	20

ETH

PJ-003608: DELIBERATE, “Does food democracy matter? Linking the deliberative quality of soy and coffee value chains to ecological “foodprints”	01/01/2022	31/12/2025	51	(10)	23	13
			51	(10)	23	13

IAEA

PJ-003615: Exploiting induced mutations to unearth molecular associations for resistance to Maruca pod borer and striga resistance in cowpea, Vigna unguiculata	11/03/2022	30/04/2027	47	28	12	40
			47	28	12	40

IPI

PJ-003205: Tracking storage root bulking of cassava under NPK fertigation and banding	01/06/2020	31/05/2022	30	30	(2)	28
			30	30	(2)	28

Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

MINAGRI, DRC

PJ-003661: Projet de Transformation de l' Agriculture en Republique Democratique du Congo dans le cadre du Programme de Developpement Local des 145 territoires (PDL-145T), Premiere annee de Demarrage	01/02/2022	31/01/2030	40,683	20,331	23,143	43,474
			40,683	20,331	23,143	43,474

NRI

PJ-003583: Improved Simulium capture for onchocerciasis elimination surveillance	01/11/2021	30/09/2023	113	92	24	116
			113	92	24	116

St Andrews

PJ-003168: Food Security and Health for East Africa	01/10/2019	31/12/2021	25	28	-	28
			25	28	-	28

UI

PJ-003293: Characterizing tuber development of an underutilized legume crop, the African Yam Bean (<i>Stenophyllis stenocarpa</i>)	01/06/2020	01/06/2021	4	4	-	4
			4	4	-	4

AATF

PJ-002887: TAAT Policy Support ENABLER: Enabling Policies for Technology Adoption	01/05/2018	31/10/2021	596	(49)	-	(49)
PJ-003028: Technologies for African Agricultural Transformation (TAAT) MAIZE Compact (AATF subgrant)	01/05/2018	30/11/2021	734	323	-	323
PJ-003762: MAIZE EARLY GENERATION SEED PRODUCTION	01/08/2022	30/07/2024	100	14	78	92
PJ-000313: Ex-ante impact assessment of high quality insect-resistant cowpea in West Africa: Baseline studies for consumer preferences, farm level benefits and seed sector performance	01/09/2005	30/06/2006	121	-	-	-
PJ-000745: Improving Banana for Resistance against Xanthomonas wilt in Sub-Saharan Africa	01/01/2007	31/03/2015	714	396	-	396

Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

PJ-001138: Control of Striga weed in parts of SSA through the use of IR maize technology	27/07/2009	30/06/2011	90	53	-	53
PJ-001169: On-Farm Testing of Biocompetitive Strains of <i>Aspergillus flavus</i> to Reduce Aflatoxin in Maize and Groundnut in Farmers' Fields in Nigeria Phase I&II	15/05/2009	31/03/2011	112	32	-	32
PJ-001477: Demonstration of the competitive native strains of <i>Aspergillus flavus</i> to reduce aflatoxin in groundnut farmers fields in Senegal	27/07/2011	30/06/2012	85	80	-	80
PJ-003909: Pod Borer Resistant (PBR) Cowpea in Nigeria Project	16/10/2023	15/10/2024	50	-	7	7
			2,602	849	85	934
aBi Trust						
PJ-001493: Mapping Uganda's coffee quality	20/12/2011	19/04/2013	33	36	-	36
			33	36	-	36
ACIAR						
PJ-003692: Identifying potential biosecurity systems for Fusarium wilt TR4 with smallholder banana producers in Tanzania and Mozambique	26/04/2022	31/12/2024	294	43	104	147
			294	43	104	147
ADA						
PJ-003148: Sofala Province Water, Energy, and Food Security Project (SWEF)	01/08/2020	31/07/2024	1,507	937	265	1,202
			1,507	937	265	1,202
AfDB						
PJ-001371: The Multinational - CGIAR Project: Support to Agricultural Research for Development on Strategic Commodities in Africa (SARD-SC)	12/03/2012	31/12/2017	62,247	60,022	(11)	60,011
PJ-001942: Nigeria Agricultural Transformation Agenda Support Program - Phase 1 (ATASP-1 Outreach Program)	01/03/2015	30/03/2021	20,001	12,320	(5)	12,315
PJ-002403: Technologies for African Agricultural Transformation (TAAT): PJ-003642: AfDB Special Emergency Assistance Fund (SEAF)– Helping Countries Building Resilient Food Systems	02/02/2018	30/06/2022	40,000	19,280	3	19,283
	06/09/2021	05/09/2022	200	268	(41)	227
PJ-003678: Technical Assistance for Agricultural Transformation in Countries in Transition	06/07/2022	30/12/2024	2,860	54	1,245	1,299
PJ-003743: Technologies for African Agricultural Transformation Phase II	15/08/2022	31/03/2025	9,120	476	2,018	2,494

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For the year ended 31 December 2023

Exhibit II

PJ-001424: Community-Based Agricultural and Rural Development (CBARD) Project in Nigeria	01/06/2011	31/12/2013	823	818	-	818
PJ-001589: Interactive support of IITA to AfDB-Support to National Programme for Food Security (AfDB-SNPFS) in Ekiti; Ondo and Cross River States	06/07/2012	31/12/2013	252	222	-	222
PJ-002958: ENABLE-TAAT Compact	19/02/2018	30/11/2021	2,377	-	-	-
PJ-003907: Evidence-based Regenerative Agriculture to Address Climate Change in Africa (Ethiopia and Nigeria)	19/07/2023	30/06/2026	297	-	-	-
			138,177	93,460	3,209	96,669
AFRI PRACTICE						
PJ-003741: Inclusion for All: Access to Identity, Empowerment, Livelihood and Financial Inclusion for Female Agricultural Workers and Traders in Nigeria	01/12/2022	24/03/2023	33	-	32	32
			33	-	32	32
AgBiome						
PJ-002925: Evaluation of microbial-based products for the control of Black Sigatoka in bananas and plantains.	04/09/2018	04/09/2020	71	60	-	60
PJ-002847: Microbial diversity collection from yam	23/05/2018	31/12/2021	101	104	-	104
PJ-003688: Screening AgBiome biocontrol agents for use in Africa	22/04/2022	17/01/2025	208	41	139	180
			380	205	139	344
AGRA						
PJ-001567: Dissemination of foundation seeds and planting materials of improved varieties of maize, soybean and cassava to stimulate the production of good quality certified seeds/planting materials in Nigeria.	01/09/2012	31/10/2017	400	411	-	411
PJ-001636: Supporting Soil Health Consortia in West Africa- facilitating wider uptake of better adapted ISFM practices with visible positive impacts on rural livelihoods	01/09/2013	31/03/2017	1,500	1,576	-	1,576
PJ-003521: Upscaling Farmer Productivity, Food Security and Resilience in the Maize-Rice-Soybean, Cowpea and Vegetable Value Chains in Kaduna State through strengthened Public- Private Extension System.	01/01/2022	31/12/2024	221	68	68	136
PJ-002919: Making Biological Control Commercial Ready and Incorporating its Use in Integrated Management of Aflatoxin in Rwanda	15/12/2018	15/07/2022	734	717	19	736

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For the year ended 31 December 2023

Exhibit II

PJ-003382: Aflatoxin Management and Control	10/12/2021	15/09/2022	163	163	-	163
PJ-001259: Dissemination of maize hybrids to partners to accelerate their adoption by smallholder farmers in West Africa	01/10/2010	30/09/2013	536	691	-	691
PJ-001582: Capacity building for soil and plant analysis laboratories for the improvement of soil health in Ghana and Nigeria	01/08/2012	28/02/2015	298	277	-	277
PJ-001875: Increasing research technicians capacity for supporting plant breeding in Burkina Faso, Ghana, Mali, Niger, and Nigeria through short training courses	15/07/2014	14/07/2016	450	414	-	414
			4,302	4,317	87	4,404
Agrilife Research						
PJ-002217: BREAD PHENO: High Throughput Phenotyping Early Stage Root Bulking in Cassava using Ground Penetrating Radar	15/06/2016	31/05/2020	108	137	-	137
			108	137	-	137
Agroserv Industries SA						
PJ-003891: Projet de renforcement de la competitivite et de 'integration de la chaine de valeur Mais au Burkina Faso (PRCI Mais)	01/05/2023	31/05/2024	73	-	10	10
			73	-	10	10
Austria						
PJ-000004: Enhancing livelihoods of poor livestock keepers through increasing use of fodder	01/10/2000	30/09/2005	300	326	-	326
PJ-000957: 2009/05: Biological control of aflatoxins in maize for enhanced food safety and income in Burkina Faso	01/01/2010	28/02/2014	680	621	-	621
PJ-002641: Development of in vitro conservation and a plat form for supply of clean planting materials for diverse taro cultivars in Kenya (Taro in vitro conservation)	01/06/2017	15/05/2018	7	9	-	9
			987	956	-	956
AVRDC						
PJ-001178: Less loss, more profit, better health: Reducing the losses caused by the pod borer (Maruca vitrata) on vegetable legumes in Southeast Asia and sub-Saharan Africa by refining component technologies of a sustainable management strategy	01/04/2010	31/10/2013	150	181	-	181
			150	181	-	181

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Exhibit II

AWF									
PJ-001685: The development and expansion of sustainable agriculture activities in the periphery south of Faunal Reserve of Lomako Yokokala mainly in the territory of Djolu and Befale (MLW Landscape)	15/12/2012	29/09/2018	1,124	1,171	-	1,171			
			1,124	1,171	-	1,171			
AXA									
PJ-002657: Improving Financial Inclusion of Smallholder Farmers in Northern Nigeria (AXA RF Post-Doctoral Fellowship Research)	01/03/2018	30/09/2019	86	81	(1)	80			
			86	81	(1)	80			
BECODI									
PJ-002684: Programme d'amélioration des chaînes de valeur du manioc dans les principales zones urbaines et périurbaines du Cameroun, De La RDC et de la Centrafrique (Cassava value chain development in Central Africa)	11/08/2017	30/10/2017	15	7	-	7			
			15	7	-	7			
BAYER									
PJ-002508: Evaluation of Flupyradifurone against Bemisia tabaci whiteflies in East Africa	01/11/2016	30/04/2019	80	79	-	79			
PJ-NA2910: Evaluate Monsoon Active for post-emergency weed control in cassava in 5 locations in Nigeria	13/08/2018	30/06/2021	57	57	-	57			
PJ-003356: TR4 Resistant Banana	04/11/2021	31/12/2022	65	65	-	65			
			202	200	-	201			
BIOVERSITY									
PJ-002725: Broadening the scaling of BXW management in East and Central Africa	01/11/2018	31/12/2020	40	44	-	44			
PJ-003700: Banana reference library construction for DNA fingerprinting	15/05/2022	31/03/2023	72	60	7	67			
PJ-001331: Measuring and Assessing the impacts of the diffusion of improved crop varieties in Africa (OPPGD 1357) DIVA	30/11/2009	01/12/2012	278	294	-	294			
PJ-001602: Expanding the GCP crop ontology within the community of practice and partners to integrate data sets for the GCP priority crops through the integrated breeding platform. (Crop Ontology - Community of Practice).	15/03/2012	30/10/2012	14	12	-	12			

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Exhibit II

	15/03/2021	31/05/2022	50	46	-	46
			454	456	7	463
PJ-003452: Institutionalizing, tracking and monitoring the dissemination of Aflasafe in Africa						
BMGF						
PJ-001135: Biotechnology Applications to Combat Cassava Brown Streak Disease	05/11/2009	31/12/2016	4,639	4,643	-	4,643
PJ-001305: Achieving sustainable Striga control for poor farmers in Africa	01/04/2011	30/06/2015	6,759	6,799	-	6,799
PJ-001565: New Cassava Varieties and Clean Seed to Combat Cassava Brown Streak Disease and Cassava Mosaic Disease (5CP)	01/06/2012	31/03/2017	6,222	-	-	-
PJ-001774: Yam Transformation System	26/09/2013	30/04/2016	704	702	-	702
PJ-001399: Development and commercialization of biological control of aflatoxins to improve public health, increase trade, augment smallholder income, and enhance food security in Nigeria and Kenya	10/05/2011	31/12/2013	1,320	1,345	-	1,345
PJ-001455: Identification of Genes Controlling Tolerance to Cassava Brown Streak Disease (CBSD)	01/11/2011	15/05/2013	27	24	-	24
PJ-001505: Analysis of Functional Partnership Framework to Institutionalize Evaluation of Commercial Products in Tanzania, Uganda, Ghana, Ethiopia, Nigeria and Kenya	22/09/2011	29/02/2012	99	71	-	71
PJ-001712: Cassava Weed Management Workshop	26/02/2013	28/02/2013	31	30	-	30
PJ-001741: Conference Support: Cassava Germplasm Collection Process in East Africa (Global Development Grant Number OPP1082097)	06/03/2013	31/10/2013	50	50	-	50
PJ-001806: Global Development Grant Number OPP1091256 Conference Support: Priorities and Strategies for Improved Plantain Breeding	27/08/2013	28/02/2014	30	30	-	30
			19,881	13,694	-	13,694
Bristol University						
PJ-003118: Unifying CBSV Surveillance	01/08/2019	31/03/2020	49	49	(1)	48
			49	49	(1)	48
CAPAD						
PJ-003643: Supporting Small-scale Family Farmers who are Members of CAPAD Cooperatives in Burundi to be Resilient to the Effects of the COVID-19 Pandemic	01/09/2023	30/11/2024	134	-	9	9
			134	-	9	9

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Exhibit II

CARBAP

PJ-001574: Promotion de la gestion integree des technologies de recoltes pour ameliorer la productivite du plantain des petits producteurs (Promotion of Technologies for the Integrated Management of Plantain to Improve Farm Productivity)

01/10/2011 30/09/2013 88 90 - 90

CAPEF

PJ-002264: IITA Support to the chambre of Agriculture in Cassava Multiplication and Transformation in Cameroon

01/08/2015 31/07/2017 67 32 - 32

CARE-NIGERIA

PJ-001980: National First 1000 Most Critical Days Programme (Effects of aflatoxin exposure on nutritional status for children aged 9-24months in Chipata district of Zambia, the critical role of homemade complementary foods)

01/09/2014 31/03/2017 170 124 - 124

CARE-ZAMBIA

PJ-001981: An integrated approach to improve nutrition status of women and children under 2 years through nutrition sensitive agriculture in Eastern, Luapula and Northern Provinces of Zambia

01/09/2014 30/06/2017 946 810 - 810

CARITAS Kongolo

PJ-003742: Projet d'appui à l'installation d'une mini unité de transformation des produits agricoles en farines infantiles à haute valeur nutritive dans le territoire de Kalemie, province de Tanganyika

17/10/2022 16/04/2023 30 2 24 26

CFC

PJ-000855: Integration of Small-Scale Farmers into the Market Economy through Soybean Value Chains in Malawi and Mozambique

08/04/2011 08/04/2015 1,757 1,882 - 1,882

PJ-000854: Small-Scale Cassava Processing and Vertical Integration of the Cassava sub-sector in Southern and Eastern Africa _Phase II

05/11/2009 16/07/2014 2,058 2,201 - 2,201

3,815 4,083 - 4,083

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Exhibit II

CFFP

PJ-002711: Technical assistance for the strengthening of the National Institute for Agricultural Study and Research (INERA) organizational and technical capacities in the Kongo Central province.

08/01/2018	31/03/2019	478	481	-	481
		478	481	-	481

CFRC

PJ-002625: Drought tolerance in Bambara groundnut

21/06/2016	31/12/2019	91	98	-	98
		91	98	-	98

CILSS

PJ-001873: Analysis of Maize Value Chains in West Africa: Case studies in Benin, Cote d'Ivoire, Ghana and Mali

28/10/2013	30/06/2014	70	72	-	72
		70	72	-	72

CGD

PJ-003683: TECHNICAL ASSISTANCE AND BUSINESS ADVISORY SERVICES FOR GRANTEES OF THE RAPID BANANA PROGRAM

13/04/2022	30/06/2023	49	13	6	19
		49	13	6	19

CGIAR System

PJ-001291: CGIAR Research Program on Agriculture for Health and Nutrition: (CGIAR Research Program on Agriculture for Nutrition and Health Global Integrating Program)

01/01/2012	31/12/2021	14,852	5,546	38	5,584
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PJ-001292: CGIAR Research Program (CRP) 5: Water, Land and Ecosystems

01/01/2012	31/12/2016	4,501	-	-	-
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PJ-001294: CGIAR Research Program on Climate Change, Agriculture and Food Security (CCAFS): (CGIAR Research Program on Climate Change, Agriculture and Food Security Global Integrating Program)

01/01/2011	31/12/2021	7,373	4,584	(3)	4,581
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PJ-001490: CGIAR Research Program (CRP) 1.2 - Humidtropics: Integrated Systems for the Humid Tropics

01/07/2012	31/12/2016	69,267	603	-	603
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PJ-001544: CGIAR Research Program on Roots, Tubers and Bananas:

01/01/2012	31/12/2021	22,961	7,858	-	7,858
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(CGIAR Research Program on Roots, Tubers and Bananas Agri-Food Systems)

Statement of Pledges and Expenditure

For the year ended 31 December 2023

							Exhibit II
PJ-001662: CGIAR Research Program: Roots, Tubers; and Bananas for Food Security and Income Task Order No. 04?12?RTB?TO: Project Profile: "Complementary funding for cross-cutting projects"	01/01/2012	31/12/2016	1,907	2,189	-	2,189	
PJ-001709: CGIAR Genebank Platform	01/01/2012	31/12/2021	21,615	11,501	2	11,503	
PJ-001827: CGIAR Research Program: Roots, Tubers, and Bananas for Food Security and Income: Project Profile: Complementary funding for cross-cutting projects	01/01/2013	31/12/2016	2,889	3,597	-	3,597	
PJ-001872: CGIAR Research Program on Grain Legumes- Product Line 5 Coordinator (PLC) - Dr Manuele Tamo, IITA-Benin	02/08/2013	31/12/2016	160	153	-	153	
PJ-002604: RTB CA4.2 Cassava processing	01/01/2017	31/12/2021	904	1,114	-	1,114	
PJ-002605: CC4.1 – Demand-led approaches to drive post-harvest innovation and nutritious RTB products	01/01/2017	31/12/2021	384	382	-	382	
PJ-002606: BA3.3: Banana fungal & bacterial wilt (Foc/Bacteria) (W1/2 earmarked funds)	01/01/2017	31/12/2021	509	441	-	441	
PJ-002608: DI1.2 - Discovery Research for Enhanced Utilization of RTB Genetic Resources (Next Generation Breeding)	01/01/2017	31/12/2021	206	219	-	219	
PJ-002609: CC2.1 - Quality seeds & access to improved varieties- (Type 2 and Type 3)	01/01/2017	31/12/2021	725	676	-	676	
PJ-002610: DI1.3. Genetically engineered RTB varieties with game-changing traits (DI1.3 GCT)	01/01/2017	31/12/2018	342	456	-	456	
PJ-002611: CC5.4 – Enhancing the scaling readiness of RTB food systems	01/01/2017	31/12/2021	2,106	1,339	-	1,339	
PJ-002612: DI 1.4: Cluster Genetic Diversity of RTB CRP	01/01/2017	31/12/2018	235	233	-	233	
PJ-002614: CC5.1 Foresight and Impact Assessment	01/01/2017	31/12/2021	853	692	-	692	
PJ-002615: DI1.1: RTB Breeding Community of Practice (Type 1 and Type 3)	01/01/2017	31/12/2021	1,055	908	-	908	
PJ-002624: Scaling: CC 3.2 Sustainable RTB crop production systems	01/01/2017	31/12/2021	951	942	-	942	
PJ-002656: CC3.1 Pest/disease management - (Type 2 and Type 3)	01/01/2017	31/12/2021	865	1,003	-	1,003	
PJ-002658: BA3.4 Banana viral diseases (BBTV)	01/01/2017	31/12/2021	704	754	-	754	
PJ-002659: CC5.3 Gender-equitable development and youth	01/01/2017	31/12/2021	263	230	-	230	
PJ-002708: CGIAR Platform for Big Data in Agriculture	01/01/2017	31/12/2021	262	143	-	143	

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For the year ended 31 December 2023

Exhibit II

PJ-003208: Understanding the dynamics linking fall armyworm and climate change induced vulnerability to maize production for developing adaptation IPM strategies	01/01/2020	30/09/2021	115	115	-	115
PJ-003209: Breeding for Native Resistance to Fall Armyworm at IITA	01/01/2020	31/03/2021	100	103	-	103
PJ-003344: Citizen-H2D3 (Citizen-driven Individual/ Household Dietary Diversity Dynamics): Pilot in Rwanda	01/01/2021	31/12/2021	93	130	-	130
PJ-003417: Antimicrobials utilisation (AMUSE) and antibiotics susceptibility patterns of E. coli and Salmonella isolates from different livestock species in the North- South Regions of Benin.	15/11/2020	15/09/2021	44	44	-	44
PJ-003426: Contribution to GENDER Platform resource center	01/01/2020	31/12/2021	215	246	-	246
PJ-003447: Develop and validate innovative methods and tools for gender research	01/07/2021	31/12/2022	167	44	-	44
PJ-003481: Building a Resilient Post-COVID Food Systems in Nigeria	15/03/2021	20/12/2021	150	150	-	150
PJ-003564: Developing Product Profiles by Tracking Traits and Performance of Dominant Varieties	01/09/2021	31/12/2021	65	65	7	72
PJ-CF3696: Regional Director West and Central Africa	01/01/2022	31/12/2022	614	-	-	-
PJ-NA2394: Gender Postdoctoral Fellowship (Grant Award Agreement 16/008)	01/01/2016	31/03/2018	108	129	-	129
PJ-NA2477: First Working Group Meeting of the CGIAR Germplasm Health Units & International Phytosanitary Conference	19/08/2016	30/11/2016	53	67	-	67
R4D	Nil	Nil	-	1	-	1
CHEMONICS			157,613	46,657	44	46,701
PJ-002484: Development of Tools to Facilitate Uganda Coffee Farmers' Adaptation to Climate Change #RFP 024	16/03/2017	31/12/2017	150	150	-	150
CHEMONICS, USAID			150	150	-	150
PJ-001089: MARKETS: Increasing cassava productivity in selected states in Nigeria	29/04/2009	30/11/2010	1,584	1,103	-	1,103
CIDA			1,584	1,103	-	1,103

Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

PJ-001229: Breeding for improved soybean symbiosis and rust resistance to the benefit of African farmers	01/04/2010	30/06/2013	223	228	-	228
			223	228	-	228
CIFOR						
PJ-002673: The major agricultural value chains in the Tshopo province of the DR Congo	01/08/2017	31/01/2018	84	82	-	82
			84	82	-	82
CIMMYT						
PJ-001533: Development and Delivery of Combined Drought and Heat Stress Tolerant Maize Germplasm in Sub-Saharan Africa	11/07/2012	30/09/2015	600	612	-	612
PJ-001543: CGIAR Research Program on Maize: (CGIAR Research Program on Maize Agri-Food Systems)	01/07/2011	31/12/2021	7,182	5,953	-	5,953
PJ-001910: Technical Assistance for Aflatoxin Control	01/09/2013	31/12/2015	47	57	-	57
PJ-001923: Assessment of the suitability for intercropping of contrasting maize and cassava varieties under intensified agronomic regimes along a transect through southern DR Congo (Phase II)	15/02/2014	30/09/2017	318	320	(1)	319
PJ-003047: Application of agent-based modeling for policy prioritization in developing countries	01/09/2019	30/10/2020	40	40	-	40
PJ-002113: Transformation of agronomic research and delivery services for smallholder farmers in maize-based systems of Sub-Saharan Africa with a focus on Ethiopia, Nigeria, and Tanzania (TAMASA)	04/11/2014	30/06/2020	2,706	2,706	-	2,706
PJ-002396: Ensuring prevention of MCMV spread to West Africa and setting up a functional MLN Quarantine Facility for proactive breeding for resistance to MLN in the region	17/06/2016	31/12/2019	291	292	-	292
PJ-003099: Module 3 Genotyping and Logistic support for West Africa	01/07/2019	31/12/2019	58	49	-	49
PJ-003197: Co-validation of nutrient expert (NE) mobile-based tool in smallholder maize-based systems of Nigeria.	01/01/2020	15/09/2021	38	34	-	34
PJ-000891: G4008.26 - A Cassava Breeding Community of Practice in Africa for Accelerated Production and Dissemination of Farmer-Preferred Cassava Varieties Resistant to Pests and Diseases	01/01/2008	31/12/2013	76	43	-	43
PJ-001911: Maize lethal necrosis disease: investigating risks and pre-emptive management in West Africa	01/12/2013	22/08/2016	116	113	-	113

Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

PJ-002137: Gender Norms and Agency Case Study in Maize based systems in Nigeria	01/12/2014	31/05/2015	50	59	-	59
			11,522	10,278	(1)	10,277
CIMMYT, GCP						
PJ-001136: Improvement and evaluation of the existing cassava reference set for Africa (Development of a genetic resources base for drought and biotic stress improvement in cassava)	01/04/2010	31/08/2014	303	295	-	295
			303	295	-	295
CIP						
PJ-001915: Expanding utilization of RTB and reducing their postharvest losses	01/06/2014	30/11/2016	391	392	-	392
PJ-001945: Request for short term consultancy to mitigate Fusarium wilt TR4 in Mozambique (Task Order No. 01-14-RTB-TO)	01/01/2014	31/07/2014	20	20	-	20
PJ-002051: Survey of potato pests: disease, nematodes and insects in south-west Uganda	14/08/2014	31/10/2014	12	12	-	12
PJ-002117: Impact Assessment Studies under RTB: Assessing adoption and impacts of improved cassava varieties on poverty reduction in Nigeria (Task Order No. 10-14-RTB-TO)	01/09/2014	31/12/2015	194	291	-	291
PJ-002226: NextGen Phytosanitation: Rapid elimination of viruses from RTB plants for crop improvement and seed systems	01/10/2016	30/11/2020	673	673	-	673
PJ-002485: CGIAR Research Program: Roots, Tubers; and Bananas for Food Security and Income Task Order No. 01-16-RTB-TO: Project Profile: "Complementary funding for cross-cutting projects."	01/10/2016	30/12/2016	5	20	-	20
PJ-002340: Building Nutritious Food Baskets: Scaling up Biofortified Crops for Nutrition Security in Nigeria and Tanzania (Reaching Agents of Change Phase 2)	01/02/2016	30/09/2018	432	464	-	464
PJ-002666: KULIMA Promoting farming in Malawi: Improving the access to and use of agriculture research innovations by Malawian farmers	15/05/2018	31/12/2019	316	326	(3)	323
PJ-003097: DeSIRA: Climate-smart innovations to improve productivity, profitability and sustainability of agriculture and food systems in Malawi through multidisciplinary research	10/12/2019	31/08/2024	596	411	129	540

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For the year ended 31 December 2023

Exhibit II

PJ-003299: KULIMA Promoting Farming in Malawi: Improving the access to and use of agriculture research innovations by Malawian farmers	01/01/2020	30/06/2022	293	277	(7)	270
PJ-002665: Root and Tuber Crops for Agricultural Transformation in Malawi (RTC-Action Malawi)	01/08/2017	31/03/2023	2,567	2,265	67	2,332
PJ-003296: Integrated Seed Sector Development in Africa (ISSD Africa)	01/02/2020	31/08/2022	81	84	-	84
PJ-003783: Tools4SeedSystems: working towards resilience through root, tuber and banana crops in humanitarian settings	01/09/2022	31/01/2024	100	-	51	51
PJ-001085: Predicting climate change induced vulnerability of African agricultural systems to major insect pests through advanced insect phenology modeling, and decision aid development for adaptation planning.	01/03/2010	30/06/2014	232	223	-	223
PJ-001655: CGIAR Research Program: Roots, Tubers; and Bananas for Food Security and Income Task Order No. 01-12-RTB-TO: Strategic Assessment of Research Priorities of the RTB and Support to RTB Task Theme leaders	01/01/2012	31/12/2013	472	501	-	501
PJ-002073: Administrative Support: RTB Theme Leaders and Project Management Officer (CGIAR Research Program: Roots, Tubers; and Bananas for Food Security and Income Task Order No. 06-14-RTB-TO)	01/01/2014	31/12/2016	146	218	-	218
PJ-002116: Complementary funding for the preparation of flagship pilot under RTB: Piloting Results Based Management in RTB (RBM) (Task Order No. 02-14-RTB-TO)	01/07/2014	31/12/2015	115	73	-	73
PJ-002607: CC 5.2 Sustainable intensification/diversification	01/01/2017	31/12/2021	115	141	-	141
PJ-003890: Market-led Transformation of the Root and Tuber Crops Subsector in Malawi (RTC-MARKET programme)	01/05/2023	30/04/2024	294	-	100	100
			7,054	6,391	337	6,728

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Exhibit II

CIRAD

PJ-002933: Classical biological control against the Mango mealybug in French Guyana 01/01/2020 31/12/2020 23 29 - 29

PJ-002155: Preparation a comprehensive sample of Dioscorea alata accessions representative of ancient African varieties and originating from diverse and distant geographical origins in Africa (under the Agropolis project: Sunda or Sahul ? The Origin of the Greater Yam (Dioscorea alata)) 01/01/2015 31/03/2018 11 14 - 14

PJ-003443: Dynamics of Soil Carbon Sequestration in Tropical and Temperate Agricultural systems (DSCATT) 01/01/2021 30/04/2024 112 92 11 103

146 135 11 146

CORAF/WECARD

PJ-001615: Enhancing Cowpea productivity and income for sustainable livelihood of resource-poor farmers 25/04/2012 24/04/2014 75 64 - 64

PJ-001681: Capacity Strengthening Course for Innovations Platforms, Value Chains, and Mentoring Field Visits 18/01/2013 30/05/2015 298 390 - 390

PJ-002126: Developing Capacity for Agricultural Research for Development (C4R4D) in Sub-Saharan Africa: FROM SUPPLY - TO DEMAND-LED TRAINING 12/01/2015 19/01/2019 416 498 1 499

PJ-001794: West Africa Seed Program (CORAF/WECARD Cooperative Agreement No. AID-624-A-12-00007) 15/06/2013 31/03/2017 435 420 - 420

PJ-001916: Improving the productivity of maize production systems in the West African savannas through the deployment and dissemination of improved production technologies (IMPROMAIZE) 04/08/2014 30/09/2014 50 35 - 35

1,274 1,407 1 1,408

CORNELL UNIV

PJ-001375: BREAD - LOS - PREVIEW - Novel biomarkers that rapidly identify insect populations that are efficient vectors of circulative plant viruses 01/07/2011 30/06/2015 187 198 - 198

PJ-001552: Next Generation Cassava Breeding 28/09/2012 31/03/2018 5,530 - 5,670

PJ-003386: Biotech and Genome Editing Communication Training 17/12/2020 31/10/2022 1,196 1,069 15 1,084

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For the year ended 31 December 2023

Exhibit II

PJ-NA2409: Peer Effects, Organic Fertilizers, and Soil Health: The Impact of Experiential Learning and Information Transfers on Farmer Valuations of Agricultural Inputs.	01/05/2016	30/05/2017	38	-	38	
PJ-001633: Improving bean yields by reversing soil degradation and reducing soil borne pathogens on small-holder farms in Western Kenya	01/09/2012	31/08/2016	674	-	650	650
PJ-002732: Next Generation Cassava Breeding (Phase II)	01/04/2018	31/12/2023	11,770	10,768	1,459	12,227
PJ-000061: Agricultural Biotechnology Support Project II	15/06/2003	29/09/2007	228	-	-	-
PJ-003480: Muhogo Bora: Plentiful Cassava for all	01/05/2021	30/04/2024	2,157	818	670	1,488
			21,780	19,211	2,144	21,355
COWBIA						
PJ-001748: COWBIA: Multi-purpose cowpea inoculation for improved yields in small holder farms in Kenya	01/03/2013	31/08/2016	30	40	-	40
			30	40	-	40
CRI						
PJ-002083: Community action in improving the quality of farmer saved seed yam (CAY-seed)	21/11/2014	31/07/2018	657	524	-	524
			657	524	-	524
CROPLIFE						
PJ-001167: Proposal to fund two meetings and a brief for SP-IPM	19/11/2009	31/07/2010	60	60	-	60
			60	60	-	60
CRS						
PJ-000877: Great Lakes Cassava Initiative	01/01/2008	30/06/2012	3,367	3,023	-	3,023
PJ-001506: Sustainable Cassava Seed System in Nigeria	01/02/2013	31/01/2015	153	173	-	173
PJ-001868: The Soya ni Pesa (Soybean is Money) project	01/10/2013	30/09/2014	16	22	-	22
			3,536	3,218	-	3,218
CTA						
PJ-001327: Co-publication of Les nematodes de plantes: Un guide pratique des techniques de terrain et de laboratoire	28/07/2010	31/12/2010	4	5	-	5
PJ-002174: Web 2.0 and Social Media Learning Opportunities and Monitoring, Democratic Republic of Congo	15/10/2015	14/11/2016	17	15	-	15
PJ-002482: Study on ICT use in the roots and tuber value chains in Central Africa	11/10/2016	10/05/2017	21	19	-	19

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Exhibit II

PJ-002766: Accelerating Innovative and Sustainable Cassava Business Models for Women and Youth in Central Africa	22/05/2018	30/06/2020	755	683	(1)	682
PJ-NA2617: Accelerating Youth e-agriculture entrepreneurship for improved livelihoods	10/04/2017	09/06/2017	196	38	-	38
PJ-003149: Digital Support for Youth Agribusiness Clubs in Africa	20/08/2019	30/04/2020	66	69	-	69
PJ-002950: Baseline study: Accelerating Innovative and Sustainable Cassava Business Models for Women and Youth in Central Africa	02/11/2018	30/09/2019	138	137	-	137
PJ-001274: Co-publication of Integrated pest management in vegetable production: Guide for extension workers in West Africa	12/04/2010	31/12/2010	20	22	-	22
PJ-001682: Producing Gari from Cassava: An illustrated guide for smallholder cassava processors	05/02/2013	31/10/2013	31	22	-	22
DAI			1,248	1,010	(1)	1,009
PJ-001679: Development of a sustainable soybean seed system to enhance availability and accessibility of high-quality seed of improved varieties for farmers in Malawi	01/01/2013	31/12/2014	592	210	-	210
DAPP			592	210	-	210
PJ-002020: Scaling Out Integrated Soil Fertility Management Technologies in Zambia	16/02/2015	15/02/2018	304	353	(3)	350
DCI-IRELAND			304	353	(3)	350
PJ-001216: Improvement of East African highland bananas: a staple crop of the poor (IITA PhD Research Project)	01/01/2010	31/12/2014	288	221	-	221
PJ-001217: Combating vitamin A micronutrient deficiencies in Sub-Saharan Africa through maize biofortification (Irish-Aid Funded PhD Research Project)	01/01/2010	31/12/2014	278	292	-	292
DDPSC			566	513	-	513
PJ-002042: Virus Resistant Cassava for East Africa (VIRCA)	30/09/2013	29/05/2020	1,629	1,629	-	1,629

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Exhibit II

PJ-001494: Procurement of laboratory supplies and equipment on behalf of DDPSC's African partner National Crops Resources Research Institute (NaCRRRI)	27/09/2011	01/06/2016	162	142	-	142
			1,791	1,771	-	1,771
Deloitte						
PJ-001773: AgResults Initial Pilot Projects	01/10/2013	30/09/2019	5,962	4,986	-	4,986
			5,962	4,986	-	4,986
DLO						
PJ-001542: Coffee - Banana case: Uganda	07/12/2011	31/12/2011	26	19	-	19
			26	19	-	19
Ecobank Nigeria						
PJ-003758: Youth Empowerment and Capacity building in Agriculture Business	01/01/2023	31/03/2024	59	-	5	5
			59	-	5	5
EDE						
PJ-000549: Sustainable Cocoa Production in the Ivory Coast	03/10/2006	31/03/2009	132	217	-	217
			132	217	-	217
EMBRAPA						
PJ-001775: Exchange of Banana and Plantain (MUSA SPP.) Varieties and Hybrids between IITA and EMBRAPA - widening the genetic base for the development of new cultivars and direct use by farmers	01/01/2014	20/05/2016	60	60	-	60
PJ-001970: Enhancing soybean productivity through rapid diagnostics for soybean rust and determining pathogenic diversity to enhance resistance breeding in eastern Africa.	27/11/2014	27/05/2017	68	85	-	85
			128	145	-	145
ENSCADO						
PJ-001474: Initiative on Aflatoxin Management in Maize Value Chain for Nigeria (Enugu State) - CADP/NESTLE/IITA	01/06/2011	31/05/2012	9	9	-	9
			9	9	-	9
ENSCADP						
PJ-002213: Demonstration, Adoption and Commercialization of Aflasafe Maize in the Maize Value Chain for CADP Enugu State	01/05/2015	30/04/2016	10	4	-	4
			10	4	-	4

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Exhibit II

	12/07/2019	30/09/2023	2,057	1,883	308	2,191
ETH						
PJ-002938: The rural-urban nexus: Establishing a nutrient loop to improve city region food system resilience (RUNRES)	12/07/2019	30/09/2023	2,057	1,883	308	2,191
EU						
PJ-002262: MycoKey- Integrated and innovative key actions for mycotoxin management in the food and feed chain	01/04/2016	31/10/2020	91	94	-	94
PJ-002400: Microbial Uptakes for Sustainable management of major bananaA pests and diseases (MUSA)	01/06/2017	30/11/2021	516	500	-	500
PJ-002837: Coordination of International Research Cooperation on soil Carbon Sequestration in Agriculture (CIRCASA)	01/11/2017	28/02/2021	151	142	-	142
PJ-002990: Soil Information System for Africa (Soils4Africa)	01/06/2020	31/05/2024	2,563	585	881	1,466
PJ-003048: Synergistic Use and Protection of Natural Resources for Rural Livelihoods through Systematic Integration of Crops, Shrubs and Livestock in the Sahel	01/09/2020	31/08/2025	315	90	17	107
PJ-003716: Combating Malnutrition in Africa Through Diversification of the Food System (HealthyDiets4Africa)	01/01/2023	31/12/2028	866	-	76	76
PJ-002874: Support to the implementation of the Long-term EU-AU Research and Innovation Partnership for Food and Nutrition Security and Sustainable Agriculture	01/11/2018	31/10/2022	137	150	-	150
PJ-003655: One health sustainability partnership between EU-Africa for food security	01/10/2022	30/09/2025	224	-	2	2
PJ-003470: Building Resilience to Enhance Food, Incomes and Nutrition Security in the Comoros and Madagascar	01/03/2022	28/02/2025	1,531	386	309	695
PJ-000835: MYCORED - Novel, multidisciplinary and integrated strategies to reduce mycotoxin contamination in the food and feed chain worldwide	01/04/2009	30/09/2013	298	350	-	350
PJ-003732: Driving agroecological transitions in the humid tropics of Central and Eastern Africa through transdisciplinary Agroecology Living Labs (CANALLS)	01/01/2023	31/12/2026	1,042	-	289	289
PJ-003835: Food Safety For Africa - Addressing Food Safety Challenges in the African Informal Sector through Innovative Strategies and Use Cases	01/12/2023	30/11/2027	5,481	-	-	-
			13,215	2,297	1,574	3,871

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Exhibit II

EXCHANGE

PJ-003708: IITA Assistance to HORTINET Malawi on Banana Seedling Production

07/06/2022	31/12/2023	8	1	8	9
		8	1	8	9

FADAMA III

PJ-001189: Optimizing IITA's support to FADAMA III in Nigeria

01/08/2011	31/07/2013	201	7,749	-	7,749
		201	7,749	-	7,749

FAO

PJ-000414: Programme de relance de la recherche agricole et forestière en RDC (REAFOR)

PJ-001332: Strengthening small-holder to agribusiness relationship in three oil palm producing cooperatives in Cameroon - Phase II

PJ-001384: Climate Change and Micro-organisms relevant to Food and Agriculture: State of Knowledge, Risks and Opportunities

PJ-001584: Disaster Preparedness for Food Security Risks in the Great Lakes Region - Improving responses to the threat of banana diseases under OSRO/RAF/311/BEL

PJ-002127: Assessing the impacts of improved cassava varieties on poverty reduction in Nigeria

PJ-002317: Quantifying the incidence of aflatoxin contamination in the maize and groundnut value chains to improve public health, increase trade, and enhance food security in Zimbabwe

PJ-002451: Élimination des pesticides obsolètes y compris les POP et Renforcement de la gestion des pesticides dans les pays membres du Comité permanent inter-États de lutte contre la sécheresse dans le Sahel (CILSS)

PJ-003201: Technical cooperation to strengthen the linkages between knowledge, technical assistance and development investments in meeting the targets of Feed Africa of the African Development Bank

PJ-003532: Biological control of mango mealybug in eastern Africa

PJ-003750: Expert advice on design and implementation of aflatoxin management strategies centered on use of aflatoxin biocontrol products

22/03/2007	30/11/2010	1,319	-	-	-
		170	173	-	173
		45	-	-	-
		74	70	-	70
		200	208	-	208
		245	258	-	258
		614	543	1	544
		200	114	-	114
		127	84	11	95
		50	5	7	12

Exhibit II

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For the year ended 31 December 2023

Exhibit II

PJ-001628: Support the national effort in the diagnosis of cassava brown streak and collection of the best local varieties of cassava in the provinces of Bas-Congo province city of Kinshasa, Bandundu and Equateur	22/05/2012	31/10/2012	16	17	-	17
			3,681	2,077	37	2,114
FAU						
PJ-002171: Metabolic engineering of carbon pathways to enhance yield of root and tuber crops	12/02/2015	31/10/2019	1,160	1,165	-	1,165
PJ-002355: Scaling up Improved Legume Technologies in Tanzania - SILT	05/02/2016	30/11/2017	152	149	(1)	148
PJ-003136: Renewal: Cassava Source-Sink (CASS) – Phase II	01/11/2019	30/04/2024	1,783	1,302	401	1,703
			3,095	2,617	400	3,016
FH						
PJ-001630: Promotion of improved and integrated crop management technologies to increase farm-level crop productivity, market opportunities and diversify income	22/05/2012	30/06/2016	397	411	-	411
			397	411	-	411
FMARD						
PJ-001573: Nationwide Crop Pest Survey on Ginger	01/09/2012	31/12/2013	209	224	-	224
PJ-001579: Nigeria Cassava Transformation Initiative.	01/03/2012	30/06/2015	3,693	4,413	-	4,413
PJ-002479: FMARD/IITA Cassava Seed Dissemination project	06/03/2017	31/12/2020	418	371	(1)	370
PJ-001656: Nigeria Maize and Soybean Transformation Initiative	01/08/2012	31/12/2015	858	874	-	874
PJ-002775: Nation Wide Pest Survey for Yam in Nigeria	23/02/2018	22/02/2019	42	45	-	45
PJ-001988: Program on Training of Master Bakers on HQCF and Wheat Flour Bread Making to Federal Ministry of Agriculture & Rural Development –Nigeria	01/09/2014	31/12/2014	60	10	-	10
PJ-001669: Nigeria Flood Crops relief interventions using residual moisture	10/10/2012	30/09/2013	625	133	1	134
PJ-001959: Nationwide Cassava Pests and Diseases Survey to Identify and Assess the Status of Different Pests and Diseases of Cassava in Nigeria	08/12/2014	26/03/2022	259	189	-	189
PJ-000524: Doubling maize production in Nigeria in two years : A presidential initiative (Phase I & II)	01/08/2006	31/07/2013	1,921	838	-	838
PJ-001152: Nation Wide Crop Pest Survey of Rice,Sugarcane,Sesame and Pine apple	03/09/2009	31/10/2010	466	482	-	482

Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

PJ-001326: Nation wide crop pest survey of cashew and oil palm, and establishment of pest free areas for cotton in Katsina state and cocoa in Ondo state	02/11/2010	31/12/2011	270	280	-	280
			8,821	7,859	-	7,859
FMOS						
PJ-001935: Understanding the impact of insecticide resistance on the efficacy of IRS and LLIN in 3 ecological settings of Mali, Benin and Nigeria	01/03/2015	30/09/2017	182	193	-	193
			182	193	-	193
FMOS-MRTC						
PJ-003198: A pilot multisectoral intervention (OneHealth Approach) for controlling malaria vectors and mitigating insecticide resistance in selected Coastal and Sahelian west African countries.	31/01/2021	31/01/2023	54	43	-	43
			54	43	-	43
FSRDC						
PJ-002472: Acquisition de Boutures saines de varietes ameliorees de manioc dans le cadre du "Projet pour la stabilisation de l'est de la RDC pour la paix "(STEP)	01/08/2016	30/06/2018	143	156	-	156
			143	156	-	156
FUNAAB						
PJ-001877: Cassava: Adding Value for Africa Phase II (CAVA II)	01/09/2014	31/01/2018	204	220	-	220
			204	220	-	220
GATE						
PJ-003780: MATERIAL TRANSFER AGREEMENT FOR SOYBEAN	22/06/2022	21/06/2027	98	-	102	102
			98	-	102	102
GBio						
PJ-003690: Bio-ethanol production in Kenya	01/05/2022	30/07/2023	1	-	1	1
			1	-	1	1
GCDT						
PJ-000870: Providing for the Long-term funding of Ex Situ collections of germplasm held by IITA	21/12/2007	31/12/2017	2,029	5,198	-	5,198

Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

PJ-002344: Utilisation of wild relatives in the breeding of cowpea for improved adaptation to drought and heat	01/05/2016	30/09/2019	440	438	-	438
PJ-003670: Long-term funding of Ex Situ collections of germplasm held by IITA	01/01/2022	31/12/2023	1,000	500	500	1,000
PJ-001914: RegenIntro: Introduction of accessions from the regeneration initiative into the international collections held by IITA	13/11/2013	31/12/2016	117	136	-	136
PJ-003418: Consulting Services on Review of Ghanas national genebank complementary site	09/11/2020	30/11/2020	14	48	-	48
PJ-000944: Development and refinement of cryopreservation protocols for the long-term conservation of vegetatively propagated crops	15/07/2008	30/06/2011	88	74	-	74
PJ-000954: For backstopping the regeneration activities and receiving samples of the regenerated germplasm (L8G03)	18/09/2008	17/09/2011	25	-	-	-
PJ-001958: Collection of Yam in Nigeria and Benin	01/01/2014	30/06/2016	50	50	-	50
GCP			3,763	6,444	500	6,944
PJ-001321: Improving Cowpea Productivity for Marginal Environments in Sub-Saharan Africa (Subaward No: S-000729)	01/05/2010	30/11/2015	496	575	-	575
GIZ			496	575	-	575
PJ-001601: Trade-offs and synergies in climate change adaptation and mitigation in coffee and cocoa systems	01/05/2013	31/12/2017	1,446	1,502	(2)	1,500
PJ-001275: Enhancing horticultural productivity, incomes and livelihoods through integrated management of aphid pests on vegetables in sub-Saharan Africa	01/04/2011	31/12/2015	1,446	1,420	-	1,420
PJ-001442: Local Focus: safe and effective pest and crop management strategies to strengthen the vegetable value chain in the humid tropics (Contract No.: 81141842)	01/02/2012	31/07/2015	1,585	1,562	-	1,562
PJ-002499: Potential analysis of innovative approaches for the cocoa value chain in Cameroon	01/01/2017	30/06/2019	105	129	(1)	128
PJ-003145: Skill Development for Youth Employment In Nigeria Project	15/09/2020	30/11/2021	231	145	-	145
PJ-003415: Support the development of the maize and cassava value chains in the Federal States of Kaduna, Kano, Ogun, and Oyo of Nigeria	01/12/2020	31/05/2022	240	233	-	233

Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

PJ-003492: Impact assessment for the project 'Climate-smart coffee and cocoa: from theory to practice' in Uganda	01/01/2022	31/12/2022	23	22	1	23
PJ-003502: Long-term biochar experiment Kenya	01/06/2021	28/02/2023	83	60	17	77
PJ-003746: Review of Existing GIAE Training Manuals (GAP and FBS)	12/09/2022	31/01/2023	45	34	1	35
PJ-003747: Building Climate Resilience in Rice and Livestock Systems in the Federal States of Benue and Nasarawa	01/12/2022	31/05/2024	525	1	272	273
PJ-001726: Cassava web innovations in Nigeria: Assessment of food security, quality and safety impact of cassava biomass production, and processing into food and non-food products (BiomassWeb) (Contract No: 81161240)	01/07/2013	30/06/2016	241	251	-	251
PJ-001764: LegumeCHOICE: Realizing the underexploited potential of multi-purpose legumes towards improved livelihoods and a better environment in crop-livestock systems in East and Central Africa	01/04/2014	31/12/2017	1,446	1,411	1	1,412
PJ-001989: Rapid Functional Validation through Virus Induced Gene Silencing of Resistance Genes in Cassava for Impact on Productivity and Food Security (Cassava VIGS)	01/04/2015	30/09/2018	1,282	1,412	-	1,412
PJ-002048: Sealing Gender Equitable Impact of Cassava Biofortification to Cameroon and Ghana: Phenotyping and gender responsive assessment of cassava varieties for beta carotene, Fe and Zn	01/03/2015	31/08/2016	88	93	-	93
PJ-002133: Improved Banana Production Systems in Burundi	27/11/2014	27/03/2015	34	35	-	35
PJ-002136: Genetic Resources Centre of IITA	01/01/2015	31/12/2015	624	695	-	695
PJ-002139: Commercialization and market development of the Zambian Aflasafe biocontrol product for improved public health, increased trade, and enhanced food security in Zambia (Contract No.: 81181767; Project Processing No.: 12.9765.4-002.00)	01/11/2014	30/11/2015	62	68	-	68
PJ-002256: Fast-tracking adaptable preferred cassava varieties for industrial use in Malawi	01/01/2016	28/02/2019	112	118	(4)	114
PJ-002276: Promoting Cassava Commercialization for Increased Income and Food Security in Malawi	01/12/2015	28/02/2019	656	665	(4)	661
PJ-002297: Cameroon Cocoa-Eco+ - Sustainable cocoa intensification for increasing cocoa productivity, quality and income	01/12/2015	30/06/2018	1,530	1,513	(1)	1,512

	01/01/2017	31/12/2019	1,250	1,363	(1)	1,362
PJ-002414: Climate smart coffee and cocoa: from theory to practice (CSCC)						
PJ-002457: Improving food security in Africa through increased system productivity of biomass-based value webs (BiomassWeb): Cassava web innovations (WP 5.3)	01/07/2016	30/06/2018	183	182	-	182
PJ-002490: Minimizing aflatoxin risks and exposure: a comprehensive analysis of COMACO peanut and peanut products	01/07/2017	30/09/2019	236	250	-	250
PJ-002591: Citizen Science and ICT for advancing the prevention and control of Banana Xanthomonas Wilt (BXW) in East and Central Africa.	01/01/2018	30/06/2021	1,415	1,285	-	1,285
PJ-002639: Introducing natural enemies against the fall armyworm, a new alien invasive pest threatening maize production in Sub Saharan Africa (Contract number: 81219444; Project processing number: 16.7860.6-001.00)	01/01/2018	31/12/2019	123	119	-	119
PJ-002723: Market behavior and sales channels in coffee smallholder communities: understanding the role of side selling and intermediaries in the coffee sector of Uganda	01/12/2017	15/03/2020	111	117	-	117
PJ-002788: Piloting and Upscaling Biorational and Biological Control Strategies for sustainable Fall Armyworm Management in Africa	01/06/2019	30/09/2023	1,353	708	396	1,104
PJ-003095: Employment and Skills for Development in Africa (Developing strategies to reduce the Living Income Gap – Scaling up the Climate-Smart Investment Pathway (Stepwise) for smallholder coffee farmers in Mount Elgon)	01/02/2021	31/07/2023	322	193	91	284
PJ-003105: Development of a basket of options for CSA measures in selected districts of Northern Uganda	15/10/2019	31/03/2020	76	55	-	55
PJ-003247: Multiplatform delivery of co-developed tools for national control and prevention of Banana Xanthomonas Wilt (BXW) in Rwanda: Scaling innovation for enhanced Banana production and Food Security.	01/01/2021	31/12/2023	1,449	907	398	1,305
PJ-001471: Cost effective, farmer- and environment friendly biocontrol of aflatoxin in chili peppers (<i>Capsicum</i> spp.)	01/03/2012	31/07/2013	81	68	-	68
			18,403	16,616	1,164	17,780

Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

GMCR

PJ-001631: East Africa Household Research on Coffee Growing Families	01/06/2012	28/02/2013	30	27	-	27
			30	27	-	27

GOVT COMORO

PJ-003799: Support to the African Emergency Food Production Facility in the Comoros	24/04/2023	23/10/2024	107	-	33	33
			107	-	33	33

GRAD

PJ-001965: Enhancing competences and skills of innovation platforms actors in facilitation of functional IPs in value chains, food systems and the management of natural resources	30/06/2014	31/03/2016	275	268	-	268
			275	268	-	268

GU

PJ-002688: Maize-based systems of Nigeria: An undervalued landscape for national food security	25/08/2017	31/12/2018	10	3	-	3
			10	3	-	3

HRNS

PJ-002071: Climate Change Adaptation in Coffee Production in Uganda	01/07/2014	30/06/2015	12	11	-	11
			12	11	-	11

HRNS

CIAT

PJ-002463: Identifying Opportunities for Action on Private Sector Engagement (Alliance for Resilient Coffee)	01/10/2016	30/09/2020	166	444	1	445
			166	444	1	445

IAR

PJ-002687: Genetic Improvement of Cowpea for Low Phosphorus Tolerance and High Yields	01/08/2017	31/08/2020	50	53	-	53
			50	53	-	53

ICART

PJ-002181: Strengthening livelihood strategies of vulnerable women in South Kivu, DR Congo	01/10/2016	31/03/2019	88	88	-	88
			88	88	-	88

Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

ICIPE					
PJ-002438: Establishing the status of potato cyst nematode (PCN) and other emerging potato diseases for a national intervention strategy in Kenya	24/10/2016	31/03/2017	32	31	31
PJ-001276: Combating fruit flies and mango seed weevil through community-based implementation of a sustainable IPM programme for mango in sub-Saharan Africa	15/04/2011	31/12/2014	225	219	219
PJ-003713: Deployment of a novel biodegradable carrier (banana fibre) for efficient crop protection	01/07/2023	30/09/2026	145	-	32
			402	250	32
					282
ICRAF					
PJ-001859: Bio - char Africa - A network for research collaboration and knowledge dissemination	01/12/2013	31/12/2013	10	-	-
PJ-001924: SECURED LANDSCAPES: Sustaining Ecosystem and Carbon Benefits by Unlocking Reversal of Emissions Drivers in LANDSCAPES 2013-2015	01/08/2013	31/12/2015	214	227	227
PJ-NA2471: Characterization of Aflatoxin Producing Fungi with Implication for Aflatoxin Management in Africa (under the AWARD project)	13/07/2016	30/11/2016	10	-	-
PJ-001139: Research attachment in handling rust pathogen and rust DNA extraction - Dr. Pamela Paparu	30/07/2009	24/09/2009	8	10	10
PJ-001336: Architecture of REALU: Reducing Emissions from All Land Uses (Phase II)	01/07/2010	30/06/2013	262	280	280
PJ-001541: Writing Proposal for collaborative research on "Perennial Tropical Systems: Trade-offs and Synergies for Climate change Adaptation and Mitigation	01/12/2011	30/06/2012	30	27	27
			534	544	544

Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

ICRISAT

PJ-001545: CGIAR Research Program on Grain Legumes and Dryland Cereals (CRP-GLDC)	01/07/2012	31/12/2021	5,985	3,091	(1)	3,090
PJ-000519: Enhancing grain legumes productivity, production and income of poor farmers in drought-prone areas of sub-Saharan Africa and South Asia (TL II)	15/08/2007	31/08/2011	5,392	-	-	-
			11,377	3,091	(1)	3,090

IDSNA

PJ-003054: Root Analytical Data Acquired by Radar	01/01/2020	31/05/2023	667	642	16	658
			667	642	16	658

IER-MALI

PJ-002977: Aflatoxin Mitigation with Emphasis on Biological Control in Mali	Nil	31/12/2023	700	(3)	-	(3)
PJ-003483: Sealing aflatoxin management centered on biocontrol in Mali	01/05/2021	31/05/2024	573	282	236	518
			1,273	279	236	515

IFAD

PJ-002198: Advancing Productive Engagement in Agribusiness through the IITA Youth Agripreneur Approach to scale for rural youth in Nigeria, Kenya and DR Congo (YADI 2)	22/09/2015	30/03/2018	500	490	-	490
PJ-002459: Enhancing Capacity to Apply Research Evidence (CARE) in Policy for Youth Engagement in Agribusiness and Rural Economic Activities in Africa	06/04/2017	30/06/2021	2,025	2,006	(5)	2,001
PJ-002556: Aquaculture Assessments and Value Chain Pilot Project to Improve Fish Supply, Employment and Nutrition in Angola and the Democratic Republic of the Congo (AQUACULTURE VALUE CHAIN DEVELOPEMENT IN D.R. Congo and Northern Angola)	03/04/2017	31/12/2020	2,400	2,448	-	2,448
PJ-003115: Creating Employment Opportunities for Rural Youth in Africa: Support to Integrated Agribusiness Hubs in Nigeria	15/06/2020	31/12/2024	2,539	1,277	438	1,715
PJ-003411: Supporting the recovery of priority food crop value chains from the effects of COVID 19 to strengthen community resilience, markets, and trade development in Tanzania	06/12/2021	06/12/2023	489	214	267	481

Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

PJ-003188: Development and promotion of aflatoxin biological control in the groundnut, sorghum, sesame, and cottonseed value chains to improve public health and enhance food security in Sudan.	15/10/2020	30/09/2025	3,235	939	437	1,376
PJ-000003: Poverty alleviation and enhanced food availability in West Africa through improved yam technologies (IFAD TAG 457)	01/11/1999	31/12/2004	1,250	99	-	99
PJ-000867: NEPAD Pan African Initiative for the "Promotion of Cassava Commercialization ..." meeting	30/11/2007	30/12/2007	10	1	-	1
			12,448	7,474	1,137	8,611
IFDC						
PJ-002971: Conducting a Cost-Benefit Analysis (CBA) for Supporting Irrigation Infrastructure Development in the Potato Farming System of Kween and Kapchorwa districts	08/01/2019	31/05/2021	27	27	1	28
PJ-002943: Survey and Management of potato pests in Uganda	07/11/2018	31/12/2019	100	86	-	86
PJ-001695: Optimizing small-scale cassava production systems in Nigeria through judicious use of fertilizers and organic materials for sustainable agronomical, environmental and socio-economical intensification	01/11/2012	04/09/2020	42	34	-	34
			169	147	1	148
IFPRI						
PJ-001289: CGIAR Research Program on Policies, Institutions, and Markets (PIM): (CGIAR Research Program on Policies, Institutions, and Markets Global Integrating Program)	01/01/2012	31/12/2021	3,353	624	-	624
PJ-002567: Regional Strategic Analysis and Knowledge Support System in West Africa (ReSAKSS-WA Phase III, 2017-2021)	01/01/2017	30/06/2020	1,622	1,713	-	1,713
PJ-003453: Institutionalizing monitoring of crop variety adoption using genotyping (IMAGE)	15/02/2021	20/02/2024	25	13	-	13
PJ-000154: Consolidation of the Regional Strategic Analysis and Knowledge Support System in West Africa (ReSAKSS-WA Phase II, 2011-2015)	01/10/2004	30/09/2020	6,293	3,612	-	3,612
PJ-002389: Mapping adoption of ISFM practices	30/05/2016	15/06/2017	36	34	-	34
PJ-001549: Farmers' varietal diversification and adoption of improved varieties, and consumers' preferences for variety attributes: The case of cassava in Nigeria	15/12/2011	30/11/2012	67	73	-	73

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For the year ended 31 December 2023

Exhibit II

PJ-000968: Optimizing livelihood and environmental benefits from crop residues in smallholder crop-livestock systems in sub-Saharan Africa and South Asia: regional case studies. Region: West Africa	01/01/2010	15/12/2012	295	265	-	265
			370	338	2	340
IMPERIAL						
PJ-003513: Near-Field Communication-Enabled Digital In-Field Molecular Diagnostics	01/10/2022	30/09/2024	345	-	108	108
			345	-	108	108
Innovate UK						
PJ-003160: Development and assessment of nematode resistant potato cultivars for East Africa (Kenya)	01/11/2019	31/10/2021	62	63	-	63
			62	63	-	63
IRAD						
PJ-002728: Aspergillus flavus strain characterization to develop and Aflasafe product for Cameroon.	15/11/2017	25/02/2018	10	10	-	10
			10	10	-	10
IRD						
PJ-002511: Beyond climate, Soil Carbon sequestration to sustain family farming in the Tropics (SoCa)	01/01/2018	31/03/2023	60	67	(3)	64
			60	67	(3)	64
IsDB						
PJ-002880: Promotion of Climate Smart Agricultural Technologies for improved Rural Livelihoods and Food Security in Borno State, Nigeria	07/01/2019	06/01/2020	100	110	-	110
			100	110	-	110
ISTRIC						
PJ-000153: International Society for Tropical Root Crops - Africa Branch (ISTRIC-AB) Symposium	01/01/2000	31/12/2050	157	71	10	81
			157	71	10	81
ISU						
PJ-002218: Genome-enabled Platforms for Yam	01/06/2016	31/03/2020	273	272	-	272
			273	272	-	272

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For the year ended 31 December 2023

Exhibit II

Ithaka Institut

PJ-003882: PyMiCCS Field Experiment Kenya	01/09/2023	31/08/2024	29	-	9	9
			29	-	9	9

ITC

PJ-002238: Improving the competitiveness of women entrepreneurs in the yam value chain in Ghana	25/08/2015	30/04/2016	100	66	-	66
PJ-001508: ITC/IITA Memorandum of Understanding on a grant under project INT/75/24D	27/10/2011	31/12/2011	50	52	-	52
			150	118	-	118

ITRAD

PJ-001159: Evaluation and Dissemination of Integrated Maize Production Technologies to Enhance Food Security in the Savannahs' of North-East Nigeria	18/07/2011	31/12/2013	102	111	-	111
			102	111	-	111

IWMI

PJ-001850: Workshop to develop a workplan for long term trials for measuring the sustainability of Integrated Soil Fertility Management options	25/09/2013	31/12/2013	61	67	2	69
			61	67	2	69

JAPAN

PJ-001454: Increasing Productivity and Utilization of Food Yams in Africa	01/10/2011	31/03/2017	1,294	1,347	-	1,347
PJ-001486: Collaboration in the framework of the World Bank's West Africa Agricultural Productivity Program (WAAPP - 1C Sierra Leone)	01/01/2012	30/06/2016	1,490	896	-	896
PJ-001793: Development of high-value-added cowpea varieties, speeding up in their dissemination with a seed production system, and inspection of the system's effectiveness	01/04/2013	31/03/2018	1,438	1,518	-	1,518
PJ-002437: Increasing Productivity and Utilization of Food Yams in Africa (Phase II)	01/10/2016	30/09/2021	905	904	-	904
PJ-002774: Development of simple assay techniques for nutritious cowpea varieties, and establishment of cowpea dense planting and high nutrient cowpea cultivation technique for high yield production.(Phase 3)	01/06/2018	31/05/2021	622	670	-	670
PJ-000942: Unleashing the power of cassava in Africa in response to the food price crisis	01/08/2008	31/12/2010	5,311	3,383	-	3,383

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For the year ended 31 December 2023

Exhibit II

PJ-001199: Introduction of new cowpea varieties to enhance food production in semi-arid regions of Africa - AVEC-BF	01/04/2010	31/05/2013	958	968	-	968
			12,018	9,686	-	9,686
JICA						
PJ-001707: ProSAVANA-PI JICA Project Team/IITA Implementation of field trial to evaluate adaptability of edible soybean cultivars to Nacala Corridor, Mozambique	01/12/2012	20/06/2014	52	1	-	1
			52	1	-	1
JIRCAS						
PJ-002562: Effective utilization of genetic diversity in regional crops through the use of generated evaluation tools and scientific information (EDITs 2)	01/11/2016	31/03/2021	58	206	-	206
PJ-003456: Advanced utilization of genetic resources of yam and cowpea for food security and land sustainability under unfavorable environments	01/04/2021	31/03/2026	216	106	54	160
PJ-001478: Evaluation and Utilization of Diverse Genetic Materials in Tropical Field Crops (EDITs)	01/06/2011	28/02/2016	386	544	-	544
			660	856	54	910
KDSCADO						
PJ-001469: Initiative on Aflatoxin management in maize value chain for Nigeria (Kaduna State) - CADP/NESTLE/IITA	01/06/2011	30/09/2012	66	66	-	66
			66	66	-	66
KNSCADO						
PJ-001473: Initiative on Aflatoxin Management in Maize Value Chain for Nigeria (Kano State) - CADP/NESTLE/IITA	01/06/2011	30/09/2012	18	17	-	17
			18	17	-	17
KNARDA						
PJ-001299: AGRA - Improving Productivity of smallholder Millet and Sorghum based production systems in the semi-arid region of northern Nigeria through...	01/05/2010	30/04/2013	16	15	-	15
			16	15	-	15

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Exhibit II

KU LEUVEN

PJ-002292: Evaluation of drought tolerance in wild bananas from Malaysia	01/12/2016	30/11/2018	16	10	-	10
			16	10	-	10

LEEDS

PJ-001690: Nematode drought interaction on rice	01/11/2012	28/02/2013	7	8	-	8
			7	8	-	8

LEVENTIS FOUNDATION

PJ-002667: Ornithological Monitoring Centre in Southwestern Nigeria	01/01/2018	31/12/2020	180	211	-	211
PJ-003263: Involving local communities to protect fragile, remnant forest ecosystems in the Ouémé flood plain in southern Benin	01/08/2021	31/12/2023	114	44	29	73
PJ-001186: Enhanced use of IITA forest resources at the IITA Ibadan Campus for conservation, research and education	01/01/2010	31/12/2014	465	424	-	424
PJ-002091: a) Schools Forest and Tree Heritage Park in a small area of protected rainforest in southwest Nigeria. b) Ornithological Monitoring Project in IITA-Ibadan Campus.	01/01/2015	31/12/2017	156	160	-	160
PJ-000108: Monitoring and Evaluation of LFN Agricultural Training Initiatives	01/04/2004	31/03/2008	300	-	-	-
			1,215	839	29	868

LSTM

PJ-002662: Do agricultural insecticides utilisation in West and Central Africa select for insecticide resistance in the major malaria vector <i>An. gambiae</i> sl.?	01/05/2019	30/04/2024	469	423	40	463
PJ-001632: Investigating patterns of Pyrethroids and DDT resistance in <i>Anopheles funestus</i> populations in Benin: study of the distribution, resistance mechanisms and investigation on novel resistance management strategies.	01/06/2013	30/06/2016	275	239	-	239
			744	662	40	702

LUND

PJ-001990: Chemical ecology of <i>Bemisia tabaci</i>	07/05/2015	31/12/2020	146	193	-	193
			146	193	-	193

Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

LWR					
PJ-003767: USDA Food for Progress (FFPr): Traceability and Resilience in Agriculture and Cocoa Ecosystems of Nigeria (TRACE) Project, Nigeria	01/02/2023	30/09/2026	366	-	8
			366	-	8
MAFADI					
PJ-003684: Cabinda Province Agriculture Value Chains Development (CPAVCDP) Project in Angola	20/01/2023	31/03/2024	656	-	250
			656	-	250
MAFF, JAPAN					
PJ-003494: Development of nutritional enhancement genetic materials for cowpea and yam crops, improved nutritional status in West Africa and developing countries	01/06/2021	31/05/2024	719	373	313
			719	373	313
MAFSC, Tanzania					
PJ-001754: Community Action in Cassava Brown Streak Disease Control through Clean seed in Tanzania	01/03/2013	31/12/2016	243	317	-
PJ-002134: Fast-tracking the Access to Improved and Popular Varieties of Root Crops by Small Holder Farmers: A case of Sweetpotato and Cassava	01/01/2015	31/12/2018	1,309	1,315	-
			1,552	1,632	-
MAL, Zambia					
PJ-001704: Making cassava a transformation vehicle to improve food security and livelihoods in Zambia	10/08/2015	11/08/2017	311	410	(2)
			311	410	(2)
MCKNIGHT FOUNDATION					
PJ-001109: Management of Millet Head Borer to Increase Pearl Millet Production in the Sahel - Phase II of PJ-394	16/05/2009	15/05/2013	38	54	-
			38	54	-

Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

MEAE

PJ-003863: Women in Agricultural Technical Education and Apprenticeship in Nigeria (Femmes dans l'Enseignement Technique et l'Apprentissage en Agriculture et Agribusiness au Nigeria)) (FET3A-Nigeria)	15/04/2023	14/04/2025	321	-	155	155
			321	-	155	155

MEAPE

PJ-002956: Productivite des Exploitations Agricoles Familiales et Resilience	05/12/2018	31/12/2021	514	377	4	381
			514	377	4	381

MECN-T

PJ-001439: Capacity building of the Agriculture Sector in Democratic Republic of Congo (DRC) for planning and response to additional treats of the climate changes on food production and security	23/04/2011	14/02/2013	72	41	-	41
			72	41	-	41

MEDA

PJ-002994: Seed Tracker™ Application for BEST CASSAVA	15/04/2022	04/11/2022	26	1	-	1
PJ-003349: Cassava Yield Study	15/07/2020	30/12/2021	36	36	-	36
PJ-003748: Virus Resistant Cassava for Africa Deployment	13/12/2022	14/10/2024	491	-	240	240
PJ-003782: MEDA Consultancy to Expand Cassava EGS Production	18/01/2023	15/10/2024	46	-	27	27
PJ-003902: VIRCA Deployment	18/01/2023	09/09/2024	155	-	37	37
			754	37	304	341

MEDA Tanzania

for Cassava (BEST Cassava)	01/01/2017	31/12/2021	3,056	3,056	-	3,056
			3,056	3,056	-	3,056

MERIDIAN

PJ-001470: Partnership for Agricultural Control in Africa (PACA) – Expansion of Digital Control	01/12/2011	30/06/2016	3,281	3,292	-	3,292
			3,281	3,292	-	3,292

MFA

Livelihoods and Food Security in Niger	03/12/2018	02/12/2023	9,891	7,793	1,543	9,336
Livelihoods and Food Security in Mali	03/12/2018	02/12/2023	11,066	7,717	1,416	9,133
			20,957	15,510	2,959	18,469

Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

MINADER

(PRFP) in the Ministry of Agriculture and Rural Development (MINADER),
(AIMDP)- IITA
project (PD-CVA/ACV-DP)

PJ-003199: Integrated management of grain legumes in Cameroon
of Diffusion of Tissue Culture Plantain in Cameroon

07/06/2011	31/03/2015	105	131	-	131
04/03/2014	30/04/2020	1,654	2,071	(3)	2,068
17/05/2018	31/10/2024	3,207	3,083	316	3,399
01/04/2020	31/12/2020	112	124	1	125
01/01/2015	31/12/2016	500	494	-	494
		5,578	5,902	314	6,217

Ministere de l'Agriculture, Djibouti

PJ-003817: Technical assistance to the Building Resilience for Food and
Nutritional Security in Djibouti

11/04/2023	10/04/2025	562	-	213	213
		562	-	213	213

MOA, Liberia

Commercialization of Rice and Cassava (WAAPP Liberia)

Commercialization (SAPEC) Project.

12/09/2013	11/09/2015	751	282	-	282
03/08/2015	31/12/2019	2,472	2,238	-	2,238
		3,223	2,520	-	2,520

MOA ZAMBIA

PJ-003843: Zambia AEFPP Emergency Response Project

01/12/2023	31/12/2024	150	-	6	6
		150	-	6	6

MOFEP, EC GHANA

PJ-000777: Cocoa Sector Support Programme - Phase II

12/07/2008	30/12/2011	5,563	4,642	-	4,642
		5,563	4,642	-	4,642

MONSANTO

PJ-002367: Mapping of corn/ maize pests across Nigeria

14/04/2016	28/02/2017	50	64	-	64
		50	64	-	64

MSHR

PJ-001328: Clean Seed Yam Production

30/06/2010	28/02/2012	81	97	-	97
		81	97	-	97

MSU

PJ-001829: Development and Delivery of Sustainable Integrated Pest
Management Strategies in Cowpea for West Africa

01/08/2014	31/05/2017	505	507	(2)	505
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Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

PJ-001849: Ghana Variety Adoption Study involving CRI, AI Consult and IITA for 500 households	01/10/2013	31/10/2014	30	33	-	33
PJ-002503: Agrifood Youth Opportunity Lab - (Ag Youth Lab)	01/04/2017	21/03/2018	280	257	-	257
PJ-002842: Sustainable insect pest management for cowpea in West Africa	01/01/2019	30/06/2020	70	69	1	70
PJ-003052: Science-driven and farmer-oriented insect pest management for cowpea agro-ecosystems in West Africa	15/11/2019	15/06/2023	722	519	205	724
			1,607	1,385	204	1,589
NARO						
PJ-001563: Developing Transgenic Banana with Resistance against Xanthomonas wilt (BXW)	01/09/2011	30/08/2015	302	343	-	343
PJ-002266: Improving scalable banana agronomy for small scale farmers in highland banana cropping systems in East Africa	31/08/2016	31/12/2021	2,090	2,405	3	2,408
			2,392	2,748	3	2,751
NCSU						
PJ-002294: Field trials assessment: Field Deployable Nutrient-Rich Biodegradable Matrix for Crop Protection	23/10/2015	31/08/2022	473	473	-	473
			473	473	-	473
NEPC						
PJ-000928: Expanding Export of Sesame seed and Sheanut Butter through improved Capacity building for Public and Private Sector.	01/05/2011	30/09/2013	46	60	-	60
			46	60	-	60
NESTLE						
PJ-001322: Research Project on Aflatoxin Control in Maize Through Aflatoxin Resistant Maize Variety Breeding And Other Aflatoxin Management Methods	21/04/2011	31/03/2017	200	199	-	199
PJ-001323: Development of Biofortified Cassava Varieties	21/04/2011	31/12/2014	200	210	-	210
PJ-003774: Protein content determination in the IITA soybean varieties	01/09/2022	31/12/2024	6	(2)	(8)	(10)
			406	407	(8)	399
Nestle Nigeria						
PJ-001450: Increasing cassava starch in Nigeria through the multiplication and distribution of IIT A-improved varieties	01/04/2011	30/06/2014	524	610	-	610
			524	610	-	610

Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

NETHERLANDS

PJ-001389: Dutch - APO - Agronomist (Kampala Uganda)	01/06/2011	31/05/2014	300	303	-	303
PJ-001402: Dutch - APO - Soy Bean Rust (Dar es Salaam)	01/09/2011	31/08/2014	300	317	-	317
PJ-001591: Associate Professional Officer (Dutch APO) (Impact Assessment, Malawi)	16/10/2012	10/12/2015	408	351	-	351
PJ-001179: Dutch APO - Social Science (Ghana) S. Muilerman	25/01/2010	24/01/2013	401	371	-	371
PJ-001180: Dutch APO - Clonal Crop field Management(Ibadan) - Tessema Girma	31/03/2010	30/03/2013	336	277	-	277
PJ-001680: Policy action for sustainable intensification of Ugandan cropping systems (PASIC) RSBO117385	01/10/2013	30/06/2018	4,999	5,085	-	5,085
			6,744	6,704	-	6,704

NIGERIA

PJ-002953: Home Grown School Feeding (HGSF) Supply Chain and Linkages to Small and Medium Scale Enterprises in Selected States-Expert Technical Committee	13/11/2018	15/12/2020	46	3	-	3
PJ-001634: Nigerian Government Fund to IITA	01/01/2012	31/12/2012	673	736	-	736
			719	739	-	739

NORAD

PJ-002583: Sustainable Production of Cocoa in West Africa (COCOASOILS)	01/11/2017	30/11/2022	11,656	11,155	(338)	10,817
PJ-003517: Chicken, Fish and Pigs Feed and Organic Fertilizer Value Chain Development Using BSF-Based Urban Biowaste Processing in Ghana, Mali, Niger and the Democratic Republic of Congo	01/10/2021	31/10/2024	9,712	1,179	2,587	3,766
PJ-003180: Glirocidia Impacts on Soil fertility, Crop yields and Nutrition in Zambia	01/11/2019	31/10/2022	103	114	6	120
			21,471	12,448	2,255	14,703

NRC

PJ-003372: CONVENTION DE COLLABORATION	30/08/2020	30/04/2021	15	15	-	15
PJ-002424: Food Security and Livelihoods Project in Fizi Territory	01/02/2016	31/12/2016	36	36	-	36
			51	51	-	51

Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

NRI					
PJ-001603: Development of low cost on-farm diagnostic toolkits for yam virus diseases	04/01/2013	31/07/2016	261	252	-
PJ-001813: Training Celestine Omohimi: PhD Student for Mycotoxin Analysis using the traditional method and development of the Neogen assay as part of the YIIFSWA Project (Contract No: B0327x4)	01/06/2013	31/08/2015	20	22	-
PJ-002480: Evaluation of Human Decoy Trap in Benin and Cameroon	01/02/2017	31/05/2019	278	398	(1)
PJ-003159: Test a novel trap design against standard surveillance techniques: Experiments to compare trapping efficacy of novel human decoy traps with existing trapping methods for sandflies and blackflies.	01/12/2019	01/12/2020	15	15	-
PJ-003589: Improving blackflies (Simulium) collection using Human Decoy Trap (HDT) towards onchocerciasis elimination	01/12/2022	31/10/2023	51	-	50
			625	687	49
NUIG					
PJ-003051: Legume-based agroecological intensification of maize and cassava cropping systems in Sub-Saharan Africa for water-food-energy nexus sustainability, nutritional security and livelihood resilience (LEG4DEV)	17/10/2021	31/12/2026	1,318	197	119
			1,318	197	119
NWO-WOTRO					
PJ-002172: Matching grain quality attributes to the requirements of soybean processors in Benin (File W 08.270.2015.214)	01/10/2015	31/03/2019	39	6	-
PJ-002393: Cocoa crop improvement, farms and markets: a science-based approach to sustainably improving farmer food security in Ghana and Ivory Coast (CoCIFAM)	31/03/2017	30/06/2021	29	57	-
PJ-002796: Enabling agribusiness development for scaling quality cassava seed systems for control of major viral diseases in Rwanda and Burundi	01/04/2019	31/03/2022	1,117	1,054	2
			1,185	1,117	2
OLAM Ghana					
PJ-001587: A science based cocoa farmer information system	16/03/2012	15/03/2013	91	63	-
			91	63	-
					63

Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

OSAKA

PJ-001257: Development of parasitic weed control methods for world food security (NEDO project ID: 09E52502a)	01/01/2010	31/12/2013	217	154	-	154
			217	154	-	154

OSU

PJ-001147: The International Plant Diagnostic Network: Gateway to IPM Implementation and Enhanced Trade	01/10/2009	30/09/2014	89	92	-	92
PJ-002301: Vegetable Crops IPM for East Africa	01/01/2015	19/10/2018	30	29	-	29
			119	121	-	121

Oxfam Uganda

PJ-001607: Research on Climate Change and adaptation strategies of smallholder Arabica coffee farmers in Uganda	01/06/2012	30/08/2012	17	5	-	5
			17	5	-	5

PARRSA

PJ-001975: PARRSA/IITA Training on Cassava Processing Techniques	03/03/2014	02/07/2014	70	59	-	59
			70	59	-	59

PDAR

PJ-002037: Cassava BBTD in Gabon	01/10/2014	31/01/2016	109	78	-	78
			109	78	-	78

PhotosynQ

PJ-002789: GWAS using cowpea minicore for photosynthetic traits under heat stress conditions	15/03/2018	31/05/2018	20	11	2	13
			20	11	2	13

PIRAM

PJ-002532: Supply of new cassava cultivars, Multiplication fields management and Processing of cassava based products	01/12/2016	30/11/2018	132	137	-	137
			132	137	-	137

PLAN-MALAWI

PJ-000857: PLAN Malawi and IITA-SARRNET Collaboration on Promotion of cassava and sweetpotato as food security crops in malawi	01/09/2007	31/08/2010	307	273	-	273
			307	273	-	273

Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

PNDHD

PJ-001817: Component of regeneration genetic material base of Banana and Cassava Comoros.	31/07/2013	30/06/2014	33	18	-	18
			33	18	-	18

PNDP

PJ-002440: Conducting within the REDD+ context, a feasibility study and elaborating a Project Design Document (PDD) for Reducing forest degradation and restoration of the vegetal cover in agro-forestry and pastoral areas of the Pitoa council.	01/09/2016	31/12/2016	103	113	-	113
			103	113	-	113

PPCDR

PJ-001593: Partnership project for technology transfer and out-scaling	23/03/2012	23/09/2012	13	12	-	12
			13	12	-	12

PRDAIGL

PJ-002430: Projet Regional de Developpement Agricole Integre dans les Grands-Lacs	01/07/2020	31/05/2024	3,136	3,010	27	3,037
			3,136	3,010	27	3,037

PRODADEKK

PJ-002489: Développement du système semencier	15/09/2016	15/09/2018	240	210	-	210
			240	210	-	210

PROSPERO

PJ-003818: Seed Demand Analysis and Coordinating Production of Early Generation Seed of Groundnuts	08/11/2022	31/01/2023	11	-	4	4
			11	-	4	4

Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

PSMNR SWR

PJ-001546: Improved cassava production, research on soil fertility and commercialisation for PSMNR target villages (2014-2016) (Contract no: DEV 04/cassava)
PJ-001978: Plantain Production and Capacity Building for PSMNR Target Villages around Mount Cameroon National Park
PJ-000951: Scaling up of cocoa farms

01/03/2012	31/08/2017	412	355	(1)	354
01/06/2014	31/08/2017	511	456	(1)	455
01/01/2008	31/12/2009	22	27	-	27
		945	838	(2)	836

PSSUB

PJ-002381: BREAD ABRDC: Advanced Technologies to get Improved Yams in Farmers Hands

01/06/2016	31/05/2019	78	78	-	78
		78	78	-	78

PSU

PJ-003789: Mitigating the Impacts of Cassava Virus Epidemics and their Whitefly Vectors in East, Central and Southern Africa through Surveillance, Scaling of Digital Extension Tools, and IPM
PJ-003796: S.O.S for RTB crops in Africa: A Regional Surveillance and Emergency Response Action to Contain the Banana Bunchy Top Disease Outbreak in East Africa

01/04/2023	29/02/2024	86	-	76	76
		386	-	92	92

PURDUE

PJ-001447: Technical Support to the Nigeria Capacity Building Program on Stored Commodities (Purdue Nigeria Grain Storage Cap. Build)
PJ-000926: Encouraging regional trade with hermetic storage for cowpea in West and Central Africa

01/04/2011	30/09/2019	375	361	-	361
01/03/2008	30/06/2013	3,434	3,456	-	3,456
		3,809	3,817	-	3,817

QUALAGRIC

PJ-003875: PROJET D'AMELIORATION DE LA FILIERE DU MANIOC POUR L'APPROVISIONNEMENT DE LA VILLE DE KINSHASA

07/07/2023	30/06/2024	241	-	79	79
		241	-	79	79

Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

QUB

PJ-002142: Neuropeptides as Transgenic Nematicides	02/11/2016	01/05/2019	525	603	-	603
			525	603	-	603

QUT

PJ-001808: Virus Resistant Bananas for Africa	17/02/2015	30/04/2019	1,514	1,521	-	1,521
			1,514	1,521	-	1,521

RAB

PJ-003248: Rwanda Soil Information Service	15/11/2019	30/04/2023	989	997	-	997
			989	997	-	997

RF-KENYA, RF

PJ-000413: Cassava germplasm generation and deployment for Enhanced and Sustainable Food Availability and Poverty Alleviation in the Coastal Lowlands of Eastern and Southern Africa	01/02/2006	30/04/2008	200	215	-	215
PJ-003756: Validating high frequency deployment of the Diet Quality Questionnaire	01/01/2023	31/12/2023	199	-	200	200
			399	215	200	415

RHUL

PJ-003066: Developing combined interventions to address the Double Burden of Malnutrition	14/02/2020	13/08/2023	329	182	69	251
			329	182	69	251

Rothamsted

PJ-002743: GLTEN Africa: Cropping system diversity, a cornerstone of sustainable intensification.	01/07/2018	30/06/2021	515	494	-	494
			515	494	-	494

Royal Society

PJ-003229: Integrating Transient Induction of Early Flowering and Speed Breeding (SB) for Accelerated Cassava Cycling and Breeding	01/05/2020	31/10/2022	347	369	-	369
			347	369	-	369

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For the year ended 31 December 2023

Exhibit II

Rubbercam

PJ-002785: Production of local and hybrid plantains for interplanting in newly established rubber plantations

01/06/2018	31/05/2019	67	74	(2)	72
		67	74	(2)	72

SAGCOT

PJ-003722: Tanzania Sustainable Soybean Initiative

01/04/2023	31/12/2024	669	-	261	261
		669	-	261	261

SDC

PJ-003059: Biological Pest Control against the Fall Army Worm

01/05/2019	31/01/2020	30	29	-	29
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PJ-000221: Systemwide Program on Integrated Pest Management (SP-IPM)

01/01/1996	Nil	5,381	1,203	-	1,203
		5,411	1,232	-	1,232

SFL

PJ-003363: Exploring Agroforestry Diversification Strategies to reduce the living income gap for Arabica Producers in Kasese District

01/11/2020	31/08/2021	20	22	-	22
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PJ-002234: Develop, test, and refine metrics for measuring the occurrence of food loss and the impact of food loss reduction investments in smallholder 2-3 smallholder value chains in East Africa.

13/07/2015	30/05/2016	125	109	-	109
		145	131	-	131

SHA

PJ-003388: An Alliance towards a Commercial Seed System (CSS) for

Cassava in Kenya

03/01/2022	30/11/2022	34	68	(7)	61
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PJ-003901: Cassava Market Access

01/08/2023	31/01/2024	73	-	67	67
		107	68	60	128

SIDA

PJ-001355: Making Agricultural Innovations Work for Smallholder Farmers Affected by HIV/AIDS in Southern Africa.

01/12/2010	30/06/2014	6,554	6,665	-	6,665
		6,554	6,665	-	6,665

SLARI

PJ-001605: SLARI Capacity building

16/04/2012	31/03/2013	548	451	-	451
		548	451	-	451

CGIAR

IITA is a member of CGIAR

Statement of Pledges and Expenditure

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Exhibit II

SLU	01/07/2013	31/12/2015	164	180	-	180
PJ-001725: Bio-char and smallholder farmers in Kenya						
PJ-001893: Evolving gender relations in transforming cassava value chains and implications for intrahousehold nutrition and health. The case of Tanzania	01/10/2014	24/04/2017	127	32	-	32
PJ-002214: Biochar in Kenya - quality, soil fertility and crop production	01/07/2016	31/01/2021	402	412	-	412
PJ-002600: Towards sustainable cocoa production in Western Africa: High throughput phenotyping and new omics tools to study cocoa diseases	01/02/2018	31/12/2021	289	305	-	305
PJ-002960: Clean tomato - Identification, Selection and Conservation of natural enemies with pest suppression capacity focusing on the invasive tomato leafminer Tuta absoluta	01/01/2019	31/12/2022	37	38	-	38
PJ-NA2678: Consultancy Agreement Nzola Mahungu	15/08/2017	31/12/2017	5	5	-	5
PJ-002962: Identifying, exploring, and preserving diversity of beneficial arthropods for sustainable tomato production	01/01/2019	31/12/2022	125	136	-	136
PJ-002446: Biofortification of cassava	16/01/2017	31/12/2022	253	253	3	256
PJ-003067: Reviving taro production in Western Africa: High throughput phenotyping and omics approaches to study taro diseases	09/06/2020	31/12/2025	182	81	30	111
PJ-003103: The potential of biochar for improved soil fertility and carbon sequestration in sub-Saharan small-holder agriculture	01/04/2019	31/12/2019	15	15	-	15
PJ-003264: Identification of epigenetic variations influencing viral resistance and yield in cassava (Manihot esculenta) farmers' fields	29/01/2021	31/12/2024	221	129	71	200
PJ-003653: Insect farming for feed production and organic waste management in Benin	01/01/2022	31/12/2024	295	51	157	208
PJ-001647: Evaluating organic matter dynamics, soybean production, value-addition and Striga weed suppression in Integrated Soil Fertility Management systems- towards improved productivity, sustainability, and livelihoods of small holder farmers in Kenya and Uganda						
PJ-001648: Alleviation of low soil fertility and Striga hermonthica constraints to crop productivity by integration of dual purpose legumes in maize-based systems in smallholder farms in Western Kenya	01/08/2012	30/06/2013	75	71	-	71
	01/08/2012	30/06/2013	29	34	-	34

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Exhibit II

PJ-003668: Identification of mechanisms to regulate growth habits in yam (Dioscorea rotundata) aiming at cost-effective mechanization in farmer's fields	30/03/2023	31/12/2026	272	-	82	82
			2,491	1,742	343	2,085
SNV						
PJ-001839: Cocoa-Eco Program: Increased Cocoa Productivity for Improved Ecosystem Services	01/09/2013	31/12/2015	300	288	-	288
PJ-001921: SNV-IITA Cameroon Cocoa-Eco Program: Promotion of Productive and Climate-Smart Cocoa Systems to Increase Profitability and Reduce Environmental Degradation	01/02/2014	31/10/2015	385	330	-	330
			685	618	-	618
St Andrews						
PJ-003253: Assessment of suitability of new potato lines	15/03/2020	31/07/2020	12	13	-	13
			12	13	-	13
START						
PJ-001660: Trade-offs and synergies in climate change adaptation and mitigation in coffee systems	01/03/2013	31/07/2013	45	16	-	16
			45	16	-	16
STDF						
PJ-003539: Regional approach towards addressing invasive quarantine pests of potato in East and Southern Africa, with a focus on Potato Cyst Nematode (PCN)"	01/06/2022	31/05/2023	50	35	18	53
PJ-003547: Evaluating phytosanitary capacity to improve the plant health system in Nigeria	01/07/2022	30/06/2024	50	25	19	44
			100	60	37	97
SWISS						
PJ-002705: Integrated soil fertility management for climate smart intensification of maize-based cropping systems in Kenya	01/07/2017	31/05/2022	98	103	-	103
			98	103	-	103

Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

Syngenta

PJ-001968: Evaluation and Screening of Syngenta Maize and Vegetable Hybrids for Adaptation in Nigeria

14/07/2014	31/12/2017	1,502	569	-	569
		1,502	569	-	569

THAMO

PJ-003161: Development of a bundled flood and crop alert system using LoRaWAN for Eriti lowlands and adjoining agrarian communities in Obafemi Owode LGA of Ogun State, Nigeria

14/02/2023	30/12/2024	32	-	(16)	(16)
		32	-	(16)	(16)

TBS

PJ-002948: Black Sigatoka resistant banana varieties

01/07/2019	03/08/2021	401	197	-	197
		401	197	-	197

TFGH

Settings of Benin (Cotonou and Porto-Novo)

05/02/2016	30/04/2017	97	98	-	98
		97	98	-	98

TIDES

PJ-003098: Seed Tracker app for access to seed markets

17/05/2019	31/07/2021	125	125	-	125
		125	125	-	125

TROCAIRE (DRC)

PJ-001492: Improvement of home economics and agricultural sectors of vegetables - fruits, cassava and pepper in the Bas-Congo province, DRC

21/09/2011	20/09/2012	16	21	-	21
		16	21	-	21

TSL

PJ-002664: To develop and test transgenic banana with EFR gene for resistance to bacterial wilt disease

15/07/2017	14/07/2020	10	10	-	10
		10	10	-	10

TUA

PJ-001313: Comparative assessment of seed yam propagation techniques

01/02/2011	31/03/2013	108	164	-	164
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PJ-001366: Collaborative Studies on Root and Tuber Crops II

01/09/2010	31/03/2016	60	62	-	62
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Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

PJ-003764: Development of utilization technique of plant growth-promoting bacteria isolated from White guinea yam to enhance crop production in Africa.	01/01/2023	31/03/2026	27	-	10	10
			195	226	10	236
UC RIVERSIDE						
PJ-001740: UC RIVERSIDE/IITA - Feed the Future Innovation Lab for Climate Resilient Cowpea	12/09/2013	11/09/2019	365	365	-	365
			365	365	-	365
UC-BERKELY						
PJ-002225: BREAD ABRDC: Development of Genomic Resources in Water Yam (Dioscorea alata L.) for Accelerated Breeding and Improvement	15/05/2016	30/04/2021	313	321	-	321
			313	321	-	321
UC-DAVIS						
and banana/plantain	27/08/2011	30/06/2015	315	359	-	359
Kenya	01/01/2023	29/02/2028	142	-	143	143
			457	359	143	502
UG_LEGON						
PJ-002194: Climate smart cocoa systems for Ghana (CLIMCOCOA)	01/06/2016	30/11/2021	60	64	(5)	59
			60	64	(5)	59
UEMOA						
PJ-001201: The innovated project and dissemination of alternative and sustainable methods of fruit fly control in West Africa (2011-2012)	08/02/2012	07/02/2013	495	504	-	504
			495	504	-	504
Ugent						
PJ-003383: Nematology Education in Sub-Sahara Africa	08/06/2021	31/12/2023	28	8	-	8
			28	8	-	8
UI						
Nigeria through Integrated Pest Management approach (PEARL)	01/06/2015	31/12/2018	115	116	(1)	115
			115	116	(1)	115

Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

UILLINOIS

PJ-001715: USAID Soybean Innovation Laboratory - Human Nutrition Sub award	04/11/2013	14/08/2024	1,479	1,173	111	1,284
PJ-001787: Biological Foundations of Management of Field Insect Pests of Cowpea in West Africa	01/10/2013	29/09/2017	406	515	(1)	514
PJ-002777: The Pan-African Soybean Variety Trial Program in Malawi (PASVTP)	20/12/2017	15/04/2022	277	275	2	277
PJ-000210: Gene Discovery for Maize Responses to Nitrogen	01/06/2006	31/08/2008	13	-	2	2
PJ-003874: Strengthening the soybean variety development effort of the IITA soybean breeding program for West Africa	22/05/2023	21/05/2024	25	-	6	6
PJ-000964: Biological Foundations for Management of Field Insect Pests of Cowpea in Africa	01/09/2008	17/07/2013	164	139	-	139
			2,364	2,102	120	2,222

Cambridge

PJ-003375: Peas'n Chips Entrepreneurs: Rehabilitating African Yam Bean for Food Resilience and Soil Health in Nigeria	01/08/2020	31/07/2021	27	28	-	28
PJ-003773: Prevalence and distribution of the single greatest threat to crop production in the tropics: the root knot nematode <i>Meloidogyne incognita</i>	01/12/2022	31/03/2023	29	-	31	31
PJ-003813: ENSA2 Africa Bridge Project	01/02/2023	31/03/2024	187	-	128	128
			243	28	159	187

UK

PJ-003729: Green Tea: creating clean heat and power with biomass residues and gasification technology to future-proof your cuppa	01/03/2023	29/02/2024	180	-	157	157
			180	-	157	157

UMB

PJ-001766: Controlling diseases in sweet potato and onset in South Sudan and Ethiopia to improve productivity and livelihoods under changing climatic conditions using modern technologies	01/11/2013	31/12/2020	523	336	-	336
			523	336	-	336

Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

UMIN					
PJ-001939: Development of Herbicide Tolerant Cassava for Nigerian Smallholder Farmers (Subaward N003988802)	13/11/2013	31/10/2015	30	31	31
			30	31	31
UNICEF					
PJ-003219: National Food Consumption and Micronutrient Survey	09/07/2020	31/01/2024	8,659	8,100	8,977
			8,659	8,100	8,977
UniLaReunion					
PJ-002092: Epidemiological surveillance of <i>Ralstonia solanacearum</i> , causal agent of bacterial wilt of solanaceous crops, in the South-West Indian Ocean islands and Eastern Africa: diversity and genetic structure of populations (Short name: "Investissements d'avenir" programme). Grant Agreement No: ANR -10-LABX -0001-01	01/04/2015	30/04/2018	36	36	36
			36	36	36
UNIGLASGOW					
PJ-003509: Investigating Microsporidia MB diversity and prevalence in <i>An. gambiae</i> sl. and <i>An. funestus</i> sl. populations in wet agricultural area (rice field) in Benin.	01/11/2021	31/10/2022	54	48	48
			54	48	48
Univ of Warwick					
PJ-002879: Potential of entomopathogenic fungi as biopesticides of cassava whitefly	04/01/2019	31/03/2020	8	11	11
PJ-003793: Entomopathogenic fungi (EPF) as biopesticides against cassava Bemisia tabaci whitefly	01/11/2022	31/03/2023	27	-	24
			35	11	35
UNIV WEST OF ENGLAND					
PJ-003391: Investigating UAV-based Imaging For Monitoring Cassava And Yam Growth	15/07/2020	30/06/2023	10	2	2
			10	2	2

Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

UNIVERSITE OF LAUSANNE

PJ-002341: A microbial revolution: Improving mycorrhizal fungi to increase cassava productivity in Africa

01/04/2016	31/03/2020	704	672	-	672
		704	672	-	672

UoE

PJ-002735: Science-driven Evaluation of LLegume Choice for Transformed Livelihoods (LegumeSELECT)

01/07/2018	30/04/2022	460	432	-	432
		460	432	-	432

UoL

PJ-002551: Evaluating the safety and nutritional quality of a novel insect based food product in Benin

01/05/2017	01/05/2019	20	35	(2)	33
		20	35	(2)	33

UQ

PJ-002182: BBTv Mitigation: Community Management in Nigeria, and Screening Wild Banana Progenitors for Resistance

01/04/2016	31/12/2021	555	576	(2)	574
		555	576	(2)	574

USAID

PJ-001405: Identification of EST-SSR and SNP markers for linkage mapping in *Dioscorea alata* L. (Yam)

15/02/2011	28/02/2014	100	3,052	-	3,052
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PJ-001736: Aflatoxin mitigation using biocontrol and other management practices in the maize and groundnut value chain to improve public health, increase trade, augment smallholder income, and enhance food security in Mozambique

11/02/2013	31/12/2018	2,476	-	-	-
19/07/2019	31/12/2024	13,316	9,581	2,290	11,871

PJ-002841: Feed the Future Nigeria Integrated Agriculture Activity and plantain in Zanzibar using simple techniques

04/09/2013	31/12/2014	54	53	-	53
09/06/2004	30/04/2010	10,417	258	-	258

PJ-000096: Cassava Enterprise Development Project (CEDP)
PJ-000326: STCP - Tree crops to ensure income generation and sustainable livelihoods in Liberia: Unlocking the potential of the cocoa sub-sector

01/10/2005	30/09/2011	9,303	-	-	-
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PJ-000537: Improving Livelihoods in DRC through the Rehabilitation of Cassava Production: Shifting Emphasis from Western to Eastern Provinces - Emergency response to the outbreak of CMD in the DRC Phase II

01/10/2006	30/09/2010	5,383	5,065	-	5,065
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Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

PJ-000860: Addressing Cassava Brown Streak Virus Disease in Malawi	01/10/2007	28/02/2013	120	1	-	1
PJ-001036: Rural Livelihoods Diversified	01/10/2008	31/12/2010	3,300	-	-	-
PJ-001144: Research for development to support cassava industry in DR Congo (DRC Cassava III)	01/10/2009	30/09/2014	3,940	4,219	-	4,219
PJ-001212: LEAD 083 - Mapping and evaluating improved intercrop and soil management options for Ugandan coffee farmers	10/05/2010	09/09/2012	230	166	-	166
PJ-001288: Management of Banana Xanthomonas Wilt in Eastern DRC	01/05/2010	30/09/2011	130	133	-	133
PJ-001428: Mitigating Cassava Disease Threats for Improved Cassava Production in Zambia, with a Special Focus on Eastern Province	01/05/2011	30/09/2015	1,115	-	-	-
PJ-001467: Cassava transformation for CBSD resistance	01/08/2011	30/09/2013	599	604	-	604
PJ-001488: The USAID-funded Zambia feed the future research and development program coordination unit	01/07/2011	31/12/2015	646	-	-	-
PJ-001523: Strengthening partnerships for innovation in beans, groundnuts and sesame research and technology transfer in Northern Mozambique	01/10/2011	30/06/2015	2,243	2,145	-	2,145
PJ-002315: IITA Crops to End Hunger: Soybean	01/10/2015	30/09/2024	3,200	-	-	-
PJ-003763: IITA Accelerated Innovation Delivery Initiative – AID-I: Great Lakes Highlands for DRC	01/10/2022	30/09/2025	22,300	-	79	79
PJ-003942: IITA Accelerated Innovation Delivery Initiative (AID-I) for Mozambique	Nil	Nil	5,000	-	102	102
USDA			83,872	25,277	2,471	27,748
PJ-001618: Aflatoxin Bio-Control Mitigation in Africa	23/04/2012	31/12/2021	3,772	3,978	(2)	3,976
PJ-001688: Aflatoxin Genetic Resistance in Maize	30/09/2012	30/09/2018	245	294	-	294
PJ-002119: Genomics-guided RNAi solutions for whitefly management in cassava and world food crops	01/02/2015	31/01/2020	876	876	-	876
PJ-002408: Strengthening Capacity to Implement Priority Actions for Achieving Resilient Food Security in Tanzania	09/05/2017	10/09/2021	2,326	2,343	-	2,343
PJ-002929: Development, promotion and commercialization of biological control in the groundnut and maize value chains to improve public health, increase trade, augment smallholder income, and enhance food security in Tanzania (Aflatoxin mitigation in Tanzania)	01/01/2018	31/12/2020	1,052	1,052	-	1,052

Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

PJ-003733: Building Capacity for Resilient Food Security Program in Tanzania	02/09/2022	05/08/2023	925	214	727	941
PJ-000005: Micronutrient Enhancement of Maize and Plantains in Nigeria: A Sustainable Approach to Mitigate Hidden Hunger	01/10/2000	21/10/2005	1,756	-	-	-
			10,952	8,757	725	9,482
UWAMSTERDAM, NWO-WOTRO						
PJ-001044: Classical Biological control of the invasive coconut mite in Africa and Asia	09/04/2008	30/04/2013	289	262	-	262
			289	262	-	262
UWE Bristol						
PJ-003137: Rapid and inexpensive diagnostic tools for detection and surveillance of viruses in insect vectors and hosts in Africa	02/09/2019	30/06/2020	24	37	-	37
			24	37	-	37
Venture37						
PJ-003064: Management of Fall Armyworm in Maize for Smallholder Farmers in the Democratic Republic of the Congo (DRC)	01/02/2020	30/04/2023	1,450	1,323	241	1,564
			1,450	1,323	241	1,564
VIB						
PJ-003490: Managing the invasive pest Potato Cyst Nematode in East Africa with farmer preferred resistant varieties	12/07/2021	31/07/2023	26	19	6	25
			26	19	6	25
WACCI						
PJ-001270: WACCI PhD Plant Breeders Training	04/01/2010	31/12/2025	97	394	11	405
			97	394	11	405
WAGENINGEN						
PJ-001947: Putting Nitrogen Fixation to Work for Smallholder Farmers in Africa (N2Africa) Phase II (BMGF Grant No. OPP1020032)	01/01/2014	30/06/2019	22,657	22,506	5	22,511
PJ-002646: The Missing Middle: Food system transformation pathways to link action at multiple levels to SDGs 2, 12, 13 and 15 in Tanzania and Vietnam	12/02/2018	31/12/2022	6	-	-	-
PJ-003058: Co-learning using NUANCES-FARMSIM in western Kenya	01/04/2019	30/09/2019	11	10	-	10

Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

PJ-002235: Sustaining food supplies and improving health: Integration of small farmers into modern value chains with food safety standards in Kenya (MARKETSAFE)	01/09/2016	31/08/2020	198	204	-	204
PJ-002618: Sealing of biocontrol of aflatoxin in Maize: lessons and pathways for improved food and nutrition security in Africa	15/08/2017	15/08/2019	72	81	-	81
PJ-002813: Food Prices CrowdSourcing In Africa (FPCA)	02/07/2018	30/07/2019	159	179	1	180
PJ-000852: INSTAPA - Novel staple food-based strategies to improve micronutrient status for better health and development in sub-Saharan Africa	01/06/2008	30/11/2013	208	246	-	246
PJ-001555: Extending N2Africa in DRC, Liberia and Sierra Leone (N2Africa)	01/01/2012	31/12/2013	1,587	1,830	-	1,830
WASCO			24,898	25,056	6	25,062
PJ-001390: Provision of comprehensive information on the procurement of cassava starch for amino acid production	13/12/2010	31/03/2015	2,517	2,324	-	2,324
WCF			2,517	2,324	-	2,324
PJ-001065: West Africa Cocoa Livelihoods Program: Site Selection Process and Criteria	09/03/2009	09/08/2009	100	146	-	146
PJ-001102: West African Cocoa Livelihoods Program: Performance Monitoring Coordination Unit	01/07/2009	12/06/2010	550	114	-	114
WORLD BANK			650	260	-	260
PJ-002598: Projet d' Appui a la Competitivite du Secteur Cafe au Burundi (Project to support the Competitiveness of the Cafe Sector in Burundi)	01/01/2018	30/06/2024	1,328	1,218	2	1,220
PJ-000046: Upgrading the Genebanks of the CGIAR -IITA	01/03/2003	31/12/2006	1,333	-	-	-
			2,661	1,218	2	1,220

Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

WTO

PJ-002675: Strengthening phytosanitary capacity in Nigeria for facilitating market access: Developing and integrating digital system for pest surveillance, pest reporting, seed certification and traceability (Digital systems for phytosanitary capacity development)

01/03/2018	20/11/2019	45	27	-	27
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WUU

PJ-001784: Gender study for ISSD programme in Uganda: research approach

06/05/2013	06/06/2013	8	17	-	17
06/05/2013	06/06/2013	8	17	-	17

WWF

PJ-003471: INaet and effectively managed FORests and BIOdiversity as natural barriers to mitigate climate change and risk of pathogen spillover

01/09/2022	29/02/2024	75	13	70	83
01/09/2022	29/02/2024	75	13	70	83

ZOA Uganda

PJ-001830: Research component AS4U Project

01/08/2013	30/11/2016	67	81	-	81
01/08/2013	30/11/2016	67	81	-	81

CIAT

PJ-003357: Accelerating Impacts of CGIAR Climate Research for Africa (AICCRA-Ghana)

01/01/2021	31/12/2023	4,515	2,315	1,988	4,303
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PJ-001092: Biofortification of Tropical Maize to Combat Micronutrient Malnutrition

01/01/2009	31/03/2022	5,628	5,739	1	5,740
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PJ-001120: Mitigating hidden hunger with cassava as source of pro-vitamin A carotenoids

01/01/2009	31/03/2022	7,846	6,911	3	6,914
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PJ-001264: Double Haploid Breeding for Cassava Enhancement, Phase II

15/03/2010	30/09/2017	302	294	-	294
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PJ-001928: Identification of pVAC rich plantain varieties, plantain hybrids and orange fleshed diploids for early deployment and targeted breeding for more nutritious plantains

01/01/2014	31/12/2019	410	428	-	428
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PJ-002291: Feed the Future Learning Community for Supply Chain Resilience

01/01/2016	30/09/2019	511	491	(1)	490
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Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

PJ-001048: Evaluation and scaling up new chemical and biological commercial products for improving and sustaining crop yields in selected agro-ecological zones in sub-Saharan Africa (COMPRO)	01/12/2008	29/02/2012	1,047	949	-	949
PJ-001263: CP-HarvestPlus No. 5219: Enhanced Nutritional Status in sub-Saharan Africa through Development and Deployment of Micronutrient-Dense Varieties of Plantains and Bananas (Phase II)	01/01/2010	31/12/2011	120	109	-	109
PJ-001378: Nutrition Survey on Vitamin A Status and Dietary Intakes of women of childbearing age and children from rural areas in Kaduna and Akwa Ibom States, Nigeria	01/01/2011	01/08/2012	445	444	-	444
PJ-001694: Mycotoxin contamination in Rwanda: quantifying the problem in maize and cassava in households and markets, and sensitization of targeted stakeholders based on a cost-benefit analysis	01/01/2013	30/06/2014	221	225	-	225
PJ-001706: Climate Change, Agriculture and Food Security (CCAFS)	01/12/2012	30/06/2013	54	66	-	66
PJ-001797: Agricultural drivers of deforestation in the Congo basin in DR Congo.	01/06/2013	31/10/2013	20	43	-	43
PJ-001992: Increasing food security and farming system resilience in East Africa through wide-scale adoption of climate-smart agricultural practices (C-040-14)	13/03/2014	30/11/2017	197	201	(1)	200
PJ-003616: Artemis - Phenotyping technologies to enable on-farm breeding	09/06/2022	31/05/2024	387	-	181	181
			21,703	18,215	2,171	20,386
AgBiTech						
PJ-NA2876: Evaluation trials of AgBiTech's biocontrol agent: Fawligen	20/06/2018	19/10/2018	8	9	-	9
			8	9	-	9
MARS						
PJ-NA3133: Cocoa Breeders and Virologist Workshop	01/08/2019	31/10/2019	30	30	-	30
			30	30	-	30
Mastercard						
PJ-003262: An innovative approach to agribusiness training and start-up for Nigerias young people within the Young Africa Works Program	27/05/2020	31/05/2025	12,414	4,408	2,337	6,745
			12,414	4,408	2,337	6,745

Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

MEAE

PJ-003367: Support Women Entrepreneurship in the Agrifood sector in Nigeria (SWEAN)	01/09/2020	31/07/2022	386	238	-	238
			386	238	-	238

PAK

PJ-003395: Creation of agropastoral centers of excellence using the IITA BIP model	25/02/2022	24/02/2027	353	68	152	220
			353	68	152	220

PDAC

PJ-003648: Assistance technique de l'IITA au Projet d'Appui au Développement de l'Agriculture Commerciale (PDAC)	01/02/2022	15/12/2023	1,262	257	1,063	1,320
			1,262	257	1,063	1,320

SAE

PJ-NA3107: Collaboration between Group of Sustainable Agroecosystems at the Swiss Federal Institute of Technology and IITA	01/07/2019	30/06/2027	5	31	9	40
			5	31	9	40

The Alliance

PJ-003535: 1000Farms Trials Platform	01/11/2021	30/11/2025	500	156	111	267
			500	156	111	267

UCLA

PJ-003612: Positioning Shade-Grown Cocoa to Improve Conservation and Rural Livelihoods	01/09/2021	31/03/2024	362	112	40	152
			362	112	40	152

ABN

PJ-003519: PIDACC support: TAAT technologies catalogue and Training of extensionists	07/07/2021	06/01/2022	200	208	(7)	201
			200	208	(7)	201

ABUAD

PJ-002906: Youth Employment in Agri-business and Sustainable Agriculture	19/02/2019	31/03/2022	400	405	(1)	404
			400	405	(1)	404

Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

AG. LEVENTIS

PJ-003340: Enhancing bird and forest conservation at the interface of agriculture and urbanization in south-western Nigeria	01/01/2021	31/12/2023	240	153	85	238
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AKADEMIYA

PJ-003359: Enhancing Capabilities for Better Data and Analytics to Improve Policy Implementation and Outcomes in Africa	01/07/2020	30/09/2021	544	561	-	561
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ANADARKO

PJ-002663: Implementation and Operation of Resettlement Agricultural Livelihoods Programs	04/05/2018	31/12/2023	11,652	5,127	289	5,416
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ANPEJ

PJ-002546: DE DEVELOPEMENT DE L'ENTREPRENARIAT DES JEUNES DANS L'AGRICULTURE ET L'AGROALIMENTAIRE AU SENEGAL (PDEJAS) [ENABLE Youth Senegal]	26/04/2017	31/12/2018	427	431	-	431
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APDC

PJ-003685: Creating Sustainable Youth MSMEs through Urban Farming	01/10/2022	31/12/2024	257	1	177	178
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ATAC

PJ-003520: Agenda de transformation de l'agriculture au Congo (ATAC)	01/01/2022	30/06/2024	1,636	938	399	1,337
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AU

PJ-002844: Enhancing nutritional quality of plantain food products through improved access to endophyte primed and high pro vitamin A plantain cultivars under integrated soil fertility management practices in Nigeria, Cameroon and Gabon	22/12/2018	31/12/2022	982	981	(23)	958
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Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

BATN					
PJ-001997: Cassava Enterprise Value Chain Development Project at Otu Ogbooro and Igboho Communities, Itesiwaju, Shaki East and Orelope LGAs, Oyo State	01/09/2014	31/12/2016	275	236	236
			275	236	236
BATNF					
PJ-003312: Development of Training Manuals to Support Smallholder Crop and Fish Farmers	01/11/2020	30/06/2021	22	17	17
			22	17	17
BATNL					
PJ-003300: Cassava and Maize agribusiness for Ex-BATNL farmers in Oke Ogun, Oyo State	16/11/2020	15/10/2023	514	562	632
			514	562	632
BGCI					
PJ-003572: Enriching the Tree Heritage Park with rare and threatened native trees	01/01/2022	31/12/2023	5	5	5
PJ-002284: Prioritising and protecting Nigeria's most threatened trees	02/12/2015	31/12/2017	6	13	13
			11	18	18
BUHLER					
PJ-NA2869: Supply of inoculated maize grains for investigating the potential of non-invasive predictive screening of infected grains	06/06/2018	05/06/2023	2	1	1
			2	1	1
CEH					
PJ-002627: INMS Project: EAST AFRICA Demonstration	01/10/2017	15/11/2023	320	350	368
			320	350	368
CEI					
PJ-003049: CropCoat for Prevention of Insect and Disease Damage in African Cocoa (Study CC19-INS-FLD-NIG-CC-01)	01/05/2019	30/06/2020	33	33	33
			33	33	33

Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

CHEVRON					
PJ-002034: Harnessing the energy of youths in the Niger-Delta to be productively engaged in Agribusiness	01/08/2015	31/10/2020	587	593	593
			587	593	593
CIRAPIP					
PJ-001400: Developpement des chaines de valeur de biocarburant a base de Jatropha au Benin - Phase II [Development of Jatropha-based biofuel value chains in Benin (Phase II)]	01/12/2010	31/10/2019	1,255	1,280	1,280
			1,255	1,280	1,280
CSIRO					
PJ-003647: Isolation of Cercospora canescens for genome sequencing	17/10/2022	17/11/2022	5	-	-
			5	-	-
DGDC					
PJ-003607: Mchare mutation breeding for Foc race 1 resistance: field evaluation	01/01/2021	31/12/2024	23	13	19
PJ-000015: SMIP-II: Breeding and Delivering Superior Plantain and Banana to small Shareholders in Sub-saharan Africa (SSA).	01/01/2002	31/12/2007	4,029	6,499	6,499
			4,052	6,512	6,518
DINU					
PJ-003104: Building Resilience to Enhance Food and Nutrition Security, Incomes and Health in Northern Uganda	01/01/2020	30/06/2023	5,575	3,209	1,084
			5,575	3,209	1,084
DIOBASS					
PJ-002056: Youth Agri-preneurs: Prospects, Opportunities and Challenges for Youth Engagement in Agro-processing Business in DR Congo	01/07/2015	31/03/2016	24	25	25
			24	25	25
DTAC					
PJ-003755: Mechanistic understanding of diversity and roles played by MCVm co-infecting viruses in establishment and spread of Maize Lethal Necrosis Disease (MLND)	04/10/2022	31/12/2022	9	14	14
			9	14	14

Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

Ecolibrium						
PJ-002999: Bio-efficacy evaluation of a bacteria based biopesticide on fall armyworm	15/02/2019	18/05/2021	12	14	-	14
			12	14	-	14
EKN, Nigeria						
PJ-003702: Youth In Agribusiness: enabling scaling of innovative technologies for sustainable food solutions	01/12/2022	30/11/2025	4,072	-	568	568
			4,072	-	568	568
ENABEL						
PJ-003711: MARCHÉ DE SERVICE RELATIF À LA FORMATION ET ACCOMPAGNEMENT DE JEUNES DANS LES MÉTIERS DE GESTION, DE MACHINISTE ET D'OPÉRATEURS DE MAINTENANCE DES ÉQUIPEMENTS DE TRANSFORMATION DE PRODUITS AGRICOLES	01/07/2022	31/12/2022	167	76	2	78
			167	76	2	78
FARA						
PJ-003592: Small scale dryers for post-harvest management enterprises in Africa	15/10/2021	31/03/2022	55	26	-	26
PJ-001034: SSACP - KKM: Linking Technical Options, Policy and Market Access for Improved Land Productivity in the Sudan Savannah Zone	16/12/2008	31/08/2011	1,056	932	-	932
PJ-001788: Sustainable Agricultural Intensification and Integrated Natural Resource Management to Improve Rural Livelihoods in Sudan Savanna of West Africa	01/05/2013	31/12/2015	270	314	-	314
			1,381	1,272	-	1,272
FH						
PJ-002502: Tuendelee Pamoja II Project (TP II)	01/10/2016	31/03/2021	1,400	1,462	(1)	1,461
			1,400	1,462	(1)	1,461
FOUNDATION/ITA						
PJ-003373: Transformative approaches to livelihood and conservation (TALC): Learning from indigenous women and youth	20/11/2020	31/12/2023	393	114	92	206
			393	114	92	206

Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

HELVETAS

PJ-002075: On-farm research to test the effectiveness and acceptance of different storage technologies for maize

22/09/2014	31/12/2015	76	63	-	63
		76	63	-	63

IAEA

PJ-003698: Sample collection and preparation of cassava leaves, and rainfall data collection in Democratic Republic of Congo (DRC) under CIALCA

08/06/2022	31/12/2022	18	20	2	22
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PJ-003790: Enhancing resistance to Fusarium Wilt (Foc TR4) disease in banana through induced mutagenesis and gene-editing

10/03/2023	30/06/2028	53	-	36	36
		71	20	38	58

IDH-OCP

PJ-002674: Nigeria Cocoa Fertilizer Initiative

30/08/2017	31/10/2021	368	337	3	340
		368	337	3	340

IDRC

PJ-003071: Building the next generation of agribusiness leaders in Africa (STEP)

01/07/2019	30/06/2021	250	343	-	343
		250	343	-	343

IDS

PJ-002345: Agricultural Policy Research in Africa, APRA - Policy Study on Young people and agricultural commercialization (SCIPAAR)

15/05/2017	28/02/2019	39	50	-	50
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PJ-003164: Challenges and Opportunities for Rural Youth Employment in Sub-Saharan Africa: A Mixed Methods Study to Inform Policy and Programmes

01/09/2019	31/03/2021	16	16	-	16
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IPBO

PJ-003578: Communication Support for IPBO Initiatives

26/10/2021	25/10/2022	35	33	-	33
		35	33	-	33

IRG

PJ-003155: Growth, Enterprise, Employment and Livelihoods (GEEEL) Somali Sesame Sector Impact Assessment Study Scope of Work

15/12/2019	08/09/2021	72	212	-	212
		72	212	-	212

Exhibit II

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Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

MPJEJSC

PJ-002595: Assistance technique de l'IITA dans le cadre du PPF du Projet d'Emploi des Jeunes dans l'Agribusiness en Côte d'Ivoire

18/10/2017	31/12/2020	384	462	3	465
		384	462	3	465

NCF

PJ-NA3346: Restoration of the NCF Forest Reserve, Guzape, Abuja

01/03/2020	31/12/2021	26	21	-	21
		26	21	-	21

NDFMH

PJ-003414: National Food Consumption and Micronutrient Survey Project

23/09/2020	31/12/2022	2,500	2,453	1	2,454
		2,500	2,453	1	2,454

NEPAD

PJ-003579: Olokemeji Reforestation Project

01/07/2022	31/08/2026	150	25	36	61
		150	25	36	61

NEPC-EEFP

PJ-003603: NEPC-EEFP project for capacity strengthening for non-oil export of commodities.

01/01/2022	30/06/2024	121	61	26	87
		121	61	26	87

NIBIO

PJ-003697: Malawi Digital Plant Health Service (MaDiPHS)

30/06/2022	30/06/2027	819	20	190	210
		819	20	190	210

Nigerian Breweries

PJ-002062: Sorghum genotyping for Nigerian Breweries

19/08/2014	18/11/2014	9	9	-	9
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PJ-003353: Olokemeji Reforestation Project

01/03/2021	28/02/2026	388	117	62	179
		397	126	62	188

OFDL

PJ-002333: ILTA Assisted Obasanjo Farm Diagnostics Laboratory Project

01/10/2015	31/12/2015	91	52	-	52
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PJ-003752: Establishment of an early generation cassava seed production facility at Olusegun Obasanjo Farms, Akinala Abeokuta

15/09/2022	31/03/2024	120	39	62	101
		211	91	62	153

OGSG

PJ-003516: World Bank Ogun State Economic Transformation Project -Value Chain Development in Ijebu Zone

01/09/2022	31/10/2023	296	60	180	240
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Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

PJ-003663: Development of the Ogun State Farmer Information Management system (OGFIMS)	11/04/2022	31/03/2024	300	48	170	218
OYO SG			596	108	350	458
PJ-NA3141: Rapid Expansion of the Start Them Early Program in Oyo State	15/08/2019	30/12/2023	2,971	1,222	32	1,254
PADECAS			2,971	1,222	32	1,254
PJ-003297: TAAT Cassava Compact Technical Assistance to PADECAS	05/10/2020	31/12/2023	534	133	47	180
PARRSA			534	133	47	180
PJ-003132: Technical assistance to intensify cassava processing and women's and youth entrepreneurship in PARRSA-FA areas (L'ASSISTANCE TECHNIQUE A L'INTENSIFICATION DE LA TRANSFORMATION DU MANIOC ET DE L'ENTREPRENARIAT DES FEMMES ET DES JEUNES DANS LES ZONES PARRSA-FA)	01/07/2019	30/09/2020	600	616	(3)	613
PEJAB			600	616	(3)	613
PJ-003339: Projet d'Entreprenariat des Jeunes dans l'Agriculture et l'Agro-business	27/05/2020	31/12/2024	991	370	300	670
PHC			991	370	300	670
PJ-003595: Fertility Assessment to Support Plantation Management for Productivity Increase	01/10/2021	31/01/2022	204	181	-	181
PICAGL			204	181	-	181
PJ-002781: Integrated Project for Agricultural Growth in the Great Lakes (L' appui a la mise en oeuvre de la chaine de valeur manioc et creation de l'emploi des jeunes) (PICAGL)	10/01/2019	31/12/2021	7,107	7,072	5	7,077
PJ-003035: L' appui a la mise en oeuvre de l' integration regionale des centres de recherche et a la coordination regionale	25/03/2019	31/12/2021	8,835	8,591	190	8,781

Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

PJ-003640: LA FINALISATION DE L' APPUI A LA MISE EN OEUVRE DE LA CHAÎNE DE VALEUR MANIOC ET CREATION DE L'EMPLOI DES JEUNES	07/10/2022	31/05/2024	4,436	836	1,958	2,794
PJ-003682: Finalisation d'appui a la mise en oeuvre de l'integration regionale des centres de recherche et a la coordination regionale	27/07/2022	31/05/2024	5,683	3,345	1,634	4,979
PRIMILAKS			26,061	19,844	3,787	23,631
PJ-002040: Yam varieties for food Industry In Nigeria - Industrial Trials	18/06/2014	17/06/2015	49	35	-	35
			49	35	-	35
PRINCE) AKINREMI/IITA						
PJ-003433: Cassava Processing Training	08/02/2021	15/03/2021	6	6	-	6
			6	6	-	6
PRODEMA -FA						
PJ-002539: Productivite et de Developpement des Marches Agricoles / Agricultural Productivity and Markets Development Project	28/08/2017	31/01/2020	1,503	2,364	(2)	2,362
			1,503	2,364	(2)	2,362
PURDUE						
PJ-001803: Purdue Improved Crop Storage (PICS3) Project in Ghana, Tanzania, and Nigeria	01/07/2014	30/04/2020	1,385	1,420	-	1,420
PJ-002505: Improving Smallholder Tanzanian Farmers' Access to Improved Storage Technology and Credit (PICS Credit Evaluation)	30/09/2016	30/09/2018	80	109	-	109
PJ-003290: Expanding Credit Access to Scale-up the Use of Hermetic Storage in Tanzania	25/09/2021	31/05/2024	96	42	20	62
			1,561	1,571	20	1,591
SAA						
PJ-003508: IITA's support to SG2000 for the implementation of the KSADP project in Kano	03/05/2021	30/12/2023	299	217	73	290
PJ-000002: Dissemination of improved post-harvest technologies and developing agro-processing enterprises	01/01/2002	30/04/2004	500	629	-	629
			799	846	73	919

Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

SDN									
PJ-002972: Training of Ogoni youths and setting up of Cassava processing Facility in the Area in partnership with SDN	17/12/2018	31/08/2020	44	90	-	90			
			44	90	-	90			
SWITZ									
PJ-001925: Operational scale multi-site testing with the optimal dose of the bioinsecticide Bba5653 (Research and Development of biopesticides for cotton and vegetable crops pests' management)	01/01/2014	28/02/2017	110	116	-	116			
			110	116	-	116			
TECHNOSERVE									
PJ-002908: Technical assistance services for the implementation of the ENABLE Youth Sub-component of REP	07/06/2018	30/04/2020	198	138	-	138			
			198	138	-	138			
UCLA									
PJ-003147: CBI School for Indigenous Knowledge	01/11/2018	30/04/2023	397	315	97	412			
PJ-003522: ASHA Project: Digital Learning and Training Center in Cameroon	31/03/2021	30/09/2024	400	36	15	51			
PJ-003523: Preservation of the Endangered Traditional Cultural Heritage of the Baka Indigenous People of southern Cameroon	05/10/2020	30/09/2023	120	89	53	142			
			917	440	165	605			
UHK									
PJ-002488: Habitat's role in structuring climate change vulnerability: Thermal tolerance of Central African mycalesine butterflies	01/01/2018	30/06/2020	97	105	-	105			
			97	105	-	105			
UN WOMEN									
PJ-003207: ONU Femmes/IITA Accord Standard Relatif au Projet de Cooperation Entre Onu Femmes et une Organisation Non Gouvernementale	01/02/2020	20/12/2021	144	135	-	135			
			144	135	-	135			
UNI EVANS									
PJ-003030: Plot size Misperceptions and Input Optimization: Experimental	01/06/2019	30/06/2021	64	65	-	65			
			64	65	-	65			

Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

UNIV OF FLORIDA		01/01/2018	31/01/2019	227	225	-	225
PJ-002760: Collaboration between University of Florida and IITA				227	225	-	225
UNIVERSITY OF KEELE							
PJ-003089: Novel botanical formulations for treatment of virus vectors		01/12/2018	31/03/2020	25	28	-	28
PJ-003794: Novel botanical formulations for control of virus vectors		19/12/2022	31/03/2023	27	-	23	23
				52	28	23	51
UNU-ISP							
PJ-001498: Application of molecular diagnostics in research on the epidemiology and management of banana bunchy top disease (BBTD) and its aphid vector, <i>Pentalonia nigronervosa</i> , in Cameroon (OICB)		23/11/2011	15/06/2012	21	23	-	23
				21	23	-	23
UOB							
PJ-003800: CBSV surveillance: Strengthening Capacity to Manage the Spread of Cassava Virus Epidemics in East and Central Africa		01/12/2022	31/03/2023	25	-	14	14
				25	-	14	14
US Embassy NGR							
PJ-003085: Enhancing environmental education through School Conservation Clubs in south-western Nigeria		01/10/2019	30/09/2020	9	9	-	9
				9	9	-	9
WAAPP- Nigeria							
PJ-001811: Production and dissemination of breeder, foundation and certified seeds of improved cassava varieties in Nigeria		01/09/2014	29/02/2016	230	185	-	185
PJ-001812: Production of High Quality Seed Yam Tubers (SYT) to Enhance Yam Productivity in Nigeria		01/03/2014	28/02/2015	200	278	-	278
				430	463	-	463
WCWC							
PJ-002985: GCRF Trade, Development and the Environment (TRADE) Hub		13/02/2019	31/03/2024	967	759	193	952
				967	759	193	952

Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

WECA

PJ-001999: Upgrading Ondo State Agricultural Village, Ore	01/07/2014	31/12/2016	385	778	-	778
			385	778	-	778

WFP

PJ-003704: Grain Management Training for WFP Kano Third Party managed	01/06/2022	30/06/2022	3	3	-	3
PJ-001451: Smallholder Commercialization of Cassava in Sierra Leone	01/06/2011	30/09/2011	75	75	-	75
PJ-003736: Improving Resilience of smallholder farmers through inclusive	01/07/2023	31/12/2024	496	-	63	63
			574	78	63	141

WfWI

PJ-002138: Support for women in agribusiness including the promotion of pulse crops, processing and marketing of agricultural products	25/09/2014	25/08/2015	8	13	-	13
			8	13	-	13

WORLD FISH

PJ-003027: Technologies for African Agricultural Transformation (TAAT)	05/12/2018	31/01/2021	142	141	-	141
PJ-003029: Technologies for African Agricultural Transformation (TAAT)	01/03/2019	30/06/2021	31	31	-	31
PJ-003873: Scaling component for FASA WorldFish Project	28/07/2023	30/04/2027	359	-	13	13
			532	172	13	185

WUR

PJ-003451: Crowdsourced price data for real-time geospatial analysis of Covid-related food security threats in Nigeria	12/02/2021	10/12/2021	26	25	-	25
			26	25	-	25

WYG

PJ-002357: S35- Achieving equitable benefits from Sustainable Agriculture Intensification through more effective tools and metrics	01/05/2016	31/03/2020	772	668	-	668
			772	668	-	668

YARA Ghana

PJ-003355: Sustainable Soyabean Production in Northern Ghana	01/05/2021	31/10/2024	2,918	1,039	444	1,483
			2,918	1,039	444	1,483

BASF SE

PJ-NA2913: ODYSSEY, RAPTOR / COWPEA / SELECTIVITY	19/08/2018	18/08/2019	7	6	-	6
			7	6	-	6

Statement of Pledges and Expenditure

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Exhibit II

NWO-WOTRO

PJ-NA2893: Proposal elaboration workshop for the call for proposals on 'Seed Systems Development: Enabling and Scaling Genetic Improvement and Propagation Materials'	24/07/2018	25/07/2018	11	10	-	10
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			11	10	-	10
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ADRA, DRC

PJ-002509: Developing a community-based dissemination cassava seed system for increased productivity and market linkages in Uvira and Fizi territories, South Kivu province, Dr Congo	01/10/2016	31/07/2017	47	40	-	40
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			47	40	-	40
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AfricaRice

PJ-001750: Realizing the agricultural potential of inland valley lowlands in sub-Saharan Africa while maintaining their environmental services (RAP) Phase 2	01/02/2013	30/11/2013	119	220	-	220
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			119	220	-	220
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ANDERMATT

PJ-003004: Efficacy evaluation of LITTOVIR and Nomu-Protec against the armyworm on maize field	01/01/2019	28/02/2020	14	10	-	10
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			14	10	-	10
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ASARECA

PJ-001654: Enhancing adoption of harmonized standards to drive commercialization of root and tuber crops in Eastern and Central Africa - ASARECA/PAAP/2012/01	01/12/2012	30/11/2013	88	97	-	97
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			88	97	-	97
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CABI - Africa

PJ-002356: Gender and the Legume Alliance: Integrating multi-media communication approaches and input brokerage	05/10/2016	31/12/2019	31	30	-	30
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			31	30	-	30
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CGC

PJ-NA2377: NiSIS meeting to be held at Agriculture Research Council in Abuja from 17-18 February 2016	11/02/2016	05/04/2016	23	22	-	22
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			23	22	-	22
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Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

Columbia University						
PJ-NA2227: Training program on behalf of Columbia for 50 extension	30/05/2015	31/12/2015	60	76	-	76
PJ-001629: BREAD -Assessing, understanding and targeting non-responsive	01/09/2012	30/09/2016	628	630	-	630
			688	706	-	706
COSA						
PJ-002112: COSA Coffee Survey	01/11/2014	30/11/2015	202	205	-	205
			202	205	-	205
DALBERG						
PJ-NA2388: Yield Wise Initiative (Cassava Innovation Challenge)	16/05/2016	31/01/2017	126	96	-	96
			126	96	-	96
DAP						
conservation and reforestation in Nigeria	07/12/2016	31/12/2017	41	40	-	40
			41	40	-	40
FIRCA						
FAISABILITE POUR LA REALISATION DE DISPOSITIFS	28/03/2017	28/05/2017	32	9	-	9
			32	9	-	9
FUNAAB						
improved diagnostic techniques aimed at durable resistance in vegetables	07/11/2012	07/05/2015	29	29	-	29
			29	29	-	29
Good Nature						
partnership for Scaling and Marketing Agricultural Technologies (Partnering for	15/04/2017	31/12/2018	76	36	-	36
			76	36	-	36
IDS						
Saharan Africa	01/10/2018	01/10/2019	116	111	-	111
			116	111	-	111
IFAR						
OLUWAFEMI.	01/06/2006	31/12/2006	22	-	-	-
pilot regional program for sustainable management of fruit flies to enhance	01/04/2010	31/12/2010	11	-	-	-
Black Coffee Twig Borer, Xylosandrus compactus Eichhoff (Coleoptera:	01/07/2011	31/01/2012	11	10	-	10
			44	10	-	10

Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

ILRI									
PJ-002638: Integrated Genotyping Service and Support (IGSS)	01/01/2017	30/06/2018	79	87	-	87	-	87	87
			79	87	-	87	-	87	87
IRD									
PJ-NA2812: The IVth International Cassava Conference	16/04/2018	31/12/2018	11	11	-	11	-	11	11
			11	11	-	11	-	11	11
IRDP									
PJ-002064: Scaling Out Integrated Soil Fertility Management Technologies in Southern Highlands of Tanzania	01/02/2015	28/02/2018	250	252	-	252	-	252	252
			250	252	-	252	-	252	252
JSG									
PJ-001659: Increasing food security and economic opportunities in Jigawa State Nigeria through sustainable cropping systems intensification, diversification, value addition and marketing	01/08/2012	31/01/2013	259	256	-	256	-	256	256
			259	256	-	256	-	256	256
KU LEUVEN									
PJ-NA2761: KU Leuven field trial in Tanzania	01/01/2018	31/12/2019	20	22	-	22	-	22	22
			20	22	-	22	-	22	22
LEAP									
PJ-NA2337: N.E. Borlaug LEAP program for Mr. Francis Onyilo	01/04/2015	31/05/2016	20	-	-	-	-	-	-
			20	-	-	-	-	-	-
LJMU									
PJ-003042: Workshop on barriers to information dissemination in rural agriculture—the case of Nigeria	15/03/2019	31/05/2019	11	12	-	12	-	12	12
			11	12	-	12	-	12	12
MINAGRIDER, DRC									
PJ-001759: Redynamisation de la Recherche pour le Développement (R4D) en République Démocratique du Congo (RDC) [Reviving Agricultural Research for Development (R4D) in the Democratic Republic of Congo (DRC)]	29/06/2013	31/12/2017	2,979	2,975	(1)	2,974	(1)	2,974	2,974
			2,979	2,975	(1)	2,974	(1)	2,974	2,974

Statement of Pledges and Expenditure

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Exhibit II

MINAGRIPEL

PJ-002376: Projet Entreprenariat des Jeunes dans L'Agriculture et L'Agro-business (PEJAB), Mechanisme de Financement de la Preparation des projets (PPF) ; (PPF-PEJAB)

27/07/2016	20/05/2017	548	555	-	555
548	555	-	555		

MPAE

PJ-002724: Assistance technique de l'IITA pour la coordination des études de faisabilité du Programme de Transformation de l'Agriculture Malgache

01/07/2017	31/12/2018	197	126	-	126
197	126	-	126		

NCF

PJ-002907: Funding support to enhance conservation initiatives of the Forest Center at the International Institute of Tropical Agriculture, Ibadan, Nigeria

17/12/2018	16/12/2019	6	6	-	6
6	6	-	6		

OAU

PJ-002561: CROSS-CUTTING: Nigeria Country Plan Baseline and Varietal Monitoring Survey

16/01/2017	31/07/2019	550	545	-	545
550	545	-	545		

OCP S.A

PJ-002375: Developing efficient and affordable fertilizer products for increased and sustained yields in the maize belt of Nigeria

29/12/2015	31/12/2017	708	705	-	705
708	705	-	705		

OYO SG

PJ-002931: Developing Oyo State Agricultural Policy Framework

PJ-002947: IITA BIP-Land and soil suitability assessment for Opara and Gambari FR for agribusiness development in Oyo State

01/05/2018	31/01/2019	55	59	-	59
01/10/2018	19/04/2019	97	96	-	96
152	155	-	155		

PASL

PJ-002914: ERADICOAT T Efficacy evaluation and non-target effect examination protocol for maize and cowpea

29/08/2018	31/08/2019	13	15	-	15
13	15	-	15		

Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

PBL					
PJ-002543: Supply and potential demand for micronutrients originating from African agriculture	01/10/2016	01/08/2017	32	29	29
			32	29	29
PRIMLAKS					
PJ-002751: Production of white yam at kuta on 5ha of land for PRIMLAKS Nig. Ltd	09/05/2017	08/05/2020	11	-	-
			11	-	-
RA					
PJ-002564: Feasibility of a blended finance product to support landscape level transformation through the application of climate smart agricultural (CSA) practices in selected cocoa producing landscapes in Ghana	15/11/2016	10/02/2017	9	5	5
			9	5	5
SHEFFIELD					
PJ-003112: Training on dsRNA bio manufacturing and management of cowpea bruchid Callosobruchus maculatus on stored cowpea in Kano, Nigeria	25/08/2019	25/07/2020	5	5	5
			5	5	5
Syngenta					
PJ-001967: Skills Development Program for Syngenta Staff and Partners	14/07/2014	31/12/2017	100	99	99
			100	99	99
TJCFML					
PJ-002568: Feasibility study on the proposed land for cassava production and cassava processing factory	21/02/2017	25/04/2017	3	2	2
			3	2	2
UPL					
PJ-002770: Evaluation of Holdown and Lifeline for weed control in cassava in Nigeria	12/07/2018	31/12/2019	13	15	15
			13	15	15

Statement of Pledges and Expenditure

For the year ended 31 December 2023

Exhibit II

US EMBASSY NGR

PJ-002786: Environmental Education through acquaintance with nature and School Conservation Clubs	01/09/2018	31/08/2019	10	12	-	12
			10	12	-	12

WAAPP- Nigeria

PJ-001810: Production and dissemination of breeder, foundation and certified seeds of improved maize varieties and hybrids in Nigeria	01/04/2014	31/03/2015	199	122	-	122
			199	122	-	122

WASCAL

PJ-002923: WASCAL GRP Climate Change and Biodiversity PhD student	17/08/2017	16/08/2019	12	-	-	-
			12	-	-	-

WCF

PJ-001464: African Cocoa Initiative Project	01/08/2012	30/06/2015	402	289	-	289
			402	289	-	289

Closed Projects

			650,289	650,289	-	650,289
Grand Total			1,603,608	1,246,284	65,996	1,312,280

Statement of Grant Revenue

Exhibit III

For the year ended 31 December 2023

Expressed in US \$ Thousands

	Funds Available	Accounts Receivable	Advance Payments	CY Grant	PY Grant 2022
Window 3					
Austria	(1)	-	-	(1)	-
Belgium	(207)	1,493	(1,288)	(2)	396
Bill & Melinda Gates Foundation	20,917	-	(9,207)	11,710	15,893
CIMMYT	6,484	4	(2,632)	3,856	2,720
CIP	7,051	-	(1,662)	5,389	8
CIRAD	(76)	89	-	13	160
ICRISAT	446	-	(23)	423	1,570
ILRI	(2)	-	-	(2)	-
International Fund for Agric. Dev. (IFAD)	1,018	416	(264)	1,170	518
Japan	47	-	(15)	33	24
MEDA	(12)	12	-	-	-
United States Agency for Int'l Dev.	33,729	18	(20,534)	13,213	9,529
Nutritional International	(33)	33	-	-	-
WORLD BANK	(1)	-	-	(1)	-
Total Window 3 - Exhibit VI	69,360	2,065	(35,625)	35,801	30,818

Statement of Grant Revenue

Exhibit IV

For the year ended 31 December 2023

Expressed in US \$ Thousands

	Funds Available	Accounts Receivable	Advance Payments	CY Grant	PY Grant 2022
Bilateral					
5METIS	72	-	(37)	35	-
aBi Trust AGRA	(15)	189	-	174	233
BAYER	(3)	3	-	-	-
DiGeSA	19	-	(19)	-	-
ETH	47	-	(24)	23	(10)
EU	554	-	(245)	309	386
IAEA	(8)	20	-	12	27
IPI	(1)	-	(1)	(2)	9
Mastercard	2,519	-	(182)	2,337	1,945
MEAE	(2)	2	-	-	89
MINADER	(124)	125	-	1	-
MINAGRI, DRC	26,552	-	(14,551)	12,001	14,132
NRI	10	14	-	24	92
PAK	159	-	(7)	152	68
PDAC	905	158	-	1,063	257
SAE	8	1	-	9	14
St Andrews	(13)	13	-	-	-
The Alliance	144	-	(33)	111	156
UCLA	46	-	(6)	40	112
AATF	116	-	(31)	85	14
ABN	(22)	15	-	(7)	207
ABUAD	(6)	5	-	(1)	21
ACIAR	122	-	(19)	103	42
ADA	366	-	(101)	265	235
AfDB	3,571	1,217	-	4,788	2,203
AFRI PRACTICE	32	-	-	32	-
AG. LEVENTIS	87	-	(2)	85	79
AgBiome	257	-	(90)	167	34
AGRA	100	-	(14)	86	290
Agrilife Research	(109)	109	-	-	1
Agroserv Industries SA	-	9	-	9	-
AKADEMIYA	(18)	18	-	-	-
ANADARKO	252	37	-	289	817
APDC	148	29	-	177	1
ATAC	75	324	-	399	827
AU	(147)	124	-	(23)	127
AXA	(1)	-	-	(1)	-
BATNF	-	-	-	-	4
BATNL	(51)	121	-	70	233

Expenditure Report by Natural Classification

Exhibit V

For the year ended 31 December 2023

		Expressed in US\$ Thousands		
	Initiative	W3	Bilateral	Total
Resilient Agri-food systems				
Personnel Costs	5,334	2,303	10,631	18,268
CGIAR Collaborations cots	312	1,748	1,613	3,673
Other Collaboration Costs	947	9,016	13,318	23,281
Supplies and Services	4,125	2,474	17,038	23,637
Operational Travel	619	593	2,373	3,585
Depreciation/Amortization	35	171	4,018	4,224
Cost Sharing Percentage	-	-	467	467
Total Direct Costs	11,372	16,305	49,458	77,135
Indirect Costs	1,899	1,371	4,195	7,465
Total Costs	13,271	17,676	53,653	84,600
Deferred depreciation	-	-	-	-
Grand Total	13,271	17,676	53,653	84,600
System Transformation				
Personnel Costs	733	1,603	1,880	4,216
CGIAR Collaboration Costs	-	15	2	17
Other Collaboration Costs	106	73	1,703	1,882
Supplies and Services	584	906	3,192	4,682
Operational Travel	104	350	433	887
Depreciation/Amortization	5	-	86	91
Cost Sharing Percentage	-	-	89	89
Total Direct Costs	1,532	2,947	7,385	11,864
Indirect Costs	249	378	867	1,494
Total Costs	1,781	3,325	8,252	13,358
Deferred depreciation	-	-	-	-
Grand Total	1,781	3,325	8,252	13,358
Genetic Innovation				
Personnel Costs	4,335	3,733	1,428	9,496
CGIAR Collaboration Costs	-	1,443	-	1,443
Other Collaboration Costs	124	2,746	18	2,888
Supplies and Services	2,753	3,804	1,693	8,250
Operational Travel	356	581	259	1,196
Depreciation/Amortization	2	674	197	873
Cost Sharing Percentage	-	-	74	74
Total Direct Costs	7,570	12,981	3,669	24,220
Indirect Costs	1,260	1,819	422	3,501
Total Costs	8,830	14,800	4,091	27,721
Deferred depreciation	-	-	-	-
Grand Total	8,830	14,800	4,091	27,721

Expenditure Report by Natural Classification

Exhibit V

For the year ended 31 December 2023

	Initiative	<i>Expressed in US\$ Thousands</i>		
		W3	Bilateral	Total
Total - Initiative, W 3 & Bilateral				
Personnel Costs	10,402	7,639	13,939	31,980
CGIAR CollaboratCosts	312	3,206	1,615	5,133
Other Collaboration Costs	1,177	11,835	15,039	28,051
Supplies and Services	7,462	7,184	21,923	36,569
Operational Travel	1,079	1,524	3,065	5,668
Depreciation/Amortization	42	845	4,301	5,188
Cost Sharing Percentage	-	-	630	630
Total Direct Costs	20,474	32,233	60,512	113,219
Indirect Costs	3,408	3,568	5,484	12,460
Total Costs	23,882	35,801	65,996	125,679
Deferred depreciation	-	-	-	-
Grand Total	23,882	35,801	65,996	125,679

Initiative Funding Report
For the year ended 31 December 2023

Exhibit VI

Expressed in US\$ Thousands

Windows 1 & 2

INIT-15 Aquatic Foods	
Opening Balance	56
Add: Cash Receipts from Lead Center	116
Less disbursements:	(126)
Closing Balance	46
INIT-16 Resilient Cities	
Opening Balance	(134)
Add: Cash Receipts from Lead Center	522
Less disbursements:	(526)
Closing Balance	(137)
INIT-19 Mixed Farming Systems	
Opening Balance	(28)
Add: Cash Receipts from Lead Center	1,915
Less disbursements:	(2,080)
Closing Balance	(193)
INIT-24 Foresight	
Opening Balance	(13)
Add: Cash Receipts from Lead Center	72
Less disbursements:	(44)
Closing Balance	15
INIT-25 Digital Innovation	
Opening Balance	(19)
Add: Cash Receipts from Lead Center	153
Less disbursements:	(140)
Closing Balance	(6)
INIT-26 Gender Equality	
Opening Balance	(60)
Add: Cash Receipts from Lead Center	686
Less disbursements:	(649)
Closing Balance	(23)
INIT-27 National Policies and Strategies	
Opening Balance	187
Add: Cash Receipts from Lead Center	396
Less disbursements:	(226)
Closing Balance	358
INIT-29 Rethinking Food Markets	
Opening Balance	(38)
Add: Cash Receipts from Lead Center	165
Less disbursements:	(175)
Closing Balance	(48)

Initiative Funding Report

Exhibit VI

For the year ended 31 December 2023

Expressed in US\$ Thousands

Windows 1 & 2

INIT-30 Sustainable Healthy Diets	
Opening Balance	-
Add: Cash Receipts from Lead Center	-
Less disbursements:	-
Closing Balance	-
INIT-31 Agroecology	
Opening Balance	(145)
Add: Cash Receipts from Lead Center	400
Less disbursements:	(308)
Closing Balance	(53)
INIT-32 Low-Emission Food Systems	
Opening Balance	(101)
Add: Cash Receipts from Lead Center	186
Less disbursements:	(159)
Closing Balance	(74)
INIT-35 Fragility, Conflict and Migration	
Opening Balance	-
Add: Cash Receipts from Lead Center	44
Less disbursements:	(20)
Closing Balance	24
INIT-21 Diversification in East and Southern Africa	
Opening Balance	(78)
Add: Cash Receipts from Lead Center	1,140
Less disbursements:	(789)
Closing Balance	273
INIT-22 West and Central African Food Systems Transformation	
Opening Balance	29
Add: Cash Receipts from Lead Center	1,116
Less disbursements:	(1,211)
Closing Balance	(66)
PLAT-01 GENDER Impact Platform	
Opening Balance	2
Add: Cash Receipts from Lead Center	-
Less disbursements:	-
Closing Balance	2
PLAT-03 ENVIRONMENT Impact Platform	
Opening Balance	-
Add: Cash Receipts from Lead Center	114
Less disbursements:	(60)
Closing Balance	53

Initiative Funding Report

For the year ended 31 December 2023

Exhibit VI

Expressed in US\$ Thousands
Windows 1 & 2

TOTAL	
Opening Balance	(618)
Add: Cash Receipts from Lead Center	23,808
Less disbursements:	(23,882)
Closing Balance	(692)

International Institute of Tropical Agriculture
Schedule of Direct and Indirect Cost Rates
For the Year Ended 31 December, 2023

Expressed in US \$ Thousands

	31-Dec-23	31-Dec-22
Expenses		
Research Expenses	80,035	78,132
CGIAR Collaboration Expenses	5,133	3,613
NON-CGIAR Collaboration Expenses	28,050	22,254
Management and General Expenses	11,860	12,216
Total	<u>125,078</u>	<u>116,215</u>

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	1,122	890
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Computation of Indirect cost rate

	2023			2022		
	In-house	Partner	Total	In-house	Partner	Total
Gen & Admin Exps	<u>11,860 - 1,122</u>	<u>1,122</u>	<u>11,860</u>	<u>12,216 - 890</u>	<u>890</u>	<u>12,216</u>
Research Exps	80,035	28,050	80,035+28,050	78,132	22,254	78,132+22,254
Indirect Cost Rate	13.42%	4%	10.97%	14.50%	4%	12.17%
Indirect Cost Rate	15.42%		12.97%	16.50%		14.17%



CGIAR

IITA is a member of CGIAR